

TANGMERE PARISH COUNCIL



Minutes of the Finance Committee Meeting held at 7.30pm on 14 August 2019 in the Committee Room

Present: Councillors Andrew Irwin (Chairman), Kate Beach, Roger Birkett and Simon Oakley

In attendance:
Louise Steele – Clerk to the Council
One member of the public

No.		ACTION
109	AGENDA ITEM 1 - APOLOGIES Apologies were received from Cllr Stanbridge.	
110	AGENDA ITEM 2 - DECLARATIONS OF INTEREST Cllr Oakley declared non pecuniary interests, in general terms, as a member of Chichester District Council and as a member of West Sussex County Council. .	
111	AGENDA ITEM 3 – PUBLIC PARTICIPATION Dudley Hooley from Tangmere Aviation Museum asked about the progress in delivering new allotments and allowing the Museum to expand on to the existing allotment site. This is set out in the Tangmere Neighbourhood Plan and Mr Hooley was seeking clarification as to the timescale now that masterplanning had started. Cllr Irwin said that based upon the meetings to date with Countryside there was no impediment to pursuing the expansion of the Museum. Land use will be crystallised with a planning decision notice and/or a Section 106 agreement. Cllr Irwin indicated that at the Council's meeting with Countryside scheduled for 11 September he would ask Countryside to set up a meeting with the Museum. There was some discussion of the process involved to surrender statutory allotments and the necessity for the consent on the Secretary of State (which is unlikely to be withheld if new allotments are to be provided). The Clerk observed that the earliest the current allotment land could become available for an alternative use would be April 2021 because of the notice that must be given to allotment holders.	
112	AGENDA ITEM 4 - MINUTES The minutes of the meeting held on 18 June 2019 were agreed as an accurate record of the meeting and signed as such by the Chairman	
113	AGENDA ITEM 5 - ACTION POINTS A brief update was given on progress to date on the action points in the previous minutes.	
114	AGENDA ITEM 6 – FINANCE Payments totalling £8,473.92 made between 1 & 30 June 2019 and £10,896.59 made between 1 & 31 July from the Parish Council account were authorised as were payments totalling £7,054.38 and £2,939.84 made from the Village Centre account in the same periods. The schedules of payments are attached to the record minutes. The following bank account balances as at 31 July 2019 were reported:	

	<p>Parish Council</p> <p>Business High Interest £82,423.86 Current £500.00</p> <p>Village Centre</p> <p>Business Instant Access £18,035.74 Business £531.24</p> <p>Bank reconciliation statements for both cashbooks (Parish Council and Village Centre) as at 31 July 2019 were received and noted.</p> <p>The Income & Expenditure figures for the first four months of the financial year (1 April 2019 to 31 July 2019) were considered and noted.</p> <p>A draft balance sheet as at 31 July 2019 was also considered.</p>	
115	<p>AGENDA ITEM 7 – NEW HOMES BONUS 2019/20</p> <p>The applications submitted for NHB in 2019/20 were noted and the clarifying questions posed by Chichester District Council were considered. The Committee also considered a draft CCTV policy and referred it to Full Council.</p>	
116	<p>AGENDA ITEM 8 – QUOTE FOR A NEW LAP TOP</p> <p>Members considered a quote received from the Council’s IT Support provider for the the supply of a new lap top for the use of the Clerk. A quote for £646.26 (net of VAT) for one-off products and services was agreed together with £17.75 monthly recurring software costs. It was further agreed that officers should move towards using OneDrive and Sharepoint.</p>	
117	<p>AGENDA ITEM 12 – ANY OTHER MATTERS FOR INFORMATION ONLY</p> <p>There were none</p>	

Date of next meeting: Tuesday 22 October 2019

Chairman:

Date:

Tangmere Parish Council – Action Points 2018/19 & 2019/20

No	Meeting/Date/Minute	What?	By whom?	Comments/Progress	Target Completion Date	Actual Completion Date
AP23	Fin/19 June/64-18	Include a report on progress to ensure compliance with GDPR on the agenda for Full Council on 6 September 2018	Clerk	Finance Committee 12 Feb 19 noted that the Clerk would use the NALC GDPR Toolkit to ensure compliance	6 Sep 18	
AP37	Fin/14 Aug/103-18	Locum Clerk to “tidy up” the Operation Watershed balance.	Clerk	Action still outstanding	16 Oct 18	
AP50	Fin/16 Oct/159-18	Initiate the 2018 NHB Projects	Clerk	Trees ordered 1 Nov 2018 and planted Dec 2018 and some progress Multi Media Project; SIDs still outstanding	ASAP	
AP77	Fin/12 Feb/266-18	Initiate the process of applying for a .gov.uk domain name and investigate whether a new ISP will be required.	Clerk	Ongoing		

List of Payments made between 01/08/2019 and 30/09/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
06/08/2019	Google Ireland	D/D	8.28	TW	Internet
12/08/2019	ICO	D/D	35.00	TW	Annual Registration
13/08/2019	Howdens Joinery Ltd	002162	365.88	AI and RB	Kitchen Units for the Hub
13/08/2019	Matt Lubbe	002163	81.00	AI and RB	Garden Maintenance
13/08/2019	W Hart	002164	40.00	AI and RB	Windows inside and out
13/08/2019	Roger Birkett	002165	264.00	AI and RB	2 x hand dryers
13/08/2019	Howdens Joinery	002162	-365.88	AI and RB	Kitchen Units for the Hub
13/08/2019	Matt Lubbe	002163	-81.00	AI and RB	Garden Maintenance
13/08/2019	W Hart	002164	-40.00	AI and RB	Windows Inside and out
13/08/2019	Roger Birkett	002165	-264.00	AI and RB	2 x hand dryers
13/08/2019	Matt Lubbe	003288	384.00	AI and RB	Various Gardenworks
13/08/2019	Aztec Computers	003289	15.84	AI and RB	July online backup
13/08/2019	M H Kennedy & Son Ltd	003290	280.80	AI and RB	Grass Mow Rec Ground July
13/08/2019	Aztec Computers	003289	-15.84	AI and RB	Online backup July
13/08/2019	Aztec Computers	003289	15.84	AI and RB	Online Backup July
14/08/2019	Regnum Blinds Ltd	002167	609.60	AI and RB	Supply & Fit 3 blinds
14/08/2019	Elite Fire Limited	002168	102.00	AI and RB	Assess Damaged Camera
14/08/2019	Regnum Blinds Ltd	002167	-609.60	AI and RB	Supply & Fit 3 blinds
14/08/2019	Elite Fire Limited	002168	-102.00	AI and RB	Assess Damaged Camera
14/08/2019	SSALC	003291	168.00	AI and RB	May/June Councillors Briefings
14/08/2019	rCOH Ltd	003292	1,211.34	AI and RB	Planning Consultant
20/08/2019	Clive Jones	003293	300.00	AI and RB	Compere and Music Summer Fayre
23/08/2019	EE Ltd	D/D	45.52	TW	Mobile Charges
29/08/2019	Anna Wicha	002169	620.00	AI and RB	Cleaning VC - August
29/08/2019	Anna Wicha	002169	-620.00	AI and RB	Cleaning VC - August
30/08/2019	Tina White	003294	328.94	AI and RB	Add Salary Payment Jul/Aug
02/09/2019	Tina White	S/O	424.65	AI and RB	August Salary
02/09/2019	Louise Steele	S/O	938.01	AI and RB	August Salary
02/09/2019	EE Ltd	D/D	39.60	TW	Mobile Charges
02/09/2019	Attercopia Digital Marketing	D/D	39.60	AI and RB	Website
02/09/2019	EE Ltd	D/D	-39.60	AI and RB	Mobile Charges
04/09/2019	Google Ireland	D/D	8.28	AI and RB	Internet
09/09/2019	British Telecom	D/D	104.64	TW	Phone and Broadband
09/09/2019	British Telecom	D/D	-104.64	TW	Phone and Broadband
12/09/2019	Matt Lubbe	003295	646.00	AI and RB	2 Invoices Gardenworks July
12/09/2019	Chichester District Council	003296	1,240.30	AI and RB	Sept Contribution Com Wardens
12/09/2019	Rialtas Business Solutions Ltd	003297	454.80	AI and RB	Omega Software Support
12/09/2019	Stephen Wall Limited	003299	90.00	AI and RB	Tree Maintenance
12/09/2019	M H Kennedy & Son Ltd	003300	561.60	AI and RB	Mowing August
12/09/2019	Aztec Computers	003301	54.84	AI and RB	Online Backup August
12/09/2019	Roger Birkett	003302	240.00	AI and CB	Wooden Posts for Rec Ground
12/09/2019	HMRC	003303	437.88	AI and RB	August Tax and NI Contrib's
12/09/2019	WSCC Pension Fun	003304	589.67	AI and RB	August Pension Contributions

List of Payments made between 01/08/2019 and 30/09/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
12/09/2019	Chichester Payroll Services	003305	15.00	AI and RB	August Admin Fee
12/09/2019	Came & Company	003298	3,028.42	AI and RB	Local Council Insurance
23/09/2019	EE Ltd	D/D	45.52	AI and RB	Mobile Charges
24/09/2019	Tina White	003306	7.83	AI and RB	Surveyors Reel
24/09/2019	Chichester District Council	003307	1,240.30	AI and RB	October Com Wardens Contrib's
24/09/2019	Viking	003308	84.85	AI and RB	Stationery
24/09/2019	Little Gems	003309	135.00	AI and RB	Child Entertainment Fete
30/09/2019	Louise Steele	S/O	938.01	AI and RB	September Salary
30/09/2019	Tina White	S/O	636.98	AI and RB	September Salary
30/09/2019	PWLB	D/D	4,837.97	AI and RB	PWLB half yearly payment

Total Payments 19,473.23

List of Payments made between 01/08/2019 and 30/09/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
05/08/2019	Chichester District Council	D/D	35.20	AI and RB	Bin Emptying
07/08/2019	British Telecom	D/D	104.64	AI and RB	Broadband/Phone
13/08/2019	Howdens Joinery Ltd	002162	365.88	AI and RB	Kitchen Units for the Hub
13/08/2019	Matt Lubbe	002163	81.00	AI and RB	General Gardening
13/08/2019	W Hart	002164	40.00	AI and RB	Windows inside and out
13/08/2019	Roger Birkett	002165	264.00	AI and RB	2 x Hand Dryers
14/08/2019	Regnum Blinds Ltd	002167	609.60	AI and RB	Supply and fit 3 blinds
14/08/2019	Elite Fire Limited	002168	102.00	AI and RB	Asses damaged camera
15/08/2019	Chichester District Council	D/D	802.00	AI and RB	Rates 4 of 9
15/08/2019	British Gas	D/D	111.57	AI and RB	Electricity Supply
15/08/2019	Business Stream	D/D	17.00	tw	Business Stream
20/08/2019	Contract Natural Gas Ltd	D/D	57.21	AI and RB	Gas Supply
29/08/2019	Anna Wicha	002169	620.00	AI and RB	Cleaning VC - August
03/09/2019	Chichester District Council	D/D	35.20	TW	Bin Emptying
09/09/2019	British Telecom	D/D	104.64	TW	Phone and Broadband
12/09/2019	Matt Lubbe	002170	54.00	AI and RB	Gardenworks VC
12/09/2019	A B Domestic Plumbing	002171	285.00	AI and RB	Replace Urinal Flush Valve
16/09/2019	Chichester District Council	D/D	802.00	TW	Rates
16/09/2019	British Gas	D/D	100.88	TW	Electric Supply
16/09/2019	Business Stream	D/D	17.00	TW	Waste Water
20/09/2019	Contract Natural Gas Ltd	D/D	66.62	TW	Gas Supply
24/09/2019	Elite Fire Limited	002172	198.00	AI and RB	Replace CCTV Camera
24/09/2019	Roger Birkett	002173	191.30	AI and CB	Booker Cleaning Products
24/09/2019	Anna Wicha	002174	600.00	AI and CB	Cleaning VC September
30/09/2019	Chichester District Council	D/D	35.20	TW	Bin Emptying
Total Payments			5,699.94		

**Bank Reconciliation Statement as at 14/10/2019
for Cashbook 1 - PC Current/High Int Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
RBS Current Account	30/09/2019	648	500.00
RBS Reserve Account	30/09/2019	298	98,001.29
			<u>98,501.29</u>
<u>Unpresented Cheques (Minus)</u>			<u>Amount</u>
12/03/2019 003208	Viking Valeting Services	80.00	
12/09/2019 003299	Stephen Wall Limited	90.00	
12/09/2019 003304	WSCC Pension Fun	589.67	
12/09/2019 003305	Chichester Payroll Services	15.00	
24/09/2019 003306	Tina White	7.83	
24/09/2019 003307	Chichester District Council	1,240.30	
			<u>2,022.80</u>
			96,478.49
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			96,478.49
		Balance per Cash Book is :-	96,478.49
		Difference is :-	0.00

**Bank Reconciliation Statement as at 02/10/2019
for Cashbook 2 - VC Current/Reserve Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
RBS VC Business Reserve Acct	30/09/2019		15,941.46
RBS VC Current Account	30/09/2019		543.74
			<hr/> 16,485.20
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
24/09/2019 002172 Elite Fire Limited		198.00	
24/09/2019 002173 Roger Birkett		191.30	
			<hr/> 389.30
			16,095.90
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			16,095.90
		Balance per Cash Book is :-	16,095.90
		Difference is :-	0.00

Detailed Income & Expenditure by Budget Heading 15/10/2019

Month No: 7

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Administration							
1030 Advertising Income	932	1,443	1,000	(443)			144.3%
1090 Misc Income	987	850	0	(850)			0.0%
1176 Precept	60,000	68,020	68,020	0			100.0%
1177 C T Benefit Support Grant	3,994	1,967	1,965	(2)			100.1%
1196 Interest Received	193	124	0	(124)			0.0%
Administration :- Income	66,106	72,404	70,985	(1,419)			102.0%
4001 Salaries	22,889	13,257	21,489	8,232		8,232	61.7%
4002 Employers NIC	425	615	1,063	448		448	57.9%
4004 Employer's Pension Cost	2,657	2,877	4,663	1,786		1,786	61.7%
4008 Courses/Conferences/Training	337	210	500	290		290	42.0%
4020 Miscellaneous Expenses	235	0	250	250		250	0.0%
4021 Telephone & Internet	534	280	500	220		220	56.1%
4022 Postage	20	122	0	(122)		(122)	0.0%
4023 Printing & Stationery	677	402	750	348		348	53.6%
4024 Subscriptions	1,475	895	1,500	605		605	59.7%
4025 Insurance	2,912	3,028	3,000	(28)		(28)	100.9%
4033 Newsletter	4,115	1,199	4,250	3,051		3,051	28.2%
4034 Website	323	205	400	195		195	51.1%
4038 Equipment Maintenance	0	55	2,000	1,945		1,945	2.8%
4040 Dog Bin Emptying	1,587	1,652	1,600	(52)		(52)	103.2%
4042 Small Tools/Equipment	299	14	0	(14)		(14)	0.0%
4053 Loan Interest	3,934	6,593	3,650	(2,943)		(2,943)	180.6%
4054 Loan Capital Repaid	5,742	3,083	6,100	3,017		3,017	50.5%
4056 Professional Fees - Legal	882	115	0	(115)		(115)	0.0%
4057 Professional Fees - Audit	774	137	800	663		663	17.1%
4058 Other Professional Fees	431	4,994	0	(4,994)		(4,994)	0.0%
4059 Election Costs	0	338	0	(338)		(338)	0.0%
4723 Christmas	246	0	0	0		0	0.0%
Administration :- Indirect Expenditure	50,494	40,071	52,515	12,444	0	12,444	76.3%
5020 Tfr to Youth services EMR	0	0	2,000	2,000		2,000	0.0%
5023 Tfr to Election EMR	0	0	850	850		850	0.0%
Administration :- Other Costs	0	0	2,850	2,850	0	2,850	0.0%
Movement to/(from) Gen Reserve	15,611	32,333					
107 Grants							
4701 Grants	0	0	950	950		950	0.0%
4702 Grants - s137	0	0	100	100		100	0.0%
4703 Grants - PAP Initiatives	0	0	1,000	1,000		1,000	0.0%

Detailed Income & Expenditure by Budget Heading 15/10/2019

Month No: 7

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4704 Grant - Churchyard	250	0	250	250		250	0.0%
4711 Comm Wardens Cont	1,216	19,629	12,400	(7,229)		(7,229)	158.3%
Grants :- Indirect Expenditure	1,466	19,629	14,700	(4,929)	0	(4,929)	133.5%
Movement to/(from) Gen Reserve	(1,466)	(19,629)					
109 Capital & Projects							
1049 S106 Income	5,084	0	0	0			0.0%
1050 New Homes Bonus Income	26,230	0	0	0			0.0%
1052 CIL Income	30,320	0	0	0			0.0%
1053 Operation Watershed Income	33,794	0	0	0			0.0%
1061 Grants Received	1,266	0	0	0			0.0%
Capital & Projects :- Income	96,694	0	0	0			
4020 Miscellaneous Expenses	500	0	0	0		0	0.0%
4056 Professional Fees - Legal	726	0	0	0		0	0.0%
4058 Other Professional Fees	390	0	0	0		0	0.0%
4902 CP Watershed Works	31,154	0	0	0		0	0.0%
4906 CP Village Centre Equipment	6,458	0	0	0		0	0.0%
4907 CP Benches NHB 29 17	1,336	0	0	0		0	0.0%
4908 CP NHB 2018	650	5,450	0	(5,450)		(5,450)	0.0%
4909 CP Multi Media Project	9,313	18,131	0	(18,131)		(18,131)	0.0%
Capital & Projects :- Indirect Expenditure	50,527	23,581	0	(23,581)	0	(23,581)	
Movement to/(from) Gen Reserve	46,167	(23,581)					
201 Rec Field & Meadow Way							
1011 Fete Income	150	0	0	0			0.0%
Rec Field & Meadow Way :- Income	150	0	0	0			
4017 Cleaning Contract	80	0	0	0		0	0.0%
4036 Property Maintenance	610	0	600	600		600	0.0%
4038 Equipment Maintenance	130	0	0	0		0	0.0%
4039 ROSPA Fees	292	186	200	14		14	93.0%
4042 Small Tools/Equipment	79	0	100	100		100	0.0%
4046 Grass Cutting	3,432	1,165	3,500	2,335		2,335	33.3%
4047 Tree/Hedge Maintenance	960	0	1,000	1,000		1,000	0.0%
4048 Other Grounds Maintenance	245	0	0	0		0	0.0%
4058 Other Professional Fees	400	625	0	(625)		(625)	0.0%
4721 Fete Expenses	623	435	0	(435)		(435)	0.0%
4725 Other Events	30	0	0	0		0	0.0%
Rec Field & Meadow Way :- Indirect Expenditure	6,880	2,411	5,400	2,989	0	2,989	44.6%
Movement to/(from) Gen Reserve	(6,730)	(2,411)					

Detailed Income & Expenditure by Budget Heading 15/10/2019

Month No: 7

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>202 Street Furniture</u>							
4017 Cleaning Contract	102	0	0	0		0	0.0%
4036 Property Maintenance	2,065	0	0	0		0	0.0%
Street Furniture :- Indirect Expenditure	2,167	0	0	0	0	0	
Movement to/(from) Gen Reserve	(2,167)	0					
<u>203 Street Lighting</u>							
4014 Electricity	79	0	80	80		80	0.0%
4036 Property Maintenance	77	0	80	80		80	0.0%
4038 Equipment Maintenance	0	78	0	(78)		(78)	0.0%
Street Lighting :- Indirect Expenditure	156	78	160	82	0	82	48.8%
Movement to/(from) Gen Reserve	(156)	(78)					
<u>204 Open Spaces</u>							
1020 Rent Received	590	490	0	(490)			0.0%
Open Spaces :- Income	590	490	0	(490)			
4016 Cleaning Material	444	111	0	(111)		(111)	0.0%
4036 Property Maintenance	27	0	0	0		0	0.0%
4038 Equipment Maintenance	260	0	0	0		0	0.0%
4042 Small Tools/Equipment	261	48	0	(48)		(48)	0.0%
4046 Grass Cutting	531	1,404	0	(1,404)		(1,404)	0.0%
4047 Tree/Hedge Maintenance	531	90	600	510		510	15.0%
4048 Other Grounds Maintenance	2,127	2,829	2,200	(629)		(629)	128.6%
4058 Other Professional Fees	490	0	0	0		0	0.0%
4303 Comm Orchard Maint	90	0	0	0		0	0.0%
4304 Village Green	240	240	0	(240)		(240)	0.0%
Open Spaces :- Indirect Expenditure	5,001	4,722	2,800	(1,922)	0	(1,922)	168.6%
Movement to/(from) Gen Reserve	(4,411)	(4,232)					
<u>205 Allotments</u>							
1020 Rent Received	1,165	1,055	1,200	145			87.9%
1090 Misc Income	96	0	800	800			0.0%
Allotments :- Income	1,261	1,055	2,000	945			52.8%
4012 Water	1,327	(388)	1,000	1,388		1,388	(38.8%)
4020 Miscellaneous Expenses	57	0	0	0		0	0.0%
4024 Subscriptions	153	0	130	130		130	0.0%
4038 Equipment Maintenance	212	150	0	(150)		(150)	0.0%

Detailed Income & Expenditure by Budget Heading 15/10/2019

Month No: 7

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4042 Small Tools/Equipment	1,136	48	0	(48)		(48)	0.0%
4047 Tree/Hedge Maintenance	215	0	0	0		0	0.0%
Allotments :- Indirect Expenditure	3,100	(190)	1,130	1,320	0	1,320	(16.8%)
Movement to/(from) Gen Reserve	(1,839)	1,245					
301 Tangmere Village Centre							
1000 Pitch Hire - Football	262	287	300	13			95.7%
1001 Pitch Hire - Cricket	1,079	952	200	(752)			476.1%
1002 Pitch Hire - Tennis	168	126	150	24			84.0%
1003 Letting Income - Occas'l Users	2,322	2,713	2,500	(213)			108.5%
1010 Letting Income - Regular Users	25,711	12,495	26,000	13,505			48.1%
1040 Solar Panel Income	823	0	800	800			0.0%
1062 Donations Received	50	0	0	0			0.0%
1090 Misc Income	413	0	0	0			0.0%
1196 Interest Received	8	0	5	5			0.0%
Tangmere Village Centre :- Income	30,835	16,573	29,955	13,382			55.3%
4011 Rates	7,021	4,010	7,250	3,240	3,240	3,240	55.3%
4012 Water	33	85	1,000	915		915	8.5%
4014 Electricity	969	733	1,000	267		267	73.3%
4015 Gas	1,899	778	2,000	1,222		1,222	38.9%
4016 Cleaning Material	784	461	800	339		339	57.6%
4017 Cleaning Contract	6,403	3,602	6,600	2,998		2,998	54.6%
4018 Refuse disposal/Bin Emptying	438	245	0	(245)		(245)	0.0%
4020 Miscellaneous Expenses	394	738	300	(438)		(438)	245.8%
4021 Telephone & Internet	889	517	900	383		383	57.5%
4023 Printing & Stationery	82	0	100	100		100	0.0%
4024 Subscriptions	385	397	400	3		3	99.3%
4036 Property Maintenance	3,661	6,071	4,000	(2,071)		(2,071)	151.8%
4037 Cricket Square Maintenance	1,008	0	0	0		0	0.0%
4038 Equipment Maintenance	1,547	883	0	(883)		(883)	0.0%
4042 Small Tools/Equipment	830	394	0	(394)		(394)	0.0%
4047 Tree/Hedge Maintenance	345	0	0	0		0	0.0%
4048 Other Grounds Maintenance	240	351	0	(351)		(351)	0.0%
Tangmere Village Centre :- Indirect Expenditure	26,928	19,265	24,350	5,085	0	5,085	79.1%
5011 Tfr to VC Fund	3,907	0	0	0		0	0.0%
Tangmere Village Centre :- Other Costs	3,907	0	0	0	0	0	
Movement to/(from) Gen Reserve	0	(2,693)					

Detailed Income & Expenditure by Budget Heading 15/10/2019

Month No: 7

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>999</u> <u>VAT</u>							
515 VAT on Payments	928	0	0	0		0	0.0%
VAT :- Indirect Expenditure	<u>928</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Movement to/(from) Gen Reserve	<u>(928)</u>	<u>0</u>					
Grand Totals:- Income	195,636	90,522	102,940	12,418			87.9%
Expenditure	151,554	109,567	103,905	(5,662)	0	(5,662)	105.4%
Net Income over Expenditure	<u>44,081</u>	<u>(19,045)</u>	<u>(965)</u>	<u>18,080</u>			
Movement to/(from) Gen Reserve	<u>44,081</u>	<u>(19,045)</u>					

Detailed Balance Sheet - Excluding Stock Movement

Month 7 Date 15/10/2019

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control	7,902	
201	Current/High Int Account	95,511	
211	VC Current/Reserve Account	16,096	
	Total Current Assets		119,509
	<u>Current Liabilities</u>		
520	Net Wages Control	(0)	
	Total Current Liabilities		(0)
	Net Current Assets		119,509
	Total Assets less Current Liabilities		119,509
	<u>Represented by :-</u>		
301	Current Year Fund	(19,045)	
310	General Reserve	51,343	
311	General Reserve - V Centre	20,872	
320	EMR Youth Services	10,000	
321	EMR Cricket Pitch	450	
322	EMR Bus Shelters	4,305	
323	EMR Elections	4,250	
324	EMR Allotments	(648)	
325	EMR Neighbourhood Planning	1,351	
326	EMR Village Fete	718	
327	EMR Operation Watershed Grants	10,940	
328	EMR New Homes Bonus	9,370	
329	EMR Christmas Tree	300	
330	EMR Community Infrastructure L	30,320	
331	EMR S106	(6,458)	
340	ARR Village Centre Car Park	1,441	
	Total Equity		119,509



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Our Ref: MARK/TAN001

Mrs L Steele
Tangmere Parish Council
Tangmere Village Centre
Malcolm Road
Tangmere
West Sussex
PO20 2HS

Date 10th October 2019

Dear Louise

Re: Tangmere Parish Council
Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 10th October 2019 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the table at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments
- Review of the budgeting process
- Proper bookkeeping – review of the use of the accounts package
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Tangmere Parish Council are well established, and followed. The Clerk is very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I would like to thank Louise for her assistance and

whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The Council continues to use RBS Rialtas Suite an industry specific accounting package, which is used weekly to report and record the financial transactions of the Council. There are two users of the RBS system sharing one login, with transactions averaging 20-25 per month.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The Council is not VAT registered and has no requirement to do so. VAT refunds are completed annually.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

At the interim audit date, I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The external auditors report was not qualified in 2018/19. This is due to be reported to the Finance Committee on 22nd October and then to Full Council at the November meeting. The notice of conclusion of audit and audited AGAR is yet to be posted to the council website.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and Register of Members' Interests, in line with regulations. The councillors have also signed acceptance to receive information by electronic means.

Confirm that the council is compliant with the relevant transparency code

I note that the council is not required by law to follow the 2015 Local Government Transparency Code. All councils are encouraged to follow the code to provide greater transparency for the public and to reduce the potential of Freedom of Information requests. A review of the website shows that information is not being published, partly due to the constraints of the website, and I understand from discussion with the Clerk that there are plans to introduce a new website soon. **I recommend once the website capacity exists, the Council publish transparency data as outline by the code.**

Confirm that the council is compliant with the GDPR

The council is aware of GDPR and has undergone training. It was noted the Council has no common email addresses for Councillors, which is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

As previously mentioned, the Council is aiming to move to a .gov.uk website and anticipate addressing the email issue after this time. There is no Privacy Notice published on the website. The Council has appointed a Councillor as the Data Protection Officer (DPO). **I recommend these issues are dealt with urgently as part of the website update.**

Confirm that the council meets regularly throughout the year

The council has the following committees:

- Full Council – meets every months
- Finance – meets every two months
- Environment & Planning - meets every two months
- Village Centre - meets every two months

Scheme of delegation agreed at Council annually with all committees have spending power as per Financial Regulations.

Check that agendas for meetings are published giving 3 clear days' notice

The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. Supporting papers are routinely published on the website alongside agendas.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes, clearly marked as such, are typically published within a few days of the meeting and final minutes are uploaded to the council website once approved.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the NALC model (2018 version) and were last reviewed and adopted by Council on 14th May 2019.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial regulations are based on the NALC model (2016 version) and were last reviewed and adopted by Council on 14th May 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. The Clerk is aware of the 2019 model version and would form the basis of any future revisions.

Check that the council's Financial Regulations are being routinely followed

Financial Regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is minuted at Council meetings in accordance with regulations. I recommend the councillor checking the bank reconciliation signs the paperwork and bank statement as detailed in the Financial Regulations.

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained.

4.1

- Council for all items over £5,000
- A duly delegated committee of the Council for items over £1,000
- The Clerk, in conjunction with the Chairman of Council or Chairman of the appropriate committee, for any items below £500

The Clerk also has emergency spending powers of up to £500. **It is recommended the level of authority for the Clerk is considered for appropriateness, perhaps increasing to £1,000.**

Financial Regulation 5 deals with authorisation of payments. From sample checking of invoices from June 2019, minutes show authorisation of payments lists in accordance with regulations and invoices are signed by a councillor.

Financial regulation 6 deals with making payments. The council makes payments by cheque or direct debit. There is no debit or credit card. Cheques must be signed by two individuals. Renewal of direct debits was last confirmed by Finance Committee in August 2018.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector

The Council now has the General Power of Competence (GPC) and do not use section 137 powers.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system.

At interim audit date, I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for" has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)

Interim Audit

Further to previous internal audit report recommendations, the Council has drawn up and adopted a risk management policy.

The Council has a number of comprehensive health and safety risk assessments, although there is no specific financial risk assessment in place. This is to be reviewed at year end.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Employers' Liability and Public Liability cover levels are at £10 million, with the Fidelity Guarantee level set at £150,000. This should be kept under review to ensure it remains at a suitable level.

At the interim audit date, I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)

Interim Audit

I confirmed that the 2019-20 budget and precept setting process is due to start at the next finance committee meeting in November with the intention of finalising the precept in January 2020.

It was noted that currently no three-year forecast is shown. **I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1.** The Council has an agreed corporate vision, but no specific business plan in place.

As at the interim audit date, the Council has received 53.9% of its budgeted income (2nd half of precept yet to be added to accounting system) and spent 91.0% of its budgeted expenditure. However, it should be noted that the Clerk is currently in the process of obtaining S.106 and New Homes Bonus funds to cover the additional expenditure and does not anticipate any significant overspend against budget by year end.

At the interim audit date, I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AND FINAL AUDIT)

Interim Audit

Other than the precept, the Council has the following streams of income:

- CIL/s.106
- New Homes Bonus
- Operation Watershed money
- Room hire and pitch hire fees
- Allotment income

The precept was received in April 2019 and September 2019 and verified to remittance advices and the bank statement. The Council Tax Support Grant (CTSG) is appropriately accounted for.

At the interim audit date, I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for” has been met.

F. PETTY CASH (INTERIM AUDIT)

The council has no petty cash.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Interim Audit

An external company completes payroll calculations, with payments made in house by the Council. Staff members are paid by standing order. Both staff members have contracts based on the NJC model and both are included in the LGPS.

At the interim audit date, I am of the opinion that salaries are correctly stated on the AGAR and that the control object of “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied” has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Interim Audit

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

At the interim audit date, I am of the opinion that the control objective of “Asset and investments registers were complete and accurate and properly maintained” has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Interim Audit

At the interim audit date the council had a reconciled bank position which has been signed in accordance with Financial Regulations and reported to Council in September 2019. I have reviewed the reconciliation and there were no errors.

At the interim audit date, I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of “Periodic and year-end bank account reconciliations were properly carried out” has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

To be tested at year end.

K. TRUSTEESHIP (INTERIM AUDIT)

The council has no trusts.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

To be tested at year end.

Should you have any queries please do not hesitate to contact me.

Kind regards

Yours sincerely

A Beams

Andy Beams

Interim Audit - Points for consideration by council

Audit Point	Audit Findings	Council comments
Financial Regulations, Governance and Payments	I recommend once the website capacity exists, the Council publish transparency data as outline by the code.	
Budget, Precept and Reserves	I would recommend that council add its 3 year forecast in accordance with financial regulation 3.1.	