

Bursledon Parish Council

Minutes of the Full Council Meeting

Minutes of the of Bursledon Parish Council held on Wednesday 29 September 2021 at 7pm at the community library in Bursledon Parish Council.

Members of the Full Council in attendance: Councillors S Holes (Chair) M Garrett (Vice -Chair), T Craig, G Gill, K House, M Penn & K whitlock

Officers of the Council Present: Roland Potter (Parish Clerk)

Members of the Public: 0

FC/21/042 **Apologies for Absence**

Apologies were received and accepted for Cllr J Rich,

FC/21/043 **Declarations of Interest**

There were no declarations of interest.

FC/21/044 **Minutes of the Full Council held on Wednesday 28 July 2021.**

The minutes of the Full Council held on Wednesday 28 July 2021 were received and accepted as a correct record and they were signed by the Chair of the Council.

FC/21/045 **Questions from the Public**

There were no questions from members of the public.

FC/21/046 **Chair's Communications**

There were no communications from the chair of the council.

FC/21/047 **Application No: H/21/91269**

Address: River Barn, Salterns Lane, Bursledon, Southampton, SO31 8DH

Description: Proposed single storey rear extension alterations to fenestration and erection of detached single storey summer house following demolition of existing outbuildings (amendment to application

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Wednesday 29 September 2021

Signed.....
Dated.....

H/18/84424) and proposed single storey extension of existing undercroft to main house and the erection of 2no. detached timber framed car ports

RESOLVED: No comment

FC/21/048 Application No: H/21/91411

Address: Menelaus, Providence Hill, Bursledon, Southampton, SO31 8AT

Description: Single storey rear extension, Alterations to the fenestration to include 2no. dormer windows, extension to first floor balcony and garage alterations

RESOLVED: No Comment

FC/21/049 Application No: H/21/91433

Address: Fairport Cottage, Lands' End Road, Bursledon, Southampton, SO31 8DN

Description: Installation of solar panels on annexe roof

RESOLVED: No comment

FC/21/050 Staff Structure – Council Administration

The Council considered a report on the restructuring of the Council's staffing for administration.

The Council noted that there were currently two budgeted posts for an administration assistant and a project worker which were currently vacant.

The Council considered the removal of these two vacant posts and the creation of one new post of Assistant/Deputy Clerk: 20 Hours per week at a cost of £15,200 pa to £17,460

The report identified that the financial implications of the change were:

- The current costs of changing the structure for 2021/22 financial year of £1,300 can be paid from within the current 2021/22 budget.
- There would be an additional cost to the 2022/23 budget of between £2K to £4K pa

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RESOLVED:

- **That the post of administration assistant and project worker should be withdrawn and replaced with one post of Assistant/Deputy Clerk for 20 hours per week.**
- **That the pay scale was agreed at £15,200 pa to £17,460 pa**
- **That the financial implications were noted and agreed for 2020/21 and 2022/23.**

FC/21/051 Annual Audit Report

Council received the unqualified Annual Return approved by the external auditors P K Littlejohn's for the year ended 31 March 2021.

The Council noted that the report of the external auditor and that no further action was required.

RESOLVED:

- **The Completed Annual Return from the external Auditor P K Littlejohn was received and accepted**
- **That it was noted that there were no issues that required attention.**

FC/21/052 Finance Reports

Council received and noted the schedule of payments for August and September 2021.

Council received and noted the budget report as of 31 August 2021.

RESOLVED:

- **That the payment schedules were correct and approved for August and September 2021.**
- **The budget report on 31st August was noted.**

FC/21/041 Close of Meeting

The meeting closed at 20:35

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Signed.....
Dated.....

Council Budget & Precept 2022/23

Report of the Roland Potter (Parish Clerk)

18 January 2022

Summary of Key Issues

- Attached is a spread sheet for the Councils forecasted budget for 2022/23.
- The Council's net operating budget for 2022/23 is **£219,420**.
- The precept has been calculated to allow the Council to deliver a break-even operational budget.
- The Council will contribute £20K from its reserves in 2022/23 to mitigate the additional capital costs for new equipment. This will be followed by an additional contribution of £18K over the three following years.
- The Council are advised to increase the Council precept by the equivalent of **£0.29 per month for a Band D Tax household**.

Supporting Information

Budget Pressures

There are pressures on the budget for 2022/23 which the Council cannot avoid:

- Inflation is currently exceeding the 2.5% budget increase build into the budget.
- Insurance premiums are expected to increase by 10% in the next year as well as increasing should we decide to transfer more assets from Eastleigh Borough Council (EBC).
- We have been informed by our utility supplier that their costs will increase by at least 26% up to 48%
- Staff salaries increase expected in the region of 2%, however this is still subject to national negotiations.
- Increase of 1.25% in Employers National Insurance Contributions.
- The Council manages a stock of over 3,500 trees which require to be inspected on a two to three-yearly cycle and subsequently will incur additional costs for tree works and replanting. In addition, many of these trees are subject to Tree Preservation Orders or border protected areas, involving the Council in additional costs.

Budget Mitigation

As part of the annual budget procedure, we have scrutinised the budget to identify and reduce operational costs including to negate the above budget pressures:

- Service Charges to BDCA reduced by £2,510 based on recent invoices.
- Property cost reduced by £304 because of works already completed.
- Postage costs reduced by £81 as postage is becoming less of a demand and the budget has been adjusted accordingly.
- As the Council moves more and more to a paperless office the need for stationary has been reduced.
- The Council has negotiated a new photocopier contract and will be replacing the current machine with a smaller machine resulting in a reduction of £700 in costs.
- The Council will move to a VOIP telephone system at the end of March and this will produce a small saving in 2022/23 but a more significant saving in 2023/24. At the same time this will allow Council staff to work remotely while be able to provide the same level of service if they were in the office.
- The Covid expenses has been incorporated into the Councils operational budget.
- The cost of the newsletter which has never been used has been removed.

Budget explanation.

- The Council has very limited sources of income and therefore cemetery fees have been increased by 10%, however the Council may wish to consider a higher percentage rise. Funds received for cemetery plots are a contribution towards 75 years of maintenance of the plot.
- Grounds fees have been increasing by 10% to reflect the work that is involved in preparing pitches.
- £20,000 has been included from capital reserves for capital expenditure towards replacing a ride on mower with a Kubota tractor. The balance of the cost at £18K will be paid from capital reserves at 0% interest.
- The Council tax base has increased from 2821.93 to 2955.59 with a zero percent increase this would generate an additional £10K per annum.

- An increase in the precept of 4.83% has been used to calculate the budget to break even.

Capital projects funded by the Council

- Most of the capital works projects identified by the Council in the past have been marked for developers' contributions and have therefore not been included in the list of capital projects
- Only projects which involve replacing equipment or are not funded by other sources are included in the project list.
- In 2022/23 The Council will be replacing a ride on mower with a tractor and associated equipment. The rationale to change the equipment is to open the opportunities for the Council ground staff to do more works which would previously have been done by contractors. This will reduce contractor costs although there will be a requirement to hire some additional equipment for very short periods of time. This will be funded through a finance scheme of 50% deposit followed by three years 0% finance.

Reserves

- The 2021/22 budget forecast an additional contribution of £9,481 from reserves to deliver the revenue budget and in particular the transfer of the community library.
- However, in 2021/22 due to principally staff not joining the Local government pension scheme it is anticipated that the operational saving in 2021/22 will be £8K.
- The Councils operational budget increases the recommended minimum general reserve to £76,518. This increase is deducted from the Capital projects reserve.
- The Council are reminded that the play area projects that are funded by Developers Contributions or by subsequent transfers from EBC will have a life span of between 12-15 years. The Council will need to consider building up reserves to replace this equipment at the end of this period or consider borrowing monies in the future to fund this requirement.

Legal and Policy Implications

The budget report set out above is to ensure that

- the Council fulfils all its legal obligations.
- the Council complies with its own and national policies

The Council are required to set a budget at this meeting and to set a precept for 2022/23

Financial Implications

The financial applications are set out in the above report.

Recommendations

To agree that

- **The budget report and its contents and recommendations are noted.**
- **The Net Operational budget for 2022/23 is set at £219,420.**
- **That the total Parish precept for 2022/23 is set at £219,425.**
- **The precept rise be set at £3.42 per annum for each band D Household the equivalent of 0.29p per month.**
- **The Councils Capital budget set out in the report be approved.**

Budget Summary

Account Details	Actual 31.12.21	Expected @ 31/03/22	Budget 2021/22	Budget 2022/23
Council	10,564	14,738	140	350
Allotment Income	1,026	1,063	1,060	1,140
Cemetery Income	4,730	6,700	5,000	5,500
Grounds Income	1,245	2,144	2,859	3,144
Developers Contributions	0		0	0
Total Income	17,565	24,645	9,059	10,134

Expenditure

Council	48,053	70,030	87,565	89,547
Civic	100	1,000	1,850	1,900
Library	20,848	21,804	4,524	5,462
Grants	2,500	2,750	4,500	4,300
Community Support	3,433	3,433	5,000	4,500
Allotments	309	700	700	718
Cemetery	4,888	7,860	792	808
Outside Services	81,118	116,964	113,818	122,319
Total Expenditure	161,249	224,541	218,749	229,554
Capital Projects	0	0	0	20,000
Total Budget Cost	161,249	224,541	218,749	249,554
Net Council Operational Budget	143,684	199,896	209,690	239,420
Funded from Reserves:				
Transfer from Reserves	8,000	8,000	0	20,000
Transfer to Reserves				0
Net Council Budget	135,684	191,896	209,690	219,420
Funded by				
Contribution to Reserves	-44,597	-7,953	9,841	-5
Precept	180,280	199,849	199,849	219,425
Net Council Budget	135,684	191,896	209,690	219,420

Precept Calculation

2021/22 Tax level	Tax base	Base Precept	% rise	extra cost per Band D per year	Band D Tax 2022/23	Total Precept 2022/23	Monthly increase	Weekly increase
No Increase	2,955.59	199,849	0.00	0.00	70.82	209,315		
1% Increase	2,955.59	199,849	1.00	0.71	71.53	211,408	0.06	0.01
1.5% Increase	2,955.59	199,849	1.50	1.06	71.88	212,455	0.09	0.02
2.% Increase	2,955.59	199,849	2.00	1.42	72.24	213,501	0.12	0.03
3% Increase	2,955.59	199,849	3.00	2.12	72.94	215,594	0.18	0.04
4% increase	2,955.59	199,849	4.00	2.83	73.65	217,687	0.24	0.05
5% Increase	2,955.59	199,849	5.00	3.54	74.36	219,781	0.30	0.07
6% Increase	2,955.59	199,849	6.00	4.25	75.07	221,874	0.35	0.08
7% Increase	2,955.59	199,849	7.00	4.96	75.78	223,967	0.41	0.10
8% Increase	2,955.59	199,849	8.00	5.67	76.49	226,060	0.47	0.11
9% Increase	2,955.59	199,849	9.00	6.37	77.19	228,153	0.53	0.12
Balance	2,955.59	199,849	4.83	3.42	74.24	219,425	0.29	0.07

Predicted Reserves

Anticipated Reserves	31/03/2022	31/03/2023
Opening Reserves	227,782	235,735
Add Expected Income	24,645	10,134
Add precept	199,849	219,425
less Expected Expenditure	224,541	229,554
Transfers from Reserves	8,000	
Capital projects		20,000
Forecasted Reserves	235,735	215,740
Earmarked Reserves		
Great Down Car park	900	900
Elections	7,250	7,500
Capital projects	138,083	112,325
Playground renewal Fund - Asset Reserve	1,911	3,822
DC Reserves (Ringfenced)	0	
County Councillor Grant	14,675	14,675
Total Ear marked Reserves	162,819	139,222
Minimum General Reserve	72,916	76,518
Total Earmarked and Minimum Reserve	235,735	215,740
Reserves Adjustment	0	0
Forecast Total Reserves	235,735	215,740

Council

Cost Code	Account Details -Income	Actual 2020/21	Actual @31/12/21	Expected @31/03/22	Budget 2021/22	Budget 2022/23
101	EBC Support Grant	4,220	0	0	0	0
102	Other income	1,950	390	390	0	0
110	Investment income	345	174	348	140	350
140	Grants & S 106	9,217	10,000	14,000	0	0
Total	Income	15,732	10,564	14,738	140	350
Expenditure						
201	Rent	2,094	2,000	2,000	2,101	2,100
202	Service Charges	7,006	2,102	4,100	7,010	4,500
203	Property Costs -CCTV/ Waste etc	287	193	400	1,304	1,000
210	Postage	99	1	50	156	75
211	Stationery & Printing	252	184	350	626	400
212	Photocopier Hire & Charges	1,120	911	1,400	1,401	700
213	Information Technology	2,147	3,424	5,003	5,003	5,150
216	Telephone	1,592	1,029	2,040	1,500	1,500
217	Web Site	1,185	340	1,250	1,251	1,400
218	Subscriptions & Publications	1,796	1,937	1,940	1,901	1,949
219	General Insurance	3,163	3,256	3,447	3,602	4,500
220	Legal fees/Consultancy	3,650	1,412	1,600	3,000	3,000
221	Audit Fees	1,597	350	1,650	1,650	1,700
222	Bank Charges	135	72	150	175	175
225-1	Salaries	33,812	26,887	39,155	45,784	50,972
225-2	Pension	2,608	2,321	3,100	8,206	9,031
226	Staff Overheads	2,339	736	1,395	1,395	1,395
230	COVID-19 Expenses	1,788	898	1,000	1,500	0
Total	Expenditure	66,672	48,053	70,030	87,565	89,547

Civic

Cost Code	Account Details	Actual 2019/20	Actual @ 31/12/21	Expected @ 31/03/22	Budget 2021/22	Budget 2021/22
300	Newsletter	0	0	0	200	0
305	Chairs Allowance	0	25	25	200	200
306	Councillors Expenses		0	0	100	100
307	IT Expenses	578	0	650	400	650
308	Training		75	75	400	400
309	Civic Projects	18	0	0	100	100
310	Room Hire		0	0	200	200
315	Election Charges		0	250	250	250
Total	Expenditure	597	100	1,000	1,850	1,900

Library						
Cost Code	Account Details	Actual 2020/21	Actual @ 31/12/21	Expected @ 31/03/22	Budget 2021/22	Budget 2022/23
	Lowford Library	0	956	1,000	200	200
	Book stock	0	0	0	2,400	2,400
	Broadband	0	400	804	480	792
	Library software	0	0	0	1,044	1,070
	IT	1,268	19,492	20,000	400	1,000
Total	Expenditure	1,268	20,848	21,804	4,524	5,462

Community

Cost Code	Account Details	Actual 2020/21	Actual @ 31/12/21	Expected @ 31/03/22	Budget 2021/22	Budget 2022/23
Grants						
350/1	Small Grants	1,750	500	750	2,500	2,500
350/2	Bursledon Windmill	2,200	2,000	2,000	2,000	1,800
Total	Expenditure	3,950	2,500	2,750	4,500	4,300
Community Support						
360/1	Youth Services	2,952	3,433	3,433	4,000	3,500
360/2	Community Engagement	0	0	0	1,000	1,000
Total	Expenditure	2,952	3,433	3,433	5,000	4,500

Allotments

Cost Code	Account Details	Actual 2020/21	Actual @ 31/12/21	Expected @ 31/03/22	Budget 2021/22	Budget 2022/23
120	Allotment Rents	1,099	1,026	1,063	1,060	1,140
Total	Income	1,099	1,026	1,063	1,060	1,140

Expenditure

502	Admin Costs	137	172	200	200	205
505/1	Water Charges	518	109	350	350	359
505/2	Grounds Maintenance	27		0	0	0
505/3	Repairs & Renewals	156	28	150	150	154
Total	Expenditure	838	309	700	700	718

Grounds

Cost Code	Account Details	Actual 2020/21	Actual @ 31/12/21	Expected @ 31/03/22	Budget 2021/22	Budget 2022/23
130/1	Tennis Courts	23	0	0	0	0
130/2	Cricket Pitch Hire	0	225	225	240	265
130/3	Football Pitch Fees	395	795	1,300	1,300	1,430
130/5	Other	0	0	0	0	0
130/8	Wayleaves	62	0	19	19	19
135	KGV Football Pitch hire	427	225	600	1,300	1,430
Total	Income	907	1,245	2,144	2,859	3,144

Expenditure

400	Administration Costs	387.64	405	600	1000	1,030
402	Health & Safety	506.05	144	422	524	500
403	Equipment Costs	4073.98	3730	4500	3292	4,000
404	Fuel	1112.47	1240	1550	2000	2,000
405	Vehicle Costs	10365.51	1836	3500	2250	3,500
406	Illegal Tipping	540	195	500	500	513
407	Notice Boards	685	133	150	0	0
408-1	Salaries	58755.94	45912	62460	65087	67,369
408-2	Pensions	6850.02	4625.5	6800	12199	12,525
409	Staff Overheads	948.78	1549	2482	1837	1,883
420	Grounds maintenance	25191.58	21348	34000	25129	29,000
Total	Expenditure	109417	81117.5	116964	113818	122,319

Project Details	Location	Estimated Cost	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Post 2029
Healthy Walking TrimTrail - keep fit stations	Long Lane Recreation Ground	12,000		3,000	3,000	3000			
Healthy Walking TrimTrail - keep fit stations	Long Lane Recreation Ground	12,000		3,000	3,000	3000			
Additional memorial wa	Bursledon Parish Council Cemetery	10,000							10000
Vegetation and ditch clearance	Peewit Hill woods	7,500		7,500					
Nature Reserve enhancement	Hungerford Ecology Park	5,000			5,000				
New Van		20,250					5000	5000	10250
Replacement Mower with flail deck		24,000					8000	8000	8000
Tractor		38,000	20,000	6,000	6,000	6000			
Sculpture trail		20,000		5,000	5,000	5000			
		148,750	20,000	24,500	22,000	17000	13000	13000	28250

Bursledon Parish Council

Review of Fees and Charges 2022/23

Agenda Item 9

Report of the Roland Potter (Parish Clerk)

1. Summary of Key Issues

- To review the fees and charges for 2022/23 in line with the budget recommendations

2. Fees and Charges 2022/23

Grounds Charges	2021/22	2022/23
Allotment Fees (per square metre)	£0.37	£0.38
Tennis Courts (Private Hire per hour)	£3.00	£3.50
Football Pitch - Seniors	£56.00	£62.50
Football Pitch - Juniors	30.00	35.00
Football Pitch (one off deposit)	£50.00	£75.00
Cricket Pitch – Adult Evening Rate	£25.00	£27.50
Cricket Pitch – Day Rate	£70.00	£80.00
Cricket Pitch – Children	£30.00	£35.00
Cancellation fee payable in advance	£15.00	£15.00

Cemetery Fees (Residents Only)	2021/22	2022/23
Purchase of exclusive rights of burial (under 18 years) – Residents only – 75 Years	100.00	£100.00
Purchase of exclusive rights of burial (18 years and over) – Residents only - 75 Years	730.00	£825.00
Purchase of exclusive rights of burial (18 years and over) – Residents only Cremation plot - 75 Years	£300.00	£350.00
Burial Fees - Residents only – (under 18 years)	£0.00	£0.00
Burial Fees - Residents only – (18 years and over)	£440.00	£500.00
Internment of cremated remains (Residents only)	£120.00	£150.00
Memorial Fees – (Resident only) – Right to erect a memorial.	£160.00	£175.00
Memorial Fees – (Resident only) – Additional Inscription	£35.00	£40.00
Right to fix a memorial plaque to the memorial wall	£30.00	£40.00

Cemetery non -residents' fees are twice the above fees.

3. Legal and Policy Implications

- Cemetery fees for non-residents fees are twice the resident's fees.

4. Recommendations

- To approve the new charges as set out in the report from 01/04/22.

Bursledon Parish Council

Internal Audit – Interim Report

Agenda Item 10

Report of the Roland Potter (Parish Clerk)

1. Summary of Key Issues

- To note the report of the Internal Auditor. (Attached)
- To note the recommendations and other matters raised by the Internal Auditor

2. Internal Audit Recommendations

There were no formal recommendations.

3. Other matters

1. The current level of Fidelity Guarantee insurance level is felt to be insufficient for the Council. The Council should consider raising the fidelity guarantee level to £300,000 to cover the increase in cash reserves since 2020/2021.

Action: The Fidelity guarantee has been increased to £400.000

2. The External Auditor has now recommended that each Invoice should be initialled by the Clerk to confirm that an authenticity check has been carried out to confirm the amount to be paid and that goods and services have been delivered before the list of invoices to pay are taken to the Parish Council for payment ratification. *(Audit Note: The Parish Clerk will explore the possibility of providing evidence of these checks by electronic certification on the AdvantEdge software. Additional certification on the AdvantEdge software will satisfy the requirements to ensure confirmation that the goods and services have been received and invoices are appropriate for payment).*

Action: this requirement is currently being reviewed.

It should be noted that the External Auditor has highlighted in 2020/2021 that any authority which receives income in respect of an insurance claim against expenditure during the year should not account for it as a receipt but should be netting it off against the relevant expense. Whilst the Practitioners' Guide is silent on the matter, the External Auditor's view is that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in.

Action: this requirement is being implemented.

3. The Council have provided evidence of the posting date for the Exercise of Public Rights in 2021 and will be able to tick "Yes" to Assertion 4 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements of the Accounts and Audit Regulations 2015. We will also be able to tick "Yes" to Control Objective M on the Annual Internal Audit Report 2021/2022.

Action: Noted and no further action required

4. We note that the risk assessment for 2021/2022 will need to be approved by full Council by 31 March 2022. Once completed we will be satisfied that the Council can tick "Yes" to Assertion 5 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements for the External Auditor. We will then tick "Yes" to Control Objective C on the Annual Internal Audit Report 2021/2022. The 2021/2022 risk assessment should now be uploaded on to the Council website for information.

Action: this requirement is currently being prepared and will be brought to Council in February for approval.

5. As a reminder the Council will need to review and approve the Asset Register. This will need to be Minuted at a Full Council Meeting by 31 March 2022. You can tick "Yes" to Assertion 6 on the Annual Governance Statement on the AGAR 2021/2022. Once this has been approved, we will be able to tick "Yes" to Control Objective H on the Annual Internal Audit Report 2021/2022.

Action: this requirement is currently being prepared and will be brought to Council in March for approval, to ensure that all assets are recorded up to the financial year end.

4. Legal and Policy Implications

The Council are required to formally note the report of the Internal Auditors and to approve any recommendations and actions.

5. Recommendations

- **To note the Internal Auditors Report**
- **To approve the recommendations and actions**

LIGHTATOUCH

7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

24 November 2021

The Parish Clerk

Bursledon Parish Council

Lowford Centre,

Portsmouth Road,

Bursledon.

Southampton.

SO31 8ES

Dear Roland

First Interim Internal Audit Report

Bursledon Parish Council – April 2021 to October 2021

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2021-22 Annual Governance and Accounts Return.

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2021
- The Accounts and Audit (England) Regulations 2015 (as amended).

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Background

Bursledon Parish Council has income and expenditure of between £200,000 and £300,000 and is subject to review by the external auditor, PKF Littlejohn. The Accountability and Governance Annual Return has been submitted to the External Auditor. The Council had a clean annual report from the External Auditor for 2020-21.

The Council is a sole managing trustee.

It is good practice for the Council to comply with the Local Government Transparency Code 2015.

The Council’s accounting records are maintained on AdvantEdge Software.

The first interim internal audit visit was agreed with the Executive Officer to be carried out on Thursday 18 November 2021 at the Council Offices continuing to observe Covid 19 guidelines.

The Parish Clerk continues to provide view access to the AdvantEdge Software, so we can check financial information in advance of the visit in November 2021. This has been used to test check the records of the Parish Council for the period April 2021 to October 2021 to support the current governance and financial management position of the Council.

This visit continues to check the internal control systems from the internal audit work done in 2020/2021 and focusses on checking and validating internal control systems in use at the Parish Council including transactional elements of the financial accounts.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council’s website.

We are pleased to report the Parish Council retains full functionality in 2021/2022 and the Council have met face to face since the 7 May 2021 following the requirements of the updated Coronavirus legislation.

(Audit Note: It was noted and discussed with the Parish Clerk that the Minutes displayed on the Council Website show that the meeting held on 26 May 2021 was via the Virtual Office. The Parish Clerk has confirmed that this related only to opportunities for members of the public to join the meeting as Councillors met face to face to conduct the business of Council in accordance with the Coronavirus legislation).

The information shown on the website should be made clear that the meeting on the 26 May 2021 was conducted face to face.

We noted that the Council have taken over the responsibility for the Community Library which has now added another dimension to the services provided by the Parish Council. The Clerk is continuing to develop this service for the Community and will be ordering additional books and resources in 2022/2023 to ensure that facilities remain fit for purpose.

We also note that the Council are in discussions with Eastleigh Borough Council to take responsibility for further open spaces and play areas in the boundaries of the Parish. We discussed with the Parish Clerk the need to review the staffing arrangements pending the asset transfers. The

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Council will need to plan and ensure that there is sufficient staffing budget for 2022/2023 to review staff hours to cope with the increases in Council activities.

Internal audit checks

We have undertaken a series of audit tests on the Council's financial records, vouchers, documents, Minutes, policies, procedures and insurance documentation to ascertain the efficiency and effectiveness of the Parish Council's internal control framework. This internal audit report is based on the audit testing carried out at the visit.

During this visit we test checked the following:

- Minutes of Council Meetings
- Policies and procedures
- Bank and cash
- Investments
- Income and expenditure
- VAT claims
- Risk Assessment
- Insurance
- Budgets and Reserves
- Covid 19 arrangements
- Transparency of the Council website.

Findings

Details of good practice noted, our recommendations and other matters to be brought to the Council's attention are set out below.

Good practice

- The Council maintains its books and records on AdvantEdge Software
- The Clerk/RFO is aware of the requirements of GDPR
- The Council is registered with the ICO
- Details of total payments authorised at meetings are recorded in the Minutes
- All records were up to date and easy to follow
- The Reserves position is appropriate for the size of the Council
- The Insurance cover is appropriate for the size of the Council
- All income records are appropriate and recorded correctly.
- All expenditure items could be traced and are recorded correctly in the financial ledger
- The budgeting process is detailed and monitored throughout the year
- Bank reconciliations are carried out promptly each month and were accurate
- The Council takes an active scrutiny role
- VAT claims are made regularly

- The Council remain compliant with the requirements of the Transparency Code 2015
- The Website Accessibility Statement continues to be displayed on the Council's Website.

Recommendations

- No formal recommendations have been made from this interim internal audit visit.

Other matters to be brought to the Council's attention

- The current level of Fidelity Guarantee insurance level is felt to be insufficient for the Council. The Council should consider raising the fidelity guarantee level to £300,000 to cover the increase in cash reserves since 2020/2021.
- The External Auditor has now recommended that each Invoice should be initialled by the Clerk to confirm that an authenticity check has been carried out to confirm the amount to be paid and that goods and services have been delivered before the list of invoices to pay are taken to the Parish Council for payment ratification. ***(Audit Note: The Parish Clerk will explore the possibility of providing evidence of these checks by electronic certification on the AdvantEdge software. Additional certification on the AdvantEdge software will satisfy the requirements to ensure confirmation that the goods and services have been received and invoices are appropriate for payment).***
- It should be noted that the External Auditor has highlighted in 2020/2021 that any authority which receives income in respect of an insurance claim against expenditure during the year should not account for it as a receipt but should be netting it off against the relevant expense. Whilst the Practitioners' Guide is silent on the matter, the External Auditor's view is that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in.
- The Council have provided evidence of the posting date for the Exercise of Public Rights in 2021 and will be able to tick "Yes" to Assertion 4 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements of the Accounts and Audit Regulations 2015. We will also be able to tick "Yes" to Control Objective M on the Annual Internal Audit Report 2021/2022.
- We note that the risk assessment for 2021/2022 will need to be approved by full Council by 31 March 2022. Once completed we will be satisfied that the Council can tick "Yes" to Assertion 5 on Section 1 (Governance Statement) of the AGAR 2021/2022 to comply with the requirements for the External Auditor. We will then tick "Yes" to Control Objective C on the Annual Internal Audit Report 2021/2022. The 2021/2022 risk assessment should now be uploaded on to the Council website for information.
- As a reminder the Council will need to review and approve the Asset Register. This will need to be Minuted at a Full Council Meeting by 31 March 2022. You can tick "Yes" to Assertion 6 on the Annual Governance Statement on the AGAR 2021/2022. Once this has been approved, we will be able to tick "Yes" to Control Objective H on the Annual Internal Audit Report 2021/2022.

Based on the tests we have carried out at this interim internal audit visit, in our view, the internal control procedures in operation are appropriate to meet the needs of Bursledon Parish Council.

Next visit

The next internal audit visit has been arranged for **Thursday 24 February 2022**.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- Payroll
- VAT claims
- Asset Register
- Council Contracts
- Budgets for 2021/2022 and 2022/2023
- Transparency of website

Next Steps

This report should be noted and taken to the next meeting of the Parish Council.

Tim Light FMAAT
Internal auditor

Grant Applications

Report of the Roland Potter (Parish Clerk)

19 January 2022

Summary of Key Issues

- The Council has received a request for a grant from Hedge End Community Speed watch for £500 (Attached).
- The Councils policy allow a maximum grant of £250.

Supporting Information

Hedge End Community Speed watch

Amount of Funding Requested: **£500**

Recommended maximum grant: **£250** (as per council policy)

Last Grant awarded - None

Reason for Funding: To Purchase high Visibility clothing and a contribution to upgrading the technology

Other funding Applications: The project as also applied to funding from other Councils.

Legal and Policy Implications

All legal and policy implications are set out in the above report.

Financial Implications

The financial applications are set out in the above report.

Recommendations

To consider approving the grant applications set out in the report.

Or

To consider deferring this descion due to lack of information on actual costs and other successful funding.

8	Amount Requested: £500
9	<p>What will the grant be used for? Having risk assessed the roadside operation with police support we need to purchase high visibility clothing with the Community Speedwatch logo affixed. We also need to upgrade the existing radar detection equipment.</p>
10	<p>Please provide a breakdown of how the grant will be spent: Currently approximately £400 for the volunteers high visibility £100 towards the upgrade of the radar detection equipment.</p>
11	<p>Have you applied to any other sources of grant aid/funding? YES Hampshire County Council grant of £200 Botley Parish Council grant of £250 Hedge End Town Council grant of £250 We have also applied to Hamble RC, Hound PC , West End PC and Eastleigh BC but are awaiting further about the success of our applications</p>
12	<p>Please state the amount of financial assistance received from Eastleigh Borough Council in the last 12 months: £ NIL</p>
13	<p>Financial Information: Please enclose your most recent income and expenditure account and bank statement in the name of the organisation. (The Parish Council regrets that it cannot consider an application if an income and expenditure account and bank statement are not enclosed.)</p> <p>What are the total assets currently held by your organisation? Currently 3 grants totalling £630 plus the inherited radar detection equipment</p>
14	<p>PLEASE NOTE THE COUNCIL USES BACS TO MAKE PAYMENTS – therefore please provide separately the organisations bank account details for this grant including sort code – NOTE: this should not be an individual’s personal account:</p>

Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2400	FPSArbits2 11020	£29.09	403/1/1	29/09/21	Arb-Bits - Chain saw chain 16 inch and two stroke oil	£29.09
		£29.09			Arb-Bits - Total	
2387	FPSBailys2 11020	£213.00	365/3	21/09/21	Bailey Solutions Ltd - Opticon M -011 2D omni directional barcode scanner with USB cable	
2418	FPSBailys2 11020	£438.60	365/1/1	06/10/21	Bailey Solutions Ltd - 500 single sided library cards starting number BP00201 with logo	£651.60
		£651.60			Bailey Solutions Ltd - Total	
2431	FPSBBills2 11020	£79.78	365/3	12/10/21	Brighter Bills Ltd - Monthly Library Wifi	£79.78
		£79.78			Brighter Bills Ltd - Total	
2033	FPSBDCA2 11020	£2,000.00	350/1	22/07/20	Bursledon and District Community Association - Grant for works on rear of Community centre	
2429	FPSBDCA2 11020	£1,371.80	201	12/10/21	Bursledon and District Community Association - Rent balance of annual charge	£3,371.80
		£3,371.80			Bursledon and District Community Association - Total	
2413	FPSCarter2 11020	£51.00	403/3	05/10/21	Carters of Swanwick - Fuel additive for small tools 50 individual shots (2 shots each fill)	
2414	FPSCarter2 11020	£94.44	403/1/1	05/10/21	Carters of Swanwick - cutter blar assy 20"	£145.44
		£145.44			Carters of Swanwick - Total	
2428	FPSDNenb taExp2110 20	£29.54	430/2	11/10/21	D J Bentall - Expenses Trailer Trex new lock for waste bin KGV play area	£29.54
2410	FPSmenss ahed21102 1	£14.00	203/1	04/10/21	Eastleigh Mens Shed - PAT testing Parish Office and library 14 items	£14.00
		£14.00			Eastleigh Mens Shed - Total	
2422	FPSEquest rian211021	£21.60	465/2	07/10/21	Equestrian Fencing and Timber Ltd - HC4 Gate Post 125 x 125 Pocket Park	£21.60
		£21.60			Equestrian Fencing and Timber Ltd - Total	
2388	FPSGopac k211020	£219.44	365/1/5	11/08/21	Gopak Ltd - 1 x Enviro Daisy Table Height 530mm Colour GP46 Fuchsia Edge Ruby Red Diameter 1200mm	£219.44
		£219.44			Gopak Ltd - Total	

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Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2430	FPSICCM2 11020	£96.00	552/2/2	06/10/21	Institute of Cemetery and Crematorium Management - On line course Thursday 18 November Establishing and Managing a Garden of Remembrance. Roland Potter	£96.00
		£96.00			Institute of Cemetery and Crematorium Management - Total	
2399	FPSJLENE XP211020	£4.25	211	29/09/21	J Lennon - October expenses Batteries for office computer mouse	£4.25
2389	FPSMHarro d211020	£72.00	420/5/2	01/09/21	Mark Harrod - 4 x bags of open net clips @ £11.00 each plus VAT and delivery charge of £6.00 2 x bags of net pegs @£5.00 each plus VAT Delivery £6.00	£72.00
		£72.00			Mark Harrod - Total	
2383	FPSNDOC KEXP2110 20	£5.48		14/09/21	Matt Docking - Expenses October vehicle bulbs	£5.48
1		£1.99	405/2/2		Peugoet van bulbs	
2		£3.49	405/2/2		Peugot van bulbs	
2384	FPSOfficef urn211020	£60.00	365/1/5	14/09/21	Office Furniture On Line - Eco Sound Frameless Blazemaster notice board 1200 x 900 in purple Product Code Ref: 315621PL	£60.00
		£60.00			Office Furniture On Line - Total	
2031	FPSPKLitJ 211020	£768.00	221/1	31/03/21	PK Littlejohns - External Audit Fee 20/21	£768.00
		£768.00			PK Littlejohns - Total	
2432	FPSRPotte rExp21010 20	£12.64		20/09/21	R Potter - expenses	£12.64
1		£12.64	213/4/2		Adobe software	
2411	FPSViking2 11020	£52.14		04/10/21	Viking Office Supplies - Stationery	£52.14
1		£19.78	211		A4 wire bound diary for admin	
2		£15.59	211		Groundstaff Wall Planner	
3		£5.99	211		Groundstaff A4 diary	
4		£5.99	365/1/1		A4 2022 diary for the library	
5		£4.79	211		Red pens	
		£52.14			Viking Office Supplies - Total	
		£9,136.15			Confidential	
Total		£14,768.95				

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Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2434	FPSEBC21 1020	£210.60	420/7/2/1	12/10/21	Eastleigh Borough Council - Trade Waste Collection 2 x tw1100 ltr container Long Lane	£210.60
		£210.60			Eastleigh Borough Council - Total	
2436	FPSRlee21 1018	£109.00	430/1/1/2	13/10/21	R. Lee Plumbing and Heating Services Ltd - KGV Pavillion rectify leak in roof/materials	£109.00
		£109.00			R. Lee Plumbing and Heating Services Ltd - Total	
Total		£319.60				

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Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2438	FPSArco21 1119	£47.99	409/4	25/10/21	ARCO - Trojan Interactive Jacket XXL Dan Bentall	
2441	FPSArco21 1119	£74.98	402/1	27/10/21	ARCO - Magic safeguard spray for vehicles 2 x boxes of gloves and 4 x boxes face masks	£122.97
		£122.97		ARCO - Total		
2471	FPSBBills2 11119	£79.78	365/3	08/10/21	Brighter Bills Ltd - Monthly Library Wifi	£79.78
		£79.78		Brighter Bills Ltd - Total		
2466	BACS2111 09	£468.00		09/11/21	Cathedral Leasing Ltd - Supply of Hygiene Services annual fee	£468.00
		£468.00		Cathedral Leasing Ltd - Total		
2447	FPDExpDb entall21111 9	£25.95	552/2/2	03/11/21	D J Bentall - Expensses November natural slabs x3	£25.95
2472	FPSGMA21 1119	£158.00	400/2/1	10/11/21	Grounds Management Association - Grounds subscription	£158.00
		£158.00		Grounds Management Association - Total		
2454	FPSRPotter Exp210111 9	£44.62		19/09/21	R Potter - expenses	£44.62
2436	FPSRlee21 1119	£109.00	430/1/1/2	13/10/21	R. Lee Plumbing and Heating Services Ltd - KGV Pavillion rectify leak in roof/materials	
2474	FPSRlee21 1119	£91.00	430/1/1/2	11/11/21	R. Lee Plumbing and Heating Services Ltd - Repairs to toilet in pavillion KGV	£200.00
		£200.00		R. Lee Plumbing and Heating Services Ltd - Total		
2473	FPSSurrey Hills211119	£1,362.00	220/2	12/11/21	Surrey Hills Solicitors - Fees re Councils position re Pilands Wood centre	£1,362.00
		£1,362.00		Surrey Hills Solicitors - Total		
2449	FPSTirtchfi eld211119	£3,060.00	475/3/2	04/11/21	Titchfield Trees Services Ltd - Work to trears to the rear of Laurel Cottage Hungerford and felling of road side tree at access point to land	£3,060.00
		£3,060.00		Titchfield Trees Services Ltd - Total		
2439	FPSTradeU K211119	£16.28	455/2	25/10/21	Trade UK - Tarmac 20mm gravel tarmac sub base x 2 large	
2440	FPSTradeU K211119	£20.06	455/2	27/10/21	Trade UK - Tarmac sub base large and 20mm large gravel	
2467	FPSTradeU K211119	£10.44	405/1/2	09/11/21	Trade UK - Aerosol De Icer	£46.78

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Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice	Details	Cheque
				date		Total
		£46.78			Trade UK - Total	
		£9,139.79			Confidential	
Total		£14,707.89				

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Date _____

Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Tn no	Cheque	Gross	Vat	Net Invoice	Details	Cheque Total
2477	FPSSalix21 1118	£3,040.00	£0.00	£3,040.00	16/11/21 Salix Services - Cemetery Project Material Costs	£3,040.00
		£3,040.00	£0.00	£3,040.00	Salix Services - Total	
Total		£3,040.00	£0.00	£3,040.00		

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Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2481	FPSAccess 211220	£447.36	213/4/2	25/11/21	Access UK Ltd - Licence for Access Applications People Hr Standard and People HR Enterprise Users	£447.36
		£447.36			Access UK Ltd - Total	
2499	FPSBBills2 11220	£79.78	365/3	06/12/21	Brighter Bills Ltd - Monthly Library Wifi	£79.78
		£79.78			Brighter Bills Ltd - Total	
2479	FPSCBATr ees211220	£1,980.00		23/11/21	CBA Trees - Long Lane Recreation Ground and Great Down Park Tree surveys and reports	
2505	FPSCBATr ees211220	£228.00		12/12/21	CBA Trees -	£2,208.00
		£2,208.00			CBA Trees - Total	
2506	FPSDJScot t211220	£984.00	403/2	13/12/21	D .J.Scott - Stihl HT133 telescopic pole pruner	£984.00
		£984.00			D .J.Scott - Total	
2497	FPSDSquar ed211220	£257.81	430/1/1/2	09/12/21	D Squared Fire and Security - Replacement of damaged aerial for CCTV system and intallation of protective cage at King George V	
2498	FPSDSquar ed211220	£96.00	203/2	09/12/21	D Squared Fire and Security - Engineer call out charges to look at CCTC hard drive in Parish Office as it was making a wheezing sound.	£353.81
		£353.81			D Squared Fire and Security - Total	
2482	FPS Hendys211 220	£586.29		30/11/21	Hendy Group Ltd - Ford Ranger HG61 0AM MOT and Service November 2021	£586.29
		£586.29			Hendy Group Ltd - Total	
2459	BACS2111 09	£350.00	221/2	30/11/21	Lightatouch - Intrim Audit Fees	£350.00
		£350.00			Lightatouch - Total	
2480	FPSMHarro d211220	£1,263.84	430/3	28/09/21	Mark Harrod - Alluminium 24 x 8 foot goal posts for King George V with nets, sockets and back support Code FOT - 751	£1,263.84
		£1,263.84			Mark Harrod - Total	
2504	FPSRPotter Exp211220	£12.64		20/12/21	R Potter - expenses	£12.64
2478	FPSRAK21 1220	£204.00	430/1/1/2	18/11/21	RAK Technical - call our and repair/installation of light fitting KGV pavilion after water leak in the roof space. 2nd time	£204.00

Signature

Signature

Date

Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
		£204.00			RAK Technical - Total	
2483	FPSSalix21 1220	£1,200.00	552/2/5	06/12/21	Salix Services - Bursledon Cemetery construction of new road	£1,200.00
		£1,200.00			Salix Services - Total	
		£9,071.46			Confidential	
Total		£16,761.18				

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 Date _____

Bursledon Parish Council

Expenditure transactions - approval list

Start of year 01/04/21

Supplier totals will include confidential items

Tn no	Cheque	Gross	Heading	Invoice date	Details	Cheque Total
2500	FPSBBills2 20120	£79.78	365/3	06/01/22	Brighter Bills Ltd - Monthly Library Wifi Dec 21	£79.78
		£79.78			Brighter Bills Ltd - Total	
2521	FPSCarters 220120	£126.84	403/1/1	22/12/21	Carters of Swanwick - blades and cutter assemble	£126.84
		£126.84			Carters of Swanwick - Total	
2520	FPSHendy 220120	£497.71	405/1/2	22/12/21	Hendy Group Ltd - Ford Ranger 4 x new tyres. Advisory from MOT	£497.71
		£497.71			Hendy Group Ltd - Total	
2551	FPSRPotte rExp22012 0	£32.64		20/12/21	R Potter - expenses	£32.64
2522	FOSRAK22 0120	£54.00	430/1/1/2	23/12/21	RAK Technical - Call out to lighting fault King George V lamp in changing room out of holder and sensor in show room not working timer reset	£54.00
		£54.00			RAK Technical - Total	
2525	FPSSEE21 0120	£1,170.00	220/2	31/03/21	South East Employers - Job evaluation x 3 posts and written report and advise July 2021	£1,170.00
		£1,170.00			South East Employers - Total	
2543	FPSVisionl CT210120	£1,008.00	217/2	05/01/22	Visionict - Extra Hand Platinum Package Feb 2022 to Jan 2023	£1,008.00
		£1,008.00			Visionict - Total	
		£9,195.69			Confidential	
Total		£12,164.66				

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