



FINANCE COMMITTEE

Minutes for the meeting on Tuesday 14th October 2025

Present: Cllrs. Morris (KM) - Meeting Chairman, Rathbone (TR), Beckham (NB)

In Attendance: E Bambrook, Clerk to the Council

1. **Apologies for absence:** Cllrs. Freeman and O'Donoghue
2. **Declaration of Interests:** No interests were declared.
3. **Minutes of the meeting of 8th July 2025:**
Resolved: The minutes of the budget meeting on 8th July 2025 were accepted as a true record of the meeting.
4. **Financial Position vs. Budget for Quarter 2:** The committee reviewed the reports in detail and found no issues of concern. **See Appendix 1.**
Resolved: The committee resolved to recommend approval of the Financial Position vs. Budget for Quarter 2.
5. **Statement of Accounts for Quarter 2:** The statement of accounts was reviewed by the committee and was found to be correct. **See Appendix 2.**
Resolved: The committee resolved to recommend approval of the Statement of Accounts for Quarter 2.
6. **Capital and General Reserves:** The council's reserves were reviewed. It was agreed that the cost to improve the main hall chair store by applying cladding and buffers to the walls should be taken from the Village Hall Projects Capital reserve, rather than the Village Hall Maintenance reserve as the project will improve the fabric of the building and will last for more than five years. **See Appendix 3.**
Resolved: The committee resolved to recommend approval of the council's reserves position.
7. **Bank Reconciliations:** The committee reviewed the bank reconciliations and supporting paperwork. The Chairman had reviewed all the bank reconciliations prior to the meeting and signed the paperwork as correct.
8. **Insurance Value of Assets:** The committee reviewed the updated document and approved the valuation of assets for insurance purposes. This is the final year of the long term agreement with Zurich and so quotes will be sought for 2026/27. **See Appendix 4.**
9. **Risk Assessment:** The committee examined the council's Risk Assessment and made the following amendments or actions:
 - Item 5ki Key working procedures in case Clerk is ill or leaves without replacement. Availability of keys and walk through with councillors required to test the system. Clerk to arrange.
 - Item 13avii Village Hall Risk Assessment reviewed at VHMC meetings. Item added.
 - Item 14 Action Required: Village Hall outside of the scope of Martyn's Law however, the council should look at any measures it can take to mitigate terror risks. The VHMC to work with the school so that any measures are in line with school systems and appropriate for Village Hall users and staff. **See Appendix 5.**

Resolved: *The committee resolved to recommend approval of the council's financial Risk Assessment including the listed updates and actions.*

- 10. Village Hall Recharge 2023/24:** The Clerk advised that she had submitted some queries relating to invoices, to both the school and CEC, and had supplied further information as requested. An answer is now awaited. The recharge for 2024/25 has not yet been reconciled as the copy invoice pack from the school is awaited.
- 11. Internal Auditor Review:** The committee noted the contents of the report reviewing the effectiveness of the council's internal audit arrangements. The committee considered a move to an alternative auditor but were content that that the current auditor was both independent and competent.
Resolved: *The committee resolved to recommend That JDH Business Services is appointed as the Council's Internal Auditor for 2025/26.*
- 12. Budget Setting Timetable:** The Clerk confirmed that the Village Hall Management Committee met on 7th October to produce its draft budget. The Amenities Committee will meet on 22nd October and all information will be available for the Finance Committee on 4th November. The council will approve the budget at its meeting on 16th December.
- 13. Invoice Payment:** The committee approved the payment of a pro forma invoice via Bankline for the purchase of materials for the work to the main hall chair store.
- 14. Minor items and items for the next agenda:** None.
- 15. Next meeting:** 4th November 2025 – Budget Meeting

The meeting closed at 8.35pm

Goostrey Parish Council
Summary of Receipts and Payments
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	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 & Posta				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 c				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 Eve				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

7 October 2025 (2025-2026)

All Cost Centres and Codes

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 & Supj				2,500.00	2,979.67	-479.67	-479.67 (-19%)
42	VH Advertising/Entertainment Bl				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 Improvem							(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		

Summary of Receipts and Payments

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

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%)
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17	Insurance				945.00		945.00	945.00 (100%)
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19	Subscriptions				1,050.00	796.54	253.46	253.46 (24%)
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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%)
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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%)
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2 Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
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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 Eve				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

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3 Village Hall

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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 & Supl				2,500.00	2,979.67	-479.67	-479.67 (-19%)
42	VH Advertising/Entertainment Bl				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		

APPENDIX 2

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 Surv		
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

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
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 Bogbea	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 eve	20.65	-20.65			0.00
Village Hall Recharge 2023-202	12,502.42				12,502.42
VH Recharges					0.00
Booth Bed Lane Playground Pr	10,750.00				10,750.00
Village Hall Recharge 2024-202	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

APPENDIX 4

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	Not sure where this is located.	
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	Cost based on Twemlow's experience.	
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 Trollies	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.	2	3	6	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. iv) Continue to promote attendance of training courses by councillors	None at this time.	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	2	4	i) Take every opportunity to publicise role of Parish Council.	None at this time	2	2	4	All Councillors, Parish Clerk,

	communication with parishioners		<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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

<p>5. To keep appropriate books of account accurately and up to date throughout the financial year.</p>	<p>a) Inadequate knowledge and commitment to accounting requirements</p>	<p>1 4 4</p>	<p>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</p>	<p>None at this time</p>	<p>1 4 4</p>	<p>Parish Clerk acting as Responsible Finance Officer Finance Committee</p>
	<p>b) Bank charges unnecessarily incurred.</p>	<p>1 1 1</p>	<p>i) Responsible Finance Officer to carry out regular inspection of books of account.</p>	<p>None at this time</p>	<p>1 1 1</p>	<p>Parish Clerk acting as Responsible Finance Officer</p>
	<p>c) Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.</p>	<p>1 1 4</p>	<p>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</p>	<p>None at this time</p>	<p>1 1 4</p>	<p>Parish Clerk acting as Responsible Finance Officer Finance Committee</p>

	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 to test with a walk through.	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

			<p>ii) regular review of Charges at least at budget setting time.</p> <p>iii) Periodic review of booking systems</p>			Responsible Finance Officer
	d) Loss of money or damage to reputation through scams, phishing etc	1 4 4	<p>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</p>	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	<p>i) Include Financial Regulations alongside Standing Orders issued to all Councillors.</p> <p>ii) Parish Clerk acting as Responsible Finance Officer to advise during budgetary process.</p>	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	<p>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.</p> <p>ii) Start consideration of calculation at least 3 months prior to submission date.</p> <p>iii) Creation of a 3 year financial plan linked to priorities</p>	None at this time	1 4 4	Parish Clerk, all councillors
	c) Inadequate internal controls with regard to	1 4 4	<p>i) Checks by Responsible Finance Officer and Internal Auditor.</p> <p>ii) Summary of Financial and budget progress reports to Council with payment</p>	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

<p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail</p>	<p>a) Late or non-submission of annual accounts.</p>	<p>1 4 4</p>	<p>i) External Auditor sets timetable for Annual Return and sends it to the RFO.</p>	<p>None at this time</p>	<p>1 4 4</p>	<p>Parish Clerk acting as Responsible Finance Officer</p>
	<p>b) Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p>	<p>1 4 4</p>	<p>i) Internal audit checks.</p>	<p>None at this time</p>	<p>1 4 4</p>	<p>Parish Clerk acting as Responsible Finance Officer</p>
<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>a) Lack of knowledge of assets of Parish Council.</p>	<p>1 2 2</p>	<p>i) Ascertain and record all assets for which Parish Council is responsible. ii) Update at least annually</p>	<p>None at this time</p>	<p>1 2 2</p>	<p>Parish Clerk, Finance Committee</p>
	<p>b) Assets lost or misappropriated</p>	<p>1 2 2</p>	<p>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.</p>	<p>None at this time</p>	<p>1 2 2</p>	<p>Parish Clerk, Finance Committee</p>
	<p>c) Inadequate or inaccurate</p>	<p>1 2 2</p>	<p>i) Arrange for periodic review of valuations and arrange for professional</p>	<p>None at this time</p>	<p>1 2 2</p>	<p>Parish Clerk, Finance</p>

	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. Completed.	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, Village Hall Management Committee, Parish Clerk, All Councillors

			independent of the school’s contract to ensure items are not missed. vii) Village Hall Risk Assessment reviewed at VHMC meetings.			
	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, Village Hall Management Committee, Parish Clerk, All Councillors
14. To safeguard lone working staff	a) Someone enters the building and confronts lone worker.	2 3 6	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	Village Hall outside of the scope of Martyn’s Law however, the council should look at any measures it can take to mitigate terror risks. The VHMC to work with the school so that any measures are inline with school systems and appropriate for Village Hall users and staff.	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.		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		1 4 4	VHMC
				None at this time		

				None at this time						
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.