



Goostrey Parish Council

DOCUMENT PACK FOR THE FINANCE COMMITTEE MEETING on Tuesday 14th October 2025, at 7.30pm

Agenda

- 1. Apologies for absence**
- 2. Declaration of Interests**
- 3. Minutes of meeting of 8th July 2025. View minutes at [View Draft Finance Committee Meeting Minutes](#)**

Motion: The minutes of the meeting on 8th July 2025 were accepted as a true record of the meeting.

- 4. Financial position vs. budget for the Quarter 2.** To review and approve the financial position vs. budget for Quarter 2. **See page 3.**

Motion: The committee resolves to recommend approval of the Financial Position vs. Budget for Quarter 2.

- 5. Statement of Accounts for Quarter 2:** To review and approve the for Quarter 2. **See page 7.**

Motion: The committee resolves to recommend approval of the Statement of Accounts Quarter 2.

- 6. Capital and General Reserves:** To review and approve the council's Capital and General Reserves position. **See page 9.**

Motion: The committee resolves to recommend approval of the council's reserves position.

- 7. Bank Reconciliations:** To verify and approve the bank reconciliations for all accounts. **See page 10.**

- 8. Insurance Value of Assets:** To review and approve the valuation of assets for insurance purposes. **See page 21.**

- 9. Risk Assessment:** To review and approve any updates to the council's financial risk assessment. **See page 25.**

Motion: The committee resolves to recommend approval of the council's financial risk assessment.

- 10. Village Hall Recharge 2023/24:** To receive an update from the Clerk.

- 11. Internal Auditor Review:** To review the effectiveness of the Internal Auditor and to approve the auditor for 2025/26. **See page 39.**

Motion: The committee resolves to recommend that JDH Business Services is appointed as the Council's internal Auditor for 2025/2026.

- 12. Budget Setting Timetable:** To confirm the arrangements for setting the budget.
- 13. Invoice Payment:** To approve payment of an invoice for delivery of materials for Village Hall maintenance work. **To follow.**
- 14. Minor items and items for the next agenda.**
- 15. Next meeting:** 4th November 2025 – Budget Meeting

1 Parish Council

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	56,210.00	56,210.00					(0%)
8	Bank Interest	1,610.00	1,588.62	-21.38				-21.38 (-1%)
10	Exceptional Income							(N/A)
11	Audit				790.00	800.00	-10.00	-10.00 (-1%)
12	Bank Charge				450.00	180.25	269.75	269.75 (59%)
13	Computer				330.00	179.36	150.64	150.64 (45%)
14	Telephone and Broadband				800.00	318.42	481.58	481.58 (60%)
15	Website				410.00	390.00	20.00	20.00 (4%)
16	Office Supplies, Printing & Postage				280.00	206.93	73.07	73.07 (26%)
17	Insurance				945.00		945.00	945.00 (100%)
18	Legal and Professional Fees					14.00	-14.00	-14.00 (N/A)
19	Subscriptions				1,050.00	796.54	253.46	253.46 (24%)
20	Councillors/General Expenses				75.00		75.00	75.00 (100%)
21	Accounting System				385.00		385.00	385.00 (100%)
22	Parish Magazine				280.00		280.00	280.00 (100%)
24	Grant Funding				1,000.00	1,000.00		(0%)
25	Clerk's Expenses				50.00		50.00	50.00 (100%)
26	Clerk's Salary				24,060.00	14,033.16	10,026.84	10,026.84 (41%)
27	Employers NIC				2,735.00	1,532.96	1,202.04	1,202.04 (43%)
28	Training				500.00	260.00	240.00	240.00 (48%)
32	Rose Day Stand and Toilets				510.00	487.50	22.50	22.50 (4%)
35	Christmas Lights (Bogbean)				100.00		100.00	100.00 (100%)
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				1,205.00	701.67	503.33	503.33 (41%)
64	Newsletter				1,260.00	644.80	615.20	615.20 (48%)
82	Sum Up Transactions							(N/A)
83	Sum Up Fees							(N/A)
SUB TOTAL		57,820.00	57,798.62	-21.38	37,215.00	21,545.59	15,669.41	15,648.03 (16%)

2 Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Village Maintenance (incl grass cutting)				5,740.00	227.85	5,512.15	5,512.15 (96%)
30	Graveyard Maintenance				2,830.00	75.83	2,754.17	2,754.17 (97%)
31	Lengthsman Service				250.00	210.00	40.00	40.00 (16%)
33	SIDS & Speedwatch				300.00		300.00	300.00 (100%)
34	Seniors Lunch	980.00		-980.00	1,000.00	7.07	992.93	12.93 (0%)
65	Christmas Lights Switch On Event				1,000.00	303.23	696.77	696.77 (69%)
66	VE Day Event		1,328.73	1,328.73	2,000.00	3,828.73	-1,828.73	-500.00 (-25%)
SUB TOTAL		980.00	1,328.73	348.73	13,120.00	4,652.71	8,467.29	8,816.02 (62%)

Summary of Receipts and Payments

Cost Centre Group - Operating Cost Centres (Excl. Reserve Spend)

3 Village Hall

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2	VH Lettings - Hall	10,710.00	5,500.62	-5,209.38				-5,209.38 (-48%)
3	VH Lettings - Lounge	6,825.00	3,518.50	-3,306.50				-3,306.50 (-48%)
4	VH Lettings - Committee Room	315.00	321.28	6.28				6.28 (1%)
5	VH Lettings - School Kitchen	125.00		-125.00	125.00		125.00	(0%)
6	VH Lettings - C/S Charge		877.00	877.00		32.00	-32.00	845.00 (N/A)
9	VH - Lettings early/late fees		50.00	50.00				50.00 (N/A)
37	VH Recharge				12,600.00		12,600.00	12,600.00 (100%)
38	VH Improvements				1,250.00		1,250.00	1,250.00 (100%)
39	Performing Rights Licence				175.00	231.58	-56.58	-56.58 (-32%)
40	VH General Maintenance & Supplies				2,500.00	2,979.67	-479.67	-479.67 (-19%)
42	VH Advertising/Entertainment Budget				50.00	21.65	28.35	28.35 (56%)
44	VH Clerk Salary				1,890.00	1,100.64	789.36	789.36 (41%)
46	VH Staff Expenses							(N/A)
58	VH Employers NIC				255.00	130.69	124.31	124.31 (48%)
59	VH EEs Pension Contributions							(N/A)
67	VH ERS Pension				95.00	55.03	39.97	39.97 (42%)
	SUB TOTAL	17,975.00	10,267.40	-7,707.60	26,440.00	8,952.05	17,487.95	9,780.35 (22%)

Summary

NET TOTAL	76,775.00	69,394.75	-7,380.25	76,775.00	35,150.35	41,624.65	34,244.40 (22%)
V.A.T.		2,226.52			1,283.17		
GROSS TOTAL		71,621.27			36,433.52		

Goostrey Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 October 2025 (2025-2026)

1 Parish Council

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	56,210.00	56,210.00					(0%)
8	Bank Interest	1,610.00	1,588.62	-21.38				-21.38 (-1%)
10	Exceptional Income							(N/A)
11	Audit				790.00	800.00	-10.00	-10.00 (-1%)
12	Bank Charge				450.00	180.25	269.75	269.75 (59%)
13	Computer				330.00	179.36	150.64	150.64 (45%)
14	Telephone and Broadband				800.00	318.42	481.58	481.58 (60%)
15	Website				410.00	390.00	20.00	20.00 (4%)
16	Office Supplies, Printing & Postage				280.00	206.93	73.07	73.07 (26%)
17	Insurance				945.00		945.00	945.00 (100%)
18	Legal and Professional Fees					14.00	-14.00	-14.00 (N/A)
19	Subscriptions				1,050.00	796.54	253.46	253.46 (24%)
20	Councillors/General Expenses				75.00		75.00	75.00 (100%)
21	Accounting System				385.00		385.00	385.00 (100%)
22	Parish Magazine				280.00		280.00	280.00 (100%)
24	Grant Funding				1,000.00	1,000.00		(0%)
25	Clerk's Expenses				50.00		50.00	50.00 (100%)
26	Clerk's Salary				24,060.00	14,033.16	10,026.84	10,026.84 (41%)
27	Employers NIC				2,735.00	1,532.96	1,202.04	1,202.04 (43%)
28	Training				500.00	260.00	240.00	240.00 (48%)
32	Rose Day Stand and Toilets				510.00	487.50	22.50	22.50 (4%)
35	Christmas Lights (Bogbean)				100.00		100.00	100.00 (100%)
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				1,205.00	701.67	503.33	503.33 (41%)
64	Newsletter				1,260.00	644.80	615.20	615.20 (48%)
82	Sum Up Transactions							(N/A)
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SUB TOTAL		57,820.00	57,798.62	-21.38	37,215.00	21,545.59	15,669.41	15,648.03 (16%)

2 Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Village Maintenance (incl grass cutting)				5,740.00	227.85	5,512.15	5,512.15 (96%)
30	Graveyard Maintenance				2,830.00	75.83	2,754.17	2,754.17 (97%)
31	Lengthsman Service				250.00	210.00	40.00	40.00 (16%)
33	SIDS & Speedwatch				300.00		300.00	300.00 (100%)
34	Seniors Lunch	980.00		-980.00	1,000.00	7.07	992.93	12.93 (0%)
65	Christmas Lights Switch On Event				1,000.00	303.23	696.77	696.77 (69%)
66	VE Day Event		1,328.73	1,328.73	2,000.00	3,828.73	-1,828.73	-500.00 (-25%)
SUB TOTAL		980.00	1,328.73	348.73	13,120.00	4,652.71	8,467.29	8,816.02 (62%)

Goostrey Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 October 2025 (2025-2026)

3 Village Hall

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4	VH Lettings - Committee Room	315.00	321.28	6.28				6.28 (1%)
5	VH Lettings - School Kitchen	125.00		-125.00	125.00		125.00	(0%)
6	VH Lettings - C/S Charge		877.00	877.00		32.00	-32.00	845.00 (N/A)
9	VH - Lettings early/late fees		50.00	50.00				50.00 (N/A)
37	VH Recharge				12,600.00		12,600.00	12,600.00 (100%)
38	VH Improvements				1,250.00		1,250.00	1,250.00 (100%)
39	Performing Rights Licence				175.00	231.58	-56.58	-56.58 (-32%)
40	VH General Maintenance & Supplies				2,500.00	2,979.67	-479.67	-479.67 (-19%)
42	VH Advertising/Entertainment Budget				50.00	21.65	28.35	28.35 (56%)
44	VH Clerk Salary				1,890.00	1,100.64	789.36	789.36 (41%)
46	VH Staff Expenses							(N/A)
58	VH Employers NIC				255.00	130.69	124.31	124.31 (48%)
59	VH EEs Pension Contributions							(N/A)
67	VH ERS Pension				95.00	55.03	39.97	39.97 (42%)
	SUB TOTAL	17,975.00	10,267.40	-7,707.60	26,440.00	8,952.05	17,487.95	9,780.35 (22%)

4 Expenditure from Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
51	Village Environmental Improvement Survey							(N/A)
52	Notice Boards							(N/A)
53	Defibrillator Supplies					289.00	-289.00	-289.00 (N/A)
62	Christmas Lights					62.15	-62.15	-62.15 (N/A)
69	VH Transfer to Reserves							(N/A)
76	CIL Payment							(N/A)
77	VH Windows Project					4,286.67	-4,286.67	-4,286.67 (N/A)
81	Advanced Event Payments		-46.86	-46.86		-927.00	927.00	880.14 (N/A)
84	Approved Grant					4,373.00	-4,373.00	-4,373.00 (N/A)
85	VH Lighting Project					750.00	-750.00	-750.00 (N/A)
86	Primrose Chase Project					800.00	-800.00	-800.00 (N/A)
87	Grant Payment (Reserves)					200.00	-200.00	-200.00 (N/A)
	SUB TOTAL		-46.86	-46.86		9,833.82	-9,833.82	-9,880.68 (N/A)

Summary

NET TOTAL	76,775.00	69,347.89	-7,427.11	76,775.00	44,984.17	31,790.83	24,363.72 (15%)
V.A.T.		2,226.52			2,496.73		
GROSS TOTAL		71,574.41			47,480.90		

Goostrey Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	198,690.94	
Cash in Hand		
Precept	56,210.00	
VH Lettings - Hall	5,500.62	
VH Lettings - Lounge	3,518.50	
VH Lettings - Committee Room	321.28	
VH Lettings - School Kitchen		
VH Lettings - C/S Charge	877.00	32.00
Bank Interest	1,588.62	
VH - Lettings early/late fees	50.00	
Exceptional Income		
Audit		800.00
Bank Charge		180.25
Computer		179.36
Telephone and Broadband		318.42
Website		390.00
Office Supplies, Printing & Postage		206.93
Insurance		
Legal and Professional Fees		14.00
Subscriptions		796.54
Councillors/General Expenses		
Accounting System		
Parish Magazine		
Grant Funding		1,000.00
Clerk's Expenses		
Clerk's Salary		14,033.16
Employers NIC		1,532.96
Training		260.00
Village Maintenance (incl grass cutting)		227.85
Graveyard Maintenance		75.83
Lengthsman Service		210.00
Rose Day Stand and Toilets		487.50
SIDS & Speedwatch		
Seniors Lunch		7.07
Christmas Lights (Bogbean)		
VH Recharge		
VH Improvements		
Performing Rights Licence		231.58
VH General Maintenance & Supplies		2,979.67
VH Advertising/Entertainment Budget		21.65

Goostrey Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
VH Clerk Salary		1,100.64
VH Staff Expenses		
Employee NIC		
Employee Income Tax		
Village Environmental Improvement Survey		
Notice Boards		
Defibrillator Supplies		289.00
Recruitment Costs		
Pension Contribution Employee		
Pension Contribution Employer		701.67
VH Employers NIC		130.69
VH EEs Pension Contributions		
Christmas Lights		62.15
Newsletter		644.80
Christmas Lights Switch On Event		303.23
VE Day Event	1,328.73	3,828.73
VH ERS Pension		55.03
VH Transfer to Reserves		
CIL Payment		
VH Windows Project		4,286.67
Advanced Event Payments	-46.86	-927.00
Sum Up Transactions		
Sum Up Fees		
Approved Grant		4,373.00
VH Lighting Project		750.00
Primrose Chase Project		800.00
Grant Payment (Reserves)		200.00
VAT	2,226.52	2,496.73
	71,574.41	47,480.90
Closing Balances:		
Balances in Bank Account		222,784.45
Cash in Hand		
TOTAL	270,265.35	270,265.35

Goostrey Parish Council
Reserves Balance
2025-2026

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Capital					
Village Hall Projects	9,905.00		5,036.67		4,868.33
Village Projects	6,630.00	1,234.73	800.00		7,064.73
Capital General	4,606.00				4,606.00
Village Entrances Project	1,234.73	-1,234.73			0.00
CIL Payment	4,529.08				4,529.08
Total Capital	26,904.81		5,836.67		21,068.14
Earmarked					
Operating Reserves	47,323.00	3,266.00			50,589.00
Election Fee	8,286.00				8,286.00
Neighbourhood Plan Review	12,000.00				12,000.00
Unallocated General Reserve	21,232.29	-21,232.29			0.00
Christmas Lights for the Bogbean	1,705.30	1,294.70	62.15		2,937.85
Village Hall Laptop	524.18	-524.18			0.00
Defibrillator Supplies	806.60		289.00		517.60
Christmas Lights Switch On event 2024	20.65	-20.65			0.00
Village Hall Recharge 2023-2024	12,502.42				12,502.42
VH Recharges					0.00
Booth Bed Lane Playground Project	10,750.00				10,750.00
Village Hall Recharge 2024-2025	11,550.00	4,121.05			15,671.05
VH Energy Projects	10,000.00	14,552.42			24,552.42
VH Maintenance	6,771.14	1,139.19			7,910.33
VHPFF Approved Grant	10,000.00	-5,627.00	4,373.00		0.00
Advanced Events Deposits	-880.14		-927.00	-46.86	0.00
SID/SpeedWatch Reserve		4,345.31			4,345.31
Grant Funding		5,000.00	200.00		4,800.00
IT Equipment		2,000.00			2,000.00
VH Hall Floor Replacement		8,000.00			8,000.00
Total Earmarked	152,591.44	16,314.55	3,997.15	-46.86	164,861.98
TOTAL RESERVE	179,496.25	16,314.55	9,833.82	-46.86	185,930.12
GENERAL FUND					36,854.33
TOTAL FUNDS					222,784.45

Item 7 Bank Reconciliations

7 October 2025 (2025-2026)

Goostrey Parish Council

Prepared by: E Bambrook
Name and Role (Clerk/RFO etc)

Date: 07/10/2025

Clerk/RFO

Approved by: _____
Name and Role (RFO/Chair of Finance etc)

Date: _____

	Bank Reconciliation at 07/10/2025		
	Cash in Hand 01/04/2025		198,690.94
	ADD Receipts 01/04/2025 - 07/10/2025		71,574.41
			270,265.35
	SUBTRACT Payments 01/04/2025 - 07/10/2025		47,480.90
A	Cash in Hand 07/10/2025 (per Cash Book)		222,784.45
	Cash in hand per Bank Statements		
	Petty Cash 09/08/2022	0.00	
	03 NS&I Account 01/04/2025	60,695.97	
	01 Natwest Current Account 30/09/2025	81,842.84	
	04 Santander 30/09/2025	82,897.52	
	02 Caxton FX Pre Paid Card 07/10/2025	380.16	
			225,816.49
	Less unrepresented payments		3,523.44
			222,293.05
	Plus unrepresented receipts		491.40
B	Adjusted Bank Balance		222,784.45
	A = B Checks out OK		

Goostrey Parish Council
RECONCILIATION - 01 Natwest Current Account 30-09-2025

From Accounts	£81,842.84
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Payments not cashed	Add
Receipts not entered	Subtract

Statement should be	£81,842.84
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NatWest

Transactions

Your transactions

Account type: **Business Current**

Account number: **05901138**

Sort code: **601529**

Account name: **SLA G. PARISH COUNCI**

Date: **06 Oct 2025**

Showing: 05 Sep 2025 to 30 Sep 2025, All Transactions

Date	Type	Description	Paid in	Paid out	Balance
30 Sep 2025	BAC	[REDACTED] S, FP 30/09/25 0146 , PH3Y5SP81B7OM3Y0MS	£168.00		£81,842.84
26 Sep 2025	EBP	SLCC CHESHIRE , SLCC CHESHIRE , FP 26/09/25 40 , 12024611659068000N		£35.00	£81,674.84
26 Sep 2025	EBP	NETWISE TRAINING L, INV 4461 , FP 26/09/25 40 , 54024620442551000N		£396.00	£81,709.84
26 Sep 2025	EBP	PPL PRS LIMITED , 01710722SIN3123723, FP 26/09/25 40 , 10024611869564000N		£277.90	£82,105.84
26 Sep 2025	EBP	ST LUKES CHURCH , GRANT PAYMENT , FP 26/09/25 40 , 04024612203786000N		£200.00	£82,383.74
26 Sep 2025	EBP	CTS PROPERTY SERVI, CTS PROPERTY , FP 26/09/25 40 , 40024618164271000N		£120.00	£82,583.74
26 Sep 2025	EBP	PKF LITTLEJOHN LLP, CH0081 , FP 26/09/25 40 , 03024616679336000N		£378.00	£82,703.74
26 Sep 2025	EBP	[REDACTED] GPC486 , FP 26/09/25 40 , 12024610218038000N		£38.40	£83,081.74
26 Sep 2025	EBP	VIKING OFFICE UK L, VIKING , FP 26/09/25 40 , 56024716321292000N		£124.15	£83,120.14
26 Sep 2025	EBP	CARTRIDGE SAVE LTD, 01/1271243 , FP 26/09/25 40 , 13024626739278000N		£40.33	£83,244.29
23 Sep 2025	BAC	GOOSFEST , GOOSFEST , FP 23/09/25 1632 , 092010842361329001	£1,369.82		£83,284.62
22 Sep 2025	DPC	[REDACTED] VIA MOBILE - LVP	£86.40		£81,914.80
22 Sep 2025	BAC	GPC492HOSPICEEVENT, FP 22/09/25 1621 , 000000000366096606	£176.68		£81,828.40
19 Sep 2025	D/D	PNET2815642-1		£44.49	£81,651.72
19 Sep 2025	BAC	EVERYBODY , EVERYBODY H&L	£129.93		£81,696.21
19 Sep 2025	DPC	/ODRELL SIDE W I , JODRELL SIDE W. I., VIA ONLINE - PYMT	£141.60		£81,566.28
18 Sep 2025	BAC	[REDACTED] FP 17/09/25 2054 , 400000001635909685	£195.20		£81,424.68
17 Sep 2025	DPC	[REDACTED] GPC480 , VIA ONLINE - PYMT	£121.58		£81,229.48
15 Sep 2025	BLN	BANKLINE		£22.70	£81,107.90



NatWest

Date	Type	Description	Paid in	Paid out	Balance
12 Sep 2025	D/D	VODAFONE CORPORA , 03099907M282457		✓ £19.20	£81,130.60
09 Sep 2025	BAC	CHESHIRE EAST	✓ £1,932.00		£81,149.80
05 Sep 2025	D/D	NEST , IT000006520687		✓ £217.92	£79,217.80
05 Sep 2025	EBP	SWIFT TREE , GOOSTREY PC 5734 , FP 05/09/25 40 , 02024406154158000N		✓ £960.00	£79,435.72
05 Sep 2025	EBP	KEYTRAK , INV SI-00008313 , FP 05/09/25 40 , 06024405472675000N		✓ £1,637.89	£80,395.72
05 Sep 2025	EBP	[REDACTED]		✓ [REDACTED]	£82,033.61
05 Sep 2025	EBP	EMMA BAMBROOK , SALARY PAYMENT , FP 05/09/25 40 , 12024408460513000N		✓ £1,783.97	£82,168.93
05 Sep 2025	EBP	[REDACTED]		✓ [REDACTED]	£83,952.90
05 Sep 2025	EBP	HMRC , 709PQ00102451 , FP 05/09/25 40 , 60024408314050000N		✓ £568.14	£84,348.94
05 Sep 2025	BAC	CHESHIRE EAST	✓ £28,105.00		£84,917.08
05 Sep 2025	C/R	MOBILE CHQ 046005	✓ £389.40		£56,812.08

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Goostrey Parish Council
RECONCILIATION - 02 Caxton FX Pre Paid Card 07-10-2025

From Accounts	£380.16	✓
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Payments not cashed	Add
Receipts not entered	Subtract

Statement should be	£380.16	✓
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OPENING BALANCE £662.16

Account Balances

WALLET NAME	GBP
Currency Balance	0.00
Emma Bambrook	380.16
Total Balance	380.16 

Goostrey Parish Council
RECONCILIATION - 03 NS&I Account 31-03-2025

From Accounts £60,695.97 ✓

Payments not cashed Add
Receipts not entered Subtract

Statement should be £60,695.97 ✓

KPM's
14/4/25.

Your Investment Account statement

NS&I
Sunderland
SR43 2SB

nsandi.com
Helpline 08085 007 007
24 hours a day
7 days a week

Goostrey Parish Council
Mrs E J Bambrook
Goostrey Parish Council
The Village Hall
Goostrey
CW4 8PE

Account details

Account holder	Goostrey Parish Council
Account number	138037465
Balance	£60,695.97
Interest rate	1.00% gross/AER
Statement	14 (page 1 of 1)

Period covered

2 January 2025 to 1 April 2025

Date	Details	Money in	Money out	Balance
	Balance brought forward			£60,695.97 ✓
Totals		£0.00	£0.00	
	Balance carried forward			£60,695.97 ✓

Interest rate

The rate quoted is correct at the time of printing and is the rate that applied to your account balance at that time. The interest rate is variable - you can check the current rate at any time by visiting our website nsandi.com

Definitions

Gross is the taxable rate of interest without the deduction of UK Income Tax.

AER (Annual Equivalent Rate) illustrates what the annual rate of interest would be if the interest was compounded each time it was paid. Where interest is paid annually, the quoted rate and the AER are the same.

Goostrey Parish Council
RECONCILIATION - 04 Santander 02-09-2025

From Accounts	£82,897.52
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Payments not cashed	Add
Receipts not entered	Subtract

Statement should be	£82,897.52
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13806 001 201 0004 E 99999

GOOSTREY PARISH COUNCIL
GOOSTREY VILLAGE HALL MAIN ROAD
GOOSTREY
CREWE
CW4 8PE

325



For all general Corporate & Commercial Banking enquiries please call **0333 207 2229** Monday to Friday 8am to 5.30pm. You can find all our contact details at [santander.co.uk/corporate](https://www.santander.co.uk/corporate)

To help us maintain and improve our customer service we may monitor or record your calls.

For the hard of hearing and/or speech impaired, Typetalk service available **18001+0800 085 0937**



Information about our online banking service can be found at [santander.co.uk/corporate](https://www.santander.co.uk/corporate)



Santander Corporate & Commercial Banking, Sunderland, SR43 4GG

For information on call charges please see our website

Your account summary for 4th Aug 2025 to 2nd Sep 2025

Account name: GOOSTREY PARISH COUNCIL	
Account number: 10541939 Sort Code 090222	
BIC: ABBYGB2LXXX IBAN: GB34ABBY09022210541939	
Statement number: 007/2025	Page 1 of 3
Balance brought forward from 3rd Aug statement:	£82,650.13
Total Credits	£247.39
Total Debits	-£0.00
Your balance at close of business 2nd Sep	£82,897.52

The interest rate you are receiving is 3.48% annual gross (variable) paid MONTHLY. Where you have given notice of withdrawal the rate you are receiving on the amount under notice is 4.28% annual gross (variable) paid MONTHLY. The gross rate is the interest rate that we pay where no income tax has been deducted. Rates correct as at 02/09/2025.

Details of rates and charges can be found on the website. For Business Banking please visit [santander.co.uk/business](https://www.santander.co.uk/business) and for Corporate & Commercial Banking please visit [santander.co.uk/corporate](https://www.santander.co.uk/corporate)

News and information

From **4 July 2024** we'll no longer be part of the Lending Standards Board's (LSB) Standards of Lending Practice.

Membership of the LSB is voluntary for the banking and lending industry.

Our withdrawal won't impact the products we provide to you and how they operate, or the way we treat you.

For more information visit our website [santander.co.uk/corporate](https://www.santander.co.uk/corporate)



Account name: GOOSTREY PARISH COUNCIL
Account number: **10541939** (Sort Code 090222)
Statement number: 007/2025 Page number: 3 of 3

Date	Description	Credits	Debits	Balance
	Previous statement balance			82,650.13
02nd Sep	INTEREST PAID AFTER TAX 0.00 DEDUCTED	247.39		
02nd Sep	Current statement balance			82,897.52



Item 8 Insurance Value of Assets

Goostrey Parish Council						
Insurance Costs						
Asset Description	Date Acquired	Replacement Value	Location /Responsibility	All Risk Category		
1 Parish Council						
Dell Laptop	01/01/2022	1,000.00	Portable	2	Total Cat 1	1,800.00
Desk and Chair	01/03/2002	500.00	Parish Office	2	Total Cat 2	4,487.00
Filing Cabinets	01/03/2019	487.00	Parish Office	2	Total Cat 3	40.00
IMac Computer	01/07/2016	1,200.00	Parish Office	2	Total Cat 4	0.00
Lenovo Computer and UPS	01/06/2020	600.00	Parish Office	2		
Noticeboard	01/03/2017	1,800.00	Bank View	1		
Printer Brother MFC-J6270 DW	01/09/2014	200.00	Parish Office	2		
Samsung Mobile Phone	01/01/2022	500.00	Portable	2		
Strimmer	01/10/2008	40.00	Parish Office	3		
		6,327.00				
2 Amenities						
Churchill Oak Monument	01/03/2015	250.00	Bogbean	1	Total Cat 1	42,074.00
Defibrillator	01/04/2013	1,500.00	Phone Box Main Road	4	Total Cat 2	0.00
Fido Dog Bin	01/07/2019	110.00	Booth Bed Lane	1	Total Cat 3	190.00
Fido Dog Bin and Post	01/01/2020	190.00	Church Bank Corner	1	Total Cat 4	1,500.00
Highway Mirror	04/02/2024	40.00	Main Road opp. Manor Avenue	1		
Lighting Column	Unknown	0.00		1		
Metal Village Sign	Unknown	2,000.00	Bogbean	1		
Noticeboards (3)	01/03/2019	1,700.00	The Old Paddock, Shops Main Road, Booth Bed Lane	1		
Phone Box	01/12/2012	5,000.00	Main Road/Bank View	1		
Picnic Tables (2)	01/02/2008	1,300.00	Booth Bed Play Area	1		
Planter	20/06/2001	400.00	Booth Bed Lane Green	1		
Planter	20/06/2001	400.00	Booth Bed Lane Green	1		
Planter	20/06/2001	400.00	Booth Bed Lane Green	1		

Planter	20/06/2001	400.00 Booth Bed Green	1
Planter	01/06/2002	400.00 Bank View	1
Planter	20/06/2001	400.00 Booth Bed Lane Green	1
Road Sign Church Bank	01/10/2019	170.00 Church Bank Corner	1
SDU	2005	3,500.00 Opposite The Crown	1
SDU	01/01/2021	3,200.00 shear brook Bank	1
Seat	Unknown	735.00 Shearbrook Bank	1
Seat	01/01/2007	735.00 Main Road/Bank View	1
Seat	01/02/2021	735.00 Booth Bed Lane Green	1
Seat	01/05/2023	735.00 Bogbean (Mill Lane Side)	1
Seat	01/06/2009	735.00 Sandy Lane	1
Seat	Unknown	735.00 Church Bank Corner	1
Seat	01/11/2023	735.00 Booth Bed Lane Green (Rear)	1
Seat	01/11/2023	735.00 Booth Bed Lane Green (Rear)	1
Seat	01/11/2023	735.00 Bogbean (Main Road Side)	1
SID Device	01/05/2017	3,000.00 New Platt Lane	1
SID Device (2)	01/11/2008	6,000.00 Station Road and Boothbed Lane	1
SID Posts (3)	01/05/2008	1,000.00 New Platt Lane, Station Rd, Boothbed Lane	1
Speed Guns (2)	2018	190.00 Portable	3
Village Signs (6)	01/02/2019	5,400.00 Village Locations (see notes)	1
Emergency Bleed Kit	06/08/2024	199.00 Main Road, telephone box	1
		43,764.00	

3 Village Hall

6 Ring Range Cooker Hood	01/09/2017	2,725.00 Village Hall Lounge Kitchen	2	Total Cat 1	1,878.00
AKG Microphone	01/06/2020	50.00 Village Hall	2	Total Cat 2	52,831.00
Archive Cabinets and Furniture	01/07/2018	1,701.00 Village Hall Committee Room	2	Total Cat 3	1,450.00
Baby Changing Unit	01/01/2009	400.00 Village Hall	2	Total Cat 4	1,500.00
Bain Marie	01/09/2017	560.00 Village Hall Lounge Kitchen	2		
Bench	2000	735.00 Village Hall	2		

Blinds	01/05/2010	2,000.00	Village Hall	2
Card Tables	Unknown	1,000.00	Village Hall	2
Carpet	01/09/2005	2,500.00	Village Hall	2
CCTV and Door Entry System	01/01/2019	4,500.00	Village Hall	2
Chairs Lounge (40)	01/03/2015	2,000.00	Village Hall	2
Cups and Saucers White (83)	01/02/2016	150.00	Village Hall	2
Curtains	01/03/2013	2,500.00	Village Hall	2
Cutlery	01/02/2010	500.00	Village Hall	2
Defibrillator	Unknown	1,500.00	Village Hall	4
Dishwasher	01/09/2017	2,380.00	Village Hall Lounge Kitchen	2
Display Boards	01/06/2013	350.00	Village Hall	2
Dyson Vacuum Cleaner	01/10/2009	350.00	Village Hall	2
En One Chairs (150) see notes	01/07/2019	5,735.00	Village Hall	2
Floodlighting	Unknown	1,800.00	Village Hall	1
Furnishings	Unknown	1,500.00		2
Go Pack Tables (22) with Trolleys	01/07/2019	2,400.00	Village Hall	2
Hearing Loop	Unknown	750.00	Village Hall Lounge	2
Laptop and Bag	01/01/2019	1,000.00	Village Hall	2
Litter Bin	13/02/2024	78.00	Village Hall	1
Microphones	Unknown	800.00	Village Hall	2
Numatic Floor Cleaner	01/04/2015	1,400.00	Village Hall	3
Philips Microphones	Unknown	60.00	Village Hall Lounge	2
Portrait of King	01/04/2024	200.00	Village Hall	2
Refrigerator	01/09/2017	700.00	Village Hall Lounge Kitchen	2
Sound System	01/07/2005	1,000.00	Village Hall	2
Stage Backdrop Curtains	01/02/2007	1,500.00	Village Hall	2
Stage Curtains	Unknown	2,000.00	Village Hall	2
Stage Lighting	01/12/2012	500.00	Village Hall	2
Stage Lighting - Safety Lights	Unknown	500.00	Village Hall	2
Stage Lighting Components	01/11/2011	55.00	Village Hall	2
Stage Lighting System	01/07/2019	4,460.00	Village Hall	2

Stage lighting Unit	01/09/2011	1,530.00	Village Hall	2
Stainless Steel Table	01/09/2017	270.00	Village Hall Lounge Kitchen	2
Tables (2)	01/07/1995	1,000.00	Village Hall	2
Vacuum Cleaner	Unknown	50.00	Village Hall	3
Village Hall Sign and Light	01/03/2019	650.00	Village Hall	2
Water Heater	01/12/2009	850.00	Village Hall	2
HP Pro - Mini Business Desktop PC	22/07/2025	790.00	Parish Office	2
DELL 21.5" Monitor	22/07/2025	180.00	Parish Office	2
		57,659.00		

4 Expenditure from Reserves

4 Tiered Planter	06/02/2023	300.00	Booth Bed Lane/Main Road Junction	1	Total Cat 1	6,525.00
Bike Rack	06/02/2023	100.00	Booth Bed Lane/Main Road Junction	1	Total Cat 2	670.50
Christmas Floodlights (X2)	01/11/2023	520.00	Bogbean	1	Total Cat 3	0.00
Christmas lights (Barrier)	10/11/2022	38.00	Parish Office (Loft)	2	Total Cat 4	0.00
Christmas Lights (Beech Tree)	01/11/2023	1,220.00	Bogbean	1		
Christmas lights (Cages)	25/11/2022	200.00	Bogbean	1		
Christmas Lights Tree Frame	02/10/2023	175.00	Parish Office	2		
Seat (3)	06/02/2023	2,835.00	Boothbed Lane/Main Road	1		
Oak Bollards (10)	01/07/2024	1,000.00	Church Bank Corner	1		
Oak Planter	01//07/2024	350.00	Church Bank Corner	1		
HP Laptop	11/12/2024	457.50	Portable	2		
		6,738.00				

Grand Total: 114,488.00

Total Street Furniture: 52,277.00

Total General Contents & Computer Equipment: 57,988.50

Total Gardening Equipment, Plant & Machinery: 1,680.00

Total Defibrillators: 3,000.00

Item Description	Sum Insured	Excess
Street Furniture	£54,437.30	£250
General Contents including computer equipment	£59,908.61	£250
Gardening Equipment, plant & machinery	£1,606.03	£250
Defibrillators	£5,250.00	£250

Total Cover with Zurich: 121,201.94

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.	a) Lack of knowledge of regulations and codes and powers laid down by Parliament	1	3	3	i) 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. ii) Keep record of Councillors’ and Staff Training. iii) Experienced and competent Parish Clerk/Staff	None at this time.	1	3	3	All Councillors, Parish Clerk
	b) Standing Orders out of date.	1	3	3	i) Ensure that Standing Orders are produced, understood by Councillors, and reviewed at least once per year.	None at this time.	1	3	3	All Councillors, Parish Clerk
	c) Lack of commitment and adherence to regulations and procedures.	2	3	6	i) Regular reference to appropriate regulations in agenda items. ii) All motions should be on the agenda at least 3 days in advance of the meeting and checked by the Clerk. iii) No delegation of responsibilities to individual Councillors (as there is no legal power).	None at this time	2	3	6	All Councillors, Parish Clerk
	d) Items/services purchased without	2	3	6	i) All purchases that need tendering to go through the Parish Clerk’s Office & Parish Council	None at this time.	2	3	6	Parish Clerk acting as Responsible Finance Officer

	proper tendering procedures, resulting in accusations of commercial favouritism.		ii) Ensure that all Councillors and Clerk are aware of regulations re estimates and full tender procedures. iii) Adequate controls validated by regular Internal Audit			Finance Committee
	e) Payments made without prior approval and adequate control.	1 3 3	i) Ensure all payments are approved in Council meetings and recorded in minutes. ii) Carry out monthly bank reconciliation check as required by audit. iii) No cash payments, the council does not maintain any form of cash. Financial Regulation 10.1. iv) Add report on variances >10% to qtly and annual report. v) Clerk raises payments using the NatWest Bankline system and a councillor approves the payment. Assignment of roles means that the Clerk cannot release payment. (vi) All cheques must be signed by at least 2 Members plus Parish Clerk (vii) Adequate controls validated by regular Internal Audit	None at this time.	1 3 3	Parish Clerk acting as Responsible Finance Officer Finance Committee
	f) Lack of control of signatories to cheques.	1 3 3	i) Keep authorised signatories to a minimum consistent with practicalities. ii) Signatories approved by Council	None at this time.	1 3 3	Parish Clerk acting as Responsible Finance Officer Finance Committee
	g) VAT not properly accounted for,	1 2 2	i) Ensure Clerk has adequate knowledge of regulation by attending training courses as appropriate.	None at this time.	1 2 2	Parish Clerk acting as

	resulting in overclaims and large demands from HMRC			ii) Seek expert knowledge where a new project or activity is undertaken to ensure compliance. iii) Adequate controls validated by regular Internal Audit (iv) VAT return every quarter				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.	a) 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	i) All Councillors to be made aware of need for objectives and identification of risk. ii) Attend training sessions if necessary iii) Establish agreed priorities that are matched to available resources.	Continue to promote attendance of training courses by councillors	2	3	6	Chairman, Parish Clerk
	b) No Risk Analysis carried out and/or steps taken to combat risks	2	3	6	i) Review risk assessment every 6 months at Finance Committee ii) All significant proposals to provide a risk assessment		2	3	6	Chairman, Parish Clerk
3. To influence other Council departments and Government organisations to fulfil the requirements of the Parish population	a) Lack of effective lines of communication with other organisations	1	2	2	i) Allocate Councillors to champion key areas of interest ii) Attend invited events that are likely to impact the Parish iii) Provide adequate feedback to Council	None at this time	1	2	2	All Councillors, Parish Clerk
	b) Lack of effective lines of	2	3	6	i)Take every opportunity to publicise role of Parish Council.	None at this time	2	2	4	All Councillors, Parish Clerk,

	communication with parishioners			ii) Publish regular Parish Council newsletter iii) Effective use of notice boards and “fliers”. iv) Use website to publicise Parish Council work v) Use key issues to raise profile of Parish Council and to test parishioners' views. vi) Create of Parish Council annual plan and put to parishioners for comment. vii) Community Engagement Policy implemented. viii) Councillors copy Clerk on any significant individual resident or association/club matters ix) Submit regular articles to the Parish Magazine.				External Liaison Councillors.		
4. To ensure that all Councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.	a) Lack of education of Councillors regarding responsibility and liability.	1	4	4	i) Familiarisation with Standing Orders and Good Councillor Guide. ii) Councillors to be reminded annually of importance of these publications iii) Attend any training courses as appropriate.	Continue to promote attendance of training courses by councillors	1	4	4	All Councillors
	b) Inadequate insurance cover taken out – Property, personal liability, employer’s liability, fidelity guarantee	1	3	3	i) Review annually at Finance Committee ii) Ensure Level of fidelity cover is reviewed to ensure correct level maintained.	None at this time	1	3	3	Parish Clerk, All Councillors

5. To keep appropriate books of account accurately and up to date throughout the financial year.	a) Inadequate knowledge and commitment to accounting requirements	1	4	4	i) Ensure that Responsible Financial Officer and Chairman of Finance Committee is familiar with relevant current financial regulations and include them in standing orders. ii) Responsible Finance Officer to produce quarterly financial reports as part of the Governance and Performance Monitoring Report to Finance Committee iii) 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
	b) Bank charges unnecessarily incurred.	1	1	1	i) 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
	c) Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	1	1	4	i) Responsible Finance Officer to ensure that accounts and systems are kept in such a way that internal controls are included and activated. ii) Accounting system that performs integrity checks and balances iii) Ensure accounts reconciled each month and send copy of reconciliation to Chairman of Finance Committee iv) Regular internal audits to advise on internal controls required. v) Ensure monthly reconciliation statements signed off by a member of the Finance Committee	None at this time	1	1	4	Parish Clerk acting as Responsible Finance Officer Finance Committee

	d) Not enough money held in current account to meet liabilities.	1 3 3	i) 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
	e) Cash not fully protected by FSCS protection and the most beneficial interest terms not being obtained.	1 4 4	i) Ensure that balances never exceed current FSCS protection limits ii) Quarterly review to ensure that most favourable interest rates are obtained on deposit accounts. iii) Investment Strategy Policy adopted by council.	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer
	f) Inadequate control of cash receipts and payments.	1 2 2	i) No cash payments made in line with Financial regulations. Cash receipts kept to a minimum. ii) Electronic card reader only used by the Parish Council. Receipts are reconciled against a control record such as ticket issues or, where this is not possible, the receipts will be reconciled against the provider's transaction report. The Chair of the Finance Committee will verify the reconciliation and this will be presented to the Finance Committee, along with other bank reconciliations at least once in each quarter. Use of the card machine and associated fees reviewed at least annually, as part of the budget setting process. Fees accounted for separately in the accounts to allow this to be monitored effectively.	None at this time	1 2 2	Parish Clerk acting as Responsible Finance Officer

	g) Debts not pursued promptly	3	1	3	i) Responsible Finance Officer to monitor and act on aged debt analysis. Aged debt analysis provided by Hallmaster. ii) Internal audit checks.	None at this time	3	1	3	Parish Clerk acting as Responsible Finance Officer
	h) VAT claims not made promptly or made incorrectly.	1	2	2	i) Ensure Clerk has up to date and appropriate and up to date VAT official Publications and knowledge. ii) Add Clerk has attended VAT training provided by ChALC and Scribe and will continue to keep knowledge up to date. Specific, professional advice will be sought when required.	None at this time	1	2	2	Parish Clerk acting as Responsible Finance Officer
	i) Books of account not kept up to date/invoices not posted promptly. Receipts not banked or banked properly	1	4	4	i) Regular checks by Responsible Finance Officer and annual check by internal auditor. ii) Responsible Finance Officer to produce quarterly financial reports for the Finance Committee.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
	j) Slow response to request to change bank mandates leaving Council unable to authorise cheque payments	1	3	3	i) Keep at least 3 councillors on the list from year to year and avoid making frequent changes. ii) 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
	k) Clerk taken ill or leaves without replacement.	2	4	8	i) Key Working Procedures for use in an emergency have been documented. 2 Councillors to have joint access to passwords ii) SLCC to be used for hiring a Temporary Clerk.	Councillors have yet to test.	2	4	8	Parish Clerk acting as Responsible Finance Officer Staff Committee

	l) Council unable to conduct its business due to unavailability of data	2	4	8	i) Files backed up everyday to a different, secure, location. ii) Chairman/Vice-Chair have access to office and electronic files. iii) Important paper documents are copied and stored in different location. Fireproof safe for key documents etc. iv) Historic minute books correctly stored at County Archive.		2	4	8	Parish Clerk
	m) Not enough councillors elected following next or retained to maintain quorate council	2	3	6	i) Advertise need for councillors in run up to elections All Councillors ii) Promote Council between elections so it is perceived as a valued body	None at this time	2	3	6	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.	a) Expenditure of funds is not prioritised and / or monitored	1	3	3	i) At least annually review of expenditure priorities. ii) Ensure all expenditure follows grant/donation policy	None at this time	1	3	3	Parish Clerk acting as Responsible Finance Officer
	b) Use of funds not giving value for money.	2	3	6	i) Ensure appropriate quality and price ii) Require report of how money donated has been spent and value achieved	None at this time	2	3	6	Parish Clerk acting as Responsible Finance Officer Finance Committee
	c) Charges and usage of facilities inadequate	3	2	6	i) Maximise use of facilities by advertising etc.	None at this time.	3	2	6	Parish Clerk acting as

			ii) regular review of Charges at least at budget setting time. iii) Periodic review of booking systems			Responsible Finance Officer
	d) Loss of money or damage to reputation through scams, phishing etc	1 4 4	i) 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.	1 4 4	Parish Clerk, all councillors
7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate	a) Lack of knowledge of and commitment to budgetary process and Council regulations.	1 4 4	i) Include Financial Regulations alongside Standing Orders issued to all Councillors. ii) Parish Clerk acting as Responsible Finance Officer to advise during budgetary process.	None at this time.	1 4 4	Parish Clerk acting as Responsible Finance Officer, All councillors
	b) Inadequate consideration of requirements for annual precept.	1 4 4	i) 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. ii) Start consideration of calculation at least 3 months prior to submission date. iii) Creation of a 3 year financial plan linked to priorities	None at this time	1 4 4	Parish Clerk, all councillors
	c) Inadequate internal controls with regard to	1 4 4	i) Checks by Responsible Finance Officer and Internal Auditor. ii) Summary of Financial and budget progress reports to Council with payment	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer

	monitoring expenditure.		information.			
	d) Reserves set at wrong level.	1 4 4	i) Monitored by RFO quarterly ii) Considered annually by Council as part of budget setting.	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer
8. To explore all possible sources of income and to ensure that expected income is fully received.	a) Lack of knowledge and/or commitment of possible sources of Income, e.g. grants.	1 2 2	i) To be considered as part of any existing or new scheme or change of service	None at this time	1 2 2	Parish Clerk, all councillors
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.	a) Incorrect salary payments made and/or Inappropriate rate of pay made to employees.	2 2 4	i) Clerk to have knowledge of current appropriate employee regulations ii) Contracts of employment are in place for all staff and updated as required iii) Payroll entered by Parish Clerk and checked by Staff Committee or Finance Committee iv) Review Salaries annually in line with responsibilities. v) Performance reviews to be carried out at least annually vi) Budgeting now takes account of forecast increases to salaries plus any performance based increase.	None at this time.	2 2 4	Staff Committee Chair
	b) Tax and NI arrangements not in accordance with regulations.	1 2 2	i) RTI payroll system -	None at this time	1 2 2	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	a) Late or non-submission of annual accounts.	1	4	4	i) External Auditor sets timetable for Annual Return and sends it to the RFO.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
	b) Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	1	4	4	i) Internal audit checks.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
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	a) Lack of knowledge of assets of Parish Council.	1	2	2	i) Ascertain and record all assets for which Parish Council is responsible. ii) Update at least annually	None at this time	1	2	2	Parish Clerk, Finance Committee
	b) Assets lost or misappropriated	1	2	2	i) Establish who is responsible for security and maintenance of each asset. ii) Asset register to be reported to Finance Committee for review at least annually.	None at this time	1	2	2	Parish Clerk, Finance Committee
	c) Inadequate or inaccurate	1	2	2	i) Arrange for periodic review of valuations and arrange for professional	None at this time	1	2	2	Parish Clerk, Finance

	valuation of the Council's assets			valuation where necessary. ii) Annual check of assets vs insured value iii) Annual report to Finance Committee.			Committee			
12. To comply with appropriate Government legislation and guidance regarding access, equality, safeguarding, data protection, FOI etc.	a) Lack of knowledge of and commitment to applicable legislation and guidance	2	4	8	i) Parish Clerk to have knowledge of all appropriate legislation and guidance ii) Council to have all appropriate policies in place iii) CiLCA qualified Parish Clerk. iv) All councillors to be aware of policies v) Suitable encryption, firewall, anti-virus, anti-malware on Clerk's computer and files vi) Amenities Committee to check external PC assets once per year (e.g. benches) vii) All councillors and staff provided with .gov.uk email addresses for data protection and FOI purposes viii) IT policy produced and adopted by the council. ix) Regular review of council's website for accessibility	Clerk to refresh GDPR knowledge with training	2	4	8	Amenities Committee, Parish Clerk, All Councillors
13. To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible.	a) Lack of safety of properties, buildings & equipment	2	3	6	i) Health and Safety Policy ii) Ensure that all current legislation and advice is held by Clerk. iii) Adequate risk assessments of assets and processes iv) Amenities Committee check condition of all assets once per year. v) Health and Safety policy and risk assessment and updated. vi) Village Hall PAT testing arrangements have been changed to be	None at this time.	2	3	6	Amenities Committee, Parish Clerk, All Councillors

			independent of the school's contract to ensure items are not missed.			
	b) Routine safety checks are not carried out	1 4 4	i) Safety checks are done by Caretaker, Clerk or by contractors arranged by the School. ii) Record of maintained of safety checks carried out	None at this time	1 4 4	Amenities Committee, Parish Clerk, All Councillors
14. To safeguard lone working staff	a) Someone enters the building and confronts lone worker.	2 4 8	i) Whenever possible, lone workers should keep external doors and windows locked. ii) Lone staff should carry mobile phone at all times iii) CCTV covering main entrance, door locking system	None at this time	2 3 6	All Councillors
	b) One person left alone in building after meeting, with unexpected intruder	1 4 4	i) Chairman of meeting, or other nominated person, should ensure that there are no unauthorised people in the building before leaving and locking the door.	None at this time	1 4 4	Parish Clerk, All Staff, All Councillors, All meeting organiser
	c) Risk of confrontation as lone worker enters or leaves building	1 4 4	i) Adequate external lighting ii) CCTV covering main entrance iii) Zero Tolerance Policy adopted	None at this time	1 4 4	VHMC
15. Unexpected disruption to village hall facilities	a) Damage to fabric of building. Loss of electricity, burst pipes.	1 5 5	i) Insurance for loss of income ii) Regular inspections of electricity, pipework and fabric of building	None at this time.	1 5 5	VHMC

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.



Review of the Effectiveness of Internal Audit Arrangements

Smaller authorities are required by the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes. Authorities should carry out a review of the effectiveness of their overall internal audit arrangements in order to provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.

This evaluation of JDH Business Services Ltd. is based on best practice guidance provided by the Smaller Authorities Proper Practices Panel's Practitioners' Guide 2025.

Review Date: 14th October 2025

Principle	Standard	Evaluation
Scope of Internal Audit	Internal audit testing as specified in the AGAR Annual Return for Local Councils in England. In summary this includes a review of receipts and payments internal controls, general governance areas such as risk assessment, payroll, bank reconciliations, fixed assets and year end accounts. In addition, the council website is reviewed for compliance with the publication requirements of Accounts and Audit Regulations 2015, including public notice of electors rights.	The internal audit is carried out remotely. A bespoke checklist of information to be submitted is issued and in addition, samples of source documents are requested. The auditors checklist complies with the testing as specified in the AGAR Annual Return. See Appendix 1 Internal Audit Plan 2024/25.

Independence	Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.	JDH Business Services Ltd is a registered firm based in Wales and has no connection to Goostrey, the Parish Council or the Clerk. The audit is carried out remotely, once a year at year end. The auditor provides a letter confirming continuing independence. See Appendix 2. The internal auditor will inform the Council immediately if the internal auditor becomes aware of any conflict of interest that may adversely affect their ability to carry out the internal audit objectively and independently and will resign from the appointment forthwith as confirmed by the letter of engagement.
Competence	There is no requirement for a person providing the internal audit role to be professionally qualified, however essential competencies to be sought from any internal audit service should include: <ul style="list-style-type: none"> ● understanding basic book-keeping and accounting processes; where an authority exceeds the £200,000 threshold, this understanding must include accrual accounting and balance sheets ● understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management ● awareness of relevant principles and practice of financial and other risk management ● understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in Sections 1 and 3 of the Joint Panel on 	JDH Business Services Ltd are a registered firm, authorised by the Institute of Chartered Accountants in England and Wales to carry out audits. They have implemented the institute's Practice Assurance Scheme. The company has focused on public sector internal audit and has a large client base in England and Wales.

	<p>Accountability and Governance Practitioners' Guide (knowledge of which is a prerequisite)</p> <ul style="list-style-type: none"> ● awareness of the most recent model Standing Orders and model Financial Regulations as published by NALC and how they are adopted by authorities ● awareness of the relevance of VAT and PAYE/NIC rules as applied to the authority ● for larger authorities, a clear understanding of the risks and controls associated with 'cut off' procedures, particularly with respect to revenue-generating activities 	
Engagement	<p>Every authority should ensure that they have a letter of engagement which would normally include:</p> <ul style="list-style-type: none"> ● roles and responsibilities ● audit planning and timing of visits ● reporting requirements ● rights to access to information, members and officers ● period of engagement ● remuneration ● any other matters required for the management of the engagement by the authority. <p>Most internal auditors will have professional indemnity insurance cover which provides both the authority and the person or firm engaged, with protection and assurance.</p>	<p>A letter of engagement has been provided by the auditor. See appendix 3.</p> <p>The auditor has confirmed that they hold Professional Indemnity Insurance cover of £500,000.</p>
Audit Planning and Reporting	<p>The Council's Risk Assessment should properly take account of the corporate risk to the council.</p>	<p>The risk assessment is reviewed twice a year by the Finance Committee. Any recommendations are made to full council for review and approval.</p>

	<p>The duties of internal audit relate to reporting on the adequacy and effectiveness of an authority's system of internal control. As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required, any proposed remedial actions, the members or officers responsible for delivering improvement, and the deadlines for completion of the action.</p>	<p>JDH Business Services Ltd produces an Annual Internal Audit Report which notes any issues, recommendations and a follow up to ensure that the issues have been properly addressed and implemented. The contents of the report are presented each year to the appropriate full council meeting. Work to address any recommendations is delegated to the Clerk or Finance Committee as appropriate. There was one recommendation made relating to the 2024/25 audit relating to the need to earmark reserves. Work on this is ongoing.</p>
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Internal Audit Plan 2024/25

Introduction

Smaller authorities are required by the Accounts and Audit Regulations 2015 to *'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.'*

As your appointed internal auditor, this internal audit plan sets out how we intend to carry out the review of the effectiveness of the systems of financial and other controls at your council. Our letter of independence can be located at page 5.) of this document.

What can you expect?

The annual internal audit work is detailed in this plan and comprises one internal audit and the issue of one internal audit report. All councils receive internal audit reports that detail our audit findings which is in addition to the completed internal audit section on the AGAR annual return. All our internal audit reports must be presented to council in order for the council to agree actions and to address any recommendations.

Snapshot of our services

We are a registered firm, authorised to carry out audits, with the Institute of Chartered Accountants in England and Wales and have implemented arrangement to meet this Institutes' Practice Assurance scheme. The focus on public sector internal audit has resulted in a substantial client scope extending over 12 counties in England and Wales. The economies of scale associated with a large portfolio of local council internal audits has resulted in competitive fees for a specialist service from highly skilled and experienced staff. This also enables us to identify and share beacon practice between clients to support continuous improvement

Audit Plan

Scope

Our responsibilities are solely confined to carrying out the internal audit testing as specified in the AGAR Annual Return for Local Councils in England.

One annual internal audit is planned as follows:

Year end internal audit - As prescribed by the internal audit scope in the AGAR annual return. In summary this covers a review of Receipts and Payments internal controls, general governance areas such as risk assessment, payroll, bank reconciliations, fixed assets and year end accounts. In addition, we review the council website and assess compliance with the publication requirements of the Accounts and Audit Regulations 2015, including the public notice of electors rights.

Timescale

The internal audit will take place between April and June following the end of the financial year. The timescales for the internal audit will usually be agreed with the Council in March.

Unplanned Work

If necessary, work will be varied to include areas where significant weaknesses are identified. No contingency for unplanned work has been included in the plan and each issue will be dealt with as it arises. Examples of unplanned work are:

- Investigations
- Requests from the Council
- Additional work required on planned activities

Reporting

Reports will be provided to the Council after each audit summarising:

- Issues Identified
- Recommendations
- Follow up of previous recommendations

The Internal Audit Plan will be kept under continuous review within the context of achieving overall objectives. Should significant amendments be necessary these will be discussed and reported to the Council at the earliest opportunity.

Access to Information, Members and Officers

We require access to such records and information as is necessary to carry out the required system and transaction testing, and full access to those charged with governance (i.e. members of the council), as required.

Internal Audit Approach: The internal audit comprises the following:

- Checking that books of account have been properly kept throughout the year
- Checking payment internal controls 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 review of the financial statements
- If the authority certified itself as exempt from a limited assurance review in the previous financial year, it met the exemption criteria and correctly declared itself exempt.
- Reviewing publication requirements and whether the authority has demonstrated that during the previous summer that it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations
- Where the council is sole trustee to a charity, reviewing whether the council has met its responsibilities as a trustee

Remote internal audits: The internal audit is carried out remotely and we will issue the Council with a bespoke checklist of information to be submitted electronically. Samples will be selected and scans of source documents will be requested to be provided through either our secure Internal Audit Portal or secure cloud-based fileshare facility.

Dear Clerk

Re Internal Audit for the year ended 31st March 2025

We can confirm continuing independence in our role as internal auditors for the above financial year **and you can assume this to be the case for future financial years unless we inform you otherwise in writing.**

Yours faithfully

John Henry FCA BFP BSc(hons)
Managing Director

Engagement Letter for: **Goostrey Parish Council**

JDH Business Services Limited is pleased to accept appointment as your internal auditor in accordance with the terms and conditions described below.

1.) Respective responsibilities of Council and Internal Auditors

i.) The Council – your responsibilities

- a) As members of the council, you are required to prepare and approve accounts for each financial year in accordance with the requirements of the latest adopted Accounts and Audit regulations and proper accounting practice.
- b) You are responsible for maintaining an adequate system of internal control, including measures designed to prevent and detect fraud and corruption.
- c) You are responsible for undertaking all reasonable steps to assure yourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of the council to conduct its business or on its finances.
- d) You are responsible for carrying out an assessment of the risks facing the council and taking appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

You have undertaken to make available to us, as and when required, all the council's books of account and records and related information necessary to carry out our work. You will make full disclosure to us of all relevant information.

The internal auditor shall have the right of access to any member or officer to discuss and to receive information and explanations in connection with any matter arising from the audit.

As part of our normal procedures we may request you to provide written confirmation of any information or explanations given to us orally during the course of our work.

ii.) **Internal Audit – Our Responsibilities**

The internal auditor is responsible for reviewing whether the Council's financial management is adequate and effective., and that it has a sound system of internal control. The scope of internal audit is summarised in the AGAR Annual Return for Local Councils as follows:

- Checking that books of account have been properly kept throughout the year
- Checking payment internal controls 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
- If the authority certified itself as exempt from a limited assurance review in the previous financial year, it met the exemption criteria and correctly declared itself exempt.
- Ensuring the authority has demonstrated that during the previous summer that it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations
- Where the council is sole trustee to a charity, reviewing whether the council has met its responsibilities as a trustee

2.) Reporting

The internal auditor will report to the Council after all interim and year end internal audits. In the event of a serious issue being identified during the year the internal auditor will also report to Council.

3.) Independence and Objectivity

The internal auditor will inform the Council immediately if the internal auditor becomes aware of any conflict of interest that may adversely affect their ability to carry out the internal audit objectively and independently and will resign from the appointment forthwith.

4.) Fees

Our fees are based on the degree of skill and responsibility involved and the time spent on the work and are fixed on the basis of the responsibilities detailed above for each financial year. If it is necessary to carry out work outside the responsibilities outlined in this letter it will involve additional fees that will be agreed with the Council in advance.

Our terms relating to payment of amounts invoiced are strictly 30 days net. Interest will be charged on all overdue debts at the rate for the time being applicable under the Late Payment of Commercial Debts (Interest) Act 1998.

5.) Period of Appointment

Once it has been agreed, this letter will remain effective until it is replaced. The appointment is therefore for an unspecified period but subject to annual confirmation by the Council.

6.) Agreement of terms

The terms set out in this letter and our general terms of business shall take effect immediately upon your countersigning this letter and returning it to us or upon commencement of the internal audit, whichever is earlier.

Once it has been agreed, this letter will remain effective until it is replaced. We shall be grateful if you could confirm your agreement to these terms by signing the enclosed copy of this letter and returning it to us immediately.

Yours

JDH Business Services Ltd

We confirm that We have read and understood the contents of this letter and agree that it accurately reflects the services that We expect you to provide.

Signed..........Dated.....7th December 2021..

For and on behalf of the Council