

# Bursledon Parish Council

## Minutes of the Full Council Meeting

Minutes of the of Bursledon Parish Council held on Wednesday 28 September 2022 at 7pm at the community library in Bursledon Parish Council.

Members of the Full Council in attendance: Councillors J Rich (Chair) M Garrett (Vice -Chair), G Gill, M Penn, K Whitlock & S Holes

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

Members of the Public: 0

FC/22/035

### **Apologies for Absence**

Apologies were received and accepted for Cllrs T Craig, K House

FC/22/036

### **Declarations of Interest**

There were no declarations of interest.

FC/22/037

### **Minutes of the Full Council held on Wednesday 27 July 2022.**

The minutes of the Full Council held on Wednesday 27 July 2022 were received and accepted as a correct record and they were signed by the Chair of the Council.

FC/22/038

### **Questions from the Public**

There were no questions from members of the public.

FC/22/039

### **Chair's Communications**

The chair of the council expressed appreciation to members of staff and all those involved in the community memorial event for the late Queen. The event was well attended by members of the community of all ages.

Bursledon Parish Council Full Council Meeting  
Wednesday 29 September 2021

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

**FC/22/040 Annual Audit Report and AGAR year ended 31 March 2022**

Council received and noted the completed Annual Governance & Accountability return for the year ended 31 March 2022.

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

**RESOLVED:**

- **The Completed Annual Auditors Report and AGAR for the year ended 31 March 2022 was received and accepted**
- **That it was noted that there were no issues that required attention.**

**FC/22/041 Change of Name for the Community Library**

The Council received a report on the public consultation on the name for the future name of the Community Library.

The report identified that the results of the consultation had produced a result in favour of changing the name from Lowford Community Library to Bursledon Community Library.

**RESOLVED:**

- **That the name of the community library should be changed to Bursledon Community Library.**

**FC/22/042 Council Insurance**

The Council received a report which identified that the Councils Insurance Brokers Came & Co had undertaken a market testing exercise for the renewal of the Council Insurance for 2022/23.

That insurance premiums have increased by 33% to £4,378.30 based on the current financial market and the new charge was in line with the Council's budget forecast.

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

The report also identified the cost benefits of entering a three-year agreement for the Council Insurance.

**RESOLVED:**

- **To accept the quote of £4378.38 for general insurance for 2022/23 through the AJG Community Schemes.**
- **To enter a three-year agreement.**

**FC/22/043 Cemetery Charges**

The Council received a report which identified the increasing cost of administering the Councils Cemetery service and in particular the administration cost of for the transfer of Exclusive Rights of Burial.

The report proposed that Council to consider introducing an initial additional charge of £75 for the legal transfer of Exclusive Right of Burial.

**RESOLVED:**

- **To introduce an additional charge of £75 for the legal transfer of Exclusive Right of Burial.**

**FC/22/044 Playground Improvements**

The Council considered a report on the improvements setting out the initial project plan for the improvements to the Council play areas funded by developer's contributions.

The Council also considered the appointment of a playground consultant to deliver the projects on behalf of the Council.

**RESOLVED:**

- **Accepted the project plan to deliver the improvements.**
- **Agreed to the appointment of a playground consultant to deliver the projects.**

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

**FC/22/045 Long Lane Tennis Courts**

Council considered a request from Eastleigh Borough Council to enter an agreement with the Lawn Tennis Association to pay for the improvement of the tennis courts on the Long Lane Recreation Ground.

**RESOLVED:**

- **To defer this matter until Councillors, meet with the Lawn Tennis Association to discuss this further.**

**FC/22/046 Finance Reports**

Council received and noted the schedule of payments for August and September 2022.

Council received and noted the budget report as of 31 August 2022.

**RESOLVED:**

- **That the payment schedules were correct and approved for August and September 2022.**
- **The budget report on 31<sup>st</sup> August 2022 was noted.**

**FC/22/047 Working Group Notes**

Council received and noted the Planning & Highways working Group notes for 14<sup>th</sup> September 2022.

**FC/22/048 The Public and Press were excluded for exempt business**

The Clerk reported that a full structural survey has been requested for the Pilands Wood Community Centre. A report will follow.

Specialist solicitors have been engaged to investigate issues around neighbouring properties to the Ecology Park.

The Chair of the Parish Council will circulate information regarding staffing during the Covid19 pandemic.

**FC/22/049 Close of Meeting**

**The meeting closed at 20:15**

Bursledon Parish Council Full Council Meeting  
Wednesday 29 September 2021

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

## **Accounts for the six-month period ended 30 September 2022**

Report of the Roland Potter (Parish Clerk)

20 October 2022

### **1. Purpose of the Report**

The purpose of this report is to present the financial position of the Council for the six months ended 30 September 2023.

The report sets out the pressures on the current budget for 2022/23.

The attached budget report also sets out the forecast for the expected year end out turn position.

### **Supporting Information**

### **2. Summary Of the Councils Current Financial Position**

- 2.1. The Council has extremely limited opportunities to increase income, other than through increasing charges.
- 2.2. The Councils officers are aware of the currently proposed national wage settlement in local government. The impact of this current settlement will result in an increase of £16,152 on the 2022/23 budget.
- 2.3. There are currently potential savings in the salaries budget due to three members of staff electing not to join the pension scheme currently. This may provide a sum of £12,743 in savings on the year.
- 2.4. There is an additional saving of £800 as the Council decided to reduce the funding to grant applications.
- 2.5. As the owner of the Pilands Wood Community Centre the Council has a legal duty to undertake certain actions including a survey of the building. The estimated cost of this survey is £4,300.
- 2.6. The current 2022/23 budget is underestimated by £20,452.
- 2.7. The projected increase in the budget will reduce the Councils reserves by up to £21,458

**Bursledon Parish Council**

**Agenda Item 8**

2.8. Funding of capital projects is principally from developers' contributions and will have minor impact on the Councils Revenue budget.

**3. 2022/23 Revenue Budget Position**

<b>Cost centre</b>	<b>2022/23 Budget</b>	<b>Six months to 30/09/22</b>	<b>Outturn to 31.03/23</b>
Council Income	350	0	475
Allotment Income	1,140	6	1,100
Cemetery Income	5,500	3,335	5,500
Grounds Income	3,144	1,214	3,144
Capital Income	0	0	8,093
<b>Total Income</b>	<b>10,134</b>	<b>4,555</b>	<b>18,268</b>
Council	89,548	44,932	95,909
Civic	1,900	640	1,454
Library	5,462	2,922	4,755
Grants	4,300	1,041	3,500
Community	4,500	3,588	3,588
Pilands Wood CC	0	750	4,300
Allotments	718	320	700
Cemetery	809	1,301	1,653
Outside Services	122,319	57,662	133,870
Capital	0	230	9,422
<b>Total Expenditure</b>	<b>229,556</b>	<b>113,386</b>	<b>259,151</b>
<b>Net Expenditure</b>	<b>219,422</b>	<b>108,831</b>	<b>240,883</b>
<b>Precept</b>	<b>219,425</b>	<b>219,425</b>	<b>219,425</b>
<b>Surplus/(Deficit)</b>	<b>3</b>	<b>110,594</b>	<b>(21,458)</b>

**4. Capital Programme Budget**

4.1. The Council's capital programme is funded by Developers contributions in this budget year.

The following approved capital projects have been deferred to 2023/24.

- Drainage works at Hungerford Bottom Ecology Park due to lack of support from Hampshire County Council Highways Department.
- Purchase of Kubota tractor, until the completion of Long Lane Recreation Ground Pavilion.
- Extension to cemetery and creation of garden of reflection due to Bursledon Parish Council staff availability.

**5. Council Balances and Reserves**

5.1. Council Reserves are anticipated to reduce by at least £8,715.

**6. Balance Sheet Issues**

6.1. The Council should look to invest funds in higher rate interest accounts.

6.2. Any shortfall in the Council's operations will be funded from the Council's Machinery and Capital reserves

6.3. Depleting these reserves makes it difficult for the Council to provide for the future renewal of equipment and the capital replacement of facilities.

**7. Policy & Legal Implications**

There are no policy implications in this report

**8. Staffing Implications**

There are no staffing implications in this report.

**9. Financial Implications**

The financial implications are set out in the report.

**10. Crime and Disorder Implications**

There is increasing incidents of criminal damage and anti-social behaviour on the Pilands Wood Estate, the cost of repairs and staff time results in funds being deprived from other areas of work. The repeated claims have contributed to the Councils poor claims record with the insurance company and is a factor in higher premiums.

There is also additional fly tipping in various locations within the parish for which the Parish Council must pay for the tidying up. The budget for 2022/23 has already been exceeded.

**11. Equal Opportunities Implications**

There are no Equal Opportunities Issues in this report.

**12. Environmental & Climate Change Implications**

The Council has an established biodiversity strategy which it seeks to improve and extend on an annual basis.

**13. Risk Assessment**

13.1. Pilands Wood Community Centre, The Council has responsibilities for the outer of the building, under the floors and above the ceiling.

Therefore, the Council must fund any reports.

There is a requirement that the Pilands Wood Charity to provide insurance for any subsequent works, however the Council may have to pay for any excess charges.

13.2 The Pilands Wood Charity is financially fragile due to the recent pandemic. The Council needs to be aware that should the charity be unable to continue in the current economic climate the Council will have to receive the property back into its management.

This will have budgetary implications on the council on an on-going annual basis.



## **Bursledon Parish Council**

### **Agenda Item 8**

13.3 There are still plans to transfer up to six play areas from new development to the Council. The dates of these transfers are currently not known. However, there will be an additional cost to the Council. The Council will have to consider recruiting additional staff to maintain our current standards of service. Any transfer will include a commuted sum of monies; however, the value of this sum is not known.

13.4 Outsourcing the Tennis courts. There is currently a proposal to outsource the management of the tennis courts. However, subject to the proposal and a contract being approved by the Council, it is likely that this will generate an additional cost for the operation of this service.

13.5 The Council needs to consider a long-term capital funding plan, to ensure that it can continue to replace equipment.

#### **14 General Data Protection Regulations**

There are no implications for the General Data Protection Act in this report

#### **15 Recommendations**

- To note the report
- To note the additional risks identified in the report.
- To note the additional budget variation of £20,452.
- To note the potential reduction in Council reserves of between £8,715 and £21,458.
- To agree to revise the 2022/23 budget to reflect the additional costs

# Income and Expenditure Account

31/03/22 £		30/09/22 £
	<b>INCOME</b>	
8,404.09	Cemetery Income	3,335.00
1,087.77	Allotment Rents	6.23
199,849.08	Precept	219,425.00
347.11	Interest on Investments	0.00
6,505.24	Income	1,213.89
12,083.00	Grants Received	0.00
228,276.29	<b>TOTAL INCOME</b>	223,980.12
	<b>EXPENDITURE</b>	
0.00	Capital Projects	229.87
62,481.75	Parish Office Central Charges	46,154.43
2,500.00	Grants	1,040.66
21,238.35	Library	2,505.75
167.65	Civic Expenditure	354.06
3,433.00	Community Development	3,588.00
446.21	Allotments	297.65
7,145.06	Cemetery Services	1,289.55
114,892.12	Grounds Maintenance	58,029.42
0.00	Pilands Wood Community Centre	750.00
212,304.14	<b>TOTAL EXPENDITURE</b>	114,239.39
82,277.70	Balance as at 01/04/22	82,782.41
228,276.29	Add Total Income	223,980.12
310,553.99		306,762.53
212,304.14	Deduct Total Expenditure	114,239.39
0.00	Stock Adjustment	0.00
-15,467.44	Transfer to/ from reserves	0.00
82,782.41	Balance as at 30/09/22	192,523.14

# Consolidated Balance Sheet

31/03/22

£

30/09/22

£

Current assets		
0.00	Investments	0.00
0.00	Loans Made	0.00
0.00	Investment	0.00
0.00	Stocks	0.00
3,213.38	VAT Recoverable	0.00
4,217.22	Debtors	6,531.84
3,753.62	Payment in Advance	2,808.88
245,410.01	Cash in Hand at Bank	360,136.06
256,594.23	TOTAL CURRENT ASSETS	369,476.78
256,594.23	TOTAL ASSETS	369,476.78
Current liabilities		
0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
12,839.82	Creditors	15,981.64
0.00	Receipts in Advance	0.00
12,839.82	TOTAL CURRENT LIABILITIES	15,981.64
243,754.41	TOTAL ASSETS LESS CURRENT LIABILITIES	353,495.14
0.00	Long Term Borrowing	0.00
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
0.00		0.00
243,754.41	NET ASSETS	353,495.14
Represented by		
82,782.41	General Fund	192,523.14
0.00	Community Centre	0.00
900.00	Long Lane Rec Car Park	900.00
7,500.00	Elections	7,500.00
0.00	Projects from previous Year	0.00
136,111.00	Machinery & Capital Reserves	136,111.00
500.00	Library Project	500.00
15,511.00	County Councillor Grant	15,511.00
450.00	Deposits	450.00
0.00	LONG TERM Investment Accounts	0.00
243,754.41		353,495.14

Signed \_\_\_\_\_

Chairman

Date \_\_\_\_\_

\_\_\_\_\_  
Responsible Financial Officer

# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

	2022/23	Reserve Movements	Actual Net	Balance	
<b>Parish Office Central Charges</b>					
<b>Income</b>					
100	Precept	£219,425.00	£0.00	£219,425.00	£0.00
103	Other Income	£0.00	£0.00	£0.00	£0.00
105	Office Services	£0.00	£0.00	£0.00	£0.00
110	Interest	£0.00	£0.00	£0.00	£0.00
112	Intrest	£350.00	£0.00	£0.00	-£350.00
<b>Total Income</b>		<u>£219,775.00</u>	<u>£0.00</u>	<u>£219,425.00</u>	<u>-£350.00</u>
<b>Expenditure</b>					
201	Community Centre Rent	£2,100.00	£0.00	£2,000.00	£100.00
202	Community Centre Service Charges	£4,500.00	£0.00	£1,159.93	£3,340.07
203	Property Costs	£1,000.00	£0.00	£380.57	£619.43
210	Postage	£75.00	£0.00	£8.95	£66.05
211	Stationery/Printing	£400.00	£0.00	£91.09	£308.91
212	Photocopier Hire & Charges	£700.00	£0.00	£381.82	£318.18
213	Information Technology	£5,150.00	£0.00	£3,535.26	£1,614.74
216	Telephone	£1,500.00	£0.00	£1,129.40	£370.60
217	Website	£1,400.00	£0.00	£593.17	£806.83
218	Subscriptions & Publications	£1,949.00	£0.00	£1,734.24	£214.76
219	General Insurance	£4,500.00	£0.00	£4,378.38	£121.62
220	Legal Fees	£3,000.00	£0.00	£0.00	£3,000.00
221	Audit Fees	£1,700.00	£0.00	£0.00	£1,700.00
222	Bank Charges	£175.00	£0.00	£71.70	£103.30
225	Salaries	£60,003.00	£0.00	£28,796.26	£31,206.74
226	Staff Overheads	£1,395.00	£0.00	£671.63	£723.37
230	COviD expenses	£0.00	£0.00	£0.00	£0.00
998	Suspence Petty cash	£0.00	£0.00	£0.00	£0.00
999	Suspence	£0.00	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

	<b>2022/23</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
<b>Total Expenditure</b>	<u>£89,547.00</u>	£0.00	<u>£44,932.40</u>	<u>£44,614.60</u>
<b>Community Library Income</b>				
150 Income	£0.00	£0.00	£0.00	£0.00
<b>Total Income</b>	<u>£0.00</u>	£0.00	<u>£0.00</u>	<u>£0.00</u>
<b>Expenditure</b>				
365 Library - Operational Costs	£5,462.00	£0.00	£2,922.33	£2,539.67
<b>Total Expenditure</b>	<u>£5,462.00</u>	£0.00	<u>£2,922.33</u>	<u>£2,539.67</u>
<b>Civic Expenditure Expenditure</b>				
300 Newsletter	£0.00	£0.00	£0.00	£0.00
305 Chairmans Allowance	£200.00	£0.00	£0.00	£200.00
306 Councillor Expenses	£100.00	£0.00	£0.00	£100.00
307 Councillor IT Expenses	£650.00	£0.00	£559.20	£90.80
308 Councillor Training	£400.00	£0.00	£0.00	£400.00
309 Civic projects	£100.00	£0.00	£81.25	£18.75
310 Room Hire	£200.00	£0.00	£0.00	£200.00
315 Election Expenses (RESERVE)	£250.00	£0.00	£0.00	£250.00
<b>Total Expenditure</b>	<u>£1,900.00</u>	£0.00	<u>£640.45</u>	<u>£1,259.55</u>
<b>Community Development Expenditure</b>				
360 Community Development	£4,500.00	£0.00	£3,588.00	£912.00
<b>Total Expenditure</b>	<u>£4,500.00</u>	£0.00	<u>£3,588.00</u>	<u>£912.00</u>
<b>Grants Expenditure</b>				
350 Grants	£4,300.00	£0.00	£1,040.66	£3,259.34

# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

	<b>2022/23</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
<b>Total Expenditure</b>	<u>£4,300.00</u>	£0.00	<u>£1,040.66</u>	<u>£3,259.34</u>
<b>Allotments</b>				
<b>Income</b>				
120 Allotment Rents	£1,140.00	£0.00	£6.23	-£1,133.77
<b>Total Income</b>	<u>£1,140.00</u>	£0.00	<u>£6.23</u>	<u>-£1,133.77</u>
<b>Expenditure</b>				
500 Salary Costs	£0.00	£0.00	£0.00	£0.00
502 Administration Costs	£718.00	£0.00	£171.90	£546.10
505 Operational Costs	£0.00	£0.00	£147.80	-£147.80
<b>Total Expenditure</b>	<u>£718.00</u>	£0.00	<u>£319.70</u>	<u>£398.30</u>
<b>Cemetery Services</b>				
<b>Income</b>				
125 Income	£5,500.00	£0.00	£3,335.00	-£2,165.00
<b>Total Income</b>	<u>£5,500.00</u>	£0.00	<u>£3,335.00</u>	<u>-£2,165.00</u>
<b>Expenditure</b>				
550 Bursledon Cemetery Staff Costs	£0.00	£0.00	£0.00	£0.00
552 Bursledon Cemetery	£808.00	£0.00	£1,301.32	-£493.32
555 St Leonnards Staff Costs	£0.00	£0.00	£0.00	£0.00
557 St Leonnards Cemetery (Closed)	£0.00	£0.00	£0.00	£0.00
560 Mauseleum Salaries	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>	<u>£808.00</u>	£0.00	<u>£1,301.32</u>	<u>-£493.32</u>
<b>Grounds Maintenance</b>				
<b>Income</b>				
130 Income - Outside Services- Long Lane	£1,714.00	£0.00	£763.89	-£950.11
135 Income - Outside services - King George V	£1,430.00	£0.00	£450.00	-£980.00

# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

	<b>2022/23</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
<b>Total Income</b>	<u>£3,144.00</u>	£0.00	<u>£1,213.89</u>	<u>-£1,930.11</u>
<b>Expenditure</b>				
400 Administration Costs	£1,030.00	£0.00	£649.63	£380.37
402 Health & Safety	£500.00	£0.00	£47.15	£452.85
403 Equipment Costs	£4,000.00	£0.00	£922.63	£3,077.37
404 Fuel	£2,000.00	£0.00	£48.76	£1,951.24
405 Vehicle Costs	£3,500.00	£0.00	£1,890.61	£1,609.39
406 Illegal Tipping	£513.00	£0.00	£0.00	£513.00
407 Notice Boards	£0.00	£0.00	£0.00	£0.00
408 Salaries	£79,894.00	£0.00	£36,262.18	£43,631.82
409 Staff Overheads	£1,883.00	£0.00	£538.86	£1,344.14
419 Grounds Services	£29,000.00	£0.00	£44.54	£28,955.46
420 Long Lane Recreation Ground	£0.00	£0.00	£2,626.43	-£2,626.43
430 King George V Playing Fields	£0.00	£0.00	£1,616.43	-£1,616.43
440 Pilands Wood Open Space	£0.00	£0.00	£8,213.53	-£8,213.53
445 Woodlands Way	£0.00	£0.00	£129.90	-£129.90
450 Great Down Park	£0.00	£0.00	£140.40	-£140.40
455 Lionheart Way Ecology Park	£0.00	£0.00	£4,510.09	-£4,510.09
460 Hungerford Bottom Ecology Park	£0.00	£0.00	£0.00	£0.00
465 Pocket Park Kew Lane	£0.00	£0.00	£20.38	-£20.38
470 Fishers Piece	£0.00	£0.00	£0.00	£0.00
475 The Laurels	£0.00	£0.00	£0.00	£0.00
480 The View Point	£0.00	£0.00	£0.00	£0.00
485 Bursledon Station Woods	£0.00	£0.00	£0.00	£0.00
490 Peewit Hill	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>	<u>£122,320.00</u>	£0.00	<u>£57,661.52</u>	<u>£64,658.48</u>

## Capital Projects

### Income

# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

		<b>2022/23</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
160	Developers Contributions & Grants	£0.00	£0.00	£0.00	£0.00
<b>Total Income</b>		<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
<b>Expenditure</b>					
601	Parish Council Offices	£0.00	£0.00	£0.00	£0.00
602	Bursledon Community Library	£0.00	£0.00	£229.87	-£229.87
603	Long Long Lane Recreation Ground	£0.00	£0.00	£0.00	£0.00
604	King George V Recreation Ground	£0.00	£0.00	£0.00	£0.00
605	Bursledon Cemetery	£0.00	£0.00	£0.00	£0.00
606	Great Down Park	£0.00	£0.00	£0.00	£0.00
607	Lionheart Way Ecology Park	£0.00	£0.00	£0.00	£0.00
608	Pilands Wood Open Space	£0.00	£0.00	£0.00	£0.00
609	Woodlands Way	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>		<u>£0.00</u>	<u>£0.00</u>	<u>£229.87</u>	<u>-£229.87</u>
<b>Old Accounts</b>					
<b>Expenditure</b>					
1465	Tree Maintenance	£0.00	£0.00	£0.00	£0.00
<b>Total Expenditure</b>		<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
<b>Pilands Wood Community Centre</b>					
<b>Expenditure</b>					
700	Asset Management	£0.00	£0.00	£750.00	-£750.00
<b>Total Expenditure</b>		<u>£0.00</u>	<u>£0.00</u>	<u>£750.00</u>	<u>-£750.00</u>



# Financial Budget Comparison

Comparison between 01/04/22 and 30/09/22 inclusive. Includes due and unpaid transactions.

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

	<b>2022/23</b>	<b>Reserve Movements</b>	<b>Actual Net</b>	<b>Balance</b>
Total Income	£229,559.00	£0.00	£223,980.12	
Total Expenditure	£229,555.00	£0.00	£113,386.25	
<b>Total Net Balance</b>	<b>£4.00</b>		<b>£110,593.87</b>	

## **Financial Risk assessment**

Report of the Roland Potter (Parish Clerk)

25 October 2022

### **1. Purpose of the Report**

The purpose of this report is to present the potential financial and legal risks to the Council in 2022/23 and in the near future.

The attached financial risk report sets out the potential risks to the Council, however not all risks require action.

The Council are requested to review the attached risk report and approve any recommended actions.

### **Supporting Information**

#### **2. New risks**

2.1. Pilands Wood Community Centre, The Council has responsibilities for the outer of the building, under the floors and above the ceiling. Therefore, the Council must fund any reports.

2.2 There is a requirement that the Pilands Wood Charity to provide insurance for any subsequent works, however the Council may have to pay for any excess charges. The Pilands Wood Charity is financially fragile due to the recent pandemic. The Council needs to be aware that should the charity be unable to continue in the current economic climate the Council will have to receive the property back into its management. This will have budgetary implications on the council on an on-going annual basis.

2.3 There are still plans to transfer up to six play areas from new development to the Council. The dates of these transfers are currently not known. However, there will be an additional cost to the Council. The Council will have to consider recruiting additional staff to maintain our

## **Bursledon Parish Council**

### **Agenda Item 9**

current standards of service. Any transfer will include a commuted sum of monies; however, the value of this sum is not known.

2.4 Outsourcing the Tennis courts. There is currently a proposal to outsource the management of the tennis courts. However, subject to the proposal and a contract being approved by the Council, it is likely that this will generate an additional cost for the operation of this service.

2.5 Due to the current economic environment, the Council should look at updating its medium risk financial plan and consider a financial strategy to rebuild general and capital reserves over future years.

2.6 The Council needs to consider a long-term capital funding plan, to ensure that it can continue to replace equipment.

### **3. Policy & Legal Issues**

- The Council is required to undertake a Financial Risk assessment at least annually and is required to be reported to Council by 31st March of each fiscal year.
- To comply with the requirements of the Annual Governance statement the Council are required to:
- To identify if the Council has any litigation, liabilities or commitments, events, or transactions, occurring either during or after the year-end (giving examples of each in our guidance) and if so, to provide a breakdown of them and evidence of the authority's consideration of them, (e.g., Minutes of the Council).
- Whether these items have a budgetary impact and if so, to provide details
- Where there is a fiscal impact, evidence that it has been correctly reflected in the accounting statements.

**4. Staffing Implications**

The staffing implications are set out in the attached Financial Risk Report.

**5. Financial Implications**

The costs of undertaking mitigations will be considered by the Council as part of the Annual Budget process and on an individual basis once costs have been established and where it is outside the current budget.

**6. Crime and Disorder Implications**

There is increasing incidents of criminal damage and anti-social behaviour on the Pilands Wood Estate, the cost of repairs and staff time results in funds being taken from other areas of work. The repeated claims have contributed to the Council's poor claims record with the insurance company and is a factor in higher premiums.

There is also additional fly tipping in various locations within the parish for which the Parish Council must pay for the tidying up. The budget for 2022/23 has already overspent.

**7. Equal Opportunities Implications**

There are no Equal Opportunities Issues in this report.

**8. Environmental & Climate Change Implications**

The Council has an established biodiversity strategy which it seeks to improve and extend on an annual basis.

**9. Risk Assessment**

The risk issues are identified in the report and accompanying schedule.

**11 General Data Protection Regulations**

There are no implications for the General Data Protection Act in this report

**12 Recommendations**

- **To note the risks and mitigations identified in the risk assessment.**
- **To approve the recommended actions subject to funding.**

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<b>RISK AREA</b>	<b>RISK IDENTIFIED</b>	<b>Risk H/M/L</b>	<b>MITIGATION</b>	<b>NOTES &amp; ACTION REQUIRED</b>
To provide and maintain standards for Parish Council services to the residents of Bursledon	The risk of legislative change which will have an impact on the Parish Councils powers, duties, and funding	L	Parish Clerk and staff keep apprised of developments. Members to receive regular updates as needed.	Changes in legislation to be reported to Council & Staff Reported through Council Reports.
To provide and maintain standards for Parish Council services to the residents of Bursledon	The protection of physical assets owned by the Parish Council including buildings and equipment (loss or damage)	M	All physical assets insured.  All assets recorded on finance software and checked regularly, and training arranged to facilitate this.	Asset Register Reviewed in September 2021 with insurers. Asset register has been generated but not loaded onto the Pear system. Parish Clerk (to be transferred on to Pear Mapping System completed in 2022/23)
To provide and maintain standards for Parish Council services to the residents of Bursledon	The risk of damage to third party property or individuals because of the Parish Council providing services (public liability)	L	Public liability Insurance renewed annually	Included in the Insurance renewal notice

To provide and maintain standards for Parish Council services to the residents of Bursledon	Insufficient staff or other resources to deliver the service needs	L	<p>Staff have general awareness of other team members essential tasks and can provide cover when required.</p> <p>Parish Clerk to formally monitor and review staff and work levels.</p> <p>Any concerns regarding this to then be brought to Council</p>	<p>Council operates monthly team meetings.</p> <p>All IT systems are saved on the cloud and Council services can be operated remotely.</p> <p>Recruitment of Assistant Parish Clerk is in progress Parish Clerk to formalise business continuity plan in 22/23</p>
To provide a safe and fulfilling working environment for staff	Employees contravene H & S Regs	L	H & S and First Aid training, insurance, Risk Assessments regularly checked, work practices observed and updated	<p>Legionella inspection to be completed and remedial action taken to reduce risk.</p> <p>Parish Clerk (To arrange training in 2022/23)</p> <p>First Aid training for one member of office staff and one grounds person</p>
To provide a safe and fulfilling working environment for staff	Potential legal proceedings up to corporate manslaughter	L	Employers Liability insurance. Employee and Members training and awareness	None

To provide a safe and fulfilling working environment for staff	Staff retention issues	L	Staff training where appropriate	To be reviewed as part of the Councils appraisal procedure.
To maintain financial records that are correct and comply with all recommended accounting practice	Adverse audit reports, legal action, and loss of confidence in Parish Council	L	Parish Clerk keeps up to date with legislative changes, discusses latest requirements with internal and external auditors	None
To maintain financial records that are correct and comply with all recommended accounting practice	Loss of income through error or fraud	L	Fidelity Guarantee Insurance Parish Clerk continually review controls and current procedures	Encourage Income to be directly paid into the Councils Bank Account  Fidelity Guarantee increased to £400K
To ensure that all actions taken by the Parish Council comply with all current Legislation	Non-compliance with legislation or practice Council being 'Ultra Vires'	L	Parish Clerk to keep up to date with changes in legislation, seek advice from SLCC, HALC, NALC and others as necessary	Parish Clerk & Deputy Clerk (to attend annual update training)



Cemetery and Cemetery Services	Inadequate space to meet demand	L	Identify additional land for allocation if needed and flag up with EBC Local Plan.	None
Cemetery and Cemetery Services	Inadequate space to meet demand for cremation plots	L	Identify new space for cremation plots within the current cemetery, by extending current unused space.	An area for new burial and cremation plots has been identified and is in the process of being constructed and a new access point for vehicles has been created.
Cemetery and Cemetery Services	Preparation for pandemic	M	Mark out new grave spaces and agree a policy for internments.	Three new rows of grave spaces marked out for unknown additional impact of pandemic. Burials spaces to be used based on alternative grave selection until the row had been fully used.
Cemetery and Cemetery Services	Potential Risk of Rising water resulting in loss of income and damage to the reputation of the Council.	M	This situation is gradually getting worse each year. Review strategic planting of bushes and trees which will reduce water,	To develop a planting scheme of trees and bushes that will absorb water
Cemetery and Cemetery Services	Potential Risk of Rising water resulting in loss of income and	M	Review the cemetery regulations to increase the size of cremation plots to	Policy changed to increase the cremation plots to 1.5 the size to

	damage to the reputation of the Council.		allow 1.5 spaces to allow to interments next to each other if the depth is not achievable.	allow side by side cremations where a double depth interment cannot be achieved.
Cemetery and Cemetery Services	Demand for family cremation plots	L	To use normal burial plots for family cremation plots at a single depth for up to eight internments.	Policy changed to allow the use of a full- size plot as a family cremation plot.
Cemetery and Cemetery Services	Historically plots not being dug to the correct depth	M	Ground staff attend all internments	There may be a cost to supplying additional grave spaces and compensating for exhumations if required.
Cemetery and Cemetery Services	Potential demand to take over the maintenance of local C of E graveyard.	M	Additional cost for maintenance of grounds, trees, fences etc	Council to quote for maintenance works in a private arrangement, prior to formal closure.  Pass on the request to Eastleigh Borough Council.
Employment Contract	Compensation claims from employee for contractual employment defects (including statutory failure)	L	Contract of employment in place	Parish Clerk (Contracts of employment to be reviewed and standardised 2022/23) in line with new employment legislation.

Employment Contract	Compensation claims from employee for contractual employment defects (including statutory failure)	L	Legal insurance in place	Limit of cover
Employment Contract	Staff Salaries	M	Staff salaries are reviewed as part of the Councils Appraisal system.	A new appraisal system based on core competencies has been adopted
Employment Contract	Job Evaluations	M	To ensure that there is equity regarding salaries and benefits	The Council received the results of the job evaluation which have been implemented.
HR Administration	Employment Law knowledge and practice	M	Parish Clerk to keep up to date with employment law and seek HR advice where appropriate	Parish Clerk to attend annual Southeast Employer training
HR Administration	HR Policies - Changes in legislation	M	The Council has policies & practices in place for Staffing and Employment and should be reviewed when there are changes to legislation	The Council have recruited Southeast Employers to undertake an independent review of policies
HR Administration	Management of staff information	M	Maintain up to date records of all staff and to store all supporting information	The Council uses an on-line HR System which allows staff to record their

				time and the location of their work.
Staffing	Loss of services of employee	M	By distributing knowledge and roles ensure, so far as reasonably practical, that loss of any one employee does not cause unrecoverable damage to business	Parish Clerk to delegate responsibilities to Deputy Clerk.
Staffing	Loss of key staff trained in financial systems, process, or rules	M	Staffing arranged so that knowledge is distributed between Parish Clerk/RFO and at least two other staff.  Need for succession planning and staff training	Not possible given the size of the staff – but improved training/dual working in office. All new admin staff to be given the opportunity to obtain level one training with the SLCC.
Staffing	Inadequate staff to deliver services due to transfer of additional services.		The Council would be able to respond initially but this would have an impact on service standards for other areas.	Clerk to prepare a long-term staffing plan including plans for retirement in 22/23
Financial Control	Inappropriate expenditure made	M	All Payments are authorised as correct by the Parish Clerk on the Advantage finance software.	

			Two councillors approve each payment by using the Advantage finance software before payments are made This provides a digital audit trail on the finance software	Both Councillors must access the Advantage Financial Software to ensure that invoices are approved for payment and a digital record is made.
Financial Control	Inappropriate expenditure made	L  L	<p>Payments reported to Parish Council for review and corrective action if necessary.</p> <p>All Bank payments scrutinised and authourised by two councillors.</p> <ol style="list-style-type: none"> <li>1. financial software allows for invoices to be scanned and included on the software</li> <li>2. Bank signatories have online read only access to finance system to view invoices.</li> <li>3. Monthly schedule of payments is provided to Council for retrospective approval.</li> </ol>	<p>None</p> <p>Schedule of BACS payments emailed to councillor signatories to allow remote approval of payments.</p> <p>Schedule of approved payments to be presented to each Council meeting to comply with external auditor</p>

Financial Control	Financial Regulations become out of date with change in technology, regulation, or business	L	<p>Council to review financial regulations every <b>three years or on change of circumstances or staff.</b></p> <p>The Parish Clerk can react to any changes in legislation or other areas to ensure the regulations are fully compliant and provide a strong framework compatible with Council`s practices.</p>	Financial Regulations reviewed in May 2022
Financial Control	Lack of budgetary overview/overspend against budget	L	<p>Quarterly review of normal ledger</p> <p>Monthly review of income and expenditure</p>	<p>Quarterly accounts to be prepared for Council for quarters ended June, September, and December.</p> <p>Monthly budget comparison reports to be presented to Council.</p>
Financial Control	Lack of finance to meet unbudgeted, urgent commitments (with safety or other critical implications)	L	<p>Contingency included in budget</p> <p>Reserves equivalent to at least three months spend available as required by the external auditor.</p>	<p>None</p> <p>None</p>

Financial Systems & Records	<p>Accounts</p> <p>The Edge accounts online system is used which is an accepted accounts package</p>	L	<p>A back up is also made to the main server at the end of each day.</p> <p>Hard copies linked to Council reports are held on file together with bank reconciliation reports, invoices/receipts/payments and cheques issued</p> <p>All cheques issued from the main account are authorised by the Parish Council Documents are retained for 6 years</p>	The Edge accounts online system is used which is an accepted accounts package
Financial Systems & Records	<p>VAT</p> <p>The Edge system incorporates a VAT schedule which is an accepted package which allows differentiation between tax rates etc. which is itemised in a full report relating back to the original item within the accounts</p>	L	<p>VAT is applied to all mileage payments at the rate applicable at the time as advise by HMRC VAT returns are lodged on a quarterly basis in line with accepted procedures</p>	The Edge system incorporates a VAT schedule which is an accepted package which allows differentiation between tax rates etc. which is itemised in a full report relating back to the original item within the accounts

				Parish Clerk to ensure that VAT returns are submitted every quarter.
Financial Systems & Records	Payroll The Sage online payroll system is used which is an accepted payroll package	L	<p>The Parish Clerk authorises any overtime, mileage, monthly</p> <p>Payroll Hard copies linked to pay roll reports are held on file together with payslips, BACs payments and cheques issued to the pension fund provider</p> <p>BACs payments and cheques to the pension fund are authorised by Council Payments can only be issued for the nominated employees, which must be authorised in advance of the payment</p> <p>Documents are retained for 6 years</p> <p>Annual pension and year end payroll returns are issued in a timely manner to the appropriate bodies that</p>	<p>The Sage online payroll system is used which is an accepted payroll package</p> <p>Payroll summary to be scanned and attached to finance package linked to relevant payment</p>



			inspect the information & highlight any discrepancies	
Banking Arrangements & Procedures Banking Security/Access to Finances	Unity Trust Bank is used Accounts	L	Bank account information used daily with Parish Clerk/RFO and Administrative Assistant  Reviewing how much is placed into a higher rate deposit account	Currently arranging for deposit account with Unity Trust Bank  Parish Clerk (to look at other investment opportunities 2022/23)
Banking Arrangements & Procedures Banking Security/Access to Finances	Cheques	L	Each cheque from the main account must be signed by 2 Councillors as detailed on the mandates (which are amended when required to ensure that enough signatories are available always)	Customers are proactively encouraged and directed to use BACS payments
Banking Arrangements & Procedures Banking Security/Access to Finances	Transfers	L	Monies may be transferred between the Councils accounts authorised by the Parish Clerk. Consideration of Deposit accounts.	Currently arranging for deposit account with Unity Trust Bank

Banking Arrangements & Procedures Banking Security/Access to Finances	Bank Reconciliation	L	All accounts are reconciled using the Edge system Any discrepancies are immediately reported to the bank for investigation  The Imprest account does not have statements but reconciled monthly by the Administrative Assistant against the cash held and any discrepancies are immediately reported to the Parish Clerk.	None  None  None
Banking Arrangements & Procedures Banking Security/Access to Finances	Separation of Duties	L	The office has established separation of duties over the last few years to ensure that no one person has access to the bank balances or cash wherever possible	None
Banking Arrangements & Procedures Banking Security/Access to Finances	Access to the main bank accounts  Cheques/BACS	L	As detailed under Banking arrangements and Procedures above, no one person has access to monies held in the main accounts  All invoices are checked by the Administrative Assistant in advance of payment and if	None  None

			related to an order, this has passed through the ordering procedure which has numerous stages of authorisation to ensure that fraudulent activities are not taking place (please refer to the Ordering Procedure section)	
Banking Arrangements & Procedures Banking Security/Access to Finances	Access to petty cash accounts	L	The Financial Regulations specify maximum balances to ensure that individuals do not have access to large amounts of money	Review Financial Regulations in May 2020 to adjust for any legislation changes
Banking Arrangements & Procedures Banking Security/Access to Finances	Cheques	L	All payments must be authorised by the Parish Clerk before any cheque or bank authorisation is issued. The Parish Clerk is to sign the invoice to confirm and record that the cheques have been authorised. All payments accepted and are reported to the Parish Council	None

Banking Arrangements & Procedures Banking Security/Access to Finances	Insufficient number of signatories	H	Currently there are only two councillors who are signatories. Previous applications are time expires	Council to appoint one additional signatory for online banking.
Financial Administration	Petty Cash – Cash Payments	L	All payments made in cash must be substantiated by an invoice etc. which has been authorised by the Parish Clerk All payments are reported to the Parish Council with a full reconciliation report for sign-off	None
Financial Administration	Hire Charges	L	Council sets the charges subject too periodic review  The office must abide by these rates and any requests for preferential rates must be made by the hirer to Council for their approval	Charges to be approved by Council of the budget report.  None
Financial Administration	Hire charges received within the office	L	All post is logged, and any payments received are itemised and processed by the Administrative Assistant	None

Financial Administration	Processing and banking	M	When the money is received it is balanced against any receipts/invoices and any discrepancies are followed up When the monies have been balanced, it is input onto the Edge system and all entry references are printed out and retained The cash element is usually below £500 and held in the safe?	Parish Clerk to ensure that banking is completed at least monthly.
Financial Administration	Records non-compliant or inadequate	L	Internal auditor reviews record keeping annually Advice taken from internal auditor, external auditor, accountant, SLCC + NALC on changes in regulation	None
Financial Administration	Expenditure/income coded incorrectly	L	Parish Clerk checks nominal ledger every quarter Items are coded	None
Financial Administration	Standing Orders & Financial Regulations Standing Orders & Financial Regulations are reviewed and approved by Parish Council on an annual basis at the AGM	L	Parish Clerk reacts to any changes in legislation, requests from Parish Council or other areas to ensure the regulations are fully compliant and provide a strong	Standing Orders and Financial Regulations are reviewed annually to consider any legal changes

			framework compatible with Council practices	
Financial Administration	Non-compliance with statutory deadlines for the completion/approval/submission of accounts and other financial returns	L	Programme of meetings to meet statutory deadlines	None
Financial Administration	Invoice payment without authority	L	All payments reviewed once receipt of an invoice against the budget.  Parish Clerk authorises two councillors to sign cheques or BACS	None  None
Financial Administration	Incoming cash and cheque misappropriation	L	Individual receipts to be issued for all cash payments and for cheque payments on request	Financial software has been updated to allow the emailing of receipts
Financial Administration	Theft of funds	L	Bank statements reconciled monthly, Fidelity Insurance in place against theft of funds by staff, Councillors, and other persons Cash and cheques stored securely and banked within 21 working days of receipt	None

Financial Administration	Incorrect entries by bank	L	Bank statements reconciled monthly	None
Ordering Procedure	To avoid fraud and ensure authority of expenditure	L	This system incorporates the Edge system codes so that any order can be traced from origin to finish across a variety of systems All orders are authorised by Parish Clerk prior to emailing to supplier.	None
Annual Budget & Precept Calculations	The annual budget and precept calculations	L	The annual budget and precept calculations are initially calculated in November/December based upon the performance of the prior year and incorporating projected requirements which have been lodged by the office and council members.  The Parish Clerk also completes a mid-year review in October for the current year to calculate possible year end surpluses which may be incorporated within the future budget. The actual precept level is then calculated from	Annual Budget & Precept Calculations  None

			<p>the balance sheet assuming that the remainder of the current year's budget will be utilised to estimate the year end bank balance</p> <p>The new budgeted income, expenditure and reserves are then set against this balance to calculate a budget shortfall on which the future precept is based</p> <p>The new budget is discussed and fine-tuned through the October, November and December Council and Committee meetings after the up-to-date number of band D properties have been confirmed by Eastleigh BC discuss and amend any highlighted budget levels to best achieve, an acceptable precept level</p> <p>Comprehensive minutes are recorded at each stage to substantiate the budget development</p>	<p>None</p> <p>None</p> <p>None</p> <p>None</p>
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			The final budget is approved in January and Eastleigh BC is immediately advised of the precept	
Monitoring of Budgets	Comprehensive budgets	L	Comprehensive budgets are set for each committee, and these are loaded onto Edge accounts system at the start of the new financial year	None
Financial Administration	Monitoring	L	<p>On-going daily expenditures have already been incorporated within the budget and the Parish Clerk/RFO monitors invoices etc. against the budget schedule to confirm that they are within the limits</p> <p>All invoices checked against the accounts system to verify expenditure within the account code to date and the remaining budget</p> <p>Any over expenditure is highlighted and brought to the attention of the Parish Clerk/RFO</p>	<p>None</p> <p>None</p> <p>None</p>

Financial Administration	Reporting	L	<p>A full report of expenditures against budget is lodged with council at each Council meeting.</p> <p>This incorporates a print-out of the income and expenditure against each annual budget and the cashbook extract</p> <p>Any that do not meet the budget levels are highlighted by member if needed along with committed expenditure</p>	<p>None</p> <p>None</p> <p>None</p>
Financial Administration	Comprehensive budgets	L	Comprehensive budgets are set for each committee, and these are loaded onto Edge accounts system at the start of the new financial year	None
Insurable Risks	Public Liability	L	<p>Insurance cover</p> <p>In addition, weekly, annual checks of play equipment</p>	Limit of cover £10,000,000
Insurable Risks	Employers Liability	L	Insurance cover	Limit cover £10,000,000
Insurable Risks	Theft of money by third party	L	Insurance cover	<p>Cover varies depending on situation</p> <p>Reviewed annually</p>

Insurable Risks	Theft of money by employee or member	L	Fidelity Guarantee cover	Limit of cover £150,000
Insurable Risks	Property	L	Cover for buildings & contents All risks cover for selected items	
Insurable Risks	Officials Indemnity	L	Continue with existing cover (£250k)	
Insurable Risks	Libel and Slander	L	Continued existing cover (£250k)	Limit of cover £250,000
Insurable Risks	Personal Accident	L	Continue with existing cover (scale benefits)	
Insurable Risks	Legal disputes	L	Cover for specified legal disputes	Limit of cover £10,000,000
Insurable Risks	Long term sickness of employee	L	Not covered Liability limited by contract	
Insurable Risks	Business interruption	L	Potential alternative premises, IT back-up off site and ability to restore onto hired equipment etc Cover in place for excess costs	Limit of cover £50,000

Insurable Risks	Loss/destruction of financial records	L	Key financial data held electronically and backed up off site All electronic documents backed up daily offsite	Residual risk considered acceptable
Insurable Risks	Officials Indemnity	L	Continue with existing cover (£250k)	
Insurable Risks	Libel and Slander	L	Continued existing cover (£250k)	Limit of cover £250,000
Insurable Risks	Personal Accident	L	Continue with existing cover (scale benefits)	
Loss of Records	Loss of documentation	L	Deeds and other legal documents relating to real estate stored in the office, historic stored at the pavilion.	All land registry documents have been scanned and loaded on to Council IT system.
Asset List & management	Purchased	L	An asset list is maintained by the Parish Council Office on an Edge Accounting system This is updated throughout the year from new assets which are in addition, a schedule of road furniture/bins/dog bins/bus shelters play area equipment etc.,	Parish Clerk to review Asset register in finance package as part of the year end close.  Council adopted the criteria that items with a value over £1,000 or with an expected life cycle of over 5 years and where it has a residual value.

	Transfer of New Assets	L	<p>The asset list is circulated to staff on an annual basis to ensure that all items are correct</p> <p>Enquiries made with EBC regarding the quantity and timing of future transfer of assets</p>	<p>All other I assets under £1,000 to be maintained on the Councils Asset Management software for insurance purposes.</p> <p>Parish Clerk to monitor and follow up.</p>
Internal Audit	Internal Audit	L	<p>The Internal Auditor is approved annually by Council at the AGM and attends the office to complete the internal audit in May of each year</p> <p>The report is presented to Council for acceptance</p>	<p>The Internal Auditor has online read only and real time access to the Council financial package. BPC to load bank statement with each bank reconciliation.</p> <p>Reports are available on the Council Web Site.</p>
Annual Audit	Annual Audit	L	<p>The annual auditor is appointed and directs the format and structure of the audit in line with current legislation and requirements</p> <p>Audit costs and levels of requirement are determined by government legislation based upon the annual income or expenditure levels</p>	None

			<p>The Parish Clerk and Administrative Assistant completes the year end accounts to audit trial level and prepares any additional reports required by the external auditor</p> <p>The Parish Clerk presents the completed Annual Return, Financial Statement and other documentation required to Council in line with the timescales provided by the external auditor</p> <p>Once these have been formally adopted and signed by Council, they are lodged with external auditors</p> <p>Any queries raised by the auditors are dealt with by the Parish Clerk in the first instance</p> <p>Final sign-off by the external auditor is presented to Council</p>	
Insurance	Fidelity Insurance	L	Fidelity insurance levels have been set after considering the possibility of fraudulent	None

			<p>activities gaining access to the bank accounts</p> <p>Procedures in place (as previously detailed) have been established over the past few years incorporating separation of duties, cross referenced receipts of income and the decision not to currently use e-banking</p> <p>These provisions have ensured that no individual is able to gain access to withdraw funds without due process</p>	
Insurance	Insurance	L	<p>Came &amp; Co been used as a recognised Parish Council provider</p> <p>Annual reviews are carried out to ensure enough cover is in place</p>	<p>None</p> <p>None</p>
Web Site	To ensure that the web site is compliant with current legislation	L	The web site is managed by the Parish Clerk and Vision ICT	Vision ICT have undertaken a compliance audit on the web site and amended statement in line with new legislation

				from Sept 2020 – re Website Accessibility Regulation Statement.
Transparency	To ensure that the web site complies with the legal requirements of the Transparency Act.	L	The web site is managed by the Parish Clerk and Vision ICT	None
Other Risks	Trees and Drainage	H	The Council has noted the potential liability for managing over 3000 trees and provision has been made in the five-year financial plan to manage this liability.	None
		M	Tree applications have been made for removal of boundary trees which are at risk of damaging neighbouring properties. EBC refused partial planning permission.	The Council has appealed the decision and the Council insurers have been advised of the EBC Decision.
		M	Increasing water logging of all Recreation areas which may have an impact on Income	Council to review strategic planting to manage surplus water
		M	The Pitch on Long Lane was installed several years ago with sand slits, but these have never been maintained.	Clerk to obtain cost of football renovation on



		H	<p>Drainage, currently the Council is aware of one potential claim, and has received advice from the Councils insurers.</p> <p>Lionheart Way – Landslip Funding identified from Developers Contributions</p>	<p>Long Lane Football Ground. This will be an annual cost which has not been budgeted for.</p> <p>To continue to monitor and report to Council and advice obtained from insurers.</p> <p>Tendering to be started in January 2022 – cost of works approved by EBC from developers’ contributions.</p>
IT & Document retention & business Continuity	<p>Back Up and Security</p> <p>Retention of documents &amp; paperless Office</p>	<p>L</p> <p>L</p> <p>L</p>	<p>All Software is backed up by the cloud suppliers</p> <p>The Council has purchased an additional backup for all software on an independent Sever located in Slough</p> <p>The Council backs up all its software including Microsoft to a continuous back up using Datto.</p>	<p>None</p> <p>None</p>

			Review of Document Retention	Council introduced a Document retention policy in 2020/21
Responding to the impact of Climate Change	Adopting to Government Policy. Availability of Value for money alternatives Impact on Income generation	M	To actively consider options for the delivery services where there is a value for money option.  The Council now reports the impact on climate change on its reports	
Pandemic	Loss of Income	H	To reduce fees to allow use where safe and legally possible	None
Pandemic	Safety of Staff	H	To ensure that staff have a safe environment to work in, based on the needs of the Council and the safety of staff.	Comply with safety guidelines, close services, and work remotely. All staff to be provided with mobile phones.
Pandemic	Loss of staff due to illness etc	M	Reduce the deliver services to essential services only	To be managed on a day-to-day basis.
Pandemic	Inability to obtain supplies	M	Reduce the deliver services to essential services only	To be managed on a day-to-day basis.

<b>Maintenance costs on assets leased to third parties</b>	<b>The council is aware of responsibilities for the external maintenance for the building at Pilands Wood Community Centre</b>	<b>H</b>	<b>The Council to obtain all structural and safety reports.</b>  <b>The Council to add a budget line for the maintenance of the building</b>  <b>Third parties to obtain buildings insurance</b>	<b>Council to obtain all outstanding survey reports.</b>  <b>Council to evaluate cost of works required.</b>  <b>To ensure third parties have adequate insurance cover in place</b>
<b>Viability of third parties leasing Council premises</b>	<b>Due to the recent pandemic third parties leasing council premises maybe financially vulnerable</b>	<b>H</b>	<b>The Council need to be aware of the situation, and its responsibilities should the lease fail.</b>	Council to monitor the position.
<b>Asset transfers from other authorities</b>	<b>The Council is aware of up to six play areas and associated areas planned for transfer to the Council</b>	<b>H</b>	<b>The Council needs to agree the time scale for the transfer of assets.</b>  <b>The Council need to budget for the recruitment of additional staff at the time of the transfer.</b>	Council to establish time scale.  Budget costs to be allocated for the relevant financial year.
Outsourcing of Long Lane Tennis Courts to third parties.	The Council are investigating the outsourcing of the tennis courts to a third party in liaison with EBC and the Lawn Tennis Association	M	The financial viability must be demonstrated by the LTA.  A supplier of the outsourced service must be found.	The project needs to be evaluated and submitted to Council in November 2022. For consideration

			<p>A contract for the outsourced service will have to be agreed.</p> <p>The impact on current staffing resources will have to be evaluated and if appropriate additional staff may have to be recruited.</p>	
<p><b>Impact of inflation on Council budget and Precept</b></p>	<p><b>Rising inflation and wage settlement costs are having an impact on the current budget and future budgets</b></p> <p><b>Failing to raise the correct level of precept will impact on the Councils reserves</b></p> <p><b>The tax base for 2023/24 has fallen.</b></p>	<p><b>H</b></p>	<p><b>The Council need to set a realistic precept bearing in mind both economic and political situations.</b></p> <p><b>The Council should consider amending its medium-term financial strategy to recover and costs that impact on the Councils Reserves.</b></p>	<p><b>To be reviewed by Council as part of the budget preparation.</b></p> <p><b>The Clerk should update the medium-term financial strategy</b></p>
<p><b>Long term capital Planning</b></p>	<p><b>The council's asset portfolio is increasing due to developers' contributions and the possible transfer of assets.</b></p> <p><b>The Council currently does not have sufficient long-term plans or funding to replace assets,</b></p>	<p><b>H</b></p>	<p><b>The Council should develop a long-term financial plan to replace capital assets including operational assets e.g. vehicles</b></p>	<p><b>To be reviewed by Council as part of the budget preparation.</b></p> <p><b>The Clerk should update the medium-term financial strategy</b></p>

Reviews will take place yearly unless clearly stated differently within each section.

# Bursledon Parish Council

## Expenditure transactions - approval list

Start of year 01/04/22

Supplier totals will include confidential items

No	Payment Reference	Gross	Heading	Invoice date	Details	Invoice	
2897	FPSAlfordP lum221020	£180.72	430/1/1/2	05/10/22	Alford Plumbing and Heating - replacement of float valve x2 and labour costs	20597	
2898	FPSAlfordP lum221020	£221.34	430/1/1/2	05/10/22	Alford Plumbing and Heating - Boiler Service Pavilion King George V .	20598	
2921	FPSAlfordP lum221020	£75.00	430/1/1/2	10/10/22	Alford Plumbing and Heating - call out charge to find leak at King George V Pavilion and make safe.	20794	
		<b>£477.06</b>	Alford Plumbing and Heating - Total				
2880	FPSArco22 1020	£120.20		12/09/22	ARCO - 6 x Grimeez Wipes/hand scrubs 4 x boxes of gloves 4 x pull on beanie hats 1 x XL jacket no logo 1 x xxl jacket no logo 1 x l flexothane trousers 1 x xl flexothane trousers 1 x cargo trousers 4 x t shirts with logo 2 x xxl fleeces	944466006	
1		£48.57	403/3		Cleaning materials - wipes and disposable gloves		
2		£71.63	409/4		3 pairs of trousers		
2888	FPSArco22 1020	£60.29	409/4	26/09/22	ARCO - 4 x knitted beanies with logo and 4 x xxl t shirts	944477158	
2889	FPSArco22 1020	£107.99	409/4	26/09/22	ARCO - Dewalt hampton S3 Hiker boots for Peter Milam	944477869	
2893	FPSArco22 1020	£123.17	409/4	29/09/22	ARCO - 2 x Trojan interactive shell jackets 1 x xl and 1 x xxl	944528358	
2918	FPSArco22 1020	£31.78	409/4	10/10/22	ARCO - Regatta Thor fleece x2 with logo	944596113	
		<b>£443.43</b>	ARCO - Total				
2756	FPSBrighterBil221020	£81.52	365/5	15/06/22	Brighter Bills Ltd - Library Wifi	1039863	
2925	FPSBrighterBil221020	£81.52	365/5	12/10/22	Brighter Bills Ltd - Call charges = zero plus service charges of £67.93 Bursledon Library	1041361	
		<b>£163.04</b>	Brighter Bills Ltd - Total				
2912	FPSCame&co221020	£4,378.38	219	29/09/22	Came and Company - General Insurance	518369481	
		<b>£4,378.38</b>	Came and Company - Total				
2886	FPSCarters 221020	£77.62	403/3	23/09/22	Carters of Swanwick - Zubat 300 Blade 3 x 56m line	1/131394	
		<b>£77.62</b>	Carters of Swanwick - Total				
2884	FPSCBATrees21020	£2,220.00	455/4/1	15/09/22	CBA Trees - Tree Inspection Lionheart Way	2245	

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Date \_\_\_\_\_

# Bursledon Parish Council

## Expenditure transactions - approval list

Start of year 01/04/22

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		<b>£2,220.00</b>	CBA Trees - Total			
2901	FPSEBC22 1020	£9,711.00		05/10/22	Eastleigh Borough Council - Installation of 19 New Bins including 3 replacement and the removal of 10 bins and disposal of 13 old bins	02856867
	1	£510.00	552/2/5/1		New bin in cemetery	
	2	£1,020.00	450/2/3		2 new bins in Great Down Park	
	3	£1,530.00	420/7/3/2		3 new bins Long Lane Recreation Ground	
	4	£2,040.00	430/4		4 new bins King George V	
	5	£2,040.00	440/2/2		4 new bins Piland Wood open Space	
	6	£1,530.00	455/6		3 new bins Lionhear Way	
	7	£510.00	420/7/3/2		1 bin Long Lane	
	8	£531.00	420/7/3/2		Additional works	
2923	FPSEBC22 1020	£19.53	203/3	10/10/22	Eastleigh Borough Council - Trade Recycling Collection Parish Office 3 x lifts 1.7.22 to 30.9.22	02864932
2926	FPSEBC22 1020	£221.16	420/7/2/1	12/10/22	Eastleigh Borough Council - Trade Waste collection Long Lane recreation ground 12 lifts between 1.7.22 and 30.9.22	02861798
		<b>£9,951.69</b>	Eastleigh Borough Council - Total			
2890	FPSEquestrian221020	£40.00	552/2/5/1	27/09/22	Equestrian Fencing and Timber Ltd - Coach bolts and hex bolts x30 for refurbishment of benches Bursledon Cemetery	128996
2920	FPSEquestrian221020	£63.62	480/2	10/10/22	Equestrian Fencing and Timber Ltd - Gate post and coach bolts and nuts for the repair to the viewpoint interpretation board	129174
		<b>£103.62</b>	Equestrian Fencing and Timber Ltd - Total			
2911	FPSEverson221020	£2,308.02	404	03/10/22	Eversons Fuels - 1300lts of white diesel for ride on mowers and parish vehicles	2256900
		<b>£2,308.02</b>	Eversons Fuels - Total			
2895	FPSFleet221020	£192.02	420/5/2	05/10/22	Fleet (Line Markers) Ltd - Pitch marker paint x 6	SI221374
		<b>£192.02</b>	Fleet (Line Markers) Ltd - Total			
2458	FPSPKLittle221020	£720.00	221/1	31/03/22	PK Littlejohns - External Audit Fees 2021/22	SB20222485
		<b>£720.00</b>	PK Littlejohns - Total			
2934	FPSRPotterEXP221020	£12.64		13/10/22	R Potter - expenses - Adobe	OctExps
	1	£12.64	213/4/2		Adobe Subscription	
2896	FPSRBL221020	£27.25	309	05/10/22	Royal British Legion Poppy Appeal - Wreath for Remembrance	31240864

Signature

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Date

# Bursledon Parish Council

## Expenditure transactions - approval list

Start of year 01/04/22

Supplier totals will include confidential items

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		<b>£27.25</b>	Royal British Legion Poppy Appeal - Total				
2892	FPSScrewfix221020	£31.98	430/3	29/09/22	Screwfix Direct Ltd - 2 x master lock padlocks for KGV	1302453181	
		<b>£31.98</b>	Screwfix Direct Ltd - Total				
2910	FPSSevens&bolton221020	£3,000.00	455/7	22/08/22	Stevens & Bolton LLP - STAGE 1 - Review the claim and report to you on grounds to bring the claim - £2,250 - £2,500 + VAT	1389188	
<p>This would involve:</p> <ul style="list-style-type: none"> <li>-Reviewing the titles to both parcels of land to identify any express drainage rights recorded on the titles</li> <li>-Reviewing whether the requirements for a claim in nuisance are met</li> <li>-Consideration of potential limitation issues (because Tesco was redeveloped circa 15 years ago)</li> <li>-Consideration of potential arguments Tesco may have that Bursledon has failed to mitigate its loss (as no action was taken in response to the 2017 report)</li> <li>-Reporting to you on the basis on which you might bring a claim and any potential defences Tesco might have to that claim</li> </ul>							
		<b>£3,000.00</b>	Stevens & Bolton LLP - Total				
2894	FPSSurreyHills221020	£360.00	700/2	05/10/22	Surrey Hills Solicitors - All services in connection with legal advice general including reviewing and advising the Pilands lease	7746	
		<b>£360.00</b>	Surrey Hills Solicitors - Total				
2831	FPSTradepoint221020	£19.13	419	16/08/22	Trade Point (B&Q) - Cemetery Benches - Hex bolts and Gas cartridge	1291186069	
		<b>£19.13</b>	Trade Point (B&Q) - Total				
		£9,985.45	Confidential				
<b>Total</b>		<b>£34,471.33</b>					

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