



WENDOVER PARISH COUNCIL
Address: The Clock Tower, High Street, Wendover,
Aylesbury, Buckinghamshire HP22 6DU
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FINANCE COMMITTEE AGENDA
Tuesday 16th May 2023 at 7:30pm
St Anne's Hall Aylesbury Road Wendover HP22 6JG

Committee Membership: Councillors Clive Gallagher, Rob Goodall, Sam Walker, Julie Williams, Stephen Worth,

To all Committee Members:

YOU ARE HEREBY SUMMONED TO ATTEND THE ABOVE-MENTIONED MEETING, WHEN IT IS PROPOSED THAT THE BUSINESS TO BE TRANSACTED SHALL BE AS SET OUT BELOW.

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND.

AGENDA

1. ELECTION OF CHAIR

To elect the chair of the committee

2. APOLOGIES FOR ABSENCE

To consider any apologies for absence received.

3. DECLARATIONS OF INTEREST

In accordance with Sections 30(3) and 235(2) of the Localism Act 2011 and the Wendover Parish Council Code of Conduct.

4. PUBLIC PARTICIPATION

A maximum of 3 minutes per speaker will be allowed

5. MINUTES

To confirm the minutes of the Finance Committee Meeting of the 21st February 2023.

6. CLERK REPORT AND CORRESPONDENCE

To note and consider an update from the Clerk and any items of Correspondence relevant to this Committee.

7. STATE OF THE FINANCES AND REPORTS

- a) To review the year end reports for 22/23
 - i. Detailed Balance Sheet
 - ii. Statutory Balance Sheet
 - iii. Supporting Reserves Reconciliation
 - iv. Summary Income and Expenditure
 - v. Detailed Income and Expenditure with previous year comparison
- b) To review the I&E report, EMRs and balance sheet for Apr 2023.
- c) To review the over £500 report and VAT reclaim for Jan-Mar 2023.
- d) To review the bank reconciliations and statements for Jan-Mar 2023.
- e) To note the full asset review to be presented to Full Council in June
- f) To receive an update on project costs up to Mar 2023

- g) To review the Flagstone account statements
- h) To receive an update on the LGPS pension fund deficit and cessation value.

8. OTHER MATTERS

a) Internal Audit April 2023

- i) To note the end of year internal audit report
- ii) To review the current internal controls for the previous financial year and consider approving a financial control policy.

b) End of year reporting and AGAR statements

- i) To note the first draft of the form and statements for the end of year report to the external auditor

c) To create two new EMRs from the current general reserve of £123,990

- i) To consider creating an EMR of £7800 as contributory funding towards works on the Hampden Pond to make up the shortfall in the HS2 grant award. To further consider creating an EMR of £8000 for the freedom parade as additional expenditures have come in for this event.

9. ITEMS FOR NEXT AGENDA

10. DATE OF NEXT MEETING

To note the date of the next Finance Meeting on Tue 8th August 2023

11. CLOSURE OF MEETING

Signed by *Andy Smith*
Clerk to the Council

Date: 11th May 2023

WENDOVER PARISH COUNCIL

Minutes of the Finance Committee Meeting

21st February 2023 at 7:30pm

St Anne's Hall Aylesbury Road Wendover HP22 6JG

Present: Councillors Gallagher (Chair), Bulpett, Durden-Moore, Williams and Worth

Clerk and Minutes: Andy Smith

Members of Public: 2

1. APOLOGIES FOR ABSENCE

F22/74 Councillor Goodall was recorded as absent

2. DECLARATIONS OF INTEREST

F22/75 Councillor Williams declared an interest in the grants being on the committee of Wendover Action Group

Councillor Worth declared an interest in the grants being on the committee of Wendover Memorial Hall

It was RESOLVED that these councillors would not be present and would not vote on those specific grant discussions.

Councillor Durden-Moore had notified the clerk in advance with a potential interest in the grant of Citizens of the World. It was NOTED that this is a personal interest, as outlined in our code of conduct and it had been agreed by the Proper Officer that Councillor Durden-Moore would contribute to the discussion but not be allowed a vote.

3. PUBLIC PARTICIPATION

F22/76 A member of the public representing Wendover And Villages Ukrainian Support (WAVUS) Outlined that they had been funded by the Council and the work they undertake supporting 90 families across the local area. This includes starting a series of English lessons for families, pitched at a level that would support Ukrainians in employment situations. They outlined that they are aware of the Citizens of the World bids and are not at the meeting to object or support the bids but to outline the work of WAVUS.

A member of the public representing Wendover Dementia Support (WDS) outlined their work. They support local residents and only help people who have a referral from the Westongrove surgeries, living in their catchment area. The charity are currently helping over 50 people and their families at the moment. The group has 2 retired GPs and 2 former nurses on the team and is co-ordinated by a part time admin assistant. It is supported by 39 volunteers. The café as well as providing services for those with dementia also provides respite for family. It is a fun atmosphere with music and games. Many of the families deal with extreme hardships and the Monday café is a lifeline and is followed up with a family support group so they can discuss their loved ones case with advisors. The income is variable and have been well supported from the members of the public recently, but finances do vary and the Charity are finding they are having to fill a gap created by the lack of funding for NHS advice and services.

It was NOTED that there is another group called Dementia Alliance (DA) which is not a part of the WDS. It was explained that at a simple level WDS undertakes the practical help and the DA undertakes the liaison and strategic discussion. The two groups are not linked but complement each other.

The committee offered their thanks to both groups for what they do for our community.

4. MINUTES

F22/77 The minutes of the meeting of 6th December 2022 were considered. The minutes were **RESOLVED** as a true record to be signed by the Chair

5. CLERKS REPORTS AND CORRESPONDENCE

F22/78 It was NOTED that all reports and correspondence were agenda items

6. GENERAL REPORTS

a) **To review the I&E report, EMRs and balance sheet for Jan 2022.**

F22/79 The Clerk highlighted and explained some key variances but that the Council is looking to come within budget for the year. The reports and variances were NOTED

b) **To review the over £500 report and VAT claim for Oct - Dec 2022**

F22/80 The reports were NOTED

c) **To review the bank reconciliations and statements for Oct - Dec**

F22/81 The reports were NOTED

d) **To review reports on the changes to assets**

F22/82 The reports were NOTED

e) **To receive an update on project costs up to Jan 2023**

F22/83 The updates were NOTED

f) **To review the Flagstone account statements**

F22/84 The report was NOTED. It was **RESOLVED** to send round a report outlining current interest rates after meeting

f) **To receive an update on the LGPS pension fund deficit and cessation value**

F22/85 The email report, previously circulated, was NOTED. It was further NOTED that the liability is currently looking slightly better than previous estimates.

7. OTHER MATTERS

a) **Internal audit Jan 2023**

F22/86 **i) To note the internal audit report**

The report was NOTED – and the committee expressed congratulations to the Clerk for managing the process

F22/87 ii) To consider the response to the internal audit and resolve to make changes to the financial regulations

The paper was discussed and it was **RESOLVED** to accept all of the changes to the financial regulations set out in the paper.

8. APPLICATIONS FOR GRANTS

a) Major Grant requests

The grants were discussed individually, and it was resolved which grants to support. The committee then looked at levels of funding given the budget. It was **NOTED** that the form would be changed for future bids to clearly identify that grants would not be offered to cover ongoing operational costs.

F22/88 i) Wendover Dementia Support

It was **RESOLVED** to fund this bid as it is a worthy cause. It was then **RESOLVED** to award the full amount of £5000

F22/89 ii) Citizens of the world – language courses

Both bids from Citizens of the World were considered very carefully as they were both supporting worthy causes. It was **NOTED** that we could not support 2 bids for the maximum amount to the same organisation. There were further questions as to some of the information provided in the grant bid, which included that they had 1500 volunteers. It was also **NOTED** that this is a new company that was registered as a Community Interest Company on 6th Feb 2023, we have not received a copy of the public liability insurance. It was **NOTED** that the bid seemed to be to cover running costs rather than specific items or projects which is what the Council prefers to award grants for, although there were items in the bid that fit those criteria. It was further **NOTED** that there is a potential that the Parish Council could be funding 2 organisations that duplicated services to Ukrainians in the area. It was finally **NOTED** that whilst attending the meeting was not compulsory it would have helped this bid as they were a new organisation. Given these considerations it was **RESOLVED** that it was too soon in the organisations operations to be able to offer a grant, but it did not discourage future applications.

F22/90 iii) Citizens of the world – help to work

This was considered as a part of the previous discussions and as above it was **RESOLVED** that it was too soon in the organisations operations to be able to offer a grant, but it did not discourage future applications.

F22/91 iv) St Mary's Church

The advice on payments to Churches as discussed at Parish Council on the 7th February was reiterated by the Clerk. It was **NOTED** this bid was primarily for the community benefit and improved much needed community facilities for residents irrespective of their faith. It was **RESOLVED** to fund this bid as it is a worthy cause. It was then **RESOLVED** to award the amount of £4000.

F22/92 v) Wendover Action Group – Community Transport

It was NOTED that the community bus provides transport to supermarkets and health centres and hospitals for residents who find it difficult to travel, do not have a car or travel to places not served by public transport. It was NOTED that this was for running costs and that the Parish Council had already informed the organisation that grants were not for that issue. However, it was further NOTED that this bid was to cover a shortfall caused by Covid and that this was a one off situation. It was **RESOLVED** to fund this bid as it is a worthy cause, but to inform the organisation that it would not support any further bids for running costs. It was then **RESOLVED** to award the amount of £2000.

F22/93 vi) Wendover Memorial Hall

It was NOTED that this was a thorough proposal for a specific item. It was **RESOLVED** to fund this bid as it is a worthy cause. It was then **RESOLVED** to award the amount of £4000.

b) Minor Grant requests

F22/94 i) Jack in the Box

It was **RESOLVED** to fund this bid as it is a worthy cause. However there was concern that the bid contained no details as to what and how many replacement gardening containers the requested amount would fund. It was **RESOLVED** to go back for more details about what the £936 would cover and consider at the next Parish Council meeting.

F22/95 ii) Wendover Canal Trust

It was **RESOLVED** to fund this bid as it is a worthy cause. It was then **RESOLVED** to award the full amount of £350 to come from this years budgets and be paid immediately

c) Standing Grants

F22/96 i) Wendover Youth Centre

It was **RESOLVED** unanimously to continue this grant of £7000 as it is a worthy cause.

F22/97 ii) St Mary's Church - Churchyard

It was **RESOLVED** unanimously to continue this grant of £7000 as it is a worthy cause.

9. ITEMS FOR NEXT AGENDA

F22/98 The outcome of the Jack in the Box bid will be noted at the next Council.

10. DATE OF NEXT MEETING

F22/99 Tuesday 16th May 7.30pm St Annes Hall

11. CLOSURE OF MEETING

All business was transacted. The meeting was closed at 8:42pm

Signed by
Chair to the Finance Committee

Date: 16th May 2023

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2023

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
100	Debtors	203
105	VAT Control A/c	4,571
200	Current Bank Account	34,816
202	Flagstone	221,248
Total Current Assets		260,838
<u>Current Liabilities</u>		
500	Creditors	3,261
510	Accruals	2,148
515	Allotment Deposits	1,801
560	Receipts in Advance	138
Total Current Liabilities		7,348
Net Current Assets		253,490
Total Assets less Current Liabilities		253,490
<u>Represented by :-</u>		
300	Current Year Fund	14,359
310	General Reserves	109,631
346	Clock Tower Fountain and Wall	15,000
347	Site Safe Cladding EMR	6,500
356	LGPS Cessation EMR	50,000
357	Skate Park EMR	15,000
358	Library Extension EMR	8,000
359	TWG Priorities	10,000
362	New Cesspit Ashbrook	10,000
363	Christmas Lights EMR	10,000
364	Climate Action EMR	5,000
Total Equity		253,490

ITEM 7a ii)

09/05/2023

Wendover Parish Council 2022-2023

15:18

Balance Sheet as at 31 March 2023

31 March 2022

31 March 2023

31 March 2022		31 March 2023	
Current Assets			
1,927	Debtors	203	
3,206	VAT Control A/c	4,571	
78,348	Current Bank Account	34,816	
170,833	Flagstone	221,248	
67	Petty Cash	0	
<u>254,381</u>		<u>260,838</u>	
254,381	Total Assets	260,838	
Current Liabilities			
31,784	Creditors	3,261	
2,052	Accruals	2,148	
1,804	Allotment Deposits	1,801	
0	Receipts in Advance	138	
<u>35,640</u>		<u>7,348</u>	
218,741	Total Assets Less Current Liabilities	253,490	
Represented By			
85,741	General Reserves	123,990	
5,000	HS2 Research & Evidence EMR	0	
5,000	Hampden Pond EMR	0	
25,000	Clock Tower Fountain and Wall	15,000	
0	Site Safe Cladding EMR	6,500	
5,000	Waste Bin Replacment EMR	0	
25,000	LGPS Cessation EMR	50,000	
15,000	Skate Park EMR	15,000	
8,000	Library Extension EMR	8,000	
10,000	TWG Priorities	10,000	
5,000	Clock Tower Heating EMR	0	
5,000	MVAS EMR	0	
10,000	New Cesspit Ashbrook	10,000	
5,000	Christmas Lights EMR	10,000	
10,000	Climate Action EMR	5,000	
<u>218,741</u>		<u>253,490</u>	

09/05/2023

Wendover Parish Council 2022-2023

15:18

Balance Sheet as at 31 March 2023

31 March 2022

31 March 2023

The above statement represents fairly the financial position of the authority as at 31 March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Wendover Parish Council 2022-2023

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2023

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	218,741.17	253,489.95
100	Debtors	1,926.60	202.97
105	VAT Control A/c	3,205.98	4,570.75
	Less Total Debtors	5,132.58	4,773.72
500	Creditors	31,784.21	3,261.47
510	Accruals	2,052.00	2,148.00
515	Allotment Deposits	1,803.63	1,800.63
560	Receipts in Advance	0.00	138.00
	Plus Total Creditors	35,639.84	7,348.10
	Equals Total Cash and Bank Accounts	249,248.43	256,064.33
200	Current Bank Account	78,347.81	34,816.06
202	Flagstone	170,833.25	221,248.27
230	Petty Cash	67.37	0.00
	Total Cash and Bank Accounts	249,248.43	256,064.33

Summary Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	
100	Amenities Income	Income	35,430	34,045	(1,385)		104.1%	
125	Events Expenditure	Expenditure	15,967	17,380	1,413	1,413	91.9%	
130	Highways Expenditure	Expenditure	755	4,000	3,245	3,245	18.9%	
135	Street Lighting Expenditure	Expenditure	25,772	25,780	8	8	100.0%	
140	Recreation Expenditure	Expenditure	38,971	46,510	7,539	7,539	83.8%	
	plus Transfer From EMR		0					
	Movement to/(from) Gen Reserve		<u>(38,971)</u>					
200	Finance & General Income	Income	334,364	328,128	(6,236)		101.9%	
	less Transfer to EMR		0					
	Movement to/(from) Gen Reserve		<u>334,364</u>					
220	Finance & General Expenditure	Expenditure	38,365	47,005	8,640	8,640	81.6%	
	plus Transfer From EMR		944					
	less Transfer to EMR		0					
	Movement to/(from) Gen Reserve		<u>(37,420)</u>					
230	Grants out - S137	Expenditure	31,644	34,000	2,356	2,356	93.1%	
320	Staffing	Expenditure	175,697	187,498	11,801	11,801	93.7%	
980	Amenities Reserves	Expenditure	7,875	0	(7,875)	(7,875)	0.0%	
	plus Transfer From EMR		7,946					
	less Transfer to EMR		0					
	Movement to/(from) Gen Reserve		<u>71</u>					
	Movement to/(from) Gen Reserve		<u>0</u>					
Grand Totals:- Income			<u>369,794</u>	<u>362,173</u>	<u>(7,621)</u>		102.1%	
Expenditure			<u>335,045</u>	<u>362,173</u>	<u>27,128</u>	0	27,128	92.5%
Net Income over Expenditure			<u>34,749</u>	<u>0</u>	<u>(34,749)</u>			
	plus Transfer From EMR		8,890					
	less Transfer to EMR		0					
	Movement to/(from) Gen Reserve		<u>43,639</u>					

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
100 Amenities Income							
1000 Allotment Rent	1,527	1,630	1,432	(198)			
1005 Charter Fair	150	220	200	(20)			
1010 Cricket Club Lease	300	300	300	0			
1021 Markets - Local Produce	1,980	1,505	2,000	495			
1022 Markets - Weekly Market	10,400	9,772	10,400	628			
1030 Other Rental (Ashbrook)	2,045	1,649	1,500	(149)			
1035 BCC Devolved Footpaths Income	17,100	17,613	17,613	(0)			
1214 Christmas Trees	2,035	2,053	0	(2,053)			
1260 Xmas event income	843	589	500	(89)			
1261 Rifle Club Lease	100	100	100	0			
Amenities Income :- Income	36,480	35,430	34,045	(1,385)			0
Net Income	36,480	35,430	34,045	(1,385)			
125 Events Expenditure							
4100 AnnualParishMeeting excl refs	0	100	500	400		400	
4105 Christmas Decorations	5,642	5,165	5,000	(165)		(165)	
4109 Promo Materials	138	8	500	492		492	
4110 Entertainment & Events ex s137	1,400	2,426	2,000	(426)		(426)	
4112 Floral Display	3,832	3,724	5,000	1,276		1,276	
4122 Markets - Local Produce	0	388	500	112		112	
4124 Markets - Business Rates	824	1,098	1,300	202		202	
4125 Markets - Water	26	56	50	(6)		(6)	
4126 Markets - Electric	404	433	230	(203)		(203)	
4130 Quiz	21	311	100	(211)		(211)	
4132 Christmas Celebration Event	3,568	2,259	2,200	(59)		(59)	
Events Expenditure :- Indirect Expenditure	15,855	15,967	17,380	1,413	0	1,413	0
Net Expenditure	(15,855)	(15,967)	(17,380)	(1,413)			
130 Highways Expenditure							
4200 Bus Shelters	1,000	0	1,000	1,000		1,000	
4210 Refuse Bins	0	0	500	500		500	
4211 Sever weather (salt etc)	0	0	500	500		500	
4215 Street Furniture - Purchase	4,063	755	2,000	1,245		1,245	
Highways Expenditure :- Indirect Expenditure	5,063	755	4,000	3,245	0	3,245	0
Net Expenditure	(5,063)	(755)	(4,000)	(3,245)			

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
135 Street Lighting Expendiure							
4300 Electricity	11,070	12,587	10,500	(2,087)		(2,087)	
4305 Maintenance	6,523	9,910	6,000	(3,910)		(3,910)	
4315 New Columns (not LEDs)	8,545	2,270	8,280	6,010		6,010	
4320 Streetlighting Inspections	1,038	1,005	1,000	(5)		(5)	
Street Lighting Expendiure :- Indirect Expenditure	<u>27,175</u>	<u>25,772</u>	<u>25,780</u>	<u>8</u>	<u>0</u>	<u>8</u>	<u>0</u>
Net Expenditure	<u>(27,175)</u>	<u>(25,772)</u>	<u>(25,780)</u>	<u>(8)</u>			
140 Recreation Expenditure							
4400 Dog Bin Emptying	468	2,228	2,000	(228)		(228)	
4405 Maintenance - Fences, etc	680	420	1,500	1,081		1,081	
4410 Maintenance - Groundworks	2,104	3,523	5,000	1,477		1,477	
4415 Maintenance - Inspections, etc	540	0	0	0		0	
4416 Pond Works	0	83	1,500	1,417		1,417	
4417 Tree Works	2,645	1,114	2,500	1,386		1,386	
4418 Tree Inspections	0	0	1,800	1,800		1,800	
4421 Orchard Maintenance	0	1,122	600	(522)		(522)	
4425 Capital Expenditure (asset pur	5,627	14,893	12,000	(2,893)		(2,893)	
4430 Mower Maintenance	1,813	2,350	2,000	(350)		(350)	
4440 Play Equip - Repairs & Maint	5,000	1,618	5,000	3,382		3,382	
4450 Premises - Garage Rent	960	1,565	960	(605)		(605)	
4455 Premises - SiteSafe Electrics	170	576	150	(426)		(426)	
4465 Premises - SiteSafe Water, etc	48	271	100	(171)		(171)	
4475 Misc - Fuel	2,095	3,154	1,800	(1,354)		(1,354)	
4480 Misc - Materials & Tools	1,301	1,628	2,500	872		872	
4481 Machinery/Tool Service Repair	1,523	1,180	3,500	2,320		2,320	
4485 Misc - Protective Clothing	166	241	400	159		159	
4490 Misc - Refuse Bins	969	796	1,200	404		404	
4495 Misc - Sundries Recreation	1,279	706	1,200	494		494	
4497 Defibrillators	152	1,502	800	(702)		(702)	
Recreation Expenditure :- Indirect Expenditure	<u>27,540</u>	<u>38,971</u>	<u>46,510</u>	<u>7,539</u>	<u>0</u>	<u>7,539</u>	<u>0</u>
Net Expenditure	<u>(27,540)</u>	<u>(38,971)</u>	<u>(46,510)</u>	<u>(7,539)</u>			
200 Finance & General Income							
1205 Wlitchell Trust Grant	256	261	200	(61)			
1210 Interest Received ex Deposits	541	3,340	1,000	(2,340)			
1215 Miscellaneous Income	5,651	3,826	0	(3,826)			
1250 Precept Received	318,277	326,328	326,328	0			
1266 VAHT Streetlight Income	711	609	600	(9)			
Finance & General Income :- Income	<u>325,435</u>	<u>334,364</u>	<u>328,128</u>	<u>(6,236)</u>			<u>0</u>
Net Income	<u>325,435</u>	<u>334,364</u>	<u>328,128</u>	<u>(6,236)</u>			

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>220 Finance & General Expenditure</u>							
4496 Professional Support (HS2 etc)	5,197	688	2,000	1,312		1,312	
4550 Communications - Publicity	4,879	6,342	5,750	(592)		(592)	
4555 Communications - Website	0	1,706	1,500	(206)		(206)	
4560 Financial - Bank Charges	478	457	580	123		123	
4565 Financial - Fees - Audit	1,454	1,701	2,300	599		599	
4570 Financial - Fees - Legal	1,200	(750)	2,000	2,750		2,750	
4575 Financial - Insurance	4,814	7,932	5,700	(2,232)		(2,232)	
4580 Financial - Software	508	776	800	24		24	
4582 End of Year Support RBS	558	558	700	142		142	
4585 Grant-Churchyard Care-NOT137	7,000	0	0	0		0	
4586 Grants Out - Wendover Youth Ce	7,000	0	0	0		0	
4590 Grants Out - Major	14,600	0	0	0		0	
4611 Grants Out - Minor	4,158	0	0	0		0	
4615 Office - Broadband/Tel/Fax	1,760	2,038	1,600	(438)		(438)	
4620 Office - Copier	1,404	1,404	1,850	446		446	
4621 Office - Equipment - Expend	4,406	3,724	5,500	1,776		1,776	
4625 Office - Equipment Capital	0	162	1,000	838		838	
4630 Office - Postage & Stationery	533	540	500	(40)		(40)	
4640 Office - Testing - Electrical	51	60	75	16		16	
4645 Office - Testing - Fire	268	248	300	52		52	
4650 Office - Utilities - Electric	2,083	2,639	1,700	(939)		(939)	
4655 Office - Utilities - Water	121	113	150	37		37	
4660 Property Mgt - Clock Tower	1,421	4,219	2,000	(2,219)		(2,219)	944
4665 Property Mgt - Manor Waste	175	44	1,000	956		956	
4670 Property Mgt - SiteSafe	0	0	1,000	1,000		1,000	
4675 Property Mgt - War Memorial	0	0	500	500		500	
4685 Subscriptions and Donations	1,971	2,130	2,000	(130)		(130)	
4690 Misc - Chairman's Expenses	1,117	714	1,200	486		486	
4691 Misc - Councillor Expenses	58	0	200	200		200	
4695 Misc - Room Hire	608	545	1,000	455		455	
4700 Misc Sundry Expenses Finance	182	164	800	636		636	
4705 Misc - Travel Staff & Cllrs	24	(23)	300	323		323	
4706 Elections	906	0	0	0		0	
4707 H&S	60	233	3,000	2,767		2,767	
Finance & General Expenditure :- Indirect Expenditure	<u>68,992</u>	<u>38,365</u>	<u>47,005</u>	<u>8,640</u>	<u>0</u>	<u>8,640</u>	<u>944</u>
Net Expenditure	<u>(68,992)</u>	<u>(38,365)</u>	<u>(47,005)</u>	<u>(8,640)</u>			
6000 plus Transfer From EMR	0	944					
Movement to/(from) Gen Reserve	<u>(68,992)</u>	<u>(37,420)</u>					

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
230 Grants out - S137							
4585 Grant-Churchyard Care-NOT137	0	7,000	7,000	0		0	
4586 Grants Out - Wendover Youth Ce	0	7,000	7,000	0		0	
4590 Grants Out - Major	0	14,150	15,000	850		850	
4611 Grants Out - Minor	0	3,494	5,000	1,506		1,506	
Grants out - S137 :- Indirect Expenditure	<u>0</u>	<u>31,644</u>	<u>34,000</u>	<u>2,356</u>	<u>0</u>	<u>2,356</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(31,644)</u>	<u>(34,000)</u>	<u>(2,356)</u>			
320 Staffing							
4800 Staffing - Amenities - Wages	53,236	61,810	54,408	(7,402)		(7,402)	
4801 Staffing - Amenities - NIC	5,252	6,270	4,353	(1,917)		(1,917)	
4802 Staffing - Amenities-Pension	7,969	9,076	7,475	(1,601)		(1,601)	
4810 Staffing - F&G - Wages	85,014	77,210	96,354	19,144		19,144	
4811 Staffing - F&G - NIC	7,192	8,131	7,979	(152)		(152)	
4812 Staffing - F&G - Pension	5,229	3,853	7,979	4,126		4,126	
4816 Staffing F&G Student Loan	0	151	0	(151)		(151)	
4818 Temporary Staff	0	2,111	1,890	(221)		(221)	
4845 Payroll Charges	785	672	660	(12)		(12)	
4855 HR Consultancy Fees	3,145	3,294	3,200	(94)		(94)	
4860 Training Staff & Cllrs	2,080	2,649	2,500	(149)		(149)	
4861 Uniform	297	306	500	194		194	
4862 Smart Pension Admin Fee	0	165	200	35		35	
Staffing :- Indirect Expenditure	<u>170,199</u>	<u>175,697</u>	<u>187,498</u>	<u>11,801</u>	<u>0</u>	<u>11,801</u>	<u>0</u>
Net Expenditure	<u>(170,199)</u>	<u>(175,697)</u>	<u>(187,498)</u>	<u>(11,801)</u>			
980 Amenities Reserves							
9105 EMR - Hampden Pond	25,000	0	0	0		0	
9110 EMR - Clock Tower Fountain/wal	0	1,196	0	(1,196)		(1,196)	1,196
9112 EMR - Waste Bin Replacement	4,484	3,476	0	(3,476)		(3,476)	3,476
9113 EMR - CAW Trees	1,696	0	0	0		0	
9114 EMR - Parking Review	7,508	(71)	0	71		71	
9115 EMR - GNS Warden Events	857	0	0	0		0	
9118 EMR - Canal Path Repairs	25,000	0	0	0		0	
9127 EMR - New Christmas Tree Light	0	2,498	0	(2,498)		(2,498)	2,498
9128 EMR - Climate Action	0	775	0	(775)		(775)	775
Amenities Reserves :- Indirect Expenditure	<u>64,546</u>	<u>7,875</u>	<u>0</u>	<u>(7,875)</u>	<u>0</u>	<u>(7,875)</u>	<u>7,946</u>
Net Expenditure	<u>(64,546)</u>	<u>(7,875)</u>	<u>0</u>	<u>7,875</u>			
6000 plus Transfer From EMR	64,546	7,946					
Movement to/(from) Gen Reserve	<u>0</u>	<u>71</u>					

15:15 Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12 Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
990 Finance & General Reserves							
9103 EMR - HS2 Research & Evidence	36,275	0	0	0		0	
9116 EMR - COVID Crisis Fund	648	0	0	0		0	
Finance & General Reserves :- Indirect Expenditure	36,923	0	0	0	0	0	0
Net Expenditure	(36,923)	0	0	0			
6000 plus Transfer From EMR	36,923	0					
Movement to/(from) Gen Reserve	0	0					
Grand Totals:- Income	361,915	369,794	362,173	(7,621)			
Expenditure	416,293	335,045	362,173	27,128	0	27,128	
Net Income over Expenditure	(54,378)	34,749	0	(34,749)			
plus Transfer From EMR	101,469	8,890					
Movement to/(from) Gen Reserve	47,090	43,639					

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Wendover Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 09/05/2023

Month No: 1

ITEM 7b - Income and Expenditure

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Amenities Income								
1000 Allotment Rent	1,029	1,029	1,630	601			63.1%	
1005 Charter Fair	0	0	220	220			0.0%	
1010 Cricket Club Lease	0	0	300	300			0.0%	
1021 Markets - Local Produce	175	175	2,000	1,825			8.8%	
1022 Markets - Weekly Market	888	888	10,660	9,772			8.3%	
1030 Other Rental (Ashbrook)	50	50	2,045	1,995			2.4%	
1035 BCC Devolved Footpaths Income	19,198	19,198	18,142	(1,056)			105.8%	
1214 Christmas Trees	0	0	2,000	2,000			0.0%	
1260 Xmas event income	0	0	500	500			0.0%	
1261 Rifle Club Lease	0	0	100	100			0.0%	
Amenities Income :- Income	21,341	21,341	37,597	16,256			56.8%	0
Net Income	21,341	21,341	37,597	16,256				
125 Events Expenditure								
4100 Annual Parish Meeting excl refs	312	312	500	188		188	62.5%	
4105 Christmas Decorations	0	0	6,000	6,000		6,000	0.0%	
4109 Promo Materials	0	0	500	500		500	0.0%	
4110 Entertainment & Events ex s137	171	171	5,000	4,829		4,829	3.4%	
4112 Floral Display	0	0	5,000	5,000		5,000	0.0%	
4122 Markets - Local Produce	0	0	500	500		500	0.0%	
4124 Markets - Business Rates	88	88	1,500	1,412		1,412	5.9%	
4125 Markets - Water	0	0	50	50		50	0.0%	
4126 Markets - Electric	0	0	300	300		300	0.0%	
4130 Quiz	0	0	100	100		100	0.0%	
4132 Christmas Celebration Event	0	0	2,500	2,500		2,500	0.0%	
Events Expenditure :- Indirect Expenditure	572	572	21,950	21,378	0	21,378	2.6%	0
Net Expenditure	(572)	(572)	(21,950)	(21,378)				
130 Highways Expenditure								
4200 Bus Shelters	0	0	750	750		750	0.0%	
4210 Refuse Bins	0	0	500	500		500	0.0%	
4211 Sever weather (salt etc	0	0	500	500		500	0.0%	
4215 Street Furniture - Purchase	0	0	2,000	2,000		2,000	0.0%	
Highways Expenditure :- Indirect Expenditure	0	0	3,750	3,750	0	3,750	0.0%	0
Net Expenditure	0	0	(3,750)	(3,750)				

Detailed Income & Expenditure by Budget Heading 09/05/2023

Month No: 1

ITEM 7b - Income and Expenditure

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>135 Street Lighting Expendiure</u>								
4300 Electricity	0	0	13,000	13,000		13,000	0.0%	
4305 Maintenance	0	0	7,000	7,000		7,000	0.0%	
4315 New Columns (not LEDs)	0	0	7,000	7,000		7,000	0.0%	
4320 Streetlighting Inspections	0	0	1,500	1,500		1,500	0.0%	
Street Lighting Expendiure :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>28,500</u>	<u>28,500</u>	<u>0</u>	<u>28,500</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(28,500)</u>	<u>(28,500)</u>				
<u>140 Recreation Expenditure</u>								
4400 Dog Bin Emptying	0	0	2,050	2,050		2,050	0.0%	
4405 Maintenance - Fences, etc	0	0	1,500	1,500		1,500	0.0%	
4410 Maintenance - Groundworks	53	53	5,000	4,947		4,947	1.1%	
4415 Maintenance - Inspections, etc	0	0	1,800	1,800		1,800	0.0%	
4416 Pond Works	0	0	1,500	1,500		1,500	0.0%	
4417 Tree Works	0	0	2,500	2,500		2,500	0.0%	
4418 Tree Inspections	0	0	1,800	1,800		1,800	0.0%	
4421 Orchard Maintenance	0	0	600	600		600	0.0%	
4425 Capital Expenditure (asset pur	425	425	10,000	9,575		9,575	4.2%	
4430 Mower Maintenance	0	0	2,000	2,000		2,000	0.0%	
4440 Play Equip - Repairs & Maint	0	0	8,000	8,000		8,000	0.0%	
4450 Premises - Garage Rent	135	135	1,620	1,485		1,485	8.3%	
4455 Premises - SiteSafe Electrics	(250)	(250)	200	450		450	(125.0%)	
4465 Premises - SiteSafe Water, etc	6	6	300	294		294	1.9%	
4475 Misc - Fuel	84	84	3,000	2,916		2,916	2.8%	
4480 Misc - Materials & Tools	0	0	2,500	2,500		2,500	0.0%	
4481 Machinery/Tool Service Repair	0	0	3,500	3,500		3,500	0.0%	
4485 Misc - Protective Clothing	0	0	400	400		400	0.0%	
4490 Misc - Refuse Bins	11	11	1,200	1,189		1,189	0.9%	
4495 Misc - Sundries Recreation	15	15	1,000	985		985	1.5%	
4497 Defibrillators	0	0	500	500		500	0.0%	
Recreation Expenditure :- Indirect Expenditure	<u>479</u>	<u>479</u>	<u>50,970</u>	<u>50,491</u>	<u>0</u>	<u>50,491</u>	<u>0.9%</u>	<u>0</u>
Net Expenditure	<u>(479)</u>	<u>(479)</u>	<u>(50,970)</u>	<u>(50,491)</u>				
<u>200 Finance & General Income</u>								
1205 Wltchell Trust Grant	0	0	200	200			0.0%	
1210 Interest Received ex Deposits	0	0	2,000	2,000			0.0%	
1250 Precept Received	179,539	179,539	359,078	179,539			50.0%	
1266 VAHT Streetlight Income	203	203	600	397			33.8%	
Finance & General Income :- Income	<u>179,742</u>	<u>179,742</u>	<u>361,878</u>	<u>182,136</u>			<u>49.7%</u>	<u>0</u>
Net Income	<u>179,742</u>	<u>179,742</u>	<u>361,878</u>	<u>182,136</u>				

Detailed Income & Expenditure by Budget Heading 09/05/2023

Month No: 1

ITEM 7b - Income and Expenditure

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>220 Finance & General Expenditure</u>								
4496 Professional Support (HS2 etc)	0	0	2,000	2,000		2,000	0.0%	
4550 Communications - Publicity	356	356	5,750	5,394		5,394	6.2%	
4555 Communications - Website	356	356	1,500	1,144		1,144	23.8%	
4560 Financial - Bank Charges	32	32	580	548		548	5.5%	
4565 Financial - Fees - Audit	(1,340)	(1,340)	2,300	3,640		3,640	(58.3%)	
4570 Financial - Fees - Legal	0	0	2,000	2,000		2,000	0.0%	
4575 Financial - Insurance	0	0	5,940	5,940		5,940	0.0%	
4580 Financial - Software	0	0	800	800		800	0.0%	
4582 End of Year Support RBS	(558)	(558)	800	1,358		1,358	(69.8%)	
4615 Office - Broadband/Tel/Fax	188	188	1,600	1,412		1,412	11.8%	
4620 Office - Copier	0	0	1,750	1,750		1,750	0.0%	
4621 Office - Equipment - Expend	224	224	5,500	5,276		5,276	4.1%	
4625 Office - Equipment Capital	0	0	1,000	1,000		1,000	0.0%	
4630 Office - Postage & Stationery	63	63	500	437		437	12.7%	
4640 Office - Testing - Electrical	0	0	75	75		75	0.0%	
4645 Office - Testing - Fire	0	0	300	300		300	0.0%	
4650 Office - Utilities - Electric	0	0	2,000	2,000		2,000	0.0%	
4655 Office - Utilities - Water	15	15	150	135		135	9.9%	
4660 Property Mgt - Clock Tower	160	160	2,000	1,840		1,840	8.0%	
4665 Property Mgt - Manor Waste	0	0	1,000	1,000		1,000	0.0%	
4670 Property Mgt - SiteSafe	0	0	5,000	5,000		5,000	0.0%	
4675 Property Mgt - War Memorial	0	0	500	500		500	0.0%	
4685 Subscriptions and Donations	1,224	1,224	2,000	776		776	61.2%	
4690 Misc - Chairman's Expenses	233	233	1,200	967		967	19.4%	
4691 Misc - Councillor Expenses	0	0	100	100		100	0.0%	
4695 Misc - Room Hire	50	50	1,200	1,150		1,150	4.2%	
4700 Misc Sundry Expenses Finance	26	26	500	474		474	5.1%	
4705 Misc - Travel Staff & Cllrs	0	0	200	200		200	0.0%	
4707 H&S	0	0	3,000	3,000		3,000	0.0%	
Finance & General Expenditure :- Indirect Expenditure	<u>1,030</u>	<u>1,030</u>	<u>51,245</u>	<u>50,215</u>	<u>0</u>	<u>50,215</u>	<u>2.0%</u>	<u>0</u>
Net Expenditure	<u>(1,030)</u>	<u>(1,030)</u>	<u>(51,245)</u>	<u>(50,215)</u>				
<u>230 Grants out - S137</u>								
4585 Grant-Churchyard Care-NOT137	0	0	7,000	7,000		7,000	0.0%	
4586 Grants Out - Wendover Youth Ce	0	0	7,000	7,000		7,000	0.0%	
4590 Grants Out - Major	0	0	15,000	15,000		15,000	0.0%	
4611 Grants Out - Minor	0	0	5,000	5,000		5,000	0.0%	
Grants out - S137 :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>34,000</u>	<u>34,000</u>	<u>0</u>	<u>34,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(34,000)</u>	<u>(34,000)</u>				

Detailed Income & Expenditure by Budget Heading 09/05/2023

Month No: 1

ITEM 7b - Income and Expenditure

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
320 Staffing								
4800 Staffing - Amenities - Wages	5,238	5,238	71,563	66,325		66,325	7.3%	
4801 Staffing - Amenities - NIC	514	514	6,580	6,066		6,066	7.8%	
4802 Staffing - Amenities-Pension	738	738	10,193	9,455		9,455	7.2%	
4810 Staffing - F&G - Wages	6,007	6,007	97,586	91,580		91,580	6.2%	
4811 Staffing - F&G - NIC	625	625	8,952	8,327		8,327	7.0%	
4812 Staffing - F&G - Pension	293	293	6,196	5,903		5,903	4.7%	
4816 Staffing F&G Student Loan	35	35	0	(35)		(35)	0.0%	
4845 Payroll Charges	0	0	750	750		750	0.0%	
4855 HR Consultancy Fees	0	0	3,500	3,500		3,500	0.0%	
4860 Training Staff & Cllrs	90	90	3,000	2,910		2,910	3.0%	
4861 Uniform	0	0	500	500		500	0.0%	
4862 Smart Pension Admin Fee	15	15	240	225		225	6.3%	
Staffing :- Indirect Expenditure	<u>13,553</u>	<u>13,553</u>	<u>209,060</u>	<u>195,507</u>	<u>0</u>	<u>195,507</u>	<u>6.5%</u>	<u>0</u>
Net Expenditure	<u>(13,553)</u>	<u>(13,553)</u>	<u>(209,060)</u>	<u>(195,507)</u>				
980 Amenities Reserves								
9126 EMR - New Cesspit Ashbrook	3,000	3,000	0	(3,000)		(3,000)	0.0%	3,000
Amenities Reserves :- Indirect Expenditure	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>	<u>0</u>	<u>(3,000)</u>		<u>3,000</u>
Net Expenditure	<u>(3,000)</u>	<u>(3,000)</u>	<u>0</u>	<u>3,000</u>				
6000 plus Transfer From EMR	3,000	3,000						
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>						
Grand Totals:- Income	<u>201,083</u>	<u>201,083</u>	<u>399,475</u>	<u>198,392</u>			<u>50.3%</u>	
Expenditure	<u>18,634</u>	<u>18,634</u>	<u>399,475</u>	<u>380,841</u>	<u>0</u>	<u>380,841</u>	<u>4.7%</u>	
Net Income over Expenditure	<u>182,449</u>	<u>182,449</u>	<u>0</u>	<u>(182,449)</u>				
plus Transfer From EMR	3,000	3,000						
Movement to/(from) Gen Reserve	<u>185,449</u>	<u>185,449</u>						

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 Ear Marked Reserves	0.00		0.00
321 Witchell C/Park Hedge EMR	0.00		0.00
322 Foothpath Ashbrook EMR	0.00		0.00
323 Playground Improvements EMR	0.00		0.00
324 Streetlights EMR	0.00		0.00
325 Adult Fitness Equipment EMR	0.00		0.00
326 Neighbourhood Planning EMR	0.00		0.00
327 Clock Tower EMR	0.00		0.00
328 Highway Trees	0.00		0.00
329 Manor Waste EMR	0.00		0.00
330 Witchell Car Park EMR	0.00		0.00
331 Wildflower EMR	0.00		0.00
332 HS2 Research & Evidence EMR	0.00		0.00
333 Wendover App EMR	0.00		0.00
334 Christmas Event EMR	0.00		0.00
335 Heron Path Railings Instal EMR	0.00		0.00
336 White Entry Point Gates EMR	0.00		0.00
337 War Memorial EMR	0.00		0.00
338 Hampden Pond EMR	0.00		0.00
339 RAF Freedom Parade EMR	0.00		0.00
340 Clock Tower Window Screen	0.00		0.00
342 Heron Path EMR	0.00		0.00
343 Library Noticeboard EMR	0.00		0.00
344 Community Info Boards EMR	0.00		0.00
345 Clock Tower Clock Repairs EMR	0.00		0.00
346 Clock Tower Fountain and Wall	15,000.00		15,000.00
347 Site Safe Cladding EMR	6,500.00		6,500.00
348 Waste Bin Replacment EMR	0.00		0.00
349 CAW Trees EMR	0.00		0.00
350 Parking Review EMR	0.00		0.00
351 GNS Wardens Event EMR	0.00		0.00
352 COVID Crisis Fund EMR	0.00		0.00
353 PMG Highway Signage EMR	0.00		0.00
354 Canal Path Repairs EMR	0.00		0.00
355 Actuary Consultation EMR	0.00		0.00
356 LGPS Cessation EMR	50,000.00		50,000.00
357 Skate Park EMR	15,000.00		15,000.00
358 Library Extension EMR	8,000.00		8,000.00
359 TWG Priorities	10,000.00		10,000.00
360 Clock Tower Heating EMR	0.00		0.00
361 MVAS EMR	0.00		0.00
362 New Cesspit Ashbrook	10,000.00	-3,000.00	7,000.00
363 Christmas Lights EMR	10,000.00		10,000.00
364 Climate Action EMR	5,000.00		5,000.00
	129,500.00	-3,000.00	126,500.00

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Wendover Parish Council Current Year

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Detailed Balance Sheet - Excluding Stock Movement**Month 1 Date ITEM 7b**

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	203	
105	VAT Control A/c	1,361	
200	Current Bank Account	84,878	
202	Flagstone	351,216	
	Total Current Assets		437,658
	<u>Current Liabilities</u>		
515	Allotment Deposits	1,720	
	Total Current Liabilities		1,720
	Net Current Assets		435,939
	Total Assets less Current Liabilities		435,939
	<u>Represented by :-</u>		
300	Current Year Fund	182,449	
310	General Reserves	126,990	
346	Clock Tower Fountain and Wall	15,000	
347	Site Safe Cladding EMR	6,500	
356	LGPS Cessation EMR	50,000	
357	Skate Park EMR	15,000	
358	Library Extension EMR	8,000	
359	TWG Priorities	10,000	
362	New Cesspit Ashbrook	7,000	
363	Christmas Lights EMR	10,000	
364	Climate Action EMR	5,000	
	Total Equity		435,939

09/05/2023

Wendover Parish Council 2022-2023

ITEM 7c
£500 Report

15:49

Cashbook transactions totalling £500.00 or more
for the period 01/01/2023 to 31/03/2023Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	10	12/01/2023	DD	Smart Pensions	1,015.14
1	Current Bank Account	10	05/01/2023	BACS	Warm Welcome	1,000.00
1	Current Bank Account	10	15/01/2023	DD	British Gas	623.75
1	Current Bank Account	10	04/01/2023	BACS	Bucks C C Pension Fund	1,310.00
1	Current Bank Account	10	04/01/2023	BACS	Her Majesty's Revenue & Custom	6,028.68
1	Current Bank Account	10	20/01/2023	BACS	Wendover Shed	606.00
1	Current Bank Account	10	20/01/2023	DD	Drax	1,271.53
1	Current Bank Account	10	20/01/2023	BACS	Smith of Derby Ltd	837.60
1	Current Bank Account	10	20/01/2023	BACS	Windowflowers	2,170.80
1	Current Bank Account	10	20/01/2023	BACS	Gallagher	1,992.37
1	Current Bank Account	10	20/01/2023	BACS	Sparkx Ltd	513.00
1	Current Bank Account	10	31/01/2023	CARD	Aylesbury Plant and Tool Hire	500.00
1	Current Bank Account	10	31/01/2023	CARD	Aylesbury Plant and Tool Hire	1,320.18
1	Current Bank Account	10	24/01/2023	CARD	Aylesbury Plant and Tool Hire	500.00
1	Current Bank Account	10	24/01/2023	CARD	Aylesbury Plant and Tool Hire	542.82
1	Current Bank Account	11	09/02/2023	BACS	Sparkx Ltd	1,020.00
1	Current Bank Account	11	09/02/2023	BACS	Sparkx Ltd	1,205.40
1	Current Bank Account	11	09/02/2023	BACS	Sparkx Ltd	513.00
1	Current Bank Account	11	09/02/2023	BACS	Sparkx Ltd	813.00
1	Current Bank Account	11	09/02/2023	BACS	Wendover News Ltd	750.00
1	Current Bank Account	11	16/02/2023	DD	BT	536.42
1	Current Bank Account	11	15/02/2023	DD	British Gas	537.17
1	Current Bank Account	10	31/01/2023	BACS	Salaries	8,319.58
1	Current Bank Account	10	31/01/2023	CARD	Aylesbury Plant and Tool Hire	1,320.18
1	Current Bank Account	10	31/01/2023	CARD	Aylesbury Plant and Tool Hire	500.00
9	Flagstone	10	06/01/2023	TFR	Current Bank Account	17,775.58
1	Current Bank Account	11	28/02/2023	BACS	Bucks C C Pension Fund	865.63
1	Current Bank Account	11	13/02/2023	BACS	Bucks C C Pension Fund	865.63
1	Current Bank Account	11	13/02/2023	BACS	Her Majesty's Revenue & Custom	3,164.44
1	Current Bank Account	11	28/02/2023	BACS	Her Majesty's Revenue & Custom	3,217.27
1	Current Bank Account	11	12/02/2023	DD	Smart Pensions	995.32
1	Current Bank Account	11	19/02/2023	DD	Drax	1,271.53
1	Current Bank Account	11	28/02/2023	BACS	Salaries	8,430.08
9	Flagstone	11	06/02/2023	TFR	Current Bank Account	20,059.86
9	Flagstone	11	15/02/2023	TFR	Current Bank Account	36,000.00
1	Current Bank Account	12	08/03/2023	BACS	LGPS	830.36
1	Current Bank Account	12	08/03/2023	BACS	Her Majesty's Revenue & Custom	3,158.39
1	Current Bank Account	12	08/03/2023	BACS	Marley Design	550.00
1	Current Bank Account	12	08/03/2023	BACS	WEL Medical Ltd	814.74
1	Current Bank Account	12	08/03/2023	BACS	Buckinghamshire Council	2,673.45
1	Current Bank Account	12	31/03/2023	BACS	Salaries	8,312.77
1	Current Bank Account	12	08/03/2023	BACS	Jack in the Box Preschool	999.00
1	Current Bank Account	12	19/03/2023	DD	Drax	1,148.48
1	Current Bank Account	12	23/03/2023	BACS	Buckinghamshire Council	7,436.88
1	Current Bank Account	12	21/03/2023	DD	Smart Pensions	746.34
1	Current Bank Account	12	08/03/2023	CARD	Heater Shop	892.10
1	Current Bank Account	12	10/03/2023	DD	Smart Pensions	753.70
1	Current Bank Account	12	30/03/2023	BACS	TWP Groundwork and Paving	900.00

09/05/2023

Wendover Parish Council 2022-2023

15:49

Cashbook transactions totalling £500.00 or more
for the period 01/01/2023 to 31/03/2023

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	12	29/03/2023	CARD	Aylesbury Plant and Tool Hire	642.15

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Current Bank Account	10	09/01/2023	888.33
1	Current Bank Account	10	06/01/2023	17,775.58
1	Current Bank Account	11	06/02/2023	20,059.86
1	Current Bank Account	11	15/02/2023	36,000.00
1	Current Bank Account	11	17/02/2023	888.33
1	Current Bank Account	11	23/02/2023	1,777.32
1	Current Bank Account	11	07/02/2023	6,605.87
9	Flagstone	11	06/02/2023	1,109.88
1	Current Bank Account	12	29/03/2023	866.66
9	Flagstone	12	09/03/2023	763.74

ITEM 7C
VAT RETURN.

WPC Clerk

From: noreply@tax.service.gov.uk on behalf of Gov.uk Team
<noreply@tax.service.gov.uk>
Sent: 18 April 2023 14:34
To: WPC Clerk
Subject: VAT claim confirmation

 **GOV.UK**

 HM Revenue & Customs

Your claim for a VAT refund has been submitted

Dear Customer,

We have received your application to submit your claim for a VAT refund as an organisation unregistered for VAT.

What happens next

- We will contact you if we need further information about your claim

Why you are receiving this email

We send a confirmation email for claims made online.

If you need to contact us about your claim, please quote your unique customer reference number that you used to access the online service.

Thank you.

From the HMRC VAT 126 team

If you're unsure an email is from HMRC:

- Do not reply to it or click on any links
- Report the suspicious email to HMRC - to find out how, go to GOV.UK and search for 'Avoid and report internet scams and phishing'



Date 09/05/2023

Wendover Parish Council 2022-2023

Page 1

Time 15:53

VAT Return for Month 10 to 12 (01/01/2023 - 31/03/2023)

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
Cashbook				
01/01/2023	244155576	Hilux lease	Wendover Parish Council	74.05
04/01/2023	120 9314 49	H&S Tree Works Heron Path	Wendover Parish Council	60.00
04/01/2023	706542643	copier cost dec/jan	Wendover Parish Council	23.40
05/01/2023	20260743	Safety goggles (PPE)	Wendover Parish Council	3.13
06/01/2023	20260743	Cleaning wipes	Wendover Parish Council	3.16
06/01/2023	198887416	Admin Fee	Wendover Parish Council	3.00
06/01/2023	100208881	Fuel - Dec	Wendover Parish Council	48.69
06/01/2023	20260743	Prime membership refund	Wendover Parish Council	-16.00
10/01/2023	245719348	emergency broadband	Wendover Parish Council	4.04
11/01/2023	302254509	rails for fishing platform	Wendover Parish Council	31.08
13/01/2023	196299993	Parts and WD 40	Wendover Parish Council	26.23
15/01/2023	684966762	Manor waste elec - jan	Wendover Parish Council	2.93
15/01/2023	684966762	Clock Tower Elec - Jan	Wendover Parish Council	103.96
17/01/2023	536153357	receipt books (cash)	Wendover Parish Council	1.78
19/01/2023	787772558	Replacement trees	Wendover Parish Council	5.08
20/01/2023	639237322	365 Office Licenses	Wendover Parish Council	12.60
20/01/2023	818290029	Street Light - Dec	Wendover Parish Council	211.92
20/01/2023	253551022	servicing of grounds equipment	Wendover Parish Council	31.11
20/01/2023	870585205	Computer Support	Wendover Parish Council	31.14
20/01/2023	935 4213 34	Payroll Services	Wendover Parish Council	12.00
20/01/2023	125 6772 59	Clock Tower Repairs	Wendover Parish Council	139.60
20/01/2023	537 8792 89	Windowflowers Winter invoice	Wendover Parish Council	361.80
20/01/2023	448 5888 86	mower service - Nov	Wendover Parish Council	11.84
20/01/2023	448 5888 86	Mower service Dec	Wendover Parish Council	11.84
20/01/2023	984 1348 94	4453 - streetlight repairs	Wendover Parish Council	85.50
24/01/2023	144186808	Plant Hire - Hogtrough	Wendover Parish Council	80.21
24/01/2023	119 1066 90	swing - repair chain and seat	Wendover Parish Council	36.76
24/01/2023	119 1066 90	incorrect month posted	Wendover Parish Council	-36.76
26/01/2023	559097889	N Power	Wendover Parish Council	6.13
31/01/2023	144186808	ERROR - wrong vat coding	Wendover Parish Council	-220.03
31/01/2023	144186808	Digger and dumper - London rd	Wendover Parish Council	220.03
31/01/2023	20260743	Amazon	Wendover Parish Council	5.67
31/01/2023	363853181	Work gloves (box)	Wendover Parish Council	8.50
31/01/2023	144186808	plant hire - London Rd	Wendover Parish Council	220.03
01/02/2023	244155576	Hilux lease - Jan	Wendover Parish Council	74.05
02/02/2023	232128892	J Ellis - flowers and thanks	Wendover Parish Council	5.83
06/02/2023	100208881	Fuel Costs - jan	Wendover Parish Council	64.46
07/02/2023	198887416	Admin Fee	Wendover Parish Council	3.00

Date 09/05/2023

Wendover Parish Council 2022-2023

Page 2

Time 15:53

VAT Return for Month 10 to 12 (01/01/2023 - 31/03/2023)

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
09/02/2023	935 4213 34	Payroll services Jan	Wendover Parish Council	12.00
09/02/2023	448 5888 86	Mower Service Jan	Wendover Parish Council	11.84
09/02/2023	448 5888 86	Socket set	Wendover Parish Council	21.99
09/02/2023	220671538	Interim Audit - Jan	Wendover Parish Council	79.00
09/02/2023	984 1348 94	4472 reset column vicarage	Wendover Parish Council	170.00
09/02/2023	984 1348 94	4502 - inspections and report	Wendover Parish Council	200.90
09/02/2023	984 1348 94	4453 - grenville/grange gds	Wendover Parish Council	85.50
09/02/2023	984 1348 94	4511 Grenville/Lionl/Heron	Wendover Parish Council	135.50
09/02/2023	706542643	Copier costs Jan	Wendover Parish Council	23.40
10/02/2023	245719348	Backup broadband dongle	Wendover Parish Council	4.04
13/02/2023	194 5295 29	Fence hire	Wendover Parish Council	10.00
13/02/2023	119 1066 90	Swing seat and chain replace	Wendover Parish Council	36.76
14/02/2023	956196583	Hose Clip	Wendover Parish Council	0.17
15/02/2023	684966762	Clock Tower - Jan	Wendover Parish Council	89.53
15/02/2023	684966762	Manor Waste - Feb	Wendover Parish Council	8.00
16/02/2023	245719348	Phone/Broadband	Wendover Parish Council	89.40
16/02/2023	20260743	Saline eye wash	Wendover Parish Council	5.00
17/02/2023	984 1348 94	Duplicate invoice - refund	Wendover Parish Council	-85.50
19/02/2023	818290029	Streetlights - Jan	Wendover Parish Council	211.92
21/02/2023	159 4194 80	Skip for hedge works	Wendover Parish Council	66.00
22/02/2023	639237322	Office 365 Licenses	Wendover Parish Council	12.60
01/03/2023	169680322	Replacement sockets - events	Wendover Parish Council	19.20
01/03/2023	244155576	Hilux Rental - Feb	Wendover Parish Council	74.05
01/03/2023	167972555	Hilux seat covers	Wendover Parish Council	8.66
02/03/2023	20260743	Replacement litter picks	Wendover Parish Council	27.48
03/03/2023	20260743	Replacement monitors for offic	Wendover Parish Council	32.03
06/03/2023	100208881	Fuel charges Feb	Wendover Parish Council	47.05
07/03/2023	198887416	Admin fee - feb	Wendover Parish Council	3.00
08/03/2023	984 1348 94	Inv 4567	Wendover Parish Council	48.50
08/03/2023	887 7502 70	Replacement Batteries	Wendover Parish Council	135.79
08/03/2023	935 4213 34	monthly payroll services	Wendover Parish Council	12.00
08/03/2023	448 5888 86	Mower service	Wendover Parish Council	11.84
08/03/2023	337784854	Dog bin emptying + new	Wendover Parish Council	445.58
08/03/2023	196299993	427929 - shears and chain oil	Wendover Parish Council	15.51
08/03/2023	663428916	updated park signs	Wendover Parish Council	51.64
08/03/2023	706542643	monthly copy costs feb	Wendover Parish Council	23.40
08/03/2023	215849492	Replacement heaters Clocktower	Wendover Parish Council	148.68
08/03/2023	789261284	replacement heater - toilet	Wendover Parish Council	14.17
09/03/2023	167972555	Refund - incorrect product	Wendover Parish Council	-8.66

Balance Carried Forward Page 2

4,049.73

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
14/03/2023	956196583	Adblue for Hilux	Wendover Parish Council	2.50
15/03/2023	684966762	Manor Waste Feb	Wendover Parish Council	1.46
15/03/2023	684966762	Clock Tower Elec - Feb	Wendover Parish Council	10.35
15/03/2023	442008451	W2W website annual plan	Wendover Parish Council	22.81
15/03/2023	442008451	correction - miskeyed entry	Wendover Parish Council	-0.01
19/03/2023	818290029	street lighting - Feb	Wendover Parish Council	191.41
21/03/2023	639237322	Office 365 Licenses - Feb/Mar	Wendover Parish Council	13.69
23/03/2023	581085437	Fire extinguisher service	Wendover Parish Council	29.80
23/03/2023	20260743	Grease for machines	Wendover Parish Council	16.20
23/03/2023	20260743	replacement screwdrivers	Wendover Parish Council	5.48
23/03/2023	20260743	replacement wire cutters	Wendover Parish Council	2.48
29/03/2023	20260743	Grease cartridges	Wendover Parish Council	8.10
29/03/2023	144186808	Hire of digger and deposit	Wendover Parish Council	23.69
29/03/2023	381915282	Towel ring	Wendover Parish Council	2.16
30/03/2023	920950827	Move of software to clerk	Wendover Parish Council	5.00
30/03/2023	382248290	Type 1 for Hogtrough grounds	Wendover Parish Council	150.00
30/03/2023	20260743	Snacks for APM	Wendover Parish Council	3.61
30/03/2023	20260743	Presentation cheque	Wendover Parish Council	3.26
30/03/2023	20260743	PPE - Hi Viz for estates team	Wendover Parish Council	14.66
30/03/2023	20260743	Refreshments for APM	Wendover Parish Council	5.80
31/03/2023	536153357	Paper	Wendover Parish Council	8.57
Total VAT Detail from Cashbook				4,570.75

I
 (Full name in BLOCK LETTERS)

am claiming a refund of four thousand, five hundred and seventy pounds and 75 pence
 (Pounds in words pence in figures)

£ 4,570.75

which is the VAT charged on goods and services bought for non-business activities. *The tax claimed includes VAT incurred for exempt business activities which can be reclaimed under paragraph 5.5 of Notice 749 (April 2002).

The body named above makes no taxable supplies and is not registered for VAT, if requested I will produce tax invoices to support this claim.

Signature Date
 (Designated responsible officer)

*Delete as appropriate

Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

ITEM 7d BANK REC.

Date: 06/04/2023

Wendover Parish Council Current Year

Page 1

Time: 13:05

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 1 - Current Bank Account

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	31/03/2023	48	34,816.06
			<u>34,816.06</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			34,816.06
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			34,816.06
		Balance per Cash Book is :-	34,816.06
		Difference is :-	0.00

Handwritten signature 6/4/23

Handwritten signature
14/4/23

Bank Reconciliation Statement as at 28/02/2023
for Cashbook 1 - Current Bank Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	28/02/2023	43	69,159.11
			<u>69,159.11</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			69,159.11
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			69,159.11
		Balance per Cash Book :-	69,159.11
		Difference is :-	0.00

Handwritten signature 8/3/23
Handwritten signature 27/3/23

**Bank Reconciliation Statement as at 31/01/2023
for Cashbook 1 - Current Bank Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	31/01/2023	39	30,965.30
			<hr/> 30,965.30
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			30,965.30
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			30,965.30
		Balance per Cash Book is :-	30,965.30
		Difference is :-	0.00

Handwritten signature
15/2/23

Handwritten signature
21/2/23

ITEM 7d FLAGSTONE REC

Date: 06/04/2023

Wendover Parish Council Current Year

Page 1

Time: 13:45

Bank Reconciliation Statement as at 31/03/2023
for Cashbook 9 - Flagstone

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	31/03/2023	13	221,248.27
			<u>221,248.27</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			221,248.27
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			221,248.27
		Balance per Cash Book is :-	221,248.27
		Difference is :-	0.00

Auth
6/4/23

C. Curran
14/4/23

Bank Reconciliation Statement as at 28/02/2023
for Cashbook 9 - Flagstone

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	28/02/2023	12	220,399.08
			<hr/> 220,399.08
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			220,399.08
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			220,399.08
		Balance per Cash Book is :-	220,399.08
		Difference is :-	0.00

found 7/3/23
J. Edwards 27/3/23

Bank Reconciliation Statement as at 31/01/2023
for Cashbook 9 - Flagstone

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	31/01/2023 31/12/2022	11	275,359.62
			<u>275,359.62</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			275,359.62
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			275,359.62
		Balance per Cash Book is :-	275,359.62
		Difference is :-	0.00

Handwritten: Found 16/2

Handwritten: C W 21/2/23

Date: 07/03/2023

Wendover Parish Council Current Year

Page 1

Time: 13:23

User: CLERK

Bank Reconciliation Statement as at 31/01/2023
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	28/02/2023	1273	7.99
			<u>7.99</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			7.99
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			7.99
		Balance per Cash Book is :-	7.99
		Difference is :-	0.00

No petty cash used feb 23 *Paul* 7/3/23

J. K. K. K.
27/3/23

Bank Reconciliation Statement as at 31/01/2023
for Cashbook 4 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/01/2023	1273	7.99
			<hr/> 7.99
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			7.99
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			7.99
		Balance per Cash Book is :-	7.99
		Difference is :-	0.00

Hand
16/2

C.
21/2/23

Update on project costs

EMR - Clock Tower fountain/wall				Opening Balance	25,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
346	07/06/2022	231	Journal	Reduce CT Wall EMR to fund GR	-£15,000.00	
346	07/07/2022	BACS	Cashbook	CT Wall works/meetings to June	-£910.00	
346	05/12/2022	CARD	Cashbook	Listed buildings visit and report	-£286.00	
346	01/04/2023	241	Journal	Increase EMR because of cost of works		£6,196.00
				Account Totals	-£16,196.00	£6,196.00
				Spent from Reserves		-£10,000.00
				Remaining		£15,000.00

EMR - Christmas Lights				Opening Balance	5,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
363	12/08/2022	CARD	Cashbook	Transformer Xmas Lights	-£29.99	
363	21/09/2022	CARD	Cashbook	B22 Sockets - xmas lights	-£58.34	
363	22/09/2022	BACS	Cashbook	Christmas lights - parts	-£2,410.00	
363	01/04/2023	241	Journal	Additional funds		£7,498.33
				Account Totals	-£2,498.33	£7,498.33
				Spent from Reserves		£5,000.00
				Remaining		£10,000.00

EMR - Climate Action				Opening Balance	10,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
364	19/04/2022	BACS	Cashbook	Wildflower Seeds PC21.368	-£750.00	
	19/01/2023	CARD	Cashbook	Replacement Trees	-£25.43	
	01/04/2023	242	Journal	Transfer back to gen reserve	-£4,224.57	
				Account Totals	-£5,000.00	£0.00
				Spent from Reserves		-£5,000.00
				Remaining		£5,000.00

Parking Review				Opening Balance	7,508.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
350	23/03/2023	BACS	Cashbook	Payment of final costs	-£7,436.88	
	23/03/2023	JNL		Transfer back to gen reserves	-£71.12	
				Account Totals	-£7,508.00	£0.00
				Spent from Reserves		-£7,508.00
				Remaining		£0.00

EMR - Site safe cladding				Opening Balance	6,500.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
347						
				Account Totals	£0.00	£0.00
				Spent from Reserves		£0.00
				Remaining		£6,500.00

EMR - Skate Park				Opening Balance	15,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
357						
				Account Totals	£0.00	£0.00
				Spent from Reserves		£0.00
				Remaining		£15,000.00

EMR - Transport WG				Opening Balance	10,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
359						
				Account Totals	£0.00	£0.00
				Spent from Reserves		£0.00
				Remaining		£10,000.00

EMR - Cesspit Replacement				Opening Balance	10,000.00	EMR
	Date	Ref	Source	Transaction	Exp	Inc
362	20/04/2023	BACS	Cashbook	Deposit for Cesspit Works	-£3,000.00	
				Account Totals	-£3,000.00	£0.00
				Spent from Reserves		-£3,000.00
				Remaining		£7,000.00

Portfolio Summary (GBP)

Name: Wendover Parish Council

Date: 10 May 2023

MY FUNDS

Total funds invested	£350,034.29
Deposit accounts	£345,034.29
Pending holding account returns	£5,000.00
Accrued interest	£3,305.11
Holding account	£1,141.10
Available to invest	£44.03
Management fee reserve	£1,097.07

Total portfolio value **£354,480.50**

Available to invest **£44.03**

PORTFOLIO PERFORMANCE

Gross interest rate	3.68%
Management fee	0.17%
Net interest rate	3.51%
Eligible for FSCS Protection	99.61%
Next deposit maturity	19 Jul 2023

Holding account

HSBC Bank plc	Rate 0.00%	Available to invest £44.03	Holding account balance £1,141.10	Fitch Solutions FICS a-
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Pending transfers

Transfer type	From	To	Amount	Instruction date
Return to holding account	Aldermore Bank Plc 95 days notice, 3.65%	HSBC Bank plc Holding Account	£5,000.00	23 Feb 2023 Expected return 30 May 2023

Portfolio details

Aldermore Bank Plc	Rate 3.65%	in 13 Apr 2022 95 days notice	Balance £85,222.95	Accrued interest £2,357.49	Fitch Solutions FICS bbb
HSBC Bank plc	Rate 4.20%	in 14 Mar 2023 Instant	Balance £85,000.00	Accrued interest £553.40	Fitch Solutions FICS a-
OakNorth Bank PLC	Rate 2.96%	in 11 Apr 2023 Instant	Balance £35,000.00	Accrued interest £93.71	Fitch Solutions FICS bbb+
Sainsburys Bank plc	Rate 3.68%	in 19 Apr 2023 out 19 Jul 2023 3m FTD	Balance £85,000.00	Accrued interest £179.96	Fitch Solutions FICS bbb-
Santander International	Rate 3.50%	in 19 Apr 2023 45 days notice	Balance £59,811.34	Accrued interest £120.55	Fitch Solutions FICS a-

Date	Description	Holding Account		Deposit Accounts		Total Balance
		In	Out	In	Out	
01-Apr-2023	Balance B/F	-	-	-	-	221,248.27
01-Apr-2023	Flagstone Management Fee	-	31.91	-	-	221,216.36
04-Apr-2023	Hub Account Withdrawal	-	50,000.00	-	-	171,216.36
06-Apr-2023	Hub Account Deposit: Hub Credit	40,000.00	-	-	-	211,216.36
11-Apr-2023	OakNorth Bank PLC Deposit	-	40,000.00	40,000.00	-	211,216.36
17-Apr-2023	Hub Account Deposit: Hub Credit	190,000.00	-	-	-	401,216.36
19-Apr-2023	OakNorth Bank PLC Top Up	-	45,000.00	45,000.00	-	401,216.36
19-Apr-2023	Santander International Deposit	-	59,811.34	59,811.34	-	401,216.36
19-Apr-2023	Sainsburys Bank plc Deposit	-	85,000.00	85,000.00	-	401,216.36
21-Apr-2023	OakNorth Bank PLC Withdrawal	50,000.00	-	-	50,000.00	401,216.36
28-Apr-2023	Hub Account Withdrawal	-	50,000.00	-	-	351,216.36
Total for the Period		280,000.00	329,843.25	229,811.34	50,000.00	350,034.29

* "Holding account" --- Please note also be referred to in the list above as 'hub account' for historical transactions



ITEM 7h – LGPS PENSION FUND UPDATE

BROUGHT BY

Clerk/RFO

SUMMARY

To note that the fund is performing slightly better than expected and there is a small change in employer contributions and contribution bands.

PARISH COUNCIL BACKGROUND

n/a

DETAILS

The following communication was received from the LGPS team:

Employee contribution bands 2023/2024

Employee LGPS contribution bands for 2023/2024 are set out in the table below. The revised bands will apply from 1 April 2023. Please ensure you cascade this information to all relevant parties including your payroll department/provider.

Band	Actual pensionable pay for an employment	Main section contribution rate for that employment	50/50 section contribution rate for that employment
1	Up to £16,500	5.50%	2.75%
2	£16,501 to £25,900	5.80%	2.90%
3	£25,901 to £42,100	6.50%	3.25%
4	£42,101 to £53,300	6.80%	3.40%
5	£53,301 to £74,700	8.50%	4.25%
6	£74,701 to £105,900	9.90%	4.95%
7	£105,901 to £124,800	10.50%	5.25%
8	£124,801 to £187,200	11.40%	5.70%
9	£187,201 or more	12.50%	6.25%

Employer Contributions

Contribution rates

The total contribution rates payable by employers consists of two elements, the primary rate and the secondary rate. The primary rate covers the cost of



benefit accrual and the secondary rate is the adjustment required to reach the total rate payable (for example, to recover a funding deficit identified).

The proposed minimum contribution rates for the three-year period from 1 April 2023 to 31 March 2026 are detailed below. These contribution rates have

been provided to the administering authority and reviewed via [Illuminate Me](#). The Employer may pay further amounts at any time.

Contribution rate results

	Previously certified	Provisionally certified		
	YE 31 March 2023	YE 31 March 2024	YE 31 March 2025	YE 31 March 2026
Total contributions	25.1%	23.7%	23.7%	23.7%
<i>Consisting of:</i>				
Primary rate (of pay p.a.)	20.0%	21.6%	21.6%	21.6%
Secondary rate (% of pay plus £ p.a.)	5.1%	2.1%	2.1%	2.1%
Contribution rate analysis				
Estimated annual pay	£28.1k	£29.2k	£30.3k	£31.5k
Estimated Total contributions	£7,040	£6,910	£7,180	£7,460
Increase (in absolute terms)		-1.9%	3.9%	3.9%

FINANCIAL CONSIDERATIONS

- The salary budgets were set assuming the higher contribution rate and so this should have no budgetary impact.
- The provisional rates have been confirmed for this financial year.
- Numbers have been informed and the April salaries were calculated using the
- This does not significantly impact on the deficit and the current plans to build up reserves is still valid.

LEGAL AND OTHER IMPLICATIONS

PROPOSAL

- To note the report

**Wendover Parish Council
Financial Year 2022-23**



IAC Audit and Consultancy Ltd

Audit dates: 27 April 2023

Year End Internal Audit Observations

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Council has formally documented Internal Controls	No	<i>Council has not formally documented Internal Controls (the Council does have in place an Internal Controls Checklist).</i>	Council should formally document its Internal Controls.	Medium	
2	The Council, meeting as a whole, has reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015	No	<i>The Council has not reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015.</i>	Council to note the requirement for it to regularly review its internal control system.	High	

H Asset and Investments registers were complete and accurate and properly maintained.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The asset register has been subject to review by Council	No	<i>It is understood that the Council has reviewed and confirmed the assets acquired and disposed of during the year but has not formally reviewed the full assets listing.</i>	The Council should formally review the asset register each year prior to the approval of the Accounting Statements.	Medium	
2	Assets purchased have been recorded gross and not net of any trade ins.	No	<i>Assets purchased have been recorded net of a trade in. Consequently income (Box 3) is understated by £2,500 and expenditure (Box 6) is also understated by the same amount.</i>	When preparing the Accounting Statement for signature that values stated for Box 3 and Box 6 should be gross up to reflect the value of the trade in received.	Medium	

ITEM 8 a) i)

Wendover Parish Council



Interim Audit Date: 10/01/2023

Year End Audit Date: 27/04/2023

Internal Audit Summary 2022-23

(shaded Internal Control Objectives are not applicable to your Council)

Internal Control Objective	Negative Analysis					Responses				
	Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	Recommendations
A	0	0	0	0	0	6	0	0	0	0
B	0	1	0	0	0	32	1	6	0	1
C	0	1	1	0	0	9	2	1	0	2
D	0	0	0	0	0	12	0	3	0	0
E	0	2	0	0	0	19	3	3	0	2
F	0	0	0	0	0	9	0	0	0	0
G	0	0	0	0	0	18	0	7	0	0
H	0	0	2	0	0	6	2	3	0	2
I	0	0	0	0	0	12	0	4	0	0
J	0	0	0	0	0	7	0	4	0	0
K	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A	N/A
L	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	N/A	N/A

ITEM 8 a i)

2022-23 Internal Audit Wendover Parish Council

Internal Control Objective		Negative Analysis					Responses				
		Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked	Recommendations
M	The authority, during the previous year (2021/22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	0	1	0	0	0	4	1	0	0	1
N	The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	0	3	0	0	0	4	3	1	0	1
O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	0	0	1	0	0	5	1	0	0	1
Total		0	8	4	0	0	143	13	42	0	12

Annual Internal Audit Report 2022/23

Wendover Parish Council

<https://www.wendover-pc.gov.uk/>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts. all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			✓
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).


Date(s) internal audit undertaken

09/05/2022 10/01/2023

Name of person who carried out the internal audit

Kevin Rose ACMA - IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit



Date

01/05/2023

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**



ITEM 8a ii) – INTERNAL FINANCIAL CONTROL POLICY

BROUGHT BY

Clerk/RFO

SUMMARY

To note a review of the effectiveness of this year’s internal controls, to further note that the Council has not formally documented an internal control policy and review the effectiveness of the internal control checklist.

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Review of the effectiveness of last year’s internal controls

Currently the Council has an internal controls checklist which is undertaken by the Chair of Finance and the Chair of Council. It is a simple tick sheet exercise that checks all paperwork is being handled properly and transactions are recorded correctly and with the correct authorisations. The check list for the last financial year is currently as follows:

Quarterly Review	April 2022- June 2022	July 2022- Sept 2022	Oct 2022- Dec 2022	Jan 2023 - March 2023
Report to Finance Committee	Aug-22	Nov-22	Feb-23	May-23
Financial Checks	YES/NO	YES/NO	YES/NO	YES/NO
All bank statements filed and signed by Chair of Finance	YES	YES	YES	YES
Bank recconciliation for 3 month period completed & checked.	YES	YES	YES	YES
Flagstone statement reviewed and checked for 3 month period.	YES	YES	YES	YES
Payments checked and reviewed, no evidence of any outstanding sums.	YES	YES	YES	YES
Receipts reviewed no evidence of outstanding sums.	YES	YES	YES	YES
VAT Return completed for Quarter.	YES	YES	YES	YES
Petty Cash checked and confirmed reconciles.	YES	YES	YES	YES
Cheque book checked as under lock & key, no missing cheques.	YES	YES	YES	YES
Debit card checked as being under lock & key.	YES	YES	YES	YES
Random check of 5 invoices / payments: - Confirm payment amount & invoice agree - Confirm that payment amount agrees with what is sent monthly to Councillors for approval - Confirm payment amount agrees with what has been debited to bank account and this is AFTER Councillor confirmation.	YES	Only 3 invoices not 5 and 2 income (SB Only)	YES	Only 3 invoices not 5 and 2 income (SB Only)
DATE	08/08/2022	09/01/2023	09/01/2023	27/03/2023
Completed by Initials	CEG / SB	SB	SB/CEG	SB/CEG

No significant internal control issues were identified during the financial year. The internal audits highlighted some medium and low risk issues which have all been discussed and changes made by the Council and Finance Committee. There are no outstanding issues from those audits.

Whilst no significant internal control issues were identified during the year the Council strives for the continuous improvement of the system at all times.



Financial Control Policy

The end of year internal audit noted our quarterly review checklist but advised that Council should adopt a Financial Control Policy. This policy would bring together all of the current activities and procedures we currently follow into a single policy. This policy can then be reviewed annually as to its effectiveness. The appendix outlines a proposed policy.

FINANCIAL CONSIDERATIONS

- n/a

LEGAL AND OTHER IMPLICATIONS

Regulation 6 of the Accounts and Audit Regulations 2015 sets out that there should be an internal control system that is reviewed annually (see Appendix B)

PROPOSAL

To resolve to:

- Note the review of the effectiveness of last year's internal controls.
- Approve the Financial Control Policy shown in Appendix A



Appendix A – Financial Control Policy

Scope of Responsibility

Wendover Parish Council is a Local Authority funded largely by public money. It is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk. The Council is required, by regulation 6.1 of the Accounts and Audit Regulations 2015, to review each financial year the effectiveness of its system of financial control.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. An internal control checklist has been in place at the Council for the year ended 31 March 2023 and accords with proper practises.

The Internal Control Environment

The Council

- The Council will follow the model financial regulations as set out by the National Association of Local Councils and adopted by the Council. The main areas of internal control are:
 - Councillors will never sign blank cheques. Of the authorised signatories; compliance will be with any 2 signatories, with the Clerk/RFO being a signatory.
 - Online banking payments procedure to be carried out in line with the Financial Regulations.
 - The Clerk/RFO will prepare a schedule of payments requiring authorisation and together with the relevant invoices it will be presented at the Full Council meeting. The approved schedule will be signed by two signatories. The detailed list of all payments will be disclosed as an attachment to the minutes of the meeting at which payment was authorised.
 - The Council will seek to minimise cash transactions and any petty cash
 - The annual budget will be set annually by Council ahead of an application for the precept. The budget will be kept under review at Full Council and the Estates/Finance Committee.
 - The Clerk will be the Responsible Financial Officer and will administer the accounts in a proper manner ensuring correct records and internal and external audits are completed.
 - Council will use an internal control checklist signed by the designated councillors – normally the Chair of Council and the Chair of Finance.
 - An independent Internal Auditor is appointed by the Council. The Council will take note of any recommendations to ensure correct standards of accounting are maintained.
 - The Council has adopted Financial Regulations which set parameters for the Council's financial operations.
- Other areas of Control are as follows:
 - The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful, and in accordance with its Standing Orders and Financial Regulations.



- The Council meets twelve times per year to monitor and review its obligations, aims and objectives, and receive reports from the Clerk/RFO, committees and members of the Council.
- The Council has appointed Committees who monitor progress against objectives and budgets.
- The Finance Committee monitors financial systems and procedures, budgetary control and regularly reviews financial matters.
- The Council met in December to approve the budget and precept for the coming year 2023/24.
- The Council carries out regular reviews of its internal controls, systems and procedures.
- Payroll is initiated by the Clerk/RFO and calculated by an external payroll provider this is then checked by the Council and Clerk/RFO.
- Banking services are provided by Lloyds and we have a deposit account with Flagstone.
- The Council uses a computerised accounting system, Rialtas, to complete the management accounts and financial returns for the Council.

Clerk to the Council / Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and manager and Responsible Financial Officer.

The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments

All expenditure (the incurring of costs) must be authorised by the Council, or by a committee having delegated authority, or (in accordance with the Financial Regulations) by other delegated authority.

All payments from the Council's banks accounts are only to be made with dual authorisation, either by two signatures on cheques, or by dual authorisation of online payments.

All payments are reported to the Council. The RFO is responsible for checking the legality of each payment and that payments are within the powers of the Council prior to presentation to the Council.

Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls. The insurance cover is regularly reviewed to ensure the correct level of cover has been provided.

Assets and property

The Council maintains an asset register and notes any disposals or acquisitions throughout the year. The streetlights are checked annually by an external contractor and the Estates and Events Manager does an annual inspection of all other assets in June.

The properties are inspected on a monthly basis and any maintenance required noted in these reports. The play equipment is checked weekly – again any maintenance required and risk level noted in these reports



Internal Auditor

The Council has appointed IAC Audit and Consultancy Ltd, as Independent Internal Auditor who reports to the Council on the adequacy of:

- records
- procedures
- systems of internal control
- regulations
- risk management
- governance processes

The effectiveness of internal audit is reviewed annually by the Council.

External Auditor

The Council's external auditors (PKF Littlejohn), appointed by SAAA Ltd submit an annual certificate of audit which is presented to the Council.

Professional Advice

Additionally, the Council seeks and receives appropriate property, legal, insurance, VAT, human resources and health & safety advice as appropriate to manage risk.

Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by:

- The full Council
- The work of officers reporting to the Council and its committees
- The Clerk and Responsible Finance Officer to the Council who are responsible for the development and maintenance of the internal control environment and managing risk.
- The Independent Internal Auditor who reviews the Council's system of internal control and reports to the Council.
- The Council's External Auditor who makes a final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman, the Town Clerk and the Internal Auditor. An Audit Certificate is issued.
- The number of significant issues that are raised during the year



Appendix B - Regulation 6 of the Accounts and Audit Regulations 2015

Status: This is the original version (as it was originally made).

STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 2

Internal control

Review of internal control system

- 6.—(1) A relevant authority must, each financial year—
- (a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and
 - (b) prepare an annual governance statement;
- (2) If the relevant authority referred to in paragraph (1) is a Category 1 authority, following the review, it must—
- (a) consider the findings of the review required by paragraph (1)(a)—
 - (i) by a committee; or
 - (ii) by members of the authority meeting as a whole; and
 - (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of—
 - (i) a committee; or
 - (ii) members of the authority meeting as a whole.
- (3) If the relevant authority referred to in paragraph (1) is a Category 2 authority, following the review it must—
- (a) consider the findings of the review by members of the authority meeting as a whole; and
 - (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of members of the authority meeting as a whole.
- (4) The annual governance statement, referred to in paragraph (1)(b) must be—
- (a) approved in advance of the relevant authority approving the statement of accounts in accordance with regulations 9(2)(b) or 12(2)(b) (as the case may be); and
 - (b) prepared in accordance with proper practices in relation to accounts⁽¹⁾.

(1) See section 21 of the Local Government Act 2003 (c.26) for the definition of “proper practices in relation to accounts”.



ITEM 8b i) – END OF YEAR REPORTING AND AGAR STATEMENTS

BROUGHT BY

Clerk/RFO

SUMMARY

To note the first draft of the end of year statements that comprise the AGAR and the Notice of Electors Rights

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Overview

The accounts are now closed, and the internal auditor has reported therefore we are now in a position where the statements that comprise the AGAR are ready for first view by Finance Committee.

Annual Governance and Accountability Return 2022/23 (Appendix A)

This is the key document that goes to the external auditor. It consists of:

- Annual Internal Audit Report – at the moment there is a query on some of the dates which the external auditor has recorded at the bottom of the form and the Internal Auditor has been contacted for clarification.
- Annual Governance Statement – Council will need to review and note each of the statements that are on this statement. We can provide documentary evidence for each of the boxes we ticked.
- Accounting Statements – these figures are provided by our finance system but to see where these figures come from Appendix E gives a more detailed breakdown.

Details of the notice of electors' rights (Appendix B)

- We will make the announcement on Friday 9th June. The Electors Rights will start on Mon 12th June and end on Friday 21st July. These dates have been checked by the internal auditor.

Explanations of Variances (Appendix C)

- The proforma document is sent by the external auditor and we have one variance to explain.

Bank and Cash Reconciliations (Appendix D)

- This has been checked by the internal auditor and will need the signature of the Chair of Finance

FINANCIAL CONSIDERATIONS

- n/a

LEGAL AND OTHER IMPLICATIONS

This follows all guidance by our External Auditor PKF LittleJohn



PROPOSAL

To resolve to:

- Note the end of year statements ready to be approved by Council and sent to the external auditor

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

Wendover Parish Council

www.wendover-pc.gov.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			✓
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No*	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

09/05/2023

10/01/2023

28/04/2023

Name of person who carried out the internal audit

Kevin Rose ACMA - IAC Audit

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

01/05/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Wendover Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓			

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

06/06/2023

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.wendover-pc.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

Wendover Parish Council

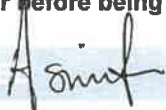
	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	273,120	218,741	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	318,277	326,328	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	43,638	43,466	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	163,893	166,501	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	252,401	168,544	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	218,741	253,490	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	249,248	256,064	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,335,446	3,334,100	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED



Date

06/06/2023

I confirm that these Accounting Statements were approved by this authority on this date:

06/06/2023

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

EWendover Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July –Thursday 11 August 2022); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Wendover Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement: (a) Friday 9th June 2023</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) Andy Smith, Clerk and RFO, Wendover Parish Council, The Clock Tower, High Street, Wendover, HP22 6DU</p> <p>commencing on (c) Monday 12th June 2022</p> <p>and ending on (d) Friday 21st July 2022</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Andy Smith, Clerk and RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Explanation of variances – pro forma

Name of smaller authority: [redacted]
County area (local councils and parishes): [redacted]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22	2022/23	Variance	Variance	Explanation
	£	£	£	%	Required?
1 Balances Brought Forward	273,126	218,744			Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	318,277	326,328	8,051	2.53%	NO
3 Total Other Receipts	43,838	43,466	-172	0.39%	NO
4 Staff Costs	163,893	166,893	2,608	1.59%	NO
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO
6 All Other Payments	252,483	168,844	-83,657	33.22%	YES
7 Balances Carried Forward	218,744	253,490			VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	249,248	258,842			VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	3,335,448	3,334,199	-1,346	0.04%	NO
10 Total Borrowings	0	0	0	0.00%	NO

Explanation from smaller authority (must include narrative and supporting figures)

Explanation of % variance from PY opening balance not required - Balance brought forward agrees

There were less lampost replacements than previous years as our conversion to LED is now complete. HS2 expenditure dropped as the Council response was limited to highlighted non-compliance. However, the staff turnover, led to projects being delayed and expenditure expected this year will now happen next year. Finally a grant from HS2 for works on the Hampden Pond has meant a saving in routine maintenance that would normally be spent on clearing the lilies and tree works.

Rounding errors of up to £2 are tolerable
Variances of £200 or less are tolerable

Wendover Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2023

		<u>Account Description</u>	<u>Balance</u>
Bank Statement Balances			
1	31/03/2023	Lloyds Bus. Extra - 01471913	34,816.06
4	31/03/2023	Petty Cash	0.00
9	31/03/2023	Flagstone WEND001C	221,248.27
			256,064.33
Receipts not on Bank Statement			
0	31/03/2023	All Receipts Cleared	0.00
			0.00
Closing Balance			256,064.33
All Cash & Bank Accounts			
1		Current Bank Account	34,816.06
4		Petty Cash	0.00
9		Flagstone	221,248.27
Other Cash & Bank Balances			0.00
Total Cash & Bank Balances			256,064.33

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Wendover Parish Council 2022-2023

Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	183,120	85,741	310	0	General Reserves
1	10,000	0	328	0	Highway Trees
1	10,000	5,000	332	0	HS2 Research & Evidence EMR
1	15,000	0	336	0	White Entry Point Gates EMR
1	25,000	5,000	338	0	Hampden Pond EMR
1	0	25,000	346	0	Clock Tower Fountain and Wall
1	5,000	5,000	348	0	Waste Bin Replacement EMR
1	10,000	0	349	0	CAW Trees EMR
1	10,000	0	350	0	Parking Review EMR
1	5,000	0	351	0	GNS Wardens Event EMR
1	0	25,000	356	0	LGPS Cessation EMR
1	0	15,000	357	0	Skate Park EMR
1	0	8,000	358	0	Library Extension EMR
1	0	10,000	359	0	TWG Priorities
1	0	5,000	360	0	Clock Tower Heating EMR
1	0	5,000	361	0	MVAS EMR
1	0	10,000	362	0	New Cesspit Ashbrook
1	0	5,000	363	0	Christmas Lights EMR
1	0	10,000	364	0	Climate Action EMR
1	Balances brought forward	273,120	218,741	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2	318,277	326,328	1250	200	Precept Received
2	(+) Precept or Rates and Levies	318,277	326,328	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3	1,527	1,630	1000	100	Allotment Rent
3	150	220	1005	100	Charter Fair
3	300	300	1010	100	Cricket Club Lease
3	1,980	1,505	1021	100	Markets - Local Produce
3	10,400	9,772	1022	100	Markets - Weekly Market
3	2,045	1,649	1030	100	Other Rental (Ashbrook)
3	17,100	17,613	1035	100	BCC Devolved Footpaths Income
3	256	261	1205	200	Wiltchell Trust Grant
3	541	3,340	1210	200	Interest Received ex Deposits
3	2,035	2,053	1214	100	Christmas Trees
3	5,651	3,826	1215	200	Miscellaneous Income
3	843	589	1260	100	Xmas event income
3	100	100	1261	100	Rifle Club Lease
3	711	609	1266	200	VAHT Streetlight Income
3	(+) Total other receipts	43,638	43,466	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4	53,236	61,810	4800	320	Staffing - Amenities - Wages
4	5,252	6,270	4801	320	Staffing - Amenities - NIC
4	7,969	9,076	4802	320	Staffing - Amenities-Pension
4	85,014	77,210	4810	320	Staffing - F&G - Wages
4	7,192	8,131	4811	320	Staffing - F&G - NIC

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
4	5,229	3,853	4812	320	Staffing - F&G - Pension
4	0	151	4816	320	Staffing F&G Student Loan
4	(-) Staff costs	163,893	166,501	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5	(-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6	0	100	4100	125	AnnualParishMeeting excl refs
6	5,642	5,165	4105	125	Christmas Decorations
6	138	8	4109	125	Promo Materials
6	1,400	2,426	4110	125	Entertainment & Events ex s137
6	3,832	3,724	4112	125	Floral Display
6	0	388	4122	125	Markets - Local Produce
6	824	1,098	4124	125	Markets - Business Rates
6	26	56	4125	125	Markets - Water
6	404	433	4126	125	Markets - Electric
6	21	311	4130	125	Quiz
6	3,568	2,259	4132	125	Christmas Celebration Event
6	1,000	0	4200	130	Bus Shelters
6	4,063	755	4215	130	Street Furniture - Purchase
6	11,070	12,587	4300	135	Electricity
6	6,523	9,910	4305	135	Maintenance
6	8,545	2,270	4315	135	New Columns (not LEDs)
6	1,038	1,005	4320	135	Streetlighting Inspections
6	468	2,228	4400	140	Dog Bin Emptying
6	680	420	4405	140	Maintenance - Fences, etc
6	2,104	3,523	4410	140	Maintenance - Groundworks
6	540	0	4415	140	Maintenance - Inspections, etc
6	0	83	4416	140	Pond Works
6	2,645	1,114	4417	140	Tree Works
6	0	1,122	4421	140	Orchard Maintenance
6	5,627	14,893	4425	140	Capital Expenditure (asset pur
6	1,813	2,350	4430	140	Mower Maintenance
6	5,000	1,618	4440	140	Play Equip - Repairs & Maint
6	960	1,565	4450	140	Premises - Garage Rent
6	170	576	4455	140	Premises - SiteSafe Electrics
6	48	271	4465	140	Premises - SiteSafe Water, etc
6	2,095	3,154	4475	140	Misc - Fuel
6	1,301	1,628	4480	140	Misc - Materials & Tools
6	1,523	1,180	4481	140	Machinery/Tool Service Repair
6	166	241	4485	140	Misc - Protective Clothing
6	969	796	4490	140	Misc - Refuse Bins
6	1,279	706	4495	140	Misc - Sundries Recreation
6	5,197	688	4496	220	Professional Support (HS2 etc)
6	152	1,502	4497	140	Defibrillators

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
6	4,879	6,342	4550	220	Communications - Publicity
6	0	1,706	4555	220	Communications - Website
6	478	457	4560	220	Financial - Bank Charges
6	1,454	1,701	4565	220	Financial - Fees - Audit
6	1,200	-750	4570	220	Financial - Fees - Legal
6	4,814	7,932	4575	220	Financial - Insurance
6	508	776	4580	220	Financial - Software
6	558	558	4582	220	End of Year Support RBS
6	7,000	0	4585	220	Grant-Churchyard Care-NOT137
6	0	7,000	4585	230	Grant-Churchyard Care-NOT137
6	7,000	0	4586	220	Grants Out - Wendover Youth Ce
6	0	7,000	4586	230	Grants Out - Wendover Youth Ce
6	14,600	0	4590	220	Grants Out - Major
6	0	14,150	4590	230	Grants Out - Major
6	4,158	0	4611	220	Grants Out - Minor
6	0	3,494	4611	230	Grants Out - Minor
6	1,760	2,038	4615	220	Office - Broadband/Tel/Fax
6	1,404	1,404	4620	220	Office - Copier
6	4,406	3,724	4621	220	Office - Equipment - Expend
6	0	162	4625	220	Office - Equipment Capital
6	533	540	4630	220	Office - Postage & Stationery
6	51	60	4640	220	Office - Testing - Electrical
6	268	248	4645	220	Office - Testing - Fire
6	2,083	2,639	4650	220	Office - Utilities - Electric
6	121	113	4655	220	Office - Utilities - Water
6	1,421	4,219	4660	220	Property Mgt - Clock Tower
6	175	44	4665	220	Property Mgt - Manor Waste
6	1,971	2,130	4685	220	Subscriptions and Donations
6	1,117	714	4690	220	Misc - Chairman's Expenses
6	58	0	4691	220	Misc - Councillor Expenses
6	608	545	4695	220	Misc - Room Hire
6	182	164	4700	220	Misc Sundry Expenses Finance
6	24	-23	4705	220	Misc - Travel Staff & Cllrs
6	906	0	4706	220	Elections
6	60	233	4707	220	H&S
6	0	2,111	4818	320	Temporary Staff
6	785	672	4845	320	Payroll Charges
6	3,145	3,294	4855	320	HR Consultancy Fees
6	2,080	2,649	4860	320	Training Staff & Cllrs
6	297	306	4861	320	Uniform
6	0	165	4862	320	Smart Pension Admin Fee
6	36,275	0	9103	990	EMR - HS2 Research & Evidence
6	25,000	0	9105	980	EMR - Hampden Pond
6	0	1,196	9110	980	EMR - Clock Tower Fountain/wal
6	4,484	3,476	9112	980	EMR - Waste Bin Replacement
6	1,696	0	9113	980	EMR - CAW Trees

Continued over page

Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6	7,508	-71	9114	980	EMR - Parking Review
6	857	0	9115	980	EMR - GNS Warden Events
6	648	0	9116	990	EMR - COVID Crisis Fund
6	25,000	0	9118	980	EMR - Canal Path Repairs
6	0	2,498	9127	980	EMR - New Christmas Tree Light
6	0	775	9128	980	EMR - Climate Action
6	(-) All other payments	252,401	168,544	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7	(=) Balances carried forward	218,741	253,490	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]	
8	78,348	34,816	200	0	Current Bank Account
8	170,833	221,248	202	0	Flagstone
8	67	0	230	0	Petty Cash
8	Total value of cash and short term investments	249,248	256,064	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.	
9	3,335,446	3,334,100	9	0	Total Fixed Assets
9	Total fixed assets plus long term investments and assets	3,335,446	3,334,100	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10	Total Borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	



ITEM 8c i) – ESTABLISH TWO NEW EMRs

BROUGHT BY

Clerk/RFO

SUMMARY

To note additional expenditure not accounted for in the budget and establish 2 new EMRs from the current general reserves

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Hampden Pond

There was an EMR last year for the works required to the pond. We tried to get the work completed in the previous financial year but delay in obtaining three quotes and the weather meant it was not completed. The EMR went back into the general fund.

It was agreed that we would apply for a HS2 Grant to try and cover the works and we were advised by HS2 that we were successful in that application. We applied for the full amount of the works, £31,026 - therefore there was no need for a budget for this work.

However, on receipt of the HS2 Grant details it seems they are not funding the full amount, rather they expect contributory funding of £7756.51

The breakdown of costs is as follows:

Item	Funded by CEF	Cash Match	In Kind Match	Total cost
Removal lilies and rhizomes from at least one third of the pond	£12,712	£4,237	£0	£16,950
The felling and processing of a small number of falling trees, crown lifting the yew tree on the west bank of the pond and dead wooding the west bank.	£1,507	£502	£0	£2,009
Repair and improvement of eroded section of bank	£5,485	£1,828	£0	£7,313
Risk Assessment	£249	£83	£0	£332
Management Plan	£3,317	£1,106	£0	£4,422
TOTAL	£23,269	£7,757	£0	£31,026



This matched funding that we need to provide is around half of what we were expecting to pay for just the lily work and the full job will allow us to make significant improvements to the bank and trees to “future proof” the site. The proposal is that an EMR of £7800 be established for the Hampden Pond.

Freedom Parade

During the budgeting period it was felt that we could secure support for the freedom parade and it would be limited impact. We have secured a free road closure which was a big part of the cost of hosting the event. However, there are additional expenditures such as managing the road closure, venue hire and catering which will completely drain the Events budget.

The proposal is that an EMR of £8000 for this year’s freedom parade.

FINANCIAL CONSIDERATIONS

- We started the year with £123,990 in the general reserve. If we moved from the general reserve into these 2 EMRs we will still have a general reserve of over £100k which is our current stated ambitions.
- If we don’t match fund the Hampden Pond we will lose the HS2 Money completely

LEGAL AND OTHER IMPLICATIONS

PROPOSAL

To resolve to:

- Create an EMR of £7800 for Hampden Pond and an EMR of £8000 for the freedom parade.