

NOTICE OF MEETING

Finance & General Purposes Committee

7.45pm on Tuesday 26 April 2022

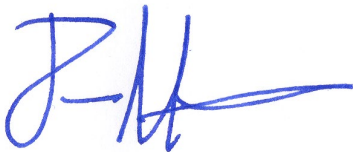
To Councillors

Mrs Barnard, Ms Dulieu, Finch, Mrs Gill, MacCracken and Strudley (Chair)

You are summoned to a meeting of the Finance & General Purposes Committee on Tuesday 26 April 2022 at 7.45pm.

The meeting will take place in the Blue Room of the Brownlow Memorial Hall.

Any apologies for absence should be communicated to the Clerk ahead of the meeting.



Jason Mawer

Clerk to the Council

The seven principles of public life

Selflessness | Integrity | Objectivity | Accountability | Openness | Honesty | Leadership

AGENDA

Meeting of the Finance & General Purposes Committee

7.45pm on Tuesday 26 April 2022

Sound recording, photography, filming, and use of social media at meetings that are held in public are permitted. Those wishing to record proceedings are however advised to contact the Parish Clerk for further information before the start of the meeting.

No.	Item	Page
F22/030.	Apologies for absence	
F22/031.	Declarations of interest	3
	Members are asked to declare any disclosable interest or affected interest in respect of any matter to be considered at this meeting.	
F22/032.	Minutes of the previous meeting	4
	To approve the minutes of the Finance & General Purposes Committee of 22 March 2022	
F22/033.	Report from the Responsible Financial Officer	6
	The report contains actions taken on arising from the last meeting of the council and other items for information, including recurring reports.	
F22/034.	Financial Report	8
	To receive an update on the finances to the end of March 2022	
F22/035.	Asset Register	17
	To note the council asset register as at 31 March 2022	
F22/036.	Internal Audit Report	20
	To note the report of the Internal Auditor and actions taken	
F22/037.	Annual Meeting Items	24
	To note documents and decisions to be confirmed at the annual council meeting	
F22/038.	Payments of accounts	
	This report will follow	
F22/039.	Future agenda items and date of the next meeting	29
	The next meeting will be on Tuesday 17 May 2022.	
F22/040.	Closure of the meeting	

DECLARATIONS OF INTEREST

Members are asked to declare any disclosable pecuniary or affected interests in respect of any matter to be considered at this meeting.

Any Member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Parish Clerk in attendance that they are withdrawing as they have such an interest.

If the Disclosable Pecuniary Interest is not entered on the register of Members interests the member must ensure this is updated within 28 days.

Any Member with an affected Interest in a matter must disclose the interest to the meeting. There is no requirement to withdraw from the meeting when the interest is only an affected interest, but the Parish Clerk should be notified of the interest, if not previously notified of it, within 28 days of the meeting.

MINUTES OF THE PREVIOUS MEETING

held on **Tuesday 22 March 2022** at **7.45pm** in the **Blue Room, Brownlow Hall**

Present: Councillors Ms Dulieu, McCracken and Strudley (Chair)

In attendance: The Parish Clerk

F22/020. Apologies for absence

Apologies were received from Cllrs Mrs Barnard, Finch and Mrs Gill.

F22/021. Declarations of interest

No declarations of interest were received.

F22/022. Minutes of the previous meeting

The minutes of the meeting of 22 February 2022 were circulated to members in advance of the meeting. Approval of the minutes was proposed by Cllr Ms Dulieu and seconded by Cllr Strudley and the minutes were **APPROVED** by members present.

F22/023. Report from the Responsible Financial Officer

The report of the Responsible Financial Officer was noted by members.

F22/024. Financial Report

The financial report to the end of February 2022 was circulated to members in advance of the meeting. The Clerk updated members on the report.

Members noted the report.

F22/025. Risk Register

The Clerk circulated the updated risk register to members ahead of the meeting.

Members agreed to recommend the updated risk register to full council.

F22/026. Cyber Insurance

The Clerk circulated details for the renewal of the council's cyber insurance policy.

Members agreed that the premium to renew the policy could be paid.

F22/027. Grant Awarding

The Clerk circulated a paper to members on revisions to grant awarding ahead of the policy review later this year.

Members agreed that working to a budget and a revised timetable would be helpful and asked that this be incorporated. Members also asked that the application form be updated to provide relevant information to demonstrate local need and other support obtained.

Members discussed having a grant strategy to highlight areas of support in particular years.

The Clerk would incorporate items raised in the discussion and bring an updated policy back to committee.

F22/028. Future agenda items and date of the next meeting

Items for future agenda items were circulated to members. The date of the next meeting was agreed as Tuesday 27 April 2022 at 7.45pm in the Brownlow Hall.

F22/029. Closure of the meeting

The meeting closed at 9.12pm.

REPORT OF THE RESPONSIBLE FINANCIAL OFFICER**1.0 Purpose**

- 1.1 This report contains actions taken on arising from the last meeting of the committee and other items for information, including recurring reports.

2.0 Actions taken from the last meeting

2.1 Risk Register

- 2.1.1 The risk register was reviewed by council at the April meeting and was approved subject to minor changes.

2.3 Cyber Insurance

- 2.2.1 The Cyber Insurance policy was renewed following the last meeting.

2.4 Grant Awarding Policy

- 2.4.1 A new Grant Awarding Policy is in development following feedback from members at the last meeting. The new policy will reflect the elements discussed including adjusting the timetable for applications.

- 2.4.2 The policy should return to committee at the June 2022 meeting.

2.5 Office accommodation

- 2.5.1 At the last meeting of the council, the Clerk was delegated authority to begin preparation works for the move of the parish office.

3.0 Year-end works

- 3.1 Year end works are continuing. It is anticipated that the year-end accounts, and AGAR will be completed by mid-May.

4.0 Brownlow Hall valuation

- 4.1 In preparing for the potential move of the parish office the Clerk will need to obtain a valuation of the building for insurance purposes. Quotes are being obtained but look to be around £1,500.

- 4.2 As this has not been budgeted for, the Clerk is seeking use the general reserve to allocate a budget of £1,500 and for the Clerk in conjunction with the Committee Chair authorise the work as per Financial Regulation 4.1.

5.0 Staffing updates

- 5.1 The Clerk has updated job descriptions for the office team and forwarded these to the Staffing Committee for review.

- 5.2 The changes reflect the expectations of the Staffing Committee to the Clerk to delegate day-to-day activity to the team to allow more time for strategic activity and focus. The Clerk is permitted under the scheme of delegation to delegate activity to the staff team, while retaining overall responsibility.

- 5.3 The Clerk has handed over responsibility for payroll activity to the Finance Officer, utilising their previous work experiences from 1 April 2022. More of the work supporting

the Planning & Transport Committee is being handed to the team along with responsibility for maintaining the council's facilities.

5.4 The Clerk expects to have completed the transfer of duties by the end of July.

6.0 Parish Plan

6.1 The Parish Plan update will be brought to the May meeting of the committee.

7.0 Recommendation

7.1 Members are asked to note the report.

FINANCIAL UPDATE TO THE END OF MARCH 2022**1.0 Purpose**

- 1.1 This report contains the draft financial report to the end of March 2022. It contains the usual financial data with the appropriate commentary. The report contains the financial report and balance sheet.
- 1.2 The final year end accounts are being prepared and will be shared with the committee once complete.

2.0 Key points summary

- The General Reserve exceeds the minimum level recommended
- All sales ledger invoicing has been issued

3.0 Balance Sheet

- 3.1 The balance sheet shows the position to 31 March 2022. Balances with financial institutions remain within the council's set parameters.
- 3.2 The debtor's position is reported in section 5 of this report. Current debt increased as billing for the term has been made.

4.0 Financial Report

- 4.1 As the financial report is in draft form, a report will be prepared with the final account position.
- 4.2 Hall income figures for regular users and around £200 lower than forecast prepared in January 2022.

	Budget 2021-22	January YE Forecast	Actual Year end
Brownlow Hall	£18,000	£12,800	£13,137
Whitegrove CC	£21,000	£19,170	£18,624

These figures represent a strong final six months of the financial year following the easing of lockdown arrangements.

5.0 Debt update

- 5.1 The debt profile as of 31 March 2022 is:

Historic debt	Outstanding invoices
2018	£195
2019	£107
2020	£231
Total	£533

Current Debt	Outstanding invoices
More than 30 days	£0
Due by end March 2022	£3,492
Total	£4,025
Less Accounts in credit	
Value of accounts in credit	£1,500
Invoice in advance	£0
Reported debt position	£2,525

5.2 Further to the discussion at the last meeting of the committee, the Clerk has reflected on the writing-off of further debt.

5.3 The Clerk is now recommending the write-off of the historic debt from 2018 and 2019 (total £402) on the terms previously agreed, that any debt recovered will be written back on. These write-offs can be completed as part of the year end process and will have no impact on year 2022-23.

6.0 Recommendation

Members are asked to note the financial report.

31st March 2021

31 March 2022

31st March 2021		31 March 2022	
Current Assets			
6,692	Debtors	2,525	
14,244	VAT Control Account	3,675	
2,463	Prepayments	2,508	
28,385	Lloyds Current Account	23,870	
80,707	Lloyds Instant Access Deposit	62,718	
403,752	Lloyds 32 Day Deposit	363,872	
250,502	CCLA Deposit	250,676	
50	Caretaker's Float	50	
100,067	Nationwide 35 Day Saver	315,627	
0	Creditors	1,176	
<u>886,862</u>		<u>1,026,696</u>	
886,862	Total Assets	1,026,696	
Current Liabilities			
11,469	Accruals	12,099	
<u>11,469</u>		<u>12,099</u>	
875,393	Total Assets Less Current Liabilities	1,014,597	
Represented By			
62,278	General Reserves	63,899	
759,431	Reserves - CIL	901,364	
2,500	Reserves - Elections	2,500	
4,350	Reserves - Neighbourhood Plan	0	
3,000	Reserves - Whitegrove CC	3,000	
20,000	Reserves - Brownlow Hall - lea	20,000	
23,834	Reserves - Frost Folly upkeep	23,834	
<u>875,393</u>		<u>1,014,597</u>	

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Council Administration						
<u>100</u> <u>Parish Council Income</u>						
1076 Precept	221,808	221,808	0			100.0%
1090 Interest received	866	400	(466)			216.5%
Parish Council Income :- Income	222,674	222,208	(466)			100.2%
Net Income	222,674	222,208	(466)			
<u>110</u> <u>Office costs</u>						
4000 Rent	23,500	23,500	0		0	100.0%
4010 Energy costs	968	1,400	432		432	69.1%
4025 Telephone & broadband	905	830	(75)		(75)	109.1%
4030 Postage	0	20	20		20	0.0%
4035 Stationery	688	650	(38)		(38)	105.8%
4036 Office printing	680	800	120		120	85.0%
4040 Contract cleaning	792	768	(24)		(24)	103.1%
4042 Window cleaning	120	245	125		125	49.0%
4045 Cleaning materials	24	100	76		76	24.3%
4050 Waste collection	123	184	61		61	67.0%
4060 Insurance	2,141	2,480	339		339	86.3%
4135 Data Protection	112	300	188		188	37.5%
4250 Responsive maintenance	126	500	374		374	25.2%
4254 Inspections	30	250	220		220	12.0%
4900 Other costs	507	800	293		293	63.4%
4999 COVID-19 cost	240	0	(240)		(240)	0.0%
Office costs :- Indirect Expenditure	30,957	32,827	1,870	0	1,870	94.3%
Net Expenditure	(30,957)	(32,827)	(1,870)			
<u>120</u> <u>Administration</u>						
4080 Audit fees	2,240	2,500	260		260	89.6%
4090 Memberships	294	2,000	1,706		1,706	14.7%
4105 Website	275	750	475		475	36.7%
4110 IT hardware	348	0	(348)		(348)	0.0%
4115 IT software	111	250	139		139	44.4%
4120 Training	1,016	1,500	484		484	67.7%
4125 IT licences	2,265	1,800	(465)		(465)	125.8%
4130 RBS licences	1,500	1,449	(51)		(51)	103.5%
Administration :- Indirect Expenditure	8,050	10,249	2,199	0	2,199	78.5%
Net Expenditure	(8,050)	(10,249)	(2,199)			

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>130 Democratic Services</u>						
4380 Chairman's allowance	0	300	300		300	0.0%
4390 Flag & flagpole	372	0	(372)		(372)	0.0%
Democratic Services :- Indirect Expenditure	372	300	(72)	0	(72)	123.9%
Net Expenditure	(372)	(300)	72			
<u>140 Wages & Salaries</u>						
4350 Salaries	73,760	72,620	(1,140)		(1,140)	101.6%
4355 Pension contributions	11,361	9,212	(2,149)		(2,149)	123.3%
4360 National Insurance cont.	5,861	5,082	(779)		(779)	115.3%
4365 Expenses	85	200	115		115	42.5%
4370 Payroll operating cost	140	150	10		10	93.3%
Wages & Salaries :- Indirect Expenditure	91,207	87,264	(3,943)	0	(3,943)	104.5%
Net Expenditure	(91,207)	(87,264)	3,943			
Council Administration :- Income	222,674	222,208	(466)			100.2%
Expenditure	130,586	130,640	54	0	54	100.0%
Movement to/(from) Gen Reserve	92,088					
Regular commitments						
<u>150 Parish Commitments</u>						
4200 Jealotts Hill Comm Lshare	8,800	8,800	0		0	100.0%
4210 BFC Loan repayment	8,191	8,191	(0)		(0)	100.0%
4225 Youth provision	0	2,500	2,500		2,500	0.0%
4300 Neighbourhood plan costs	4,125	1,000	(3,125)		(3,125)	412.5%
Parish Commitments :- Indirect Expenditure	21,116	20,491	(625)	0	(625)	103.1%
Net Expenditure	(21,116)	(20,491)	625			
<u>160 BFC Partnership Expenditure</u>						
4320 RoW management contribution	2,272	2,290	18		18	99.2%
4325 Lily Hill Park contribution	5,550	5,550	0		0	100.0%
BFC Partnership Expenditure :- Indirect Expenditure	7,822	7,840	18	0	18	99.8%
Net Expenditure	(7,822)	(7,840)	(18)			
<u>180 Grants</u>						
4400 Section 137 grants awarded	14,543	14,543	0		0	100.0%

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4405 Warfield Memorial Ground	8,000	8,000	0		0	100.0%
4415 Keep Mobile Comm. Transport	1,449	1,449	0		0	100.0%
4420 South Hill Park	500	500	0		0	100.0%
Grants :- Indirect Expenditure	24,492	24,492	0	0	0	100.0%
Net Expenditure	(24,492)	(24,492)	0			

Regular commitments :- Income	0	0	0			0.0%
Expenditure	53,430	52,823	(607)	0	(607)	101.2%
Movement to/(from) Gen Reserve	(53,430)					

Planned expenditure

<u>170 Planned Expenditure</u>						
1120 Sales	(144)	500	644			(28.7%)
Planned Expenditure :- Income	(144)	500	644			(28.7%)
4095 The Wren - publication	525	1,450	925		925	36.2%
4096 The Wren - delivery	1,451	2,450	999		999	59.2%
4100 Other communications	182	700	518		518	26.0%
4215 Planning assistance costs	3,099	2,200	(899)		(899)	140.9%
4216 Speed awareness	0	200	200		200	0.0%
4220 Climate change provision	0	3,000	3,000		3,000	0.0%
4230 Green waste sack purchases	550	0	(550)		(550)	0.0%
Planned Expenditure :- Indirect Expenditure	5,808	10,000	4,193	0	4,193	58.1%
Net Income over Expenditure	(5,951)	(9,500)	(3,549)			
Planned expenditure :- Income	(144)	500	644			(28.7%)
Expenditure	5,808	10,000	4,193	0	4,193	58.1%
Movement to/(from) Gen Reserve	(5,951)					

Amenities & Environment

<u>600 Brownlow Hall</u>						
1400 Hire - Regular	13,137	18,000	4,863			73.0%
1410 Hire - Casual	886	4,000	3,115			22.1%
1430 The Cottage rent	10,066	11,000	934			91.5%
1440 Sub Station rent	500	500	0			100.0%
Brownlow Hall :- Income	24,588	33,500	8,912			73.4%
4000 Rent	15,500	16,500	1,000		1,000	93.9%

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4010 Energy costs	5,748	7,000	1,252		1,252	82.1%
4015 Water & sewerage	2,536	1,200	(1,336)		(1,336)	211.3%
4025 Telephone & broadband	456	386	(70)		(70)	118.1%
4040 Contract cleaning	8,220	4,200	(4,020)		(4,020)	195.7%
4042 Window cleaning	360	744	384		384	48.4%
4045 Cleaning materials	283	500	217		217	56.6%
4050 Waste collection	1,786	1,200	(586)		(586)	148.8%
4060 Insurance	1,179	875	(304)		(304)	134.7%
4250 Responsive maintenance	3,358	3,500	142		142	95.9%
4252 Planned maintenance	1,294	1,500	206		206	86.3%
4254 Inspections	66	1,050	984		984	6.3%
4260 Equipment purchase	300	0	(300)		(300)	0.0%
4620 Music licences	474	800	326		326	59.2%
4650 Tree & hedge maintenance	0	1,122	1,122		1,122	0.0%
4655 Hanging baskets	342	330	(12)		(12)	103.6%
4670 Caretaker payroll	3,868	5,850	1,982		1,982	66.1%
4999 COVID-19 cost	2	0	(2)		(2)	0.0%
Brownlow Hall :- Indirect Expenditure	45,771	46,757	986	0	986	97.9%
Net Income over Expenditure	(21,183)	(13,257)	7,926			
610 Whitegrove Community Centre						
1400 Hire - Regular	18,624	21,000	2,376			88.7%
1410 Hire - Casual	250	0	(250)			0.0%
Whitegrove Community Centre :- Income	18,874	21,000	2,126			89.9%
4000 Rent	200	200	0		0	100.0%
4010 Energy costs	0	3,200	3,200		3,200	0.0%
4025 Telephone & broadband	488	500	12		12	97.7%
4040 Contract cleaning	10,255	4,600	(5,655)		(5,655)	222.9%
4042 Window cleaning	360	744	384		384	48.4%
4045 Cleaning materials	256	500	244		244	51.2%
4050 Waste collection	1,459	1,200	(259)		(259)	121.6%
4060 Insurance	643	1,224	581		581	52.5%
4250 Responsive maintenance	3,309	1,850	(1,459)		(1,459)	178.9%
4252 Planned maintenance	949	714	(235)		(235)	133.0%
4254 Inspections	56	750	694		694	7.5%
4260 Equipment purchase	11	0	(11)		(11)	0.0%
4600 Building improvements	126	0	(126)	13,500	(13,626)	0.0%
4620 Music licences	0	437	437		437	0.0%
4650 Tree & hedge maintenance	0	306	306		306	0.0%

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4670 Caretaker payroll	3,868	5,850	1,982		1,982	66.1%
4999 COVID-19 cost	2	0	(2)		(2)	0.0%
Whitegrove Community Centre :- Indirect Expenditure	21,983	22,075	92	13,500	(13,408)	160.7%
Net Income over Expenditure	(3,108)	(1,075)	2,033			
<u>700 Memorial Ground Play Area</u>						
4000 Rent	1	1	0		0	100.0%
4250 Responsive maintenance	233	500	268		268	46.5%
4254 Inspections	1,150	1,226	76		76	93.8%
Memorial Ground Play Area :- Indirect Expenditure	1,384	1,727	344	0	344	80.1%
Net Expenditure	(1,384)	(1,727)	(344)			
<u>710 Brownlow Hall Play Area</u>						
4250 Responsive maintenance	600	0	(600)		(600)	0.0%
4254 Inspections	119	0	(119)		(119)	0.0%
Brownlow Hall Play Area :- Indirect Expenditure	719	0	(719)	0	(719)	
Net Expenditure	(719)	0	719			
<u>720 Quelm Allotments</u>						
1420 Allotment rent	2,702	2,461	(241)			109.8%
1425 Allotment locker charge	12	0	(12)			0.0%
Quelm Allotments :- Income	2,714	2,461	(253)			110.3%
4015 Water & sewerage	0	600	600		600	0.0%
4050 Waste collection	1,025	460	(565)		(565)	222.8%
4060 Insurance	643	437	(206)		(206)	147.2%
4250 Responsive maintenance	54	100	46		46	54.1%
4805 Allotment - delivery costs	4,123	1,500	(2,623)		(2,623)	274.9%
4810 Allotment - management costs	60	100	40		40	60.0%
Quelm Allotments :- Indirect Expenditure	5,906	3,197	(2,709)	0	(2,709)	184.7%
Net Income over Expenditure	(3,192)	(736)	2,456			
<u>730 Frost Folly</u>						
4250 Responsive maintenance	646	500	(146)		(146)	129.2%
4252 Planned maintenance	313	2,000	1,688		1,688	15.6%
4650 Tree & hedge maintenance	0	300	300		300	0.0%
Frost Folly :- Indirect Expenditure	958	2,800	1,842	0	1,842	34.2%
Net Expenditure	(958)	(2,800)	(1,842)			

Detailed Income & Expenditure by Budget Heading 31/03/2022

Month No: 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>790 Events</u>						
4591 Parish calendar income	0	500	500			0.0%
Events :- Income	0	500	500			0.0%
4570 Arts Week	3,372	3,250	(122)		(122)	103.7%
4580 Summer of Fun event	0	4,000	4,000		4,000	0.0%
4585 Christmas tree	640	1,200	560		560	53.3%
4590 Warfield 125 activity	881	1,200	319		319	73.4%
4592 Parish calendar costs	0	500	500		500	0.0%
Events :- Indirect Expenditure	4,892	10,150	5,258	0	5,258	48.2%
Net Income over Expenditure	(4,892)	(9,650)	(4,758)			
Amenities & Environment :- Income	46,177	57,461	11,284			80.4%
Expenditure	81,613	86,706	5,093	13,500	(8,407)	109.7%
Movement to/(from) Gen Reserve	(35,436)					
Grand Totals:- Income	268,707	280,169	11,462			95.9%
Expenditure	271,436	280,169	8,733	13,500	(4,767)	101.7%
Net Income over Expenditure	(2,729)	0	2,729			
Movement to/(from) Gen Reserve	(2,729)					

ASSET REGISTER**1.0 Purpose of this report**

1.1 This report contains the asset register for the council as at 31 March 2022.

2.0 Requirements

- 2.1 The council is required to maintain a register of fixed assets, long-term investments and other non-current assets held.
- 2.2 The value of the assets as at 31 March of a year is reported in the Annual Governance & Accountability Return.
- 2.3 As with other financial matters, a light touch reporting method is used for local councils as set out by the Joint Panel on Accountability and Governance in their Practitioners Guide. The council follows this approach.
- 2.4 Assets are split into two sections, equipment, and community assets. The asset, location and date of acquisition are recorded along with their cost at acquisition.
- 2.5 The method of recording asset values has changed over time; in recent years the council is expected to show assets at purchase cost with no depreciation applied. Where depreciation was applied previously, the last reported figure has been maintained and used as the recorded value and it is this figure that is reported. It is recommended not to revalue assets once set.
- 2.6 An asset is defined as property, plant, and equipment with a useful life of more than one year used by an authority to deliver its services.
- 3.0 Asset register
The asset register as at 31 March 2022 is attached.
- 3.0 Recommendation**
Members are asked to note the asset register.

Asset Register as at 31 March 2022

Equipment							
Asset	location	Date of acquisition	Cost at acquisition	Status	Expected life	Recorded value	Notes
1 Office fitout	Parish Office	Jun-03	£29,061	Current	20 years	£599	
2 Meeting room furniture	Parish Office	Mar-04	£4,603	Current	20 years	£500	
3 1 PC	Parish Office	Nov-14	£340	Current	3 years	£340	Value added in as reused.
4 1 Laptop	Parish Office	May-15	£300	Current	5 years	£300	
5 Colour copier	Parish Office	Nov-16	£1,900	Current	5 years	£1,900	
6 Printer	Parish Office	Nov-14	£240	Current	5 years	£1	awaiting disposal
7 NAS drive	Parish Office	Dec-16	£399	Current	5 years	£399	
8 Projection system	Whitegrove CC	Mar-16	£1,845	Current	5 years	£1,845	
9 Salt spreader	Brownlow Hall	Feb-16	£150	Current	5 years	£150	
10 IT equipment	Parish Office	Apr-17	£400	current	5 years	£400	
11 Fire-proof safe	Parish office	Apr-17	£493	Current	20 years	£493	
12 Defibrillator	Brownlow Hall	Apr-18	£1,037	Current	5 years	£1,037	
13 Defibrillator	Whitegrove CC	Apr-18	£1,037	Current	5 years	£1,037	
14 Refrigerator	Brownlow Hall	Feb-19	£465	Current	5 years	£465	
15 Refrigerator	Whitegrove CC	Jul-18	£321	Current	5 years	£321	
16 Professional Carpet Cleaner	Brownlow Hall	Apr-19	£400	current	10 years	£400	
17 Sentinel speed camera	Parish Office	Oct-18	£1,301	Current	5 years	£1,301	1/3 share of equipment
18 PC	Parish Office	Dec-19	£800	Current	5 years	£800	
19 laptop	Parish Office	Apr-20	£462	Current	5 years	£462	
20 laptop	Parish Office	Aug-20	£499	Current	5 years	£499	
21 laptop	Parish Office	Aug-20	£499	Current	5 years	£499	
22 laptop	Parish Office	Dec-20	£545	Current	5 years	£545	
23 IT equipment	Parish Office	Dec-20	£1,200	current	5 years	£1,200	inc. screens, keyboard and docking stations
						£15,493	

Community Assets

Asset	location	Date of acquisition	Cost at acquisition	Status	Expected life	Recorded value	Notes
1 Frost Folly Car Park	Wellers Lane, Warfield		£1	Current	n/a	£1	
2 Brownlow Hall	Newell Green	Aug-07		Current	n/a	£880,000	Lease to May 2025
3 Play area	Memorial Ground	May-03	£18,670				Added in May 07 figures
4 Play area	Memorial Ground	May-07	£25,070	Current	15 years	£1	
6 Storage shed	Brownlow Hall	Jun-16	£500	Current	7 years	£500	
7 Interpretive Panel	Lawrence Hill	Sep-11	£775	Current	10 years	£1	
8 Noticeboard	Quelm Park	Mar-12	£916	Current	20 years	£386	
9 Noticeboard	Hayley Green	Sep-12	£916	Current	20 years	£916	
10 Noticeboard	Church Lane	Jan-14	£994	Current	20 years	£994	
11 Noticeboard	Warfield Street	Dec-14	£996	Current	20 years	£966	
12 Noticeboard	Frost Folly Car Park	Apr-18	£1	Current	20 years	£1	
13 Play area and equipment	Whitegrove CC	Mar-19	£6,408	Current	20 years	£6,408	
14 Height barrier	Frost Folly Car Park	Jun-20	£1,667	Current	20 yea	£1,667	
15 Allotment site	Sopwith Road, Warfield	Aug-18	£1	Current	n/a	£1	
16 Allotment building	Sopwith Road, Warfield	Jan-21	£16,430	Current	30 years	£16,430	
17 Height barrier	Sopwith Road, Warfield	Jun-20	£1,667	Current	20 years	£1,667	
18 Allotment water tanks	Sopwith Road, Warfield	Apr-20		Current	10 years	£950	
						£910,889	
Total of all assets						£926,382	

INTERNAL AUDIT REPORT**1.0 Purpose of this report**

- 1.1 This report contains the first report of the Internal Auditor. A second report will follow when the year-end accounts are prepared.

2.0 Audit arrangements

- 2.1 Local councils are required to have an internal audit of their accounting records and systems as per Regulation 5 of the Accounts and Audit Regulations 2015. Testing of systems is set out in the Joint Panel on Accountability and Governance Practitioners Guide.
- 2.2 The Internal Auditor visited the parish office as part of their audit checks and spoke with the Clerk and Finance Officer, reviewed documentation and processes and observes activity.

3.0 Report outcomes and comments

- 3.1 The report concludes that financial records are well maintained, and the control systems and procedures continue to be efficient and effective.
- 3.2 The auditor has made a comment on item G relating to payroll. The error identified was corrected and steps have been taken along the lines suggested by the auditor to ensure this mistake does not occur again. From the April 2022 payroll online payments will be used rather than standing orders and a payroll control account is used as a check. The Clerk has handed over processing of the payroll to the Finance Officer and the Clerk will now act as a check that processing is completed correctly.
- 3.3 Item I notes that reconciliations are prepared on a timely basis. The Clerk will ensure these are reviewed by members on a regular basis for financial year 2022-23.
- 3.4 The report is shared with the committee and will also require consideration by full council.

4.0 Recommendation

- 4.1 Members are asked to note the contents of the Internal Auditors report.

Mr J Mawer
Parish Clerk
Warfield Parish Council
7 County Lane
Warfield
Berkshire RG42 3JP

4th April 2022

Dear Jason

Internal audit for the year ended 31st March 2022 – interim report

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. During my visit in March 2022 I reviewed the financial systems and controls for the year to date.

Further work will be required after the year end to review the final accounts.

My internal audit testing was based on the guidelines included in the current NALC Governance & Accountability Practitioners Guide. An initial discussion with yourself established the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

Overall conclusion

Generally, the financial records are well maintained. The control systems and procedures continue to be efficient and effective.

Detailed report

As part of the testing I checked:

A. Appropriate books of account kept throughout the year

- The accounts have been maintained on RBS Omega software. The RBS Bookings and Allotment packages are also used.

B. Expenditure is properly incurred, payments approved and VAT appropriately accounted for

- A sample of payment invoices was checked to ensure that they had been approved, correctly paid and VAT treated correctly. No errors were found.
- The awarding of contracts in the year was reviewed to ensure that they complied with the requirements of the Financial Regulations.

C. Council has proper risk assessment & management procedures

- Standing Orders and Financial Regulations were reviewed. These were updated at the beginning of the 2021-22 financial year.
- Council minutes were scrutinised
- The latest annual risk assessment was approved in March 2022.
- The Council continues to use the services of an insurance broker who specialises in local council insurance.

- D. The Precept resulted from an adequate budgetary process and suitable financial monitoring**
- The reporting of financial results and monitoring of actual against budget was reviewed. This is carried out monthly using reports from the RBS software.
 - The budget setting process for 2022-23 was complete at the time of my visit and appeared thorough.
- Final out-turn against budget will be reviewed at the final review.
- E. Expected income was received, recorded and banked; VAT appropriately accounted for**
- The precept was agreed to Council minutes and bank statements
 - Test checks were made for hall booking income for both halls and no problems noted were noted with the invoicing.
 - The Cottage rental income was reviewed.
 - CIL income was checked to bank statements
 - Allotment income was reviewed.
- F. Petty Cash expenditure supported**
- The former Caretaker was given an advance (authorised by the Financial Regulations). This was effectively petty cash and will be reported as such in the Annual Return.
 - The individual expense receipts were correctly analysed to the relevant expense codes using a cashbook in Omega and VAT was reclaimed where appropriate.
 - The current Caretaker does not have an advance at present.
- G. Payroll properly prepared, authorised and PAYE/NI requirements fulfilled**
- Payroll has been prepared using Payroo.
 - Test checks were made of deductions and rates of pay.
- Observations:**
- I understand that there was an error made during the year with an incorrect standing order for net pay set up for one member of staff. Now that the Council is making online payments to its suppliers, it may wish to consider making online payments of salaries each month rather than using standing orders.
- The use of a payroll control account within the accounting software would also provide a check to ensure that the correct amount of salary was paid out each month.
- H. Fixed assets register properly reflects the Council's assets**
- The fixed assets will be reviewed after the year end.
- I. Periodic and year-end bank reconciliations properly carried out**
- Bank reconciliations are prepared on a timely basis. Monthly balances are reported to Councillors but the actual reconciliations have not been reviewed by Councillors this year.
- J. Annual accounts properly prepared**
- The annual accounts will be reviewed after the year end.
- K. Correct declaration of exemption from limited assurance review in 2020/21**
- Not applicable – the Council was subject to a limited assurance review in 2020/21.

- L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**
 - Not applicable – the Council has a turnover which exceeds £25,000 and thus compliance with the transparency code is not mandatory.
- M. During summer 2021 this authority has correctly provided the proper opportunity for the exercise of public rights**
 - Yes, the provision for the exercise of public rights was correctly made.
- N. The authority has complied with the publication requirements for 2020/21 AGAR (as per AGAR Page 1 Guidance Notes)**
 - Yes, the publication requirements were met.
- O. The council met its responsibilities as a trustee of trust funds**
 - Not applicable

I trust that these comments are self-explanatory, but please do not hesitate to contact me if councillors would like further details. I should like to thank the Council staff for their assistance during my visit.

Yours sincerely



Claire Connell

ANNUAL MEETING ITEMS**1.0 Purpose of this report**

- 1.1 This report contains information for the committee on the requirements for the annual council meeting and contains items the committee may wish to review.

2.0 Documents for review

- 2.1 The following documents are reviewed ahead of the annual council meeting:
- a. Standing Orders
 - b. Financial Regulations
 - c. Scheme of Delegations (committee delegations)
- 2.2 The three documents listed were all fully reviewed ahead of the annual meeting in May 2021 and there are no updates required ahead of the meeting in May 2022. With elections taking place in May 2023, it is usual practice to carry out a full review of these documents ahead of the new council taking office. The Clerk will conduct the review and report back to members by the end of the calendar year.
- 2.3 In addition, the Clerk has been advised that a review of the Model Publication Scheme is recommended. This is attached.
- 2.4 The Model Publication Scheme has been prepared by the Information Commissioners Office for local authorities. It is recommended that the scheme is adopted without modification to remain compliant.

3.0 Other actions

- 3.1 The appointment of the Internal Auditor should be made at the annual meeting and the Clerk as Responsible Financial Officer recommended the reappointment of Claire Connell to this role.

4.0 Recommendations

- 4.1 Members note that no updates to the Standing Orders, Financial Regulations and Scheme of Delegation have been made or changes recommended.
- 4.2 Members recommend the Model Publication Scheme for adoption by full council.
- 4.3 Members recommend the appointment of Claire Connell as Internal Auditor for 2022-23.

Model Publication Scheme

(Information Commissioners Office version for local authorities)

Approved

Review by December 2024

Version 1.1

Document P16

1.0 Introduction

1.1 This model publication scheme has been prepared and approved by the Information Commissioner. It has been adopted without modification by Warfield Parish Council.

1.2 This publication scheme commits the council to make information available to the public as part of its normal business activities. The information covered is included in the classes of information mentioned below, where this information is held by the authority. Additional assistance is provided to the definition of these classes in sector specific guidance manuals issued by the Information Commissioner.

1.3 The scheme commits an authority:

- To proactively publish or otherwise make available as a matter of routine, information, including environmental information, which is held by the authority and falls within the classifications below.
- To specify the information which is held by the authority and falls within the classifications below.
- To proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within this scheme.
- To produce and publish the methods by which the specific information is made routinely available so that it can be easily identified and accessed by members of the public.
- To review and update on a regular basis the information the authority makes available under this scheme.
- To produce a schedule of any fees charged for access to information which is made proactively available.
- To make this publication scheme available to the public.
- To publish any dataset held by the authority that has been requested, and any updated versions it holds, unless the authority is satisfied that it is not appropriate to do so; to publish the dataset, where reasonably practicable, in an electronic form that is capable of re-use; and, if any information in the dataset is a relevant copyright work and the public authority is the only owner, to make the information available for re-use under the terms of the Re-use of Public Sector Information Regulations 2015, if they apply, and otherwise under the terms of the Freedom of Information Act section 19. The term 'dataset' is defined in section 11(5) of the Freedom of Information Act. The term 'relevant copyright work' is defined in section 19(8) of that Act.

2.0 Classes of information

2.1 Who we are and what we do

Organisational information, locations and contacts, constitutional and legal governance.

2.2 What we spend and how we spend it

Financial information relating to projected and actual income and expenditure, tendering, procurement, and contracts.

2.3 What our priorities are and how we are doing

Strategy and performance information, plans, assessments, inspections, and reviews.

2.4 How we make decisions

Policy proposals and decisions. Decision making processes, internal criteria and procedures, consultations.

2.5 Our policies and procedures

Current written protocols for delivering our functions and responsibilities.

2.6 Lists and registers

Information held in registers required by law and other lists and registers relating to the functions of the authority.

2.7 The services we offer

Advice and guidance, booklets and leaflets, transactions, and media releases. A description of the services offered.

2.8 The classes of information will not generally include:

- Information the disclosure of which is prevented by law, or exempt under the Freedom of Information Act, or is otherwise properly considered to be protected from disclosure.
- Information in draft form.
- Information that is no longer readily available as it is contained in files that have been placed in archive storage or is difficult to access for similar reasons.

3.0 Method of Publication (by which information published under this scheme will be made available)

3.1 The authority will indicate clearly to the public what information is covered by this scheme and how it can be obtained.

3.2 Where it is within the capability of a public authority, information will be provided on a website. Where it is impracticable to make information available on a website or when an individual does not wish to access the information by the website, a public authority will indicate how information can be obtained by other means and provide it by those means.

3.3 In exceptional circumstances some information may be available only by viewing in person. Where this manner is specified, contact details will be provided. An appointment to view the information will be arranged within a reasonable timescale.

3.4 Information will be provided in the language in which it is held or in such other language that is legally required. Where an authority is legally required to translate any information, it will do so.

3.5 Obligations under disability and discrimination legislation and any other legislation to provide information in other forms and formats will be adhered to when providing information in accordance with this scheme.

4.0 Charges which may be made for information published under this scheme

4.1 The purpose of this scheme is to make the maximum amount of information readily available at minimum inconvenience and cost to the public. Charges made by the authority for routinely published material will be justified and transparent and kept to a minimum.

4.2 Material which is published and accessed on a website will be provided free of charge.

4.3 Charges may be made for information subject to a charging regime specified by Parliament.

4.4 Charges may be made for actual disbursements incurred such as:

- photocopying
- postage and packaging
- the costs directly incurred as a result of viewing information

4.5 Charges may also be made for information provided under this scheme where they are legally authorised, they are in all the circumstances, including the general principles of the right of access to information held by public authorities, justified and are in accordance with a published schedule or schedules of fees which is readily available to the public.

4.6 Charges may also be made for making datasets (or parts of datasets) that are relevant copyright works available for re-use. These charges will be in accordance with the terms of the Re-use of Public Sector Information Regulations 2015, where they apply, or with regulations made under section 11B of the Freedom of Information Act, or with other statutory powers of the public authority.

4.7 If a charge is to be made, confirmation of the payment due will be given before the information is provided. Payment may be requested prior to provision of the information.

5.0 Written requests

5.1 Information held by a public authority that is not published under this scheme can be requested in writing, when its provision will be considered in accordance with the provisions of the Freedom of Information Act.

Appendix A: Schedule of Fees

Where the provision of information incurs a cost to the council (e.g., postage, copying etc) the following schedule of costs shall be levied.

Type of Charge	Description	Basis of Charge
Disbursement cost	Photocopying / printing @ 10p per sheet (black & white)	Estimated actual cost
	Photocopying / printing @ 20p per sheet (colour)	Estimated actual cost
	Postage	Actual cost – Royal Mail standard 2 nd class
Statutory Fee	Where charges are laid down by law, these will apply	In accordance with the relevant legislation

A pro-forma invoice will be issued for the charges due with settlement required prior to the supply of documents as per the arrangements laid out in the model publication scheme.

These charges apply from 1st April 2021 and will be reviewed and updated by the proper officer of the council on an annual basis.

FUTURE AGENDA ITEMS AND DATE OF THE NEXT MEETING**1.0 Future agenda items**

In addition to the standard agenda items the following items will be on the coming meeting agendas

Parish Plan	May 2022
Office accommodation update	May 2022
Neighbourhood Centre WG	TBA
IT policies	May 2022
Community Infrastructure Policy	May 2022
Grant Awarding Policy	June 2022

2.0 Next meeting

The date of the next meeting will be on Tuesday 17 May 2022 at 7.45pm.