



BOXLEY PARISH COUNCIL
www.boxleyparishcouncil.org.uk

Beechen Hall, Wildfell Close, Walderslade, Chatham, Kent. ME5 9RU
☎ 01634 861237 ✉ clerk@boxleyparishcouncil.org.uk

Clerk Mrs Pauline Bowdery **Assistant Clerk** Mrs Melanie Fooks

A G E N D A

To All Members of the Council, Press and Public

There will be a meeting of the **Finance & General Purposes Committee** on **Tuesday 16 May 2017 at Beechen Hall, Wildfell Close, Walderslade**, commencing at 7:30pm when it is proposed to transact the following business:

1. Apologies and non-attendance

To receive apologies from members unable to attend.

2. Declaration of Interests, Dispensations, Predetermination or Lobbying.

Members are required to declare any interests, dispensations, predetermination or lobbying on items on this agenda. Members are reminded that changes to the Register of Interests should be notified to the Clerk.

3. Minutes of the meeting of 14 March 2017

To consider the minutes of the meeting (previously circulated) and if in order to sign as a true record.

4. Matters Arising From the Minutes

- 4.1 Minute 2969/4.1 Charitable Incorporated Organisations (CIOs). To receive a verbal update on the situation. An update will be provided at the meeting.
- 4.2 Any other matters arising from the minutes, but not on the agenda.

Adjournment to enable members of the public to address the meeting.

5. Financial report.

- 5.1 Reconciliation of accounts reports (page 3).
 - 5.1.1 Cooperative Bank.
 - 5.1.2 HSBC Beechen Hall.
 - 5.1.3 Unity Trust Bank.
 - 5.1.4 Santander Investment Bond.
 - 5.1.5 Barclays Bank.
 - 5.1.6 Lloyds 3 month.
 - 5.1.7 Lloyds Bank 12 mths.
 - 5.1.8 Nationwide Beechen Hall.
 - 5.1.9 Nationwide PC.
- 5.2 Investments. See information at item 5.1 and report (page 4).
- 5.3 Income/Expenditure report as at 31 March 2017. See report (pages 13-18).
- 5.4 Parish Councillor Internal Audit 31 March 2017. See report (pages 19-20).

6. Annual Governance Statement

To agree the statement. See report (pages 4-6).

7. Annual Return for the Year Ended 31 March 2017

To receive the end of year return (enclosed) and to consider a recommendation to the parish council concerning adoption and signing of the return. See report (page 7) (enclosure to follow).

8. **Earmarked Reserves**
 - 8.1 Walderslade Woodlands Group Earmarked Reserves. See report (page 7).
 - 8.2 Reserves Review, See report (pages 7-10).
9. **Contingency Fund and Budget adjustments**
Boxley Village Green noticeboard. See report (page 10).
10. **Personnel matters**
TOIL, training, leave and leave/sickness cover.
- 11 **Grant Requests**
Kent, Surrey and Sussex Air Ambulance. See report (pages 11-12).
- 12 **Matters for Information**
To receive any information.
13. **Policies, Procedures and Reports Reviews**
 - 13.1 Training and Statement of Intent. See report (page 12).
 - 13.2 Insurance Cover. See report (page 12).
 - 13.3 A review of the policy on Petty Cash and Payment of bills by Direct Debit and Standing Orders has been undertaken by the Clerk and the list of agreed companies/payments is considered still fit for purpose.
- 14 **Date of Next Meeting**
Tuesday 11 July 2017 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m. Items for the agenda must be with the parish office no later than 3 July 2017.

Pauline Bowdery

Pauline Bowdery
Clerk to the Council.

Date: 8 May 2017

Issues to be returned to agenda as they develop: Reserves Policy Review as needed.
Independent Auditor appointment July 2017.

Note to all councillors: you are welcome to attend meetings of committees of which you are not a member but only committee members may vote.

Legislation allows for meetings to be recorded by anyone attending. Persons intending to record or who have concerns about being recorded should please speak to the Clerk.

Supporting agenda papers for the Meeting of the Finance & General Purposes Committee on Tuesday 16 May 2017.

The Chairman will assume that these have been read prior to the meeting.

Councillors wishing to suggest changes to any policy document or procedure in this agenda should notify the office, in writing, at least three working days in advance of the meeting. This will allow details to be circulated at the meeting (or in advance if particularly contentious).

Item 5. Financial report.

Item 5.1. Reconciliation of accounts

For the information supplied below to be verified the Chairman will have the original supporting documents, including the latest bank statements.

Account closing balances.

Item	Date	BANK ACCOUNTS (closing balances at last statement)	
5.1.1	06.04.17	Coop General Account	£25,778.67
5.1.2	05.04.17	HSBC Beechen Hall	£21,803.45
5.1.3	05.04.17	Unity Trust Bank	£7,844.99
5.1.4	22.08.16	Santander Investment Bond (matures 01.08.17)	£75,627.77
5.1.5	25.04.17	Barclays Bank	£16,439.25
5.1.6	10.02.17	Lloyds 3 mth (now 12 mths) (matures 08.05.18)	£50,646.27
5.1.7	23.02.17	Lloyds 12 mth (now 6 mths) (matures 15.11.16)	£25,429.27
5.1.8	05.04.17	Nationwide Beechen Hall 12 mth (now 95 day saver account)(matures 22.05.17)	£55,873.90
5.1.9	22.03.17`	Nationwide Parish Council 12 mth (now 6 mth matures 12.06.17)	£60,749.66
		Total	£340,067.11

Item 5.2 Investments.

Lloyds investments maturing 8 & 15 May. To ratify the RFO's decision, after contact with members, to reinvest:

£25,366 plus interest for 12 months.

£50,583.21 for 6 months.

Other investments.

Permission is requested for £25,000 to be moved from the UTB, which with the precept Unity Trust. With the precept now received, this has a balance of approximately £111,000. Permission therefore requested to move £25,000 to Barclays.

Nationwide - Beechen Hall. Permission already received to reinvest for 95 days.

Nationwide - Parish Council. To reduce exposure it is suggested that this account, on its maturity, be closed with a view to opening a fixed term deposit with Metro Bank. The RFO is currently waiting for more information from the Metro Bank but members' views are sought.

Cooperative Bank. The RFO is considering whether this bank account should be closed with the funds moved to Barclay's Bank. There is an issue because Money Laundering Legislation normally requires that any funds from a maturing investment, which the parish council does not wish to reinvest, be returned to the bank from which the funds originated. There is a formal way to change this instruction and the work required is being investigated prior to any formal recommendation being made to F&GPC. Members' views are sought.

Item 6 Annual Governance Statement. Purpose of item: Decision

Responsible Financial Officer's (RFO) briefing. The following statement indicates the systems and procedures the parish council has in place so that members can see that there is a sound system of internal controls and so can confidently adopt the Annual Return, with the chairman of the Parish Council signing section 1.

The RFO's recommendation to the F&GPC is that the following Annual Governance Statement for year ending 31 March 2018 be adopted.

**Boxley Parish Council
Governance Statement for the Year ending 31 March 2018.**

The system of internal control and audit in place at the Council for the year ending 31 March 2018 and up to the date of approval of the annual report and accounts accords with proper practice. Boxley Parish Council will undertake the following work and checks to ensure that the parish council complies with the End of Year Return – Section 1 Annual Governance Statement.

1. SCOPE OF INTERNAL AUDIT.

Boxley Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and that it is used economically, efficiently and effectively¹.

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 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 on-going process designed to:

- identify and prioritise the risks to the achievement of the Council's policies, aims and objectives;
- anticipate future changes to legislation, working practices etc. that will impact on the parish council and to identify any changes which require additional risk management and auditing;
- evaluate the likelihood of those risks being realised and the impact should they be realised; and
- manage these risks efficiently, effectively and economically.

Risk Assessments / Risk Management:

¹ The Accounts and Audit (England) Regulations 2011.

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit:

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The effectiveness of the internal audit system is reviewed annually.

External Audit:

The Council's External Auditor (with effect from 01.04.2013 LittleJohn LPP) submits an annual Certificate of Audit, which is presented to the Council.

The Council:

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and approves budgets for the following year at its January meeting. At this same meeting the Council approves the level of precept for the following financial year.

The Council has appointed a Finance and General Purposes Committee (F&GPC) which meets 6 times each year and monitors progress against objectives, financial systems and procedures, budgetary control and carries out regular reviews of financial matters. The Council has delegated some financial and audit powers to the Estates Committee which also meets 6 times per year. The minutes of the meetings of the F&GPC and the Estates Committee are received by the Council where an opportunity to comment on them is available.

The full Council meets a minimum of 10 times and Committees 6 or 12 times each year². The full Council and Committees monitor progress against the aims and objectives, identified by their individual Terms of Reference, at each meeting. Such reviews are supported by briefing papers and reports produced by the parish office, Councillors or Working Groups. The Clerk is responsible for ensuring that decisions or issues which impact on more than one committee are reported as necessary to ensure that all relevant parties are adequately briefed.

Individual committees are also responsible for monitoring their specific projects and budgets.

The Council carries out regular reviews of its internal controls (including 2 x Parish Councillor Audits annually), systems and procedures which are supported by the audits undertaken by the Independent Internal Auditor.

The Council acquired a General Power of Competence on 1 October 2012 and has renewed this power, by resolution, on 9 May 2016.

Clerk to the Council / Responsible Financial Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for day to day compliance with relevant laws and regulations and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

² Additional meetings are organised if required.

Payments:

All payments are reported to the Council for approval. Each payment must be authorised by two members of the council who have checked the relevant invoice.

Payments made using the Unity Trust Corporate Multipaycard (which has a £500 expenditure limit) are also reported to the council for approval.

2. INDEPENDENCE.

Membership of the F&GPC consists of the Chairs and Vice-Chairs of the full Council and each of its committees plus two other councillors. With up to eight members and with all committee agendas being supplied to the 15 members of the Council it is felt that there is sufficient independence in and scrutiny of the work of the F&GP Committee.

The F&GPC receives the 2 x Independent Internal Audit reports, the 2 x Parish Councillor Audit reports and the External Auditor's response to the End of Year Accounts. Reports and recommendations are submitted to the full Parish Council.

Parish Councillor Audits are undertaken by different councillors, nominated at a full Council meeting and includes non-members of the F&GPC.

The Independent Auditor is independent of the Council, its financial decision making, management and control.

Parish councillors are encouraged to question the financial systems, controls, payments etc.

All Council and committee agendas have an item for members to declare interest, lobbying, dispensations and predetermination; the item also carries a reminder that they must keep their Register of Interests up to date. Members are reminded three times per year that they must not sign blank cheques or authorisation letters, that they need to check cheques or other payment authorisations against invoices before signing and that invoices or payment reports need to be initialled by both signatories. Similar controls apply when electronic bank transfers are made with two councillors having to independently input authorisation for each transaction.

The Council has a Dispensation system. Currently Councillors serving on the Estates Committee who also rent Council allotments have been awarded dispensations to discuss and vote on matters relating to Dove Hill Allotments.

3. COMPETENCE.

The Clerk/RFO is qualified to Certificate of Higher Education in Local Policy and in September 2012 passed CiLCA's Section 7, General Power of Competence which enabled the Parish Council to pass the relevant resolution to obtain the power.

The Internal Auditor is qualified to undertake an audit of the Parish Council's accounts and systems.

The Council has a training budget and encourages all members to take advantage of training opportunities.

The F&GPC is required (via delegated powers) to undertake monitoring of the Council's income/expenditure and policy and procedures relating to financial issues.

4. RELATIONSHIPS.

The Council works to Standing Orders and Financial Regulations in all financial matters. It has systems and procedures to deal with tenders and issuing of work authorisations/contracts.

The Kent Code of Conduct legislation has been adopted by the Council.

Audit checks by the Independent Auditor and Parish Councillors ensure that these standards are maintained and adhered to.

The Council aims to work in an open and accountable way and publishes its income, expenditure, budget and audit return and reports on its website for public scrutiny.

Item 7 Annual Return for the Year Ended 31 March 2017. Purpose of item: Decision

The period for the exercise of public rights to inspect the parish council's accounts has been set for 7 June to 18 July 2017.

The Independent Internal Auditor is attending the office on 11 May to sign off the return, which is currently being worked on. The completed return will be forwarded onto members.

Item 8 Earmarked Reserves. Purpose of item: Decision

8.1 Walderslade Woodlands Group Earmarked Reserves.

Clerk's briefing note for information and clarification.

The F&GPC allows WWG to roll-over any underspend on their annual grant, this is placed in an Earmarked Reserve. When this exceeds £10,000, the F&GPC undertakes a review to ensure the group has plans/projects in place to spend the reserve, which as at 31 March 2017 was £11,449. Decision needed on action to be taken.

8.2 BPC Reserves Review 31.03.2017.

To review the sums held and decide what if any adjustment/action is needed.

General Reserves.			
These reflect the money the council has at its disposal for ordinary operating costs. An auditor will usually look for these to be sufficient to cover between 3 and 12 months of expenditure at the year end.			
	2016/2017 Budget		<i>Clerks/RFO comments</i>
Total Cash Reserve for the purposes of running the parish.	60,000.00		Approx 50% of essential annual running costs. Such expenditure is shown in the budget document as a white font on a black background in the code column.
Finance Committee Contingency Fund	30,000.00		2016/2017 Including £10,000 to contest local plan.
Earmarked Reserves			
These are amounts set aside to meet future projects, commitments or abnormal expenditure. They are controlled by the council and are created, reassigned or spent by resolution; this means that any movements to and from the reserves should be supported by a minute.			
Land or Property Purchases	52,831.00	*	
Parish poll/election/referendum	15,000.00		
Long Term Liability Fund. Long term liabilities are identified as the Closed Churchyard at St Mary and All Saints, Boxley War Memorial and Beechen Hall.	54,972.00	*	Reserve to be controlled by F&GP Committee, although structures are managed by the Estates Committee.

Walderslade Woodlands Group Working Fund	11,449.00		The Finance Committee has allowed the WWG to build up its reserves by earmarking any unspent grant.
Statutory Reserves			
These are amounts used for Capital Financing (BPC has none) and Pension Liabilities (BPC has these).			
Gratuities for staff	11,822.00	**	Ring fenced. Clerk's note: sum increased from budget provision to reflect changes to the Lower Earning Limit (LEL).
Restricted Reserves			
Amounts of money held by the council which are restricted in their use. The three most common ones are Capital Receipts, Section 106 receipts and unspent grants or loans which were given for a specific purpose**.			
Outstanding Creditors (long term)	32,260.00		
Dove Hill Allotments key deposits	450		Refundable deposits for keys
Total	268,784.00		2016/2017 Balance Sheet total reserves £337,911.
* all items so marked are generally subject to an annual increase of 3% unless otherwise decided.			

Section 106 Receipts.

Given to a local council to support a new development in its area. The money can only be used for the specified purposes. These funds often have a deadline for the work to be carried out and the legal agreement may specify that the funds must be returned if this work is not undertaken.

Unspent Loans/Grants for specific purposes.

Again these are generally for a specific purpose and should not be used for other expenditure

Item 9. Contingency Fund and Budget adjustments. Purpose of item: Decision

Boxley Village Green noticeboard. Due to office time constraints, the 2016/2017 project to replace the current wooden single door noticeboard with a double door version was not completed. No provision was made in the 2017/2018 budget and a request is submitted that a maximum of £1,200 of the contingency fund is vired to the Noticeboard budget to allow the work to proceed.

Item 11. Grant Requests. Purpose of item: Decision

Kent, Surrey and Sussex Air Ambulance Trust. Grant request £500.

Application from

Title/organisation	Kent, Surrey and Sussex Air Ambulance Trust
Contact details	Laura Weller Unit 14, Wheelbarrow Park Estate Pattenden Lane Marden Kent TN12 9QJ
Telephone/email	01622 833833 lauraw@kssairambulance.org.uk

Please state or attach an explanation on the amount of grant requested, why you are applying for a grant and the potential benefits for the residents of the parish. If possible include the number or percentage of members that belong to the organisation and live within Boxley Parish.

We are seeking a grant of £500.00, or any amount you deem appropriate, towards the ongoing running costs of providing our life-saving service. Kent, Surrey and Sussex Air Ambulance Trust (KSSAAT) provides pre-hospital life-saving care at the scene of accidents and medical emergencies in South East England. Specialist clinical procedures, including advanced pain relief, general anaesthesia and blood transfusions, which are usually only available in an emergency department, can be delivered to patients at the scene. The patient can then be airlifted to the most appropriate hospital for their needs, to ensure that they have the greatest chance of survival and recovery.

It costs in excess of £6.5million a year to fund our service and we depend almost entirely on the support and generosity of the public to raise this sum.

We are not able to quantify how many residents in the Parish of Boxley will benefit from our service but any resident may be attended by the air ambulance if the need arose.

If applicable, registered charity reference number. 1021367

Have you included a copy of the last year end accounts? YES/NO

Are there any restrictions placed on who can use/access the services. YES/NO.
Please supply details of any restrictions.

KENT, SURREY & SUSSEX AIR AMBULANCE TRUST
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
Income from:					
Donations and legacies	3	3,610,084	2,311,295	5,921,279	3,449,209
Charity activities	3	1,111,891	144,882	1,256,353	1,115,027
Trading activity	3	5,874,394	125,223	5,999,617	5,075,695
Investment income	3	75,038	-	75,038	59,721
Other income	3	928,735	13,813	942,548	989,406
Total income		11,600,942	2,604,993	14,204,935	10,693,358
Expenditure on:					
Raising funds	5	1,258,845	-	1,258,845	963,100
Charitable activities	5	6,545,043	179,541	6,724,584	6,272,258
Cost of sales trading subsidiary	5	4,376,322	-	4,376,322	1,115,517
Total expenditure		12,180,210	179,541	12,359,751	8,351,175
Operating surplus		2,429,632	2,415,452	4,845,084	2,342,183
Unrealised gains/(losses) on investments	8	(202,984)	-	(202,984)	494,389
Net income		2,226,648	2,415,452	4,642,100	2,836,568
Transfer between funds		1,524,082	(1,524,082)	-	-
Net movement in funds		3,750,730	891,370	4,642,100	2,836,568
Reconciliation of funds:					
Fund balances brought forward	14	13,159,874	28,508	13,187,382	10,380,514
Fund balances carried forward	14	16,910,604	919,878	17,830,482	13,187,382

The above statement contains all the gains and losses recognised in the current and preceding year.

All operations are capitalising.

The notes on pages 20 to 38 form part of these financial statements.

Item 13. Policies and procedures reviews. Purpose of item: Decision

13.1 Statement of Intent - Training.

Clerk's briefing note. In July the F&GPC is scheduled to undertake a review of the training needs of the parish council (councillors and office staff). Prior to this it is recommended that the F&GPC has a frank discussion on how training has operated (or not operated) and identifies realistic goals that can then be used to produce an up-to-date and realistic Statement of Intent.

13.2 Insurance Cover.

Briefing note. The parish council has two insurance policies (parish council general and the hall) with the same company. The former expires on 01/06/2017 and the parish council is tied in until June 2018 on its hall cover. The office has obtained quotes from three companies and is awaiting the renewal proposal from its current insurer. It is hoped that prior to the meeting it is possible for the RFO to undertake an investigation into all four quotes and so is able to present a recommendation/guidance on the best option open to the parish council. Should it not be possible to meet this deadline then unless the F&GPC delegates power to the Chairman/RFO then the decision will be taken out of meeting having consulted with members.

Item 5.3 Income/Expenditure report as at 3 March 2017.

Detailed Income & Expenditure by
Budget Heading 31/03/2017
Cost Centre Report

		Actual	Actual	Current	Variance	Funds	% Spent
		Current	Year	Annual	Annual	Available	
PARISH COUNCIL		Mth	To Date	Bud	Total		
100	Parish Office						
4000	Salaries	3456	41493	40372	(1,121)	(1,121)	102.8%
4005	PAYE	1266	13504	16005	2501	2501	84.4%
4010	Pensions	83	913	938	25	25	97.3%
4020	Administration	275	1946	2132	186	186	91.3%
4025	Audit	325	325	369	44	44	88.1%
4030	Books and Publications	0	106	120	14	14	88.7%
4035	Rates	0	1636	1656	20	20	98.8%
4040	Licences/Leases	138	2003	1400	(603)	(603)	143.0%
4045	Subscriptions	0	1640	1587	(53)	(53)	103.3%
4050	Training/Conferences	0	440	1000	560	560	44.0%
4055	Travel-Staff	94	641	512	(129)	(129)	125.1%
Parish Office :- Indirect Expenditure		5637	64646	66091	1445	1445	97.8%
Movement to/(from) Gen Reserve		(5,637)	(64,646)				
110	General Parish Council						
4050	Training/Conferences	0	60	0	(60)	(60)	0.0%
4100	Hire of Halls	50	430	480	50	50	89.6%
4105	Insurance	0	1867	2112	245	245	88.4%
4110	Parish Tour	0	0	380	380	380	0.0%

4115	Publicity	610	7847	6975	(872)	(872)	112.5%
4120	Website Admin	0	0	330	330	330	0.0%
4125	Referendum	0	0	15000	15000	15000	0.0%

General Parish Council :- Indirect Expenditure	660	10204	25277	15073	15073	40.4%
Movement to/(from) Gen Reserve	(660)	(10,204)				

120	Councillor & Subsistance Allow						
4150	Chairman's Allowance Personal	51	618	622	4	4	99.3%
4155	Chairman's Allowance Civic	7	99	100	1	1	98.7%
4160	Councillor's Allowance/PAYE	298	3613	7140	3527	3527	50.6%
4165	Subsistence	55	209	250	41	41	83.8%

Councillor & Subsistance Allow :- Indirect Expenditure	410	4539	8112	3573	3573	56.0%
Movement to/(from) Gen Reserve	(410)	(4,539)				

130	Finance						
1076	Precept	0	98481	98481	0		100.0%
1077	Government Grant	0	2062	2062	0		100.0%
1090	Interest Received	58	2783	1766	(1,017)		157.6%
1100	Parish Service Scheme	0	14014	14014	0		100.0%
1130	Other	242	248	0	(248)		0.0%
Finance :- Income		300	117588	116323	(1,265)		101.1%
4210	Contingency Fund	5881	22236	36950	14714	14714	60.2%
4220	Land Aquisition	0	0	75564	75564	75564	0.0%

Finance :- Indirect Expenditure	5881	22236	112514	90278	90278	19.8%
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Movement to/(from) Gen Reserve	(5,581)	95352					
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150 Grants							
4270	Other Grants	833	1143	2000	858	858	57.1%
4275	Walderslade Woods Group	0	2004	5075	3071	3071	39.5%
4280	Village Hall Grants	0	1264	1400	136	136	90.3%
4285	Vinters Valley Park LNR	270	8340	8340	0	0	100.0%
4290	Friends of Boxley Warren	200	312	556	244	244	56.2%

Grants :- Indirect Expenditure	1303	13063	17371	4308	4308	75.2%
Movement to/(from) Gen Reserve	(1,302)	(13,063)				

ESTATES

220 Burial Ground							
1200	Burials	274	596	750	154		79.5%
	Burial Ground :- Income	274	596	750	154		79.5%
4045	Subscriptions	0	90	92	2	2	97.8%
4420	Admin Fee	0	250	250	0	0	100.0%

Burial Ground :- Indirect Expenditure	0	340	342	2	2	99.4%
Movement to/(from) Gen Reserve	274	256				

230 Green Spaces							
4400	Maintenance	482	2270	2700	430	430	84.1%
4450	Boxley Village Green	0	8682	10000	1318	1318	86.8%
4460	WDJ Orchard	0	1334	1300	(34)	(34)	102.6%

Green Spaces :- Indirect	482	12285	14000	1715	1715	87.8%
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Expenditure							
Movement to/(from) Gen Reserve	(482)	(12,285)					

240	Grounds Maintenance						
4500	Grounds Maintenance Contract	0	6273	6361	88	88	98.6%
4505	Roundabout Maintenance	0	0	306	306	306	0.0%

Grounds Maintenance :- Indirect Expenditure	0	6273	6667	394	394	94.1%
Movement to/(from) Gen Reserve	0	(6,273)				

250	Street Furniture						
4550	Noticeboards	0	0	2100	2100	2100	0.0%
4560	Village Signs	0	0	500	500	500	0.0%

Street Furniture :- Indirect Expenditure	0	0	2600	2600	2600	0.0%
Movement to/(from) Gen Reserve	0	0				

260	Beechen Hall						
1230	Hire Fees Casual	2335	18241	16400	(1,841)		111.2%
1231	PL Insurance Income	24	202	220	19		91.6%
1235	Hire Fees Regular	3180	31905	31775	(130)		100.4%
1250	Wages - AEC	20	261	460	200		56.6%
Beechen Hall :- Income		5559	50609	48855	(1,754)		103.6%
4001	Wages	1531	18406	20529	2123	2123	89.7%
4005	PAYE	263	2587	2496	(91)	(91)	103.6%
4010	Pensions	24	262	248	(14)	(14)	105.6%

4020	Administration	18	354	366	12	12	96.6%
4025	Audit	325	325	328	3	3	99.1%
4035	Rates	0	3817	3819	2	2	99.9%
4040	Licences/Leases	0	612	582	(30)	(30)	105.1%
4105	Insurance	0	1130	1082	(48)	(48)	104.4%
4210	Contingency Fund	0	1939	6000	4061	4061	32.3%
4605	CCTV/Alarms Maintenance	0	941	956	15	15	98.5%
4610	Consumables	124	822	914	92	92	90.0%
4615	Electricity	166	1881	2080	199	199	90.4%
4620	Gas	157	1512	1130	(382)	(382)	133.8%
4625	Water	0	916	969	53	53	94.5%
4630	Electrical Safety	55	400	400	0	0	100.0%
4635	Fire Safety	9	88	254	167	167	34.4%
4640	Gas Maintenance	60	140	257	117	117	54.5%
4645	Ground Maintenance	0	192	594	402	402	32.3%
4650	Hall Maintenance	826	2308	2700	392	392	85.5%
4655	Hall Marketing	42	46	125	79	79	36.7%
4656	Hire fee refund	0	121	0	(121)	(121)	0.0%
4660	Refuse Collections	122	1628	1347	(281)	(281)	120.9%
4720	Car Park Lights	2595	2595	2500	(95)	(95)	103.8%

Beechen Hall :- Indirect Expenditure	6315	43020	49676	6656	6656	86.6%
Movement to/(from) Gen Reserve	(756)	7588				

270	Beechen Hall projects						
4550	Noticeboards	0	0	1250	1250	1250	0.0%
4705	Internal Decoration	0	205	1000	795	795	20.5%
4710	External Decoration	0	0	1000	1000	1000	0.0%

Beechen Hall projects :- Indirect Expenditure	0	205	3250	3045	3045	6.3%
Movement to/(from) Gen Reserve	0	(205)				

280	Allotments					
1280	Allotment Income	0	985	1009	24	97.6%
	Allotments :- Income	0	985	1009	24	97.6%
4020	Administration	0	67	80	13	83.4%
4105	Insurance	0	243	276	33	88.0%
4400	Maintenance	223	1513	1600	87	94.5%

Allotments :- Indirect Expenditure	223	1822	1956	134	134	93.2%
Movement to/(from) Gen Reserve	(223)	(837)				

ENVIRONMENT

300	Environment					
4800	Street Maintenance	192	1384	5300	3916	26.1%

Environment :- Indirect Expenditure	192	1384	5300	3916	3916	26.1%
Movement to/(from) Gen Reserve	(192)	(1,384)				

Grand Totals:- Income	6133	169777	166937	(2,840)		101.7%
Expenditure	21103	180018	313156	133138	133138	57.5%
Net Income over Expenditure	(14,970)	(10,240)	(146,219)	(135,979)		
Movement to/(from) Gen Reserve	(14,970)	(10,240)				

Item 5.4 Parish Councillor Audit

BOXLEY PARISH COUNCIL
PARISH COUNCILLOR AUDIT

CONDUCTED BY Vic DAVIES on 31/3/17

At the end of the financial year the parish council must complete an Annual Governance Statement (section 1 of the annual return). This requires the parish council to be sure that there is a sound system of internal control namely: Effective financial management; an adequate system of internal control, compliance with law, regulations etc; that the Annual Audit is properly advertised; identification and management of risks; adequate and effective system of internal audit of the accounting records and control systems.

This audit is a random check of the parish council's systems and you should satisfy yourself that you are happy that the necessary policies and procedures are in place and followed. You will see much of this work already undertaken at committee level and all reports are placed on agenda, a copy of which is supplied to all councillors regardless of whether they are members of a committee and are available to members of the public via the parish council website.

Individual councillors and meetings take responsibility for ensuring that policies and procedures are adhered to i.e. the proper tendering process is followed, there are clear admin/audit trails etc. If you are happy that the work is being undertaken you may sign the paperwork rather than request sight of the minutes, should you wish to take an in-depth investigation then this is perfectly acceptable. You may wish to initial each entry but it is also acceptable to initial or sign each page to show that you have completed it. Comments and notes can be included at the end of the document.

The following only require 1 check in the past 12 months.

Annual checklist		
1.	Annual estimates of revenue and expenditure are produced?	YES/NO
2.	End of year accounts formally adopted by the Parish Council? (Office note: generally in June)	YES/NO
3.	Insurance annually reviewed by full council or F&GPC (generally in May)	YES/NO
4.	External audit report on the End of Year accounts seen by all members of the Council (included in a PC agenda).	YES/NO <i>2016 - seen</i>
5.	Salaries and wages are reviewed annually?	YES/NO
6.	Policies and procedures of Parish Council are readily accessible and easily consulted.	YES/NO
7.	Interest rates on long-term deposits/bank accounts are reviewed at least annually? (F&GPC)	YES/NO
8.	The Parish Council/committees are actively involved in setting the annual budget.	YES/NO
9.	Beechen Hall hire fees are reviewed at least annually (Generally at Estates in April)	YES/NO
10.	Risk management is undertaken. Members are advised on the risk, approve risk management documents,	YES/NO

	including tendering documents etc.	
11	There are office facilities to keep cash and cheques books secure.	YES/NO
12	IT passwords are kept secure <i>system being updated</i>	YES/NO

General checks		
13	Income and expenditure against estimate/budget is reported to F&GP Committee.	YES/NO
14	Bank accounts are reconciled by the F&GPC.	YES/NO
15	Have the minimum standards checks (for insurance purposes) been carried out?	YES/NO
16	Are Councillors regularly reminded that they must not sign blank cheques? (<i>generally every 4 months on Parish Council agenda</i>)	YES/NO
17	VAT is reclaimed on a regular basis (<i>Office note: generally quarterly</i>)	YES/NO
18	Are bank paying-in books (HSBC & Coop) kept up to date, do they contain an audit trail to identify the source of funds and is income banked as expeditiously as possible? <i>To be shown on 4/11/17 - Sean</i>	YES/NO
19	Income and expenditure is promptly recorded and the accounts generally well-maintained i.e. someone can link a payment to an invoice and also see that the payment has been reported to the parish council.	YES/NO
20	Does the Imprest Account tally?	YES/NO

In depth checks of actual transactions.

The following tables allow you to check that the actual system works effectively and is generally well maintained. Random checks are to be made but it is suggested that a **minimum** of:

- Two cheque transactions (one income and one expenditure) are investigated.
- Three BACS transactions, a mixture of income and expenditure – Unity Trust and/or Coop
- Three BACS transactions, a mixture of income and expenditure - HSBC

Ticks in the relevant boxes are acceptable

Cheques <i>BACS</i>		Invoice		Reporting/recording	
Cheque number or ref	Cheque counterfoil are the following present?	Can you connect the invoice to the payment etc.?	Omega report signed by 2 Clrs	PC minutes record the income or payment	
<i>Imp 75</i>	Cheq stub contains 2 Clr initials, date, amount & audit trail i.e. <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>2009</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<i>see below</i> <input checked="" type="checkbox"/>

A) This payment mixed off PC minute - Parish office already suggested improvement to system

60347895	invoice ref.	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>
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BACS, Direct Debits, Standing Orders.

Date	Transacti on ref.	Invoice	Reporting/recording			Hall hire transactions are the following present, completed or undertaken? Casual & regular hires take place.				
			Can you connect the invoice to the payment etc.?	Omeg a report signe d by 2 Clirs	PC minutes record the income or payment	Unique security ticket or voice number	Raffle book comple ted	Prompt issue of invoice.		
08/Nov	14/12/16	<input checked="checked" type="checkbox"/>	✓	✓	<input checked="checked" type="checkbox"/>					
1/11/16	12233/8	<input checked="checked" type="checkbox"/>	✓	✓	<input checked="checked" type="checkbox"/>					
27/1/17	1277895	<input checked="checked" type="checkbox"/>	✓	✓	No					
20/5/16	21674					✓		N/A		✓
29/6/16	22					✓				✓
10/10/16	46					✓				✓

Transfers

3 cheques

Details of any Additional Checks Conducted and/or Further Comments

* only 1 signature

Next internal audit card account to be checked.

Computer password changed. fb

I confirm that, having been offered the opportunity to conduct any further checks that I wished, I have completed an internal audit of the accounts and accounting systems of Boxley Parish Council as summarised above. I am satisfied that, in my opinion, all procedures are properly being followed (except, if applicable, as noted above).

Signed: 
 Ref Audit/Parish Councillor Audit Form 2017

Date: 31/3/17.