



Goostrey Parish Council

DOCUMENT PACK FOR THE FINANCE COMMITTEE MEETING

Tuesday 4th April 2023, at 7.30pm in the Village Hall Lounge

AGENDA

1. Declaration of Interests
2. Apologies for absence
3. Minutes of meeting of 17th January 2023. View minutes at [Finance Committee Meeting Minutes 17th January 2023 Draft](#)
4. Actions from the Meeting of 17th January 2023 – All updates appear as items on the agenda.
5. To review and approve the Financial position vs. budget for the year ended 31st March 2023 – See page 26.
6. To review and approve the Draft Unaudited Accounts for the year ended 31st March 2023 – See page 28.
7. Bank Reconciliations for the year ended 31st March 2023 – To be signed as an accurate record.
8. Reserves – To review and approve the Capital and General Reserves at 31st March 2023 – See page 3.
9. Arrangements for Internal and External Audit for the year 2022/23
 - i. Set timetable for Internal Audit - the Annual Governance and Return (AGAR) document must be with the External Auditor by 3rd July 2023. The Internal Audit must be completed first, followed by the two sections of the AGAR which must be approved at a full meeting of the Council before 1st July.
 - ii. Set timetable for signature of AGAR form by Council - The AGAR forms should be approved by full council and then signed by the Chairman and the Clerk at the Annual Parish Council meeting on 23rd May.
10. Asset Register - To review the Asset Register – See page 7.
11. Risk Assessment – To review and approve any changes required to the risks listed in the Risk Management Policy and Risk Register and if any change in the management of the risks should be made. See page 12 . [View Risk Management Policy.](#)

- 12. Standing Orders & Financial Regulations** To consider any changes required to the Council's Standing Orders & Financial Regulations. View [Standing Orders](#) and [Financial Regulations](#).
- 13. Proposed Change to Clerk's Grade** – To consider and approve the Clerk's salary grade and the implications for the budget. **See page 25.**
- 14. Village Hall Recharge** – To agree the council's approach to Cheshire East Council regarding the provision of invoices for payment of the Village Hall Recharge.
- 15. Minor Items and Items for the Next Agenda**
- 16. Next meeting – 4th July 2023**

PART TWO

MEMBERS OF THE PRESS AND PUBLIC ARE ASKED TO RETIRE.

In accordance with the Public Bodies (Admission to Meetings) Act 1960, as extended by the Local Government Act of 1972, the press and public are excluded from the meeting for the discussion of the undermentioned items on the grounds that the publication of the matters would be prejudicial to public interest by reason of the confidential nature of the business to be transacted.

Motion: The Parish Council resolves to move to Part Two to discuss staff matters.

- 17. Staff Matters**
- 18. Close meeting.**

Item 8 Reserves

Goostrey Parish Council Reserves Balance up to 31st March 2023 2022-2023

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>	<u>Notes</u>
Capital						
Village Hall Projects	8,800.00				8,800.00	
Village Projects	30,000.00	-18,600.00			11,400.00	
Village Entrances Project		7,650.00	3,286.64		4,363.36	
Environmental Hedge		950.00	1,338.00		-388.00	Transfer £388 from Capital General Reserve to cover overspend and close.
Bowling Pavilion		10,000.00	10,000.00		0.00	
Capital General	4,994.00				4,994.00	
Total Capital	43,794.00		14,624.64		29,169.36	
Earmarked						
Operating Reserves	63,012.00				63,012.00	One year's precept plus projected income from the VH. For 2023/24 this is £50,680 plus £19,000 = £69,680. Suggest reducing this as continuig to do this leads to an inflationary budget.
VH Recharge 2018-2019	2,767.00				2,767.00	
VH Recharge 2019-2020	13,000.00				13,000.00	
VH Recharge 2020-2021	13,000.00				13,000.00	
VH Recharge 2021-2022		13,000.00			13,000.00	Add reserve for VH Recharge 2022-2023 £10,000 from 2022/23 budget
Election Fee	7,000.00				7,000.00	

Village Hall Floor Refurbishment	2,000.00				2,000.00	
Village Hall Planting Project	-753.00				-753.00	Transfer £753 from General Reserve to cover over spend and close reserve.
Support for the Village Hall	8,000.00				8,000.00	Business grants to support lost income due to closures. Shortfall in previous years was covered by general reserves. Suggest that now the closures caused by the pandemic are over that this funding is placed back into general reserves and then earmarked for other projects. Us to part fund recharge for 2024/25 to reduce precept?
Telephone Box Refurbishment	296.43	-296.43			0.00	
Neighbourhood Plan Review	12,000.00				12,000.00	
Unallocated General Reserve	5,787.28	-3,219.00	1,500.00		1,068.28	
Connected Communities Fund		219.00		-176.00	43.00	
Christmas Lights Bogbean		2,000.00	373.08		1,626.92	
Platinum Jubilee Events		990.00	990.00		0.00	
Total Earmarked	126,109.71	12,693.57	2,863.08	-176.00	135,764.20	
TOTAL RESERVE	169,903.71	12,693.57	17,487.72	-176.00	164,933.56	Create new Grants & Donations Reserve of £3000 plus any budget underspend from the 2022/23 G&D budget as per the Finance Committee budget planning
GENERAL					27,138.51	
TOTAL					192,072.07	

Goostrey Parish Council
Reserve Notes Report
Reserves Report with Notes

Name	Budget	Notes	Type	Status
Village Hall Projects	8,800.00	New Windows for Office and Committee Room	Capital	Open
Village Projects	30,000.00	Contribution to New Bowling Hut up to £10000 subject to a new decision by the Council Village Improvements £20000	Capital	Open
Capital General	4,994.00	General capital reserves	Capital	Open
Operating Reserves	63,012.00	Operating Reserve consisting of one year's precept plus budgeted income from the Village Hall This reserve is to be kept for use in an emergency only	Earmarked	Open
Village Hall Recharge 2018-2019	2,767.00	Remainder of the reserve for the Village Hall Recharge 2018-19	Earmarked	Open
Village Hall Recharge 2019-2020	13,000.00	Funds held in reserves to pay the Village Hall Recharge for 2019-20	Earmarked	Open
Village Hall Recharge 2020-2021	13,000.00	Funds held in reserve for the Village Hall Recharge 2020-21	Earmarked	Open
Election Fee	7,000.00	Funds required to be held in reserves to pay for an election if required	Earmarked	Open
Village Hall Floor Refurbishment	2,000.00	Funds to pay for 50% of the cost of refurbishment of the Village Hall Floor	Earmarked	Open
Village Hall Planting Project	-753.00	Funds held to pay for a new path and planting of the border at the front of the Village Hall	Earmarked	Open
Support for the Village Hall	8,000.00	Funds from the Business Grants to support the Village Hall if bookings are down on re-opening due to the COVID-19 Pandemic	Earmarked	Open
Neighbourhood Plan Review	12,000.00	Funds to pay for reviewing and updating the Neighbourhood Plan	Earmarked	Open
Unallocated General Reserve	5,787.28		Earmarked	Open
Telephone Box Refurbishment	296.43	Costs in association with the refurbishment of the phone box	Earmarked	Complete
Connected Communities Fund		Funds received from Connected Communities to fund certain group activities in the Village Hall. Opening balance is £219 which is the remainder of the original fund on 17th May 2022.	Earmarked	Open
Christmas Lights for the Bogbean		Costs associated with new Christmas lights for the Bogbean	Earmarked	Open
Platinum Jubilee Events		Costs associated with the Platinum Jubilee events	Earmarked	Complete
Village Hall Recharge 2021-2022		Funds held in reserve for the Village Hall Recharge 2021-2022	Earmarked	Open
Village Entrances Project		Funds held in reserve for the Village Hall Recharge 2021-2022	Capital	Open
Environmental Hedge - Shearbroc			Capital	Open
Bowling Pavilion		Up to £10000 contribution to the bowling pavilion.	Capital	Complete

Goostrey Parish Council
Transfers to and from - All Reserves

Date	Comment	Reserve	Amount
17/05/2022	Transfer from Unallocated General Reserves	Unallocated General Rese	-219.00
17/05/2022	Transfer from Unallocated General Reserves	Connected Communities F	219.00
01/04/2022	Money earmarked from reserves for Jubilee ce	Platinum Jubilee Events	1,000.00
01/04/2022	Money earmarked from reserves for Jubilee ce	Unallocated General Rese	-1,000.00
01/04/2022		Christmas Lights for the B	2,000.00
01/04/2022	Transferred to Christmas Lights	Unallocated General Rese	-2,000.00
04/10/2022	Funds held in reserve for the Village Hall Rech	Village Hall Recharge 202	13,000.00
04/10/2022	Transferred to Village Entrances Project Capit	Village Projects	-7,650.00
04/10/2022	Transferred from Village Projects Capital Rese	Village Entrances Project	7,650.00
01/04/2022	Transferred to Environmental Hedge - Shearbr	Village Projects	-950.00
04/10/2022	Transferred to Environmental Hedge - Shearbr	Environmental Hedge - Sh	950.00
05/10/2022	Project completed.	Telephone Box Refurbishn	-296.43
05/10/2022	Unspent budget from the Platinum Jubilee	Platinum Jubilee Events	-10.00
05/10/2022	Transferred to the Bowling Pavilion Project	Village Projects	-10,000.00
05/10/2022	Transferred from Village Projects	Bowling Pavilion	10,000.00
		Total.....	12,693.57

Goostrey Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
1 Parish Council							
Dell Laptop	01/01/2022	624.16	624.16	Portable			
Desk and Chair	01/03/2002	350.00		Parish Office			
Dymo Label Printer	01/12/2014	5.00	5.00	Parish Office			
Filing Cabinets	01/03/2019	487.00	487.00	Parish Office			
Guilotine	01/12/2014	19.99	19.99	Parish Office			
IMac Computer	01/07/2016	899.00	899.00	Parish Office			
Laminator	01/07/2011	33.99	33.99	Parish Office			
Lenovo Computer and UPS	01/06/2020	581.98	581.98	Parish Office			
Liter Pickers and Hoops (3)	01/12/2014	30.95	30.95	Parish Office			
Mail Trays	Unknown	24.99	24.99	Parish Office			
Noticeboard	01/03/2017	1,656.00	1,656.00	Bank View			
Printer Brother MFC-J6270 DW	01/09/2014	189.00	189.00	Parish Office			
Projector	Unknown	50.00	50.00	Parish Office			
Samsung Mobile Phone	01/01/2022	415.83	415.83	Portable			
Strimmer	01/10/2008	65.67	39.40	Parish Office			
		5,433.56	5,057.29				
2 Amenities							
Churchill Oak Monument	01/03/2015	150.00	150.00	Bogbean			
Defibrillator	01/04/2013			Phone Box Main Road			
Fido Dog Bin	01/07/2019	109.00	109.00	Booth Bed Lane			
Fido Dog Bin and Post	01/01/2020	190.00	190.00	Church Bank Corner			
Highway Miirror	01/05/2017	27.00	27.00	Main Road opp. Manor A			
Lighting Column	Unknown						
Metal Village Sign	Unknown			Bogbean			
Noticeboards (3)	01/03/2019	1,638.00	1,638.00	The Old Paddock, Shops			
Oak Bollard	01/02/2021	40.00	40.00	Church Bank Corner			

Goostrey Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Oak Bollards (9)	01/01/2011	435.00	391.50	Church Bank Corner			
Phone Box	01/12/2012	1.00	1.00	Main Road/Bank View			
Picnic Tables (2)	01/02/2008	1,244.00	497.60	Booth Bed Play Area			
Planter	01/06/2002	262.00		Bank View			
Planter	20/06/2001	113.00		Booth Bed Lane Green			
Planter	20/06/2001	113.00		Booth Bed Lane Green			
Planter	20/06/2001	113.00		Booth Bed Lane Green			
Planter	20/06/2001	113.00		Booth Bed Lane Green			
Planter	20/06/2001	113.00		Booth Bed Green			
Road Sign Church Bank	01/10/2019	165.00	165.00	Church Bank Corner			
SDU	01/01/2021	3,138.62	3,138.62	shear brook Bank			
SDU	2005	3,500.00	3,500.00	Opposite The Crown			
Seat	Unknown			Church Bank Corner			
Seat	Unknown			Bogbean			
Seat	20/06/2001	130.00		Bogbean			
Seat	01/01/2007	504.00	100.80	Main Road/Bank View			
Seat	Unknown			Shearbrook Bank			
Seat	01/06/2009	325.00	260.00	Sandy Lane			
Seat	01/02/2021	789.60	789.60	Booth Bed Lane Green			
Seats (2)	01/07/2002	280.00		Boothbed Lane Green			
SID Device	01/05/2017	3,505.00	3,505.00	New Platt Lane			
SID Device (2)	01/11/2008	8,792.00		Station Road and Boothb			
SID Posts (3)	01/05/2008	1,522.70	913.62	New Platt Lane, Station F			
Speed Guns (2)	2018	188.00	188.00	Portable			
Village Signs (6)	01/02/2019	5,324.40	5,314.40	Village Locations (see no			
		32,825.32	20,919.14				

3 Village Hall

Goostrey Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
6 Ring Range Cooker Hood	01/09/2017	2,721.60	2,721.60	Village Hall Lounge Kitch			
AKG Microphone	01/06/2020	52.02	52.02	Village Hall			
Archive Cabinets and Furniture	01/07/2018	1,701.26	1,701.26	Village Hall Committee R			
Baby Changing Unit	01/01/2009	216.00		Village Hall			
Bain Marie	01/09/2017	549.60	549.60	Village Hall Lounge Kitch			
Blinds	01/05/2010	1,080.00	1,080.00	Village Hall			
Card Tables	Unknown	1,000.00		Village Hall			
Carpet	01/09/2005	1,349.79		Village Hall			
CCTV and Door Entry System	01/01/2019	4,370.40	4,370.40	Village Hall			
Chairs Lounge (40)	01/03/2015	2,040.00	2,040.00	Village Hall			
Christmas Decorations	28/10/2022	267.45	267.45	Village Hall			
Christmas Decorations	10/11/2022	45.00	45.00	Village Hall			
Cups and Saucers White (83)	01/02/2016	61.00	61.00	Village Hall			
Curtains	01/03/2013	1,644.80	1,644.80	Village Hall			
Cutlery	01/02/2010	276.26	276.26	Village Hall			
Defibrillator	Unknown			Village Hall			
Dishwasher	01/09/2017	2,376.00	2,376.00	Village Hall Lounge Kitch			
Display Boards	01/06/2013	288.00	288.00	Village Hall			
Dyson Vacuum Cleaner	01/10/2009	156.51	125.21	Village Hall			
En One Chairs (150) see notes	01/07/2019	4,602.48	4,602.48	Village Hall			
Floodlighting	Unknown	1,800.00		Village Hall			
Furnishings	Unknown	1,500.00					
Go Pack Tables (22) with Trolleys	01/07/2019	2,400.00		Village Hall			
Hearing Loop	Unknown	620.00	620.00	Village Hall Lounge			
Laptop and Bag	01/01/2019	349.99	349.99	Village Hall			
Microphone	01/06/2006	1.98	1.98	Village Hall			
Microphones	Unknown	150.00		Village Hall			
Numatic Floor Cleaner	01/04/2015	821.56	821.56	Village Hall			

Goostrey Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Olympus Recorder	Unknown		17.99	Village Hall Lounge			
Philips Microphones	Unknown		56.00	Village Hall Lounge			
Portrait of Queen	01/10/2007	161.50	64.60	Village Hall			
Refrigerator	01/09/2017	652.80	652.80	Village Hall Lounge Kitch			
Sound System	01/07/2005	980.00		Village Hall			
Stage Backdrop Curtains	01/02/2007	981.54	196.31	Village Hall			
Stage Curtains	Unknown			Village Hall			
Stage Lighting	01/12/2012	189.80	189.80	Village Hall			
Stage Lighting - Safety Lights	Unknown	500.00	335.00	Village Hall			
Stage Lighting Components	01/11/2011	53.10	53.10	Village Hall			
Stage Lighting System	01/07/2019	4,460.71	4,460.71	Village Hall			
Stage lighting Unit	01/09/2011	1,528.40	1,528.40	Village Hall			
Stainless Steel Table	01/09/2017	270.00	270.00	Village Hall Lounge Kitch			
Tables (2)	01/07/1995	1,000.00		Village Hall			
Vacuum Cleaner	Unknown	35.00	35.00	Village Hall			
Village Hall Sign and Light	01/03/2019	635.64	635.64	Village Hall			
Washing Bowl	01/01/2019	25.00	25.00	Village Hall Lounge Kitch			
Water Heater	01/12/2009	750.00	600.00	Village Hall			
		44,665.19	33,114.96				

4 Expenditure from Reserves

4 Tiered Planter	06/02/2023	300.00	300.00	Booth Bed Lane/Main Ro			
Bike Rack	06/02/2023	99.00	99.00	Booth Bed Lane/Main Ro			
Christmas Floodlights	21/11/2022			Bogbean			
Christmas lights	25/11/2022	197.60	197.60	Bogbean			
Christmas lights	10/11/2022	37.46	37.46	Bogbean			
Christmas lights	10/11/2022	78.32	78.32	Bogbean			
Christmas lights	11/11/2022	16.49	16.49	Bogbean			

Purchased and added to register in this financial year.

Goostrey Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Seat (3)	06/02/2023	945.00	945.00	Boothbed Lane/Main Roa			
		1,673.87	1,673.87				
Grand Total:		84,597.94	60,765.26				

Aim	Risk	Risk Level			Mitigation	Actions Required	Resultant Risk Level			Person Responsible
		Likelihood	Impact	Risk			Likelihood	Impact	Risk	
1. To ensure compliance with the Acts of Parliament, Council's Standing Orders, Financial Regulations and Code of Conduct.	1. Lack of knowledge of regulations and codes and powers laid down by Parliament.	1	1	4	a) Ensure that all Councillors have copies of Code of Conduct and Standing Orders together with the "Good Councillor Guide". Highlight essential parts and provide training where required. Re-issue Annually. (b) Keep record of Councillors' and Staff Training. (c) Experienced and competent Parish Clerk/Staff	None at this time.	1	1	4	All Councillors, Parish Clerk
	2. Standing Orders out of date.	1	1	3	(a) Ensure that Standing Orders are produced, understood by Councillors, and reviewed at least once per year.	None at this time.	1	1	3	All Councillors, Parish Clerk
	3. Lack of commitment and adherence to regulations and procedures.	3	3	9	a) Regular reference to appropriate regulations in agenda items. (b) Reports/motions put forward by Members should contain a comment by the Parish Clerk. All motions should be on the agenda at least 3 days in advance of the meeting and checked by the Clerk. (c) No delegation of responsibilities to individual Councillors (as there is no legal power).	None at this time	3	3	9	All Councillors, Parish Clerk

	4. Items/services purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	2 3 6	<p>a) All purchases that need tendering to go through the Parish Clerk's Office & Parish Council</p> <p>(b) Ensure that all Councillors and Clerk are aware of regulations re estimates and full tender procedures.</p> <p>(c) Review purchasing and contract procedure rules.</p> <p>(d) Adequate controls validated by regular Internal Audit</p>	<p>Check process for amounts £500-£2000. Strive for 3 estimates Financial Regulation 11.1 h</p> <p>Check process for using CEC Approved Suppliers – Information available on the CEC website.</p>		Parish Clerk acting as Responsible Finance Officer Finance Committee
	5. Payments made without prior approval and adequate control.	1 3 3	<p>(a) Ensure all payments are approved in Council meetings and recorded in minutes.</p> <p>(b) Carry out monthly bank reconciliation check as required by audit.</p> <p>(c) No cash payments, the council does not maintain any form of cash Financial Regulation.6.21.</p> <p>(c) Add report on variances >10% to qtly and annual report.</p> <p>(c) Clerk raises payments using the NatWest Bankline system and a councillor approves the payment. Assignment of rolls means that the Clerk cannot release payment.</p> <p>(d) All cheques must be signed by at least 2 Members plus Parish Clerk</p> <p>(e) Adequate controls validated by regular Internal Audit</p>	None at this time.	1 1 3	Parish Clerk acting as Responsible Finance Officer Finance Committee
	6. Lack of control of signatories to cheques.	1 3 3	<p>a) Keep authorised signatories to a minimum consistent with practicalities.</p> <p>(b) Signatories approved by Council</p>	None at this time.	1 1 3	Parish Clerk acting as Responsible Finance Officer

						Finance Committee
	7. VAT not properly accounted for, resulting in overclaims and large demands from HMRC	1 2 2	a) Ensure Clerk has adequate knowledge of regulations. Ask VAT expert to check our procedures (b) Adequate controls validated by regular Internal Audit (c) VAT return every quarter	Ask VAT expert to check procedures	1 2 2	Parish Clerk acting as Responsible Finance Officer Finance Committee
2. To identify and regularly review the Council's priorities, using a risk based approach, to ensure these are clear and achievable.	1. Lack of knowledge of how to set objectives, set priorities, and identify risks resulting in lack of clarity, direction and appropriate allocation of resources.	3 3 9	a) All Councillors to be made aware of need for objectives and identification of risk. (b) Attend training sessions if necessary (c) Establish agreed priorities that are matched to available resources.	Raise awareness at PC Meetings. Decide a format for reports to PC.		Chairman, Parish Clerk
	2. No Risk Analysis carried out and/or steps taken to combat risks	2 3 6	(a) Review risk assessment every 6 months at Finance Committee (b) All significant proposals to provide a risk assessment	Raise awareness at PC Meetings. Minute risk assessments.		Chairman, Parish Clerk
3. To influence other Council departments and Government	1. Lack of effective lines of communication with other organisations	1 2 2	a) Allocate Councillors to champion key areas of interest (b) Attend invited events that are likely to impact the Parish (c) Provide adequate feedback to Council	None at this time		All Councillors, Parish Clerk

<p>organisations to fulfil the requirements of the Parish population</p>					
	<p>2. Lack of effective lines of communication with parishioners</p>	<p>2 3 6</p>	<p>a) Take every opportunity to publicise role of Parish Council. (b) Publish regular Parish Council newsletter (c) Effective use of notice boards and “fliers”. (d) Use website to publicise Parish Council work (e) Use key issues to raise profile of Parish Council and to test parishioners' views. (f) Create of Parish Council annual plan and put to parishioners for comment. (g) Community Engagement Policy implemented. (h) Councillors copy Clerk on any significant individual resident or association/club matters (i) Submit regular articles to the Parish Magazine.</p>		<p>All Councillors, Parish Clerk, External Liaison Councillors.</p>
<p>4. To ensure that all Councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p>	<p>1. Lack of education of Councillors regarding responsibility and liability.</p>	<p>1 4 4</p>	<p>a) Familiarisation with Standing Orders and Good Councillor Guide. 1 4 4 All Councillors (b) Councillors to be reminded annually of importance of these publications (b) Attend any training courses as appropriate.</p>		<p>All Councillors</p>

	2. Inadequate insurance cover taken out – Property, personal liability, employer's liability, fidelity guarantee	1	3	3	(a) Review annually at Finance Committee (b) Level of fidelity insurance cover increased 2022/23.				Parish Clerk, All Councillors	
5. To keep appropriate books of account accurately and up to date throughout the financial year.	1. Inadequate knowledge and commitment to accounting requirements	1	4	4	(a) Ensure that Responsible Financial Officer and Chairman of Finance Committee is familiar with relevant current financial regulations and include them in standing orders. (b) Responsible Finance Officer to produce quarterly financial reports as part of the Governance and Performance Monitoring Report to Finance Committee (c) Internal audit to be undertaken annually plus review of adequacy by Finance Committee. Reports to be made available to all Councillors and any recommendations to be acted upon promptly	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer Finance Committee
	2. Bank charges unnecessarily incurred.	1	1	1	a) Responsible Finance Officer to carry out regular inspection of books of account.	None at this time	1	1	1	Parish Clerk acting as Responsible Finance Officer
	3. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	1	1	4	a) Responsible Finance Officer to ensure that accounts and systems are kept in such a way that internal controls are included and activated. (b) Accounting system that performs integrity checks and balances	None at this time	1	1	4	Parish Clerk acting as Responsible Finance Officer Finance Committee

			<p>(c) Ensure accounts reconciled each month and send copy of reconciliation to Chairman of Finance Committee</p> <p>(d) Regular internal audits to advise on internal controls required.</p> <p>(e) Ensure monthly reconciliation statements signed off by a member of the Finance Committee</p>			
	4. Not enough money held in current account to meet liabilities.	1 3 3	a) Responsible Finance Officer to carry out regular inspection of books of account.	None at this time	1 3 3	Parish Clerk acting as Responsible Finance Officer
	5. Cash not fully protected by FSCS protection and the most beneficial interest terms not being obtained.	1 4 4	<p>a) Ensure that balances never exceed current FSCS protection limits - 1 4 4</p> <p>(b) Quarterly review to ensure that most favourable interest rates are obtained on deposit accounts.</p>	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer
	6. Inadequate control of cash receipts and payments.	1 2 2	<p>(a) No cash payments made in line with Financial regulations. Cash receipts kept to a minimum.</p> <p>(b) Where cash payments and receipts are unavoidable a properly controlled petty cash account with a set maximum balance. Remove as Council don't operate petty cash.</p>	None at this time	1 2 2	Parish Clerk acting as Responsible Finance Officer
	7. Debts not pursued promptly	3 1 3	<p>(a) Responsible Finance Officer to monitor and act on aged debt analysis. Aged debt analysis provided by Hallmaster.</p> <p>(b) Internal audit checks.</p>	None at this time		Parish Clerk acting as Responsible Finance Officer

	8. VAT claims not made promptly or made incorrectly.	1	2	2	a) Ensure Clerk has up to date and appropriate and up to date VAT official publications. VAT knowledge.	Clerk has attended VAT training provided by ChALC and Scribe and will continue to keep knowledge up to date		Parish Clerk acting as Responsible Finance Officer		
	9. Books of account not kept up to date/invoices not posted promptly. Receipts not banked or banked properly	1	4	4	a) Regular checks by Responsible Finance Officer and annual check by internal auditor. (b) Responsible Finance Officer to produce quarterly financial reports for the Finance Committee.	None at this time		Parish Clerk acting as Responsible Finance Officer		
	10. Slow response to request to change bank mandates leaving Council unable to authorise cheque payments	1	3	3	a) Keep at least 3 councillors on the list from year to year and avoid making frequent changes. (b) Move as many payments as possible to electronic on-line payments	None at this time	1	3	3	Parish Clerk acting as Responsible Finance Officer
	11. Clerk taken ill or leaves without replacement.	2	4	8	a) Key Working Procedures for use in an emergency have been documented. 2 Councillors to have joint access to passwords (b) SLCC to be used for hiring a Temporary Clerk.	Councillors have yet to test.		Parish Clerk acting as Responsible Finance Officer Staff Committee		
	12. Council unable to conduct its business due to unavailability of data	2	4	8	a) Files backed up everyday to a different, secure, location. (b) Chairman/Vice-Chair have access to office and electronic files. (c) Important paper documents are copied and stored in different location. Fireproof safe for key documents etc.	Documents which need copying to be identified and action taken?		Parish Clerk		

	13. Not enough councillors elected following next or retained to maintain quorate council	2	3	6	a) Advertise need for councillors in run up to elections All Councillors (b) Promote Council between elections so it is perceived as a valued body	None at this time		All councillors and Parish Clerk
6. To ensure that payments made from council funds and the use of assets represent value for money, are adequately managed.	1. Expenditure of funds is not prioritised and / or monitored	1	3	3	a) At least annually review of expenditure priorities. (b) Ensure all expenditure follows grant/donation policy	None at this time		Parish Clerk acting as Responsible Finance Officer
	2. Use of funds not giving value for money.	3	3	9	a) Ensure appropriate quality and price (b) Require report of how money donated has been spent and value achieved	None at this time		Parish Clerk acting as Responsible Finance Officer Finance Committee
	3. Charges and usage of facilities inadequate	3	2	6	(a) Maximise use of facilities by advertising etc. (b) regular review of Charges at least at budget setting time.	Clerk and VH Supervisor to review the booking system module provided by Scribe.		Parish Clerk acting as Responsible Finance Officer
	4. Loss of money or damage to reputation through scams, phishing etc	1	4	4	(a) Clerk and councillors should be vigilant of this risk and should not respond to unsolicited and/or unexpected requests without first checking with Clerk or Chairman	None at this time.		Parish Clerk, all councillors
7. To ensure that the annual precept	1. Lack of knowledge of and	1	4	4	(a) Include Financial Regulations alongside Standing Orders issued to all	Councillors to attend Budget training sessions to		Parish Clerk acting as

requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate	commitment to budgetary process and Council regulations.		Councillors. (b) Parish Clerk acting as Responsible Finance Officer to advise during budgetary process.	ensure proper understanding of council finances and budgeting and as a refresher for existing councillors		Responsible Finance Officer, all councillors
	2. Inadequate consideration of requirements for annual precept.	1 4 4	(a) Place item on agenda early in September to remind councillors of budget process and actions required. Clerk to remind Councillors of items such as Election Costs. (b) Start consideration of calculation at least 3 months prior to submission date. (c) Creation of a 3 year financial plan linked to priorities	None at this time		Parish Clerk, all councillors
	3. Inadequate internal controls with regard to monitoring expenditure.	1 4 4	a) Checks by Responsible Finance Officer and Internal Auditor. (b) Summary of Financial and budget progress reports to Council with payment information.	None at this time		Parish Clerk acting as Responsible Finance Officer
	4. Reserves set at wrong level.	1 4 4	a) Monitored by RFO quarterly (b) Considered annually by Council as part of budget setting.	None at this time		Parish Clerk acting as Responsible Finance Officer
8. To explore all possible sources of income and to ensure that expected income is fully received.	1. Lack of knowledge and/or commitment of possible sources of	1 2 2	a) To be considered as part of any existing or new scheme or change of service	None at this time		Parish Clerk, all councillors

	Income, e.g. grants.						
9. To ensure that salaries paid to Employees and amounts paid to Councillors and contractors are paid in accordance with council regulations, and adequately monitored.	1. Inappropriate rate of pay to employees.	4	2	8	a) Clerk to have knowledge of current appropriate employee regulations (b) Contracts of employment are in place for all staff and updated as required (c) Payroll entered by Parish Clerk and checked by Staff Committee or Finance Committee (d) Review Salaries annually in line with responsibilities. (e) Performance reviews to be carried out at least annually	None at this time	Staff Committee Chair
	2. Tax and NI arrangements not in accordance with regulations.	1	2	2	(a) RTI payroll system -	None at this time	Parish Clerk acting as Responsible Finance Officer
10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail	1. Late or non-submission of annual accounts.	1	4	4	a) External Auditor sets timetable for Annual Return and sends it to the RFO.	None at this time	Parish Clerk acting as Responsible Finance Officer
	2. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	1	4	4	a) Internal audit checks.	None at this time	Parish Clerk acting as Responsible Finance Officer

<p>11. To identify, value and maintain all assets of the Parish Council and ensure that asset and investment registers are complete, accurate and properly maintained</p>	<p>1. Lack of knowledge of assets of Parish Council.</p>	<p>1 2 2</p>	<p>a) Ascertain and record all assets for which Parish Council is responsible. (b) Update at least annually</p>	<p>None at this time</p>		<p>Parish Clerk, Finance Committee</p>
	<p>2. Assets lost or misappropriated</p>	<p>1 2 2</p>	<p>(a) Establish who is responsible for security and maintenance of each asset. (b) Asset register to be reported to Finance Committee for review at least annually.</p>	<p>None at this time</p>		<p>Parish Clerk, Finance Committee</p>
	<p>3. Inadequate or inaccurate valuation of the Council's assets</p>	<p>1 2 2</p>	<p>(a) Arrange for periodic review of valuations and arrange for professional valuation where necessary. (b) Annual check of assets vs insured value (c) Annual report to Finance Committee.</p>	<p>None at this time</p>		<p>Parish Clerk, Finance Committee</p>
<p>12. To comply with appropriate Government legislation and guidance regarding access, equality, safeguarding, data protection, FOI etc.</p>	<p>1. Lack of knowledge of and commitment to applicable legislation and guidance</p>	<p>2 4 8</p>	<p>a) Parish Clerk to have knowledge of all appropriate legislation and guidance (b) Council to have all appropriate policies in place (c) CiLCA qualified Parish Clerk. (d) All councillors to be aware of policies (e) Suitable encryption, firewall, anti-virus, anti-malware on Clerk's computer and files (f) Amenities Committee to check external PC assets once per year (eg benches)</p>	<p>Create Equality and diversity policy. Done. All councillors and staff to be given .gov.uk email addresses for data protection and FOI purposes.</p>		<p>Amenities Committee, Parish Clerk, All Councillors</p>

13. To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible.	1. Lack of safety of properties, buildings & equipment	3 3 9	a) Health and Safety Policy (b) Ensure that all current legislation and advice is held by Clerk. (c) Adequate risk assessments of assets and processes (d) Amenities Committee to check condition of all assets once per year.	None at this time		Amenities Committee, Parish Clerk, All Councillors
	2. Routine safety checks are not carried out	1 4 4	(a) Safety checks are done by Caretaker, Clerk or by contractors arranged by the School. (b) Record of maintained of safety checks carried out	None at this time		Amenities Committee, Parish Clerk, All Councillors
14. To safeguard lone working staff				Adopt Zero Tolerance Policy		

Likelihood	1	Unlikely to happen – once in 20 years or more
	2	Unlikely to happen – once in 10 years
	3	Likely to happen within the 4 year term of Council
	4	Very likely to happen within year or has happened recently

Consequences of Impact	1	Temporary or minor impact on Customer, finance or reputation – impact over less than a month
	2	Some impact on reputation and/or finances – impact less than 3 months
	3	Substantial impact with moderate financial or reputational consequences – impact up to a year
	4	Significant impact with likely large scale financial or reputational consequences – impact over more than one year

Risk Levels if suggested actions are not carried out (Impact on Council x Likelihood)

1-4	Overall risk is low. Regular monitoring but action not urgently required
5 - 11	Overall risk is medium. Monitoring essential and action required to mitigate risks
12 - 16	Overall risk is high. Essential action is required immediately to manage risk.
0	No recommended action at this time.

Item 13 Proposed Change to Clerk’s Grade

The terms of the Clerk’s contract of employment provides that the Clerk was appointed to a single salary point which the Council would review, along with hours of work, after 6 months service and thereafter annually on the anniversary of your appointment. The Clerk’s hours of work have been reviewed and are due to increase from 85 hours per month to 110 hours per month from 1st April 2023.

The Staff Committee have proposed an increase to the Clerk’s salary grade from SCP 24 at £16.16 per hour to SCP 25 at £16.64 per hour. The total additional cost to the council for the financial year 2023/24 would be £752.72, broken down as follows:

Salary Increase	£633.60
Employer’s NI	£ 87.44
Employer’s Pension Contribution	£ 31.68
Total Cost	£752.72

Goostrey Parish Council

Summary of Receipts and Payments

3 April 2023 (2022-2023)

All Cost Centres and Codes

1 Parish Council

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	48,142.00	48,142.00					(0%)
8	Bank Interest	400.00	439.79	39.79				39.79 (9%)
10	Exceptional Income							(N/A)
11	Audit				750.00	637.50	112.50	112.50 (15%)
12	Bank Charge				445.00	365.93	79.07	79.07 (17%)
13	Computer				300.00	202.18	97.82	97.82 (32%)
14	Telephone and Broadband				790.00	649.06	140.94	140.94 (17%)
15	Website				400.00	390.00	10.00	10.00 (2%)
16	Office Supplies, Printing & Posta		63.41	63.41	1,200.00	1,820.55	-620.55	-557.14 (-46%)
17	Insurance				800.00	1,005.22	-205.22	-205.22 (-25%)
18	Legal and Professional Fees					237.65	-237.65	-237.65 (N/A)
19	Subscriptions				1,200.00	594.50	605.50	605.50 (50%)
20	Councillors/General Expenses				100.00		100.00	100.00 (100%)
21	Accounting System				400.00	633.60	-233.60	-233.60 (-58%)
22	Parish Magazine				280.00	250.00	30.00	30.00 (10%)
23	General							(N/A)
24	Grant Funding				4,350.00	1,675.19	2,674.81	2,674.81 (61%)
25	Clerk's Expenses				100.00		100.00	100.00 (100%)
26	Clerk's Salary				16,717.64	15,269.52	1,448.12	1,448.12 (8%)
27	Employers NIC				417.94	757.49	-339.55	-339.55 (-81%)
28	Training				1,000.00	5.00	995.00	995.00 (99%)
32	Rose Day Stand and Toilets				750.00	438.49	311.51	311.51 (41%)
35	Christmas Lights				900.00	650.00	250.00	250.00 (27%)
47	Employee NIC							(N/A)
48	Employee Income Tax							(N/A)
54	Recruitment Costs							(N/A)
55	Pension Contribution Employee							(N/A)
56	Pension Contribution Employer				1,500.00	749.83	750.17	750.17 (50%)
SUB TOTAL		48,542.00	48,645.20	103.20	32,400.58	26,331.71	6,068.87	6,172.07 (7%)

2 Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Village Maintenance (incl grass c				1,500.00	490.00	1,010.00	1,010.00 (67%)
30	Graveyard Maintenance				3,596.00	3,479.00	117.00	117.00 (3%)
31	Lengthsman Service				1,000.00	125.00	875.00	875.00 (87%)
33	Speedwatch				800.00	55.00	745.00	745.00 (93%)
34	Seniors Lunch	1,000.00	510.00	-490.00	2,000.00	1,211.12	788.88	298.88 (9%)
36	Planters and Plants				500.00		500.00	500.00 (100%)
SUB TOTAL		1,000.00	510.00	-490.00	9,396.00	5,360.12	4,035.88	3,545.88 (34%)

3 Village Hall

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2	VH Lettings - Hall	14,350.00	11,167.72	-3,182.28				-3,182.28 (-22%)

Goostrey Parish Council
Summary of Receipts and Payments

3 April 2023 (2022-2023)

All Cost Centres and Codes

3	VH Lettings - Lounge	4,000.00	9,704.73	5,704.73		10.50	-10.50	5,694.23 (142%)
4	VH Lettings - Committee Room	500.00	413.84	-86.16				-86.16 (-17%)
5	VH Lettings - School Kitchen	125.00	100.00	-25.00	125.00		125.00	100.00 (40%)
6	VH Lettings - Caretaker Services	975.00	3,538.50	2,563.50				2,563.50 (262%)
7	VH Lettings - Performing Rights							(N/A)
9	VH - Lettings early/late fees	50.00	20.00	-30.00				-30.00 (-60%)
37	VH Recharge				10,000.00		10,000.00	10,000.00 (100%)
38	VH Improvements				1,050.00	462.45	587.55	587.55 (55%)
39	Performing Rights Licence				500.00	141.97	358.03	358.03 (71%)
40	VH General Maintenance & Supj				2,100.00	1,472.43	627.57	627.57 (29%)
41	VH - Covid Cleaning - Hall							(N/A)
42	VH Advertising/Entertainment Bl				525.00	110.97	414.03	414.03 (78%)
43	VH Supervisor Salary				11,079.15	6,186.74	4,892.41	4,892.41 (44%)
44	VH Clerk Salary				1,836.41	1,485.27	351.14	351.14 (19%)
45	VH - Covid Cleaning - Lounge							(N/A)
46	VH Staff Expenses				200.00		200.00	200.00 (100%)
57	VH - Caretaker Services - Pay				1,830.00	2,548.41	-718.41	-718.41 (-39%)
58	VH Employers NIC				368.64	224.27	144.37	144.37 (39%)
59	VH Pension Contributions				442.37	77.87	364.50	364.50 (82%)
SUB TOTAL		20,000.00	24,944.79	4,944.79	30,056.57	12,720.88	17,335.69	22,280.48 (44%)

4 Expenditure from Reserves

Code	Title	Receipts			Payments			Net Position +/- Under/over spend
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	
49	Village Hall Planting Project							(N/A)
50	Telephone Box Refurbishment C							(N/A)
51	Village Environmental Improvem							(N/A)
52	Notice Boards							(N/A)
53	Defibrillator Supplies					158.00	-158.00	-158.00 (N/A)
60	VH Lettings - Connected Commu		-176.00	-176.00				-176.00 (N/A)
61	Platinum Jubilee Event					990.00	-990.00	-990.00 (N/A)
62	Christmas Lights					373.08	-373.08	-373.08 (N/A)
63	Bowling Pavilion Contribution					10,000.00	-10,000.00	-10,000.00 (N/A)
64	Environmental Hedging					1,338.00	-1,338.00	-1,338.00 (N/A)
65	Coronation Mugs					1,500.00	-1,500.00	-1,500.00 (N/A)
66	Boothbed Lane Village Entrance					3,286.64	-3,286.64	-3,286.64 (N/A)
SUB TOTAL			-176.00	-176.00		17,645.72	-17,645.72	-17,821.72 (N/A)

Summary

NET TOTAL	69,542.00	73,923.99	4,381.99	71,853.15	62,058.43	9,794.72	14,176.71 (10%)
V.A.T.		3,287.20			4,336.31		
GROSS TOTAL		77,211.19			66,394.74		



Goostrey Parish Council
Unaudited Accounts
01-April-2022 to 31-March-2023

RECEIPTS

Precept Payment	£48,142.00
V. Hall Lettings incl VAT	£24,944.79
Bank Interest	£439.79
Lunch Ticket Sales	£510.00
Exceptional Income	£0.00
Recharges	£63.41
VAT Refund	£3,287.20

£77,387.19

PAYMENTS

VAT Control	£4,336.31
Administration	£6,148.69
Audit	£637.50
Donations/Sponsorship	£1,675.19
Maintenance - around Village	£4,094.00
Parish Projects	£2,354.61
Salary & Expenses - Parish Council	£16,027.01
Staff Pensions	£749.83
Recruitment	£0.00
Training	£5.00
V.Hall Refunds	£10.50
V.Hall expenses	£2,187.82
V.Hall Salary & Expenses	£10,522.56

£48,749.02

Excess of Receipts over Payments

£28,638.17

Balance at 01-April-2022	£181,255.62
Excess of Receipts over Payments plus	£28,638.17
Less spend from General Reserves less	£3,197.08
Less spend from Capital Reserves less	£14,624.64

Balance of accounts at 31-March-2023

£192,072.07

General Reserves (incl Current Account)	£162,902.71
Capital Reserves	£29,169.36

Total Reserves

£192,072.07

Represented by	
Current Account	£42,418.61
Deposit Account (General Reserves)	£71,824.83
Santander Account	£77,635.09
Skipton Building Soc	£0.00

Caxton FX Prep Paid Card Credit

£193.54

£192,072.07