

Report from Chairman of FGP Committee – April 2022

Note: All financial documents will be available to view on a screen at the FGP Committee on 12th April

Agenda item 5.1 – End of Year 2021/22

The cash book has been finalised and checked. All items balance against: payments/receipts, the bank reconciliation and payments authorised by the Council during 2021/22.

Total payments (before VAT) made totalled £23,660.04. Including VAT the total was £25,428.60.

Total receipts totalled £43,091.87.

Agenda item 5.2 - Bank reconciliation 2021/22

Please see the attached document which was prepared by the RFOI and independently checked by the Chairman of the F&GP Committee. One item, a chq to HMRC, has yet to be presented.

Agenda item 5.3 – Year end vs budget

Please see the budget monitor for March 2022. Please remember that these items do not include VAT.

In order to make clearer and easier to complete AGAR some minor amendments have been made from previous months:

- a) Clerk Homeworking Allowance - £26 per month. This is paid with salary and had been incorporated into the salary line of the budget monitor. However, it needs to be accounted separately for AGAR return so has been moved to the "Clerk's Home Allowance" line.
- b) 3 payments for zoom in April-June 2021 had been placed on "Clerk's Home Allowance". These have been moved to "Mics/contingency"

The total expenditure (excel CIL) was £17,437.54. However, 2 budget lines were also moved to earmarked reserves. £500 was moved to an earmarked reserve for election expenses and £1,140 to an earmarked reserve for Infrastructure/maintenance. Including these 2 items the outturn was £19,077.54 – under budget by £924.46. This is in line with projections presented to the FGP Committee in December 2021 and Council in January 2022.

Key variances (>10%):

- 1) Audit - £240 below budget as no external audit required
- 2) Flower beds (RG) - £85 below budget as no invoices received
- 3) Miscellaneous expenses - £56.83 below budget
- 4) Postage - £70.50 below budget as less postage required following resignation of a councillor
- 5) Training - £260 below budget – only one training course paid. Other course that were accessed were free of charge

- 6) Travel expenses - £116.00 below budget. The Parish Clerk did not need to claim expenses for April-May 21 when meetings were held remotely.
- 7) Website – £10.99 over budget. Special introductory offer from service provider had expired.
- 8) Election expenses/Maintenance – balances moved to earmarked reserves.

CIL

CIL payments were made totalled £5,872.50 covering:

- BSG notice board
- D Bysouth bench installation
- Repair of 4 finger posts
- 2 traffic surveys

All details are on the CIL income and expenditure document presented to CIL Committee in February 2022.

VAT

2 VAT returns were completed and refunds received:

- 2019/20 - £721.47
- 2020/21 - £701.54

Agenda item 5.4 – Reserves/earmarked funds

Earmarked funds: there are 5 earmarked funds totalling £30,021.82

General reserves – these have increase to £15,705.12.

As part of the funding of the 2022/23 budget, the Council agreed that £1,000 would come from General reserves to fund non repeating items.

Agenda item 5.5 – Reserves Policy

Please see separate paper which sets out a proposed policy for Reserves.

Agenda item 5.7- Asset Register

The Asset Register has been updated to reflect changes in 2021/22. The total value is currently £82,121 compared to £81,116 as at 31/3/21. The value of assets needs to be included on the AGAR Accounting Statement. This reflects a new noticeboard in BSG and some donations.

It is the practice that donations are valued at £1.

The FGP should consider whether the defibrillators should be valued at £1 as they were donated to Council. This does not reflect the replacement cost.

Agenda item 5.9 – AGAR

The Parish Clerk has forwarded the link to the AGAR documentation. As both payment and receipts exceeded £25,000, we cannot exempt ourselves from a limited assurance review and will need to complete AGAR 3.

At the May Council meeting, the Parish Council will need to agree the Annual Governance Statements (8 questions) as well as the overall AGAR submission.

Councillors at the FGP should initially consider any issues that need to be discussed, using the AGAR form and the Good Practitioners' Guide (which gives additional information on how to meet the required standard). The Internal Audit, due on 27th April will guide the discussions at the May Council.

Agenda item 6.1 – Review of Financial Regulations

We are required to review our Financial Regulations annually. These were last agreed at the May 21 Council. There have been no changes to the NALC Model Standing Orders.

It is proposed that only minimal changes should be considered as highlighted in the documentation which has been circulated, including payment limits.

Councillors will recall that a temporary amendment was approved by the Council in January 22 which will expire on 30th April. This has not been used.

“Due to the current uncertainty surrounding the incidence of CoVid-19 and the possibility that some or all meetings might be curtailed, the following temporary amendment will be made to Warbleton Parish Council Financial Regulations, section 4.1 and 4.5:

The Clerk’s delegated authority will be increased to £500.

This increased delegated authority will only apply in the event that a Parish Council or Committee meeting is cancelled due to CoVid-19 and no further meeting to authorise the payment can take place within 2 weeks.

This temporary amendment will expire on 30th April 2022. Any proposal to extend further will form part of the annual review of the Financial Regulations and must be agreed by the Parish Council. “

Agenda item 6.2 - Review of Standing Orders

The Council is required to agree our Standing Orders annually. These were last agreed at the May 21 Council. The FGP Committee is asked to review and recommend any changes that it wishes the Council to consider

There have been no changes to the NALC Model Standing Orders since the last review.

A copy of the Standing Orders is circulated; some minor typographical issues have been corrected but no proposed changes have been incorporated

Agenda item 6.3 – Review of Risk register

The Risk Register was reviewed and approved by the Council in September 2021. As part of good governance the FGP Committee should not only review the Risk Register and recommend any changes but also review whether it believes there are any material risks that needs to be addressed.

The April FGP will commence a review of the Risk Register and consider any changes, as appropriate.

Clr Williamson
Chairman F&GP Committee
Warbleton Parish Council

9th April 2022