



BOXLEY PARISH COUNCIL
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Beechen Hall, Wildfell Close, Walderslade, Chatham, Kent. ME5 9RU
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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 meetings of the **Finance & General Purposes Committee** on **Tuesdays 13 and 20 November 2018** at **Beechen Hall, Wildfell Close, Walderslade**, each commencing at 7:30pm. At the 13 November meeting it is proposed to transact the following business. Any items not completed on 13 November will be rolled over to the second meeting for which a separate agenda with additional items will be issued.

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 11 September 2018

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 3156/4.1 Charitable Incorporated Organisations (CIOs). Vinters Valley Trust and Grove Green Community Hall have completed the process and are now CIOs.
- 4.2 Minute 3156/4.2 Public Works Loan. The loan has been drawn down and repayment schedules are being built into the budget.
- 4.3 Minute 3156/4.3 bank mandates. The collection of signatures was delayed due to changes in the system at UTB and the appointment to the councillor vacancy but councillors are now being approached to sign the relevant mandates.
- 4.4 Minute 3157/9.2 Replacement of laptop. This work is still being investigated.
- 4.5 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 Barclays Bank.
 - 5.1.5 Lloyds A.
 - 5.1.6 Lloyds B
 - 5.1.7 Nationwide Beechen Hall.
 - 5.1.8 Nationwide PC.
- 5.2 Income/Expenditure report as at 06.11.18. See report (pages 14-18).
- 5.3 Petty cash reconciliation. To receive confirmation that this was undertaken prior to the meeting.

6. **Investments**
 - 6.1 Investments report (page 4).
 - 6.2 Investment Options and restrictions. See report (pages 5-6).
 - 6.3 Investment Strategy (review). See report (pages 6-8).
7. **Personnel matters**
 - 7.1 TOIL, training, leave and sickness cover.
 - 7.2 Clerk's Staff Appraisal 7 November. Verbal report to be supplied to meeting.
- 8 **Policies and Procedures: Reports and Reviews**
 - 8.1 Community Infrastructure Levy (CIL) (New). See report (pages 8-10).
 - 8.2 Illegal Occupation of Parish Council Land (New). See report (page 10).
 - 8.3 Cyber Crime (New). See report (pages 10-12).
- 9 **Contingency Fund and Budget adjustments**

To consider requests for payments and adjustments. See report (pages 12-13).
- 10 **Asset Review**

See report (page 13).
- 11 **Website and IT**

To discuss situation and agree a way forward.
- 12 **Grants**

See report (page 13)
- 13 **Matters for Information**

See report (page 13)
- 14 **Draft Budget**

As members will be considering the draft budget at the 20 November meeting any projects must be identified to the Clerk as soon as possible.
- 15 **Date of Next Meeting**

Tuesday 20 November 2018 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m.

Pauline Bowdery

Pauline Bowdery
Clerk to the Council.

Date: 7 November 2018

Issues to be returned to agenda as they develop: None.

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 13 November 2018.

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. *Purpose of the report. To safeguard the parish council's funds and to ensure a robust method of maintaining the accounting system is in place. Periodic reconciliations are required, the Parish Council decides how many and when and the F&GPC undertakes these at each meeting.*

Clerk's note. To satisfy the audit regulations the parish council has to have policies and procedures in place to ensure it is managing risk and its financial affairs. The Council's risk assessment (put together by F&GPC) decided "*Cheque account statements are reconciled by the office on a monthly basis and as received for Investment Bonds. The F&GPC 'signs off' an all banks reconciliation at its bi-monthly meetings*".

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 | Statement Date | BANK ACCOUNTS (closing balances at last statement) | |
|-------|----------------|--|--------------------|
| 5.1.1 | 09.10.18 | Coop General Account | £53,640.05 |
| 5.1.2 | 31.10.18 | HSBC Beechen Hall | £36,824.10 |
| 5.1.3 | 31.10.18 | Unity Trust Bank (UTB) | £102,962.40 |
| 5.1.4 | 19.10.18 | Barclays Bank | £79,085.33 |
| 5.1.5 | 07.08.18 | Lloyds A (matures 08/02/2019) | £51,208.53 |
| 5.1.6 | 25.07.18 | Lloyds B (matures 26/01/2018) | £25,130.94 |
| 5.1.7 | 04.06.18 | Nationwide Beechen Hall (95 day saver account which rolls over) | £1,208.99 |
| 5.1.8 | 31.03.18 | Nationwide Parish Council (now 95 day saver account which rolls over) | £20,249.78 |
| | | Total | £370,310.12 |

Item 6. Investments

6.1 Investments.

Purpose of the report. To safeguard the parish council's funds and to ensure a robust accounting procedure any investment transaction requires prior approval by the F&GPC.

To **ratify** the Clerk's decision, after consulting members, to reinvest Lloyds A and Lloyds B accounts for a further 3 months.

| Date | BANK ACCOUNTS chronological forecast of estimated likely available funds | | |
|----------------------------|---|-------------|--|
| NOVEMBER | | | |
| 01 | Coop General Account | £53,640.05 | |
| 01 | HSBC Beechen Hall | £36,824.10 | |
| | Unity Trust Bank (UTB) | £102,962.40 | |
| 19 | Barclays Bank | £79,085.33 | |
| | | | |
| DECEMBER | | | To prepare for expenditure to the end of the financial year transfers will be made from Barclays Bank and the Cooperative Bank to UTB |
| | | | |
| JANUARY | | | |
| 26 | Lloyds B (matures 26.01.18) | £25,130.94 | |
| | | | |
| FEBRUARY | | | |
| 8 | Lloyds A (matures 08/02/2019) | £51,208.53 | |
| | | | |
| 95 day notice funds | | | |
| Wef 04.05.18 | Nationwide Beechen Hall | 1,208 | |
| 31.03.18 | Nationwide Parish Council | 20,249 | |

6.2 Investment Options.

Purpose of report: To brief members on the issues relating to investments etc. in order that they can review the current strategy and decide on any changes/further information that they may need.

Clerk's briefing. The F&GPC has previously visited the issue of long term investments and opportunities. In 2016 it considered whether the employment of an Independent Financial Advisor (IFA) would be cost effective but due to the likelihood of the extension being built at Beechen Hall (this was before the decision to go for a Public Works Loan was taken) the work to further investigate an IFA was shelved. The F&GPC had gone as far as to contact Charles Stanley, London and started to work on a Risk Profiling Questionnaire. The Parish Council will need to ensure, if it goes down this route, that a properly qualified and professionally recognised IFA is appointed. From the 1st April 2013 the regulation of financial services in the UK changed. The Financial Services Authority (FSA) was replaced by the Prudential Regulatory Authority (PRA) and the Financial Conduct Authority (FCA).

The following report was submitted to the 17 May 2016 F&GPC. It obviously will need updating however it gives/reminds members of some basic facts.

"Opportunities.

The Public Sector Deposit Fund/CCLA (Churches, Charities and Local Authorities)

This scheme is not covered by the Financial Authorities Compensations Scheme (£75,000 limit per bank) and so if members wish to consider investing some funds then it must amend its current investment policy.

Further details are enclosed [not enclosed this time].

Independent Financial Advisor. Burham Parish Council employs a Financial Advisor and has done so for a number of years. In March 2016 their large investment portfolio was attracting (approximately) 5 % of which 1% is commission for the advisor. It chooses low risk investment opportunities. However a check will be needed to see whether the advisor is covered by a compensation package. Burham PC were reviewing the employment of their advisor, they felt that they were not getting prompt replies etc. and a more in-depth investigation, with perhaps a presentation, by the current Burham PC advisor, can be arranged.

Both of the above schemes will have an impact on the way the parish council undertakes its accounts, primarily affecting the council at its end of year return but this would be an administrative issue".

Members are reminded that the Parish Council is required to act prudently with its public purse and be at all times able to meet its financial commitments. With this in mind there are two issues facing the parish council:

1. Investing the parish council's own funds and the wish to maximise income from interest.
2. Investing the funds from KCC's sale of the Wildfell Close site, if it is sold, which will then have to be transferred to the new woodlands Charitable Incorporated Organisation (CIO).

In order to obtain Planning Permission for the enabling development at Wildfell a business plan was produced which showed investments of sums for periods ranging from 9 to 18 months.

The Parish Council has previously kept to 18 month investments¹ because Councils are not expected to have large amounts of (non-capital) funds to invest. A council will have to obtain professional assistance to develop their investment strategy prior to any investments being made.

When a council is considering long term investment then it is encouraged² to obtain professional advice due to the risks involved and the need for active management of the funds. The Government has issued guidance on Long Term Local Government Investments³ which the parish council would have to comply with and should the sum being placed for investment exceed £500,000 then the procedures required are more stringent. It will be up to the Parish Council to ensure that the Guidance is adhered to and it is likely that the Charity Commissions has guidance and requirements for the CIO to also conform to. It is likely that as the setting up and bedding down of the CIO may take a couple of years the Trustees would probably look to the Parish Council for guidance/support concerning the investments.

Clerk's suggestion.

That members first decide whether the F&GPC wishes to consider recommending to the Parish Council that its own funds be invested for more than 12 months. If the answer is "no", investments will only be allowed for periods of up to 12 months. If it is "yes" then arrangements can be made to obtain information from the various banks etc. to allow a future F&GPC to decide on its investment strategy. **Guidance is sought.**

Should the Wildfell Close land be sold then the parish council will need to make decisions and ensure compliance with the Government Guidelines. It is suggested that an F&GPC Investment working group be set up to specifically investigate the issue and restrictions on Long Term Investments. The Terms of Reference (ToRs) of this group could include investigation of the employment of an Independent Financial Advisor, recommendations on Risk Profiling, briefings on Charity Commission regulations etc. This Working Group could work alongside the Walderslade Woodlands Working Group (3WG). The ToRs of this Group require it to make recommendations concerning financial issues; alternatively the ToRs of the 3WG could be amended, by the parish council, so that financial investment issues are only dealt with by one working group.

6.3 Investment Strategy (review)

RFO's comment: F&GPC has to make a recommendation to the Parish Council for an adoption of its Investment Strategy. It is considered that the following (with the amendment to £85,000 for the FSC amount). is fit for purpose.

Parish Councils with investments between £10,000 and £100,000 are encouraged to adopt the principles in the Statutory Guidance on local Government Investments and in this case BPC complies with the Transparency and Democratic Accountability section. Some minor adjustments may be needed for other sections however the principles are being met by the parish council and adjustments will rely on decisions taken in the above item.

Current

In order to work effectively and to be able to fund projects, achieve goals and manage grants and supply services, the parish council must keep some money in reserve.

These reserves are managed in the following ways:

¹ With effect from 1 April 2018 the Government guidelines now state that short term investments are no longer than 12 months and that the local authority has to have a contractual right to repayment at or within 12 months.

² Governance and Accountability for Local Government A Practitioners Guide.

³ STATUTORY GUIDANCE ON LOCAL GOVERNMENT INVESTMENTS (3rd Edition)

Issued under section 15(1)(a) of the *Local Government Act 2003* and effective for financial years commencing on or after 1 April 2018

- Earmarked reserves. Contains money that is identified for long-term projects or which can only be spent on a specific project because it is a grant.
- Unallocated cash reserve will be maintained at about 33% of the 'normal' annual expenditure of the Parish Council and if necessary extra money will be added.

Reserves benefit the parish as: the interest attracted can be used to keep the precept down; the parish council can act quickly to a sudden community need.

The parish council annually reviews its need for and the size of its reserves.

Investment standards and Guidance

Financial investment of public money

The parish council is required to conform to ~~numerous legislation, regulations and guidance with these~~ numerous regulations and guidance documents setting out the requirements and expectations of financial management and control. These ~~do not however give specific guidance~~ are not however specific on how and when investments are made, this is left up to the parish council to decide, although there are some implications for the End of Year Audit if investments of more than ~~2 years~~ 12 months are made.

The parish council's role can be best summarised as *it must take no unacceptable risks with public money*. The parish council has to ensure that it acts prudently and that it protects itself, and the public money, by having robust risk assessment management documents and annual reviews of these documents.

To comply with the requirement to protect public money but also to ensure that where possible unallocated funds are proactively managed Boxley Parish Council has identified the following as good practice:

- Investment of unallocated funds to attract interest and spread risk is acceptable.
- Investments are to be agreed by the F&GP Committee or, in the case of the sum invested from the Beechen Hall bank account, the Estates Committee which should receive reports on the investments at each of its meetings.
- The Clerk as RFO will advise members on potential investment opportunities and councillors can make suggestions to her/him.
- Investments will be spread between banks to minimise risk and the RFO will investigate and advise members on bank ownership to ensure that investments are not made into a bank/building society which is owned by another bank that has already received parish council funds.
- Where possible the amount invested will be no higher than ~~£75,000~~ £85,000 this being the maximum amount (per banking organisation) paid by the Financial Services Compensation Scheme should a bank or building society fail.
- Investments will only be made into banks/building societies that are listed on the Financial Conduct Authority (FCA) website.
- Investments can be short or long term but generally no longer than ~~18~~ 12 months (although this is subject to review).
- When suggesting investments the RFO will undertake an overview of the parish council's future financial needs to ensure that sufficient funds are available for the work and projects committed to by the parish council.
- Decisions on where to invest funds will, wherever possible, be made at a public meeting however should investments mature between meetings then the decision will be ratified at the next meeting of the F&GP or Estates Committee as

appropriate. Permission to invest will be approved by members of the F&GP or in the case of the Beechen Hall investment the Estates Committee, either by e-mail or telephone, after they have received a briefing note/explanation from the RFO.

- All investments will be made in the name of Boxley Parish Council or Boxley Parish Council Beechen Hall.
- The Financial Regulations requirement for two signatures ~~will be adhered to.~~ transfers/reinvestments will be adhered to
- The parish council will monitor the financial markets and will hold an immediate review of any investments that are in a bank or building society if that organisation appears to be in financial trouble.

Unless there is reinvestment Money Laundering Regulations require that maturing funds are returned to the bank of origin and in this case the Cooperative Bank Account holding may fluctuate and be above the ~~£75,000~~ £85,000 Financial Services Compensation amount *Clerk's recommendation the following is deleted and above the £30,000 threshold currently identified by the F&GP Committee.*

Item 8 Policies and Procedures: Reports and Reviews

8.1 Community Infrastructure Levy (CIL).

Purpose of report: To consider and identify issues in order that the Parish Council can be briefed on whether it wishes to sign up to receive CIL.

Clerk's briefing. As MBC adopted the CIL with effect from 1 October 2018, residential (not flats) and retail development now attract the levy. Certain developments such as GP surgeries and schools do not attract CIL.

Planning decisions on developments that attract CIL are now starting to reach decision stage. Parish Councils will be approached early next year on whether they wish to sign up to receive CIL payments to fund infrastructure improvements. Currently the Environment Committee manages the parish council's long-standing wish-list of these.

As members previously decided against having a Neighbourhood Plan the amount to be allocated to the parish will be 15% of the CIL received, capped at as at the footnote below⁴. MBC's website has details of its charging schedule indicating payments of:

Residential: £99 per square metre.

Retail: £75 per square metre.

MBC can only make the payment to BPC once it has received the CIL from the developer. More information can be found at <https://www.maidstone.gov.uk/home/primary-services/planning-and-building/primary-areas/community-infrastructure-levy>

Clerk's note: The following is background information to help members understand the pros and cons surrounding CIL.

Extract from MBC website.

Spending CIL

Only Parish Councils can spend CIL and they may choose to:

1. Spend money on a specific project in the Parish area in accordance with the Regulations
2. Spend money on a specific project in a neighbouring area

⁴ There is a £100 cap which restricts the amount of money that can be passed to the Parish in a single year. The cap is based on the number of Council tax dwellings in the Parish. In 2018/19 this was 3,862, but it can vary slightly from year to year, so 3,862 x £100 = £386,200

3. Choose not to receive the CIL and ask MBC to spend on their behalf
4. Choose not to receive the CIL twice a year but to draw down as and when
5. Use the CIL to lever in matched funding
6. Choose to collaborate with another Parish or Forum where there will be mutual benefits.
7. Choose to fund an infrastructure project run by MBC or other infrastructure provider such as KCC
8. Choose to partner with a third party, land owner or organisation.

Project Spend Accountability

If the Parish Council have chosen to spend the CIL money themselves they will be responsible for its spend, the tendering and commissioning of contractors and their suitability, insurance etc. to undertake the works, paying invoices and managing the whole process. These transactions will be reported in their annual Parish CIL report.

If the Parish Council chose MBC to spend the money then MBC will use their procurement and accounting procedures.

If two Parish Councils collaborate on a joint project they will each be responsible for ensuring their portion of CIL is spent appropriately and correctly reported.

If the Parish Council works in partnership with another organisation or landowner, the Parish Council will be responsible for accounting for the CIL receipt and its legitimate expenditure.

How to agree what to spend it on

To assist Parish Councils in making the best use of their receipts and neighbourhood forums to be best able to influence the Council, it is recommended that priorities are identified for the area. The Council suggests that organisations produce and publish on their website a Parish/ Neighbourhood Forum; CIL Infrastructure spend plan. This should have short, medium and long term objectives and where appropriate provide an outline or details of projects.

Time limit to spend CIL

There is a time limit on spending the Neighbourhood CIL. Regulation 59E states:

- Monies must be spent by the Parish within 5 years.
- If the Parish Council (PC) does not spend their CIL within five years of receipt, the CIL Team may serve notice on the PC; this is called a repayment notice. Exceptions may be made such as: if the PC can prove that they have allocated their CIL income to a particular project for which they are accumulating funds before spending.
- If the PC receives a repayment notice, they must respond as requested, and return the un-spent CIL as directed. MBC will then be responsible for spending the returned CIL income on behalf of the PC.

BPC will be faced with two options:

1. Sign up and receive CIL payments (made twice a year). The parish council will have to bear the cost of arranging, managing and administrating projects.
2. Not to sign up. MBC will manage the parish fund on behalf of the community and parish.

Guidance is sought on the actions F&GPC consider should be taken in order that the parish council can be fully briefed/advised before deciding whether or not to sign up. In the view of the RFO the following issues need, at some point to be considered:

- Time and financial impact on the parish office and whether a budget needs to be allocated to meet this additional commitment or an acknowledgement made that contingency funds may have to be drawn down when the situation becomes clearer.

- Process for deciding on what projects are considered/put forward for CIL funding.
- Creation of Policies and procedures. Who decides what project? Do you involve the community? *Clerk's note. Numerous policies and procedures already exist that can be used as a basis for new documents e.g. the Environment Committee's project submissions document; Highway Projects Policy Procedure and pro forma.*
- Parish Council or a committee to manage/decide on each project for CIL funding?

8.2 Illegal Occupation Parish Council Land.

Cllr Vic Davies has requested this item to discuss how the parish council would deal with any illegal occupation of parish council land.

8.3 Cyber Crime (NEW).

Clerk's note: There are many aspects to cybercrime and it is advisable that the Parish Council takes a look at the issues to check it has the policies and procedures in place to deal with the threat. The following information is taken from the National Crime Agency website and relevant notes of the current policies and procedures have been made.

| Issue | Parish Council situation |
|--|--|
| <p>Hacking</p> <p>Hacking is the primary method for infiltrating networks. Through the injection of specialist software, hackers seek to gain unauthorised access to computer networks and systems and take administrative control of these.</p> <p>Successful hacking attacks can compromise data stored on the network of individuals, products, strategic plans, sensitive data and commercial data. This data is often then sold on to fraudsters.</p> <p>Hacking also has the potential of putting the operation of systems which control physical infrastructure at risk.</p> | <p>The parish council has Internet Security which has automatic updates, firewalls, real time scanning, anti spyware and web filtering.</p> <p>The company contracted to back up the parish council data has security protocols in place.</p> |
| <p>Distributed Denial of Service (DDOS) attacks</p> <p>DDOS attacks prevent legitimate access to online services by swamping the communications links with a mass of traffic so that users are unable to access the service as it cannot handle the volume of incoming traffic.</p> <p>These attacks are usually undertaken through the use of botnets – a group of compromised, controlled computers which involuntarily send messages simultaneously to the computer or server.</p> | <p>The parish council's website and telephone system could be at risk of such an attack but there is probably little that can be done. Low Risk.</p> |
| <p>Ransomware</p> <p>Ransomware is a growing cyber threat to both individuals and businesses. Ransomware is a type of malware that locks your computer or mobile device and encrypts your files. When this happens the only way you can get access to your files is to pay a ransom. If you're a victim of ransomware - do not pay. There is no guarantee you will get your files back.</p> <p>The No More Ransom project offers decryption keys for many different types of ransomware. Visit the No More</p> | <p>The parish council's security should pick up issues but there is a need to ensure that staff recognise that</p> <ul style="list-style-type: none"> • If you get an email from an unknown source, do not open it and do not click on any attachments. • Never follow the |

| | |
|--|--|
| <p>Ransom website for advice on protecting yourself from ransomware and what to do if you're a victim.</p> | <p>messages from anti-virus software you encounter whilst on the internet. Only follow the anti-virus instructions from the software you have installed on your computer</p> <ul style="list-style-type: none"> Do not put a USB device into office computers unless it is from a reliable source <p>Guidance is needed what is a reliable source?</p> |
| <p>Other</p> | |
| <p>Hijacking of invoices</p> <p>Once a computer is hacked it is possible for the criminal to read e-mails and send realistic invoices that mirror existing legitimate invoices but with different BACS payment details. If authorised for payment the banks have no responsibility to reimburse</p> | <p>Staff must be advised that no second invoice with a 'we have changed our bank' notification is processed without it being fully investigated with the legitimate company.</p> <p>Councillors authorising</p> <ul style="list-style-type: none"> amendments to bank details for companies already regularly used by the parish council must check there is a legitimate reason for doing so. payments check invoices against payment and should satisfy themselves that payment is being made on a legitimate invoice by questioning staff "is the first and only invoice received". |
| <p>Bank contact</p> | |
| <p>Criminals may pretend to be your bank contacting you about fraudulent access to your bank account, misuse of a credit card and advising you to follow a hyperlink to update your security passwords etc.</p> | <p>All staff must be briefed that no bank or card issuer will contact you by email and ask you to enter all your personal and financial details online. If you receive a message like this, report it to your bank, then delete it.</p> <p>Do not give any details (parts of security numbers,</p> |

| | |
|---|--|
| | account details) to any telephone caller pertaining to be from a bank. You must contact the bank using the phone number on the bank statement or found on line etc. You <u>must not</u> make the call from the same phonenumber that the in-coming call came from (the criminal may not have hung up and will then pretend to be the bank) so either use a mobile or wait at least ten minutes before contacting the bank. |
| | |
| Authority to question/challenge | |
| Criminals rely on catching people unaware, making them feel uncomfortable or fearful of the consequences if they start to challenge or try to delay an action. | Staff and councillors must be aware that they have the right and in fact are encouraged to challenge anything that seems unusual or odd. If pressure is being applied from an external source then they will be expected to question and challenge the request for information/immediate action and to seek advice from a colleague or other organisation. |
| | |
| Information | |
| Windows software is routinely updates on the second Tuesday of each month (security updates are issued on that date). Should a critical update be necessary between monthly updates, make sure it is installed immediately. | |
| | |
| Boxley Parish Council has other Risk Management documents concerning access to computers, security etc. and this document should be read in conjunction with them. | |

Item 9 Contingency Fund and Budget adjustments

Beechen Hall Car Park Lights. Quotations for rewiring are being sought but it is probable that the sum will exceed the available funds of the Estates Committee. The current lampposts were erected pre-1998, replacing numerous bollards dotted around the car park which were being vandalised on a regular basis, but using the same supply circuits with numerous underground joints/connections. Recently the lampheads were replaced along with some patch repairs to underground connections that had corroded. It has now become apparent that unless there is a total cable replacement the car park will be plunged into darkness as each existing joint/connection fails and so the F&GPC is being approached for financial support to allow cable replacement.

Parish Office Code 100/4020 Administration. It is clear that an insufficient budget amount was allocated to the code. When setting the 2018/19 budget members requested a new code Telecommunications & IT and in moving amounts around it appears that an error

occurred in the budget assigned for Administration. It is requested that £200 be vired from the Contingency Fund.

M Drive. A new secure M Drive will need to be purchased (with a decision possibly being taken out of meeting) and members approval for the purchase, in order to comply with GDPR, is requested.

Item 11 Asset Review : Information/Guidance

The parish council maintains an asset register for a number of reasons:

- To comply with the Accounts and Audit Regulations regarding the need to manage risk.
- To ensure adequate insurance cover is maintained.
- To track and keep note of all equipment.
- To complete the Annual Governance and Accountability Report.

For security reasons, as it contains values and inventories, the parish council has not previously placed the asset list on its website but parish councils were recommended to do so at the recent KALC Finance Training. Furthermore, because the parish council is now going to exceed the £200,000 annual income or expenditure limit, it has also to meet the Transparency Code for Larger Councils which requires land assets to be listed annually on our website.

The current asset list, which is being supplied electronically to members, shows an adapted list entitled "Website Summary" which can be included on the website. Please note the information on individual inventories and some of the insurance values needs updating and amending. This work is in hand and a revised list will be forwarded to our insurers with a request to cover the new extension (including hearing loop etc.) the Franklin Drive equipment and the new 1914-18 plinths (currently waiting a value from Cllr V Davies).

Please note that the layout of the asset list is in line with the 2014 recommendation/requirements from the External Auditors/Account and Audit Guidelines and cannot be easily varied.

Item 12 Grants : Decision

12.1 St Mary and All Saints, Boxley. Wall repairs a grant request is expected from the Church and if received in time copies will be supplied to members.

12.2 Cllr Vic Davies is requesting approval of the Grove Green Community Hall lighting grant (£3,020 50% of the total cost of replacing lights) requested by Estates Committee for the 2019/2020 budget. He is also requesting that if work can be undertaken this Christmas that the grant be paid early.

Item 13 Matters For Information : Information/Guidance

13.1 Grounds Maintenance Contract. Members are notified that any contract, even one issued for a three year period, that exceeds £25,000, must be placed on the Contract Finder website.

13.2 Overview of Making Tax Digital - GOV.UK. Cllr Hayday may wish to make a comment.

Item 5.2 Income/Expenditure Report as at 4 September 2018 : Information

Purpose of the report – The Parish Council is required by the Accounts and Audit Regulations 2015 to monitor its Expenditure against Income and Budget. The Parish Council has to ensure itself that the Responsible Financial Officer, acting on behalf of the Parish Council, has put in place arrangements for effective financial management, and has maintained an adequate system of internal control and risk management.

7 months into Financial Year = 58%

The budget report being prepared for the 20 November meeting will include projected, to 30 March 2019, income and expenditure on each code.

Clerk's note. Codes 100/4000 Salaries and 100/4010 Pension the breakdown of the budget into individual codes is not quite correct. There will be an underspend on the Salaries and an overspend on the Pensions. This is being investigated.

Detailed Income & Expenditure by Budget Heading 06/11/2018

Month No: 7

Cost Centre Report

| | Actual Current Mth | Actual Year To Date | Current Annual Bld | Variance Annual Total | Committed Expenditure | Funds Available | % Spent |
|--|-----------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|--------------|
| 100 Park's Office | | | | | | | |
| 4000 Salaries | 3,547 | 24,967 | 43,647 | 18,680 | | 18,680 | 57.2% |
| 4005 PAYE | 1,173 | 8,071 | 13,828 | 5,757 | | 5,757 | 58.4% |
| 4010 Pensions | 200 | 1,281 | 1,643 | 362 | | 362 | 78.0% |
| 4020 Administration | 61 | 501 | 640 | 139 | | 139 | 78.3% |
| 4021 Telecommunications & IT | 111 | 824 | 1,473 | 649 | | 649 | 56.0% |
| 4025 Audit | 0 | 0 | 612 | 612 | | 612 | 0.0% |
| 4026 Bank/Credit Card Charges | 6 | 94 | 286 | 192 | | 192 | 32.9% |
| 4030 Books and Publications | 0 | 0 | 30 | 30 | | 30 | 0.0% |
| 4035 Rates | 62 | 437 | 637 | 200 | | 200 | 68.6% |
| 4040 Licences/Leases | 97 | 1,014 | 1,632 | 618 | | 618 | 62.1% |
| 4045 Subscriptions | 0 | 1,396 | 1,720 | 324 | | 324 | 81.2% |
| 4050 Training/Conferences | 60 | 180 | 206 | 26 | | 26 | 87.4% |
| 4055 Travel-Staff | 30 | 258 | 614 | 356 | | 356 | 42.0% |
| 4210 Contingency Fund | 0 | 0 | 30,000 | 30,000 | | 30,000 | 0.0% |
| Park's Office - Indirect Expenditure | 5,347 | 39,023 | 96,968 | 57,945 | 0 | 57,945 | 40.2% |
| Movement to/(from) Gen Reserve | (5,347) | (39,023) | | | | | |
| 110 General Park's Council | | | | | | | |
| 4100 Hire of Halls | 30 | 190 | 392 | 202 | | 202 | 48.5% |
| 4105 Insurance | 0 | 1,212 | 1,814 | 603 | | 603 | 66.8% |
| 4115 Publicity | 625 | 4,789 | 8,573 | 3,784 | | 3,784 | 55.9% |
| 4120 Website Admin | 0 | 0 | 1,000 | 1,000 | | 1,000 | 0.0% |
| 4130 Other | 0 | 0 | 700 | 700 | | 700 | 0.0% |
| General Park's Council - Indirect Expenditure | 655 | 6,191 | 12,479 | 6,288 | 0 | 6,288 | 49.6% |
| Movement to/(from) Gen Reserve | (655) | (6,191) | | | | | |
| 120 Councillor & Subsistence Allow | | | | | | | |
| 4150 Chairman's Allowance Personal | 9 | 61 | 131 | 70 | | 70 | 46.4% |
| 4155 Chairman's Allowance Civic | 0 | 70 | 150 | 80 | | 80 | 46.7% |
| 4160 Councillor's Allowance/PAYE | 306 | 2,140 | 4,168 | 2,028 | | 2,028 | 51.3% |
| 4165 Subsistence | 0 | 19 | 100 | 81 | | 81 | 18.8% |
| Councillor & Subsistence Allow - Indirect Expenditure | 314 | 2,289 | 4,549 | 2,260 | 0 | 2,260 | 50.3% |
| Movement to/(from) Gen Reserve | (314) | (2,289) | | | | | |
| 130 Finance | | | | | | | |
| 1076 Precept | 0 | 107,437 | 107,437 | 0 | | | 100.0% |
| 1077 PwLB Loan | 89,969 | 89,969 | 0 | (89,969) | | | 0.0% |
| 1090 Interest Received | 41 | 938 | 909 | (29) | | | 103.2% |

Detailed Income & Expenditure by Budget Heading 06/11/2018

Month No: 7

Cost Centre Report

| | Actual Current Mth | Actual Year To Date | Current Available | Variance Actual/Total | Committed Expenditure | Funds Available | % Spent |
|--|-----------------------|------------------------|----------------------|--------------------------|--------------------------|--------------------|---------------|
| 1100 Parish Service Scheme | 0 | 6,823 | 13,876 | 7,253 | | | 47.7% |
| 1130 Other | 0 | 5,256 | 0 | (5,256) | | | 0.0% |
| Finance :- Income | 90,010 | 210,223 | 122,222 | (88,001) | | | 172.0% |
| 4205 Capital Schemes | 0 | 126,005 | 180,000 | 53,995 | | 53,995 | 70.0% |
| 4210 Contingency Fund | 747 | 5,329 | 30,000 | 24,671 | | 24,671 | 17.8% |
| Finance :- Indirect Expenditure | 747 | 131,334 | 210,000 | 78,666 | 0 | 78,666 | 62.5% |
| Movement to/(from) Gen Reserve | 89,263 | 78,889 | | | | | |
| 150 Grants | | | | | | | |
| 4270 Other Grants | 0 | 440 | 1,500 | 1,060 | | 1,060 | 29.3% |
| 4275 Wilderstone Woods Group | 1,447 | 2,274 | 5,333 | 3,059 | | 3,059 | 42.6% |
| 4280 Village Hall Grants | 0 | 0 | 1,500 | 1,500 | | 1,500 | 0.0% |
| 4285 Winters Valley Park LNR | 0 | 1,333 | 6,377 | 5,044 | | 5,044 | 20.9% |
| 4290 Friends of Boxley Warren | 0 | 47 | 586 | 539 | | 539 | 8.1% |
| Grants :- Indirect Expenditure | 1,447 | 4,095 | 15,296 | 11,201 | 0 | 11,201 | 26.8% |
| Movement to/(from) Gen Reserve | (1,447) | (4,095) | | | | | |
| 220 Burial Ground | | | | | | | |
| 1200 Burials | 0 | 1,289 | 1,250 | (39) | | | 103.1% |
| Burial Ground :- Income | 0 | 1,289 | 1,250 | (39) | | | 103.1% |
| 4045 Subscriptions | 0 | 90 | 92 | 2 | | 2 | 97.8% |
| 4420 Admin Fee | 14 | 14 | 250 | 236 | | 236 | 5.6% |
| Burial Ground :- Indirect Expenditure | 14 | 104 | 342 | 238 | 0 | 238 | 30.4% |
| Movement to/(from) Gen Reserve | (14) | 1,185 | | | | | |
| 230 Green Spaces | | | | | | | |
| 4210 Contingency Fund | 0 | 0 | 1,000 | 1,000 | | 1,000 | 0.0% |
| 4400 Maintenance | 16 | 238 | 2,000 | 1,762 | | 1,762 | 11.9% |
| 4450 Boxley Village Green | 0 | 4,617 | 4,617 | 0 | | 0 | 100.0% |
| 4451 War Memorial | 0 | 0 | 1,500 | 1,500 | | 1,500 | 0.0% |
| 4460 WDJ Orchard | 35 | 105 | 1,015 | 910 | | 910 | 10.3% |
| 4465 Franklin Drive OS | 0 | 5,259 | 6,256 | 997 | | 997 | 84.1% |
| Green Spaces :- Indirect Expenditure | 51 | 10,219 | 16,388 | 6,169 | 0 | 6,169 | 62.4% |
| Movement to/(from) Gen Reserve | (51) | (10,219) | | | | | |
| 240 Grounds Maintenance | | | | | | | |
| 4500 Grounds Maintenance Contract | 0 | 4,602 | 8,364 | 3,762 | | 3,762 | 55.0% |

Detailed Income & Expenditure by Budget Heading 06/11/2018

Month No: 7

Cost Centre Report

| | Actual Current Mth | Actual Year To Date | Current Available | Variance Annual Total | Committed Expenditure | Funds Available | % Spent |
|---|-----------------------|------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------|
| 4605 Roundabout Maintenance | 0 | 0 | 413 | 413 | | 413 | 0.0% |
| Grounds Maintenance - Indirect Expenditure | 0 | 4,602 | 8,777 | 4,175 | 0 | 4,175 | 52.4% |
| Movement to/(from) Gen Reserve | 0 | (4,602) | | | | | |
| 260 Street Furniture | | | | | | | |
| 4650 Noticeboards | 536 | 536 | 2,000 | 1,464 | | 1,464 | 26.8% |
| Street Furniture - Indirect Expenditure | 536 | 536 | 2,000 | 1,464 | 0 | 1,464 | 26.8% |
| Movement to/(from) Gen Reserve | (536) | (536) | | | | | |
| 260 Beecle Hall | | | | | | | |
| 1230 Hire Fees Casual | 509 | 7,518 | 12,570 | 5,052 | | | 59.8% |
| 1231 PL Insurance Income | 8 | 86 | 180 | 94 | | | 47.8% |
| 1235 Hire Fees Regular | 3,264 | 17,326 | 26,800 | 9,274 | | | 65.1% |
| 1250 Wages - AEC | 0 | 40 | 400 | 360 | | | 10.0% |
| Beecle Hall - Income | 3,780 | 24,969 | 39,750 | 14,781 | | | 62.8% |
| 4001 Wages | 1,607 | 10,036 | 19,954 | 9,918 | | 9,918 | 50.3% |
| 4005 PAYE | 347 | 2,109 | 2,580 | 471 | | 471 | 81.7% |
| 4010 Pensions | 26 | 175 | 644 | 469 | | 469 | 27.2% |
| 4020 Administration | 50 | 126 | 206 | 80 | | 80 | 61.1% |
| 4021 Telecommunications & IT | 28 | 221 | 332 | 111 | | 111 | 66.7% |
| 4025 Audit | 0 | 0 | 612 | 612 | | 612 | 0.0% |
| 4035 Rates | 146 | 1,019 | 1,555 | 536 | | 536 | 65.5% |
| 4040 Licences/Leases | 0 | 555 | 1,072 | 517 | | 517 | 51.7% |
| 4105 Insurance | 0 | 873 | 1,568 | 695 | | 695 | 55.7% |
| 4210 Contingency Fund | 0 | 122 | 6,000 | 5,878 | | 5,878 | 2.0% |
| 4605 CCTV/Alarms Maintenance | 941 | 941 | 1,752 | 811 | | 811 | 53.7% |
| 4610 Consumables | 202 | 620 | 941 | 321 | | 321 | 65.8% |
| 4615 Electricity | 165 | 1,152 | 2,638 | 1,486 | | 1,486 | 43.7% |
| 4620 Gas | 74 | 477 | 1,418 | 941 | | 941 | 33.6% |
| 4625 Water | 0 | 571 | 1,024 | 453 | | 453 | 55.8% |
| 4630 Electrical Safety | 0 | 128 | 422 | 295 | | 295 | 30.2% |
| 4635 Fire Safety | 30 | 30 | 100 | 70 | | 70 | 30.0% |
| 4640 Gas Maintenance | 0 | 0 | 265 | 265 | | 265 | 0.0% |
| 4645 Ground Maintenance | 0 | 150 | 528 | 378 | | 378 | 28.4% |
| 4650 Hall Maintenance | 299 | 1,440 | 3,050 | 1,610 | | 1,610 | 47.2% |
| 4655 Hall Marketing | 3 | 34 | 400 | 366 | | 366 | 8.4% |
| 4660 Refuse Collections | 158 | 1,151 | 2,197 | 1,046 | | 1,046 | 52.4% |
| 4720 Car Park Lights | 0 | (707) | 0 | 707 | | 707 | 0.0% |
| Beecle Hall - Indirect Expenditure | 4,076 | 21,222 | 49,258 | 28,036 | 0 | 28,036 | 43.1% |
| Movement to/(from) Gen Reserve | (295) | 3,747 | | | | | |

Detailed Income & Expenditure by Budget Heading 06/11/2018

Month No: 7

Cost Centre Report

| | Actual Current Mth | Actual Year To Date | Current Annual Budget | Variance Annual Total | Committed Expenditure | Funds Available | % Spent |
|---|-----------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------|---------------|
| 270 Beeches Hall projects | | | | | | | |
| 4705 Internal Decoration | 0 | 240 | 1,000 | 760 | | 760 | 24.0% |
| 4710 External Decoration | 322 | 322 | 1,000 | 678 | | 678 | 32.2% |
| 4717 Height Barrier | 0 | 0 | 2,000 | 2,000 | | 2,000 | 0.0% |
| Beeches Hall projects - Indirect Expenditure | 322 | 563 | 4,000 | 3,437 | 0 | 3,437 | 14.1% |
| Movement to/(from) Gen Reserve | (322) | (563) | | | | | |
| 280 Allotments | | | | | | | |
| 1280 Allotment Income | 96 | 1,163 | 1,072 | (91) | | | 108.5% |
| Allotments - Income | 96 | 1,163 | 1,072 | (91) | | | 108.5% |
| 4020 Administration | 0 | 0 | 15 | 15 | | 15 | 0.0% |
| 4105 Insurance | 0 | 351 | 364 | 13 | | 13 | 96.3% |
| 4400 Maintenance | 55 | 348 | 2,940 | 2,592 | | 2,592 | 11.8% |
| Allotments - Indirect Expenditure | 55 | 699 | 3,319 | 2,620 | 0 | 2,620 | 21.1% |
| Movement to/(from) Gen Reserve | 41 | 465 | | | | | |
| 300 Emptment | | | | | | | |
| 4802 Highway Projects | 0 | 0 | 40,000 | 40,000 | | 40,000 | 0.0% |
| Emptment - Direct Expenditure | 0 | 0 | 40,000 | 40,000 | 0 | 40,000 | 0.0% |
| 4800 Street Maintenance | 42 | (888) | 15,000 | 15,888 | | 15,888 | (5.9%) |
| Emptment - Indirect Expenditure | 42 | (888) | 15,000 | 15,888 | 0 | 15,888 | (5.9%) |
| Movement to/(from) Gen Reserve | (42) | 888 | | | | | |
| Grand Totals - Income | 93,886 | 237,644 | 164,294 | (73,350) | | | 144.6% |
| Expenditure | 13,605 | 219,989 | 478,376 | 258,387 | 0 | 258,387 | 46.0% |
| Net Income over Expenditure | 80,281 | 17,655 | (314,082) | (331,737) | | | |
| Movement to/(from) Gen Reserve | 80,281 | 17,655 | | | | | |