



**MEMBERS OF ODIHAM PARISH COUNCIL FINANCE COMMITTEE
ARE SUMMONED TO ATTEND THE FINANCE COMMITTEE MEETING
WHICH WILL BE HELD VIRTUALLY VIA ZOOM
ON 19th JANUARY 2021 AT 7:30PM**

MEMBERS OF THE PRESS AND PUBLIC ARE WELCOME TO ATTEND

Join Zoom Meeting

<https://us02web.zoom.us/j/81477225306?pwd=emxOY3VtRGE3czRHcW90dEx5Zk9Ndz09>

Meeting ID: 814 7722 5306

Passcode: 502063

13th January 2021

Andrea Mann Parish Clerk

F35/20 To receive apologies for absence

F36/20 To receive declarations of interests and requests for dispensation relating to any item on the agenda

F37/20 Public Session

An opportunity for residents to raise questions and issues with the Parish in accordance with Standing Orders. Please view details at <http://www.odiham.org.uk/your-council/policies/> or contact the Parish Office for further advice.

F38/20 Approval of Minutes

To approve the minutes of the Finance Committee meeting held on 1st December 2020 (F28/20-F34/20).

F39/20 January 2021 Payments

To approve the payments listing for December 2020 and appoint two Councillors with signatory rights to complete the payment process. (This listing will be circulated to Councillors by email before the meeting).

F40/20 October-December Bank Reconciliations (page 3-5)

To approve the October, November and December bank reconciliations to be signed by the Committee Chair at a later date.

F41/20 Quarter 3 Payments Listing (pages 6-8)

To review and accept the 2020 Quarter 3 Payments Listing which will be published on OPC's website following the meeting.



- F42/20** **Quarter 3 Year to Date Budget Report (pages 9-13)**
To review and accept the 2020 Quarter 3 budget position and note the end of year forecast position.
- F43/20** **Quarter 3 Balances and Earmarked Reserves (page 14-15)**
To review and note the 2020 Quarter 3 balances and reserves, noting the comments in the Clerk's covering report.
- F44/20** **Interim Internal Audit Report (pages 16-20)**
To review and accept the 2020/21 Interim Internal Audit report for the audit carried out on 17th December and note there are no matters arising.
- F45/20** **To note the date of the next meeting**
The next Finance Committee meeting will be held on 16th March 2021.

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/12/2020		
	Cash in Hand 01/04/2020		190,281.17
	ADD		
	Receipts 01/04/2020 - 31/12/2020		187,266.30
			377,547.47
	SUBTRACT		
	Payments 01/04/2020 - 31/12/2020		128,137.03
A	Cash in Hand 31/12/2020 (per Cash Book)		249,410.44
	Cash in hand per Bank Statements		
	Petty Cash	31/12/2020	2.93
	Hampshire Trust Bank	31/12/2020	50,000.00
	Lloyds 30 days notice account	31/12/2020	3,523.48
	Unity Trust	31/12/2020	94,584.78
	Lloyds Treasurer's Account	31/12/2020	39,281.80
	Lloyds Money Market	31/12/2020	62,017.45
			249,410.44
	Less unrepresented payments		0.00
			249,410.44
	Plus unrepresented receipts		0.00
B	Adjusted Bank Balance		249,410.44
	A = B Checks out OK		

Odiham Parish Council
PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
147	14/10/2020		Unity Trust	50	June PAYE, NI & Emp Tax	HMRC	E	-997.10	0.00	-997.10
148	14/10/2020		Unity Trust	50	June PAYE, NI & Emp Tax	HMRC	E	997.10	0.00	997.10
154	19/10/2020		Unity Trust	154	Web Hosting	TSO Host	S	87.90	17.58	105.48
159	19/10/2020		Unity Trust	158	A Mann Expenses	Land Registry	Z	-110.02	0.00	-110.02
160	19/10/2020		Unity Trust	158	A Mann Expenses	Land Registry	Z	3.00	0.00	3.00
162	19/10/2020		Unity Trust	158	A Mann Expenses	Land Registry	Z	20.00	0.00	20.00
157	20/10/2020		Unity Trust	157	Allotment Deposit	Nicola Trubridge	E	60.00	0.00	60.00
149	20/10/2020		Unity Trust	149	Printer rental Qtr 3 20/21 and	Ricoh	S	97.24	19.45	116.69
150	20/10/2020		Unity Trust	150	Finance training Cllr A McFarla	HALC	S	30.00	6.00	36.00
151	20/10/2020		Unity Trust	151	Cemetery Grounds Maintenanc	Nigel Jeffries Landscapes	S	1,135.00	227.00	1,362.00
152	20/10/2020		Unity Trust	152	Toilet Cleaning	CJH Cleaning Services Ltd	S	390.00	78.00	468.00
153	20/10/2020		Unity Trust	153	Parish Room Re-decoration	Ian Garforth Commercial Dec	S	2,600.00	520.00	3,120.00
156	20/10/2020		Unity Trust	156	IT Support Nov	Connect Computer Consultan	S	135.00	27.00	162.00
161	20/10/2020		Unity Trust	161	A Mann Expenses	Andrea Mann	S	72.52	14.50	87.02
155	20/10/2020		Unity Trust	155	Water - King St Toilets	Castle water	Z	136.99	0.00	136.99
158	20/10/2020		Unity Trust	158	A Mann Expenses	Land Registry	Z	110.02	0.00	110.02
163	20/10/2020		Unity Trust	163	October Salaries	October Salaries	Z	4,266.77	0.00	4,266.77
164	20/10/2020		Unity Trust	163	October PAYE & NI	HMRC	Z	852.77	0.00	852.77
165	20/10/2020		Unity Trust	165	October Employee Pension	Hampshire Pension Fund	Z	261.19	0.00	261.19
166	20/10/2020		Unity Trust	166	October Employer NI	HMRC	Z	439.50	0.00	439.50
167	20/10/2020		Unity Trust	167	October Employer Pension	Hampshire Pension Fund	Z	756.64	0.00	756.64
168	20/10/2020		Unity Trust	168	War Memorial Maintenance	Trust Property Services Ltd	Z	1,720.00	0.00	1,720.00
169	21/10/2020		Unity Trust	169	Poppy Donation	RBL	Z	50.00	0.00	50.00
195	16/11/2020		Unity Trust	195	November Staff Pension Cont	Hampshire Pension Fund	Z	282.48	0.00	282.48
171	17/11/2020		Unity Trust	171	King St Toilets electricity	nPower	L	29.40	1.47	30.87
175	17/11/2020		Unity Trust	175	The Chapel electricity	SSE	L	36.23	1.81	38.04
176	17/11/2020		Unity Trust	176	Parish Room Electricity	SSE	L	95.29	4.76	100.05
173	17/11/2020		Unity Trust	173	Keyboard & paper	Viking	S	38.97	7.79	46.76
177	17/11/2020		Unity Trust	177	Remembrance road closure sig	Alphabet Signs	S	110.00	22.00	132.00
178	17/11/2020		Unity Trust	178	Trend Worry Free business sec	Connect Computer Consultan	S	72.00	14.40	86.40
179	17/11/2020		Unity Trust	1025	Accessible docs training - Adm	SLCC	S	30.00	6.00	36.00
180	17/11/2020		Unity Trust	180	King St Toilets cleaning	CJH Cleaning Services Ltd	S	390.00	78.00	468.00
182	17/11/2020		Unity Trust	182	Cemetery Grounds Maintenanc	Nigel Jeffries Landscapes	S	1,135.00	227.00	1,362.00
185	17/11/2020		Unity Trust	185	New paths Recreation Ground	Poulsom Plant Hire	S	4,400.00	880.00	5,280.00
186	17/11/2020		Unity Trust	185	New paths Recreation Ground	Poulsom Plant Hire	S	480.00	96.00	576.00
187	17/11/2020		Unity Trust	186	Christmas Trees	Oxenford Farm Ltd	S	285.40	57.08	342.48

Odiham Parish Council

PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
188 Office Rental	17/11/2020		Unity Trust	187	The Bridewell annual % utilitie	HCC	S	1,823.52	364.70	2,188.22
190 Subscriptions	17/11/2020		Unity Trust	189	My Deposits - Chapel Cottage	Andrea Mann	S	21.67	4.33	26.00
191 Play Areas	17/11/2020		Unity Trust	190	Hand sanitizer & dispensers	Andrea Mann	S	45.62	9.13	54.75
170 Subscriptions	17/11/2020		Unity Trust	170	Open Space Society Subscripti	Open Spaces Society	Z	45.00	0.00	45.00
172 IT Support and Back up	17/11/2020		Unity Trust	172	Microsoft November email acc	Microsoft Ireland	Z	29.20	0.00	29.20
174 IT Support and Back up	17/11/2020		Unity Trust	174	Clerks laptop Microsoft 365	Microsoft Ireland	Z	9.40	0.00	9.40
181 PR & Pub inc newsletter	17/11/2020		Unity Trust	181	Newsletter printing & posters	IC Printing Services	Z	656.00	0.00	656.00
183 Parish room - Caretaking	17/11/2020		Unity Trust	185	Parish Room Cleaning	FS Cleaning & Maintenance	Z	15.00	0.00	15.00
184 PR & Pub inc newsletter	17/11/2020		Unity Trust	184	Newsletter Distribution	The Extra Mile	Z	148.75	0.00	148.75
189 Postage and consumables	17/11/2020		Unity Trust	188	Tea/coffee	Andrea Mann	Z	7.00	0.00	7.00
192 Postage and consumables	17/11/2020		Unity Trust	192	Stamps for newsletter	Clir Verdon	Z	32.50	0.00	32.50
202 Cemetery Maintenance	19/11/2020		Unity Trust	202	Skip to clear North Chapel	Basingstoke Skip Hire	Z	265.20	0.00	265.20
193 Staff Salaries	24/11/2020		Unity Trust	193	November Salaries	November Salaries	Z	4,843.69	0.00	4,843.69
194 Staff Salaries	24/11/2020		Unity Trust	194	November PAYE & NI	HMRC	Z	567.64	0.00	567.64
196 Employers' NI	24/11/2020		Unity Trust	196	November Employer NI	HMRC	Z	482.82	0.00	482.82
197 Pension Contribution	24/11/2020		Unity Trust	197	November Employer Pensions	Hampshire Pension Fund	Z	815.81	0.00	815.81
198 Re-energising the High St	24/11/2020		Unity Trust	198	Highways application 50b	HCC	Z	439.00	0.00	439.00
199 Re-energising the High St	24/11/2020		Unity Trust	200	Highways application 50a	HCC	Z	439.00	0.00	439.00
201 Training	01/12/2020		Unity Trust	201	H&S Training for Admin Office	HALC	S	95.00	19.00	114.00
205 Other amenity areas mainter	01/12/2020		Unity Trust	205	Defib replacement batteries	Wel Medical	S	182.87	36.57	219.44
206 PR & Pub inc newsletter	01/12/2020		Unity Trust	206	Your Odiham ad (1)	Farnham Castle News	S	150.00	30.00	180.00
200 PR & Pub inc newsletter	01/12/2020		Unity Trust	200	Updating Parish map	Jenny Crayon	Z	70.00	0.00	70.00
203 Christmas Trees and Lights	01/12/2020		Unity Trust	203	Putting up Christmas tree & lig	The Corporate Garden	Z	470.00	0.00	470.00
204 Training	01/12/2020		Unity Trust	204	High Street Presentation	Rise Associates	Z	100.00	0.00	100.00
207 Lighting - energy costs	15/12/2020		Unity Trust	207	High St lights maint & power	HCC	S	3,038.73	607.75	3,646.48
209 PR & Pub inc newsletter	15/12/2020		Unity Trust	209	Your Odiham ad (2)	Farnham Castle News	S	150.00	30.00	180.00
211 Toilets - cleaning	15/12/2020		Unity Trust	211	King St Toilets cleaning	CJH Cleaning Services Ltd	S	390.00	78.00	468.00
212 Chapel Cottage Maintenance	15/12/2020		Unity Trust	212	Cottage security light repair	Croombs Electrical Services	S	185.00	37.00	222.00
213 Chapel Cottage Maintenance	15/12/2020		Unity Trust	213	Chapel Cottage security light (Croombs Electrical Services	S	140.25	28.05	168.30
214 Cemetery Maintenance	15/12/2020		Unity Trust	214	Cemetery Hedges	Nigel Jeffries Landscapes	S	400.00	80.00	480.00
215 IT Support and Back up	15/12/2020		Unity Trust	215	IT support	Connect Computer Consultan	S	135.00	27.00	162.00
216 Promotion of village	15/12/2020		Unity Trust	216	Your Odiham designs	The Langtons	S	1,080.00	216.00	1,296.00
217 Postage and consumables	15/12/2020		Unity Trust	217	Stationery & coat stand	Viking	S	48.77	9.75	58.52
219 Office Equipment	15/12/2020		Unity Trust	217	Stationery & coat stand	Viking	S	52.49	10.50	62.99
220 PR & Pub inc newsletter	15/12/2020		Unity Trust	220	Your Odiham ad (3)	Farnham Castle News	S	150.00	30.00	180.00
226 Christmas Trees and Lights	15/12/2020		Unity Trust	226	Expenses - Christmas lights &	Andrea Mann	S	13.22	2.64	15.86
208 Office Equipment	15/12/2020		Unity Trust	208	Ad hoc supplies & equipment	Odiham Hardward	Z	133.65	0.00	133.65
210 Parish room - Caretaking	15/12/2020		Unity Trust	210	Parish Room Cleaning	FS Cleaning & Maintenance	Z	15.00	0.00	15.00
218 Postage and consumables	15/12/2020		Unity Trust	217	Stationery & coat stand	Viking	Z	65.00	0.00	65.00

Odiham Parish Council
PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
221	Staff Salaries	15/12/2020		Unity Trust	221	December Salaries	December Salaries	Z	4,065.39	0.00	4,065.39
222	Staff Salaries	15/12/2020		Unity Trust	222	December PAYE & NI	HMRC	Z	1,112.94	0.00	1,112.94
223	Staff Salaries	15/12/2020		Unity Trust	223	December Staff Pension Cont	Hampshire Pension Fund	Z	265.48	0.00	265.48
224	Employers' NI	15/12/2020		Unity Trust	224	December Employer NI	HMRC	Z	448.20	0.00	448.20
225	Pension Contribution	15/12/2020		Unity Trust		December Employer Pension C	Hampshire Pension Fund	Z	768.56	0.00	768.56
229	RAF Christmas Gifs	18/12/2020		Unity Trust	229	RAF Christmas Gifts - Amazon	c/o Cllr Killick	Z	2,325.00	0.00	2,325.00
227	Bank Charges	31/12/2020		Unity Trust	227	service Charge	Unity Trust	Z	1.20	0.00	1.20
228	Bank Charges	31/12/2020		Unity Trust	228	service Charge	Unity Trust	Z	30.75	0.00	30.75
Total									47,268.61	3,926.26	51,194.87



REPORT ON: Quarter 3 Budget Position to 31.12.20

WRITTEN BY: Parish Clerk

MEETING DATE: 19th January 2021

AGENDA ITEM: F42/20

Introduction

	Budget Expenditure	Expenditure to 31.12.20	Budget Income	Income to 31.12.20	Notes of significant variances & end of year position	Return to general reserve
General Account	£96,541.00	£61,550.01	£164,202.00	£173,671.30	1030 – Office Rental – will be underspent by £989 due to the Q1 invoice being included in the 2019/20 end of year accounts.	£989
					1050 – IT support & back-up is likely to be underspent but should be earmarked to cover ongoing IT improvements.	
					1055 – Postage & consumables will be under budget due to working at home and changes in working practices which are likely to continue for the foreseeable future.	£500
					1060 - Accounts Package– invoice is due before the end of the financial year.	
					1075 – Professional Costs is currently unspent but the budget should be retained should OPC need professional legal support for staffing, leases/contractors and projects.	
					1085 - Insurance – invoice is due before the end of the financial year.	
					1090 – Election costs – earmark unspent.	
					1095 – Civic Hospitality - unspent due to Covid.	£250



	Budget Expenditure	Expenditure to 31.12.20	Budget Income	Income to 31.12.20	Notes of significant variances & end of year position	Return to general reserve
Amenity Area	£53,561.00	£29,993.84	£22,050.00	£14,471.00	2005 – Chamberlain Gardens – will be underspent due to issues with contractor.	£800
					2015 – Cemetery rates and water is over budget due to the business rates being under budgeted & further water invoice.	
					2030 – Memorial testing – earmark unspent.	
					2035 – Other Amenity Area Maintenance – will be underspent due to issues with contractor.	£1,500
					2065 – Tree works – may be underspent by £1,000 at end of year but budget should not be lost at this stage in the year.	
					2070 – Bin emptying - was budgeted based on last years budget but for some reason this was not invoiced. Budget likely to be unspent.	£2,484
					2080 – Basingstoke Canal – likely to be £2,284 underspent due to incorrect allocation of budget with 2085.	£1,184
					2085 - Broad Oak Maintenance – likely to be £1,000 overspent due to incorrect allocation of budget with 2080.	
Community	£24,800.00	£9,620.76	£1,000.00	£0	3010 – PR & Newsletter – allow for next newsletter. Likely to be £1,500 underspent at eoy.	£1,500
					3015 – Community Grants – will be £2,850 underspent. Note: unspent funds are not appropriate earmarked reserves.	£2,850
					3030 – Christmas Evening – unspent.	£2,500
					3040 – Carols in the Bury – unspent.	£950
					3055 – Bands/Blues AFD – unspent.	£1,000.
Planning	£2,600.00	£0	£0	£4.00	4010 – unspent.	£104
					4015 – earmark.	
Traffic & Transport	£10,000.00	£0	£0	£0	4500, 5005 & 5015 – need to clarify correct split of coding. Earmark remaining after final HCC invoice.	
						£16,611

Odiham Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

1000 - General Account		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
19	Get mapping	0.00	0.00	0.00	0.00	0.00	0.00
77	Petty cash	0.00	0.00	0.00	0.00	0.00	0.00
1,005	Staff Salaries	0.00	0.00	3,694.35	53,357.00	38,410.99	18,640.36
1,010	Employers' NI	0.00	0.00	655.65	4,201.00	3,386.68	1,469.97
1,015	Pension Contribution	0.00	0.00	150.00	9,018.00	8,315.63	852.37
1,020	Travel	0.00	0.00	-800.00	1,200.00	111.42	288.58
1,025	Training	0.00	0.00	-500.00	1,250.00	340.00	410.00
1,030	Office Rental	0.00	0.00	0.00	5,400.00	3,548.52	1,851.48
1,035	Rates	0.00	0.00	0.00	2,200.00	2,020.95	179.05
1,040	Telephone and internet	0.00	0.00	0.00	1,200.00	484.82	715.18
1,045	Office Equipment	0.00	0.00	0.00	500.00	422.00	78.00
1,050	IT Support and Back up	0.00	0.00	0.00	4,705.00	1,937.90	2,767.10
1,055	Postage and consumables	0.00	0.00	0.00	1,000.00	241.65	758.35
1,060	Accounts Package	0.00	0.00	0.00	600.00	0.00	600.00
1,065	Bank Charges	0.00	0.00	0.00	360.00	93.60	266.40
1,070	Audit Fees	0.00	0.00	0.00	1,400.00	464.16	935.84
1,075	Professional Costs	0.00	0.00	0.00	3,000.00	0.00	3,000.00
1,080	Subscriptions	0.00	0.00	5.00	1,700.00	1,771.69	-66.69
1,085	Insurance	0.00	0.00	0.00	3,200.00	0.00	3,200.00
1,090	Election Expenses	0.00	0.00	0.00	2,000.00	0.00	2,000.00
1,095	Civic Hospitality	0.00	0.00	0.00	250.00	0.00	250.00
1,100	Caretaking Equipment	0.00	0.00	0.00	0.00	0.00	0.00
1,500	Precept	0.00	164,202.00	164,202.00	0.00	0.00	0.00
1,505	VAT	0.00	0.00	6,253.78	0.00	0.00	6,253.78
1,510	Bank Interest	0.00	250.00	10.52	0.00	0.00	-239.48
1,515	S106 Income	0.00	0.00	0.00	0.00	0.00	0.00
1,525	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	164,452.00	£173,671.30	96,541.00	£61,550.01	44,210.29

2000 - Amenity Areas		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
29	Cemetery additional maintenance	0.00	0.00	0.00	0.00	0.00	0.00
37	Amenity Equipment repairs	0.00	0.00	0.00	0.00	0.00	0.00
47	Parish room - Caretaking	0.00	0.00	0.00	0.00	45.00	-45.00
48	Tennis Courts rates	0.00	0.00	0.00	0.00	0.00	0.00
54	Revaluation of buildings	0.00	0.00	0.00	0.00	0.00	0.00
55	Replacement of carpet in cottage	0.00	0.00	0.00	0.00	0.00	0.00
56	Replanting of trees	0.00	0.00	0.00	0.00	0.00	0.00
59	Tennis and bowls rent	0.00	0.00	0.00	0.00	0.00	0.00
78	Toilet refurbishment	0.00	0.00	0.00	0.00	0.00	0.00
2,005	Chamberlain Gardens (SC Trust)	0.00	0.00	0.00	2,300.00	1,100.00	1,200.00
2,010	Cemetery Maintenance	0.00	0.00	0.00	13,890.00	9,655.20	4,234.80
2,015	Cemetery rates and water	0.00	0.00	0.00	2,146.00	2,439.67	-293.67
2,020	Cemetery electricity	0.00	0.00	0.00	186.00	112.92	73.08
2,030	Memorial testing	0.00	0.00	0.00	500.00	0.00	500.00
2,035	Other amenity areas maintenance	0.00	0.00	0.00	4,730.00	2,269.66	2,460.34
2,040	Play Areas	0.00	0.00	0.00	4,000.00	2,277.12	1,722.88
2,050	Allotments - maintenance	0.00	0.00	0.00	850.00	375.00	475.00
2,055	Allotments - Water	0.00	0.00	0.00	150.00	0.00	150.00
2,065	Tree works	0.00	0.00	0.00	2,500.00	0.00	2,500.00
2,070	Bin emptying	0.00	0.00	0.00	2,484.00	0.00	2,484.00
2,075	Benches and Noticeboards	0.00	0.00	0.00	500.00	0.00	500.00
2,080	Basingstoke Canal	0.00	0.00	0.00	6,320.00	4,036.00	2,284.00
2,085	Broad Oak Maintenance	0.00	0.00	0.00	500.00	0.00	500.00
2,090	Commons Ranger	0.00	0.00	0.00	1,000.00	0.00	1,000.00
2,095	Toilets - Maintenance	0.00	0.00	0.00	450.00	0.00	450.00
2,100	Toilets - Power and rates	0.00	0.00	0.00	1,800.00	1,621.33	178.67
2,105	Toilets - cleaning	0.00	0.00	0.00	4,680.00	3,510.00	1,170.00
2,110	Parish Room - power and rates	0.00	0.00	0.00	675.00	630.39	44.61
2,115	Parish room - maintenance	0.00	0.00	0.00	200.00	823.70	-623.70
2,120	Chapel Cottage Maintenance	0.00	0.00	0.00	1,000.00	883.25	116.75
2,125	Estate Agent Fees	0.00	0.00	-2,200.00	2,200.00	0.00	0.00
2,135	Tree Survey	0.00	0.00	0.00	500.00	0.00	500.00
2,500	Chapel Cottage rent	0.00	12,000.00	9,611.00	0.00	177.10	-2,566.10
2,505	Burial fees	0.00	9,000.00	6,025.00	0.00	0.00	-2,975.00
2,510	Allotment rents	0.00	950.00	975.00	0.00	37.50	-12.50
2,515	Allotment Deposits	0.00	0.00	60.00	0.00	0.00	60.00
2,520	Other income	0.00	100.00	0.00	0.00	0.00	-100.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Odiham Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

		£0.00	22,050.00	£14,471.00	53,561.00	£29,993.84	15,988.16
3000 - Community							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			Budget	Actual	Budget	Actual	Budget
3,005	APA	0.00	0.00	0.00	150.00	0.00	150.00
3,010	PR & Pub inc newsletter	0.00	0.00	0.00	4,000.00	1,344.75	2,655.25
3,015	Community Grants	0.00	0.00	0.00	7,000.00	3,750.00	3,250.00
3,025	Citizens Advice	0.00	0.00	0.00	1,500.00	0.00	1,500.00
3,030	Christmas Evening	0.00	0.00	0.00	2,500.00	0.00	2,500.00
3,035	Christmas Trees and Lights	0.00	0.00	0.00	1,100.00	768.62	331.38
3,040	Carols in Bury	0.00	0.00	0.00	1,000.00	0.00	1,000.00
3,045	RAF Christmas Gifs	0.00	0.00	0.00	2,500.00	2,325.00	175.00
3,050	Bi annual box cart race	0.00	0.00	0.00	500.00	0.00	500.00
3,055	Bands/Blues AFD	0.00	1,000.00	0.00	2,000.00	0.00	1,000.00
3,060	VE Day	0.00	0.00	-1,000.00	1,000.00	0.00	0.00
3,065	Remembrance	0.00	0.00	0.00	50.00	160.00	-110.00
3,070	Promotion of village	0.00	0.00	0.00	1,000.00	1,272.39	-272.39
3,075	Survey Subscriptions	0.00	0.00	0.00	500.00	0.00	500.00
3,500	Community Income	0.00	0.00	0.00	0.00	0.00	0.00
3,505	Event Sponsorship Income	0.00	0.00	0.00	0.00	0.00	0.00
		£0.00	1,000.00	£-1,000.00	24,800.00	£9,620.76	13,179.24
4000 - Planning							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			Budget	Actual	Budget	Actual	Budget
	73 Training and Membership	0.00	0.00	0.00	0.00	0.00	0.00
4,010	NH Plan	0.00	0.00	4.00	100.00	0.00	104.00
4,015	NW and Odiham CA Appraisals	0.00	0.00	0.00	2,500.00	0.00	2,500.00
		£0.00	0.00	£4.00	2,600.00	£0.00	2,604.00
5000 - Traffic and Transport							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			Budget	Actual	Budget	Actual	Budget
4,500	Lighting - Maint and admin	0.00	0.00	0.00	4,500.00	0.00	4,500.00
5,005	Lighting - energy costs	0.00	0.00	0.00	1,500.00	6,484.28	-4,984.28
5,015	Sustainable Transport	0.00	0.00	0.00	4,000.00	0.00	4,000.00
		£0.00	0.00	£0.00	10,000.00	£6,484.28	3,515.72
7000 - Earmarked Reserves							
<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			Budget	Actual	Budget	Actual	Budget
709	Increasing Biodiversity	0.00	0.00	0.00	0.00	0.00	0.00
7,005	Office Rental	0.00	0.00	0.00	0.00	0.00	0.00
7,010	IT Support/Upgrade	0.00	0.00	0.00	0.00	675.00	-675.00
7,015	Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00
7,020	Website	0.00	0.00	0.00	0.00	380.00	-380.00
7,025	Allotment Deposits	0.00	0.00	120.00	0.00	120.00	0.00
7,030	Chapel Cottage Deposit	0.00	0.00	0.00	0.00	0.00	0.00
7,035	Cemetery Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
7,040	Amenity Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00
7,045	Chapel Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
7,050	Chapel Cottage Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
7,055	War Memorial Maintenance	0.00	0.00	0.00	0.00	1,884.00	-1,884.00
7,060	Play Area Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
7,065	Buften Field Play Area	0.00	0.00	0.00	0.00	390.00	-390.00
7,070	Benches & Noticeboards	0.00	0.00	0.00	0.00	0.00	0.00
7,075	Parish Room Maintenance	0.00	0.00	0.00	0.00	3,320.00	-3,320.00
7,080	Grounds Maintenance	0.00	0.00	0.00	0.00	4,400.00	-4,400.00
7,085	Memorial Testing	0.00	0.00	0.00	0.00	0.00	0.00
7,090	Revaluation of Buildings	0.00	0.00	0.00	0.00	0.00	0.00
7,095	Footpaths Improvements	0.00	0.00	0.00	0.00	0.00	0.00
7,100	Development of Sustainable Trans	0.00	0.00	0.00	0.00	0.00	0.00
7,105	G Rotherby Bequest	0.00	0.00	0.00	0.00	0.00	0.00
7,110	Re-energising the High St	0.00	0.00	0.00	0.00	878.00	-878.00
7,115	Conservation Area Character Appr	0.00	0.00	0.00	0.00	0.00	0.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Odiham Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

	£0.00	0.00	£120.00	0.00	£12,047.00	-11,927.00
NET TOTAL	£0.00	187,502.00	£187,266.30	187,502.00	£119,695.89	67,570.41



REPORT ON: Balances and Earmarked Reserves

WRITTEN BY: Parish Clerk

MEETING DATE: 19th January 2021

AGENDA ITEM: F43/20

Introduction

The earmarked reserves balances @ 31.12.20 are shown on the following page. These figures should be read in connection with the current bank balances.

Total balances @ 31.12.20*	£249,410.44
Less three months budget provision, Jan-Mar**	£46,875.50
Less (approx.) six months general reserves held	£90,000.00
Less earmarked reserves @ 31.12.20***	<u>£89,885.00</u>
Variance	£115.00

* On 27th October, OPC agreed to approve the transfer of £1,072 from the Trust accounts into the Odiham Parish Council's account to cover the cost of 2019 rates and legal costs for a lease with the tennis club. This has not yet been actioned due to Covid.

** Estimated EOY budget position shown in report F42/20 = £16,611.

*** The following contracts awarded but not yet paid which will be deducted from earmarked reserves:

Alan Baxter Associates for Conservation Area Character Appraisals	£9,000.00
Broxap for high St fixings	£3,574.00
Hampshire Groundworks for fixing above	£2,973.00
Buften Field Play Area trees	£370.00
Repairs to Buften Field Play Area	Up to <u>£500.00</u>
	£16,417.00

As part of the financial year end process, the next Finance Committee will consider where unspent 2020/21 budget sums should be allocated to earmarked reserves due to the project not being completed with the financial year.

Odiham Parish Council
Reserves Balance
2020 - 2021

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Allotment Deposits	60.00	1,100.00	120.00	120.00	1,160.00
Chapel Cottage Deposit	0.00	1,211.00	0.00	0.00	1,211.00
Buften Field Play Area	0.00	5,919.00	390.00	0.00	5,529.00
G Rotherby Bequest	0.00	3,522.00	0.00	0.00	3,522.00
Total Capital	60.00	11,752.00	510.00	120.00	11,422.00
Earmarked					
Office Rental	0.00	1,000.00	0.00	0.00	1,000.00
IT Support/Upgrade	0.00	5,000.00	675.00	0.00	4,325.00
Election Expenses	0.00	2,500.00	0.00	0.00	2,500.00
Website	0.00	3,500.00	380.00	0.00	3,120.00
Cemetery Maintenance	0.00	2,000.00	0.00	0.00	2,000.00
Amenity Equipment Repairs	0.00	1,000.00	0.00	0.00	1,000.00
Chapel Building Maintenance	0.00	30,000.00	0.00	0.00	30,000.00
Chapel Cottage Maintenance	0.00	1,500.00	0.00	0.00	1,500.00
War Memorial Maintenance	0.00	2,000.00	1,884.00	0.00	116.00
Play Area Replacement	0.00	5,000.00	0.00	0.00	5,000.00
Benches & Noticeboards	0.00	2,000.00	0.00	0.00	2,000.00
Parish Room Maintenance	0.00	1,000.00	3,320.00	0.00	-2,320.00
Grounds Maintenance	0.00	10,000.00	4,400.00	0.00	5,600.00
Memorial Testing	0.00	1,000.00	0.00	0.00	1,000.00
Revaluation of Buildings	0.00	1,000.00	0.00	0.00	1,000.00
Increasing Biodiversity	0.00	2,000.00	0.00	0.00	2,000.00
Footpaths Improvements	0.00	2,000.00	0.00	0.00	2,000.00
Development of Sustainable Træ	0.00	5,000.00	0.00	0.00	5,000.00
Re-energising the High St	0.00	10,000.00	878.00	0.00	9,122.00
Conservation Area Character Ar	0.00	2,500.00	0.00	0.00	2,500.00
Total Earmarked	0.00	90,000.00	11,537.00	0.00	78,463.00
TOTAL RESERVE	60.00	101,752.00	12,047.00	120.00	89,885.00
GENERAL FUND					54,758.84
TOTAL FUNDS					246,335.84

LIGHTATOUCH

~~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.~~

4 January, 2021

The Parish Clerk
Odiham Parish Council
The Bridewell
The Bury
Odiham
RG29 1NB

Dear Andrea

Interim Internal Audit Report

Odiham Parish Council – April 2020 to November 2020

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 2020-21 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)' 2020
- The Accounts and Audit (England) Regulations 2015 (as amended).

January 4, 2021

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The Council have now agreed to open an HSBC Flexible Saver Account at their meeting on the 16 June 2020. The Parish Clerk is currently in the process of opening this bank account.

We have noted that the Council has approved the appointment of the Interim Deputy Parish Clerk at their meeting on 15 September 2020, although initially for 3 months this has subsequently been extended to 31 March 2021, with the agreement to make this a permanent appointment from 1 April 2021.

With the announcement by Hampshire County Council that Odiham Library will be closing there is on-going work by the Parish Council to consider if it will provide support for a Voluntary Community led Library and book exchange.

We have also noted that detailed plans are also being considered for the installation of market fixings in the High Street and funding has been allocated for this purpose.

We have further noted that the Council meeting on the 15 December 2020 considered a commercially sensitive exempt report regarding the future of The Bridewell freehold including a recommendation to form a small working group to progress research into viability and liabilities of accepting the freehold.

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 review.

During this review we checked the following:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- VAT claims
- Payroll
- Petty Cash
- Financial Risk Assessment
- 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 financial information on Scribe Software

- The Council is aware of the requirements of GDPR
- The Council is registered with the ICO
- Details of total payments continue to be authorised at meetings are recorded in the Minutes
- Petty Cash is accurately recorded and accounted for correctly
- The budgeting process continues to be detailed and monitored throughout the year
- The Parish Council continue to take an active scrutiny role
- All income and expenditure could be traced to the Council's bank accounts.
- VAT claims continue to be made regularly
- Payments to HMRC for National Insurance and PAYE are made regularly.
- Payments to Hampshire Pension Fund were confirmed and agreed.
- The Accessibility Statement has been displayed on the Council Website
- The website is compliant with the requirements of the Transparency Code Regulations 2015.

Recommendations

There are no formal recommendations made from the review.

Other matters to be brought to the Council's attention

- We note that the financial risk assessment documentation for 2020/2021 has been approved at its meeting on the 15 December 2020 to ensure the Council comply with the requirements of the External Auditor to reviews its risk each financial year.
(Audit Note: The financial risk assessment should reflect any potential risks that face the Council during the continuing pandemic when budget setting for 2021/2022).
- It is our opinion that the Council will need to carefully consider its budget and Precept setting for 2021/2022 as decisions made in January 2021 will affect the financial health of the Council until March 2022.
- Any likelihood of any change in the Hart District Council tax base for 2021/2022 would also have an effect on the Council's ability to sustain its current level of service provision if the Precept level were not increased for 2021/2022. This could further impact on whether the Council might need to reconsider the facilities it offers if the reserves could not sustain the financial security of the Council. *(Audit Note: We would recommend that the Council should consider an increase in its Precept for 2021/2022).*
- We are pleased to report that the Council have maintained its legal obligation to ensure that all Minutes of Meetings are signed or initialled where a wet signature is required to be completed on Minutes.
- We confirmed and agreed with the Parish Clerk how best to record "exempt items" in the Minutes of Council. This will be implemented when further items of "exempt business" is discussed in future at Council meetings.
- The information supplied in the letter to Town and Parish Councils from the Chairman of JPAG (an email was sent to the Parish Clerk prior to the audit review) relating to the Website Accessibility Regulations 2018 has been implemented by the Parish Council to comply with the regulations. *(Audit Note: It is noted that the Accessibility Statement does record that scanned pdf documents do not comply with the Accessibility Regulations, but these documents can be provided in an alternative format or on alternative media, on request).*
- We are pleased to report that the Clerk was able to provide evidence of the posting date for the Exercise of Public Rights in 2020 so we are able to answer "Yes" to Objective L on the Internal Audit Report (AGAR) for 2020/2021.

Conclusion

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

Next visit

The next internal audit visit has been arranged for **Friday 21 May 2021**.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- VAT claims
- Asset Register
- End of Year Procedures

Next Steps

This report should be noted and taken to the next meeting of the Finance Committee.

Tim Light FMAAT
Internal auditor