



**MEMBERS OF ODIHAM PARISH COUNCIL FINANCE COMMITTEE ARE SUMMONED TO
ATTEND THE FINANCE COMMITTEE MEETING TO BE HELD AT
THE OLD SCHOOL, 37 LONDON ROAD, ODIHAM, RG29 1AJ
ON TUESDAY 18th APRIL 2023 COMMENCING AT 7pm**

MEMBERS OF THE PRESS AND PUBLIC ARE WELCOME TO ATTEND

12th April 2023

Andrea Mann Parish Clerk

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- | | |
|---------------|---|
| F76/22 | To receive apologies for absence |
| F77/22 | To receive declarations of interests and requests for dispensation relating to any item on the agenda |
| F78/22 | Public Session
An opportunity for residents to raise questions and issues with the Parish in accordance with Standing Orders. Please view details at Link to Standing Orders or contact the Parish Office for further advice. |
| F79/22 | Approval of Minutes
To approve the minutes of the Finance Committee meeting held on 17 th January 2023 (F63/22-F75/22). |
| F80/22 | January-March 2023 Bank Reconciliations (pages 3-5)
i) To approve the bank reconciliations for January to March 2023 to be signed by the Committee Chair.
ii) To agree a committee member to come to the office to check the presented bank reconciliations against the bank statements. |
| F81/22 | Quarter 4 Payments Listing (pages 6-10)
To review and accept the 2022/23 Quarter 4 Payments Listing and agree any coding adjustments, which will be published on OPC's website following the meeting. |
| F82/22 | Quarter 4 Budget Position (pages 11-16)
To review the 2022/23 budget position to 31 st March (pages 11-13) and discuss variances reported in the Clerk's report (pages 14-16). |
| F83/22 | Earmarked Reserves (pages 17-20)
To review and note the earmarked reserves balance at 31 st March (pages 17-18) and consider the proposed earmarked reserves from 1 st April as shown in the Clerk's report (pages 19-20). |
| F84/22 | End of year Bank Balances vs Earmarked Reserves (page 21)
To review and note the earmarked reserves balance at 31 st March 2022 against the end of year bank balances. |



- F85/22 Bank Balances and Transfer of Funds (refer to page 21)**
To review bank balances and consider transfers of funds to maximise return on investments, following receipt of the first 2023-24 precept which is due by 18th April. Note that £5,000 previously transferred from the Lloyds Treasurers account to Unity Trust, to provide sufficient funds before receipt of the first 2023/24 precept instalment, has not yet been returned to the Unity Trust account.
- F86/22 Progress on Interim Internal Audit report November 2022 (pages 22-26)**
To review and agree the progress on the Internal Auditor's recommended actions (pages 25-26).
- F87/22 Draft 2022-23 end of year accounts (pages 27-28)**
To note 2022-23 end of year accounts which will be presented to the Internal Auditor on 17th May. The final accounts and AGAR will be included on the June full Council agenda.
- F88/22 Bank mandate**
To note the requirement to update the bank mandates as soon as possible after the Annual Council meeting on 16th May following notification that one councillor bank signatory will be retiring.
- F89/22 Next meeting**
Scheduled 18th July 2023.

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/01/2023		
	Cash in Hand 01/04/2022		205,032.30
	ADD Receipts 01/04/2022 - 31/01/2023		285,730.76
	SUBTRACT Payments 01/04/2022 - 31/01/2023		490,763.06 257,469.28
	Cash in Hand 31/01/2023 (per Cash Book)		233,293.78
B	Cash in hand per Bank Statements		
	Petty Cash 31/01/2023	0.54	
	CCLA 31/01/2023	75,830.86	
	Hampshire Trust Bank 31/01/2023	50,500.00	
	Lloyds 30 days notice account 31/01/2023	3,527.17	
	Unity Trust 31/01/2023	51,476.78	
	Lloyds Treasurer's Account 31/01/2023	51,749.63	
	Lloyds Money Market 31/01/2023	0.00	
			233,084.98
	Less unrepresented payments		141.20
			232,943.78
	Plus unrepresented receipts		350.00
	Adjusted Bank Balance		233,293.78
	A = B Checks out OK		

Odiham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 28/02/2023		
	Cash in Hand 01/04/2022		205,032.30
	ADD Receipts 01/04/2022 - 28/02/2023		293,060.87
	SUBTRACT Payments 01/04/2022 - 28/02/2023		498,093.17
			282,687.74
	Cash in Hand 28/02/2023 (per Cash Book)		215,405.43
B	Cash in hand per Bank Statements		
	Petty Cash	28/02/2023	0.54
	CCLA	28/02/2023	76,060.95
	Hampshire Trust Bank	28/02/2023	50,500.00
	Lloyds 30 days notice account	28/02/2023	3,528.97
	Unity Trust	28/02/2023	33,726.41
	Lloyds Treasurer's Account	28/02/2023	51,749.63
	Lloyds Money Market	28/02/2023	0.00
			215,566.50
	Less unrepresented payments		161.07
			215,405.43
	Plus unrepresented receipts		
	Adjusted Bank Balance		215,405.43
	A = B Checks out OK		

Odiham Parish Council

Prepared by: _____
Name and Role (Clerk/RFO etc)

Date: _____

Approved by: _____
Name and Role (RFO/Chair of Finance etc)

Date: _____

A	Bank Reconciliation at 31/03/2023		
	Cash in Hand 01/04/2022		205,032.30
	ADD Receipts 01/04/2022 - 31/03/2023		306,769.30
	SUBTRACT Payments 01/04/2022 - 31/03/2023		511,801.60 302,772.27
	Cash in Hand 31/03/2023 (per Cash Book)		209,029.33
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2023	0.00	
	CCLA 31/03/2023	76,285.48	
	Hampshire Trust Bank 31/03/2023	50,500.00	
	Lloyds 30 days notice account 31/03/2023	3,530.63	
	Unity Trust 31/03/2023	31,962.59	
	Lloyds Treasurer's Account 31/03/2023	46,750.63	
	Lloyds Money Market 31/03/2023	0.00	
			209,029.33
	Less unrepresented payments		
			209,029.33
	Plus unrepresented receipts		
	Adjusted Bank Balance		209,029.33
	A = B Checks out OK		

Odiham Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
412	Chapel Cottage Maintenance	17/01/2023		Unity Trust	412	Hire dehumidifier	FTH Hire Group	S	150.48	30.10	180.58
413	Chapel Cottage Maintenance	17/01/2023		Unity Trust	413	Deposit dehumidifier hire	FTH Hire Group	Z	250.00		250.00
414	Chapel Cottage Maintenance	17/01/2023		Unity Trust	414	Chapel Cottage Roof Repair	Ford Roofing	Z	1,000.00		1,000.00
415	Tree works	17/01/2023		Unity Trust	415	Tree works Chapel Pond Drive	NP Tree Management	S	320.00	64.00	384.00
416	Telephone and internet	17/01/2023		Unity Trust	416	Phones (new system)	BT	S	167.81	33.56	201.37
417	Toilets - Power and rates	17/01/2023		Unity Trust	417	King St Toilets electricity	nPower	L	62.66	3.13	65.79
418	The Bridewell - waste dispos	17/01/2023		Unity Trust	418	Bridewell waste collection	Benchmark Environmental	S	44.10	8.82	52.92
419	Chapel Cottage Maintenance	17/01/2023		Unity Trust	419	Cottage electricity & gas	OVO Electricity	L	291.41	17.92	309.33
420	Other amenity areas maintainer	17/01/2023		Unity Trust	420	Grounds maintenance - Decern	Larkstel Ltd	S	281.91	56.38	338.29
421	Play Areas	17/01/2023		Unity Trust	421	Grounds maintenance - Decern	Larkstel Ltd	S	452.50	90.50	543.00
422	Bin emptying	17/01/2023		Unity Trust	422	Grounds maintenance - Decern	Larkstel Ltd	S	256.39	51.28	307.67
423	Allotments - maintenance	17/01/2023		Unity Trust	423	Grounds maintenance - Decern	Larkstel Ltd	S	56.00	11.20	67.20
424	Chamberlain Gardens (SC Tr	17/01/2023		Unity Trust	424	Grounds maintenance - Decern	Larkstel Ltd	S	199.16	39.83	238.99
425	Cemetery Maintenance	17/01/2023		Unity Trust	425	Grounds maintenance - Decern	Larkstel Ltd	S	1,164.74	232.95	1,397.69
426	IT Support and Back up	17/01/2023		Unity Trust	426	Replacement server	Connect Computer Consultan	S	500.00	100.00	600.00
427	IT Support and Back up	17/01/2023		Unity Trust	427	IT Support Jan 23	Connect Computer Consultan	S	135.00	27.00	162.00
428	IT Support and Back up	17/01/2023		Unity Trust	428	IT Support Feb 2023	Connect Computer Consultan	S	135.00	27.00	162.00
429	The Bridewell - cleaning & m	17/01/2023		Unity Trust	429	Bridewell cleaning (Dec)	YBC	S	463.31	92.66	555.97
430	Toilets - cleaning	17/01/2023		Unity Trust	430	King St Toilets cleaning	CJH Cleaning Services Ltd	S	415.74	83.15	498.89
431	Christmas Trees and Lights	17/01/2023		Unity Trust	431	Check feeder pillar	DTE Electrical & Property	Z	130.69		130.69
432	Broad Oak Maintenance	17/01/2023		Unity Trust	432	Odiham Common and Broad O	Hart DC	Z	500.00		500.00
433	Commons Ranger	17/01/2023		Unity Trust	433	Commons Ranger	Hart DC	Z	1,000.00		1,000.00
434	IT Support and Back up	17/01/2023		Unity Trust	434	Microsoft 365	Microsoft Ireland	Z	37.60		37.60
435	Promotion of village	13/01/2023		Unity Trust	435	OPC coat for Deputy Clerk	OSL Promotional Clothing	S	38.25	7.65	45.90
436	Office Equipment	17/01/2023		Unity Trust	436	Printer rental Qtr 4 2022/23	Ricoh	S	189.98	38.00	227.98
437	Chapel Cottage rent	17/01/2023		Unity Trust	437	Council tax Chapel Cottage Jar	Hart DC	Z	296.00		296.00
438	Staff Salaries	17/01/2023		Unity Trust	438	Salaries Jan 2023	Salaries Jan 2023	Z	4,899.73		4,899.73
439	Staff Salaries	17/01/2023		Unity Trust	439	Staff PAYE & NI - Jan 2023	HMRC	Z	777.28		777.28
440	Staff Salaries	17/01/2023		Unity Trust	440	Staff Pensions - Jan 2023	Hampshire Pension Fund	Z	349.67		349.67
441	Employers' NI	17/01/2023		Unity Trust	441	Employer NI - Jan 2023	HMRC	Z	446.11		446.11
442	Pension Contribution	17/01/2023		Unity Trust	442	Employer Pension Jan 2023	Hampshire Pension Fund	Z	1,178.41		1,178.41
443	The Bridewell - electricity	17/01/2023		Unity Trust	443	Bridewell electricity (Dec)	nPower	S	344.10	68.82	412.92

Odiham Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
444	The Bridewell - gas	17/01/2023		Unity Trust	444	Bridewell gas (Mar 22)	Total Energies Gas & Power I	S	335.17	67.03	402.20
445	The Bridewell - gas	17/01/2023		Unity Trust	445	Bridewell gas (account reconci	Total Energies Gas & Power I	S	39.09	186.53	225.62
446	The Bridewell - gas	17/01/2023		Unity Trust	446	Bridewell gas (Apr 22)	Total Energies Gas & Power I	L	402.76	20.14	422.90
447	The Bridewell - gas	17/01/2023		Unity Trust	447	Bridewell gas (May 22)	Total Energies Gas & Power I	L	199.17	9.96	209.13
448	The Bridewell - gas	17/01/2023		Unity Trust	448	Bridewell gas (Jun 22)	Total Energies Gas & Power I	L	151.51	7.58	159.09
449	The Bridewell - gas	17/01/2023		Unity Trust	449	Bridewell gas (Jul 22)	Total Energies Gas & Power I	L	138.90	6.94	145.84
450	The Bridewell - gas	17/01/2023		Unity Trust	450	Bridewell gas (Aug 22)	Total Energies Gas & Power I	L	135.70	6.78	142.48
451	The Bridewell - gas	17/01/2023		Unity Trust	451	Bridewell gas (Sep 22)	Total Energies Gas & Power I	L	170.35	8.52	178.87
452	The Bridewell - gas	17/01/2023		Unity Trust	452	Bridewell gass (Oct 22)	Total Energies Gas & Power I	L	278.22	13.91	292.13
453	The Bridewell - gas	17/01/2023		Unity Trust	453	Bridewell gas (Nov 22)	Total Energies Gas & Power I	S	449.06	89.82	538.88
454	The Bridewell - gas	17/01/2023		Unity Trust	454	Bridewell gas (Dec 22)	Total Energies Gas & Power I	S	637.12	127.42	764.54
455	The Bridewell - set up costs	17/01/2023		Unity Trust	455	Gopak table trolley	Office Furniture Direct	S	249.81	49.96	299.77
456	Chapel Cottage Maintenance	17/01/2023		Unity Trust	456	Chapel Cottage Roof Repair	Ford Roofing	Z	1,500.00		1,500.00
457	Parish room - maintenance	25/01/2023		Unity Trust	457	Door repair Parish Room	Keith Dodd	Z	90.00		90.00
458	Chapel Cottage Maintenance	25/01/2023		Unity Trust	458	Dehumidifier lift	Keith Dodd	Z	20.00		20.00
459	Community Grants	25/01/2023	216/22i	Unity Trust	459	Community Grant	Victim Support	Z	50.00		50.00
460	Community Grants	25/01/2023	216/22ii	Unity Trust	460	Community Grant	The Odiham Society	Z	250.00		250.00
461	Chapel Cottage Maintenance	25/01/2023		Unity Trust	461	Replacement boiler - Chapel C	Servio Building Services Main	S	1,460.01	292.00	1,752.01
461	Chapel Cottage Maintenance	25/01/2023		Unity Trust	461	Replacement boiler - Chapel C	Servio Building Services Main	S	1,589.32	317.86	1,907.18
462	Play Areas	25/01/2023		Unity Trust	462	Chapel Pond Drive fencing	Playscene Ltd	S	1,635.00	327.00	1,962.00
463	Play Areas	25/01/2023		Unity Trust	463	Trailblazer, Chapel Pond Drive	Playscene Ltd	S	676.00	135.20	811.20
464	The Bridewell - cleaning & m	25/01/2023		Unity Trust	464	Stationery & Bridewell supplies	Viking	S	129.96	25.99	155.95
465	Allotment Deposits	25/01/2023		Unity Trust	465	Allotment deposit refund	Nick Marsh - Plot 7	Z	60.00		60.00
466	The Bridewell - water	06/02/2023		Unity Trust	466	Bridewell water	Business Stream	Z	46.02		46.02
467	Play Areas	06/02/2023		Unity Trust	467	Chamberlain Gardens fencing	Premier Grounds & Garden M	S	956.00	191.20	1,147.20
468	Burial plot provision	06/02/2023		Unity Trust	468	4 new interment beds, Odiham	Premier Grounds & Garden M	S	1,421.00	284.20	1,705.20
468	Burial plot provision	06/02/2023		Unity Trust	468	4 new interment beds, Odiham	Premier Grounds & Garden M	S	1,200.00	240.00	1,440.00
469	Chapel Cottage Maintenance	06/02/2023		Unity Trust	469	Cleaning Chapel Cottage	FS Cleaning & Maintenance	Z	25.00		25.00
470	Coronation	06/02/2023		Unity Trust	470	Deposit Simply Swing	Simply Swing	Z	462.50		462.50
471	Chapel Cottage Maintenance	06/02/2023		Unity Trust	471	Waste removal from Chapel Cc	Keith Dodd	Z	98.00		98.00
472	Subscriptions	06/02/2023		Unity Trust	472	LR docs & Premises Licence ap	A Mann Expenses	Z	95.00		95.00
473	Postage and consumables	06/02/2023		Unity Trust	473	Coffee/milk	A Mann Expenses	Z	7.35		7.35
474	Accounts Package	06/02/2023		Unity Trust	474	Annual package 2023/24	Scribe	S	1,396.80	279.36	1,676.16
475	Cemetery electricity	21/02/2023		Unity Trust	475	South Chapel Electricity	SSE	S	111.83	22.36	134.19
476	Toilets - Power and rates	21/02/2023		Unity Trust	476	King St Toilets electricity	nPower	L	62.23	3.11	65.34

Odiham Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
477	The Bridewell - H&S checks	21/02/2023		Unity Trust	477	Bridewell emergency lighting 2	KBO Fire & Security	S	195.00	39.00	234.00
478	The Bridewell - H&S checks	21/02/2023		Unity Trust	478	Bridewell fire alarm 23-24	KBO Fire & Security	S	770.00	154.00	924.00
479	The Bridewell - cleaning & m	21/02/2023		Unity Trust	479	Bridewell cleaning (Jan 23)	YBC	S	463.31	92.66	555.97
480	Training	21/02/2023		Unity Trust	480	Training Deputy Clerk	HALC	S	96.00	19.20	115.20
481	IT Support and Back up	21/02/2023		Unity Trust	481	IT support Mar '23	Connect Computer Consultan	S	135.00	27.00	162.00
482	Climate Action Plan	21/02/2023		Unity Trust	482	Thermal camera flyers	IC Printing Services	Z	178.00		178.00
483	Toilets - cleaning	21/02/2023		Unity Trust	483	King St Toilets cleaning	CJH Cleaning Services Ltd	S	415.74	83.15	498.89
484	Postage and consumables	21/02/2023		Unity Trust	484	Toner delivery	Ricoh	S	25.00	5.00	30.00
485	Burial plot provision	21/02/2023		Unity Trust	485	Cemetery hedge/Reynteins Vie	NP Tree Management	S	3,000.00	600.00	3,600.00
486	Bus Shelter Maintenance	21/02/2023		Unity Trust	486	Bus shelter cleaning	Mark Abbott	Z	15.00		15.00
487	Toilets - Power and rates	21/02/2023		Unity Trust	487	Electricity - King St Toilets	nPower	L	66.54	3.33	69.87
488	The Bridewell - set up costs	21/02/2023		Unity Trust	488	Build table trolley	Keith Dodd	Z	35.00		35.00
489	Telephone and internet	21/02/2023		Unity Trust	489	Phones (new system) x 2	BT	S	167.50	33.50	201.00
490	Climate Action Plan	21/02/2023		Unity Trust	450	Delivery camera flyer	The Extra Mile Leaflet Distrib	Z	100.00		100.00
491	Other amenity areas mainter	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	281.91	56.38	338.29
491	Allotments - maintenance	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	56.00	11.20	67.20
491	Play Areas	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	372.50	74.50	447.00
491	Chamberlain Gardens (SC Tr	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	199.16	39.83	238.99
491	Cemetery Maintenance	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	1,039.74	207.95	1,247.69
491	Bin emptying	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	281.39	56.28	337.67
491	Christmas Trees and Lights	21/02/2023		Unity Trust	481	Grounds maintenance - Jan '2:	Larkstel Ltd	S	150.00	30.00	180.00
492	Staff Salaries	21/02/2023		Unity Trust	492	February Salaries	Feb '23 salaries	Z	4,357.34		4,357.34
493	Staff Salaries	21/02/2023		Unity Trust	493	Staff PAYE & NI - February 20:	HMRC	Z	780.08		780.08
494	Staff Salaries	21/02/2023		Unity Trust	494	Employee Pension Cont - Feb :	Hampshire Pension Fund	Z	372.19		372.19
495	Employers' NI	21/02/2023		Unity Trust	495	Employer NI - Feb 23	HMRC	Z	446.11		446.11
496	Pension Contribution	21/02/2023		Unity Trust	496	Employer Pension Feb 23	Hampshire Pension Fund	Z	1,178.41		1,178.41
497	The Bridewell - maintenance	21/02/2023		Unity Trust	497	Boiler system investigation	Servio Building Services Main	S	334.00	66.80	400.80
498	Benches and Noticeboards	21/02/2023		Unity Trust	498	Repair bench 10, quarry	Keith Dodd	Z	660.00		660.00
499	Toilets - Maintenance	21/02/2023		Unity Trust	499	Plumbing repair King st toilets	Astral PMS Ltd	S	318.00	63.60	381.60
500	Travel	21/02/2023		Unity Trust	500	J Peek Expenses	J Peek - expenses	Z	9.45		9.45
500	The Bridewell - maintenance	21/02/2023		Unity Trust	500	J Peek Expenses	J Peek - expenses	Z	8.00		8.00
501	The Bridewell - maintenance	21/02/2023		Unity Trust	501	Waste disposal & general mair	Keith Dodd	Z	130.00		130.00
502	Subscriptions	21/02/2023		Unity Trust	502	B Tate expenses	B Tate	Z	10.00		10.00
502	Travel	21/02/2023		Unity Trust	502	B Tate expenses	B Tate	Z	6.75		6.75
503	Bank Charges	02/03/2023		Unity Trust	503	Multipay card fee	Lloyds Bank	Z	3.00		3.00

Odiham Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
504	IT Support and Back up	21/03/2023		Unity Trust	504	Microsoft 365	Microsoft Ireland	Z	37.60		37.60
505	The Bridewell - cleaning & m	21/03/2023		Unity Trust	505	Bridewell cleaning (Feb 23)	YBC	S	463.31	92.66	555.97
506	IT Support and Back up	21/03/2023		Unity Trust	506	Data storage for server back-u	Safe Data Storage	S	475.20	95.04	570.24
507	Toilets - cleaning	17/03/2023		Unity Trust	507	King St Toilets cleaning	CJH Cleaning Services Ltd	S	415.74	83.15	498.89
508	IT Support and Back up	21/03/2023		Unity Trust	508	IT support Apr 23	Connect Computer Consultan	S	135.00	27.00	162.00
509	Cemetery Maintenance	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	1,109.74	221.95	1,331.69
509	Chamberlain Gardens (SC Tr	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	199.16	39.83	238.99
509	Other amenity areas mainter	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	281.91	56.38	338.29
509	Bin emptying	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	256.39	51.28	307.67
509	Play Areas	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	452.50	90.50	543.00
509	Allotments - maintenance	21/03/2023		Unity Trust	509	Grounds maintenance - Februa	Larkstel Ltd	S	56.00	11.20	67.20
510	IT Support and Back up	21/03/2023		Unity Trust	510	Website hosing 2022-23	Somerset Web Services Ltd	S	600.00	120.00	720.00
511	Other amenity areas mainter	21/03/2023		Unity Trust	511	Securing fencing South Chapel	Keith Dodd	Z	60.00		60.00
512	Postage and consumables	21/03/2023		Unity Trust	512	Toner delivery	Ricoh	S	25.00	5.00	30.00
513	Training	21/03/2023		Unity Trust	513	Training for Clerk	HALC	S	45.00	9.00	54.00
514	Telephone and internet	21/03/2023		Unity Trust	514	Phones & broadband	BT	S	167.50	33.50	201.00
515	Other amenity areas mainter	21/03/2023		Unity Trust	515	Securing fencing South Chapel	Keith Dodd	Z	35.00		35.00
516	Staff Salaries	21/03/2023		Unity Trust	516	Staff Salaries - March 2023	Staff Salaries Mar 23	Z	4,371.39		4,371.39
517	Staff Salaries	21/03/2023		Unity Trust	517	Staff PAYE & NI - March 2023	HMRC	Z	774.28		774.28
518	Staff Salaries	21/03/2023		Unity Trust	518	Staff Pensions - March 2023	Hampshire Pension Fund	Z	360.93		360.93
519	Employers' NI	21/03/2023		Unity Trust	519	Employer NI - March 2023	HMRC	Z	446.11		446.11
520	Pension Contribution	21/03/2023		Unity Trust	520	Employers Pension Cont - Mar	Hampshire Pension Fund	Z	1,287.55		1,287.55
521	PR & Pub inc newsletter	21/03/2023		Unity Trust	quote 48,535/ HD	Newsletter Printing	IC Printing Services	Z	869.00		869.00
522	PR & Pub inc newsletter	21/03/2023		Unity Trust	48,707	welcome to odiham leaflet	IC Printing Services	Z	103.00		103.00
523	The Bridewell - electricity	21/03/2023		Unity Trust	523	Bridewell electricity (Mar)	nPower	S	497.44	99.49	596.93
524	Parish room - maintenance	21/03/2023		Unity Trust	524	Fire extinguisher service	KBO Fire & Security	S	73.97	14.79	88.76
525	The Bridewell - maintenance	21/03/2023		Unity Trust	525	Fire Extinguishers	KBO Fire & Security	S	283.33	56.67	340.00
526	Travel	21/03/2023		Unity Trust	526	Local support for Bridewell	Mary Harris	Z	20.70		20.70
526	Staff Salaries	21/03/2023		Unity Trust	526	Local support for Bridewell	Mary Harris	Z	793.75		793.75
527	The Bridewell - waste dispos	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	80.00	16.00	96.00
527	Bin emptying	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	256.39	51.28	307.67
527	Promotion of village	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	96.00	19.20	115.20
527	Other amenity areas mainter	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	281.91	56.38	338.29
527	Play Areas	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	452.50	90.50	543.00
527	Allotments - maintenance	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	56.00	11.20	67.20
527	Chamberlain Gardens (SC Tr	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	199.16	39.83	238.99

Odiham Parish Council

PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
527	Cemetery Maintenance	21/03/2023		Unity Trust	527	Grounds maintenance - March	Larkstel Ltd	S	959.74	191.95	1,151.69
528	Training	21/03/2023		Unity Trust	528	Cemetery training for Deputy C	Institute of Cemetery and Cr	S	140.00	28.00	168.00
529	APA	21/03/2023		Unity Trust	529	Hall hire for APA	Robert Mays School	Z	138.00		138.00
530	The Bridewell - maintenance	21/03/2023		Unity Trust	530	Bridewell gutter clearance	GopherOwen Services	Z	222.50		222.50
531	PR & Pub inc newsletter	21/03/2023		Unity Trust	531	Spring newsletter distribution	The Extra Mile Leaflet Distrib	Z	170.00		170.00
532	The Bridewell - cleaning & m	21/03/2023		Unity Trust	532	Supplies for Bridewell	Viking	S	151.47	30.29	181.76
533	Benches & Noticeboards	29/03/2023		Unity Trust	533	Repairs to bench by ford	Keith Dodd	Z	595.00		595.00
534	Bank Charges	31/03/2023		Unity Trust	534	Bank charges	Unity Trust	Z	34.65		34.65
535	Bank Charges	31/03/2023		Unity Trust	535	Bank charges	Unity Trust	Z	0.30		0.30
536	Queen's Platinum Jubilee	31/03/2023		Unity Trust	536	Stationery for Street Party	Viking	S	-28.88	-5.78	-34.66
537	Bank Charges	31/03/2023		Unity Trust	537	Bank charges	Unity Trust	Z	-42.15		-42.15
538	IT Support and Back up	31/03/2023		Unity Trust	538	.org.uk domain renewal	Elite Hosting Ltd	S	-11.99	-2.40	-14.39
539	Postage and consumables	31/03/2023		Petty Cash	539	Milk	A Mann Expenses	Z	0.54		0.54
Total									68,166.67	7,094.09	75,260.76

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						
77	Petty cash						
1005	Staff Salaries				69,900.00	67,528.74	2,371.26
1010	Employers' NI				6,000.00	5,619.26	380.74
1015	Pension Contribution				14,000.00	13,056.12	943.88
1020	Travel				500.00	176.25	323.75
1025	Training				750.00	569.00	181.00
1030	Office Rental				1,500.00		1,500.00
1035	Rates				3,000.00	5,756.48	-2,756.48
1040	Telephone and internet				2,100.00	2,045.25	54.75
1045	Office Equipment				1,000.00	1,063.59	-63.59
1050	IT Support and Back up			86.40	4,500.00	7,291.96	-2,705.56
1055	Postage and consumables				750.00	496.18	253.82
1060	Accounts Package				1,133.00	2,256.80	-1,123.80
1065	Bank Charges			0.03	400.00	154.95	245.08
1070	Audit Fees				1,500.00	1,000.00	500.00
1075	Professional Costs				8,800.00	6,664.00	2,136.00
1080	Subscriptions				2,400.00	2,198.55	201.45
1085	Insurance				6,600.00	6,660.86	-60.86
1090	Election Expenses				1,500.00		1,500.00
1095	Civic Hospitality				250.00	104.00	146.00
1100	Caretaking Equipment				500.00	56.60	443.40
1500	Precept		210,411.50	210,411.50			
1505	VAT						
1510	Bank Interest		550.00	1,808.48			1,258.48
1515	S106 Income						
1525	Other Income						
			210,961.50	£212,306.41	127,083.00	£122,698.59	5,729.32

2000 - Amenity Areas		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
29	Cemetery additional maint						
37	Amenity Equipment repair:						
47	Parish room - Caretaking					15.00	-15.00
48	Tennis Courts rates						
54	Revaluation of buildings						
55	Replacement of carpet in c						
56	Replanting of trees						
59	Tennis and bowls rent						
78	Toilet refurbishment						
2005	Chamberlain Gardens (SC			1.00	3,500.00	3,020.47	480.53
2010	Cemetery Maintenance				14,000.00	14,473.21	-473.21
2015	Cemetery rates and water			399.17	2,200.00	3,578.75	-979.58
2020	Cemetery electricity				250.00	365.84	-115.84
2030	Memorial testing						
2035	Other amenity areas main				5,000.00	4,403.33	596.67
2040	Play Areas				7,000.00	16,729.41	-9,729.41
2050	Allotments - maintenance				800.00	1,128.00	-328.00
2055	Allotments - Water				160.00	231.45	-71.45
2065	Tree works				3,500.00	2,900.00	600.00
2070	Bin emptying				4,000.00	3,089.68	910.32
2075	Benches and Noticeboard			2,400.00	500.00	3,011.00	-111.00
2080	Basingstoke Canal				4,100.00	4,036.00	64.00
2085	Broad Oak Maintenance				500.00	500.00	
2090	Commons Ranger				1,000.00	1,000.00	
2095	Toilets - Maintenance				1,000.00	463.00	537.00
2100	Toilets - Power and rates				1,000.00	1,170.22	-170.22
2105	Toilets - cleaning				5,040.50	4,963.14	77.36
2110	Parish Room - power and					73.85	-73.85
2115	Parish room - maintenance				1,000.00	538.97	461.03
2120	Chapel Cottage Maintenan			210.75	500.00	7,661.71	-6,950.96
2125	Estate Agent Fees					212.50	-212.50
2135	Tree Survey				500.00	595.00	-95.00
2140	Bus Shelter Maintenance				250.00	15.00	235.00
2150	The Bridewell - set up cos				725.00	429.81	295.19
2155	The Bridewell - electricity				3,700.00	2,866.37	833.63
2160	The Bridewell - gas				4,300.00	2,937.05	1,362.95
2165	The Bridewell - water				185.00	114.92	70.08

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

2170 The Bridewell - cleaning &			6,200.00	5,947.52	252.48
2175 The Bridewell - waste disp			1,113.00	787.07	325.93
2180 The Bridewell - H&S check			1,325.00	2,243.29	-918.29
2185 The Bridewell - maintenance			3,250.00	2,330.12	919.88
2500 Chapel Cottage rent	1,050.00	13,239.42		2,069.28	10,120.14
2505 Burial fees	12,500.00	8,185.00			-4,315.00
2510 Allotment rents	1,000.00	810.00			-190.00
2515 Allotment Deposits		10.00			10.00
2520 Other income	100.00	32.00			-68.00
2525 The Bridewell - tenants' re	13,370.00	18,150.75			4,780.75
2530 The Bridewell - general let	3,580.00	716.00			-2,864.00
	31,600.00	£44,154.09	76,598.50	£93,900.96	-4,748.37

3000 - Community

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
3005	APA				250.00	238.00	12.00
3010	PR & Pub inc newsletter				4,000.00	4,036.06	-36.06
3015	Community Grants						
3016	G Rothery Grant						
3025	Citizens Advice				1,500.00	1,500.00	
3026	Community Awards				250.00	221.00	29.00
3030	Christmas Evening				2,500.00	2,500.00	
3035	Christmas Trees and Light				900.00	653.69	246.31
3040	Carols in Bury						
3045	RAF Christmas Gifs				2,500.00	1,200.00	1,300.00
3050	Bi annual box cart race						
3055	Armed Forces Day			5.40	500.00	36.86	468.54
3060	VE Day						
3065	Remembrance				1,000.00	1,530.00	-530.00
3070	Promotion of village				1,000.00	1,034.57	-34.57
3075	Survey Subscriptions				571.00	320.00	251.00
3080	Odiham Book Exchange						
3085	Bands in the Bury				1,000.00	1,000.00	
3090	Flavourfest				1,000.00	1,000.00	
3095	Hanging Baskets						
3100	Spooktakula				1,000.00	1,000.00	
3105	Queen's Platinum Jubilee			15,842.63	1,500.00	13,843.25	3,499.38
3110	Coronation					462.50	-462.50
3500	Community Income			500.00		109.00	391.00
3505	Event Sponsorship Income		1,000.00				-1,000.00
			1,000.00	£16,348.03	19,471.00	£30,684.93	4,134.10

4000 - Planning

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
73	Training and Membership						
4010	NH Plan						
4015	NW and Odiham CA Appr				150.00		150.00
					150.00		150.00

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>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
4500	Lighting - Maint and admir				4,000.00	4,539.82	-539.82
5005	Lighting - energy costs				3,500.00	3,631.89	-131.89
5015	Sustainable Transport						
5020	Village Gateway		4,000.00		4,000.00		
			4,000.00		11,500.00	£8,171.71	-671.71

7000 - Earmarked Reserves

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
7005	Office Rental						
7010	IT Support/Upgrade						
7015	Election Expenses						
7020	Website						

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

7025 Allotment Deposits	10.00	60.00	-50.00
7030 Chapel Cottage Deposit			
7035 Cemetery Maintenance			
7040 Amenity Equipment Repai			
7045 Chapel Building Maintenar			
7050 Chapel Cottage Maintenar			
7055 War Memorial Maintenance			
7060 Play Area Replacement		865.00	-865.00
7065 Bufton Field Play Area			
7070 Benches & Noticeboards		595.00	-595.00
7075 Parish Room Maintenance		45.00	-45.00
7080 Grounds Maintenance			
7085 Memorial Testing			
7090 Revaluation of Buildings			
7095 Footpaths Improvements			
7100 Development of Sustainab			
7105 G Rothery Bequest			
7110 Re-energising the High St		120.00	-120.00
7115 Conservation Area Charac			
7120 Increasing Biodiversity			
7125 Book Exchange		501.28	-501.28
7130 Insurance - EMR			
7135 Tree Survey - EMR			
7140 PR & Publicity - EMR			
7145 Subscriptions - EMR			
7150 The Bridewell			
7155 Community Grants		1,100.00	-1,100.00
7165 Public toilets R&M			
7170 Floral displays			
	£10.00	£3,286.28	-3,276.28

8000 - Projects

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
7160	Platinum Jubilee						
8005	War Memorial				500.00		500.00
8010	Parish Room						
8015	Play Area Replacement				5,000.00		5,000.00
8020	Supporting High Street						
8025	Climate Action Plan				2,000.00	524.00	1,476.00
8030	Burial plot provision				7,500.00	7,271.00	229.00
8035	Bridewell works		15,000.00	10,000.00	15,000.00	11,403.25	-1,403.25
			15,000.00	£10,000.00	30,000.00	£19,198.25	5,801.75

NET TOTAL

262,561.50	£282,818.53	264,802.50	£277,940.72	7,118.81
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2022-23 End of Year Budget position with notes on variances

<u>Cost code</u>	<u>Title</u>	<u>Budget Income</u>	<u>Actual Income</u>	<u>Variance</u>	<u>Budget Expenditure</u>	<u>Actual Expenditure</u>	<u>Variance</u>	<u>Notes</u>	<u>Proposed end of year action</u>
1000 - General Account									
1030	Office Rental				1,500.00	0.00	-1,500.00	Budgeted due to uncertainty on HCC charging for Bridewell.	Move £1,500 to Bridewell EMR
1035	Rates				3,000.00	5,756.48	2,756.48	Unforeseen rates charge for Library Room. Provided for in 2023-24 budget.	Note overspend from general reserves
1050	IT Support and back up		86.40	86.40	4,500.00	7,291.96	2,705.56	Overspend arising from replacements server and agreed by resolution. £1,216.40 available in EMR if Councillors wish to transfer from EMRs.	Note overspend from general reserves
1060	Accounts package				1,133.00	2,256.00	1,123.00	Overspend due to timing of invoices resulting in 2 years' payment in one year.	Note overspend from general reserves with likely underspend in 23-24
1070	Audit fees				1,500.00	1,000.00	-500.00	Underspend due to over budgeting. 23-24 expenditure estimated to be higher due to 3 years' income & expenditure over £200k affecting the audit procedures.	None
1075	Professional costs				8,800.00	6,664.00	-2,136.00	£2,400 committed expenditure for design agency branding.	Proposal to add £2,400 to PR & Publicity EMR with spend in month 1.
1090	Election expenses				1,500.00	0.00	-1,500.00	Intention was to transfer to EMR to continue building EMR for 2023 elections & total £5,000 if transfer actioned. Notice of uncontested elections. Councillors to consider proposed action.	Tbc
1100	Caretaking equipment				500.00	56.60	-443.40	Expenditure less due to purchase of items for The Bridewell on hold until 23-24 month 1. Purchase of equipment also required for conservation work group.	Create new EMR of £500 for spend early 23-24
1510	Bank interest	550.00	1,808.48	1,258.48				Additional income due to review of investments. Budgeted income for 23-24 adjusted.	None

2022-23 End of Year Budget position with notes on variances

<u>Cost code</u>	<u>Title</u>	<u>Budget Income</u>	<u>Actual Income</u>	<u>Variance</u>	<u>Budget Expenditure</u>	<u>Actual Expenditure</u>	<u>Variance</u>	<u>Notes</u>	<u>Proposed end of year action</u>
2000 - Amenity Areas									
2015	Cemetery rates & water		399.17	399.17	2,200.00	3,578.75	979.58	Overspend due to rates charge. Some discretionary rate relief shown as unbudgeted income. 23-24 budgeted expenditure adjusted. No movement of funds proposed.	None
2040	Play areas				7,000.00	16,729.41	9,729.41	Overspend due to high number of maintenance items. Note also codes 8015 and earmarked reserve.	Proposal to move remaining funds in 8015 to earmarked reserve then reduce EMR by £9,729.41
2120	Chapel Cottage maintenance		210.75	210.75	500.00	7,661.71	6,950.96	Unbudgeted income due to return of deposit for dehumidifier hire. Overspend due to maintenance works required before re-letting - chimney repairs, damp issues, new boiler - some works outstanding. Income (code 2500) also over budget.	Adjust Chapel Cottage maintenance EMR less maintenance overspend of variances on income & expenditure budgets plus 3 x months rent for 23-24.
2500	Chapel Cottage rent	1,050.00	13,239.42	12,189.42		2,069.28	-10,120.14	Additional income due to new tenancy. Code should be read with 2120 above. £4,485 of reported income relates to 23-24 months 1-3. Proposal to adjust the EMR as above.	As above
2505	Burial fees	12,500.00	8,185.00	-4,315.00				Income not achieved due to lower number of burials. Difficult to accurately budget. 23-24 budget income reduced to £12,000.	Note income less than budgeted.
Combined codes	The Bridewell (combined)	16,950.00	18,866.75	1,916.75				Income: general lettings down due to building not being open for general lettings, tenants income over budget due to MP paying annual rental twice in same financial year and partly offset due to not being able to charge Police service charge until 23-24 month 1 due to terms of lease.	Proposal to earmark £2,000 in 23-24 to partly offset lower income from MP in 23-24.
					20,798.00	17,656.15	-3,141.85	Expenditure: underspends on utilities due to delay in transfer of accounts - reviewed & adjusted for 23-24 budget. New waste disposal contract less than budgeted but will be on tract for 23-24 due to contractor unable to fulfil contract. H&S contracts over budget due to 2 invoices falling within same financial year.	Add £1,000 to Bridewell EMR for maintenance expenditure early 23-24.

2022-23 End of Year Budget position with notes on variances

<u>Cost code</u>	<u>Title</u>	<u>Budget Income</u>	<u>Actual Income</u>	<u>Variance</u>	<u>Budget Expenditure</u>	<u>Actual Expenditure</u>	<u>Variance</u>	<u>Notes</u>	<u>Proposed end of year action</u>
3000 - Community									
3045	RAF Christmas gifts				2,500.00	1,200.00	-1,300.00	Underspend due to lower number of RAF personnel overseas at Christmas.	Add £1,300 to new EMR
3105	Queen's Platinum Jubilee		15,842.63	15,842.63	1,500.00	13,843.25	-3,499.38	£3,499.38 profit on event due to unexpected Lottery grant. Balance should be read with earmarked reserve.	Note additional income in general reserves.
3505	Event sponsorship	1,000.00	0.00	-1,000.00				Jubilee events received £1,250 in grants & sponsorships but is coded to 3105.	
5000 - Traffic & Transport									
4500	Lighting - maint & admin				4,000.00) expenditure of combined codes largely overspent due to rise in direct costs. 23-24 budgets increased.	
5005	Lighting - energy costs				3,500.00) expenditure of combined codes largely overspent due to rise in direct costs. 23-24 budgets increased.	
5020	Village Gateway	4,000.00			4,000.00			Developer's contribution expected 23-24.	
7000 - Earmarked Reserves									
Expenditure codes set up only to allow direct expenditure from Earmarked Reserves balances.									
8000 - Projects									
8005	War memorial				500.00		-500.00	Project did not progress in 22-23.	Add £500 to EMR
8015	Play area replacement				5,000.00		-5,000.00	Read balance with expenditure code 2040.	Add £5,000 to EMR then reduce EMR by overspend under code 2040.
8025	Climate Action Plan				2,000.00	524.00	-1,476.00	Underspend due to invoice for Biodiversity Survey not being received. Proposal to earmark underspend.	Add £1,500 to Climate Action Plan EMR & rename
8035	Bridewell works	15,000.00	10,000.00	-5,000.00	15,000.00	11,403.25	1,403.25	Income less than budgeted due to £5,000 developer's contributions expected month 1 23-24. Proposal to vire underspend in expenditure to EMR for pending works.	Add £1,500 to Bridewell EMR

Odiham Parish Council
Reserves Balance up to 31st Mar 2023
2022-2023

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Allotment Deposits	1,160.00				1,160.00
Chapel Cottage Deposit	1,211.00				1,211.00
Buften Field Play Area	2,562.50				2,562.50
G Rothery Bequest	2,762.00				2,762.00
Total Capital	7,695.50				7,695.50
Earmarked					
Office Rental	1,000.00	1,877.72			2,877.72
IT Support/Upgrade	1,216.40				1,216.40
Election Expenses	2,500.00	1,000.00			3,500.00
Website					0.00
Cemetery Maintenance	491.35				491.35
Amenity Equipment Repairs	-390.00				-390.00
Chapel Building Maintenance	9,085.00				9,085.00
Chapel Cottage Maintenance	1,500.00	770.85			2,270.85
War Memorial Maintenance	1,116.00				1,116.00
Play Area Replacement	5,000.00	4,000.00			9,000.00
Benches & Noticeboards	1,465.40				1,465.40
Parish Room Maintenance	-2,320.00				-2,320.00
Grounds Maintenance	3,553.50				3,553.50
Memorial Testing	436.00				436.00
Revaluation of Buildings	725.00				725.00
Increasing Biodiversity	275.10				275.10
Footpaths Improvements	2,000.00				2,000.00
Development of Sustainable Tra	4,670.00				4,670.00
Supporting the High St	1,700.00	6,145.97			7,845.97
Conservation Area Character Ap					0.00
Book Exchange	501.28		501.28		0.00
Insurance					0.00
Tree Survey		810.88			810.88
PR & Publicity					0.00
Subscriptions	-9.00	9.00			0.00
The Bridewell	15,315.34				15,315.34
Community Grants	3,495.00		1,100.00		2,395.00
Platinum Jubilee		2,468.75			2,468.75

Odiham Parish Council
Reserves Balance up to 31st Mar 2023
2022-2023

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Public toilets R&M		5,000.00			5,000.00
Floral displays		800.00			800.00
Total Earmarked	53,326.37	22,883.17	1,601.28		74,608.26
TOTAL RESERVE	61,021.87	22,883.17	1,601.28		82,303.76
GENERAL FUND					133,814.66
TOTAL FUNDS					216,118.42

**2022-23 End of Year
Earmarked Reserves and
proposed adjustments for Q1
23-24**

	<u>End of year balance</u>	<u>Notes & proposal</u>	<u>New EMR balance</u>
CAPITAL			
Allotment deposits	1,160.00		1,160.00
Chapel Cottage Deposit	1,211.00	Now re-paid. Deposit for new tenancy is held by McCarthy Holden.	0.00
Buften Field Play Area	2,562.50	No proposed action. Retain for future repairs.	2,562.50
G Rothery bequest	2,762.00	No proposed action.	2,762.00
EARMARKED			
Office rental	2,877.72	Earmarked due to timings of HCC invoicing. Refer to budget code 1030. One year now passed without invoicing. Proposal to move balance to The Bridewell.	0.00
IT support	1,216.40	Refer to main budget code 1050. Should EMR balance be reduced to partly offset overspend in main budget?	Tbc
Election expenses	3,500.00	Refer to main budget code 1090. Assuming £1,500 is transferring from main budget, the new EMR balance will be £5,000 more than enough to cover an election or by-election of all 3 wards. To be discussed.	Tbc
Cemetery maintenance	491.35	Proposal to reduce to zero as per Internal Auditor recommendation.	0.00
Amenity equipment repairs	-390.00	Proposal to reduce to zero as per Internal Auditor recommendation.	0.00
Chapel building maintenance	9,085.00	No change proposed due to structural surveyor's recommendation to monitor cracks.	9,085.00
Chapel Cottage maintenance	2,270.85	Refer to main budget codes 2120 and 2500. Proposal to rename EMR to "Chapel Cottage" and revise EMR.	5,440.03
War memorial maintenance	1,116.00	Refer to main budget code 8005.	1,616.00
Play area replacement	9,000.00	Refer to main budget codes 2040 and 7060.	4,720.59
Benches & noticeboards	1,465.40	No change proposed. Rolling maintenance programme in progress.	1,465.40
Parish Room maintenance	-2,320.00	Proposal to reduce to zero as per Internal Auditor recommendation.	0.00
Grounds maintenance	3,553.50	No change proposed.	3,553.50
Memorial testing	436.00	Committed spend for repair to Garden of Remembrance plaque.	436.00
Revaluation of buildings	725.00	No change proposed.	725.00
Increasing biodiversity	275.10	Refer to main budget code 8025. Proposal to rename with same name as budget code and increase EMR by £1,500. Note some committed spend for hedging whips.	1,775.10

Footpaths improvements	2,000.00	No change proposed. Agreement required to spend towards equipment & green waste disposal for the Conservation Volunteer work group.	2,000.00
Development of sustainable transport	4,670.00	No change proposed. Awaiting official feedback from Hart re EVCP's before reviewing balance.	4,670.00
Supporting the High Street	7,845.97	To be reviewed in line with Strategic Plan.	7,845.97
Tree survey	810.88	Survey completed June 2022 and coded to main budget. Suggest retaining EMR and reducing to £500.	500.00
The Bridewell	15,315.34	Spend committed for new toilet works. Other pending works - repair to north facing wall (with expenditure over grant level), hanging curtain and painting patch repairs.	19,693.06
Community grants	2,395.00	Note expenditure committed for new Speedwatch equipment. First item ordered now not available. Research is ongoing.	2,395.00
Platinum Jubilee	2,468.75	Refer to code 3105. Proposal to zero EMR to help offset forecasted overspend on Coronation events.	0.00
Public toilets	5,000.00	No change proposed.	5,000.00
Floral displays	800.00	Spend committed, to be paid in month 1 23-24.	800.00
Professional costs	0.00	Refer to budget code 1075. Proposal to start EMR to cover committed spend for updating branding.	2,400.00
RAF gifts	0.00	Earmark 22-23 underspend.	1,300.00
	82,303.76		81,905.15

REPORT ON: End of year Bank Balances vs Earmarked Reserves
WRITTEN BY: Parish Clerk
MEETING DATE: 18th April 2023
AGENDA ITEMS: 84/22

<u>Banks</u>	<u>Balances @ 31.03.23</u>	<u>Interest @ 31.03.23</u>
CCLA Public Sector Deposit Fund	76,285.48	4.1588%
Hampshire Trust Bank	50,500.00	3.75% (one year Loyalty bond)
Lloyds 30 day notice (G Rothery)	3,530.63	0.70%
Unity Trust	31,962.59	0
Lloyds Treasurer's account	<u>46,750.63</u>	0
	209,029.33	

<u>Represented by</u>	
Less Earmarked reserves @ 31.03.23	<u>82,303.76</u>
	126,725.57
Less general reserves @ 31.03.23	
(ie 6 x months expenditure budget)	<u>121,280.00</u>
Variance	5,445.57

Explanation of variance:

OPC's reserves policy states "OPC considers a prudent level of general reserves to be approximately 6 months of its annual expenditure". For 2022-23, this has been calculated as £242,561.50 per annum, £20,213 per month (budget expenditure less £20,000 external grant funding). For 2023-24, this figure will rise to £262,727 per annum, £21,893 per month.

<https://odihamparishcouncil.gov.uk/wp-content/uploads/2021/05/Reserves-Policy-May-2019-October-2021.pdf>

Notes for consideration:

There is a pending action to transfer £4,722 from the Sports Centre Trust charity account which will rise again after the Sports Centre AGM. In 2021-22, OPC awarded £760 of G Rothery grants which were not deducted from the Lloyds 30 day notice account due to there being no online access.

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG

10th November 2022

Andrea Mann, Clerk,
Odiham Parish Council
The Bury, The Bridewell,
Odiham,
RG29 1NB

Dear Andrea,

Subject: Review of matters arising from interim Internal Audit for 31 March 2023

Following my visit today, please find below the list of matters arising. I found the systems and records of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2022](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Debit card payments	The council does not currently operate a card for officers, either debit or credit, which could simplify processes and save money.	Over the coming months, the council could look at enabling card purchases by the proper officer.
Paperless office	The Scribe software allows supplier invoices to be stored as PDF attached to the ledger.	This saves on storage space and allows instant retrieval of invoice details.
Business Rates	The total rateable value of the properties used by the council is £20,400 of which £2550 is an exempt set of public toilets.	It may be worth taking advice from a specialist to see whether small business allowances could be further applied.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Standard documents	The standard documents (Fin Regs, Stand Ords etc) need to be reviewed each year.	This should be done over the winter.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Buildings insurance	The council owns several listed buildings including the office, on which insurance is either expensive or unavailable.	It may be worth looking at partial 'self insurance' of some risks to retain funds within the council while ensuring the safety of assets.
Financial Risk Assessment	The council has not reviewed and approved its risk assessment during the year.	This should be done in advance of the year end.

Policy updates	The council has an updated policy to be approved, which is not in accordance with the underlying legislation.	It is good practice to base all policies upon tested good practice (ACAS EDI example here) and where possible, include a link to the legislation – as evidence that the Council Policy is binding.
<i>D</i>	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget spreadsheet	The budget is calculated using a spreadsheet – to allow options.	Great care should be taken to ensure that the budget is tested against actual every year
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotment income	The account names for the plots are not set up in a way to enable completeness testing.	If account references are plot numbers, regardless of tenant name, ensuring completeness of income becomes transparent.
Land rental	It is not clear whether the annual fee for rental of the land under the pavilion has been charged up to date.	Although a small amount, the legal principle is important in such bills.
<i>F</i>	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
Petty cash	The council holds a nominal amount in petty cash.	Risk could be reduced by switching to card payments (see above)
<i>G</i>	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	Not fully tested at this visit	records checked were in good order
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset purchase dates	The Asset register on Scribe does not include dates of purchase. It is useful to have an idea of the age of items such as grounds and play equipment.	Over the coming months, members should review the asset register and provide dates for older items where possible.
Asset register detail	In some instances, multiple assets have been entered on the register as a total rather than individually.	Tracking of asset replacement is clearer when assets are separated out.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statements	There is no evidence that members are seeing the actual bank statement, rather than just the Scribe summary.	It is good practice for members of the council in rotation to initial the bank reconciliation back to the actual statement.
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	Not tested at this visit	
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
	Not tested at this visit	
<i>M</i>	<i>Public Rights</i>	
Members	A member has not fully filled out	Where 'none' please write none.

DPI forms	their form as at the date of review.	
<i>N</i>	<i>Publication of prior year AGAR</i>	
The records of the council comply with this test.		
<i>O</i>	<i>Trust funds</i>	
Charity 301909	The Sports Centre trust charity funds are being used up on the maintenance of the relevant land.	The charity return should reach zero from March 2023 and then forwards.
George Rothery Bequest	The terms of this bequest are contrary to LGA1972 – councils may not make grants to individuals from funds that have been received into a council account.	The council should either grant the funds to a charity that is able to comply with the bequest, or to a group that meets the required objectives. Grants to individuals are ultra vires.
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

I will return to the council in May to complete my review. If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene

REPORT ON: Progress of issues identified in Internal Audit Report
WRITTEN BY: Parish Clerk
MEETING DATE: 18th April 2023
AGENDA ITEMS: 86/22

Area	Action	Update
Debit card payments	Enable method for card purchases by the Proper Officer.	Multipay card obtained and being used.
Paperless office	Scribe allows for invoices to be filed electronically.	This practice has started but not possible to fully switch to paperless office due to not all invoices being submitted online and invoices added to Scribe are non-searchable.
Business rates	The total rateable value of the properties used but the council is £20,400 of which £2,550 is an exempt set of public toilets. It may be worth taking advice from a specialist to see whether small business allowances could be further applied.	Invoices have now been paid. Research underway.
Annual review of standard documents	<ul style="list-style-type: none"> - Financial Regulations - Standing Orders 	<ul style="list-style-type: none"> - Complete Dec '22 https://odihamparishcouncil.gov.uk/wp-content/uploads/2022/03/Financial-Regulations-December-2022.pdf - Complete Feb '23 https://odihamparishcouncil.gov.uk/wp-content/uploads/2022/03/Standing-orders-revised-February-2023.pdf
Buildings insurance	Look at partial 'self insurance' of some risks to retain funds within the council while ensuring the safety of assets.	Defer to new Council. OPC does not currently hold sufficient reserves commensurate with the level of Grade II listed building assets.
Financial Risk Assessment	Carry out annual review.	Complete Jan '23 https://odihamparishcouncil.gov.uk/wp-content/uploads/2023/01/OPC-Risk-assessment-January-2023.pdf
Policy updates	Ensure policies relating to equality refer to current legislation.	Complete. Model Equality, Diversity & Inclusion Policy adopted Dec '22 https://odihamparishcouncil.gov.uk/wp-content/uploads/2022/03/Equality-diversity-and-inclusion-policy-December-2022.pdf
Budget spreadsheet	Ensure budget is tested against actual each year.	Actioned. 2023/24 draft budget prepared on Scribe and presented to Council https://odihamparishcouncil.gov.uk/wp-content/uploads/2022/03/Equality-diversity-and-inclusion-policy-December-2022.pdf (p23-26).
Allotment income	Set up supplier for each allotment plot, rather than name.	Actioned.
Land rental	Ensure all invoices have been issued to the Tennis Club (£5), Bowls Club (£5 due 21 st Sept), and Leapfrogs (£1).	Actioned.

Petty cash	Reduce risk of petty cash by switching to card payment.	Petty cash no longer used. Zero 22-23 end of year balance.
Asset purchase dates	Members to review Asset Register to provide estimated dates of acquisition.	Reviewed Jan '23 https://odihamparishcouncil.gov.uk/wp-content/uploads/2023/02/230221-Agenda-MERGED-PUBLIC.pdf Research of asset acquisition dates in progress.
Asset register	Try to separate assets on Asset Register to make tracking of asset replacement easier.	As above. Assets listed by committee cost centre. Recent and new assets itemised separately.
Bank Statements	Ensure rotation of Councillors to check bank statements against Scribe reconciliations.	Actioned. Now routinely added to Finance agenda with approval of bank statements.
DPI forms	Ensure forms are completed properly.	Actioned. One form corrected.
George Rothery Bequest	Terms of bequest are contrary to LGA 1972. Agree other methods of awarding for specified benefit without grant funding individual.	Agreed to promote to groups rather than individuals. No applications. New Council to review.

Odiham Parish Council

BALANCE SHEET

31/03/2023

<i>(Last) Year Ended</i> 31 Mar 2022		<i>(Current) Year Ended</i> 31 Mar 2023	
£		£	
	CURRENT ASSETS		
	Stocks and stores		
	Work in progress		
	Debtors (Net of provision for doubtful debts)		
	Prepayments		
6,208.31	VAT Recoverable	7,089.09	
	Temporary lendings (investments)		
205,032.30	Cash in hand	209,029.33	
211,240.61	TOTAL ASSETS	216,118.42	
	CURRENT LIABILITIES		
	Creditors		
<u>211,240.61</u>	NET ASSETS	<u>216,118.42</u>	
	Represented by:		
150,218.74	General fund Balance	133,814.66	
	Reserves:		
7,695.50	Capital	7,695.50	
53,326.37	Earmarked	74,608.26	
	Adjustments		
<u>211,240.61</u>		<u>216,118.42</u>	

The above statement represents fairly the financial position of the council as at 31 Mar 2023

Signed _____
Responsible Financial Officer

Date _____

Odiham Parish Council
Income & Expenditure Account
01/04/2022 to 31/03/2023

(Last) Year Ended
31 Mar 2022

(Current) Year Ended
31 Mar 2023

Income

191,563.25	1000 - General Account	212,306.41
33,015.90	2000 - Amenity Areas	44,154.09
1,540.00	7000 - Earmarked Reserves	10.00
2,000.00	3000 - Community	16,348.03
	8000 - Projects	10,000.00
£228,119.15		£282,818.53

Expense

108,032.42	1000 - General Account	122,698.59
57,891.56	2000 - Amenity Areas	93,900.96
7,236.61	5000 - Traffic and Transport	8,171.71
21,381.05	3000 - Community	30,684.93
4,000.00	4000 - Planning	
29,476.34	7000 - Earmarked Reserves	3,286.28
2,419.97	8000 - Projects	19,198.25
£230,437.95		£277,940.72

General Fund

129,099.41	Balance at 01 Apr 2022	150,218.74
228,119.15	ADD Total Income	282,818.53
357,218.56		433,037.27
230,437.95	DEDUCT Total Expenditure	277,940.72
126,780.61		155,096.55
-23,438.13	DEDUCT Reserves Balance	21,281.89
£150,218.74	Balance at 31 Mar 2023	£133,814.66

Reserves:

Capital Reserve Balance £7695.50

Earmarked Reserve Balance £74608.26