



# Goostrey Parish Council

## FINANCE COMMITTEE MEETING DOCUMENT PACK

Agenda for the Meeting on Tuesday 5th July 2022, at 7.30pm  
In the Village Hall Lounge

1. Election of Chairman
2. Election of Vice Chairman
3. Declaration of Interests
4. Apologies for absence
5. Minutes of meeting of 5<sup>th</sup> April 2022. View minutes at [Finance Committee Meeting Minutes 5th April 2022 Draft](#)
6. Review and Terms of Reference – [View Terms of Reference](#)
7. Actions from the Meeting of 5<sup>th</sup> April 2022
  - i. Risk Register Actions: Update to say the Emergency Procedures have been written but require testing. Action: Clerk to update the finance section with details of Scribe Accounts and then request testing. Update: Testing of the procedures is to be carried out at handover of role to new Clerk. **In Progress**
  - ii. Village Hall Recharge - Clerk to request the promised recharge reports from the School Business Manager. **Partially completed:** All invoices for the recharge for 2019/20 have been received. However, we are still awaiting the reports for 2020/21. Delivery of these reports is not anticipated until after 19<sup>th</sup> April 2021. Clerk to reconcile invoices against the recharge for 2020/21 and report to the Council. Clerk also to request an invoice for the recharge for 2019/20 and make payment to CEC - **Working Group meeting needs to be scheduled once all the information has been received.**
  - iii. Standing Orders updates - Add reference to Emergency Procedure to Standing Orders once the Emergency Procedure is adopted – **In progress**
  - iv. To schedule a Review of Financial Regulations - PM and the Clerk to review the Financial Regulations and make a proposal for any changes at the December Parish Council meeting. Action: Meeting to be scheduled between Clerk and PM to review – **Thresholds have been updated in line with advice from ChALC. Completed.**
  - v. The Clerk suggested that a new cost code was required to account for Village Hall caretaker services income, as currently the balance of this cost code is allocated to staff costs which

means that staff costs are overstated and receipts were understated. Action: Clerk to set up a new cost code as required and to also confirm what proportion of this fee is payable to the Village Hall staff. **Completed.**

- vi. Draft Unaudited Accounts for the year ended 31st March 2022 – The unaudited accounts were scrutinised and it was highlighted that the Summary Net Position figure was higher than the Excess of Receipts over Payments figure stated on the unaudited accounts. The Clerk to reconcile the stated figures as discussed and present at the council meeting. **Completed.**

**8. Financial position vs. budget Quarter 1 – See Page 3**

**9. Unaudited Accounts Quarter 1– See Page 8**

**10. Reserves – To review the Capital and General Reserves for Quarter 1– See Page 10**

**11. Internal Audit Report – To review the comments and agree actions. See Page 11**

**12. Grant/Donation Requests:**

- a) Donation Request - To consider a request for a donation towards tree cages. **See Page 14.**
- b) Donations to Support Ukranian Families in Goostrey - To agree the budget to be used to make these payments.

**13. Minor Items and Items for the Next Agenda**

**14. Next meeting – 4<sup>th</sup> October 2022**

**15. Close meeting.**

## Goostrey Parish Council

30 June 2022 (2022-2023)

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

1 Parish Council		Last Year 2021 - 2022				Current Year 2022-2023					Next Year		
		Receipts		Payments		Receipts			Payments		Receipts	Payments	
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Budget	Actual	Forecast	Budget	Budget
1	Precept	44,337.00	44,337.00			48,142.00	24,071.00						
8	Bank Interest	400.00	345.44			400.00	96.37						
10	Exceptional Income		55.00										
11	Audit			900.00	830.00				750.00	337.50			
12	Bank Charge			325.00	410.60				445.00	82.65			
13	Computer			300.00	1,854.76				300.00				
14	Telephone and Broadband			500.00	461.70				790.00	166.05			
15	Website			350.00	300.00				400.00	60.00			
16	Office Supplies, Printing & Po			1,000.00	1,287.75				1,200.00	435.82			
17	Insurance			800.00	897.13				800.00				
18	Legal and Professional Fees				85.00					77.65			
19	Subscriptions		46.50	1,100.00	1,292.03				1,200.00	50.00			
20	Councillors/General Expense:			100.00	18.75				100.00				
21	Accounting System			750.00	674.00				400.00	288.00			
22	Parish Magazine			280.00	250.00				280.00				
23	General				142.27								
24	Grant Funding			5,000.00	1,915.24				4,350.00	1,063.69			
25	Clerk's Expenses			100.00	43.74				100.00				
26	Clerk's Salary			13,164.00	16,837.65				16,717.64	3,807.33			
27	Employers NIC			1,030.00	1,129.01				417.94	235.38			
28	Training			500.00	32.44				1,000.00				
32	Rose Day Stand and Toilets			650.00					750.00	20.00			
35	Christmas Lights (Bogbean)			800.00	644.28				900.00				
47	Employee NIC												
48	Employee Income Tax												
54	Recruitment Costs				337.00								
55	Pension Contribution Employe												

## Goostrey Parish Council

### Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

56	Pension Contribution Employee			1,500.00	106.54			1,500.00	198.41		
<b>SUB TOTAL</b>		<b>44,737.00</b>	<b>44,783.94</b>	<b>29,149.00</b>	<b>29,549.89</b>	<b>48,542.00</b>	<b>24,167.37</b>	<b>32,400.58</b>	<b>6,822.48</b>		

		Last Year 2021 - 2022				Current Year 2022-2023						Next Year	
		Receipts		Payments		Receipts			Payments			Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Budget	Actual	Forecast	Budget	Budget
29	Village Maintenance (incl grass)			1,500.00	750.05				1,500.00	912.00			
30	Graveyard Maintenance			3,596.00	3,561.95				3,596.00				
31	Lengthsman Service			1,000.00	69.73				1,000.00				
33	Speedwatch			800.00	125.00				800.00				
34	Seniors Lunch	850.00	438.00	1,950.00	1,018.08	1,000.00			2,000.00				
36	Planters and Plants			1,000.00	204.28				500.00				
<b>SUB TOTAL</b>		<b>850.00</b>	<b>438.00</b>	<b>9,846.00</b>	<b>5,729.09</b>	<b>1,000.00</b>			<b>9,396.00</b>	<b>912.00</b>			

		Last Year 2021 - 2022				Current Year 2022-2023						Next Year	
		Receipts		Payments		Receipts			Payments			Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Budget	Actual	Forecast	Budget	Budget
2	VH Lettings - Hall	4,375.00	2,764.21		54.54	20,000.00	1,938.89						
3	VH Lettings - Lounge	4,000.00	2,954.20		64.13	4,000.00	2,490.70						
4	VH Lettings - Committee Room	500.00	117.81			500.00	73.60						
5	VH Lettings - School Kitchen	100.00	50.00	125.00		125.00			125.00				
6	VH Lettings - Caretaker Services	975.00	1,003.47			975.00	823.50						
7	VH Lettings - Performing Rights	165.00	17.28	165.00	123.37								
9	VH - Lettings early/late fees	50.00	10.00			50.00							
37	VH Recharge			13,000.00					10,000.00				
38	VH Improvements			1,000.00	507.97				1,050.00	150.00			
39	Performing Rights Licence			165.00					500.00	141.97			

# Goostrey Parish Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2022 and 31/03/2023)

40	VH General Maintenance & S		1,500.00	1,205.34			2,100.00	30.49		
41	VH - Covid Cleaning - Hall	358.00								
42	VH Advertising/Entertainment		500.00	30.04			525.00			
43	VH Supervisor Salary		6,202.95	4,610.22			11,079.15	1,772.02		
44	VH Clerk Salary		1,517.60	1,650.85			1,836.41	361.76		
45	VH - Covid Cleaning - Lounge	278.68								
46	VH Staff Expenses		200.00	13.00			200.00			
57	VH - Caretaker Services - Pa		975.00	926.58			1,830.00	158.91		
58	VH Employers NIC						368.64			
59	VH Pension Contributions						442.37			
<b>SUB TOTAL</b>		<b>10,165.00</b>	<b>7,553.65</b>	<b>25,350.55</b>	<b>9,186.04</b>	<b>25,650.00</b>	<b>5,326.69</b>	<b>30,056.57</b>	<b>2,615.15</b>	

### 4 Expenditure from Reserves

Code	Title	Last Year 2021 - 2022				Current Year 2022-2023					Next Year		
		Receipts		Payments		Receipts			Payments		Receipts	Payments	
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Budget	Actual	Forecast	Budget	Budget
49	Village Hall Planting Project				904.00								
50	Telephone Box Refurbishmen				2,203.57								
51	Village Environmental Improv				552.06								
52	Notice Boards				353.30								
53	Defibrillator Supplies				499.00								
60	VH Lettings - Connected Corr						-64.00						
61	Platinum Jubilee Event								1,000.00	240.00			
<b>SUB TOTAL</b>					<b>4,511.93</b>		<b>-64.00</b>		<b>1,000.00</b>	<b>240.00</b>			

### Summary

<b>TOTAL</b>	<b>55,752.00</b>	<b>52,775.59</b>	<b>64,345.55</b>	<b>48,976.95</b>	<b>75,192.00</b>	<b>29,430.06</b>		<b>72,853.15</b>	<b>10,589.63</b>	
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**Goostrey Parish Council - Quarter 1**  
**(01/04/2022 to 30/06/2022 - All Cost Centres and Codes)**

	1st. Quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
<b>1 Parish Council</b>						
1 Precept	24,071.00	24,071.00				
8 Bank Interest	100.03	96.37	-3.66			
10 Exceptional Income						
11 Audit				400.00	337.50	62.50
12 Bank Charge				111.28	82.65	28.63
13 Computer				75.00		75.00
14 Telephone and Broadband				197.53	166.05	31.48
15 Website					60.00	-60.00
16 Office Supplies, Printing & Postage				300.00	435.82	-135.82
17 Insurance				800.00		800.00
18 Legal and Professional Fees					77.65	-77.65
19 Subscriptions				300.00	50.00	250.00
20 Councillors/General Expenses				25.03		25.03
21 Accounting System				400.00	288.00	112.00
22 Parish Magazine				280.00		280.00
23 General						
24 Grant Funding				1,087.50	1,063.69	23.81
25 Clerk's Expenses				25.03		25.03
26 Clerk's Salary				4,179.38	3,807.33	372.05
27 Employers NIC				104.47	235.38	-130.91
28 Training				250.00		250.00
32 Rose Day Stand and Toilets				750.00	20.00	730.00
35 Christmas Lights (Bogbean)						
47 Employee NIC						
48 Employee Income Tax						
54 Recruitment Costs						
55 Pension Contribution Employee						
56 Pension Contribution Employer				375.00	198.41	176.59
<b>Sub Total for 1 Parish Council</b>	<b>24,171.03</b>	<b>24,167.37</b>	<b>-3.66</b>	<b>9,660.22</b>	<b>6,822.48</b>	<b>2,837.74</b>
<b>2 Amenities</b>						
29 Village Maintenance (incl grass cut)				642.84	912.00	-269.16
30 Graveyard Maintenance				1,541.16		1,541.16
31 Lengthsman Service				250.03		250.03
33 Speedwatch				200.00		200.00
34 Seniors Lunch						
36 Planters and Plants				125.00		125.00
<b>Sub Total for 2 Amenities</b>				<b>2,759.03</b>	<b>912.00</b>	<b>1,847.03</b>
<b>3 Village Hall</b>						
2 VH Lettings - Hall	5,000.00	1,938.89	-3,061.11			
3 VH Lettings - Lounge	1,000.00	2,490.70	1,490.70			
4 VH Lettings - Committee Room	125.00	73.60	-51.40			
5 VH Lettings - School Kitchen	31.25		-31.25	31.25		31.25
6 VH Lettings - Caretaker Services	243.75	823.50	579.75			
7 VH Lettings - Performing Rights fee						
9 VH - Lettings early/late fees	12.50		-12.50			
37 VH Recharge				2,500.03		2,500.03
38 VH Improvements				262.50	150.00	112.50
39 Performing Rights Licence				124.97	141.97	-17.00
40 VH General Maintenance & Supplies				525.00	30.49	494.51
41 VH - Covid Cleaning - Hall						
42 VH Advertising/Entertainment Budget				131.25		131.25
43 VH Supervisor Salary				2,769.81	1,772.02	997.79
44 VH Clerk Salary				459.14	361.76	97.38
45 VH - Covid Cleaning - Lounge						
46 VH Staff Expenses				50.00		50.00
57 VH - Caretaker Services - Pay				457.50	158.91	298.59
58 VH Employers NIC				92.16		92.16
59 VH Pension Contributions				110.63		110.63

**Goostrey Parish Council - Quarter 1**  
**(01/04/2022 to 30/06/2022 - All Cost Centres and Codes)**

1st. Quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
<b>Sub Total for 3 Village Hall</b>	<b>6,412.50</b>	<b>5,326.69</b>	<b>-1,085.81</b>	<b>7,514.24</b>	<b>2,615.15</b>	<b>4,899.09</b>
<b>4 Expenditure from Reserves</b>						
49 Village Hall Planting Project						
50 Telephone Box Refurbishment Co						
51 Village Environmental Improveme						
52 Notice Boards						
53 Defibrillator Supplies						
60 VH Lettings - Connected Commur		-64.00	-64.00			
61 Platinum Jubilee Event				250.03	240.00	10.03
<b>Sub Total for 4 Expenditure from Reserve</b>		<b>-64.00</b>	<b>-64.00</b>	<b>250.03</b>	<b>240.00</b>	<b>10.03</b>
<b>TOTALS.....</b>	<b>30,583.53</b>	<b>29,430.06</b>	<b>-1,153.47</b>	<b>20,183.52</b>	<b>10,589.63</b>	<b>9,593.89</b>
			<b>NET Variance Quarter 1 .....</b>			<b>8,440.42</b>



**Goostrey Parish Council**  
**Unaudited Accounts**  
**01-April-2022 to 30-June-2022**

**RECEIPTS**

Precept Payment	£24,071.00
V. Hall Lettings incl VAT	£5,326.69
Bank Interest	£96.37
Lunch Ticket Sales	£0.00
Subscription Recharge	£0.00
Performing Rights Recharge	£0.00
Exceptional Income	£0.00
VAT Refund	£164.70
Adjustments	

**£29,658.76**

**PAYMENTS**

VAT Control	£1,645.46
Administration	£1,160.17
Audit	£337.50
Donations/Sponsorship	£1,063.69
Maintenance - around Village	£912.00
Miscellaneous Items	£0.00
Parish Projects	£20.00
Salary & Expenses - Parish Council	£4,042.71
Staff Pensions	£198.41
Recruitment	£0.00
Performing Rights Licence	£0.00
Training	£0.00
V.Hall Refunds	£0.00
V.Hall expenses	£322.46
V.Hall Salary & Expenses	£2,292.69

**£11,995.09**

**Excess of Receipts over Payments**

**£17,663.67**

Balance at 01-April-2022	£181,255.62
Excess of Receipts over Payments plus	£17,663.67
Less spend from General Reserves less	£304.00
Less spend from Capital Reserves less	
<b>Balance of accounts at 30-June-2022</b>	<b>£198,615.29</b>

General Reserves (incl Current Account)	£154,821.29
Capital Reserves	£43,794.00
<b>Total Reserves</b>	<b>£198,615.29</b>

Represented by



Current Account	£49,477.80
Deposit Account (General Reserves)	£30,595.15
Santander Account	£77,635.09
Skipton Building Soc	£40,886.26
Caxton FX Prep Paid Card Credit	£20.99
	<hr/>
	<b>£198,615.29</b>
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**Goostrey Parish Council**  
**Reserves Balance**  
**2022-2023**

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Capital</b>					
Village Hall Projects	8,800.00				8,800.00
Village Projects	30,000.00				30,000.00
Capital General	4,994.00				4,994.00
<b>Total Capital</b>	<b>43,794.00</b>				<b>43,794.00</b>
<b>Earmarked</b>					
General Reserves	63,012.00		240.00		62,772.00
Village Hall Recharge 2018-201	2,767.00				2,767.00
Village Hall Recharge 2019-202	13,000.00				13,000.00
Village Hall Recharge 2020-202	13,000.00				13,000.00
Election Fee	7,000.00				7,000.00
Village Hall Floor Refurbishmen	2,000.00				2,000.00
Village Hall Planting Project	-753.00				-753.00
Support for the Village Hall	8,000.00				8,000.00
Neighbourhood Plan Review	12,000.00				12,000.00
Unallocated General Reserve	5,787.28	-219.00			5,568.28
Telephone Box Refurbishment	296.43				296.43
Connected Communities Fund		219.00		-64.00	155.00
<b>Total Earmarked</b>	<b>126,109.71</b>		<b>240.00</b>	<b>-64.00</b>	<b>125,805.71</b>
<b>TOTAL RESERVE</b>	<b>169,903.71</b>		<b>240.00</b>	<b>-64.00</b>	<b>169,599.71</b>
<b>GENERAL FUND</b>					29,015.58
<b>TOTAL FUNDS</b>					198,615.29

## **INTERNAL AUDIT REPORT GOOSTREY PARISH COUNCIL 2021/22**

The internal audit of Goostrey Parish Council was carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

### **Conclusion**

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

**JDH Business Services Limited**

**INTERNAL AUDIT REPORT  
GOOSTREY PARISH COUNCIL 2021/22**

**ACTION PLAN**

	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b>
1	<p><b>Fixed Assets</b> - We identified the following issues in the fixed asset register provided for internal audit:</p> <ul style="list-style-type: none"> <li>- The additions to the asset register include input VAT in the valuations.</li> <li>- Fixed assets in the 20221/22 comparatives (ie 2020/21) have been brought forward incorrectly as they are disclosed as £60673. However, fixed assets were disclosed as £57739 in the 2020/21 AGAR.</li> </ul>	<p><i>Fixed assets must be recorded net of VAT in the fixed asset register unless the VAT cannot be reclaimed.</i></p> <p><i>The 2021/22 AGAR should be amended before submission to the external auditor, unless there has been a prior year adjustment (PYA) to fixed assets. If there has been a PYA this must be disclosed on the face of the AGAR accounts.</i></p>	<p><b>This was corrected and restated.</b></p> <p><b>There were multiple spreadsheets. The opening balance was adjusted as above and restated on the AGAR.</b></p> <p><b>To avoid any issues in the future the Clerk will load the Fixed Assets Register onto Scribe so that all information is held in one place and the opportunity for error is significantly reduced.</b></p>
2	<p>The bank statements provided for internal audit for Skipton and NS&amp;I did not evidence the year end balances as they were dated 14/12/2021 and 31/12/2021 respectively.</p>	<p><i>Year end statements should be secured for all bank and investment accounts in order to evidence year end balances.</i></p>	<p><b>Both of these accounts only produce annual statements. The Skipton Account is being closed but the Clerk will investigate whether online access can be set up so that a financial year end balance can be obtained in future.</b></p>

**INTERNAL AUDIT REPORT  
GOOSTREY PARISH COUNCIL 2021/22**

3	Income Testing - The price list states that all prices will be rounded to the next half hour but the receipts from Grapevine and Wine circle contradict this as we identified examples where they were charged to the nearest quarter of an hour.	<i>Invoices should be priced according to the council approved price list.</i>	
5	The payment on 21/09/2021 to x2 connect by card was £649.84 which in excess of the card transaction limit of £500 in the Financial Regulations.	<i>The Financial Regulations relating to use of payment cards must be complied with.</i>	<b>Financial Regulations must be adhered to in future or amended by council resolution if the current limit is not sufficient.</b>
6	The fidelity insurance of £150000 does not cover maximum projected cash and bank balances of £203424 which is calculated as carried forward balance of £181256 plus the next precept instalment (estimated as £22168).	<i>The council must review the adequacy of the level of fidelity insurance by reference to maximum projected cash and bank balances each financial year as part of the risk assessment process.</i>	<b>The Finance Committee must review the level of Fidelity insurance cover and include in the risk assessment.</b>
7	The staff costs disclosure in the AGAR does not include employer pension contributions of £106.54.	<i>All relevant staff payroll costs must be included in the staff costs disclosure in the AGAR. The AGAR should be amended before submission to the external auditor.</i>	<b>The Employers Pension contribution wasn't categorised as a Staff Cost element. This was corrected and restated on the AGAR.</b>
8	The payment on 21/04/2021 to first rescue training includes VAT in the cashbook of £46, however, the VAT stated on the invoice is £47.33.	<i>The output VAT element of purchase invoices must be recorded correctly in the cashbook.</i>	

**Item 12b      Donation Request**

The explorer scouts are putting together some of these tree cages. I have trees coming to plant in them.



Cost in materials is £40 ( + £8 Vat ) from Chelford farm supplies each. We are putting some up in Holmes Chapel and also Twemlow.

If you would like to pay for two through Goostrey we will make them and put them up along the footpath out of the back of the Primary School towards the Shearbrook.

I can either get an invoice from Chelford farm supplies for you to pay, or you can pay the Holmes Chapel VESU (explorers) account.