



# Bishopstoke Parish Council

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**Members of the Finance Committee are summoned to attend a meeting on  
Tuesday 18<sup>th</sup> April 2023 at 7:00pm at Bishopstoke Methodist Church, Sedgwick Road.  
This meeting is open to the public.**

## AGENDA

### PUBLIC SESSION

1. Apologies for Absence
2. To adopt and sign Minutes of the Finance Committee meeting held on 13<sup>th</sup> December 2022
3. Declarations of Interest and Requests for Dispensations
4. To approve reports on Council finances
5. To consider a grant application from Victim Support
6. To review the financial regulations
7. To review the Hampshire Discretions Policy for the Local Government Pension Scheme
8. To receive the draft financial accounts for 31<sup>st</sup> March 2023
9. Date, time, place and agenda items for next meeting –
  - 13<sup>th</sup> June 2023, 7:30pm, Bishopstoke Methodist Church

**S Thorogood**  
**Responsible Finance Officer to Bishopstoke Parish Council**  
**6<sup>th</sup> April 2023**

**Minutes of a Meeting of the Finance Committee  
held at Bishopstoke Methodist Church  
commencing at 7:38pm on 13 December 2022**

**Present:** Cllrs Winstanley (Chair), C McKeone and Lyon

**In Attendance:** Mrs S Thorogood (RFO to Bishopstoke Parish Council)  
Mr D Wheal (Clerk to Bishopstoke Parish Council)

**Public Attendance:** 0 members of the public were present.

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**Public Session**

**33 Apologies for Absence**

33.1 Apologies were received from Cllrs A Dean and R Dean.

**34 To adopt and sign Minutes of the Finance Committee meeting held on 25<sup>th</sup> October 2022**

34.1 The Minutes of the above meeting had been circulated prior to the meeting.

34.2 Proposed Cllr Winstanley, seconded Cllr C McKeone, **RESOLVED** that the minutes of the Finance Committee meeting held on 25 October 2022 be adopted as a true record.

**35 Declarations of Interest and Requests for Dispensations**

35.1 None declared or requested.

*Cllr Winstanley agreed to bring agenda item 8 forward in order that the Clerk could speak*

**36 To approve a grant request from St Mary's Church**

36.1 Details of the grant request had been included with the document pack.

36.2 The Clerk provided some background information in that the Parish Council has financial responsibility as part of its health and safety responsibility of the Churchyard to remove the oak tree but not to fund replacement trees. The Council has sight of minutes from the Parochial Church Council who had agreed to fund the cost of planting new trees at St Mary's from the Church legacy funds.

36.3 The Clerk reminded the Committee that they should be satisfied the grants would be used to help the Community, and not just individuals.

36.4 The Committee discussed both applications, and felt that as the PCC had already minuted to fund the tree planting, the first application should be rejected, including the request for two new boxes on the existing trees.

36.5 The Committee were also concerned that as it could not be guaranteed where the swift boxes would be installed i.e., not accessible to the community if in individual gardens, it was unable to award this part of the application too.

36.6 The Committee suggested that an invitation be extended to Hampshire Swifts to attend the Parish Assembly in May to give a talk on a plight of swifts, and perhaps invite other organisations to attend to talk about other species of bird or wildlife that also need help. The members of the Church who have indicated willing to install a swift box would be invited to attend the Parish Assembly.

**Action: Clerk**

36.7 Proposed Cllr Winstanley, Seconded Cllr Lyon, **RESOLVED** unanimously that the Council reject both parts of the grant application from St Mary's Church.

*The Clerk left the meeting, and Cllr Winstanley moved back to agenda item 4.*

**37 To approve reports on Council finances**

37.1 The payments lists and statement of accounts for October and November 2022 had been included with the document pack for the meeting.

37.2 Cllr Lyon asked the RFO for a general feeling of how the Council's financial position is currently. The RFO replied that overall, the Council is doing well financially, with actual position to budget being fairly accurate.

37.3 The RFO commented that a big impact to the Council was the higher than budgeted salary rise agreed between the NJC and the Government. However due to the new member of staff not starting until September, the increased cost had been absorbed by the underspend in the budget line for the new employee. The actuals for November 2022 include the payment of the back pay salary award to all 5 employees for the relevant parts of the year.

37.4 Arising actions from last minutes included the new insurance policy. The RFO confirmed that the Council had entered into a new 3-year deal with BHIB Ltd. The policy currently includes insuring the Parish Office; when the building is demolished, the policy will be amended accordingly, and a small refund should be due.

37.5 Proposed Cllr Winstanley, Seconded Cllr C McKeone, **RESOLVED** unanimously to approve the reports on Council finances.

**38 To recommend a virement to a maximum of £5,000 from reserves to the Underwood Road plot clearance budget**

38.1 Details of the requirements were included in the document pack.

38.2 Cllr Lyon asked the RFO if the cleared plots are let after the work. The RFO confirmed that the plots are let quickly to people on the waiting list, and the work that has been carried out this year has enabled the Underwood Road waiting list to reduce in wait time from around 21 months to 12 months. The plots are offered with a rental-free period of 1-2 months, then the new tenants are charged for the remainder of the rental year.

38.3 Proposed Cllr Lyon, Seconded Cllr Winstanley, **RECOMMENDED** unanimously that the Council vire a maximum of £5,000 from reserves to the Underwood Road plot clearance budget.

### 39 To make a recommendation for the budget for the financial year 2023-24

39.1 The forecast of the financial position for the end of 2022-23 and a first draft budget were included in the document pack. This had been prepared by the RFO, and reviewed by the Clerk.

39.2 The RFO commented that the two largest areas of expenditure for the Council are salary costs and the grounds maintenance contract. The new contract includes a clause to factor in a percentage rise each year, or CPI rate, whichever is greater. With current rate of inflation, a 10% rise has been factored into payroll costs.

39.3 The grant budget was increased to £15,000 this financial year for the Jubilee and has been reduced to £6,000 at present for 2023-24. Cllr Winstanley asked if there had been much uptake of the grants; to date just under £6,000 has been awarded. The Committee discussed earmarking the remainder of the 2022-23 unspent budget towards the maintenance cost of the defibrillators and asked the RFO to find out current cost of replacing the pads and batteries to make a decision for year end.

#### Action - RFO

39.4 The RFO highlighted one area of financial risk is the budget does not include any spend for play area equipment purchase. Brookfield play area has been improved due to the grant this financial year. Due to the refurbishment planned to Glebe Meadow, it is not worth replacing any equipment at that play area.

39.5 The other area of financial risk is with regards to tree work as it is difficult to predict emergency tree work due. The extreme weather so far this year could lead to issues over the winter, despite the Council carrying out the necessary work that arose from the last tree surveys. The budget does include tree work within the Allotments, Burial Grounds, and Play Area and Open Spaces sections of the budgets. The tree surveys are carried out approximately every 15 months and are next due in the Summer of 2023.

39.6 10% increase in costs has been factored into other items such as IT costs, stationery, printing,

39.7 Cllr Lyon asked for clarification between general and earmarked reserves. The RFO replied that the Council can earmark unspent items at the end of a financial year for a specific project, or when the Council receives project income such as the cemetery gates artwork fund, or the play area grant.

39.8 The Committee discussed that certain budgets could be reduced to try to save money, but each area helps a certain part of the village population – e.g. reducing travel tokens budget impacts the elderly, reducing the grant pot impacts community organisations, the carnival is for everyone.

39.9 Cllr Lyon suggested that the RFO and Clerk work through a 2<sup>nd</sup> draft budget for the Full Council meeting in January, colour-coding items that are fixed and should not be reduced, and areas that are more of an estimate and could be reduced. The Councillors could then decide to find savings in the estimated areas to potentially reduce overall expenditure.

39.10 The Committee asked for the information on the current situation with the Y-Zone contract and funding to be available for the Full Council meeting in January in order to make a decision on future funding.

#### Action - Clerk

39.11 Proposed Cllr Winstanley, seconded Cllr C McKeone, **RECOMMENDED** unanimously that the Full Council approves the first draft budget for the financial year 2023-24

### 40 To make a recommendation for funding the budget and the precept request for the financial year 2023-24

40.1 Proposed Cllr Winstanley, seconded Cllr C McKeone, **RECOMMENDED** unanimously that the Full Council considers a precept rise of between 30 and 35% for the financial year 2023-24

Initial: \_\_\_\_\_ Date: \_\_\_\_\_

**41 Date, time, place, and agenda items for next meeting**

41.1 The next meeting of the Finance Committee will take place at 7:30pm on Tuesday 14<sup>th</sup> February 2023 at the Bishopstoke Methodist Church.

41.2 Agenda items with supporting papers to the RFO by Tuesday 7<sup>th</sup> February.

*There being no further business, the Chair closed the meeting at 8:56pm*

DRAFT

Chair's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Clerk's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## REPORT TO BISHOPSTOKE PARISH COUNCIL (Finance Committee)

18<sup>th</sup> April 2023  
Item 4

**Report Subject: To approve the latest reports on Council finances**

### **Payments Lists:**

The payments lists for December 2022 to March 2023 are presented for approval.

Significant items for December included payment to install picnic benches at Brookfield.

Significant items for January included payment of work to the draft Neighbourhood Plan, printing and delivery of Spring newsletters, and uncontested election charge for the 2 vacant Councillor positions.

Significant items for February included payment for annual Parish email accounts, tree survey work and tree work for both St Mary's and Old St Mary's churchyards.

Significant items for March included play area maintenance to various sites in the village, servicing and repairs to the Underwood Road allotment equipment, aerial surveys of 2 trees within St Mary's churchyard, grant payments to applicants as resolved by Full Council, survey costs to Underwood Road allotment buildings, purchase of a new noticeboard for Underwood Road site, installation of verge protection posts at the Cemetery, Prince2 software training for the Clerk, purchase of new software for Assets, Playgrounds and a new inspections tablet, and for work carried out to Brookfield open space.

### **Budget Monitoring report:**

The budget monitoring report for the period ending March 2023 is presented for approval. The figures are draft figures until the Internal Audit on 2<sup>nd</sup> May 2023.

Income is currently £321,795 versus an annual budget of £316,736.

Expenditure is currently £362,995 versus an annual budget of £459,970.

### **Statement of accounts:**

The statement of accounts for December 2022 to March 2023 are presented for approval. The current account bank reconciliations have been completed and are ready to be checked and signed.

**Other updates:**

The quarter 3 2022-23 VAT return has been submitted and the refund has been received into the bank account in January. The quarter 4 2022-23 VAT return was submitted this week and the refund will be received within the month of April.

The cost of improvement works to Brookfield open space have been recharged to Eastleigh Borough Council and refund received into the bank account in January. There is one last purchase order from Fair Oak and Horton Heath Parish Council with work outstanding, then this will also be recharged to EBC.

Sophie Thorogood  
RFO to Bishopstoke Parish Council, 6<sup>th</sup> April 2023

## Bishopstoke Parish Council

### Finance Committee - 18th April 2023

#### Payments (December 2022)

##### Direct Debit payments

Invoice Date	Payee	Description	Net	VAT	Gross
28/11/2022	BT	Office - Phone & broadband (Dec 22)	£ 44.45	£ 8.89	£ 53.34
31/12/2022	Eon	Office - Electricity (Dec 22)	£ 45.22	£ 5.78	£ 51.00
02/12/2022	British Gas	Allotments - UR - Electricity (Nov 22)	£ 24.40	£ 1.22	£ 25.62
06/12/2022	British Gas	Shears Mill - Electricity (Nov 22)	£ 16.40	£ 0.82	£ 17.22
15/12/2022	Sky Mobile	DW Mobile Phone (Dec 22)	£ 20.00	£ -	£ 20.00
21/11/2022	Business Stream	Allotments - UR - Water (Oct-Nov 22)	£ 11.77	£ 1.69	£ 13.46

##### Staff Debit Card payments

Invoice Date	Payee	Description	Net	VAT	Gross
30/11/2022	DW - Arboricultural Association	Cllr tree training course	£ 132.00	£ -	£ 132.00
30/11/2022	DW - Arboricultural Association	Cllr tree training course	£ 132.00	£ -	£ 132.00
14/12/2022	DW - Microsoft	Microsoft 365 Licence	£ 66.66	£ 13.33	£ 79.99
21/11/2022	ST - Sky Mobile	Mobile phone top-up ST/AL	£ 12.00	£ -	£ 12.00
29/12/2022	DW - Amazon	Logitech mouse	£ 6.63	£ 1.33	£ 7.96
29/12/2022	DW - Amazon	Printer inks	£ 22.20	£ 4.44	£ 26.64
29/12/2022	DW - Amazon	Printer inks	£ 32.35	£ 6.47	£ 38.82

##### BACS payments

Invoice Date	Payee	Description	Net	VAT	Gross
28/11/2022	Greens Clearances	Plot clearance work UR 18B/71B/13A	£ 305.00	£ -	£ 305.00
09/12/2022	Greens Clearances	Plot clearance work UR 74A/79A	£ 290.00	£ -	£ 290.00
07/10/2022	Shawyers	Fell oak at St Mary's	£ 450.00	£ 90.00	£ 540.00
06/12/2022	Shawyers	Installation picnic benches Brookfield	£ 1,376.10	£ 275.22	£ 1,651.32
28/11/2022	Eastleigh Borough Council	Dog bin emptying (Nov 22)	£ 53.20	£ 10.64	£ 63.84
28/11/2022	Tesco Express	Cleaning equipment for UR toilet	£ 12.08	£ 2.42	£ 14.50
24/09/2022	Euro Garages	Fuel for UR equipment	£ 22.26	£ 4.45	£ 26.71
22/12/2022	Bishopstoke & Fair Oak Good neighbours	Travel tokens repayments	£ 22.00	£ -	£ 22.00
22/12/2022	Bishopstoke & Fair Oak Good neighbours	Travel tokens repayments	£ 257.00	£ -	£ 257.00
23/12/2022	Staff	Salary	£ 6,123.26	£ -	£ 6,123.26
23/12/2022	Staff	Mileage + Office Allowance	£ 117.19	£ -	£ 117.19
23/12/2022	HMRC	Tax / NI	£ 1,929.86	£ -	£ 1,929.86
23/12/2022	HCC	LGPS	£ 2,174.76	£ -	£ 2,174.76
05/12/2022	Green Smile	Ground Maintenance (Dec 2022)	£ 6,330.54	£ 1,266.11	£ 7,596.65

**Total payments**

**£ 20,029.33    £ 1,692.81    £ 21,722.14**



## Bishopstoke Parish Council

### Finance Committee - 18th April 2023

#### Payments (January 2023)

##### Direct Debit payments

Invoice Date	Payee	Description	Net	VAT	Gross
28/12/2022	BT	Office - Phone & broadband (Jan 23)	£ 44.95	£ 8.99	£ 53.94
16/01/2023	Eon	Office - Electricity (Jan 23)	£ 51.00	£ -	£ 51.00
03/01/2023	British Gas	Allotments - UR - Electricity (Dec 22)	£ 92.25	£ 4.61	£ 96.86
03/01/2023	British Gas	Shears Mill - Electricity (Dec 22)	£ 17.34	£ 0.86	£ 18.20
15/01/2023	Sky Mobile	DW Mobile Phone (Jan 23)	£ 20.00	£ -	£ 20.00
17/01/2023	Business Stream	Allotments - UR - Water (Nov 22-Jan 23)	£ 345.50	£ 48.33	£ 393.83
10/01/2023	Business Stream	Allotments - JL - Water (Oct 22-Jan 23)	£ 94.47	£ -	£ 94.47
10/01/2023	Eastleigh Borough Council	Trade Waste (Oct-Dec 22)	£ 239.59	£ -	£ 239.59

##### Staff Debit Card payments

Invoice Date	Payee	Description	Net	VAT	Gross
03/01/2023	DW - Amazon	A4 Paper	£ 30.20	£ 6.04	£ 36.24
05/01/2023	ST - Amazon	Blue A4 Paper	£ 12.40	£ 2.48	£ 14.88
13/01/2023	DW - PDF Architect	PDF Architect multi user upgrade	£ 39.54	£ 7.91	£ 47.45
14/01/2023	ST - Bitdefender	Antivirus software	£ 62.49	£ 12.50	£ 74.99
23/01/2023	CT - Tesco	Mobile phone top-up	£ 30.00	£ -	£ 30.00
20/01/2023	ST - Appliances Direct	Dehumidifier	£ 216.65	£ 43.32	£ 259.97
21/01/2023	ST - Sky Mobile	Mobile phone top-up ST/AL	£ 12.00	£ -	£ 12.00

##### BACS payments

Invoice Date	Payee	Description	Net	VAT	Gross
04/12/2022	Mr P Stewart	Office & Shears Mill cleaning Nov/Dec 22	£ 70.00	£ -	£ 70.00
21/12/2022	Green Smile Ltd	Clearane work St Mary's boundaries, re-concrete bin Glebe Meadow	£ 119.16	£ 23.83	£ 142.99
30/09/2022	Shawyers	Install play area signs	£ 280.00	£ 56.00	£ 336.00
19/12/2022	Adaro Solutions	Emergency call out for water leak to UR shop	£ 15.00	£ -	£ 15.00
07/09/2022	Safeguard Pest Control	Wasp nest removal top of UR site	£ 90.00	£ 18.00	£ 108.00
10/01/2023	Fair Oak Street Pastors	Grant payment - made in error	£ 700.00	£ -	£ 700.00
09/11/2022	Alcrest B Ltd	Lift & level memorial	£ 70.00	£ 14.00	£ 84.00
12/01/2023	Alcrest B Ltd	Relocate 3 memorials St Mary's	£ 115.00	£ 23.00	£ 138.00
16/01/2023	Fair Oak Street Pastors	Return of grant payment	-£ 700.00	£ -	-£ 700.00
01/01/2023	SLCC	D Wheal SLCC membershop	£ 354.00	£ -	£ 354.00
31/01/2022	Planet (Evolving Together)	Begin site assessment process & research Jan 22	£ 312.50	£ 62.50	£ 375.00
31/03/2022	Planet (Evolving Together)	Attending steering group Mtg	£ 1,155.00	£ 231.00	£ 1,386.00
31/07/2022	Planet (Evolving Together)	Create screen draft June/July 22	£ 1,770.00	£ 354.00	£ 2,124.00
30/11/2022	Planet (Evolving Together)	Finalising screening draft Nov 22 & zoom meetings	£ 270.00	£ 54.00	£ 324.00
22/01/2023	Bruno Construction	Adjustment from St Mary's gates	£ 175.00	£ 35.00	£ 210.00
19/01/2023	Fox Bishops Waltham	Equipment servicing JL site	£ 383.82	£ 76.76	£ 460.58
26/01/2023	Image Management Services	Printing & delivery 5,000 Spring newsletters	£ 1,132.00	£ 226.40	£ 1,358.40
03/01/2023	Eastleigh Borough Council	Dog bin emptying (Dec 22)	£ 42.56	£ 8.51	£ 51.07
10/01/2023	Eastleigh Borough Council	Uncontested election charge	£ 644.38	£ -	£ 644.38
30/01/2023	Staff	Salary	£ 6,076.04	£ -	£ 6,076.04
30/01/2023	Staff	Mileage + Office Allowance	£ 119.57	£ -	£ 119.57
30/01/2023	HMRC	Tax / NI	£ 2,188.31	£ -	£ 2,188.31
30/01/2023	HCC	LGPS	£ 2,033.34	£ -	£ 2,033.34
05/01/2023	Green Smile	Ground Maintenance (Jan 2023)	£ 6,330.54	£ 1,266.11	£ 7,596.65

##### Out Of Pocket Expenses

27/01/2023	Norton	Projects Officer - CT Antivirus software	33.32	£ 6.67	
				<b>Sub total</b>	£ 39.99

##### Total payments

**£ 25,087.92    £ 2,590.82    £ 27,678.74**

## Bishopstoke Parish Council

### Finance Committee - 18th April 2023

#### Payments (February 2023)

##### Direct Debit payments

Invoice Date	Payee	Description	Net	VAT	Gross
28/01/2023	BT	Office - Phone & broadband (Feb 23)	£ 44.95	£ 8.99	£ 53.94
14/02/2023	Eon	Office - Electricity (Feb 23)	£ 51.00	£ -	£ 51.00
02/02/2023	British Gas	Allotments - UR - Electricity (Jan 23)	£ 169.91	£ 8.49	£ 178.40
06/02/2023	British Gas	Shears Mill - Electricity (Jan 23)	£ 16.80	£ 0.84	£ 17.64
15/02/2023	Sky Mobile	DW Mobile Phone (Feb 23)	£ 14.00	£ -	£ 14.00
21/01/2023	Business Stream	Burial Grounds - BC - Water (Sep 22 - Jan 23)	£ 23.15	£ -	£ 23.15

##### Staff Debit Card payments

Invoice Date	Payee	Description	Net	VAT	Gross
09/02/2023	DW - Amazon	Laminating pouches	£ 13.24	£ 2.66	£ 15.90
09/02/2023	DW - Amazon	Printer inks	£ 32.44	£ 6.49	£ 38.93
09/02/2023	DW - Amazon	Printer inks	£ 54.48	£ 10.90	£ 65.38
25/02/2023	DW - Wix.com	24 email accounts Mar 23-Mar 24	£ 1,332.48	£ 266.49	£ 1,598.97
21/02/2023	ST - Sky Mobile	Mobile phone top-up ST/AL	£ 13.00	£ -	£ 13.00

##### BACS payments

Invoice Date	Payee	Description	Net	VAT	Gross
31/01/2022	Planet (Evolving Together)	Begin site assessment process & research Jan 22	£ 62.50	£ 12.50	£ 75.00
17/02/2023	Bruno Construction	Replacement bus shelter glass Sedgwick Road	£ 405.00	£ 81.00	£ 486.00
20/02/2023	Bruno Construction	Replacement bus shelter glass Methodist Church	£ 360.50	£ 72.10	£ 432.60
16/02/2023	Shawyers	Tree survey work	£ 1,620.00	£ 324.00	£ 1,944.00
16/02/2023	Shawyers	Tree work to Old St Mary's	£ 636.00	£ 127.20	£ 763.20
16/02/2023	Shawyers	Tree work to St Mary's	£ 855.00	£ 171.00	£ 1,026.00
05/12/2022	Art Craft Memorials	Removal and replacement Smyth memorial	£ 200.00	£ 40.00	£ 240.00
24/02/2023	M Thornton	Travel token repayments	£ 32.00	£ -	£ 32.00
27/02/2023	Staff	Salary	£ 6,452.16	£ -	£ 6,452.16
27/02/2023	Staff	Mileage + Office Allowance	£ 118.00	£ -	£ 118.00
27/02/2023	HMRC	Tax / NI	£ 1,342.68	£ -	£ 1,342.68
27/02/2023	HCC	LGPS	£ 2,109.26	£ -	£ 2,109.26
05/02/2023	Green Smile	Ground Maintenance (Feb 2023)	£ 6,330.54	£ 1,266.11	£ 7,596.65

**Total payments**

**£ 22,289.09    £ 2,398.77    £ 24,687.86**

## Bishopstoke Parish Council

### Finance Committee - 18th April 2023

#### Payments (March 2023)

#### Direct Debit payments

Invoice Date	Payee	Description	Net	VAT	Gross
28/02/2023	BT	Office - Phone & broadband (Mar 23)	£ 44.95	£ 8.99	£ 53.94
14/03/2023	Eon	Office - Electricity (Mar 23)	£ 51.00	£ -	£ 51.00
02/03/2023	British Gas	Allotments - UR - Electricity (Feb 23)	£ 75.73	£ 3.78	£ 79.51
03/03/2023	British Gas	Shears Mill - Electricity (Feb 23)	£ 15.04	£ 0.75	£ 15.79
15/03/2023	Sky Mobile	DW Mobile Phone (Mar 23)	£ 14.00	£ -	£ 14.00

#### Staff Debit Card payments

Invoice Date	Payee	Description	Net	VAT	Gross
10/03/2023	ST - Post Office	Postage stamps	£ 26.08	£ -	£ 26.08
09/03/2023	DW - Wix.com	Premium plan bishopstokepc.org	£ 114.00	£ 22.80	£ 136.80
24/03/2023	DW - Sainsburys	Stationery & postage stamps	£ 87.68	£ 1.22	£ 88.90
21/03/2023	ST - Sky Mobile	Mobile phone top-up ST/AL	£ 13.00	£ -	£ 13.00

#### BACS payments

Invoice Date	Payee	Description	Net	VAT	Gross
02/03/2023	Winchester Science Centre	Carnival prize	£ 90.00	£ -	£ 90.00
28/02/2023	Glasdon UK Limited	5 edgelineer bollards for Cemetery	£ 254.95	£ 50.99	£ 305.94
21/02/2023	Vitaplay	Play area maintenance work in village	£ 4,673.85	£ 934.77	£ 5,608.62
06/10/2022	Green Smile Ltd	Additional grounds maintenance Glebe Meadow	£ 20.00	£ 4.00	£ 24.00
22/11/2022	Green Smile Ltd	Additional grounds maintenance grave W088	£ 20.00	£ 4.00	£ 24.00
09/01/2023	Fox Bishops Waltham	Servicing & repairs to UR allotment equipment	£ 410.79	£ 82.16	£ 492.95
27/02/2023	Eastleigh Borough Council	Dog bin emptying (Jan 23)	£ 42.56	£ 8.51	£ 51.07
21/11/2022	Complete Weed Control	Inspect & treat japanese knotweed	£ 160.00	£ 32.00	£ 192.00
08/02/2023	Edge IT Systems	End of year bronze package	£ 35.00	£ 7.00	£ 42.00
13/03/2023	Merritts Tree Specialists	Aerial surveys 2 trees St Mary's	£ 650.00	£ 130.00	£ 780.00
27/02/2023	Eastleigh Borough Council	Dog bin emptying (Feb 23)	£ 42.56	£ 8.51	£ 51.07
15/03/2023	Greens Clearances	Plot clearance UR 58A	£ 375.00	£ -	£ 375.00
15/03/2023	Greens Clearances	Plot clearance UR 13B	£ 450.00	£ -	£ 450.00
21/03/2023	Disability Challengers	Grant payment	£ 1,830.00	£ -	£ 1,830.00
21/03/2023	MHA Communities	Grant payment	£ 999.00	£ -	£ 999.00
21/03/2023	Bishopstoke WI	Grant payment	£ 950.00	£ -	£ 950.00
21/03/2023	Arrow Scout Group	Grant payment	£ 1,000.00	£ -	£ 1,000.00
21/03/2023	Spotlight UK	Grant payment	£ 500.00	£ -	£ 500.00
15/03/2022	Paul Ashton Ltd	UR allotment shop survey & report	£ 580.00	£ 116.00	£ 696.00
15/03/2023	Edge IT Systems	InspectEdge tablet & software modules	£ 357.94	£ 71.59	£ 429.53
21/03/2023	Shawyers	Extra work Church Road play area project	£ 268.00	£ 53.60	£ 321.60
23/03/2023	Greenbarnes	New 8pg A4 noticeboard UR site	£ 1,371.23	£ 274.25	£ 1,645.48
24/03/2023	Adaro Solutions	Repair to JL standpipe	£ 60.00	£ -	£ 60.00
23/03/2023	Bruno Construction	Installation new verge protection posts	£ 645.80	£ 129.16	£ 774.96
20/03/2023	Eastleigh Borough Council	Dog bin emptying (Mar 23)	£ 53.20	£ 10.64	£ 63.84
28/03/2023	Kays Group Taxis	Travel token repayment	£ 360.00	£ -	£ 360.00
28/03/2023	Prince2.com	Prince 2 project management training DW	£ 756.50	£ 151.30	£ 907.80
15/03/2023	Edge IT Systems	Allotments & Playgrounds modules & training	£ 754.58	£ 150.92	£ 905.50
23/03/2023	Mid Hants Fire Protection	Fire extinguisher servicing	£ 49.00	£ 9.80	£ 58.80
30/03/2023	Shawyers	Installation new noticeboard UR site	£ 320.00	£ 64.00	£ 384.00
31/03/2023	Fair Oak & Horton Heath Parish	Work to Brookfield open space as per PO	£ 3,500.00	£ -	£ 3,500.00
30/03/2023	Staff	Salary	£ 5,978.99	£ -	£ 5,978.99
30/03/2023	Staff	Mileage + Office Allowance	£ 126.32	£ -	£ 126.32
30/03/2023	HMRC	Tax / NI	£ 1,892.06	£ -	£ 1,892.06
30/03/2023	HCC	LGPS	£ 2,128.58	£ -	£ 2,128.58
05/03/2023	Green Smile	Ground Maintenance (Mar 2023)	£ 6,330.54	£ 1,266.11	£ 7,596.65

**Total payments**

**£ 38,477.93    £ 3,596.85    £ 42,074.78**

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
<b>INCOME</b>						
<b>Admin</b>						
100	Precept	£231,399.37	£281,270.55	£281,270.55	£0.00	£332,919.73
110	Council Tax Support Grant	£0.00	£0.00	£0.00	£0.00	£0.00
120	Interest Receivable	£1,439.93	£500.00	£4,569.00	£4,069.00	£1,000.00
130	Grants	£0.00	£0.00	£0.00	£0.00	£0.00
140	General	£160.00	£0.00	£100.00	£100.00	£0.00
160	Insurance Claim	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Admin</b>		<b>£232,999.30</b>	<b>£281,770.55</b>	<b>£285,939.55</b>	<b>£4,169.00</b>	<b>£333,919.73</b>
<b>Community</b>						
500	Carnival	£0.00	£3,500.00	£0.00	-£3,500.00	£3,500.00
<b>Total Community</b>		<b>£0.00</b>	<b>£3,500.00</b>	<b>£0.00</b>	<b>-£3,500.00</b>	<b>£3,500.00</b>
<b>Play Area &amp; Open Space</b>						
700	Play Area Grants	£84,472.41	£6,315.94	£12,831.50	£6,515.56	£0.00
<b>Total Play Area &amp; Open Space</b>		<b>£84,472.41</b>	<b>£6,315.94</b>	<b>£12,831.50</b>	<b>£6,515.56</b>	<b>£0.00</b>
<b>Burial Ground</b>						
800	Interment	£9,500.00	£12,000.00	£7,975.00	-£4,025.00	£12,500.00
810	Burial Grant Purchase	£8,200.00	£4,000.00	£5,820.00	£1,820.00	£5,000.00
820	Grant Transfer	£210.00	£150.00	£340.00	£190.00	£300.00
830	Memorials	£2,765.00	£2,000.00	£2,855.00	£855.00	£2,500.00
840	Donations / Recovered Costs	£90.00	£0.00	£0.00	£0.00	£0.00
850	Child Funeral Fund	£0.00	£0.00	£0.00	£0.00	£0.00
860	General	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Burial Ground</b>		<b>£20,765.00</b>	<b>£18,150.00</b>	<b>£16,990.00</b>	<b>-£1,160.00</b>	<b>£20,300.00</b>
<b>Allotments</b>						
900	Rent	£4,711.15	£7,000.00	£6,033.93	-£966.07	£5,600.00
910	Deposits	£0.00	£0.00	£0.00	£0.00	£0.00
920	General	£0.00	£0.00	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
<b>Total Allotments</b>	£4,711.15	£7,000.00	£6,033.93	-£966.07	£5,600.00
<b>Total Income</b>	<u>£342,947.86</u>	<u>£316,736.49</u>	<u>£321,794.98</u>	<u>£5,058.49</u>	<u>£363,319.73</u>

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		Previous Year's Net	2022/2023	Actual Net	Balance	2023/2024
<b>EXPENDITURE</b>						
<b>Admin</b>						
1000	Salaries	£77,306.04	£91,000.00	£91,247.61	-£247.61	£97,000.00
1001	NI	£5,801.30	£6,000.00	£7,640.30	-£1,640.30	£10,100.00
1002	Pensions	£15,615.85	£20,000.00	£19,527.04	£472.96	£25,000.00
1003	Staff Expenses	£2,518.10	£3,680.00	£2,277.61	£1,402.39	£2,607.00
1100	Staff Training	£505.00	£850.00	£935.25	-£85.25	£650.00
1200	Seminars / Conferences	£0.00	£0.00	£0.00	£0.00	£0.00
1300	Recruitment	£0.00	£0.00	£0.00	£0.00	£0.00
1400	Office Consumables	£345.87	£1,000.00	£791.04	£208.96	£1,000.00
1500	Printer Ink	£447.33	£500.00	£564.20	-£64.20	£750.00
1999	Suspense	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Admin</b>		£102,539.49	£123,030.00	£122,983.05	£46.95	£137,107.00
<b>Council</b>						
2000	Audit	£1,550.00	£1,500.00	£1,690.00	-£190.00	£1,700.00
2100	Insurance	£2,600.73	£2,750.00	£2,600.93	£149.07	£2,750.00
2200	Professional Memberships	£2,301.39	£2,500.00	£2,339.67	£160.33	£2,500.00
2201	Legal/Consultancy costs	£0.00	£0.00	£660.00	-£660.00	£500.00
2300	Room Hire	£1,100.00	£2,000.00	£1,687.00	£313.00	£2,000.00
2301	Office conversion & storage costs	£0.00	£0.00	£0.00	£0.00	£5,000.00
2400	Reference Materials	£32.40	£0.00	£164.99	-£164.99	£200.00
2500	Councillor Elections	£6,382.83	£2,000.00	£644.38	£1,355.62	£2,000.00
2501	Councillor Training	£420.00	£500.00	£460.00	£40.00	£500.00
2502	Chair's Expenses	£17.00	£150.00	£20.00	£130.00	£150.00
2503	Councillor's Expenses	£0.00	£50.00	£0.00	£50.00	£50.00
2600	IT Software / Subscriptions	£2,715.27	£4,000.00	£3,480.40	£519.60	£3,500.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
<b>Total Council</b>		£17,119.62	£15,450.00	£13,747.37	£1,702.63	£20,850.00
<b>Buildings</b>						
3000	Grounds Contract	£427.80	£944.00	£943.92	£0.08	£1,038.31
3100	Additional Grounds Maintenance	£1,208.54	£1,050.00	£0.00	£1,050.00	£650.00
3200	Furnishings	£402.97	£0.00	£266.60	-£266.60	£0.00
3300	Cleaning	£420.00	£600.00	£420.00	£180.00	£450.00
3400	IT equipment Purchase	£894.12	£1,000.00	£1,045.66	-£45.66	£1,000.00
3401	IT Equipment Maintenance	£0.00	£200.00	£75.00	£125.00	£200.00
3500	Maintenance	£12.50	£600.00	£709.50	-£109.50	£550.00
3900	Utilities - Electricity	£712.51	£750.00	£1,189.08	-£439.08	£400.00
<b>Total Buildings</b>		£4,078.44	£5,144.00	£4,649.76	£494.24	£4,288.31
<b>Communications</b>						
4000	Email	£1,165.92	£1,300.00	£1,440.61	-£140.61	£1,400.00
4100	Websites	£133.39	£1,000.00	£114.00	£886.00	£250.00
4200	Office Landline	£240.24	£350.00	£190.17	£159.83	£0.00
4300	Office Broadband	£209.40	£250.00	£182.03	£67.97	£0.00
4400	Newsletter Printing	£3,957.94	£4,500.00	£4,289.00	£211.00	£4,500.00
4500	Noticeboard Purchase	£0.00	£1,500.00	£2,742.46	-£1,242.46	£0.00
4501	Noticeboards Installation	£0.00	£0.00	£320.00	-£320.00	£300.00
4502	Parish maps noticeboard project	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Communications</b>		£5,706.89	£8,900.00	£9,278.27	-£378.27	£6,450.00
<b>Community</b>						
5000	Grants - General (GPC)	£3,968.66	£15,000.00	£10,376.21	£4,623.79	£5,500.00
5001	Grants - Street Pastors	£0.00	£0.00	£700.00	-£700.00	£700.00
5002	Grants - Carnival	£0.00	£300.00	£0.00	£300.00	£0.00
5003	Grants - Community Buildings	£1,584.00	£0.00	£0.00	£0.00	£0.00
5100	Climate Change Project	£0.00	£2,000.00	£0.00	£2,000.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
5200	Safety, Security & Crime Prevention	£164.91	£2,000.00	£0.00	£2,000.00	£0.00
5300	Yzone	£25,000.00	£25,000.00	£0.00	£25,000.00	£25,000.00
5400	Travel Token Repayments	£1,929.00	£3,800.00	£1,635.00	£2,165.00	£3,800.00
5401	Travel Token New	£0.00	£200.00	£201.60	£-1.60	£200.00
5500	Neighbourhood Plan Consultants	£0.00	£0.00	£3,570.00	£-3,570.00	£1,000.00
5501	Neighbourhood Plan Publicity	£124.39	£0.00	£0.00	£0.00	£200.00
5502	Neighbourhood Plan General	£0.00	£0.00	£0.00	£0.00	£0.00
5600	Carnival	£72.50	£8,000.00	£1,782.69	£6,217.31	£8,000.00
5700	War Memorial	£225.02	£0.00	£0.00	£0.00	£0.00
5800	Village Trail Projecct	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Community</b>		<b>£33,068.48</b>	<b>£56,300.00</b>	<b>£18,265.50</b>	<b>£38,034.50</b>	<b>£44,400.00</b>
<b>Street Furniture</b>						
6000	Bus Shelters Purchase	£0.00	£0.00	£0.00	£0.00	£0.00
6002	Bus Shelter Maintainance	£813.60	£0.00	£840.50	£-840.50	£1,000.00
6003	Bus Shelter Cleaning	£0.00	£1,000.00	£0.00	£1,000.00	£1,000.00
6100	Benches Purchase	£0.00	£3,000.00	£4,227.14	£-1,227.14	£0.00
6200	Bins Purchase	£0.00	£3,000.00	£371.95	£2,628.05	£3,000.00
6203	Bins Emptying	£1,221.62	£2,000.00	£1,500.20	£499.80	£3,500.00
6300	Clocks Purchase	£0.00	£0.00	£0.00	£0.00	£0.00
6302	Clocks Maintenance	£0.00	£100.00	£0.00	£100.00	£0.00
6500	Christmas Decorations Purchase	£0.00	£0.00	£0.00	£0.00	£0.00
6600	Defibrillators Purchase	£0.00	£7,000.00	£7,000.00	£0.00	£0.00
<b>Total Street Furniture</b>		<b>£2,035.22</b>	<b>£16,100.00</b>	<b>£13,939.79</b>	<b>£2,160.21</b>	<b>£8,500.00</b>
<b>Play Area &amp; Open Space</b>						
7000	Grounds Contract	£25,125.48	£48,190.50	£50,512.29	£-2,321.79	£53,009.74
7100	Additional Grounds Maintenance	£3,881.87	£3,000.00	£140.00	£2,860.00	£3,000.00



# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

		<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
7300	Play Equipment Purchase	£7,366.39	£6,315.94	£46,658.61	-£40,342.67	£0.00
7301	Equipment Maintenance	£26,794.79	£75,234.86	£27,102.89	£48,131.97	£10,500.00
7302	Play Area Inspections	£1,947.00	£2,000.00	£1,984.35	£15.65	£2,500.00
7399	Play Area & Open Space Other	£0.00	£0.00	£175.00	-£175.00	£0.00
7400	Works and Improvements	£3,825.00	£0.00	£325.00	-£325.00	£0.00
7800	Trees	£11,585.00	£9,000.00	£1,440.00	£7,560.00	£9,000.00
7801	Tree Surveys	£100.00	£1,500.00	£1,680.00	-£180.00	£2,000.00
<b>Total Play Area &amp; Open Space</b>		<b>£80,625.53</b>	<b>£145,241.30</b>	<b>£130,018.14</b>	<b>£15,223.16</b>	<b>£80,009.74</b>
<b>Burial Ground</b>						
8000	Grounds Contract	£13,609.80	£25,432.00	£25,431.96	£0.04	£27,975.15
8100	Additional Grounds Maintenance	£2,758.35	£1,750.00	£2,654.40	-£904.40	£2,500.00
8200	Fences	£0.00	£0.00	£0.00	£0.00	£0.00
8300	Replacement Benches	£0.00	£0.00	£0.00	£0.00	£0.00
8399	Burial Authority Other	£206.67	£0.00	£0.00	£0.00	£0.00
8400	Works & Improvements	£11,763.65	£32,622.97	£5,419.83	£27,203.14	£0.00
8500	Memorial Costs	£0.00	£1,500.00	£200.00	£1,300.00	£800.00
8800	Trees	£6,963.00	£8,500.00	£5,626.90	£2,873.10	£8,000.00
8901	Utilities - Water	£50.54	£500.00	£68.80	£431.20	£500.00
<b>Total Burial Ground</b>		<b>£35,352.01</b>	<b>£70,304.97</b>	<b>£39,401.89</b>	<b>£30,903.08</b>	<b>£39,775.15</b>
<b>Allotments</b>						
9000	Grounds Contract	£630.00	£1,400.00	£1,399.92	£0.08	£1,539.91
9100	Additional Grounds Maintenance	£215.00	£400.00	£210.00	£190.00	£1,000.00
9200	Fences	£0.00	£0.00	£0.00	£0.00	£0.00
9300	Equipment Purchase	£916.79	£700.00	£1,575.87	-£875.87	£1,200.00
9399	Allotments Other	£386.66	£0.00	£0.00	£0.00	£200.00
9400	Works & Improvements	£1,607.01	£8,000.00	£580.00	£7,420.00	£2,000.00
9600	Plot Maintenance and Clearance	£3,721.68	£1,500.00	£4,195.15	-£2,695.15	£5,250.00

# Financial Budget Comparison

Comparison between 01/04/22 and 31/03/23 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/22

	<b>Previous Year's Net</b>	<b>2022/2023</b>	<b>Actual Net</b>	<b>Balance</b>	<b>2023/2024</b>
9700 Buildings (Inc. sheds)	£1,005.03	£700.00	£75.00	£625.00	£700.00
9800 Trees	£2,200.00	£3,000.00	£180.00	£2,820.00	£3,000.00
9900 Utilities - Electricity	£316.74	£800.00	£570.88	£229.12	£800.00
9901 Utilities - Water	£890.87	£3,000.00	£1,924.07	£1,075.93	£3,000.00
<b>Total Allotments</b>	£11,889.78	£19,500.00	£10,710.89	£8,789.11	£18,689.91
<b>Total Expenditure</b>	£292,415.46	£459,970.27	£362,994.66	£96,975.61	£360,070.11
Total Income	£342,947.86	£316,736.49	£321,794.98	£5,058.49	£363,319.73
Total Expenditure	£292,415.46	£459,970.27	£362,994.66	£96,975.61	£360,070.11
<b>Total Net Balance</b>	<b>£50,532.40</b>	<b>-£143,233.78</b>	<b>-£41,199.68</b>		<b>£3,249.62</b>

**FINANCE COMMITTEE MEETING ON 18 APRIL 2023**  
**MONTHLY STATEMENT OF ACCOUNT December 2022**

**Start**      01/12/2022  
**End**        31/12/2022

<b>Fund Movements</b>						
Bank Accounts	Money In			Money Out		Closing Balance
	Starting Balance	Receipts	Transfer In	Payments	Transfer Out	
Co-op	£ 14,655.55	£ 9,429.06	£ 40,000.00	£ 21,722.14		£ 42,362.47
EBC	£ 303,352.28				£ 40,000.00	£ 263,352.28
<b>Total</b>	<b>£ 318,007.83</b>	<b>£ 9,429.06</b>	<b>£ 40,000.00</b>	<b>£ 21,722.14</b>	<b>£ 40,000.00</b>	<b>£ 305,714.75</b>

<b>Receipts in detail</b>	
Burial Board	£ 2,465.00
Allotments	£ 448.50
Carnival	
VAT refund	
Grants	£ 6,515.56
Misc.	
<b>Total</b>	<b>£ 9,429.06</b>

<b>VAT</b>	
Previously Claimed	
Claimed in December	
Unclaimed	£ 14,824.92

<b>EBC Loan Account Summary</b>						
	Money In				Money Out	Current Balance
	1 April 2022 Balance	Precept	Support Grant	Interest	Transfer to BPC	
Prior to December 22	£ 251,121.27	£ 281,270.55		£ 960.46	£ 230,000.00	£ 303,352.28
December 22					£ 40,000.00	£ 263,352.28

<b>Notes</b>

**FINANCE COMMITTEE MEETING ON 14 18 APRIL 2023**  
**MONTHLY STATEMENT OF ACCOUNT January 2023**

**Start**      **01/01/2023**  
**End**        **31/01/2023**

<b>Fund Movements</b>						
Bank Accounts	Money In			Money Out		Closing Balance
	Starting Balance	Receipts	Transfer In	Payments	Transfer Out	
Co-op	£ 42,362.47	£ 17,301.17		£ 27,678.74		£ 31,984.90
EBC	£ 263,352.28					£ 263,352.28
<b>Total</b>	<b>£ 305,714.75</b>	<b>£ 17,301.17</b>	<b>£ -</b>	<b>£ 27,678.74</b>	<b>£ -</b>	<b>£ 295,337.18</b>

<b>Receipts in detail</b>	
Burial Board	£ 2,270.00
Allotments	£ 206.25
Carnival	
VAT refund	£ 14,824.92
Grants	
Misc.	
<b>Total</b>	<b>£ 17,301.17</b>

<b>VAT</b>	
Previously Claimed	
Claimed in January	
Unclaimed	

<b>EBC Loan Account Summary</b>						
	Money In			Money Out		Current Balance
	1 April 2022 Balance	Precept	Support Grant	Interest	Transfer to BPC	
Prior to January 23	£ 251,121.27	£ 281,270.55		£ 960.46	£ 270,000.00	£ 263,352.28
January 23						£ 263,352.28

<b>Notes</b>

**FINANCE COMMITTEE MEETING ON 18 APRIL 2023**  
**MONTHLY STATEMENT OF ACCOUNT February 2023**

**Start**      **01/02/2023**  
**End**        **28/02/2023**

<b>Fund Movements</b>						
Bank Accounts		Money In		Money Out		
	Starting Balance	Receipts	Transfer In	Payments	Transfer Out	Closing Balance
Co-op	£ 31,984.90	£ 500.00	£ 40,000.00	£ 24,687.86		£ 47,797.04
EBC	£ 263,352.28				£ 40,000.00	£ 223,352.28
<b>Total</b>	<b>£ 295,337.18</b>	<b>£ 500.00</b>	<b>£ 40,000.00</b>	<b>£ 24,687.86</b>	<b>£ 40,000.00</b>	<b>£ 271,149.32</b>

<b>Receipts in detail</b>	
Burial Board	£ 500.00
Allotments	
Carnival	
VAT refund	
Grants	
Misc.	
<b>Total</b>	<b>£ 500.00</b>

<b>VAT</b>	
Previously Claimed	
Claimed in February	
Unclaimed	

<b>EBC Loan Account Summary</b>						
		Money In			Money Out	
	1 April 2022 Balance	Precept	Support Grant	Interest	Transfer to BPC	Current Balance
Prior to February 23	£ 251,121.27	£ 281,270.55		£ 960.46	£ 270,000.00	£ 263,352.28
February 23					£ 40,000.00	£ 223,352.28

<b>Notes</b>	

**FINANCE COMMITTEE MEETING ON 18 APRIL 2023**  
**MONTHLY STATEMENT OF ACCOUNT March 2023**

**Start**      **01/03/2023**  
**End**        **31/03/2023**

<b>Fund Movements</b>						
Bank Accounts		Money In		Money Out		
	Starting Balance	Receipts	Transfer In	Payments	Transfer Out	Closing Balance
Co-op	£ 47,797.04	£ 1,295.00	£ 30,000.00	£ 42,074.78		£ 37,017.26
EBC	£ 223,352.28	£ 3,608.54			£ 30,000.00	£ 196,960.82
<b>Total</b>	<b>£ 271,149.32</b>	<b>£ 4,903.54</b>	<b>£ 30,000.00</b>	<b>£ 42,074.78</b>	<b>£ 30,000.00</b>	<b>£ 233,978.08</b>

<b>Receipts in detail</b>	
Burial Board	£ 1,195.00
Allotments	
Carnival	
VAT refund	
Grants	
Misc.	£ 100.00
<b>Total</b>	<b>£ 1,295.00</b>

<b>VAT</b>	
Previously Claimed	
Claimed in March	
Unclaimed	

<b>EBC Loan Account Summary</b>						
		Money In			Money Out	
	1 April 2022 Balance	Precept	Support Grant	Interest	Transfer to BPC	Current Balance
Prior to March 23	£ 251,121.27	£ 281,270.55		£ 960.46	£ 310,000.00	£ 223,352.28
March 23				£ 3,608.54	£ 30,000.00	£ 196,960.82

<b>Notes</b>



## **APPLICATION FOR GRANT AID**

1.	Name of Organisation	Victim Support
7.	Objectives and Member Criteria	Victim support is a charity that offers free, independent and confidential support to anyone affected by crime and traumatic events in England and Wales. We will provide personalised support to help people manage after crime and feel safer. We can also explain rights and entitlements. We are not a member's organisation.
8.	Total Membership Proportion in BStoke	Any victim or witness can access our services. Last year we supported approximately 78 Bishopstoke residents and we would not expect this number to differ year on year.
9.	Total Grant	£150
10.	Grant Purpose	To purchase security items that we provide free of charge to victims and their families such as personal alarms and small security items for the home.  Any grant awarded will be used within the financial year it is awarded.
11.	Estimated income of organisation	Year ending March 2021 (nationwide) £41,035,000
12.	Estimated expenditure of organisation	Year ending March 2021 (nationwide) £40,182,000
13.	Other funding	Income includes 62 government contracts, 94 government grants, donations and legacies.



## **BISHOPSTOKE PARISH COUNCIL**

### **FINANCIAL REGULATIONS**

**These Financial Regulations were adopted  
by the Parish Council at its meeting on**

**9<sup>th</sup> May 2023~~14<sup>th</sup> September 2021~~**

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**D Wheal  
Clerk to Bishopstoke Parish Council**



**BISHOPSTOKE PARISH COUNCIL  
FINANCIAL REGULATIONS**

**Amendment Sheet**

<b>Amendment No.</b>	<b>Date Incorporated</b>	<b>Subject</b>
1 (para 7.5)	Adopted 22/09/2020	Oversight of hours worked
2 (throughout)	Adopted 14/09/2021	Change name to Finance Committee
3 (para 4.7)	Adopted 14/09/2021	Authorise Committees to have control over relevant budgets
4 (para 4.8)	Adopted 14/09/2021	Authorise Officers to approve spending for Working Groups within relevant budgets
<u>5 (para 5.5)</u>	<u>Adopted 09/05/2023</u>	<u>Increase the maximum amount to be transferred from £20,000 to £40,000</u>

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## **FINANCIAL REGULATIONS**

### **1 General**

- 1.1** These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council.
- 1.2** The Council is responsible in law for ensuring that its financial management is adequate and effective and that there is a sound system of financial control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk and for the prevention and detection of fraud and corruption. These financial regulations are designed to demonstrate how the Council meets these responsibilities.
- 1.3** The Council's accounting control systems must include measures – for the timely production of accounts that provide for the safe and efficient safeguarding of public money to prevent and detect inaccuracies and fraud and identifying the duties of employees and councillors.
- 1.4** At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.5** A breach of these regulations by an employee is gross misconduct, and a councillor failing to follow instructions within these regulations brings the office of the Councillor into disrepute.
- 1.6** The Responsible Finance Officer (RFO) is a statutory officer and is appointed by the Council. The RFO, acting under the policy direction of the Council and Proper Officer, if the latter is a separate appointee, within the terms of the RFO's job description, shall administer the Council's financial affairs in accordance with proper practices. The RFO shall determine on behalf of the Council its accounting records, and accounting control systems. The RFO shall ensure that the accounting control systems are observed and that the accounting records of the Council are maintained and kept up to date in accordance with proper practices.
- 1.7** The RFO shall produce financial management information as required by the Council.
- 1.8** All financial information prepared shall comply with the Accounts and Audit Regulations (England) 2015.
- 1.9** Within these regulations, the Council is not empowered to delegate specific decisions. In particular, any decision regarding setting the budget, approving accounting statements, approving the annual governance statement, borrowing, writing off bad debts, declaring eligibility for the general power of competence or addressing recommendations in any report from the internal or external auditor.
- 1.10** The Council must keep the bank mandate under regular review.

## **2 Accounting and Audit (Internal and External)**

- 2.1** All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2** At each meeting of the Finance Committee, an appointed member of the Committee shall verify the bank reconciliation statements and sign the reconciliations and bank statements as evidence of verification. At the halfway point of each financial year, this must be completed by the Chair of the Committee, and at the end of the financial year by the Chair of the Parish Council.
- 2.3** The RFO shall complete the annual statements of account, annual report and any related documents as soon as practicable after the end of the financial year.
- 2.4** The Council shall ensure there is an effective system of internal audit of its accounting records and of the system of internal control in accordance with proper practices. Councillors and employees shall make available such documents and records which appear to the Council to be necessary for the purpose of the audit and shall provide such explanations as might be necessary.
- 2.5** The internal auditor shall be competent and independent of the financial operations of the Council. They shall report in writing and be free of any perceived conflicts of interest and have no involvement in the financial decision making, management or control of the Council.
- 2.6** Internal and external auditors may not perform any operational duties for the Council, or initiate or approve accounting transactions or direct the activities of any employee, except to the extent such employees have been assigned to assist the internal auditor.

## **3 Annual Estimates (Budget) and Forward Planning**

- 3.1** Detailed estimates of all payments and receipts including the use of reserves and all sources of funding for the year shall be prepared each year by the RFO in the form of a budget to be considered by the Council.
- 3.2** The Council shall review the budget not later than the end of December each year and in January shall fix the Precept to be levied for the ensuing financial year. The RFO shall issue the Precept to the billing authority and shall supply each member with a copy of the approved budget.
- 3.3** The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.4** The Council shall consider the need for appropriate longer-term financial forecasts and objectives, having regard to planned projects and expenditure.
- 3.5** The Finance Committee shall produce a three year forecast of revenue and capital receipts and payments which shall form the basis upon which budget proposals for the following year shall be made.

#### **4 Budgetary Control**

- 4.1 No expenditure may be incurred that will exceed the amount provided in the revenue budget plus £500 for that class of expenditure except that during the budget year, and with the approval of Council having considered fully the implications for public services, unspent budget headings and available sums from reserves may be vired to other budget headings or to an earmarked reserve, as appropriate.
- 4.2 The RFO shall provide the Council with a statement of payments and receipts to date under each budget head, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements will normally be prepared monthly, but must be prepared at least at the end of each financial quarter.
- 4.3 The Clerk, or in their absence the Acting Clerk, may incur expenditure on behalf of the Council that is necessary to carry out any repair, replacement or other work that is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000, or £10,000 in consultation with the Chair, per emergency. The Clerk shall report the action to the Council as soon as practicable thereafter.
- 4.4 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the Council.
- 4.5 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained.
- 4.6 All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
- 4.7 Committees will have authority to approve spending from existing budget heads that are within their delegated responsibilities as set out in their Terms of Reference.
- 4.8 Working Groups have no power to approve spending. However, where there are existing budget heads that are within their delegated responsibilities as set out in their Terms of Reference, the Clerk, or other appointed Officer, will have delegated authority to approve spending from those budget heads.

#### **5 Banking arrangements**

- 5.1 The Council's banking arrangements, including the Bank Mandate, shall be made by the RFO and approved by the Council. They shall be reviewed annually for efficiency.
- 5.2 A schedule of the payments required to be authorised, forming part of the agenda for the meeting, shall be prepared by the RFO and be presented to every meeting of the Council. If the schedule is in order it shall be authorised by a resolution of the Council and shall be initialled by the Chair of the meeting. A copy of the schedule will be attached to and form a part of the Minutes of the meeting.
- 5.3 Cheques drawn on the bank account in accordance with the schedule referred to in paragraph 5.2 of this Appendix (above) shall be signed by two authorised signatories, one of whom is to be a Councillor and the other an Officer.

- 5.4 To indicate agreement of the details shown on the cheque with the counterfoil and any supporting documentation, the signatories shall each also initial the cheque counterfoil.
- 5.5 The RFO may effect transfers of funds between accounts up to a maximum of £2£40,000. The Chair, or other appointed Councillor, should be notified of the transfer. Transfers above this amount require joint authorisation by the RFO and the Chair or other appointed Councillor.

## 6 Payment of accounts

- 6.1 All payments shall be effected by BACS, CHAPS, internet banking transfer, debit cards, cheque, direct debit or other order drawn on the Council's bankers.
- 6.2 The Council will employ safe and efficient arrangements for making payments.
- 6.3 Following authorisation under section 5 of this Appendix (above), the Council, or Finance Committee or, if so delegated, the Clerk or RFO, shall give instruction that a payment shall be made.
- 6.4 All payments shall be noted and approved by a resolution of Council or the Finance Committee.
- 6.5 If thought appropriate by the Council, payment for utility supplies (energy, telephone and water), national non-domestic rates and subscription / affiliation fees, or any other regular payment, may be made by variable Direct Debit provided that the instructions are signed by a Council Officer and authorised by Council. The approval of the use of a variable Direct Debit shall be renewed by resolution of the Council at least every two years.
- 6.6 If thought appropriate by the Council, payment for certain items may be made by Banker's Standing Order provided the instructions are signed or otherwise evidenced by the Clerk or RFO, are retained and any payments made are reported to Council. The approval of the use of a Banker's Standing Order shall be renewed by resolution of the Council at least every two years.
- 6.7 If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided the instructions for each payment are signed or otherwise evidenced by the Clerk or RFO, are retained and any payments made are reported to the Council. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.
- 6.8 If thought appropriate by the Council, payment for certain items may be made by internet banking transfer provided evidence showing the payment is retained and any payments made are reported to Council.
- 6.9 Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and passwords and shall be handed to and retained by the Chair of Council in a sealed, dated envelope. This envelope may not be opened other than in the presence of two other Councillors. After the envelope has been opened in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all Councillors immediately, and formally at the next available meeting of the Council.

- 6.10** No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
- 6.11** Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question. The Clerk, the Assistant Clerk and the Chair of the Parish Council should be kept informed as to their location.
- 6.12** The Council, and any Councillors or employees using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security including a secured internet connection, is used.
- 6.13** Where internet banking arrangements are made with any bank, the Clerk or RFO shall be appointed as the Service Administrator.
- 6.14** Access to any internet banking accounts will be directly to the access page and not through a search engine or e-mail link.
- 6.15** Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier. The RFO should follow a programme of regular checks of standing data with supplier.
- 6.16** All invoices for payment shall be examined, verified and certified by the Clerk. The Clerk shall satisfy themselves that the work, goods or services to which the invoice relates, shall have been received, carried out, examined and approved.
- 6.17** The RFO shall examine invoices for arithmetical accuracy and shall allocate them to the appropriate expenditure heading. The RFO shall take appropriate steps to settle all invoices submitted, and which are in order, at the next available Council meeting.
- 6.18** If payment is necessary before the next scheduled meeting of Council, the Clerk may, notwithstanding paragraph 6.17 of this appendix (above), take appropriate steps to settle such invoices provided that such payments are included in the schedule referred to in paragraph 5.2 of this appendix (above).
- 6.19** The Council will not maintain any form of cash float. All cash received shall be banked intact. Any payments made in cash by staff shall be refunded on a regular basis.
- 6.20** Debit cards will be issued to the Clerk and other officers solely for use in making payments required for Bishopstoke Parish Council. Use of the debit card shall be restricted to a single transaction maximum value of £500, unless authorised by Council or Finance Committee in writing before any order is placed. Purchases placed by debit card will be reported to the next Finance Committee meeting.

## **7 Payment of salaries**

- 7.1** As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salaries shall be as agreed by Council.
- 7.2** Payment of salaries and payment of deductions from salaries such as may be made for tax, national insurance and pension contributions, will be made in accordance with the payroll records and on appropriate dates stipulated in employment contracts, provided that such payments are approved by the Finance Committee and reported to the next available meeting.
- 7.3** No changes to employees' pay, emoluments, or terms and conditions of employment shall be made without the prior consent of the Council.
- 7.4** Payments to employees are confidential and such records are not open to review under the Freedom of Information Act 2000, or otherwise, other than by a Councillor who demonstrates a need to know, or the internal or external auditor.
- 7.5** The RFO will sign off on all hours claimed for payment except the RFO's own hours, which will be signed off by the Clerk, and the Clerk's hours, which will be signed off by the Chair.

## **8 Loans and investments**

- 8.1** All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy. Negotiations will be undertaken by the Clerk or RFO and will be subject to approval by the Council.
- 8.2** The Council shall consider the need for an Investment Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any policy shall be reviewed at least annually.
- 8.3** All investments of money under the control of the Council shall be in the name of the Council.
- 8.4** All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by the Council as to terms and purpose. The terms and conditions of borrowings shall be reviewed at least annually.
- 8.5** All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

## **9 Income**

- 9.1** The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2** Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
- 9.3** The Council will review all fees and charges annually, following a report by the RFO.
- 9.4** Any sums found to be irrecoverable and any bad debts shall be reported to the Council and, if agreed, shall be written off in that financial year.
- 9.5** All sums received on behalf of the Council shall be banked intact as directed by the RFO. All receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
- 9.6** The origin of each receipt shall be entered on the paying-in slip.
- 9.7** Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8** The RFO shall complete promptly any VAT Returns required. Any repayment claim due in accordance with VAT Act 1994 Section 33 shall be made quarterly and to coincide with the financial year-end.
- 9.9** Where any significant sums of cash are received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

## **10 Orders for works, goods and services**

- 10.1** An official order by letter or e-mail shall be issued for all work, goods and services unless a formal contract is to be prepared. In cases where the value of the order is greater than £1,000 exclusive of VAT, and is for work, goods or services not specified in the budget, then a formal purchase order must be issued before any work is undertaken or goods and services are provided.
- 10.2** Order books, if in use, shall be controlled by the RFO.
- 10.3** All Councillors and employees are responsible for obtaining value for money at all times. An employee issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, for example by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Section 11 of this appendix (below).
- 10.4** The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority for such payments shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.



**10.5** A Councillor may not issue any official order or enter into any contract on behalf of the Council.

## **11 Contracts**

**11.1** Procedures as to contracts are laid down as follows:

- 11.1.1** Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than by resolution of the Council or in an emergency, provided that these regulations shall not apply to contracts which relate to items 11.1.1.1 to 11.1.1.6 below.
  - 11.1.1.1** For the supply of utility services.
  - 11.1.1.2** For specialist services such as are provided by solicitors, accountants, surveyors and planning consultants.
  - 11.1.1.3** For work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment.
  - 11.1.1.4** For work to be executed or goods or materials supplied which constitute an extension of an existing contract by the Council.
  - 11.1.1.5** For additional audit work of the External Auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chair and Vice-Chair of Council).
  - 11.1.1.6** For goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- 11.1.2** Where it is intended to enter into a contract exceeding £60,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are expected as set out in paragraph 11.1.1 of this appendix (above) the Clerk shall invite tenders from at least three contractors.
- 11.1.3** When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation approved by the Council.
- 11.1.4** Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state the tenders must be addressed to the Clerk in the ordinary course of post. Each tendering contractor shall be supplied with a specifically marked envelope in which the tender is to be sealed until the prescribed date for opening tenders for that contract.
- 11.1.5** All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Council.
- 11.1.6** If less than three tenders are received for contracts above £60,000 or if all the tenders are identical the Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.

- 11.1.7** Any invitation to tender issued under this regulation shall contain a statement to the effect that any canvassing by or of a Councillor shall disqualify that contractor from the tendering process. (Bribery Act 2010)
- 11.1.8** When the Council is to enter into a contract less than £60,000 but greater than £10,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph 11.1.1 of this appendix (above), the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply), if appropriate, otherwise, Regulation 10.3 in this appendix shall apply.
- 11.1.9** The Council shall not be obliged to accept the lowest, or any, tender, quote or estimate.

## **12 Insurance**

- 12.1** Following the annual risk assessment (as per Financial Regulation 1.4 above), the Clerk shall effect all insurances and negotiate all claims on the Council's insurers.
- 12.2** The Clerk shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
- 12.3** The Clerk shall be notified of any loss, liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 12.4** All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance, which shall cover the maximum risk exposure as determined by the Council.

## **13 Assets, Properties and Estates**

- 13.1** The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The Clerk shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase, details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 13.2** No tangible movable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £500.
- 13.3** No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

**13.4** No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

**13.5** Subject only to the limit set in paragraph 13.2 in this appendix (above), no tangible movable property shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council with a full business case, as appropriate.

#### **14 Risk Management**

**14.1** The Council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.

**14.2** When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

#### **15 Revision of Financial Regulations**

**15.1** It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these financial regulations.

#### **16 Suspension of regulations**

**16.1** The Council may, by resolution of the Council, duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risk arising has been drawn up and presented in advance to Councillors.



Bishopstoke Parish Council

Listening to you

## **BISHOPSTOKE PARISH COUNCIL**

### **DISCRETIONS POLICY**

**for**

### **LGPS SCHEME**

**This Discretions Policy for the LGPS Scheme was adopted  
by the Parish Council at its meeting on 18 April 2023~~27 May 2014~~**

**~~D-Hillier~~ Wheal**

**Clerk to Bishopstoke Parish Council**

**BISHOPSTOKE PARISH COUNCIL**  
**DISCRETIONS POLICY**  
**for**  
**LGPS SCHEME**

**Amendment Sheet**

<b>Amendment No.</b>	<b>Date Incorporated</b>	<b>Subject</b>
<u>1</u>	<u>18/04/2023</u>	<u>Amount changed from £6,500 to £6,675 as per the Updated Hampshire County Council policy</u>
		<u>01/10/2017</u>

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## DISCRETIONS POLICY for LGPS SCHEME

This policy statement was approved by Bishopstoke Parish Council at its meeting on ~~18 April 2023~~ ~~27 May 2014~~. This statement has been distributed to all employees and to the pension fund administrators.

As an employer, Bishopstoke Parish Council can exercise certain discretions under the Local Government Pension Scheme (LGPS). From ~~18 April 2023~~ ~~27 May 2014~~ the Parish Council will exercise these discretionary powers as set out below, and inform you if it alters them in future:

### 1 Award of Additional Pension (Regulation 31)

1.1 *An employer can award an additional pension of not more than £6,675,500 a year (or as subsequently amended) to a member who is currently paying contributions to the scheme (less any amount of additional annual pension the employer has already contributed towards or is contributing towards under a shared cost APC). This is a total figure and will take account of any amount where the employee is purchasing additional pension. Additional pension can also be awarded within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency.*

1.2 The Council will not normally exercise this discretion but may consider its use in exceptional circumstances, having regard to the business case being in the interest of the Council and the pension fund strain charge being affordable by the Council.

### 2 Flexible Retirement (Regulation 30(6))

2.1 *An employer can consent to flexible retirement following a reduction in an employee's hours or grade. The discretion can be considered where the employee is aged from 55 to less than 60 years of age.*

2.2 The Council will not normally exercise this discretion but may consider its use in exceptional circumstances, having regard to any pension fund strain charge being affordable by the Council. Agreement must be obtained from the Chairman of the Parish Council that use of this discretion is in the Council's interest. Waiving of the actuarial reduction will only be allowed in exceptional circumstances and if it is in the business interest of the Parish Council to do so.

### 3 Voluntary Funding of Additional Pension Via Shared Cost Additional Pension Contributions (Regulations 16(2e) 16(4d))

3.1 *An employer may voluntarily agree to meet some or all of the cost of any additional pension purchased by an active scheme member, which can be to a maximum of £6500 per annum (or as subsequently amended), and is only possible where the employee is making full contributions and not 50/50 contributions.*

3.2 The Council will not normally exercise this discretion but may consider its use in exceptional circumstances, having regard to the business case being in the interest of the Council and the pension fund strain charge being affordable by the Council.

**4 Switching on the 85 Year Rule for Members Voluntarily Drawing Benefits On or after Age 55 and before Age 60 (subject to a minimum actuarial reduction to age 60)**

**4.1** *The employer can agree to apply the 85 year rule to pre 1/4/2014 accrued benefits (subject to a minimum actuarial reduction to age 60).*

**4.2** The Council will not normally exercise this discretion but may consider its use in exceptional circumstances, having regard to the business case being in the interest of the Council and the pension fund strain charge being affordable by the Council.

**5 Waving of Actuarial Reductions (Regulation 30(8))**

**5.1** *The employer can agree to waive any actuarial reduction on the pre-2014 benefits on compassionate grounds and/or wave (on any grounds) all, some or none of the reduction in post-2014 benefits. The discretion can be considered where the employee is 55 to 60 years of age.*

**5.2** The Council will not normally exercise this discretion but may consider its use in exceptional circumstances, having regard to the business case being in the interest of the Council and the pension fund strain charge being affordable by the Council.

**6 Transfers in of Pension Rights (Regulation 100(6))**

**6.1** *The employer can agree to extend the 12 month time limit for transfer requests.*

**6.2** The Council will not agree to extend the 12 month time limit for transfer requests.

**7 Aggregation of Previous Periods of Membership (interfund adjustments) (Regulation 22(7b, 8b))**

**7.1** *The employer can agree to extend the 12 month time limit for members to keep their benefits separate (interfund adjustments).*

**7.2** The Council will not agree to extend the 12 month time limit for electing to combine pension rights from previous local government employment.

**8 Change in Contributions Policy**

**8.1** The Council will review the contribution rate for all affected employees on an annual basis to apply from 1<sup>st</sup> of April each year, and whenever there is a material change in the number of expected hours worked per annum or in the level of salary being paid, such that there will be a material change to the member's expected pensionable pay in the scheme year.

## **ADDITIONAL DISCRETIONS THAT ONLY APPLY TO FORMER EMPLOYEES**

### **9 Policy for Post 31<sup>st</sup> March 2008 / Pre 1<sup>st</sup> April 2014 Leavers (Regulations 30 of the LGPS (Benefits, Membership and Contributions) Regulations 2007)**

**9.1** *The employer can agree to grant applications for the early payment of deferred benefits on or after age 55 and before age 60, to grant applications for the early payment of a suspended tier 3 ill-health pension on or after age 55 and before age 60, to waive any actuarial reduction and to switch on the role of 85.*

**9.2** The Council will not agree to award early voluntary retirement or to pay deferred benefits earlier than expected, or to waive any actuarial reduction, in any of these circumstances.

### **10 Policy for Pre 1<sup>st</sup> April 2008 deferred members**

**10.1** *Where a deferred member left the LGPS before 1 April 2008, the employer policy will be subject to any restrictions that applied under the previous regulations. For example, a deferred member who left before 1 April 1998 may only be allowed to draw their benefits at age 60, age 65 or their normal retirement date.*

**10.2** The Council will not agree to award early voluntary retirement or to pay deferred benefits earlier than expected, or to waive any actuarial reduction, in any circumstances.

### **11 Early Payment of Pension to Deferred Members of the Scheme (Regulation 30A(3) and (5))**

**11.1** *An employer may agree to the early payment of deferred benefits to former employees on or after age 55 and before age 60. An employer may also allow early payment of pensions to former employees who were in receipt of a tier 3 ill-health pension which has since been suspended. The employer may waive, under compassionate grounds, the actuarial reduction.*

**11.2** The Council will not exercise these discretions under any circumstances.

## **REVIEW**

These policies will be subject to periodic review. Any subsequent change to this policy statement will be notified to both affected employees and to the pension fund administrators.



## REPORT TO BISHOPSTOKE PARISH COUNCIL (Finance Committee)

18<sup>th</sup> April 2023  
Item 8

**Report Subject: To receive the draft financial accounts for 31<sup>st</sup> March 2023**

The draft Accounting Statements for the financial year ending 31<sup>st</sup> March 2023 follows.

The accounts will be audited internally on 2<sup>nd</sup> May 2023 before being presented to the Full Council for approval on 9<sup>th</sup> May 2023.

Financially, the Council has ended the year 2022/23 in a better than budgeted position. Total reserves carried forward are £229,181.72.

The earmarked reserves position has changed slightly since being presented to the Full Council in March, mainly due to the Y-Zone funding invoice not having been received before 31/03/2023 and hence the unspent budget being earmarked into the next financial year. A final list will be taken to the Full Council meeting in May to be approved as part of the year end accounts.

Sophie Thorogood  
RFO to Bishopstoke Parish Council, 6<sup>th</sup> April 2023

## Section 2 – Accounting Statements 2022/23 for

### Bishopstoke Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
<b>1.</b> Balances brought forward	219,524	270,056	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies	231,399	281,271	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts	111,548	40,524	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs	98,723	118,415	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments	193,692	244,255	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward	270,056	229,182	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments	274,171	233,978	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets	318,266	367,004	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)	✓			<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)		✓		<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED