



**Clerk to Council: Elizabeth Martin**

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## PARISH COUNCIL MEETING MINUTES

Minutes of the Full Meeting of Ogbourne St George Parish Council  
held at Ogbourne St George Village Hall on Thursday 29<sup>th</sup> June 2023  
commencing at 6:00pm.

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**MEMBERS PRESENT:** Councillors Sam Frost [SF] Nathalie Collister [NC], Bob Tanner [BT]

**OFFICER PRESENT:** Elizabeth Martin [EM], Clerk to the Council

**CHAIR:** Sam Frost [SF]

**APOLOGIES:** Abigail Barratt [AB], Rachel Inglefield [RI], Nicholas Burnet [NB], Rob Green [RG]

Meeting Commenced: 18:05

FC23/24/030 **TO RECEIVE AND APPROVE APOLOGIES FOR ABSENCE**  
Apologies received from Cllr. Barratt, Cllr. Inglefield, Cllr. Burnet and Cllr Green  
Proposed SF. Seconded NC. Passed  
**IT WAS RESOLVED THAT The Absence Of Cllrs. Barratt, Inglefield, Burnet and Green, Be Approved.**

FC23/24/031 **DECLARATIONS OF INTEREST & APPLICATIONS FOR DISPENSATION**  
None.

FC23/24/032 **ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) FOR YEAR ENDED 31ST MARCH 2023**  
Order Amended.

FC23/24/033 **To Receive The Internal Auditors Report**  
Received.

The following areas were raised by the Auditor

B Insufficient evidence has been supplied to demonstrate that all invoices were properly examined and approved by Councillors before payment was made (Selected NO).



*Most the invoices were sent to Councillors for electronic signature. Some invoices were not sent, and some invoices were sent but not signed (the e-signature system request expires if not completed within 30 days). EM will endeavour to improve this for the current year.*

F No petty cash held (Selected as Not Applicable/ Not Covered)

*This is as expected as the Council does not hold cash.*

I Due to issues arising from changing banks bank statements were not available for a proportion of the year. Therefore, the Council was unable to perform bank reconciliations regularly. Bank reconciliations were however carried out when possible (Selected NO).

*The change of banks in 2022 was a long drawn out and issue ridden exercise. Fortunately, this exercise is now complete. The Council changes it bankers due to failings in their processes and concern over their competence.*

I I have not been provided with the bank statement for the savings account for 31 March 2023 and I have therefore been unable to check whether the year end bank reconciliation is correct.

*Final savings statement missed from bundle.*

L The signed 2021-22 Annual Return is not on the website as required by the Accounts and Audit Regulations 2015

*The unsigned version has been posted. EM will find the signed version, can and post. The posting of signatures has been avoided, but as this is a requirement, it will be updated.*

M The 2022 AGAR was approved after 30 June 2022, the inspection period did not include the first 10 working days of June and was only 26 working days when the requirement is 30 working days

*Unfortunately, the Council were unable to meet Quorum (minimum of 3 Councillors in attendance) for the meeting planned for June 30<sup>th</sup> 2022. The first possible meeting to approve the AGAR was held on July 7<sup>th</sup> 2022.*

*The Council were not able to fulfil the requirement of having the notices and documents approved and posted for July 1<sup>st</sup>. Whilst the notice states an incorrect number of days (26 not 30) the notice did remain on the website until September 2022 and all required documents were posted.*

N The signed 2021-22 Annual Return is not on the website as required by the Accounts and Audit Regulations 2015



*See comments on L above*

- O The Council is not a sole managing trustee (Selected as Not Applicable/ Not Covered)

*This is as expected as the Council does not hold cash*

EM updated the Council on the above issues raised by the Auditor. During 22/23 the Council moved banks (taking 6 months) and struggled with the change due to tight time-limits imposed on getting paperwork signed by all Councillors and processed by the banks. The Council also changed its website. The new website does contain all the audit material for the last 9 years and was commended for this. EM feels that now these changes are complete, the Council is well positioned to be back to a full compliance for the current year – although the audit is always very precise.

**FC23/24/034 To Receive The Accounting Report For 2022/23**

Received. See FC23/24/033 for explanations.

**FC23/24/035 To Consider And Approve The Annual Governance Statement For 2022/23**

Due to the findings detailed in FC23/24/033 the Council was advised to select NO to the following items in the Governance Statement

Assertion 2 – as access to banking records was not possible for the whole year and bank reconciliations could not be undertaken.

Assertion 3 – As the Council has not complied with relevant legislation including the Transparency Code for Smaller Authorities 2014 and the Accounts and Audit (England) Regulations 2015 with relation to the publication of the 2021-22 AGAR. The AGAR was not approved until July 7<sup>th</sup> for posting.

Assertion 4 – as the Notice for Public Rights did not comply with the Accounts and Audit Regulations. The AGAR was not complete which is required before the Notice is published.

Assertion 7 - not all the payment dates in the cash book were correct, though everything was recorded, and this was brought to your attention in my report in 2022.

For Assertion 7, the Clerk records the payment date when it is submitted for payment using the online banking. The date the money leaves the bank is the working day after the second signer approves the payment. The Auditor has previously asked that we record the date of cheque signature as the payment date, which has been taken to be the equivalent to a submission date. EM will work with the auditor to try and understand this as it is contrary to other auditor advice and recording the date it leaves the bank is counter intuitive.



Proposed SF. Seconded BT. Passed

**IT WAS RESOLVED THAT The Annual Governance Statement Be Approved.**

**FC23/24/036 To Consider And Approve The Annual Accounting Statements For 2022/23**

Note, Box 3 for the 2022 column should read £36 not £36.43 (report should be whole numbers only)

An explanation of the variances between 2021/22 and 2022/23 are attached to these minutes and posted on the website as part of the AGAR pack.

EM agreed to email around the Explanation Of Variances following the meeting as requested.

Proposed SF. Seconded BT. Passed

**IT WAS RESOLVED THAT The Annual Accounting Statement Be Approved.**

**FC23/24/037 To Consider And Agree The Exemption Certificate**

Proposed NC. Seconded SF. Passed

**IT WAS RESOLVED THAT The Exemption Certificate Be Approved.**

**FC23/24/038 To Note The Dates For The Public To Exercise Their Rights Will Be From Friday 30<sup>th</sup> June 2023 To Friday 11<sup>th</sup> August 2023.**

Noted

These minutes are accepted as a true and accurate record: -

Signed \_\_\_\_\_ Date \_\_\_\_\_

Meeting Concluded 18:40

**Summary Of Public Participation Section**

a) Public Participation

None

## Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	14,719	20,135				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	13,418	13,418	0	0.00%	NO		
3 Total Other Receipts	36	951	914	2509.31%	YES		VAT refund of £796 received for prior Tax year (VAT refund not received in 21/22). Bank Interest of £150 also received verses £1.50 prior year (due to increased interest rates in latter part of FY)
4 Staff Costs	2,393	3,176	784	32.75%	YES		Salary increase of £20pm over prior year (£240). March '22 and '23 paid in 22/23 verses no March payslips paid in prior year (13 payslips verses 11 added £403)
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,645	6,823	1,177	20.86%	YES		See outline below
7 Balances Carried Forward	20,135	24,504			NO	REQUIRED	
8 Total Cash and Short Term Investments	20,135	24,504				REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	18,086	18,086	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

**Breakdown of All Other Payments (Box 6). Note: values include VAT (amended 20/6)**

Account	1 Apr		Variance	Reason
	2022 to 31 Mar 2023	1 Apr 2021 to 31 Mar 2022		
Allowance Elizabeth Martin	325	300	8%	25 One extra month paid in year
Grounds Maintenance	2706.27	2115.24	22%	591.03 Increase in Grounds cost due to switch to new supplier and increase
Other Admin (Clerks Expenses)	0	0	0%	0
IT and Operations (Clerks Expenses)	461.84	276.94	40%	184.9 Additional costs for Zoom not claimed in prior year (£120)
Playground	658.5	266.4	60%	392.1 Purchase of Table for playarea (£548). Playground checks held over until after YE
Insurance	491.36	409.28	17%	82.08
Memberships & Subscriptions	382.07	303.68	21%	78.39 Additional membership payment in 22/23 carried over from prior year
Internal / External Audit	325	315	3%	10
Community	594.6	643.19	-8%	-48.59
Rent Village Hall	250	400	-60%	-150 Two rentals paid in 21/22 due to late invoice from 20/21
Internet Website	263.42	264	0%	-0.58
Payroll	180.5	175	3%	5.5
Grants [S.137]	0	0	0%	0
Publications (Grants [S.137])	111.09	14.67	87%	96.42 Lack of Village Magazine due to COVID in 21/22
Donation[S.137]	50	85	-70%	-35
Bank Charges	23.28	0	100%	23.28 Change of banks to one that now charges a service fee
Training	0	72	-100%	-72 No training in year
<b>Total Expenses</b>	<b>6822.93</b>	<b>5640.4</b>	<b>17%</b>	<b>1182.53</b>