



WENDOVER PARISH COUNCIL

Address: The Clock Tower, High Street, Wendover,
Aylesbury, Buckinghamshire HP22 6DU
Tel: 01296 623056 Email: clerk@wendover-pc.gov.uk

EXTRA ORDINARY FINANCE COMMITTEE MEETING AGENDA

Tuesday 28th May 2024 at 7:30pm

Wendover Community Library, Wendover, HP22 6JG

Committee Membership: Councillors Gallagher(Chair), Goodall, O'Donnell, Walker, Williams and Worth

To all Committee Members:

YOU ARE HEREBY SUMMONED TO ATTEND THE ABOVE-MENTIONED MEETING, WHEN IT IS PROPOSED THAT THE BUSINESS TO BE TRANSACTED SHALL BE AS SET OUT BELOW.

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND.

AGENDA

1. ELECTION OF CHAIR AND VICE CHAIR

To elect the chair of the committee and the vice-chair

2. APOLOGIES FOR ABSENCE

To consider any apologies for absence received.

3. DECLARATIONS OF INTEREST

In accordance with Sections 30(3) and 235(2) of the Localism Act 2011 and the Wendover Parish Council Code of Conduct.

4. PUBLIC PARTICIPATION

A maximum of 3 minutes per speaker will be allowed

5. MINUTES

To confirm the [minutes](#) of the Finance Committee Meeting of the 21st February 2023. – **page 3**

6. CLERK REPORT AND CORRESPONDENCE

To note and consider an update from the Clerk and any items of Correspondence relevant to this Committee.

7. [STATE OF THE FINANCES AND REPORTS](#) – **page 7**

- a) To review the year end reports for 23/24
 - i. [Detailed Balance Sheet](#) – **page 9**
 - ii. [Statutory Balance Sheet](#) – **page 10**
 - iii. Supporting [Reserves Reconciliation](#) – **page 12**
 - iv. Summary [Income and Expenditure](#) – **page 13**
 - v. [Detailed Income and Expenditure](#) with previous year comparison – **page 14**
- b) To review the [I&E report](#), [EMRs](#) and [balance sheet](#) for Apr 2024. – **page 19, 23, 24**
- c) To review the [over £100 report](#) and [VAT reclaim](#) for Jan-Mar 2024 – **page 25, 27**
- d) To review the [bank reconciliations](#) for Feb-Apr 2024. – **page 31**
- e) To receive an update on [project costs](#) up to Apr 2024 – **page 41**
- f) To review the [Flagstone](#) account statements – **page 42**
- g) To review [internal controls](#) for Jan-Mar 2024 – **page 45**
- h) To receive an update on the LGPS pension fund deficit and cessation value.

8. OTHER MATTERS

a) Internal Audit and Financial Controls

- i) To note the end of year [internal audit](#) report – **page 46**
- ii) To consider and review the effectiveness of the previous year [financial controls](#) and to review and approve the financial controls policy. – **page 47**

b) Electors Rights and AGAR statements – **page 56**

- i) To consider the [electors rights notice and AGAR statements](#) and recommend for approval by the Parish Council

9. ITEMS FOR NEXT AGENDA

10. DATE OF NEXT MEETING

To note the date of the next Finance Meeting on Tue 6th August 2024

11. CLOSURE OF MEETING

Signed by *Andy Smith*

Clerk to the Council

Date: 11th May 2023

WENDOVER PARISH COUNCIL

Minutes of the Finance Committee Meeting

20th February 2024 at 7:30pm

St Anne's Hall Aylesbury Road Wendover HP22 6JG

Present: Councillors Gallagher (Chair), Goodall, O'Donnell, Walker, Williams, Worth

Clerk and Minutes: Andy Smith

Members of Public: 6

1. APOLOGIES FOR ABSENCE

F23/68 Apologies were received and **ACCEPTED** from Councillors O'Donnell and Goodall

2. DECLARATIONS OF INTEREST

3. MINUTES

F23/69 Youth Centre – Julie is in process of becoming a trustee, Major Grant – Sam Walker .

4. CHAIR'S ANNOUNCEMENT

F23/70 The.

5. PUBLIC PARTICIPATION

F23/71 A member of the public talked about the Lindengate grant application – They fully supported the charity and hopes they do raise the money, but don't feel that this grant should be supported. It was highlighted that they are not in the parish. It was also noted that in the publicly available accounts they have significant reserves and cash balances. Further, it was believed the request did not fit within the Parish Council grant policy which sets out requirements for regional and national organisations unless being able to show that the grant can specifically benefit the Parish. They finished by hoping that they get the money somehow.

F23/72 A member of public mentioned the parking review. They felt that scope of the current works was outside that of the parking review. There are a significant number of existing lines that are being resurfaced/repainted and it is hoped that this is not being paid for by the Community Board. The Clerk would write to the confirm who is funding the current works and report back to Council

6. CLERKS REPORT AND CORRESPONDANCE

F23/73 None to report

7. GENERAL REPORTS

F23/74 **Review of the I&E report, EMRs and balance sheet**
The report was reviewed and noted.

F23/75 **To review the over £500 report and VAT reclaim for Oct – Dec 2023**
The report was reviewed and noted.

F23/76 **To review the bank reconciliations for Nov 2023-Jan 2024**
The report was reviewed and noted.

F23/77 **To note the end of year projection**
The report was reviewed and noted.

F23/78 **To receive an update on project costs up to Jan 2024**
The report was reviewed and noted.

F23/79 **To review the Flagstone account statements**

The report was reviewed and noted.

F23/80 To review the internal control checklist

The report was reviewed and noted. It was noted that Cllr Williams would undertake the next batch of transaction sampling and testing.

F23/81 To receive an update on the LGPS pension fund deficit and cessation value

It was noted that the latest statement was not yet available and will be forwarded when it is sent to the office.

8. OTHER MATTERS

a) Major Grant Requests

F23/82 Wendover Canal Trust – the application is a continuation of the canal access and visibility works and should improve the appearance and there will be additional signage. The work is being funded mainly by the canal and rivers trust. There is some works starting already.

It was noted that the plans had been discussed by the Parish Council previously, but no request for funding had been considered. It was **RESOLVED** to approve this grant request for £5000 and this would be granted under the power in the Public Health Act 1875 s 164.

F23/83 Lindengate – The public comments were noted. It was also noted that Lindengate is not in the parish boundary but had received a grant before. It was also noted that the grant policy states that grants are not normally approved for operational expenditure. Whilst the Parish Council fully supports the work of Lindengate it was **RESOLVED** not to award this grant request.

F23/84 Friends of John Hampden School – It was considered that this work should be funded by Buckinghamshire Council but it was agreed that it was not operational expenditure. It was noted that our children are spending so much time indoors and anything that supports the outdoor activities of young people was a positive. It was **RESOLVED** to approve this grant request for up to £5000, based on final costings, to be granted under S137 of the Local Government Act 1972

b) Minor Grant requests

F23/85 It was noted there were no requests.

c) Standing Grant requests

F23/86 Churchyard Committee - It was noted that Churchyard Committee have requested an additional £500 so the request is for £7500 in total. The finance committee considered the application form and noted the use of volunteers for most of the works. It was also felt that £7500 was the rate you would pay for a commercial contractor to undertake the works. It was **RESOLVED** to request a more detailed breakdown before approving the grant. It was further noted at £7500 the current grounds team could employ a part time role to support them and they could undertake the maintenance work. This would need to come back to Parish Council when more information has been received and granted under the Local Government Act 1972, s.214(6)

F23/87 Wendover Youth Centre – The difficulties being faced by the Youth Centre currently were noted. It was further noted that their figures included salaries in their breakdown and that there is a deficit in the accounts that are publicly available. As the grant should not be for operational costs or to cover any deficit. It was **RESOLVED** to ask for an up to date set of accounts and separate out what the £7000 payment contributes towards. It was noted that the Council wants to support the Youth Centre. This would need to come back to Parish Council when more information has been received and granted under the Local Government (Misc Provisions) Act 1976 s19

d) Project Management Policy

F23/88 It was noted that this was very helpful to Council decision making and it was **RESOLVED** to adopt the policy and introduce the Project Information Document format.

e) Transfer fundraised money

- F23/89** It was **RESOLVED** to transfer the following monies: £2922.17 from 1262 Fundraising Income to EMR 357 – Skatepark, £1601 from 1214 Christmas Trees to EMR 357 – Skatepark. This is a total of £4523.17 transfer into EMR 357 Skatepark
- F23/90** It was **RESOLVED** to authorise the Clerk to transfer any outstanding monies to EMR 357 when they are all collected.

f) LPM 1940s themed event for D Day

- F23/91** It was noted that this was being discussed because of an issue of being able to secure the bookings required for the events. The committee **RESOLVED** to approve this event and authorise the Estates and Events Manager to make the bookings.

9. DATE OF THE NEXT MEETING AND ITEMS FOR THE AGENDA

- F23/92** The meeting on Tue 21st May 2024 at 7:30pm was noted.

10. CONFIDENTIAL ITEMS

- F23/93** It was **RESOLVED** to move the meeting into confidential session (commercially sensitive information)

- F23/94** The Manor Waste Lease renewal was discussed and it was **RESOLVED** to accept the new lease and authorise the clerk to sign it off with the leaseholder.

11. CLOSURE OF MEETING

- F23/95** As all business was transacted the meeting was closed at:20:20

Signed by
Chair to the Finance Committee

Date:



ITEM 6 – CLERKS REPORT AND CORRESPONDENCE

All issues covered on the Agenda



ITEM 7 – STATE OF THE FINANCES AND REPORTS

Year End Summary

The year end has been closed. There has been one adjustment since Parish Council as a result of an observation from the internal audit.

Headline analysis

Amenities income

The debtor discussed in previous meetings has cleared all monies owed. The LPM continues to be a concern but we have discussed plans for that in the new financial year. We have also failed to attract some big hires of the Ashbrook ground that have happened in previous years. The fundraising income looks very healthy as the income from the HS2 grant for the pond is now recorded here. Previously the income and expenditure had been shown in the EMR and had netted out. The income and expenditure have now been separated out in this final set of accounts.

Events Expenditure

The promo materials budgets reflect the additional support we are giving to Welcome to Wendover and costing out our web designer time more accurately. The HS2 public meeting cost was approved as an additional cost and so has been shown on a separate account line.

Street Light Expenditure

As previously reported, the street light repair budget has gone massively over budget – this is down to the number of faults we are experiencing, which are far higher than anticipated. We have met with the supplier and discussed this very issue but the faults are in line with expectations. After discussing with other Parish Councils this level of repairs is not unusual and it is more likely that the budgets were set with unrealistic expectations of the lifespan of LED bulbs. This is particularly true based on some of the temperature extremes we are experiencing. We are monitoring the repairs and there are very few repeat repairs on our 250 streetlights. Any repairs have a 12 month warranty. This level of spend will continue and so we need to consider this for future budgets.

Recreation Expenditure

There has been income from the Community Board to cover the Groundworks budget as we build the water sheds that they agreed to fund. The tree works will continue to increase as we go through a backlog of issues and new issues. Again, this seems to be the age of the trees and the weather conditions that are creating issues. Based on the most recent inspection it is unlikely to be this high every year.

We have recently seen. The expenditure is showing higher for the Amenities EMR projects because of the netting out reversal.

Finance and General income

The Interest received will be significantly more than budgeted for. This figure includes an accrued interest of c£13k from our Flagstone accounts. This amount will be paid into the accounts as and when they mature or when there is an interest payment in line with the account terms and conditions. This is down to much more favourable base rates at the moment and keeping our current account as low as is practicable so more money is on deposit.

Finance and General Expenditure

The website and publicity lines are again over budget as costs are now properly apportioned and future budget setting will be in line with that costing. The audit came in cheaper than had been accrued for and in the same way our end of year support was accrued for but not required therefore this line will remain in the



negative. The insurance is over budget as a miscalculation on vehicle insurance had filtered into this year's accounts from previous years due to the Hilux insurance.

Staffing

All the direct staff costs will come within budget even with the backdated cost of living increase being applied. The staffing budgets have benefitted from the office managing on 2 members of staff rather than 2.5 staff as it has done in previous years.

Balance Sheet

The balance sheet as at the end of the last financial year shows an increase in reserves by c£20k caused largely by keeping expenditure roughly in line with the budget and having higher income than is budgeted (interest from our deposits in particular).

This year we have managed to complete on a number of long running projects such as the Clock Tower Wall and site safe improvements which meant our EMR spend was significantly up and a lot of EMR accounts have been closed and transferred back to the general reserve.

Our general reserve is up by c.£30k from £124k to £154k and represents an acceptable level of reserve for a Parish Council of our size.



a) Year End Reports 2023/24

23/04/2024	Wendover Parish Council 2023-24	Page 1
12:21	Detailed Balance Sheet - Excluding Stock Movement	
	Month 12 Date 23/04/2024	

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	13,808	
105	VAT Control A/c	4,083	
200	Current Bank Account	19,322	
202	Flagstone	241,170	
	Total Current Assets		278,383
	<u>Current Liabilities</u>		
500	Creditors	2,817	
510	Accruals	1,445	
515	Allotment Deposits	1,770	
560	Receipts in Advance	826	
	Total Current Liabilities		6,857
	Net Current Assets		271,526
	Total Assets less Current Liabilities		271,526
	<u>Represented by :-</u>		
300	Current Year Fund	(17,775)	
310	General Reserves	172,296	
323	Playground Improvements EMR	2,235	
336	Estates equipment replace EMR	240	
338	Hampden Pond EMR	(1,640)	
356	LGPS Cessation EMR	75,000	
357	Skate Park EMR	18,855	
358	Library Extension EMR	8,000	
359	TWG Priorities	9,568	
364	Climate Action EMR	4,748	
	Total Equity		271,526



23/04/2024

Wendover Parish Council 2023-24

12:20

Balance Sheet as at 31 March 2023

31 March 2023		31 March 2024
	Current Assets	
203	Debtors	13,808
4,571	VAT Control A/c	4,083
34,816	Current Bank Account	19,322
221,248	Flagstone	241,170
260,838		278,383
	260,838 Total Assets	278,383
	Current Liabilities	
3,261	Creditors	2,817
2,148	Accruals	1,445
1,801	Allotment Deposits	1,770
138	Receipts in Advance	826
7,348		6,857
	253,490 Total Assets Less Current Liabilities	271,526
	Represented By	
123,990	General Reserves	154,521
0	Playground Improvements EMR	2,235
0	Estates equipment replace EMR	240
0	Hampden Pond EMR	(1,640)
15,000	Clock Tower Fountain and Wall	0
6,500	Site Safe Cladding EMR	0
50,000	LGPS Cessation EMR	75,000
15,000	Skate Park EMR	18,855
8,000	Library Extension EMR	8,000
10,000	TWG Priorities	9,568
10,000	New Cesspit Ashbrook	0
10,000	Christmas Lights EMR	0
5,000	Climate Action EMR	4,748
253,490		271,526



23/04/2024

Wendover Parish Council 2023-24

12:20

Balance Sheet as at 31 March 2023

31 March 2023

31 March 2024

The above statement represents fairly the financial position of the authority as at 31 March 2023 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date :

Signed :

Responsible
Financial

Date :



Wendover Parish Council Current Year

Supporting Reserves Reconciliation for ANNUAL RETURN 22 April 2024

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	253,489.95	271,525.98
100	Debtors	202.97	13,807.63
105	VAT Control A/c	4,570.75	4,083.08
	Less Total Debtors	4,773.72	17,890.71
500	Creditors	3,261.47	2,816.67
510	Accruals	2,148.00	1,445.00
515	Allotment Deposits	1,800.63	1,769.63
560	Receipts in Advance	138.00	826.00
	Plus Total Creditors	7,348.10	6,857.30
	Equals Total Cash and Bank Accounts	256,064.33	260,492.57
200	Current Bank Account	34,816.06	19,322.22
202	Flagstone	221,248.27	241,170.35
	Total Cash and Bank Accounts	256,064.33	260,492.57



Wendover Parish Council 2023-24		
Income and Expenditure Account for Year Ended 31 March 2024		
31 March 2023		31 March 2024
	Operating Income	
35,430	Amenities Income	63,439
<u>334,364</u>	Finance & General Income	<u>378,735</u>
<u>369,794</u>	Total Income	<u>442,174</u>
	Running Costs	
15,967	Events Expenditure	22,206
755	Highways Expenditure	0
25,772	Street Lighting Expenditure	34,470
38,971	Recreation Expenditure	43,773
38,365	Finance & General Expenditure	38,112
31,644	Grants out - inc S137 exp	36,270
175,697	Staffing	183,182
7,875	Amenities EMR projects	66,125
<u>335,045</u>	Total Expenditure	<u>424,138</u>
	General Fund Analysis	
85,741	Opening Balance	123,990
<u>369,794</u>	Plus : Income for Year	<u>442,174</u>
455,535		566,164
<u>335,045</u>	Less : Expenditure for Year	<u>424,138</u>
120,490		142,026
<u>(3,500)</u>	Transfers TO / FROM Reserves	<u>(12,495)</u>
<u>123,990</u>	Closing Balance	<u>154,521</u>



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Wendover Parish Council 2023-24

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Detailed Income & Expenditure by Budget Heading 21/05/2024

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Amenities Income								
1000 Allotment Rent	1,630	1,743	1,630	(113)			106.9%	
1005 Charter Fair	220	220	220	0			100.0%	
1010 Cricket Club Lease	300	300	300	0			100.0%	
1021 Markets - Local Produce	1,505	840	2,000	1,160			42.0%	
1022 Markets - Weekly Market	9,772	11,548	10,660	(888)			108.3%	
1030 Other Rental (Ashbrook)	1,649	1,248	2,045	798			61.0%	
1035 BCC Devolved Footpaths Income	17,613	19,198	18,142	(1,056)			105.8%	
1214 Christmas Trees	2,053	1,601	2,000	399			80.0%	
1260 Xmas event income	589	1,446	500	(946)			289.1%	
1261 Rifle Club Lease	100	100	100	0			100.0%	
1262 Fundraising income	0	25,195	0	(25,195)			0.0%	
Amenities Income :- Income	35,430	63,439	37,597	(25,842)			168.7%	0
Net Income	35,430	63,439	37,597	(25,842)				
125 Events Expenditure								
4100 AnnualParishMeeting excl refs	100	512	500	(12)		(12)	102.5%	
4105 Christmas Decorations	5,165	5,078	6,000	922		922	84.6%	
4109 Promo Materials	8	1,009	500	(509)		(509)	201.8%	
4110 Entertainment & Events	2,426	2,107	5,000	2,893		2,893	42.1%	
4111 RAF Freedom Parade	0	3,667	0	(3,667)		(3,667)	0.0%	3,667
4112 Floral Display	3,724	4,400	5,000	600		600	88.0%	
4113 HS2 Public Meeting	0	889	0	(889)		(889)	0.0%	
4122 Markets - Local Produce	388	425	500	75		75	85.0%	
4124 Markets - Business Rates	1,098	898	1,500	602		602	59.9%	
4125 Markets - Water	56	62	50	(12)		(12)	124.0%	
4126 Markets - Electric	433	441	300	(141)		(141)	147.1%	
4130 Quiz	311	40	100	61		61	39.5%	
4132 Christmas Celebration Event	2,259	2,679	2,500	(179)		(179)	107.2%	
Events Expenditure :- Indirect Expenditure	15,967	22,206	21,950	(256)	0	(256)	101.2%	3,667
Net Expenditure	(15,967)	(22,206)	(21,950)	256				
6000 plus Transfer From EMR	0	3,667						
Movement to/(from) Gen Reserve	(15,967)	(18,539)						
130 Highways Expenditure								
4200 Bus Shelters	0	0	750	750		750	0.0%	
4210 Refuse Bins	0	0	500	500		500	0.0%	
4211 Sever weather (salt etc	0	0	500	500		500	0.0%	

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Wendover Parish Council 2023-24

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Detailed Income & Expenditure by Budget Heading 21/05/2024

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4215 Street Furniture - Purchase	755	0	2,000	2,000		2,000	0.0%	
Highways Expenditure :- Indirect Expenditure	<u>755</u>	<u>0</u>	<u>3,750</u>	<u>3,750</u>	<u>0</u>	<u>3,750</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>(755)</u>	<u>0</u>	<u>(3,750)</u>	<u>(3,750)</u>				
135 Street Lighting Expenditure								
4300 Electricity	12,587	11,451	13,000	1,549		1,549	88.1%	
4305 Maintenance	9,910	20,119	7,000	(13,119)		(13,119)	287.4%	
4315 New Columns (not LEDs)	2,270	2,900	7,000	4,100		4,100	41.4%	
4320 Streetlighting Inspections	1,005	0	1,500	1,500		1,500	0.0%	
Street Lighting Expenditure :- Indirect Expenditure	<u>25,772</u>	<u>34,470</u>	<u>28,500</u>	<u>(5,970)</u>	<u>0</u>	<u>(5,970)</u>	<u>120.9%</u>	<u>0</u>
Net Expenditure	<u>(25,772)</u>	<u>(34,470)</u>	<u>(28,500)</u>	<u>5,970</u>				
140 Recreation Expenditure								
4400 Dog Bin Emptying	2,228	2,581	2,050	(531)		(531)	125.9%	
4405 Maintenance - Fences, etc	420	1,372	1,500	128		128	91.5%	
4410 Maintenance - Groundworks	3,523	4,054	5,000	946		946	81.1%	
4415 Maintenance - Inspections, etc	0	90	1,800	1,710		1,710	5.0%	
4416 Pond Works	83	50	1,500	1,450		1,450	3.3%	
4417 Tree Works	1,114	5,750	2,500	(3,250)		(3,250)	230.0%	
4418 Tree Inspections	0	1,680	1,800	120		120	93.3%	
4421 Orchard Maintenance	1,122	721	600	(121)		(121)	120.2%	
4425 Capital Expenditure (asset pur	14,893	9,760	10,000	240		240	97.6%	
4430 Mower Maintenance	2,350	2,979	2,000	(979)		(979)	148.9%	
4440 Play Equip - Repairs & Maint	1,618	5,764	8,000	2,236		2,236	72.1%	
4450 Premises - Garage Rent	1,565	1,620	1,620	0		0	100.0%	
4455 Premises - SiteSafe Electrics	576	168	200	32		32	83.9%	
4460 Premises - SiteSafe Rates	0	160	0	(160)		(160)	0.0%	
4465 Premises - SiteSafe Water, etc	271	188	300	113		113	62.5%	
4475 Misc - Fuel	3,154	3,449	3,000	(449)		(449)	115.0%	
4480 Misc - Materials & Tools	1,628	915	2,500	1,585		1,585	36.6%	
4481 Machinery/Tool Service Repair	1,180	388	3,500	3,112		3,112	11.1%	
4485 Misc - Protective Clothing	241	831	400	(431)		(431)	207.9%	
4490 Misc - Refuse Bins	796	985	1,200	215		215	82.1%	
4495 Misc - Sundries Recreation	706	268	1,000	732		732	26.8%	
4497 Defibrillators	1,502	0	500	500		500	0.0%	
Recreation Expenditure :- Indirect Expenditure	<u>38,971</u>	<u>43,773</u>	<u>50,970</u>	<u>7,197</u>	<u>0</u>	<u>7,197</u>	<u>85.9%</u>	<u>0</u>
Net Expenditure	<u>(38,971)</u>	<u>(43,773)</u>	<u>(50,970)</u>	<u>(7,197)</u>				

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Wendover Parish Council 2023-24

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14:01

Detailed Income & Expenditure by Budget Heading 21/05/2024

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
200 Finance & General Income								
1205 Wiltchell Trust Grant	261	261	200	(61)			130.4%	
1210 Interest Received ex Deposits	3,340	16,663	2,000	(14,663)			833.1%	
1215 Miscellaneous Income	3,826	1,675	0	(1,675)			0.0%	
1250 Precept Received	326,328	359,078	359,078	0			100.0%	
1266 VAHT Streetlight Income	609	1,058	600	(458)			176.4%	
Finance & General Income :- Income	334,364	378,735	361,878	(16,857)			104.7%	0
Net Income	334,364	378,735	361,878	(16,857)				
220 Finance & General Expenditure								
4496 Professional Support (HS2 etc)	688	1,526	2,000	475		475	76.3%	
4550 Communications - Publicity	6,342	7,219	5,750	(1,469)		(1,469)	125.5%	
4555 Communications - Website	1,706	2,509	1,500	(1,009)		(1,009)	167.3%	
4560 Financial - Bank Charges	457	604	580	(24)		(24)	104.2%	
4565 Financial - Fees - Audit	1,701	1,735	2,300	565		565	75.4%	
4570 Financial - Fees - Legal	(750)	606	2,000	1,394		1,394	30.3%	
4575 Financial - Insurance	7,932	7,111	5,940	(1,171)		(1,171)	119.7%	
4580 Financial - Software	776	566	800	234		234	70.8%	
4582 End of Year Support RBS	558	(558)	800	1,358		1,358	(69.8%)	
4615 Office - Broadband/Tel/Fax	2,038	1,439	1,600	161		161	90.0%	
4620 Office - Copier	1,404	1,287	1,750	463		463	73.5%	
4621 Office - Equipment - Expend	3,724	3,964	5,500	1,536		1,536	72.1%	
4625 Office - Equipment Capital	162	450	1,000	550		550	45.0%	
4630 Office - Postage & Stationery	540	482	500	18		18	96.4%	
4640 Office - Testing - Electrical	60	0	75	75		75	0.0%	
4645 Office - Testing - Fire	248	0	300	300		300	0.0%	
4650 Office - Utilities - Electric	2,639	2,673	2,000	(673)		(673)	133.6%	
4655 Office - Utilities - Water	113	139	150	11		11	92.8%	
4660 Property Mgt - Clock Tower	4,219	2,079	2,000	(79)		(79)	104.0%	
4665 Property Mgt - Manor Waste	44	20	1,000	980		980	2.0%	
4670 Property Mgt - SiteSafe	0	511	5,000	4,489		4,489	10.2%	
4675 Property Mgt - War Memorial	0	0	500	500		500	0.0%	
4685 Subscriptions and Donations	2,130	1,910	2,000	90		90	95.5%	
4690 Misc - Chairman's Expenses	714	473	1,200	727		727	39.4%	
4691 Misc - Councillor Expenses	0	0	100	100		100	0.0%	
4695 Misc - Room Hire	545	725	1,200	475		475	60.4%	
4700 Misc Sundry Expenses Finance	164	524	500	(24)		(24)	104.8%	
4705 Misc - Travel Staff & Cllrs	(23)	0	200	200		200	0.0%	
4707 H&S	233	117	3,000	2,883		2,883	3.9%	
Finance & General Expenditure :- Indirect Expenditure	38,365	38,112	51,245	13,133	0	13,133	74.4%	0
Net Expenditure	(38,365)	(38,112)	(51,245)	(13,133)				
6000 plus Transfer From EMR	944	0						

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Wendover Parish Council 2023-24

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Detailed Income & Expenditure by Budget Heading 21/05/2024

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	(37,420)	(38,112)						
230 Grants out - inc S137 exp								
4585 Grant - Churchyard - not S137	7,000	7,000	7,000	0		0	100.0%	
4586 Grant - Youth Centre -not S137	7,000	7,000	7,000	0		0	100.0%	
4590 Grants Out - Major - S137	14,150	20,000	15,000	(5,000)		(5,000)	133.3%	
4611 Grants Out - Minor - S137	3,494	2,270	5,000	2,730		2,730	45.4%	
Grants out - inc S137 exp :- Indirect Expenditure	31,644	36,270	34,000	(2,270)	0	(2,270)	106.7%	0
Net Expenditure	(31,644)	(36,270)	(34,000)	2,270				
320 Staffing								
4800 Staffing - Amenities - Wages	61,810	70,769	71,563	794		794	98.9%	
4801 Staffing - Amenities - NIC	6,270	7,135	6,580	(555)		(555)	108.4%	
4802 Staffing - Amenities-Pension	9,076	9,434	10,193	759		759	92.6%	
4810 Staffing - F&G - Wages	77,210	75,826	97,586	21,760		21,760	77.7%	
4811 Staffing - F&G - NIC	8,131	8,094	8,952	858		858	90.4%	
4812 Staffing - F&G - Pension	3,853	3,754	6,196	2,442		2,442	60.6%	
4816 Staffing F&G Student Loan	151	499	0	(499)		(499)	0.0%	
4818 Temporary Staff	2,111	0	0	0		0	0.0%	
4845 Payroll Charges	672	720	750	30		30	96.0%	
4855 HR Consultancy Fees	3,294	3,383	3,500	117		117	96.6%	
4860 Training Staff & Cllrs	2,649	3,218	3,000	(218)		(218)	107.3%	
4861 Uniform	306	135	500	365		365	27.0%	
4862 Smart Pension Admin Fee	165	215	240	25		25	89.6%	
Staffing :- Indirect Expenditure	175,697	183,182	209,060	25,878	0	25,878	87.6%	0
Net Expenditure	(175,697)	(183,182)	(209,060)	(25,878)				
980 Amenities EMR projects								
9108 EMR - Skate Park	0	617	0	(617)		(617)	0.0%	617
9110 EMR - Clock Tower Fountain/wal	1,196	14,096	0	(14,096)		(14,096)	0.0%	14,096
9111 EMR - Site Safe Insulation	0	5,056	0	(5,056)		(5,056)	0.0%	5,056
9112 EMR - Waste Bin Replacement	3,476	0	0	0		0	0.0%	
9114 EMR - Parking Review	(71)	0	0	0		0	0.0%	
9115 EMR - HS2 Funded Pond Works	0	30,926	0	(30,926)		(30,926)	0.0%	9,440
9123 EMR - TWG Priorities	0	433	0	(433)		(433)	0.0%	433
9126 EMR - New Cesspit Ashbrook	0	6,350	0	(6,350)		(6,350)	0.0%	6,350
9127 EMR - New Christmas Tree Light	2,498	8,397	0	(8,397)		(8,397)	0.0%	8,397
9128 EMR - Climate Action	775	252	0	(252)		(252)	0.0%	252
Amenities EMR projects :- Indirect Expenditure	7,875	66,125	0	(66,125)	0	(66,125)		44,639
Net Expenditure	(7,875)	(66,125)	0	66,125				
6000 plus Transfer From EMR	7,946	44,639						
Movement to/(from) Gen Reserve	71	(21,486)						

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Wendover Parish Council 2023-24

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Detailed Income & Expenditure by Budget Heading 21/05/2024

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	369,794	442,174	399,475	(42,699)			110.7%	
Expenditure	335,045	424,138	399,475	(24,663)	0	(24,663)	106.2%	
Net Income over Expenditure	34,749	18,036	0	(18,036)				
plus Transfer From EMR	8,890	48,306						
Movement to/(from) Gen Reserve	43,639	66,342						



b) April I&E, EMR and balance sheet report

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Wendover Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 20/05/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Amenities Income								
1000 Allotment Rent	1,080	1,080	1,630	550			66.3%	
1005 Charter Fair	0	0	220	220			0.0%	
1010 Cricket Club Lease	0	0	300	300			0.0%	
1021 Markets - Local Produce	70	70	1,500	1,430			4.7%	
1022 Markets - Weekly Market	888	888	10,660	9,772			8.3%	
1030 Other Rental (Ashbrook)	68	68	2,045	1,978			3.3%	
1035 BCC Devolved Footpaths Income	0	0	10,158	10,158			0.0%	
1214 Christmas Trees	0	0	2,000	2,000			0.0%	
1260 Xmas event income	0	0	500	500			0.0%	
1261 Rifle Club Lease	0	0	100	100			0.0%	
1262 Fundraising income	45	45	0	(45)			0.0%	
Amenities Income :- Income	2,151	2,151	29,113	26,962			7.4%	0
Net Income	2,151	2,151	29,113	26,962				
125 Events Expenditure								
4100 Annual Parish Meeting excl refs	69	69	500	431		431	13.8%	
4105 Christmas Decorations	0	0	6,500	6,500		6,500	0.0%	
4109 Promo Materials	109	109	750	641		641	14.5%	
4110 Entertainment & Events	21	21	5,000	4,979		4,979	0.4%	
4111 RAF Freedom Parade	0	0	500	500		500	0.0%	
4112 Floral Display	0	0	8,885	8,885		8,885	0.0%	
4122 Markets - Local Produce	0	0	500	500		500	0.0%	
4124 Markets - Business Rates	88	88	990	902		902	8.9%	
4125 Markets - Water	0	0	50	50		50	0.0%	
4126 Markets - Electric	52	52	380	328		328	13.8%	
4130 Quiz	17	17	400	383		383	4.2%	
4132 Christmas Celebration Event	0	0	2,500	2,500		2,500	0.0%	
Events Expenditure :- Indirect Expenditure	356	356	26,955	26,599	0	26,599	1.3%	0
Net Expenditure	(356)	(356)	(26,955)	(26,599)				
130 Highways Expenditure								
4200 Bus Shelters	0	0	500	500		500	0.0%	
4210 Refuse Bins	0	0	500	500		500	0.0%	
4211 Sever weather (salt etc	0	0	500	500		500	0.0%	
4215 Street Furniture - Purchase	0	0	1,000	1,000		1,000	0.0%	
Highways Expenditure :- Indirect Expenditure	0	0	2,500	2,500	0	2,500	0.0%	0
Net Expenditure	0	0	(2,500)	(2,500)				

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Wendover Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 20/05/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
135 Street Lighting Expenditure								
4300 Electricity	1,060	1,060	12,500	11,440		11,440	8.5%	
4305 Maintenance	677	677	10,000	9,323		9,323	6.8%	
4315 New Columns (not LEDs)	0	0	7,000	7,000		7,000	0.0%	
4320 Streetlighting Inspections	0	0	1,500	1,500		1,500	0.0%	
Street Lighting Expenditure :- Indirect Expenditure	1,737	1,737	31,000	29,263	0	29,263	5.6%	0
Net Expenditure	(1,737)	(1,737)	(31,000)	(29,263)				
140 Recreation Expenditure								
4400 Dog Bin Emptying	0	0	2,200	2,200		2,200	0.0%	
4405 Maintenance - Fences, etc	0	0	15,000	15,000		15,000	0.0%	
4406 Maintenance - footpaths	0	0	2,000	2,000		2,000	0.0%	
4410 Maintenance - Groundworks	0	0	5,000	5,000		5,000	0.0%	
4415 Maintenance - Inspections, etc	825	825	1,800	975		975	45.8%	
4416 Pond Works	0	0	1,500	1,500		1,500	0.0%	
4417 Tree Works	0	0	4,000	4,000		4,000	0.0%	
4421 Orchard Maintenance	531	531	750	219		219	70.9%	
4425 Capital Expenditure (asset pur	0	0	12,000	12,000		12,000	0.0%	
4426 Estates vehicle lease	370	370	4,440	4,070		4,070	8.3%	
4430 Mower Maintenance	(0)	(0)	2,000	2,000		2,000	0.0%	
4435 Play Equipment - Purchase	0	0	5,000	5,000		5,000	0.0%	
4440 Play Equip - Repairs & Maint	0	0	3,000	3,000		3,000	0.0%	
4450 Premises - Garage Rent	135	135	1,620	1,485		1,485	8.3%	
4455 Premises - SiteSafe Electrics	47	47	300	253		253	15.6%	
4465 Premises - SiteSafe Water, etc	4	4	300	296		296	1.3%	
4475 Misc - Fuel	389	389	3,200	2,811		2,811	12.2%	
4480 Misc - Materials & Tools	259	259	2,500	2,241		2,241	10.3%	
4481 Machinery/Tool Service Repair	0	0	2,500	2,500		2,500	0.0%	
4485 Misc - Protective Clothing	88	88	750	662		662	11.7%	
4490 Misc - Refuse Bins	0	0	1,200	1,200		1,200	0.0%	
4495 Misc - Sundries Recreation	0	0	500	500		500	0.0%	
4497 Defibrillators	0	0	500	500		500	0.0%	
Recreation Expenditure :- Indirect Expenditure	2,648	2,648	72,060	69,412	0	69,412	3.7%	0
Net Expenditure	(2,648)	(2,648)	(72,060)	(69,412)				
200 Finance & General Income								
1205 Wiltchell Trust Grant	0	0	400	400			0.0%	
1210 Interest Received ex Deposits	0	0	3,500	3,500			0.0%	
1250 Precept Received	194,223	194,223	388,445	194,223			50.0%	

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Wendover Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 20/05/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1266 VAHT Streetlight Income	0	0	800	800			0.0%	
Finance & General Income :- Income	194,223	194,223	393,145	198,923			49.4%	0
Net Income	194,223	194,223	393,145	198,923				
220 Finance & General Expenditure								
4496 Professional Support (HS2 etc)	0	0	2,000	2,000		2,000	0.0%	
4550 Communications - Publicity	0	0	7,500	7,500		7,500	0.0%	
4555 Communications - Website	0	0	3,000	3,000		3,000	0.0%	
4560 Financial - Bank Charges	35	35	600	565		565	5.9%	
4565 Financial - Fees - Audit	(1,445)	(1,445)	2,300	3,745		3,745	(62.8%)	
4570 Financial - Fees - Legal	0	0	2,000	2,000		2,000	0.0%	
4575 Financial - Insurance	0	0	7,950	7,950		7,950	0.0%	
4580 Financial - Software	720	720	800	80		80	90.0%	
4615 Office - Broadband/Tel/Fax	112	112	1,750	1,638		1,638	6.4%	
4620 Office - Copier	0	0	1,500	1,500		1,500	0.0%	
4621 Office - Equipment - Expend	85	85	3,000	2,915		2,915	2.8%	
4625 Office - Equipment Capital	0	0	1,000	1,000		1,000	0.0%	
4630 Office - Postage & Stationery	0	0	300	300		300	0.0%	
4640 Office - Testing - Electrical	0	0	100	100		100	0.0%	
4645 Office - Testing - Fire	0	0	300	300		300	0.0%	
4650 Office - Utilities - Electric	353	353	2,800	2,447		2,447	12.6%	
4655 Office - Utilities - Water	26	26	150	124		124	17.3%	
4660 Property Mgt - Clock Tower	0	0	1,750	1,750		1,750	0.0%	
4665 Property Mgt - Manor Waste	0	0	1,000	1,000		1,000	0.0%	
4670 Property Mgt - SiteSafe	0	0	1,000	1,000		1,000	0.0%	
4675 Property Mgt - War Memorial	0	0	500	500		500	0.0%	
4685 Subscriptions and Donations	1,255	1,255	2,250	995		995	55.8%	
4690 Misc - Chairman's Expenses	0	0	1,200	1,200		1,200	0.0%	
4691 Misc - Councillor Expenses	0	0	100	100		100	0.0%	
4695 Misc - Room Hire	60	60	1,200	1,140		1,140	5.0%	
4700 Misc Sundry Expenses Finance	36	36	500	464		464	7.1%	
4705 Misc - Travel Staff & Cllrs	0	0	200	200		200	0.0%	
4707 H&S	207	207	3,000	2,794		2,794	6.9%	
Finance & General Expenditure :- Indirect Expenditure	1,444	1,444	49,750	48,306	0	48,306	2.9%	0
Net Expenditure	(1,444)	(1,444)	(49,750)	(48,306)				
230 Grants out - inc S137 exp								
4585 Grant - Churchyard - not S137	0	0	7,000	7,000		7,000	0.0%	

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Wendover Parish Council Current Year

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Detailed Income & Expenditure by Budget Heading 20/05/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4586 Grant - Youth Centre -not S137	0	0	7,000	7,000		7,000	0.0%	
4590 Grants Out - Major - S137	0	0	15,000	15,000		15,000	0.0%	
4611 Grants Out - Minor - S137	0	0	5,000	5,000		5,000	0.0%	
Grants out - inc S137 exp :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>34,000</u>	<u>34,000</u>	<u>0</u>	<u>34,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(34,000)</u>	<u>(34,000)</u>				
320 Staffing								
4800 Staffing - Amenities - Wages	6,016	6,016	73,585	67,569		67,569	8.2%	
4801 Staffing - Amenities - NIC	621	621	6,795	6,174		6,174	9.1%	
4802 Staffing - Amenities-Pension	855	855	10,459	9,604		9,604	8.2%	
4810 Staffing - F&G - Wages	6,465	6,465	91,561	85,096		85,096	7.1%	
4811 Staffing - F&G - NIC	691	691	8,243	7,552		7,552	8.4%	
4812 Staffing - F&G - Pension	322	322	5,310	4,988		4,988	6.1%	
4816 Staffing F&G Student Loan	56	56	990	934		934	5.7%	
4845 Payroll Charges	60	60	750	690		690	8.0%	
4855 HR Consultancy Fees	0	0	3,500	3,500		3,500	0.0%	
4860 Training Staff & Cllrs	0	0	3,500	3,500		3,500	0.0%	
4861 Uniform	0	0	1,000	1,000		1,000	0.0%	
4862 Smart Pension Admin Fee	22	22	300	278		278	7.3%	
Staffing :- Indirect Expenditure	<u>15,107</u>	<u>15,107</u>	<u>205,993</u>	<u>190,886</u>	<u>0</u>	<u>190,886</u>	<u>7.3%</u>	<u>0</u>
Net Expenditure	<u>(15,107)</u>	<u>(15,107)</u>	<u>(205,993)</u>	<u>(190,886)</u>				
Grand Totals:- Income	196,373	196,373	422,258	225,885			46.5%	
Expenditure	21,292	21,292	422,258	400,966	0	400,966	5.0%	
Net Income over Expenditure	<u>175,082</u>	<u>175,082</u>	<u>0</u>	<u>(175,082)</u>				
Movement to/(from) Gen Reserve	<u>175,082</u>	<u>175,082</u>						



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Wendover Parish Council Current Year
Earmarked Reserves

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
323 Playground Improvements EMR	2,235.00		2,235.00
336 Estates equipment replace EMR	240.00		240.00
338 Hampden Pond EMR	-1,639.99		-1,639.99
356 LGPS Cessation EMR	75,000.00		75,000.00
357 Skate Park EMR	18,854.50		18,854.50
358 Library Extension EMR	8,000.00		8,000.00
359 TWG Priorities	9,567.50		9,567.50
364 Climate Action EMR	4,748.12		4,748.12
	117,005.13	0.00	117,005.13



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Wendover Parish Council Current Year

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Detailed Balance Sheet - Excluding Stock Movement

Month 2 Date 20/05/2024

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
100	Debtors	13,808	
105	VAT Control A/c	6,156	
200	Current Bank Account	13,174	
202	Flagstone	396,135	
	Total Current Assets		429,273
	<u>Current Liabilities</u>		
515	Allotment Deposits	1,690	
	Total Current Liabilities		1,690
	Net Current Assets		427,583
	Total Assets less Current Liabilities		427,583
	<u>Represented by :-</u>		
300	Current Year Fund	156,057	
310	General Reserves	154,521	
323	Playground Improvements EMR	2,235	
336	Estates equipment replace EMR	240	
338	Hampden Pond EMR	(1,640)	
356	LGPS Cessation EMR	75,000	
357	Skate Park EMR	18,855	
358	Library Extension EMR	8,000	
359	TWG Priorities	9,568	
364	Climate Action EMR	4,748	
	Total Equity		427,583



c) Over £100 report and VAT claim

20/05/2024

Wendover Parish Council 2023-24

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**Cashbook transactions totalling £100.00 or more
for the period 01/01/2024 to 31/03/2024**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	10	31/01/2024	BACS	LGPS	945.73
1	Current Bank Account	10	31/01/2024	BACS	HMRC	3,587.77
1	Current Bank Account	10	31/01/2024	BACS	Salaries	9,310.45
1	Current Bank Account	10	11/01/2024	BACS	Buckinghamshire Media Ltd	948.00
1	Current Bank Account	10	11/01/2024	BACS	IAC Audit and Consultancy	474.00
1	Current Bank Account	10	11/01/2024	BACS	Marley Design	175.00
1	Current Bank Account	10	11/01/2024	BACS	Fenland Leisure (Online Play)	108.00
1	Current Bank Account	10	15/01/2024	DD	British Gas Lite	479.03
1	Current Bank Account	10	01/01/2024	DD	Lex Autolease	444.29
1	Current Bank Account	10	17/01/2024	DD	BT	128.47
1	Current Bank Account	10	18/01/2024	DD	Drax	1,271.53
1	Current Bank Account	10	28/01/2024	DD	Smart Pensions	837.74
1	Current Bank Account	10	06/01/2024	DD	BP FUEL CARDS LTD	266.50
1	Current Bank Account	10	03/01/2024	DD	Sidleys	135.00
1	Current Bank Account	10	26/01/2024	BACS	Phenom Networks	156.87
1	Current Bank Account	10	26/01/2024	BACS	PawPrint	140.40
1	Current Bank Account	10	19/01/2024	CARD	SLCC	450.00
1	Current Bank Account	10	29/01/2024	CARD	Aylesbury Plant and Tool Hire	635.20
1	Current Bank Account	11	08/02/2024	BACS	Smith of Derby Ltd	334.80
1	Current Bank Account	11	08/02/2024	BACS	Marley Design	337.50
1	Current Bank Account	11	08/02/2024	BACS	Chinnor Silver Band	250.00
1	Current Bank Account	11	08/02/2024	BACS	Sparkx Ltd	2,292.60
1	Current Bank Account	11	08/02/2024	BACS	Sparkx Ltd	1,316.26
1	Current Bank Account	11	08/02/2024	BACS	Sparkx Ltd	1,186.80
1	Current Bank Account	11	08/02/2024	BACS	Sparkx Ltd	601.80
1	Current Bank Account	11	29/02/2024	BACS	Salaries	9,156.67
1	Current Bank Account	11	29/02/2024	BACS	HMRC	3,486.20
1	Current Bank Account	11	29/02/2024	BACS	LGPS	880.29
1	Current Bank Account	11	29/02/2024	DD	Smart Pensions	835.64
1	Current Bank Account	11	19/02/2024	DD	Drax	1,271.53
1	Current Bank Account	11	06/02/2024	DD	BP FUEL CARDS LTD	361.07
1	Current Bank Account	11	01/02/2024	DD	Sidleys	135.00
1	Current Bank Account	11	15/02/2024	DD	British Gas Lite	543.92
1	Current Bank Account	11	17/02/2024	DD	BT	128.47
1	Current Bank Account	11	03/02/2024	DD	Lex Autolease	444.29
9	Flagstone	11	08/02/2024	FLG TFR	Current Bank Account	20,000.00
1	Current Bank Account	11	22/02/2024	BACS	Phenom Networks	156.87
1	Current Bank Account	11	22/02/2024	BACS	Oakwood Wellbeing Ltd	125.00
1	Current Bank Account	11	22/02/2024	BACS	Wendover News Ltd	750.00
1	Current Bank Account	11	22/02/2024	BACS	Farol Limited	131.38
1	Current Bank Account	11	22/02/2024	BACS	Sparkx Ltd	969.60
1	Current Bank Account	11	22/02/2024	BACS	Pat Kernan Tree Surgery	1,860.00
1	Current Bank Account	11	22/02/2024	BACS	Frank Fennell Plumbing	230.00
1	Current Bank Account	11	12/02/2024	CARD	Chiltern View Nursery	150.00
1	Current Bank Account	11	08/02/2024	CARD	Balmers	124.00
1	Current Bank Account	11	12/02/2024	BACS	Wendover News Ltd	5,000.00
1	Current Bank Account	12	07/03/2024	BACS	Wendover Shed	120.00
1	Current Bank Account	12	07/03/2024	BACS	Climate Action Wendover	251.88



20/05/2024

Wendover Parish Council 2023-24

10:12

**Cashbook transactions totalling £100.00 or more
for the period 01/01/2024 to 31/03/2024**

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	Current Bank Account	12	07/03/2024	BACS	R Wright & Son Waste Services	198.00
1	Current Bank Account	12	07/03/2024	BACS	Caloo Ltd	718.66
1	Current Bank Account	12	07/03/2024	BACS	PawPrint	140.40
1	Current Bank Account	12	07/03/2024	BACS	Marley Design	575.00
1	Current Bank Account	12	29/03/2024	BACS	LGPS	880.29
1	Current Bank Account	12	29/03/2024	BACS	Salaries	9,156.27
1	Current Bank Account	12	29/03/2024	BACS	Her Majesty's Revenue & Custom	3,486.60
1	Current Bank Account	12	15/03/2024	DD	British Gas Lite	413.75
1	Current Bank Account	12	01/03/2024	DD	Lex Autolease	444.29
1	Current Bank Account	12	17/03/2024	DD	BT Group PLC	128.47
1	Current Bank Account	12	29/03/2024	DD	Smart Pensions	835.64
1	Current Bank Account	12	29/03/2024	DD	BP FUEL CARDS LTD	304.38
1	Current Bank Account	12	01/03/2024	DD	Sidleys	135.00
1	Current Bank Account	12	01/03/2024	CARD	Lock and Key Centre	110.04
1	Current Bank Account	11	14/02/2024	CARD	Ardmoor	391.75
1	Current Bank Account	12	22/03/2024	BACS	Phenom Networks	156.87
1	Current Bank Account	12	22/03/2024	BACS	Caloo Ltd	307.34
1	Current Bank Account	12	22/03/2024	BACS	Smith of Derby Ltd	210.00
1	Current Bank Account	12	22/03/2024	BACS	Wicksteed Leisure	158.40
1	Current Bank Account	12	22/03/2024	BACS	Sparkx Ltd	275.40
1	Current Bank Account	12	15/03/2024	CARD	Wix.com LTD	201.60
1	Current Bank Account	12	06/03/2024	CARD	Amazon Services Europe	149.99
1	Current Bank Account	12	06/03/2024	CARD	Amazon Business EU	127.50
1	Current Bank Account	12	18/03/2024	DD	Drax	1,189.53
9	Flagstone	12	07/03/2024	TFR-FLG	Current Bank Account	21,470.00
1	Current Bank Account	12	28/03/2024	DD	Buckinghamshire Council	2,068.13

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	Current Bank Account	10	22/01/2024	100.00
1	Current Bank Account	10	19/01/2024	18,485.87
1	Current Bank Account	10	04/01/2024	4,441.65
1	Current Bank Account	10	22/01/2024	444.96
1	Current Bank Account	10	12/01/2024	100.00
1	Current Bank Account	10	12/01/2024	520.00
1	Current Bank Account	10	12/01/2024	220.00
1	Current Bank Account	11	08/02/2024	20,000.00
1	Current Bank Account	11	07/02/2024	888.33
1	Current Bank Account	11	27/02/2024	1,709.00
1	Current Bank Account	11	06/02/2024	1,070.00
1	Current Bank Account	12	07/03/2024	21,470.00
1	Current Bank Account	12	27/03/2024	888.33
1	Current Bank Account	12	14/03/2024	200.00
9	Flagstone	12	05/03/2024	1,465.81



Submit to HMRC On VAT Archive Completion

Date 12/01/2024

Wendover Parish Council Current Year

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End Date of Assessment Month 9

<u>Date of Invoice</u>	<u>Suppliers VAT Reg No</u>	<u>Description of Supply</u>	<u>To whom addressed</u>	<u>VAT Paid</u>
Cashbook				
01/10/2023	244155576	Hilux lease	Wendover Parish Council	74.05
02/10/2023	979451367	Replacement Christmas Lights	Wendover Parish Council	34.58
05/10/2023	918382014	Remove vandalised play eqp	Wendover Parish Council	10.00
05/10/2023	984 1348 94	Repair 105 386 392 381a 91	Wendover Parish Council	273.08
05/10/2023	353157016	Heavy duty cleaning wipes	Wendover Parish Council	4.61
06/10/2023	100208881	Fuel Costs - Sep	Wendover Parish Council	78.76
06/10/2023	301562110	Christmas presents - santa gro	Wendover Parish Council	24.00
06/10/2023	198887416	Admin Fee	Wendover Parish Council	3.00
08/10/2023	190023639	Rawlplug and screws	Wendover Parish Council	2.33
08/10/2023	190023639	Screws and rawlplugs	Wendover Parish Council	2.08
10/10/2023	132120183	Roundup Proactive Pro	Wendover Parish Council	13.33
10/10/2023	984 1348 94	4963 Additional	Wendover Parish Council	54.62
11/10/2023	341736114	Hilux seat covers	Wendover Parish Council	10.16
12/10/2023	282256258	Frames for BKV certs	Wendover Parish Council	4.18
15/10/2023	684966762	Manor Waste Elec	Wendover Parish Council	1.20
15/10/2023	684966762	Clock Tower Elec	Wendover Parish Council	4.93
15/10/2023	684966762	Site Safe Elec	Wendover Parish Council	0.83
17/10/2023	245719348	Broadband and phone	Wendover Parish Council	21.41
18/10/2023	935 4213 34	Payroll Services	Wendover Parish Council	12.00
18/10/2023	197523963	final works - cesspit	Wendover Parish Council	70.00
18/10/2023	984 1348 94	77a,39,37,384,385,59,345,369	Wendover Parish Council	565.30
18/10/2023	264621310	Management Plan/RA	Wendover Parish Council	950.71
18/10/2023	293275772	Pond works - lilly/bank/trees	Wendover Parish Council	5,234.49
19/10/2023	818290029	Streetlight electricity	Wendover Parish Council	205.09
20/10/2023	305634227	tabletop flipcharts hs2 mtg	Wendover Parish Council	9.84
20/10/2023	302254509	wood supply rain harvesters	Wendover Parish Council	162.04
20/10/2023	639237322	Office 365 business basic	Wendover Parish Council	13.72
23/10/2023	235010805	One to one meeting refreshment	Wendover Parish Council	1.19
24/10/2023	190023639	Post it notes for HS2 mtg	Wendover Parish Council	2.47
24/10/2023	305634227	flipchart markers HS2 mtg	Wendover Parish Council	3.85
24/10/2023	305634227	Christmas decorations	Wendover Parish Council	6.83
25/10/2023	166686462	gazebo leg weights	Wendover Parish Council	22.33
26/10/2023	779019395	adobe pro	Wendover Parish Council	3.33
27/10/2023	302254509	Wood supply - rain harvesters	Wendover Parish Council	65.80
27/10/2023	412512403	water tanks for rain harvester	Wendover Parish Council	148.00
30/10/2023	190023639	Coffee machine	Wendover Parish Council	6.00
30/10/2023	190023639	paper towel dispenser	Wendover Parish Council	4.01
01/11/2023	220430231	Light bulbs	Wendover Parish Council	0.88
Balance Carried Forward Page 1				8,105.03



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Wendover Parish Council Current Year

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End Date of Assessment Month 9

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
02/11/2023	169879037	Leaflet distribution HS2 event	Wendover Parish Council	31.61
03/11/2023	244155576	Hilux vehicle hire	Wendover Parish Council	74.05
06/11/2023	100208881	Fuel Charges Oct	Wendover Parish Council	86.33
06/11/2023	305634227	Replacement mini tree lights	Wendover Parish Council	20.82
07/11/2023	198887416	Pension admin fee	Wendover Parish Council	4.40
08/11/2023	372851186	Website domain W2W	Wendover Parish Council	2.08
09/11/2023	706542643	Monthly copier costs	Wendover Parish Council	23.40
09/11/2023	984 1348 94	Light repairs 312/175	Wendover Parish Council	107.20
09/11/2023	984 1348 94	Light repair 46/243	Wendover Parish Council	161.60
09/11/2023	448 5888 86	repairs to cutting deck	Wendover Parish Council	106.78
09/11/2023	935 4213 34	Payroll processing	Wendover Parish Council	12.00
09/11/2023	296312096	Annual subscription	Wendover Parish Council	30.00
09/11/2023	120 9314 49	Tree works Withcell and Heron	Wendover Parish Council	180.00
09/11/2023	596151223	Acorn Nurseries	Wendover Parish Council	50.00
12/11/2023	282256258	Frames for BKV certificates	Wendover Parish Council	3.35
13/11/2023	302254509	Timber supplies - water harves	Wendover Parish Council	19.40
14/11/2023	9210811753	cable ties	Wendover Parish Council	5.11
14/11/2023	422484856	guttering for water harvesters	Wendover Parish Council	11.30
14/11/2023	305634227	Floor mop set	Wendover Parish Council	14.82
14/11/2023	422484856	materials - water harvesters	Wendover Parish Council	31.06
15/11/2023	684966762	Manor Waste - Electricity	Wendover Parish Council	3.38
15/11/2023	684966762	Clock tower electricity	Wendover Parish Council	8.74
15/11/2023	684966762	Site safe electricity	Wendover Parish Council	1.10
16/11/2023	302254509	Felt nails - water harvesters	Wendover Parish Council	0.60
17/11/2023	245719348	Monthly phone and broadband	Wendover Parish Council	21.41
19/11/2023	818290029	Streetlight electricity	Wendover Parish Council	211.92
20/11/2023	868379851	Office supplies	Wendover Parish Council	0.75
20/11/2023	420586900	Paper cups HS2 meeting	Wendover Parish Council	1.66
20/11/2023	639237322	MS365 basic licenses	Wendover Parish Council	13.72
21/11/2023	305634227	Batteries	Wendover Parish Council	2.31
22/11/2023	448 5888 86	JD Cutting Deck 62"	Wendover Parish Council	909.00
22/11/2023	370 1810 81	High St Christmas Trees	Wendover Parish Council	190.83
22/11/2023	979124287	Cesspit empty	Wendover Parish Council	33.00
22/11/2023	663428916	Christmas banners	Wendover Parish Council	21.62
22/11/2023	984 1348 94	Full Column replacement (9)	Wendover Parish Council	580.00
22/11/2023	984 1348 94	Light repairs 34/81/323/67	Wendover Parish Council	169.40
22/11/2023	406833402	allotment clearance	Wendover Parish Council	70.00
22/11/2023	448 5888 86	rotary cutting deck	Wendover Parish Council	909.00
22/11/2023	448 5888 86	ERROR - DUPLICATE	Wendover Parish Council	909.00

Balance Carried Forward Page 2

13,137.78



Submit to HMRC On VAT Archive Completion

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Wendover Parish Council Current Year

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End Date of Assessment Month 9

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
22/11/2023	157993061	SumUp card reader machine	Wendover Parish Council	10.80
22/11/2023	448 5888 86	DUPLICATE - ERROR CORRECT	Wendover Parish Council	-1,818.00
23/11/2023	268065679	trays and platters HS2 caterin	Wendover Parish Council	3.42
23/11/2023	305634227	Laminating Pouch	Wendover Parish Council	3.66
24/11/2023	372851186	Website hosting 12m (W2W)	Wendover Parish Council	26.40
26/11/2023	779019395	Acrobat pro plan	Wendover Parish Council	3.33
27/11/2023	194261944	Wine and glass hire HS2 mtg	Wendover Parish Council	20.16
27/11/2023	282256528	Refund - damaged frame	Wendover Parish Council	-0.42
01/12/2023	190023639	Hand warmers - xmas event	Wendover Parish Council	3.16
01/12/2023	244155576	Hilux lease	Wendover Parish Council	74.05
04/12/2023	868379851	Office supplies	Wendover Parish Council	0.80
04/12/2023	797077669	Hilux supplies	Wendover Parish Council	4.58
05/12/2023	245719348	Office phone and broadband	Wendover Parish Council	21.41
05/12/2023	198887416	Admin fee	Wendover Parish Council	4.40
05/12/2023	305634227	Watering Can	Wendover Parish Council	1.75
06/12/2023	706542643	Copier costs	Wendover Parish Council	23.40
06/12/2023	537 8792 89	Manor waste flowers	Wendover Parish Council	74.00
06/12/2023	537 8792 89	Hanging baskets	Wendover Parish Council	366.00
06/12/2023	984 1348 94	Streetlights 66,67,91,110	Wendover Parish Council	308.60
06/12/2023	125 6772 59	Strike repair and service	Wendover Parish Council	35.00
06/12/2023	370 1810 81	additional mini trees	Wendover Parish Council	5.00
06/12/2023	100208881	Fuel - nov	Wendover Parish Council	41.76
07/12/2023	305634227	batteries - bank authenticator	Wendover Parish Council	1.33
07/12/2023	558717696	Wall plannner for office	Wendover Parish Council	2.37
15/12/2023	684966762	Manor Waste Electricity	Wendover Parish Council	1.67
15/12/2023	684966762	Site Safe electricity	Wendover Parish Council	1.47
15/12/2023	684966762	Clock Tower electricity	Wendover Parish Council	74.66
15/12/2023	448588886	Resin remover	Wendover Parish Council	8.80
15/12/2023	749720111	Drain covers - sitesafe	Wendover Parish Council	1.96
15/12/2023	215337920	Councillor Christmas Meal Cont	Wendover Parish Council	15.84
15/12/2023	215337920	correct miskey	Wendover Parish Council	0.08
18/12/2023	305634227	Henry Hoover Bags	Wendover Parish Council	2.69
18/12/2023	818290029	Streetlight elec bill	Wendover Parish Council	205.09
20/12/2023	639237322	365 Licenses	Wendover Parish Council	13.72
21/12/2023	182569280	Repair and restore CT Wall	Wendover Parish Council	2,819.10
21/12/2023	984 1348 94	Streetlights 405 210	Wendover Parish Council	122.60
21/12/2023	984 1348 94	Christmas decoration upgrades	Wendover Parish Council	1,311.60
21/12/2023	984 1348 94	Light repair 64 194 91 125 120	Wendover Parish Council	357.00
21/12/2023	984 1348 94	Christmas lights install	Wendover Parish Council	791.25
Balance Carried Forward Page 3				18,082.27



Submit to HMRC On VAT Archive Completion

Date 12/01/2024

Wendover Parish Council Current Year

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Time 13:13

End Date of Assessment Month 9

Date of Invoice	Suppliers VAT Reg No	Description of Supply	To whom addressed	VAT Paid
21/12/2023	935 4213 34	Nov payroll - inc pay rise cal	Wendover Parish Council	24.00
21/12/2023	194 5295 29	Barriers for xmas event	Wendover Parish Council	17.00
21/12/2023	685857664	Project mgmt - CT Wall	Wendover Parish Council	211.43
21/12/2023	253551022	service and repair cutters	Wendover Parish Council	32.00
24/12/2023	337784854	Install 2 dog bins on PMG	Wendover Parish Council	115.84
26/12/2023	779019395	Adobe pro subs	Wendover Parish Council	3.33
Total VAT Detail from Cashbook				18,485.87

.....
 (Full name in BLOCK LETTERS)

am claiming a refund of eighteen thousand, four hundred and eighty five pounds and 87 pence
 (Pounds in words pence in figures) £ 18,485.87

which is the VAT charged on goods and services bought for non-business activities. *The tax claimed includes VAT incurred for exempt business activities which can be reclaimed under paragraph 5.5 of Notice 749 (April 2002).

The body named above makes no claim for VAT. If not registered for VAT, if requested I will produce tax invoices to support this claim.

Signature [Redacted] Date 12/1/24
(Officer)

*Delete as appropriate

Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.



d) Bank reconciliations

Date: 16/05/2024 Wendover Parish Council Current Year Page 1
 Time: 10:23 Bank Reconciliation Statement as at 30/04/2024 User: CLERK
for Cashbook 1 - Current Bank Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	30/04/2024	100	33,758.20
			33,758.20
<u>Unpresented Payments (Minus)</u>			<u>Amount</u>
30/04/2024 DD Smart Pensions		869.52	
			869.52
			32,888.68
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			32,888.68
		Balance per Cash Book is :-	32,888.68
		Difference is :-	0.00

Signatory 1:

Name A Smith Signed  Date 16/5/24

Signatory 2:

Name C Galloway Signed  Date 20/5/24

of SMART Pension DD late again but payment refers to APR salaries so kept in here.



Date: 22/04/2024

Wendover Parish Council Current Year

Page 1

Time: 09:27

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 1 - Current Bank Account

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	31/03/2024	96 [REDACTED]	19,322.22
			19,322.22
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			19,322.22
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			19,322.22
		Balance per Cash Book is :-	19,322.22
		Difference is :-	0.00

Signatory 1:

Name A SMITH Signed [REDACTED] Date 22/4/24

Signatory 2:

Name C. GALLAGHER Signed [REDACTED] Date 20/5/24





Date: 08/03/2024

Wendover Parish Council Current Year

Page 1

Time: 14:14

Bank Reconciliation Statement as at 29/02/2024
for Cashbook 1 - Current Bank Account

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bus. Extra - 01471913	29/02/2024	91	19,376.51
			<u>19,376.51</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			19,376.51
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			19,376.51
		Balance per Cash Book is :-	19,376.51
		Difference is :-	0.00

Signatory 1:

Name Signed *A SMITH* Date *21/3/24*

Signatory 2:

Name *C. GALLAGHER* Signed Date *20/3/24*



Date: 16/05/2024

Wendover Parish Council Current Year

Page 1

Time: 10:38

Bank Reconciliation Statement as at 30/04/2024
for Cashbook 9 - Flagstone

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	30/04/2024		396,134.96
			<u>396,134.96</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			396,134.96
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			396,134.96
		Balance per Cash Book is :-	396,134.96
		Difference is :-	0.00

Signatory 1:

Name *A SMITH* Signed

..... Date *16/5/24*

Signatory 2:

Name *C. G. MANNING* Signed

..... Date *20/5/24*



Date: 10/04/2024

Wendover Parish Council Current Year

Page 1

Time: 14:46

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 9 - Flagstone

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	31/03/2024		241,170.35
			241,170.35
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			241,170.35
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			0.00
			241,170.35
		Balance per Cash Book is :-	241,170.35
		Difference is :-	0.00

Signatory 1:

Name ANDY SMITH Signed  Date 10/4/24

Signatory 2:

Name CEVE GIBSON Signed  Date 20/5/24



Date: 21/03/2024

Wendover Parish Council Current Year

Page 1

Time: 11:52

Bank Reconciliation Statement as at 29/02/2024
for Cashbook 9 - Flagstone

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Flagstone WEND001C	29/02/2024	21	261,210.47
			<u>261,210.47</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			261,210.47
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			261,210.47
		Balance per Cash Book is :-	261,210.47
		Difference is :-	0.00

Signatory 1:



Name Signed A. SMITH Date 21/3/24

Signatory 2:



Name C. GILLHAM Signed Date 21/3/24



Date: 16/05/2024

Wendover Parish Council Current Year

Page 1

Time: 10:30

Bank Reconciliation Statement as at 30/04/2024
for Cashbook 4 - Petty Cash

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	30/04/2024	0	0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name *A SMITH* Signed  Date *16/5/24*

Signatory 2:

Name *C COLLAGNOL* Signed  Date *20/5/24*



Date: 22/04/2024

Wendover Parish Council Current Year

Page 1

Time: 10:33

Bank Reconciliation Statement as at 31/03/2024
for Cashbook 4 - Petty Cash

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/03/2024	0	0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

Name A. SMITH Signed  Date 22/11/24

Signatory 2:

Name C. GARRISON Signed  Date 20/11/24



Date: 21/03/2024

Wendover Parish Council Current Year

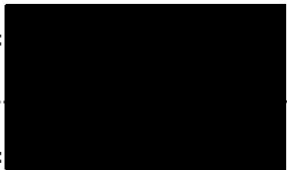
Page 1



Time: 11:55

Bank Reconciliation Statement as at 29/02/2024
for Cashbook 4 - Petty Cash

User: CLERK

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	29/02/2024	0	0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1: 
 Name Signed A. SMITH Date 29/3/24

Signatory 2: 
 Name C. Anderson Signed  Date 20/3/24



e) Project Costs

Update on project costs								
PiD	EMR - Hampden Pond Works							Open
	Nominal	Date	Ref	Source	Transaction	Expenditure	Income	Unclaimed funding
001	338	19/05/2023	246	Journal	Open new EMR		£7,800.00	
001	338	18/10/2023	BACS	Cashbook	Management plan and Risk assessment	-£4,753.56		
001	338	18/10/2023	BACS	Cashbook	Pond works - lily, trees, banking	-£26,172.43		
001	338	23/10/2023	249	Journal	HS2 payment towards works (£1.7k outstanding)		£21,486.00	£1,700.00
001								
001								
001								
001								
001								
001								
001								
					Account Totals	-£30,925.99	£29,286.00	£1,700.00
					BALANCE (without secured funding)	-£1,639.99		
					BALANCE (with secured funding)	£60.01		

PiD	EMR - Skate Park							Open
	Nominal	Date	Ref	Source	Transaction	Expenditure	Income	Unclaimed funding
005	357			Journal	Open new EMR		£15,000.00	
005					Heart of Buckinghamshire			£10,000.00
005					Lionel Abel Smith Trust			£15,000.00
005	357	31/03/2024	F23/89 + 90	Joarnal	Transfer of fundraising income to EMR		£3,854.50	
005								
005								
005								
005								
005								
005								
005								
					Account Totals	£0.00	£18,854.50	£25,000.00
					BALANCE (without secured funding)	£18,854.50		
					BALANCE (with secured funding)	£43,854.50		

PiD	EMR - Library Extension							Open
	Nominal	Date	Ref	Source	Transaction	Expenditure	Income	Unclaimed funding
006	358			Journal	Open new EMR		£8,000.00	
006								
006								
006								
006								
006								
006								
006								
006								
006								
006								
					Account Totals	£0.00	£8,000.00	£0.00
					BALANCE (without secured funding)	£8,000.00		
					BALANCE (with secured funding)	£8,000.00		

PiD	EMR - Parking Review							Open
	Nominal	Date	Ref	Source	Transaction	Expenditure	Income	Unclaimed funding
009	9114/350	01/12/2022		Journal	Money transferred to EMR		£7,508.00	
009	9114/350	31/03/2023	BACS	Cashbook	Invoice from Community Board paid	-£7,436.88		
009	9114/350	01/04/2023		Journal	EMR closed tfr back to gen reserve	-£71.12		
009								
009								
009								
009								
009								
009								
009								
009								
009								
					Account Totals	-£7,508.00	£7,508.00	£0.00
					BALANCE (without secured funding)	£0.00		
					BALANCE (with secured funding)	£0.00		



f) Flagstone account

Flagstone Account Statement:
 Wendover Parish Council
 GBP
 WEND001C
 01-Apr-2024 - 30-Apr-2024

Client:
 Wendover Parish Council
Reference:
 WEND001C
Date:
 01-Apr-2024 - 30-Apr-2024



Date	Description	Holding Account		Deposit Accounts			Total Balance
		In	Out	Balance	In	Out	
01-Apr-2024	Balance B/F	-	-	947.40	-	-	240,222.95
01-Apr-2024	Flagstone Management Fee	-	35.39	912.01	-	-	240,222.95
18-Apr-2024	Hub Account Deposit: Hub Credit	155,000.00	-	155,912.01	-	-	396,134.96
23-Apr-2024	Santander International Deposit	-	85,000.00	70,912.01	85,000.00	-	396,134.96
23-Apr-2024	Sainsburys Bank plc Deposit	-	69,738.00	1,174.01	69,738.00	-	396,134.96
Total for the Period		155,000.00	154,773.39	1,174.01	154,738.00	0.00	396,134.96

* "Holding account" --- Please note also be referred to in the list above as 'hub account' for historical transactions



Portfolio Summary (GBP)

Name: **Wendover Parish Council**
Date: **20 May 2024**

MY FUNDS

Total funds invested	£394,960.95
Deposit accounts	£394,960.95
Accrued interest	£14,882.18
Holding account	£1,130.93
Management fee reserve	£1,173.43
Total portfolio value	£410,974.06
Available to invest	£0.00

PORTFOLIO PERFORMANCE

Gross interest rate	4.82%
Management fee	0.17%
Net interest rate	4.65%
Eligible for FSCS Protection	99.71%
Next deposit maturity	23 May 2024

Holding account

HSBC Bank plc	Rate 0.00%	Available to Invest £0.00	Holding account balance £1,130.93	Fitch Solutions FICS a-
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Pending transfers

Transfer type	From	To	Amount	Instruction date
There are currently no pending transfers				



Portfolio details

Aldermore Bank Plc	Rate 5.00%	In 13 Apr 2022 95 days notice	Balance £80,222.95	Accrued Interest £6,456.37	Fitch Solutions FICS bbb+
HSBC Bank plc	Rate 5.20%	In 14 Mar 2023 Instant	Balance £85,000.00	Accrued Interest £5,152.43	Fitch Solutions FICS a-
Hampshire Trust Bank	Rate 5.00%	In 21 Sep 2023 Instant	Balance £75,000.00	Accrued Interest £2,761.57	Fitch Solutions FICS bbb
Santander International	Rate 4.40%	In 23 Apr 2024 Instant	Balance £85,000.00	Accrued Interest £277.09	Fitch Solutions FICS a-
Sainsbury's Bank plc	Rate 4.55%	In 23 Apr 2024 out 23 May 2024 1m FTD	Balance £69,738.00	Accrued Interest £234.72	Fitch Solutions FICS bbb-



g) Internal control checklist

Wendover Parish Council - Internal Controls Check List	Q1			Q2			Q3			Q4			Notes
	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	
Bank reconciliation complete with bank statements filed and signed	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	AS/CG	
Flagstone statement reviewed and checked by finance for 3 month period		16/05/2023		08/08/2023					21/11/2023		20/02/2024		
Payments checked and reviewed, no evidence of any outstanding sums.	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
DD and regular payments sheet updated	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
Receipts reviewed no evidence of outstanding sums.	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
I&E Report to Council	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
EMR Report to Council	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
Balance Sheet to Council	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
Website updated with financial information	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
End of year projection done from m6 and concerns highlighted to Council	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
Over 500 Report to Finance		16/05/2023		08/08/2023					21/11/2023		20/02/2024		
Project costs to Finance		16/05/2023		08/08/2023					21/11/2023		20/02/2024		
VAT Return completed for Quarter.	AS(Q4-22-23)			AS(Q1)					AS(Q2)		AS(Q3)		
Petty Cash checked and confirmed reconciles.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	AS (€0)	n/a	n/a	n/a	£200 float for xmas event, taken out on 29/11 and returned 4/12
Cheque book checked as under lock & key, no missing cheques.	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	Cheques no longer used but we still have a cheque book so check!
Debit card checked as being under lock & key.	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	AS	
Random check of 5 invoices / payments:													
- Confirm payment amount & invoice agree													
- Confirm that payment amount agrees with what is sent monthly to Councilors for approval	SamW	SamW	SamW	SamW	SamW	SamW	SamW	SamW	SamW	SamW	SamW	SamW	
- Confirm payment amount agrees with what has been debited to bank account and this is AFTER Councillor confirmation.													



ITEM 8a i) – INTERNAL AUDIT

BROUGHT BY

Office

SUMMARY

To note the internal audit – full report to be circulated when sent

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Introduction

There were 2 observations:

- Income was recorded in the same line as expenditure. This was moved via a journal when raised and the auditor was happy this was completed.
- There is a recommendation that we consider a revaluation of assets, principally the clock tower, for insurance purposes.

FINANCIAL CONSIDERATIONS

LEGAL AND OTHER IMPLICATIONS

- n/a

PROPOSAL

- To consider approving the audit report.



ITEM 8a ii) – REVIEW OF FINANCIAL CONTROLS

BROUGHT BY

Office

SUMMARY

To consider and review the effectiveness of the previous year financial controls and to review and approve the financial controls policy

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Review of the effectiveness of last year's internal controls

Currently the Council has an internal controls checklist which is monitored by the Finance Committee. It is a simple tick sheet exercise that checks all paperwork is being handled properly and transactions are recorded correctly and with the correct authorisations. The check list is reviewed at every finance meeting and was considered as item 7g at this meeting.

This has not highlighted any inconsistencies or issues

The internal audits have highlighted issues (see below) which have all been discussed and changes made by the Council and Finance Committee to ensure we are maintaining adequate control.

The most significant change to process was the introduction of Project Information Documents as a part of the Project Management Policy approved at the Finance Committee on 20th February 2024 F23/88 which acts as a cover sheet to all our significant projects (and therefore some of our significant expenditure and risk) and helps Finance Committee And Council to monitor progress and authorisations of expenditure over long running projects which often have multiple changes in scope of works.

The recommendations presented at the interim internal audit have all been progressed with all but two issues closed off as complete.



Internal Audit Checklist

Wendover Parish Council Financial Year 2023-24		IAC ✓ IAC Audit and Consultancy Ltd Audit date: 11 December 2023		Complete Y/N		
Interim Internal Audit Observations		Audit Test		Priority		
B		Response		Comments		
No.	Audit Test	Response	Observation	Recommendation	Priority	Complete Y/N
1	Is Clerk CILCA qualified?	No	Clerk is pursuing the CILCA qualification	Council to note.	Low	N
2	Has the Council formally Minuted confirmation of bank signatory arrangements?	Yes	The Finance Committee added an additional signatory at meeting held on 8th August 2023. It is unclear when the Council last formally confirmed a list of bank signatories and the mandate to be applied on its bank accounts.	Council to formally review and, if appropriate, approve the bank signatory arrangements and the mandate to be applied, for example "any two to sign".	Medium	Y
3	Have tenders been obtained as set out in Financial Regulations?	Yes	The Council incurred significant expenditure of over £26k on flybank (this was originally for £16k but was increased after HST provided grant funding). It is understood that the Council did not formally waive the requirements for tendering for this work as required by its Financial Regulations and Standing Orders. The Council also did not formally approve the award of the contracts and confirm in Council Minutes the value of the contract awarded.	The Council to review the procurement process for this contract and confirm compliance with its Financial Regulations, if appropriate the Council to formally Minute its approval of the tender arrangements made outside of the requirements of Financial Regulations and confirm the contract value awarded. In future the Council to ensure that it complies with the requirements of its Financial Regulations and Standing Orders and that any variation from these is formally recorded in Minutes of a meeting of Full Council.	High	Y



4	Have Grants awarded been appropriately considered by Council and approved?	Yes	Minutes do not record the value of grants approved. (This is recorded on the grant application form, but not in Council Minutes.)	The Council to ensure that the value of grants approved is recorded in the Minutes of the relevant meeting.	Medium	This will be changed for the next round of grants, unless advised otherwise we will not go back through previous minutes and amend but change the minuting from now onwards.	Y	
5	Are Powers under which grants are made clearly specified in Council Minutes?	No	The Council does not formally record the Powers under which grants are awarded in Minutes.	The Council to ensure that the appropriate Power under which grants are made is recorded in the Minutes of the meeting in which the grants are approved.	Medium	The powers are currently held on an internal spreadsheet, which from now be published as a part of the papers and minuted - see minutes of Finance Committee	Y	
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.							
No.		Audit Test	Response	Observation	Recommendation	Priority	Comments	Complete Y/N
6	The Council, meeting as a whole, has reviewed the effectiveness of its internal control system as required by Regulation 6 of the Accounts and Audit Regulations 2015	Yes	The Finance Committee, at a meeting held on 16th May 2023, recorded the review of Internal Controls, the draft Minutes of this meeting were noted by Full Council on 6th June 2023. It was noted that the Finance Committee Terms of Reference do not include specific reference to the review of the Internal Control System.	As the review of the effectiveness of the Internal Control System as a matter of regulations the Council must ensure that Minutes a formal review. If this matter is to be delegated to a Committee this should be clearly recorded in that Committees Terms of Reference.	High	It is felt appropriate that Finance also acts as an audit committee and that issues raised by finance can be escalated to full Council with a degree of separation. Therefore terms of reference were changed at the full council of 9th Jan 2024 but it will be noted in the ToR that full council needs to review the outcome of the finance committee report.	Y	
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.							
No.		Audit Test	Response	Observation	Recommendation	Priority	Comments	Complete Y/N
7	The Minutes of the meeting of Full Council, in which the precept was set, clearly states the value of the precept to be raised	No	The Minutes of the meeting in which the precept was set, do not state the value of the precept to be raised.	In future the Council should ensure that the value of the Precept to be raised is clearly recorded in the Minutes of the meeting in which the Precept is set. The Council to formally confirm the value of the precept raised for the year.	High	The minutes clearly state the precept and will be signed on 9th Jan	Y	



E No.	Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Audit Test	Response	Observation	Recommendation	Priority	Comments	Complete Y/N
8	Has the Investment Strategy been subject to annual review?	No	The Investment Strategy has not been subject to annual review, was last reviewed May 2022	Council to ensure that its Investment Strategy is subject to annual review (this could be carried out as part of the budget process)	High	Had been set to our default of review every 2 years - this has been changed. It will be reviewed at full Council on 9th Jan	Y	
9	If the Council receives income under leases; are the lease agreements current?	Yes	The Council has in place an annual licence for the rent (income) of land on Manore Waste. The copy of the licence provided during the audit visit was for the period April 2021 to March 2022	Council to review and update its lease agreements	Medium	The lease agreement has been passed by full council and it has become a rolling contract. The new lease has been verbally agreed but a copy signed by the lessee has not been returned	N	



Internal Financial Control Policy

Scope of Responsibility

Wendover Parish Council is a Local Authority funded largely by public money. It is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk. The Council is required, by regulation 6.1 of the Accounts and Audit Regulations 2015, to review each financial year the effectiveness of its system of financial control.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. An internal control checklist has been in place at the Council for the year ended 31 March 2023 and accords with proper practises.

The Internal Control Environment

The Council

- The Council will follow the model financial regulations as set out by the National Association of Local Councils and adopted by the Council. The main areas of internal control are:
 - Councillors will never sign blank cheques. Of the authorised signatories; compliance will be with any 2 signatories, with the Clerk/RFO being a signatory.
 - Online banking payments procedure to be carried out in line with the Financial Regulations.
 - The Clerk/RFO will prepare a schedule of payments requiring authorisation and together with the relevant invoices it will be presented at the Full Council meeting. The approved schedule will be signed by two signatories. The detailed list of all payments will be disclosed as an attachment to the minutes of the meeting at which payment was authorised.
 - The Council will seek to minimise cash transactions and any petty cash
 - The annual budget will be set annually by Council ahead of an application for the precept. The budget will be kept under review at Full Council and the Estates/Finance Committee.
 - The Clerk will be the Responsible Financial Officer and will administer the accounts in a proper manner ensuring correct records and internal and external audits are completed.
 - Council will use an internal control checklist signed by the designated councillors – normally the Chair of Council and the Chair of Finance.
 - An independent Internal Auditor is appointed by the Council. The Council will take note of any recommendations to ensure correct standards of accounting are maintained.
 - The Council has adopted Financial Regulations which set parameters for the Council's financial operations.
- Other areas of Control are as follows:
 - The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful, and in accordance with its Standing Orders and Financial Regulations.



- The Council meets twelve times per year to monitor and review its obligations, aims and objectives, and receive reports from the Clerk/RFO, committees and members of the Council.
- The Council has appointed Committees who monitor progress against objectives and budgets.
- The Finance Committee monitors financial systems and procedures, budgetary control and regularly reviews financial matters.
- The Council met in December to approve the budget and precept for the coming year 2023/24.
- The Council carries out regular reviews of its internal controls, systems and procedures.
- Payroll is initiated by the Clerk/RFO and calculated by an external payroll provider this is then checked by the Council and Clerk/RFO.
- Banking services are provided by Lloyds and we have a deposit account with Flagstone.
- The Council uses a computerised accounting system, Rialtas, to complete the management accounts and financial returns for the Council.

Clerk to the Council / Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and manager and Responsible Financial Officer.

The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments

All expenditure (the incurring of costs) must be authorised by the Council, or by a committee having delegated authority, or (in accordance with the Financial Regulations) by other delegated authority.

All payments from the Council's banks accounts are only to be made with dual authorisation, either by two signatures on cheques, or by dual authorisation of online payments.

All payments are reported to the Council. The RFO is responsible for checking the legality of each payment and that payments are within the powers of the Council prior to presentation to the Council.

Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls. The insurance cover is regularly reviewed to ensure the correct level of cover has been provided.

Assets and property

The Council maintains an asset register and notes any disposals or acquisitions throughout the year. The streetlights are checked annually by an external contractor and the Estates and Events Manager does an annual inspection of all other assets in June.

The properties are inspected on a monthly basis and any maintenance required noted in these reports. The play equipment is checked weekly – again any maintenance required and risk level noted in these reports



Internal Auditor

The Council has appointed IAC Audit and Consultancy Ltd, as Independent Internal Auditor who reports to the Council on the adequacy of:

- records
- procedures
- systems of internal control
- regulations
- risk management
- governance processes

The effectiveness of internal audit is reviewed annually by the Council.

External Auditor

The Council's external auditors (PKF Littlejohn), appointed by SAAA Ltd submit an annual certificate of audit which is presented to the Council.

Professional Advice

Additionally, the Council seeks and receives appropriate property, legal, insurance, VAT, human resources and health & safety advice as appropriate to manage risk.

Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by:

- The full Council
- The work of officers reporting to the Council and its committees
- The Clerk and Responsible Finance Officer to the Council who are responsible for the development and maintenance of the internal control environment and managing risk.
- The Independent Internal Auditor who reviews the Council's system of internal control and reports to the Council.
- The Council's External Auditor who makes a final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman, the Town Clerk and the Internal Auditor. An Audit Certificate is issued.
- The number of significant issues that are raised during the year



Appendix - Regulation 6 of the Accounts and Audit Regulations 2015

Status: This is the original version (as it was originally made).

STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 2

Internal control

Review of internal control system

- 6.—(1) A relevant authority must, each financial year—
- (a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and
 - (b) prepare an annual governance statement;
- (2) If the relevant authority referred to in paragraph (1) is a Category 1 authority, following the review, it must—
- (a) consider the findings of the review required by paragraph (1)(a)—
 - (i) by a committee; or
 - (ii) by members of the authority meeting as a whole; and
 - (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of—
 - (i) a committee; or
 - (ii) members of the authority meeting as a whole.
- (3) If the relevant authority referred to in paragraph (1) is a Category 2 authority, following the review it must—
- (a) consider the findings of the review by members of the authority meeting as a whole; and
 - (b) approve the annual governance statement prepared in accordance with paragraph (1)(b) by resolution of members of the authority meeting as a whole.
- (4) The annual governance statement, referred to in paragraph (1)(b) must be—
- (a) approved in advance of the relevant authority approving the statement of accounts in accordance with regulations 9(2)(b) or 12(2)(b) (as the case may be); and
 - (b) prepared in accordance with proper practices in relation to accounts⁽¹⁾.

(1) See section 21 of the Local Government Act 2003 (c.26) for the definition of “proper practices in relation to accounts”.



FINANCIAL CONSIDERATIONS

n/a

LEGAL AND OTHER IMPLICATIONS

n/a

PROPOSAL

- To consider and approve the review of financial controls
- To consider and approve the review of the internal financial control policy



ITEM 8b –ELECTORS’ RIGHTS AND AGAR STATEMENTS

BROUGHT BY

Office

SUMMARY

To review the AGAR statements

PARISH COUNCIL BACKGROUND

n/a

DETAILS

Electors Rights

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority’s website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;



- iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July –Thursday 11 August 2022); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).



Wendover Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27 The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement: (a) Friday 7th June 2024</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) Andy Smith, Clerk and RFO, Wendover Parish Council, The Clock Tower, High Street, Wendover, HP22 6DU</p> <p>commencing on (c) Monday 10th June 2024</p> <p>and ending on (d) Friday 19th July 2024</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Andy Smith, Clerk and RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the</p>



LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of



public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer ‘what’ questions, not ‘why’ questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority’s finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority’s area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.</p>	<p>If you wish to contact your authority’s appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i>.</p>
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ANNUAL RETURN – SECTION 2 STATEMENT OF ACCOUNTS

ANNUAL RETURN				
FOR THE YEAR ENDED 21 MAY 2024				
Wendover Parish Council 2023-24				
SECTION 2 - THE STATEMENT OF ACCOUNTS				
I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.				
	Responsible Financial Officer	<input style="width: 90%;" type="text"/>	Date	<input style="width: 90%;" type="text"/>
	I confirm that these accounts are approved by the Council and recorded as council minute reference	<input style="width: 90%;" type="text"/>	Dated	<input style="width: 90%;" type="text"/>
	Signed on behalf of the above Council (Chair)	<input style="width: 90%;" type="text"/>	Date	<input style="width: 90%;" type="text"/>
		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	218,741	253,490	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	(+) Precept or Rates and Levies	326,328	359,078	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	43,466	83,096	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4	(-) Staff costs	166,501	175,511	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	168,544	248,627	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	(=) Balances carried forward	253,490	271,526	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total value of cash and short term investments	256,064	260,493	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	Total fixed assets plus long term investments and assets	3,334,100	3,348,871	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<p>The following documents should accompany the accounts when submitted to the auditor:</p> <ul style="list-style-type: none"> * A brief explanation of significant variations from last year to this year in Section 2; * Bank Reconciliation as at 31 March 				



Supplementary information to Form 3

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma			
(applies to Accounting Statements prepared on an income and expenditure basis only)			
Please complete the highlighted boxes.			
Name of smaller authority:	Wendover Parish Council		
County area (local councils and parish meetings only):	Buckinghamshire		
There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.			
		£	£
Box 7: Balances carried forward			271,526.00
Deduct: Debtors (enter these as negative numbers)			
Debtors		(13,808.00)	
VAT		(4,083.00)	
		(17,891.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)			
	1		
	2		
		-	
Total deductions			(17,891.00)
Add: Creditors (must not include community infrastructure levy (CIL) receipts)			
Creditors		2,817.00	
Accruals		1,445.00	
Allotment Deposits		1,770.00	
		6,032.00	
Add: Receipts in advance (must not include deferred grants/loans received)			
Allotment rents		826.00	
	2		
		826.00	
Total additions			6,858.00
Box 8: Total cash and short term investments			260,493.00



Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented cheques should be entered as negative figures.

Name of smaller authority: **Wendover Parish Council**

County area (local councils and parish meetings only): **Buckinghamshire**

Financial year ending 31 March 2024

Prepared by (Name and Role): **Andrew Smith - Clerk and Responsible Finance Officer**

Date: **20/05/2024**

		£	£
Balance per bank statements as at 31/3/24:			
	Current a/c	19,322.2	
	Flagstone	241,170.4	
	[add more accounts if necessary]		
			260,492.6
	Petty cash float (if applicable)		-
Less: any unrepresented cheques as at 31/3/24 (enter these as negative numbers)			
	n/a		
	[add more lines if necessary]		
			-
	Add: any un-banked cash as at 31/3/24		
	n/a		
			-
	Net balances as at 31/3/24(Box 8)		260,492.6



Explanation of variances – pro forma Name of smaller authority: Wendover Parish Council County area (local councils and parish meetings only):						
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes						
Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:						
• Variances of more than 15% between totals for individual boxes (except variances of less than £200); • New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;						
	2022/23	2023/24	Variance	Variance	Explanation Required?	
	£	£	£	%		
1 Balances Brought Forward	218,741	253,490				Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	326,328	359,078	32,750	10.04%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	43,466	83,096	39,630	91.17%	YES	Principally this increase is due to the success of grant from HS2 to fund our pond works totalling £21,486. The remainder of the difference is mainly due to an increase in interest received on deposits - by running a lower current account balance and having more on deposit at a time of rising interest rates we have managed to achieve more than £13k extra in interest over the previous year. We have also managed to fundraise for our skatepark which brought in an additional £3.7k and secured additional money from our weekly market
4 Staff Costs	166,501	175,511	9,010	5.41%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	168,544	248,627	80,083	47.51%	YES	With a full staff team for a full financial year we have managed to complete on more projects and catch up with outstanding maintenance. This figure includes paying £3667 for the RAF freedom parade which happens every 3-5 years, an additional £10,219 on street light repairs as we got up to date with repairs and replacements, additional £4636 on tree repairs, £4146 on playground repairs £5850 on urgent grants to local community organisations (the local newspaper which reincorporated as a CIC) additional £12900 to complete repairs on the listed wall next to Clock Tower, £5056 to insulate our site safe to protect equipment, £30,926 to complete projects on the pond, £6350 to repair the site safe septic tank and £5899 to upgrade our Christmas lights. Most of this expenditure was planned and covered by EMRs
7 Balances Carried Forward	253,490	271,526				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	256,064	280,493				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments	3,384,100	3,348,871	14,771	0.44%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	
						Rounding errors of up to £2 are tolerable
						Variances of £200 or less are tolerable
						BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)