

multitude of local authorities and have their own easy to use Content Management System for managing information on the website.

It was agreed that a website sub-group be created consisting of the Communications team and the Clerks, to formalise a proposal for a new website.

- **Recreation and Amenities (R&A)**

None.

- **Communications**

None.

F/16/50 To receive the statement of accounts and management reports for year ended 31 March 2016 [see attached]
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The Clerk gave a presentation to members of the figures for the year to date ending 31 March 2016, which included a bank reconciliation statement which was signed by the Chairman [copy attached]. The current deficit of income over expenditure is £16,328.00 at that date.

F/16/51 Internal audit report 2016 [see attached]
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Councillors unanimously accepted the auditor's comments and agreed to action them as soon practicable.

Thanks were expressed to both Clerks for their hard work resulting in another year with a reduced audit fee for exemplary records.

F/16/52 To approve section 2 of the Annual Return 2015-16
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The March 2016 accounts were adopted as the end of year accounts for the 2015-16 financial year, as agreed by the internal auditor.

Section 2 of the Annual Return was reviewed and approved by the committee and will be sent to Parish Council for ratification.

F/16/53 To receive the statement of accounts and management reports [see attached]

The Clerk gave a presentation to members of the figures for the year to date ending 30 April 2016. The current deficit of income over expenditure is £1,749.00 at that date. The bank reconciliation is attached and is to be signed off at Parish Council.

F/16/54 New banking arrangements

Councillors resolved to transfer both the current and direct access reserve accounts to Unity Trust Bank and this is to be sent to Parish Council for ratification.

Clerk

It was agreed that all payments made through the bank will require two authorising signatories, with a Clerk submitting and two councillors ratifying the payments. £100.00 will be maintained on a pre-paid charge card for urgent purchases and reviewed at Finance meetings, with larger amounts being transferred onto the card if, agreed by Finance committee.

F/16/55 Community Infrastructure Levy (CIL) – funding update

It was unanimously agreed that CIL is handled by Finance to prevent duplication of work and discussion.

It was agreed to submit a list of possible CIL liable properties and to request information on how CIL funding is accessed.

Clerk

F/16/56 Grant applications

Worthys Conservation Volunteers – A grant request for £300.00 to cover the costs of their insurance had been received and was unanimously agreed.

F/16/57 Remuneration

Cllrs Taylor and Newell are to speak to the clerks to formulate a proposal.

Cllrs Taylor and Newell

F/16/58 RFO’s and Clerk’s Notices

The Clerk noted that although he originally stated he would stay with the Parish Council for 5 years, which is in November, he is still enjoying the job and is happy to stay.

F/16/59 Chairman’s Notices

None.

F/16/60 Authorise Invoices for Payment

The Committee received a schedule of invoices due for payment, agreed the schedule and signed the cheques. The total invoices for payment amounted to £7,554.04. A total of £6,029.68 had been spent on urgent invoices where cheques had been signed prior to the meeting. [Copy attached].

F/16/61 Items for Discussion at the Next Meeting

None.

F/16/62 Date of next meeting

The next meeting has been scheduled for 9.30am on 8th June 2016.

The meeting closed at 11:59.

Signed.....

Date.....

Kings Worthy Parish Council

Management Accounts for the period ended 31 March 2016 (Final)

	Current Month Budget (£)	Current Month Actual (£)	Current Month Variance (£)	Income Item/Description	2015/2016 Budget ytd (£)	Actual ytd (£)	Variance ytd (£)	2015/2016 Budget (£)	Forecast Outturn (£)	2016/17 Budget (Proposed) (£)
124,678	10,042	10,429	386	Finance (inc. Precept)	120,509	121,973	1,463	120,509	118,488	119,221
4,800	400	400	0	THMC Income	4,800	4,808	8	4,800	4,800	4,800
33,159	1,335	1,027	(308)	Recreation & Amenities	6,200	21,287	15,087	6,200	20,602	8,092
0	0	0	0	Planning & Highways	0	0	0	0	0	0
162,636	11,777	11,855	78	Total Income	131,509	148,068	16,559	131,509	143,890	132,113
				Expenditure Item/Description						
60,214	5,289	6,365	(1,077)	Finance	62,047	68,930	(6,883)	62,047	72,893	66,940
94,525	5,388	20,155	(14,767)	Recreation & Amenities	73,184	89,539	(16,355)	73,184	84,174	93,665
6,807	3,773	3,076	696	Planning & Highways	7,545	5,927	1,619	7,545	6,650	8,750
161,547	14,449	29,596	(15,147)	Total Expenses	142,776	164,396	(21,619)	142,776	163,717	169,355
162,636	11,777	11,855	78	Total Income	131,509	148,068	16,559	131,509	143,890	132,113
161,547	14,449	29,596	(15,147)	Total Expenses	142,776	164,396	(21,619)	142,776	163,717	169,355
1,090	(2,672)	(17,741)	(15,069)	Net Surplus (deficit) for year	(11,267)	(16,328)	(5,061)	(11,267)	(19,827)	(37,241)

31 March 2016
(Final)

Bank Reconciliation as at

		<u>A/c no.</u>
Bank: Current a/c	£42,772.54	00324833
Deposit a/c	£7,282.69	88395529
Co-Operative Bank Fixed Term Deposit	<u>£75,000.00</u>	
	£125,055.23	
Less u/p cheques and D/Ds:		
5801 M.R.S.Services	482.73	
5810 Douglas Conroy	26.67	
5811 Edward Conroy	26.67	
5812 Martha Lowres	26.67	
5820 PCC of Kings Worhy	450.00	
5823 Croma Locksmiths & Security Solutions Ltd	78.00	
5824 Croma Locksmiths & Security Solutions Ltd	<u>78.00</u>	
	£1,168.74	
Add u/p credits:		
	<u>£0.00</u>	
	£0.00	
	<u>£123,886.49</u>	
Current account as per NatWest bank	£42,772.54	
Less: unrepresented cheques	£1,168.74	
Add: unrepresented credits		
Balance as per ledger	<u>£41,603.80</u>	

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG
21st April 2016

Adrian Reeves, Clerk
 Kings Worthy Parish Council
 Fraser Road, Kings Worthy
 Winchester, Hants SO23 7PJ

Dear Adrian,

Subject: Review of matters arising from Internal Audit for 31 March 2016

Thank you for coming in to the office for my visit. I hope that you manage to recuperate fully over the coming days. Please find below the list of matters arising following my visit today. I found the records of the council to be in excellent order and the visit went well.

Control area	Issue	Recommended Action
Payroll reports	At least quarterly, and at the year end, the payroll bureau should provide cumulative payroll reports to allow the ledger figures to be validated.	This is the second year that this has been raised. The bureau need to prove data.
VAT registration	Some of the council's income – particularly adverts and room hire – should be standard rated for VAT. The council's turnover has risen above the de minimis so Registration should be commenced.	Advice from VAT specialists should be sought and then registration linked to the Sage software.
Officer expenses	The level of expenses being claimed by the officers to cover essential and urgent council spending has risen beyond acceptable levels (over £750 for each of them in the year)	With the new bank account the council should urgently set up a visa or charge card so that council expenditure is incurred by the council, not the officers.
Members Interests	The council should ensure that all members check and update their forms at the May meeting and then that the versions on the WCC website are up to date.	A link from the Council website to the WCC website showing the forms will simplify checking.
Standard documents	It was not clear from the minutes that the members had actually approved the Fin Regs and Stand Ords in the year, rather than just reviewing them.	There should be a clear minute of when each document is approved by full council.
Electronic banking	The controls of the council are such that electronic banking could be implemented without delay.	This was recommended last year and should be simple to implement.
Accounts presentation	During the year a couple of payments were coded directly to reserves rather than expenditure.	The balance sheet should be reviewed quarterly to check.

Please find enclosed my invoice for the agreed fee of £550. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

Registered in England No. 7871759 eleanorgreene@thedunnefamily.co.uk Director: Eleanor S Greene

Kings Worthy Parish Council

Management Accounts for the period ended 30 April 2016

2015/16 Actual (Full Year) (£)	Current Month Budget (£)	Current Month Actual (£)	Current Month Variance (£)	Income Item/Description	2016/2017 Budget ytd (£)	Actual ytd (£)	Variance ytd (£)	2016/2017 Budget (£)
121,973	9,857	9,836	(21)	Finance (inc. Precept)	9,857	9,836	(21)	119,221
4,808	400	400	0	THMC Income	400	400	0	4,800
21,287	1,517	1,834	317	Recreation & Amenities	1,517	1,834	317	8,092
0	0	0	0	Planning & Highways	0	0	0	0
148,068	11,774	12,070	296	Total Income	11,774	12,070	296	132,113
				Expenditure Item/Description				
69,160	6,213	7,704	(1,491)	Finance	6,213	7,704	(1,491)	66,940
89,539	4,138	6,115	(1,977)	Recreation & Amenities	4,138	6,115	(1,977)	93,665
5,927	0	0	0	Planning & Highways	0	0	0	8,750
164,626	10,350	13,819	(3,469)	Total Expenses	10,350	13,819	(3,469)	169,355
148,068	11,774	12,070	296	Total Income	11,774	12,070	296	132,113
164,626	10,350	13,819	(3,469)	Total Expenses	10,350	13,819	(3,469)	169,355
(16,558)	1,424	(1,749)	(3,173)	Net Surplus (deficit) for year	1,424	(1,749)	(3,173)	(37,241)

Bank Reconciliation as at**30 April 2016**

		<u>A/c no.</u>
Bank: Current a/c	£18,396.17	00324833
Deposit a/c	£76,284.76	88395529
Co-Operative Bank Fixed Term Deposit	£75,000.00	
	<u>£169,680.93</u>	
Less u/p cheques and D/Ds:		
5801 M.R.S.Services	£482.73	
5811 Edward Conroy	£26.67	
5826 M.R.S.Services	£609.43	
5833 Fenland Leisure Products Ltd	£3,025.20	
5843 Sovereign Design Play System Ltd	£5,136.84	
5844 Do the Numbers Ltd	£550.00	
5845 Croma Locksmiths	£78.00	
	<u>£9,908.87</u>	
Add u/p credits:	£0.00	
	<u>£0.00</u>	
	£0.00	
	<u>£159,772.06</u>	
Current account as per NatWest bank	£18,396.17	
Less: unrepresented cheques	£9,908.87	
Add: unrepresented credits	<u>£8,487.30</u>	
Balance as per ledger	<u>£8,487.30</u>	

Kings Worthy Parish Council
FINANCE, ADMINISTRATION & REMUNERATION COMMITTEE
Payments Listing for May 2016 Committee Meeting

The following invoices have been received since the last meeting of the Finance Committee.

Cheque already authorised and signed:

Name of Supplier	Chq No	Nature of Works	Invoice Value (incl VAT) £	Invoice Value (incl VAT) £
Christopher Read	5841	Drill bits and SLR batteries	149.64	
Christopher Read	5842	Milk, land registry search, 20 kg of fertiliser, tarpaulin and tape measure	115.20	
Sovereign Design Play Systems Ltd	5843	Balance of Church Green play equipment (replacement for cheque 5829 which was cancelled)	5,136.84	
Do the Numbers Ltd	5844	Internal audit 2016	550.00	
Croma Locksmiths & Security Solutions	5845	Recode front door lock	78.00	
		Total		6,029.68

Cheques to be authorised:

Name of Supplier	Chq No	Nature of Works	Invoice Value (incl VAT) £
Hampshire County Council	5846	Pensions - April 2016	711.51
Hampshire County Council	5847	Street lighting October 2015 - March 2016	3,691.73
Hampshire County Council	5848	Cleaning materials and stationery	119.12
M.R.S.Services	5849	Maintenance services - April 2016	483.75
Winchester City Council	5850	Lease of Tubbs Hall 2016-17	318.77
Britannia Security Shutters	5851	Supply and install fire roller shutter	1,942.80
Environmental Hygiene Services	5852	Steam clean & sanitation of 3 bus shelters: April	36.00
Sarah White	5853	Expenses re allotments management course	78.90
Christopher Read	5854	Milk, playground sign fittings and office consumables	72.04
Mrs T Brown	5855	Cakes for APM	50.00
Christopher Read	5856	Refreshments for APM & milk	49.42
		Total	7,554.04

Direct Debits & Standing Orders

Southern Water		Tubbs Hall water supply (monthly)	15.00
Southern Water		Eversley Park water supply	7.09
E.On Gas		Tubbs Hall gas supply (monthly)	158.30
E.On Electricity		Tubbs Hall electricity supply (monthly)	112.16
Green Smile Ltd.		Grounds maintenance contract (monthly)	3,239.25
Winchester City Council		Business rates (monthly)	59.24
SAGE		Accounting software (monthly)	30.00
		Total	3,621.04

Salary Costs

Telephone banking		Net Wages (net of tax & NI)	2,294.72
HMRC		PAYE	389.80
HMRC		National Insurance	259.00
Pensions		(Paid by cheque as above)	711.51
		Total	3,655.03