

Annual Internal Audit Report 2019/20

LYNEATH & BRADASTONE PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓	but!!	} See detailed RA Report.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓/Applicable		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic and year-end bank account reconciliations were properly carried out.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓ but!!		✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

7/12/19 24/4/2020

Name of person who carried out the internal audit

SJ Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date 20/4/2020

*If the response is 'no' you must include a note to state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

LYNEHAM & BRADENSTOKE PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
		✓		

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

9th June 2020

and recorded as minute reference:

CM/20/18.1

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

[Signature]
[Signature]

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.lynehamandbradenstoke-pc.gov.uk

Section 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	87,316	89,661	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	46,943	42063	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	22,252	890	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	-4,730	-7714	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	-62,120	-42,960	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	89,661	81,940	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	89,661	81,940	<i>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.</i>
9. Total fixed assets plus long term investments and assets	246816	140,251	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

[Signature]

RE REQUIRED

Date

08/06/2020

I confirm that these Accounting Statements were approved by this authority on this date:

09062020

as recorded in minute reference:

CM/20/18.2

Signed by Chairman of the meeting where the Accounting Statements were approved

[Signature]

RE REQUIRED

LYNEHAM & BRADENSTOKE PARISH COUNCIL
EXPLANATIONS RE: SECTION 1 – ANNUAL GOVERNANCE STATEMENT
FOR FINANCIAL YEAR ENDED 31ST MARCH 2020.

BOX 1 – No. There were no proper accounting practices in place until November 2019. The Parish Council purchased and installed RBS Alpha accounts software in January 2020. All receipts and payments for the financial year ended 31st March 2020 have been entered and year end accounts have been prepared using this accounts software.

BOX 2 – No. There was no adequate system of internal control in place between March and November 2019. A full Internal Audit of the 2018/19 financial year was carried out in December 2019, together with Internal Audit of March 2019 to December 2019. Fifteen recommendations were made in the December IA report, all of which have been actioned. Final Internal Audit for the 2019/2020 financial year was done in April 2020. The Parish Council will be considering a quote from the same company for IA services at the June 2020 meeting to ensure that proper controls continue. Additionally, a variety of Policy documents relating to financial controls have been adopted and can be seen on the website www.lynehamandbradenstoke-pc.gov.uk.

BOX 3 – No. Following the appointment in November 2019 of an experienced and qualified Interim Parish Clerk, an assessment of prior practices was carried out. Although many shortcomings in the previous administration became apparent, none appeared to have a serious effect on the finances of the Parish Council. Proper practices have now been implemented, together with adoption of a variety of Policy documents relating to financial controls, which can be seen on the website www.lynehamandbradenstoke-pc.gov.uk.

BOX 4 – No. The AGAR for 2018/19 was not submitted until December 2019. Consequently, the public inspection regime for electors' rights of inspection were not put in place until January 2020.

BOX 5 – Yes. A variety of policy documents, including Financial Regulations, Financial Risk Assessment and Reserves Policy, were reviewed and have now been adopted. They can be seen on the website as above.

BOX 6 – No. Internal Audit was not implemented until December 2019 – also see Box 2 response.

BOX 7 – Yes. See Internal Audit final report for 2019/20 for full information.

BOX 8 – Yes. Although some information is limited due to circumstances detailed elsewhere.

INFORMATION FOR EXTERNAL AUDIT 2019/20
VARIANCES ON AGAR – Boxes 3, 4, 6 and 9

BOX 3 (RECEIPTS) VARIANCE – 2018/19 = £22252 2019/20 = £890
Variance = -£21,362 – Accounted for as follows:

Wiltshire Council – assumed S106/CIL	7,255.66
HMRC VAT Refund (2017/18)	4,978.90
RAF Event fundraising	2,275.92
Groundworks grant funding (NDP)	<u>6,884.00</u>
Total	£21,394.48

Receipts in 2018/19 but not in 2019/2020 – No S106/CIL paperwork can be located.

BOX 4 (STAFF COSTS) VARIANCE -2018/19 = £4,730 2019/2020 = £7714
Variance = +£2,984 – Accounted for as follows:

2019/2020 Parish Clerk – 9 months	4,655*
2019/2020 Interim Clerk – 5 months	2,500**
SLCC Locum Clerk	<u>490</u>
Total	£7,645

2018/19 figure for 7 months only

2019/2020 figure for 14 months – overlap of one month payment to previous Clerk in December 2019 together with one month in lieu of notice plus holiday pay.

NB *This relates to the Clerk appointed on 1st March 2019, left in November 2019 and includes holiday pay and one month in lieu of notice.

** These payments relate to the Interim Clerk.

BOX 6 (PAYMENTS) VARIANCE - 2018/19 = £62,120 2019/2020 = £42,960

Variance = -£19,160 Accounted for as follows:

Sovereign Play Equipment installation	17,691
Public Dementia Training	1,080
RAF Memorial Stone repair	1,008
Total	£19,779

All expenditure in 2018/19 but none in 2019/2020

BOX 9 (FIXED ASSETS) VARIANCE - 2018/19 = £246816 2019/2020 = £140251
Previous Asset Register used an insurance valuation rather than a purchase cost for the Public Toilets. Please see notes on Asset Register.

Lyneham & Bradenstoke Parish Council

Internal Audit Report 2019-20 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. This report sets out those areas examined during our review of the Council's financial and governance records as provided to us for 2018-19. We were approached by the newly appointed experienced Locum Clerk in late November 2019 with a request for a quote for provision of the service for 2018-19 and to that date in 2019-20 following the termination of the former clerk's employment. We issued a composite report covering 2018-19 and to the date of our visit in early December 2019 for 2019-20.

This report consequently incorporates the initial report detail, suitably updated to reflect the actions already taken and the outcomes of our final review work for 2019-20. Due to the impact of the Covid-19 pandemic, we have undertaken our final review for the year remotely: we wish to thank the Locum Clerk in assisting the process, providing all necessary additional (to that examined at our previous visit) documentation in electronic format to facilitate completion of our review for the year and sign off of the Internal Audit Certificate in the year's AGAR. We have, obviously in the circumstances, reduced the volume of transactions examined since our initial visit, whilst still ensuring governance and financial controls remain effective.

Following the former clerk's failure to maintain appropriate accounting records and prepare the year's Annual Governance and Accountability Return (AGAR) for formal adoption by the Council and submission to the external auditors by the statutory deadline, the external auditors issued a Public Interest Report relating to the failure to comply with these statutory requirements for 2018-19. We note that the external auditors finally were able to sign off the 2018-19 AGAR in early February 2020 with a number of issues raised requiring attention, including reference to the issues raised in our previous report.

Internal Audit Approach

In completing our review for 2019-20, we have had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts and AGAR. As the appointed Internal Auditor and under the present audit arrangements, we have a duty to complete the internal audit report embodied in the Council's AGAR, which covers the basic financial systems and requires assurances in ten separate areas.

Overall Conclusion

Perhaps not surprisingly under the aforementioned circumstances, we identified a number of areas where the Council needed to take positive action to further strengthen fiduciary controls and ensure compliance with best practice and extant legislation; Detail of the areas examined and work undertaken, together with identified issues were set out in the detailed report issued with resultant recommendations further summarised in the appended Action Plan. We are pleased to acknowledge the positive actions already taken by the Clerk and Council to address those issues: consequently, we have left the prior report recommendations in this update report reflecting the actions taken to address them and the current status on each of those aspects in the following detail.

Obviously, as a number of significant issues existed for the major part of 2019-20, the Council will need to consider and accurately reflect the position in the AGAR Governance Statement, advising the external auditors of the positive actions now in place to address the weaknesses that existed for most of the year.

We have duly completed the IA Report in the year's AGAR assigning appropriate assurances in each of the relevant areas again referring to this detailed report, where appropriate.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council appointed a new clerk early in 2019 following the resignation of the previous incumbent who had maintained the accounting records using various spreadsheets. There were also a number of changes in the constitution of the Council with new members elected and co-opted with a new Chairman appointed in November 2019. Thereafter, it quickly became apparent that the former Clerk had not been maintaining the financial records following her appointment, nor had various governance issues been actioned appropriately.

Two bank accounts are in use with HSBC (Current and Deposit); the only transactions on the latter being the crediting of monthly interest and occasional fund transfers to the Current Account when required, whilst the Current account is used for all day-to-day transactions, payments all being made by cheque.

Our objective in this area of review is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear therein. As indicated above, the clerk in post for most of 2018-19 had maintained the accounting records in spreadsheet format, an electronic copy of which the recently appointed Locum Clerk had tracked down and provided for our examination.

The Excel workbook included separate worksheets to record receipts and payments during the year, together with a third worksheet which purported to be a cashbook showing the combined opening balances of both bank accounts as at 1st April 2018, together with the day to day transactions on each account (both receipts and payments) with the adjusted balance on each account calculated on each line of data entered.

We identified a number of concerns with the maintenance of these financial records in our previous report and are pleased to now record that the Council approved the acquisition of the RBS Rialtas Alpha accounting software, which was duly installed and populated with all financial data for 2019-20: consequently, the previously used spreadsheet records are now considered defunct.

To ensure the accuracy of financial data to be disclosed in the 2019-20 GAR, we have checked and agreed detail of the full year transactions as recorded in the separate Alpha cashbooks for each account for the full financial year by reference to the supporting bank statements.

As indicated in our previous report, it appeared that no formal bank reconciliations had been undertaken during the course of 2018-19, nor in the current financial year, as required by both best working practice and the requirements of the extant NALC model Financial Regulations (Para 2.2 refers) as now adopted by the Council in January 2020.

We have examined and agreed the year-end (i.e. as at 31st March 2020) bank reconciliations to the supporting bank statements and Alpha cashbooks for both accounts with no long-standing uncleared cheques or other anomalous entries apparent.

Conclusions and recommendations

The absence of any meaningful cashbook record during the course of 2018-19 or seemingly for 2019-20 to the date of the new Locum Clerk's appointment effectively precluded any

opportunity to provide members with any meaningful financial information during the course of either year, although we noted that detail of bank balances and payments for approval were recorded in the minutes (see comment in next report section re absence of minutes of some meetings).

We are now pleased to acknowledge the positive actions taken to improve financial recording and reporting in the latter stages of 2019-20 with the Alpha accounting software now in use. We are also pleased to acknowledge the actions taken to ensure compliance with the recently adopted Financial Regulations (FRs) with two members now examining the financial records routinely.

To further assist their review and effective interpretation of bank reconciliation detail we suggest that, on each occasion during the financial year that a formal bank reconciliation is prepared for members' review, a print of the Alpha Trial Balance (in the Alpha Management Accounts programme suite), be taken and filed with the reconciliation statements. Being a "live" system throughout the year, no formal month-by-month cashbook showing the month-end balance is generated by the software (purely cumulative cashbook detail to date being available): the printed Trial Balance as and when reconciliations are prepared will provide the cashbook balance detail on both accounts at that time and should facilitate members' verification of the "Balance per Cashbook" value recorded on the bank reconciliation statement generated by the software.

R1. The Council must ensure that a system of appropriate and accurate recording of financial transactions is implemented and operated for the full financial year with the facility to provide members with up-to-date financial information and budget comparison detail. This has been actioned accordingly with the Rialtas Alpha software applied for the financial year.

R2. The Council should ensure that it complies with best practice with the periodic independent review of bank reconciliations, which should be prepared at least once quarterly, also adhering to the requirements of the model NALC Financial Regulations. Two members appointed to review monthly Bank Reconciliations as per approved Financial Regulations.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

In our previous report we noted that the extant SOs and FRs in place were very "thin on the ground" and were not in line with the recommended NALC model documents: we are pleased to note that the Council has now, at its January 2020 meeting, adopted the latest NALC model documents.

We endeavoured to review the minutes of Council meetings by reference to both the Council's website and hard copies held by the Locum Clerk. Examination of both indicated that agendas had not been issued in accordance with legal requirements as in most recent cases, up to the appointment of the current Locum Clerk, they were not signed by the "Proper / issuing" officer. It was also apparent that the previous clerk failed to record the minutes of several meetings during the time of her appointment with several others not loaded to the Council's website. We

had also seen no indication of a minute approving the annual budget and precept for 2019-20 and are pleased to now record that the Locum Clerk has addressed this, formally minuting the approved level of 2020-21 precept in the January 2020 minutes.

The Council does not currently meet the qualifying criteria to adopt the General Power of Competence, neither having a clerk with the relevant current CiLCA qualification nor sufficient elected members. Consequently, when considering and approving the payment of grants and donations to local bodies, the statutory powers relied on for such approval should be considered and be minuted accordingly in the approving minute.

Finally, in this area, it was evident that the Council has failed to comply with the disclosure requirements of the Transparency Code, which became mandatory for smaller councils from 1st April 2015 with a turnover of under £25,000. Whilst Lyneham and Bradenstoke's turnover exceeds that threshold, in line with best practice, the Accounts and Audit Regulations 2015 and overall transparency, we suggested the following documents should be published on the Council's website:

- AGAR, including external audit certificate (the AGAR document sets out the specific publication requirements)
- Internal audit report in AGAR
- Payments over £500
- Assets
- Councillor's responsibilities
- Minutes and agendas

We now note that a new website has been developed and that the above documentation is being added accordingly.

Conclusions and recommendations

As indicated previously, action was required to ensure that the Council has a robust set of governance documentation in place ideally basing it on guidance and documentation issued by NALC and that it complies with the requirements of the Transparency Code, as it applies to councils the size of Lyneham & Bradenstoke. Whilst we do not envisage this as being a problem going forward, the Council must ensure that it complies with legislative requirements as regards the issue of agendas, recording and publication of minutes.

- R3. The Council should undertake a full review of its extant Standing Orders and Financial Regulations ideally replacing them with the latest documents provided by NALC, suitably tailored to the Council's specific requirements and working practices, provided they adhere to statutory requirements and ensuring a consistent value for formal tender action. Standing Orders and Financial Regulations (based on NALC models) were approved at the meeting on 14th January 2020.***
- R4. The Council should ensure that agendas and minutes are compiled in accordance with legislative guidance (Charles Arnold Baker refers). Minutes and Agendas have been prepared as per legislation with effect from November 2019.***
- R5. Unless approved at one of the apparently un-minuted meetings in early 2019, a retrospective minute should be recorded at the next available Council meeting confirming in total cash terms, the actual value of the approved precept for 2019-20. This has been formally minuted at the meeting held in January 2020.***

- R6. *When approving the payment of grants and donations, the minutes recording approval should identify the powers relied on. **This is now being done.***
- R7. *The Council should ensure that all relevant and legally required information is disclosed on its website. A **new website is now in place and is being populated with the requisite information.***

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets
- Appropriate documentation supports payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount
- The correct expense analysis has been applied to invoices when processed, and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have discussed the procedures in place for the approval and release of payments with both the Locum Clerk and Chairman and consider them sound with the two cheque signatories generally initialling both the chequebook counterfoils and invoices. We are also pleased to note that, following our previous report recommendation, a suitably designed rubber certification stamp has been acquired and is now being affixed to every payment voucher.

Due to their low volume, we examined all payments processed and paid to the date of our previous visit in December 2019: due to the impact of Covid-19 and social distancing we have selected a further sample of 10 invoices paid over the remainder of the financial year and are pleased to report that all are appropriately supported by a trade invoice, till receipt or other document confirming the expenditure as appropriate (apart from those previously referred to relating to the former clerk's salary and expenses). We also noted in our previous report that, due to the former clerk's failure to process payments in a timely manner, "late payment" charges were levied by one or two service providers.

We are pleased to note that the current Locum Clerk has prepared VAT reclaims for both 2018-29 and 2019-20 and submitted them to HMRC for settlement, the latter being submitted in accordance with the "Making Tax Digital" submission requirements.

Conclusions and recommendations

We are pleased to record that no new issues have arisen in this area with a suitably designed certification stamp now in routine use and VAT reclaims for both 2018-19 and 2019-20 prepared and submitted to HMRC.

- R8. *The Council should acquire a suitably designed certification stamp, as per the detail in the body of the report, to be affixed to every payment document and be signed by the two members signing cheques confirming their review of the documents. A **stamp has been obtained and is now in use.***

R9. A VAT reclaim should be completed for 2018-19 as soon as practicable, ideally with a more frequent regime of submission implemented for 2019-20 and beyond. Reclaims for both 2018-19 and 2019-20 have been prepared and submitted to HMRC.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We have examined the Council's insurance policy, as arranged by BHIB, ensuring that appropriate cover is in place noting that both Employer's and Public Liability cover stand at £10 million, together with Fidelity Guarantee cover at £250,000, all of which we consider appropriate for the Council's present needs.

We noted in our previous report that the Council last reviewed and re-adopted its Risk Assessment documentation in May 2018. We examined the document and considered that, with only five elements of potential risk recorded, it was inadequate given the level of the Council's activity and required "fleshing out" to cover all potential areas of risk.

We are pleased to note that a suitable financial risk document has now been prepared, the content of which we have reviewed and consider appropriate for the Council's present requirements. The document was due to be presented to and adopted at the April 2020 Council meeting, but due to present Covi-19 circumstances, this was postponed and the document will now be presented to the next Council meeting for adoption. Due to the absence of appropriate action during 2019-20, the Council will again need to give a negative response to this element of the Governance Statement in the 2019-20 AGAR.

We also noted previously that the Council's play areas are subject to annual RoSPA inspection and report, the outcome being presented to members for formal agreement of any remedial action deemed necessary. The last reported inspection was minuted in July 2018: we understand that no subsequent report has been traced / received and that the 2019 inspection may not have taken place. We also understood that one of the councillors undertakes monthly inspections of the play areas, although no formal records were being maintained of the outcome of those reviews. As claims for injuries may now be submitted up to the age of 21 and given the current litigious nature of society, the Council needs to ensure that these locally undertaken inspections are formally recorded with documentation retained accordingly. We also suggest that the councillor undertaking the reviews should undertake a RoSPA training / refresher course leading to appropriate accreditation to undertake the reviews.

Conclusions and recommendations

Action is required in this area to ensure that the Council has appropriate and comprehensive risk assessment documentation in place and that routine play area inspections are undertaken with the results formally recorded and documentation retained for the requisite period in the event of any subsequent injury claims.

R10. The Council should ensure that a more robust approach is taken to the assessment and management of risk, developing an appropriate and comprehensive register of potential risk areas together with an assessment of the likelihood of their coming to fruition and

the potential financial and political impact should that occur. An appropriate document has been developed and will be submitted to the next Council meeting for formal adoption.

- R11. More frequent (than monthly) inspections of the Council play areas should be undertaken, together with a formal RoSPA review at least once annually, the results of each being formally recorded and retained for the requisite period. **Play Area inspections now taking place weekly on a rota. A record of each inspection is completed and sent to the Parish Clerk for electronic filing.***
- R12. Arrangements should be made for the councillor currently (or another individual) undertaking the play area inspections to receive the relevant updated RoSPA training leading to accreditation as soon as possible. **Three Councillors attended a Play Area Inspection training course in March 2020. A fourth Councillor will attend as soon as Covid-19 restrictions are lifted.***

Budgetary Control & Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from the District Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans and cover any unplanned expenditure that might arise.

As indicated above, the 2019-20 budget and precept detail were formally approved and adopted at the January 2020 Council meeting.

The Council has funds of £81,940 at 31st March 2020 (£89,661 as at the prior year-end), including an Earmarked Reserve (EMR) of £1,500 for the Neighbourhood Plan: we note that the other EMRs previously in place have been returned to the General Reserve as they were no longer required. The residual General Reserve balance equates to approximately 18 months' spending at the 2019-20 level and is, as such, considerably in excess of the generally recognised holding of between 6 and 12 months' revenue spending.

We have seen no indication that the Council has considered and adopted a formal reserves policy and suggest that a suitable document be developed and adopted as soon as possible.

Conclusions and recommendation

Whilst no additional, to that raised previously in relation to reporting of budgetary performance, matters of significant concern arise in this area, we consider that, in line with best practice, a formal Reserves Policy should be developed with members formally agreeing the nature and value of earmarked reserves to be carried forward each year.

- R13. The Council should develop an appropriate Reserves Policy considering the nature and level of funds to be set aside in earmarked reserves at the close of each financial year, with detail minuted appropriately. **General and Earmarked Reserves were addressed during the discussion on the Budget and Precept at the January 2020 meeting with full detail in the supporting Budget paper.***

Review of Income

The Council has relatively limited sources of income, primarily the annual precept, allotment rents, recoverable VAT, bank interest and occasional grants and donations.

Our objective in this area is to ensure that all income due to the Council is identified and recovered within an appropriate period and is also banked promptly. We have, as indicated in the first section of this detailed report, confirmed income arising from bank interest for the year together with receipt of the twice-yearly precept payments, the latter also for 2019-20.

With regard to allotment rents, we noted that, in effect, almost two years' rents were received during 2018-19 with no apparent evidence of non-payment by allotment holders: the effective doubling of allotment rent income arose as a result of a change in the date for issue of invoices. We also noted at our previous review that, at that time, the allotment rents for 2019-20 had not been invoiced: the Locum Clerk was aware of the need to issue invoices and did so in advance of the year-end with all but one settled by 31st March 2020, which has, we understand, been paid subsequently.

Conclusions and recommendation

As indicated above, the register of allotment tenants and rents due / received should be expanded to include identification of the date when individual tenants pay their rents and the date of banking of the amounts received in order to provide an appropriate and clear audit trail.

R14. The allotment register should be expanded as detailed in the body of the report to provide a clear audit trail showing the date of receipt and banking of tenants' rents received. Allotment rents have now been invoiced and recovered as indicated in the body of the report.

Petty Cash Account

The Council does not operate a formal petty cash account, any expenses incurred being reclaimed and repaid through the normal invoice process.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme.

We note that the payroll is prepared in house using the bespoke HMRC Basic PAYE Tools software with all relevant documentation pertaining to the clerk's net salary payment and tax / NI deductions filed with the payment documents throughout 2018-19, although none appears to have been retained for 2019-20.

To meet the above objective, we have: -

- Checked and agreed detail of the gross pay of the latter of the two clerks' salaries employed during 2018-19 to her employment contract and agreed salary rate: no NI or tax was applicable as earnings were below the relevant thresholds
- Checked detail of the former clerk's tax deductions, as recorded on the PAYE Tools generated documentation, ensuring that the appropriate tax code was applied (her salary was also below the NI threshold during the time of her employment, and
- Ensured that all employee tax deductions were paid over to HMRC in a timely manner.

Conclusions

We are pleased to record that no issues have been identified in this review area.

Investments and Loans

The Council neither has funds invested in long-term deposits, only in an HSBC deposit account, nor are any loans in existence either repayable by or to the Council.

Fixed Asset Register

The Governance and Accountability sets out the reporting requirements for Fixed Assets in the AGAR. The Locum Clerk has developed an appropriate asset register based on the previous document in place, updating it appropriately to record newly acquired assets and, where appropriate, previously acquired and recorded assets at the purchase price (Net of VAT).

We have, consequently, ensured that the asset value to be reported in the year's AGAR at Box 9 is in line with that on the register.

We noted from our discussion with the Chairman at the time of our earlier visit that he was in the process of developing a photographic register of the Council's street furniture, etc and commend this as an example of best practice.

Conclusions and recommendation

The asset register should be traced and provided for our examination if possible: when entering the asset value detail on the 2018-19 AGAR at Box 9, due consideration should be given to the value of the new banners acquired during 2018-19 and whether they exceed the Council adopted "de minimus" value, below which acquisitions are regarded and revenue spend and not "fixed assets".

R15. The Council will need, if the extant asset register cannot be traced, to develop a new register as a matter of some urgency, assigning appropriate values to individual items based on replacement cost (net of VAT). If this is the only course of action, the "new" asset value will need to be reported in the 2019-20 AGAR with an appropriate explanation provided to the external auditor and the 2018-19 value restated accordingly in that year's AGAR. An Asset Register has been prepared based on that prepared and dated 2017. It has been updated for 2018-19 and 2019-20, but has not yet been approved by the Parish Council due to Covid-19 restrictions.

Annual Governance and Accountability Return (AGAR)

All Councils are required to prepare and submit to their appointed external auditor each year a completed AGAR before 30th June, although those councils with receipts and payments of less than £25,000 may claim exemption. As indicated earlier in this report, the Council failed to comply with this requirement for 2018-19 resulting in the external auditor initially issuing a Public Interest Report, which has been published on the parish noticeboard(s) and the Council's web site. Subsequently, the external auditor issued a report in early February 2020 on the AGAR prepared, adopted by Council and submitted following our December 2019 review of the records.

We have checked and agreed the financial values to be reported in the 2019-20 AGAR to the underlying year-end financial detail, as set out in the Rialtas Alpha accounting records.

Due to the absence of appropriate governance controls and documentation for the majority of the financial year (i.e. prior to the present Locum Clerk being appointed) the Council will again need to carefully consider its responses to the Governance Statement in the 2019-20 AGAR again giving negative responses to several of the assertions.

Conclusions

We have duly signed off the Internal Audit Certificate in the 2019-20 AGAR with caveats affecting most aspects based on issues identified in the preceding sections of this report.

The Council will need to give due and full consideration to each aspect of Section 1 of the AGAR relating to Governance, although we believe that all, bar 5 & 8, will require negative responses.

The Council will also need to provide explanations to the external auditor of any significant variances in the values assigned to the boxes in Section 3 of the AGAR between 2017-18 and 2018-19.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	The Council must ensure that a system of appropriate and accurate recording of financial transactions is implemented and operated for the full financial year with the facility to provide members with up-to-date financial information and budget comparison detail.	<i>Rialtas Alpha package now in operation for the full financial year 2019/20. Installed in January 2020 and transactions for the full year entered.</i>
R2	The Council should ensure that it complies with best practice with the periodic independent review of bank reconciliations, which should be prepared at least once quarterly, also adhering to the requirements of the model NALC Financial Regulations.	<i>Two members appointed to review monthly Bank Reconciliations as per approved Financial Regulations. Minute No 7.3, 14th January 2020.</i>
Review of Corporate Governance		
R3	The Council should undertake a full review of its extant Standing Orders and Financial Regulations ideally replacing them with the latest documents provided by NALC, suitably tailored to the Council's specific requirements and working practices, provided they adhere to statutory requirements and ensuring a consistent value for formal tender action.	<i>Standing Orders and Financial Regulations (based on NALC models) approved at meeting on 14th January 2020. Can be viewed on the website below.</i>
R4	The Council should ensure that agendas and minutes are compiled in accordance with legislative guidance (Charles Arnold Baker refers).	<i>Minutes and Agendas prepared as per legislation with effect from November 2019. Minute numbering needs to be changed w.e.f. first meeting after 1.4.2020. Meetings suspended due to Covid19 regulations at the time of writing this.</i>
R5	Unless approved at one of the apparently un-minuted meetings in early 2019, a retrospective minute should be recorded at the next available Council meeting confirming in total cash terms, the actual value of the approved precept for 2019-20.	<i>Copy of Precept request obtained from Wiltshire Council. The Precept of £42,063 was approved and Minuted at the meeting held on 11th December 2018. Minutes on website.</i>
R6	When approving the payment of grants and donations, the minutes recording approval should identify the powers relied on.	<i>This is now being done.</i>
R7	The Council should ensure that all relevant and legally required information is disclosed on its website.	<i>New website in operation. www.lynehamandbradenstoke-pc.gov.uk All required information now uploaded.</i>
Review of Expenditure & VAT		
R8	The Council should acquire a suitably designed certification stamp, as per the detail in the body of the report, to be affixed to every payment document and be signed by the two members signing cheques confirming their review of the documents.	<i>Stamp now obtained and in use.</i>

Rec. No.	Recommendation	Response
Review of Expenditure & VAT (Continued)		
R9	A VAT reclaim should be completed for 2018-19 as soon as practicable, ideally with a more frequent regime of submission implemented for 2019-20 and beyond.	<i>Noted. A VAT reclaim will be submitted following year end closedown of 2019/20. No progress on 2018/19</i>
Assessment and Management of Risk		
R10	The Council should ensure that a more robust approach is taken to the assessment and management of risk, developing an appropriate and comprehensive register of potential risk areas together with an assessment of the likelihood of their coming to fruition and the potential financial and political impact should that occur.	<i>Financial Risk Assessment document is prepared and was due to be submitted for approval by Council at the April 2020 meeting. This meeting but cannot now take place due to Covid-19 restrictions. Noted for Agenda of first meeting after restrictions lifted.</i>
R11	More frequent (than monthly) inspections of the Council play areas should be undertaken, together with a formal RoSPA review at least once annually, the results of each being formally recorded and retained for the requisite period.	<i>Play Area inspections now taking place weekly on a rota. Record of each inspection is completed and sent to the Parish Clerk for electronic filing.</i>
R12	Arrangements should be made for the councillor currently (or another individual) undertaking the play area inspections to receive the relevant updated RoSPA training leading to accreditation as soon as possible.	<i>Three Councillors attended a Play Area Inspection training course in March 2020. A fourth Councillor will attend as soon as Covid-19 restrictions are lifted.</i>
Budgetary Controls & Reserves		
R13	The Council should develop an appropriate Reserves Policy considering the nature and level of funds to be set aside in earmarked reserves at the close of each financial year, with detail minuted appropriately.	<i>There is no formal reserves policy document. However, General and Earmarked Reserves were addressed during the discussion on the Budget and Precept at the 14th January 2020 meeting. Budget paper gives full details.</i>
Review of Income		
R14	The allotment register should be expanded as detailed in the body of the report to provide a clear audit trail showing the date of receipt and banking of tenants' rents received.	<i>Collection of allotments rents did not take place until January 2020. Allotment records were not up to date but a list of allotment numbers with correct tenants is now available.</i>

Rec. No.	Recommendation	Response
Fixed Asset Register		
R15	The Council will need, if the extant asset register cannot be traced, to develop a new register as a matter of some urgency, assigning appropriate values to individual items based on replacement cost (net of VAT). If this is the only course of action, the “new” asset value will need to be reported in the 2019-20 AGAR with an appropriate explanation proved to the external auditor and the 2018-19 value restated accordingly in that year’s AGAR.	<i>An Asset Register has been prepared based on that prepared and dated 2017. It has been updated for 2018/19 and 2019/2. It has not yet been approved by the Parish Council due to Covid-19 restrictions. Electronic copy will be sent with other IA papers.</i>

Lyneham & Bradenstoke Parish Council
BUDGET 2020/21

EXPENDITURE

Expenditure	Budget 2019/20 £	Actual to 31.12.19 £	Projected 1.1.202 to 31.3.20 £	Projected outturn at 31.3.20 £	Proposed Budget 20/21 £	Notes
Administration						
Hall hire	350	230	70	300	350	
Stationery, postage	520	105	100	205	500	
Mobile phone Clerk	---	---	110	110	120	Note 1
Subscriptions	1200	1067	---	1067	1203	Note 2
Audit	360	----	1890	1890	800	Note 3
Insurance	900	807	---	807	900	
Salary Clerk	6633	5826	2000	7826	20273	Note 4
Training Clk & Cllrs	500	355	---	355	1500	Note 5
Website & IT support	---	679	1495	2174	1500	Note 6
Community						
Youth Work support	---	---	2340	2340	1000	Note 7
Defibrillators	---	---	675	675	400	Note 8
Newsletter	2200	---	---	---	2000	Note 9
Grants & Donations	5000	---	1629	1629	5000	Note 10
Poppy Wreaths	100	75		75	100	
Maintenance						
General Maintenance	1000	---	---	---	2000	Note 11
Play areas + inspections	1000	900	557	1457	1000	Note 12
Grass cutting contract	8500	6860	2590	9450	8500	Note 13
Trees/Hedges	2000	940	6000	6940	2000	Note 14
Churchyard	2000	2000	---	2000	2000	Note 15
Flower beds	1000	315	---	315	1000	Note 16
Public Toilets cleaning	6800	3195	3650	6845	5600	Note 17
Public Toilets water	---	230	34	264	290	Note 17
Public Toilets electricity	---	311	160	471	518	Note 17
Public Toilets maint.	---	---	---	---	150	Note 17
Village Entrance	2000	---	---	---	---	
TOTALS	42063	23895	23300	47195	58704	

**Lyneham & Bradenstoke Parish Council
BUDGET 2020/21**

INCOME

Income £	Budget 2019/20 £	Outturn at 31.3.20 £	Proposed Budget 20/21 £	Notes
Allotment rents	702	702	702	Note 18
Advertising - Newsletter	600	---	---	Note 19
S106 & CIL payments	---	---	---	Note 20
Bank Interest	40	57	70	Note 21
VAT Reclaim	---	---	1054	Note 22
TOTALS	1342	759	1826	

EARMARKED RESERVES

Earmarked Reserves are funds that the Parish Council wishes to ring fence for a particular purpose. For example, a major community project that may take several years to bring to fruition and a large pot of money to fund. Effectively, the Parish Council can save up funds for the project by putting an amount on the Precept over a number of years rather than the full amount on the Precept in one year. An example would be the Holloway footpath project. Another use of Earmarked Reserves is to ensure there is a pot of money for projects that may arise during the financial year for which a contribution is required from another organization. An example would be the contribution that Wiltshire Council requires from the Parish Council towards the new lighting at the pedestrian crossing next to MOD Lyneham main entrance. Earmarked Reserves are carried forward from year to year if only partially spent or not spent at all. There may be other projects that Councillors wish to bring forward in future years and Earmarked Reserves are always useful to have in the budget. It's a form of forward planning.

Neighbourhood Development Plan Steering Group Funds

The Parish Council earmarked a total of £11,500 for this process over two financial years - 2017/18 and 2018/19. There remains £5680 in this earmarked fund

Groundworks Grant – awarded to the NDP Steering Group towards the Neighbourhood Development Plan process. Because the NDP Steering Group is a Parish Council project the funds had to be held in the Parish Councils bank account. £1336 still held by the Parish Council.

Lyneham & Bradenstoke Parish Council
BUDGET 2020/21

EXPENDITURE - NOTES

Note 1 – NEW ITEM - Current spend is for purchase of Mobile phone, including £50 credit, for use by Parish Clerk. Although it is difficult to gauge it is anticipated that this should last for, say, 6 months. A mobile phone gives the public a contact phone number without using the Parish Clerk's personal landline or mobile number.

Note 2 – Subscription is for Wiltshire Association of Local Councils (WALC). Suggested that the Parish Council also purchases a subscription for the Parish Clerk to the Society of Local Council Clerks (SLCC). This would cost £126 plus £10 joining fee for the current year. This is included in the budget figure. SLCC membership not only benefits the Parish Clerk but also the Parish Council by means of being kept up to date with new legislation and how to apply it. There are also many training opportunities for both Clerks and Councillors that may not be available through WALC, although the two organisations do work together.

Note 3 – The current budget figure is for External Audit only. Until now, Internal Audit has been carried out by a neighbouring Parish Council Chairman. Whilst this is acceptable it is not best practice and it is therefore recommended that a professional Internal Auditor is appointed. The budget cost is based on the External Audit fee of £300 and Internal Audit, by the company appointed to carry out the recent Internal Audit, with an annual fee of £455 for two visits per year.

Note 4 – This is over budget for the current year entirely due to the need to appoint a locum clerk. The new salary has been calculated using the NALC/SLCC National Agreement on Salaries, dated 2004, updated to the 2019/20 salary award. Please see Parish Clerk's Report for further information.

Note 5 – 2018/19 budget figure will not be sufficient to allow for additional/further training for councillors e.g. play equipment inspection training, financial training, nor for training for a possibly unqualified Parish Clerk. Additionally, attendance at NALC or SLCC Conferences is considered to be part of Continuous Professional Development (CPD) training for Clerks and Councillors within the Local Council sector. This is why this budget has been increased to £1500.

Note 6 – NEW ITEM - Current spend includes equipment purchase and software purchase. The website proposal document shows annual cost of £795. Accounts package annual support is £183. £1500 has been budgeted in case additional software and/or support is required during the year.

Note 7 - £1000 allowed for next year but maybe need to look at other providers.

Note 8 – NEW ITEM – There has been no budget in prior years for this purpose. All three batteries have been replaced in the current year and they have a life of approximately 4 years. Replacement pads will be required in September 2020. Basic membership of Community Heartbeat is £126 per annum per defibrillator but this includes replacement pads (both time expired and post rescue) together with an annual check of the defibrillators and cabinets. Unable to check the individual prices of these items until 2nd January due to Christmas closedown. Budget figure is 3x£126 plus extra to account for any increase in costs.

Note 9 – It is anticipated the Parish Council will be in a position to produce a Newsletter later in 2020 so budgeted £2000 because website has own cost heading.

Note 10 - Budget is same as current year even though not all used. Availability of grant funding should be more widely advertised within the community.

Note 11 – General Maintenance covers allotments, Dog walking area and such items as benches, noticeboards and infrastructure other than that specifically budgeted for.

Note 12 – Routine annual inspection by RoSPA is currently 68.50 +VAT per site when carried out within their routine inspection programme. The current spend is due to the fact that no inspections have taken place since 2017 and the inspections were one-off, outside their programme. The remainder of this budget figure is for repairs and replacements.

Note 13 – Current spend includes £2100 for leaf removal and footpath clearance of overgrown grass, which was approved as a one off item at the Parish Council meeting on 10th December 2019, Minute No 8.4, plus one cut in March 2020. Budget is the same as last year so assumed to be the current contract price.

Note 14 - £2000 included as per Minute No 8.3 of 10th December 2019 Parish Council meeting. The overspend on this budget is due to the tree survey and consequent work decided upon at the meeting on 10th December 2019, Minute No 8.2.

Note 15 – This could be applied for as a grant from the Grant and Donations budget under S137 of 1972 LGA, because Parish Councils are not allowed to fund a religious body. However, Parish Councils are allowed to fund a graveyard, so this has been budgeted for as a contribution to the church graveyard because the Parish Council does not have its own graveyard.

Note 16 – Left at current budget figure as decisions need to be made regarding the flower beds in the villages.

Note 17 – This budget has been split into three component parts for this budget figure. Cleaning contract is £5475 per annum and runs until 2021. Figures for the current year include payments that were due in the previous financial year. Water and electric are based on anticipated outturn at 31.3.20 plus 10% for any potential increases. Added a maintenance item with nominal £150.

INCOME NOTES

Note 18 – There are 39 Allotment plots all rented. The rents have not been demanded yet in the current financial year but may be collected before the end of the financial year. Each plot is £18 so income should be £702.

Note 19 – This budget heading is for advertising in the Newsletter. No budget is shown as the Parish Council needs to decide how it wants to fund the Newsletter, either out of its own funds or with the assistance of advertising.

Note 20 – It is not known whether there are any S106 or Community Infrastructure Levy (CIL) payments available, hence no budget figure.

Note 21 – The Parish Council has a current and a deposit account, the idea being that surplus funds are transferred to the deposit account attracting interest. The bank accounts have not been managed properly to date, with the deposit account holding less than the current account. This will be rectified as soon as the current Parish Clerk has access to transfer funds between the bank accounts, anticipate to be in early January 2020. Therefore, a nominal £70 has been included.

Note 22 – VAT reclaim not budgeted for last year, probably because it is almost impossible to estimate. The figure shown for current financial year will be reclaimed. It may be possible to reclaim the previous financial year VAT, if any charged, and will be investigated.

EARMARKED RESERVES

Earmarked Reserves are funds that the Parish Council wishes to ring fence for a particular purpose. For example, a major community project that may take several years to bring to fruition and a large pot of money to fund. Effectively, the Parish Council can save up funds for the project by putting an amount on the Precept over a number of years rather than the full amount on the Precept in one year. An example would be the Holloway footpath project. Another use of Earmarked Reserves is to ensure there is a pot of money for projects that may arise during the financial year for which a contribution is required from another organization. An example would be the contribution that Wiltshire Council requires from the Parish Council towards the new lighting at the pedestrian crossing next to MOD Lyneham main entrance. Earmarked Reserves are carried forward from year to year if only partially spent or not spent at all. There may be other projects that Councillors wish to bring forward in future years and Earmarked Reserves are always useful to have in the budget. It's a form of forward planning.

Neighbourhood Development Plan Steering Group Funds

The Parish Council earmarked a total of £11,500 for this process over two financial years - 2017/18 and 2018/19. There remains £5680 in this earmarked fund

Groundworks Grant – awarded to the NDP Steering Group towards the Neighbourhood Development Plan process. Because the NDP Steering Group is a Parish Council project the funds had to be held in the Parish Councils bank account. £1336 still held by the Parish Council.

Lyneham & Bradenstoke Parish Council
BUDGET 2020/21

GENERAL RESERVES – General Reserves were set at £25000 for the 2019/20 financial year and for some years prior to that. Proposed budget is £44561 for 20/21 financial year. Best practice is that General Reserves should be set at 6 months of total spend for the year. General Reserves are required in the event there is some difficulty with receiving Income e.g. Precept, so that the Parish Council can continue to function and pay its bills.

General Reserves for 20/21 financial year are set at £25000.

Bank Accounts – The Parish Council holds two bank accounts – Current and Deposit. Money should be moved from the Current Account to the Deposit Account when there is a surplus of funds i.e. when the Precept is received twice a year, usually in April/May and September/October.

Current Account at 30.11.19	72777.37	Projected Funds at 31.3.20	83314.88
Less uncleared cheques	<u>6211.13</u>	Less suggested General Reserve	<u>25000.00</u>
Total at 31.12.19	66566.24		58314.88
Plus Deposit Account at 30.11.19	<u>38222.64</u>	Less Earmarked Reserves	<u>11680.00</u>
Total Funds at 31.12.19	104788.88		46634.88
Less projected spend 31.12.19		Less Groundworks Grant	<u>1336.00</u>
To 31.3.20	<u>23300.00</u>		
	81488.88		
Plus Income to 31.3.20	1826.00	Surplus Funds Available	£45298.00
Total projected at bank at 31.3.20	£83314.88		
		Proposed Budget for 20/21	£58704.00

Earmarked Reserves (EMR) – New Item

CATG Project contributions	2000.00
Holloway Footpath project	2000.00
Bradenstoke junction lighting	2000.00
NDP funding currently ring fenced	<u>5680.00</u>
Total EMR	11680.00

TAX BASE = 1577.34 - Explanation of this term on the next page

Lyneham & Bradenstoke Parish Council
BUDGET 2020/21
PRECEPT CALCULATION

The surplus funds of £45,298 have arisen because previous budgets have not taken into account any unspent funds in previous financial years. The Tax Base referred to on the previous page is a figure set by Wiltshire Council based on the number of properties in both villages. When divided into the Precept it gives the average Band D tax figure for the Parish Council which is shown on the Council tax demand. Bands A, B and C will be less than the Band D figure and Bands E, F and G will be greater than Band D, thus Band D is the average charge.

The Projected surplus funds will be ring fenced as an Earmarked Reserve, titled Special Projects Fund. This amount is £35,298 after deducting £10,000 contribution from Reserves below.

The Parish Council decided to contribute some of the projected surplus on the previous page of £45,298 at 31st March 2020 to reduce the Precept. This is known as a Contribution from Reserves as in the calculation below:

Budget 2020/2021	£58,704
Contribution from Reserves, say	£10,000
Precept reduced to	£48,704 divided by tax base 1577.34 = £30.88 Band D Council Tax

Lyneham & Bradenstoke Parish Council

BUDGET 2020/21

The Budget for the 2020/21 Financial year was approved by Lyneham and Bradenstoke Parish Council at the meeting held on 14th January 2020, together with the approved Precept of £48,704.00.

Minute No 7.5 of Minutes of Parish Council meeting on 14th January 2020

LYNEHAM AND BRADENSTOKE PARISH COUNCIL

Minutes of the meeting held on 14th January 2020 at St Michael's Church Hall, Lyneham at 7pm

Present: Cllr Frank Ball (Chairman) Cllr Keith Webster (Vice-chairman)
Cllrs: Liam Broughton, Tim Darch, Rod Gill, Gayna Howarth, Carol Jenkins,

There were 7 members of the public present.

The Chairman opened by informing those present that the meeting was being recorded for the purpose of accurate Minutes. Notices had been placed at the entrance and on the front of the desk.

Public Participation

- a) Wiltshire Councillor Allison Bucknell reported as per her written report, a copy of which is attached to these Minutes.
- b) There was no-one in attendance from MOD Lyneham.
- c) There were no comments from members of the public.

The numbering of these Minutes will follow the numbering on the Agenda for this meeting.

1. **Apologies for absence** were received from Cllr Anthony Jones who was away for work purposes. Apologies were received from Cllr Chris Moncrieffe by email which arrived whilst the meeting was in progress. Cllr Moncrieffe had been unexpectedly delayed at work.
2. **Declarations of Interest:** There were none.
3. **Minutes** of the meeting held on 10th December 2019 were approved and signed by the Chairman.
4. **Co-option to fill a Vacancy** notified by Wiltshire Council. David Smith was proposed by Cllr Frank Ball, seconded by Cllr Carol Jenkins and it was

UNANIMOUSLY RESOLVED THAT David Smith be co-opted as a Councillor to the Lyneham & Bradenstoke Parish Council.

Councillor David Smith signed a Declaration of Acceptance of Office and joined the Councillors at the table.

5. Planning Committee

5.1 The report by the Planning Committee, which is attached to and forms part of these Minutes, was noted by members.

5.2 Planning application number 19/11513/FUL had been discussed by the Planning Committee. It was proposed by Cllr Tim Darch, seconded by Cllr Gayna Howarth and

RESOLVED THAT this application be supported subject to observations that any new brick and block work should match the existing to ensure that the character of the area is maintained and that no building skips be left on the road as there is ample space in the front garden and access to the rear, to ensure that neighbours are not blocked from reasonable access at any time.

5.3 Planning Application number 19/11937/FUL had been received this week and was for discussion at this meeting. Cllr Darch explained that the application was for an extension to a property that was built in 2001. There were no grounds for objection and it was proposed by Cllr Tim Darch, seconded by Cllr Carol Jenkins and

RESOLVED THAT this application be supported.

6. Reports were received from the following Working Groups:

6.1 Communications Working Group

6.1.1 Domain, Web and Email Modernisation The report is attached to and forms part of these Minutes. The report and cost implications on page 10 of the report were noted by members following explanations from Cllrs Tim Darch and Liam Broughton. It was

RESOLVED THAT the report be accepted and the costs of £1,347 for the first year be included in the Budget for 2020/21 financial year.

6.2 Policy Review Working Group – The following documents had been reviewed and amended:

6.2.1 Standing Orders

6.2.2 Financial Regulations

Amendments to both of these documents mainly concerned changes in the law since the previous documents had been adopted in 2017. These changes must be incorporated within the Councils Standing Orders and Financial Regulations to ensure the Council operates within the law. It was proposed by Cllr Frank Ball, seconded by Cllr Tim Darch and

UNANIMOUSLY RESOLVED THAT the amended Standing Orders and Financial Regulations be adopted by the Parish Council.

6.2.3 Code of Conduct – Cllr Tim Darch explained that the revised Code of Conduct should contain wording to compel Councillors to publish their contact details on the Parish Councils website in order that residents know how to contact them. Furthermore, Cllr Darch felt that this was legally required information under GDPR and Freedom of Information legislation. The Parish Clerk explained that the advice she had received from WALC stated that publication of councillors contact details was not compulsory and that an individual councillor may elect to have all contact through the Parish Clerk. Due to the completely opposing advice it was decided to defer approval of the Code of Conduct until the February meeting

6.2.4 Terms of Reference for Planning Committee – It was proposed by Cllr Tim Darch, seconded by Cllr Carol Jenkins and

RESOLVED THAT the Terms of Reference for Planning Committee be adopted by the Parish Council.

6.2.5 Co-option of Councillors – It was felt that a paragraph should be added to the document to detail vacancy advertising. Subject to such a paragraph being added it was proposed by Cllr Liam Broughton, seconded by Cllr Keith Webster and

RESOLVED THAT the Co-option of Councillors policy document be adopted by the Parish Council.

6.2.6 *Equality and Diversity* – It was proposed by Cllr Frank Ball, seconded by Cllr Gaynor Howarth and

RESOLVED THAT the Equality and Diversity policy document be adopted by the Parish Council.

It was noted by members that the Complaints policy and the Vexatious Requests and Complaints policy documents had been reviewed but no changes had been made.

6.3 **Allotments Working Group** – Cllr Gayna Howarth had arranged a meeting with the Allotment tenants for Tuesday 21st January 2020 at Bradenstoke Village Hall at 7pm. The Parish Clerk confirmed that the Annual Allotment Agreements and rent demands would be sent out by Friday 17th January 2020 and the date and venue for the meeting would be included in the covering letter.

6.4 **Play Areas Working Group**

6.4.1 Cllr Frank Ball confirmed that both Play Areas were now being inspected weekly to comply with insurance requirements. The RoSPA inspections were carried out in December and some faults had been identified. Some of these could be dealt with “in house” but others required specialist attention. The RoSPA reports had been sent to a local play equipment maintenance company for a quotation.

Cllr Gayna Howarth reported that discussions were continuing about placement of the 100 trees that had been gifted to Bradenstoke. It had been discovered that the Air Ambulance helicopter uses the Bradenstoke Playing Field (which includes the children’s Play Areas) as a landing site in an emergency. It may not be possible to plant the trees in this area due to the space required for the helicopter to land, together with security issues relating to the possibility of unauthorised access to the solar farm by climbing the trees in the future.

Cllr Frank Ball expressed the view that weekly inspections of the play areas are quite onerous for one person and it would be appreciated if other Councillors were to assist on a rota basis. Cllr Ball was arranging for training so that other Councillors on the Working Group are enabled to do the inspections and a rota could be drawn up. The training would take place on 9th March 2020 at Bristol. Cllr Ball would liaise with the Working Group members about this training course.

6.4.2 An urgent item had arisen in relation to a group of multi stemmed Ash trees adjacent to the Bradenstoke Playing Field. A resident had reported concerns about the size and condition of these trees so the Parish Clerk had requested Kevin Franklin of Franklins Tree Services to inspect. This had been done and his report raised severe concerns about the safety of these trees so close to the children’s play area as well as to property. Kevin Franklin’s recommendation is that these trees are a danger and should be felled immediately. He had provided an estimate for the work. Because of the size of the trees and the location it would be necessary for the trees to be taken down from the top by tree surgeons using ropes. The estimate, which is attached to and forms part of these Minutes, was for £1,350 to include removal of all the wood arising from the felling. There was also a concern that the trees may lie inside the Bradenstoke Conservation Area and felling would require permission. However, this had been checked with the officer responsible at Wiltshire Council. The trees lie just outside the Conservation Area and therefore permission was not required and the officer had stated this in writing. It was proposed by Cllr Frank Ball, seconded by Cllr Carol Jenkins and

UNANIMOUSLY RESOLVED that the estimate for £1,350 to fell the multi stemmed Ash trees at Bradenstoke Playing Field be accepted and the work to be commenced as quickly as possible.

6.5 **Neighbourhood Development Plan Steering Group** – Cllr Keith Webster, as Chairman of this Group, reported that the Plan had now gone to Wiltshire Council for assessment as to whether a Statutory Environmental Assessment and a Sustainability Assessment were required. If the former is required, progression would be delayed for 3 to 4 months but the latter could be done fairly quickly. Once this issue is resolved then the public consultation process could begin quite quickly. Cllr Webster would report on any progress at the February meeting.

7. Financial Reports

7.1 Balances at the bank as at 31st December 2019 are as follows:

Current Account = £66,526.42

Deposit Account = £38,329.15

The Parish Clerk reported that the bank process to allow funds to be transferred between the two accounts was underway. As soon as completed, funds would be transferred to the interest bearing Deposit Account. The Parish Clerk reported that she was being trained on the Accounts software next week and the financial information dating back to 1st April 2019 could then be entered. It was anticipated that full financial reports would be presented to the February Council meeting.

7.2 *Schedule of cheques for payment on 14th January*. It was proposed by Cllr Frank Ball, seconded by Cllr Tim Darch and

RESOLVED THAT the schedule of cheques for payment on 14th January 2020 be approved.

7.3 As the Financial Regulations had been adopted earlier in the meeting, it was necessary to appoint two councillors to carry out monthly verification of financial reports, as per Financial Regulation 2.2. Neither of these Councillors should be cheque signatories. It was proposed by Cllr Frank Ball, seconded by Cllr Keith Webster and

RESOLVED THAT Cllr Liam Broughton and Cllr Tim Darch be appointed to carry out the required monthly verification of financial reports.

7.4 *Parish Clerk's Report* – The Parish Clerk presented her report on a proposed salary, for the new Parish Clerk, at the end of the current Parish Clerk's contract. The Parish Clerk wished it to be Minuted that she would not benefit from any salary agreed at this meeting as she would not be seeking any extension to her current contract which ends on 5th May 2020. The lengthy discussion concluded that any proposed salary is for budgeting purposes only and would be the maximum of a salary range that would depend upon the qualifications and experience any applicants for the post may possess and is not automatically the salary that would be paid to a future Parish Clerk. It was proposed by Cllr F Ball, seconded by Cllr Liam Broughton and

RESOLVED THAT a Parish Clerk salary should be calculated on an hourly rate of £21.66 per hour for 15 hours per week, annual salary of £16,895, plus 20% 'on-costs' giving a total salary cost for budgeting purposes of £20,274.

The meeting was adjourned at 9pm to give the Parish Clerk the opportunity to recalculate the proposed Budget for 2020/21, the subject of the following Agenda item.

7.5 Budget and Precept 2020/21 Financial Year – Having resolved the issue of how much to allow for the salary for the new Parish Clerk, the Budget proposal for 2020/21 was recalculated. After discussion it was proposed by Cllr Frank Ball, seconded by Councillor Keith Webster and

RESOLVED THAT the budget be set at £58,704 for the financial year 2020/21

There was further discussion as to how much, if any, from the anticipated surplus of £39,440.00 should be used to reduce the Precept request, as this has an effect on the Council Tax levied on residents. Discussion revolved around a variety of calculations using £10,000, £15,000, and £20,000 from the surplus to support the budget. It was proposed by Cllr Frank Ball, seconded by Cllr Keith Webster and

RESOLVED THAT a sum of £10,000 should be taken from the anticipated surplus of £39,440 to support the budget giving a Precept request of £48,704.

This new calculation based on a tax base supplied by Wiltshire Council of £1577.34, resulted in a Band D Tax of £30.88. The revised budget in accordance with the above figures is attached to, and forms part of, these Minutes.

8. **Community Area Transport Group (CATG)** - In the absence of Cllr Chris Moncrieff, Cllr Carol Jenkins reported that the supply of new lighting at the pedestrian crossing outside the MOD main entrance had been supported by the CATG at the last meeting, with a contribution of £2,000 from this Parish Council. It was not known when this work would take place but this sum was earmarked (ring fenced) for this purpose in the 2020/21 budget.
9. **Youth Work** in Lyneham. No progress had been made in relation to this issue. Cllr Carol Jenkins had asked several questions of the current providers (CMAS) relating to costs but had not received a reply, despite stating that the information would be required for this meeting. This is ongoing and will be an item on the February Agenda.
10. **Grant Applications** – The grant application from St Michael and All Angels Church was discussed at length. The application was incomplete having no financial information attached other than a copy of a bank statement showing a total of £12,471.21 between two bank accounts. Legal advice had been sought from the National Association of Local Councils (L01-18 Financial Assistance to the Church) which concludes as follows:

Whilst there is no consensus on this issue [Financial Assistance to the Church] a council that considers making a payment in these circumstances needs to consider whether it is prudent to take a course of action that it cannot be certain is legally valid.

In view of this advice, it was proposed by Cllr Frank Ball, seconded by Cllr Dave Smith and

RESOLVED THAT the grant application not be approved.

However, Cllr Frank Ball stated that a grant application submitted in the name of the Memorial Hall Trust would be considered.

11. **Bradenstoke Junction Lighting** – It was proposed by Cllr Frank Ball, seconded by Cllr Gayna Howarth and

RESOLVED THAT

- a) the current lighting at the Bradenstoke junction with the B4069 be replaced with LED lights, and
- b) a request be made to the Solar Benefit Fund for funding towards the cost of LED lighting.

12. **Information from Wiltshire Council** – Community Area Joint Strategic Needs Assessment Briefing Note and Focusing on the Future Public meetings were both noted.

13. **Councillor Observations and Items for the next Agenda**

- Cllr Rod Gill – suggestions on how to deal with the layby on Chippenham Road.
- Cllr Liam Broughton - Bradenstoke Noticeboard access, condition of the trees in the Bradenstoke dog walking area.
- Cllr Carol Jenkins – Youth work update
- Cllr Frank Ball – Defibrillator inspections, flower beds, Working Group for Newsletter, appointment of Personnel Sub-committee
- Cllr Gayna Howarth – donation to Mr Ray Cole

14. **Date of next meeting** – The next meeting of the Parish Council will take place on Tuesday 11th February 2020 at Bradenstoke Village Hall at 7pm.

The Chairman closed the meeting at 10pm.

Signed Date

LYNEHAM AND BRADENSTOKE PARISH COUNCIL

Minutes of Virtual Meeting held on 9th June 2020 at 8pm using Microsoft Teams video conferencing software.

The Chairman did a 'roll call' to confirm who was present at the meeting.

Present: Cllr Frank Ball (Chairman), Cllr Keith Webster (Vice-chairman)

Cllrs: Liam Broughton, Tim Darch, Rod Gill, Gayna Howarth, Carol Jenkins, Chris Moncrieffe.

NB: Cllrs Rod Gill and Chris Moncrieffe accessed the meeting by phone, being unable to access the video software. They were unable to view the proceedings but participated fully by audio only. Cllr Ant Jones joined the meeting at 8.20pm.

Parish Clerk: Mrs Ann Kingdon

9 members of the public viewed the meeting

Public Participation

- a) Wiltshire Councillor Allison Bucknell had submitted a written report, which is attached to and forms part of these Minutes.
- b) Major Nick Nicholson, representing MOD Lyneham, joined the meeting by phone. He reported that, currently, there were circa 1200 Trainees and other staff living and working at MOD Lyneham.
- c) Comments from members of the public: Members of the public had been given the opportunity to ask questions by emailing the Parish Clerk but none had been received.

NOTE FROM THE PARISH CLERK – The Minutes of Council meetings will be numbered continuously and consecutively from meeting to meeting, with a prefix to denote that it is a Council Minute and will include reference to the year in which the meeting took place, e.g. CM/20. Minutes of Committee and Sub-committee meetings will be numbered separately but consecutively with a prefix to denote which Committee or Sub-committee the Minutes refer to e.g. PC/20 Planning Committee, FM/20 Finance Committee. All references to papers attached to and forming part of the Minutes means that the paperwork is filed in the Minute Book with the Minutes. Such paperwork is also usually available on the website with the Agenda for future reference.

MINUTES

CM/20/11 – **Apologies** – There were none.

CM/20/12 – **Declarations of Interest** – There were none.

CM/20/13 – **Minutes of the meeting held on 19th May 2020** were approved and the vote recorded. These Minutes will be signed by the Chairman at the first physical meeting of the Parish Council.

CM/20/14 – **Planning Committee.** Cllr Tim Darch, as Chair of the Planning Committee, read out the Planning Committee report, which is attached to and forms part of these Minutes.

CM/20/15 – **Reports from Working Groups**

CM/20/15.1 – **Neighbourhood Development Plan Steering Group** – Cllr Keith Webster reported that, following the Planning Permission being granted for the Pound Farm development, members of the NDP Steering Group were questioning whether it was worth proceeding with work necessary to produce a Neighbourhood Development Plan. Some members had met, virtually, already with another group meeting the following day. The position would be clearer by the end of the week. It had been confirmed that an Enhanced Environmental Assessment was not required and Lemon Gazelle had produced a Standard Environmental Assessment. The Regulation 14 Public Consultation could now commence.

CM/20/15.2 – **Flower Beds Working Group** – Cllr Gayna Howarth reported that most of the flower beds in both villages had been replanted and the rest would be done shortly. She thanked residents who had helped with the replanting and also volunteered to water these flower beds. The layby on Chippenham Road would be replanted as a Wild Flower meadow with the help of Barry Holman Gardens from Lyneham. It was anticipated that the work would commence in October. Cllr Rod Gill said he would remove and dispose of the tyres that had been emptied of plants this week and would remove the remainder when the plants had been removed at a later date.

CM20/15.3 – **Allotments Working Group** – Cllr Gayna Howarth reported that the proposed April meeting of the Allotment tenants had not taken place due to the Coronavirus lockdown but would take place when restrictions are lifted. The hedge beside plots 39 and 40 would be trimmed back, taking into account bird nesting activity. It was proposed to build three compost bins on Plot 39 using donated pallets. Cllr Rod Gill offered to build the compost bins, which would be filled and used on a rotated basis. However, a large amount of rubbish had to be removed from the plot before this could be done and Cllr Gayna Howarth would look into the possibility of hiring a skip to take it away.

CM/20/15.4 – **Highways and Maintenance Working Group – Bradenstoke Noticeboard Access Improvement** - Cllr Chris Moncrieffe reported that he had 2 quotes for improving the access to the Bradenstoke Noticeboard and awaited a third. He would then bring this to an appropriate Parish Council meeting for a decision.

Holloway Footpath Project – Cllr Chris Moncrieffe reported that he and Cllr Frank Ball had met with a Consultant to view the proposed route and provide a quote for what work would be required to achieve the proposed footpath. Cllr Frank Ball reported that he would need to speak to someone from Defence Infrastructure Organisation (DIO) who manage the land on behalf of the MOD. It would be necessary to ascertain whether it would be possible for the land to be released in some way so that the proposed footpath could be provided. It would also be necessary for a public consultation exercise to be undertaken to confirm the need for the footpath. This could be done in conjunction with the consultation exercise that the NDP Steering Group would be undertaking for the Regulation 14 consultation, although both consultations would have to be in an electronic format, in view of the Covid-19 restrictions currently in place.

Financial Reports

CM/20/16 – *Current balances* at the bank as at 31st May 2020 were noted as follows:

Current Account - £18,429.96

There were unpresented cheques to the value of £3,473.71 giving a balance of £14,956.58.

Deposit Account £88,628.60

Schedule of Cheques paid – Cheque number 101022 on the schedule of cheques for payment on 9th June 2020 would have to be cancelled because this invoice had been paid by Cllr Gayna Howarth direct to the company. Cllr Howarth would claim a refund in due course. Both Cheque Schedules are attached to and form part of these Minutes. Subject to the cancellation of cheque number 101022, it was proposed by Cllr Frank Ball and

UNANIMOUSLY RESOLVED to approve the Schedule of cheques paid on 22nd May 2020 and those for payment on 9th June 2020

CM/20/17 – **Parish Council Banking Arrangements** – The Parish Clerk's report was noted. It was decided to accept the principle of the need to change banks. However, it was decided that more research was required as to what other banks may offer. The new Parish Clerk would be requested to do this and bring back to the meeting on 14th July 2020. A decision would be made at that meeting and this would give time during the summer recess to make the switch to a different bank if approved. The draft Internet Banking Policy would also be reviewed at that meeting.

CM/20/18 – Annual Governance and Accounting Return (AGAR) and External Audit paperwork – Financial Year Ended 31st March 2020

CM20/18.1 *Approval of Section 1 Annual Governance Statement* – The Parish Clerk read out each statement in Section 1 of the AGAR, which were considered individually and responded to by Councillors. The responses were recorded on Section 1 of the AGAR and the explanations for negative responses, provided by the Parish Clerk, were reviewed. A copy of both documents are attached to and form part of these Minutes. It was proposed by Cllr Frank Ball, seconded by Cllr Gayna Howarth and

UNANIMOUSLY RESOLVED that Section 1 of the AGAR, as completed at this meeting, together with the Explanatory Notes for negative responses, be approved for submission for External Audit.

CM/20/18.2 – *Approval of Section 2 – Accounting Statements* – The Accounting Statement in Section 2 of the AGAR, together with the Variances Explanations, were considered. A copy of both documents are attached to and form part of these Minutes. It was proposed by Cllr Liam Broughton, seconded by Cllr Tim Darch and

UNANIMOUSLY RESOLVED that Section 2 of the AGAR, together with the Explanatory Notes for the variances, be approved for submission for External Audit.

The External Auditor requires 'wet' signatures on these documents. The Parish Clerk signed both Section 1 and Section 2 at the meeting and arrangements were made for the Chairman to 'wet' sign them the following day.

CM/20/19 – **Notice of Public Rights and Publication of Unaudited Accounts** – The Parish Clerk’s report was noted. It was proposed by Cllr Frank Ball, seconded by Cllr Keith Webster and

UNANIMOUSLY RESOLVED to set the dates for Public Rights of Inspection of the Unaudited Accounts for the year ended 31st March 2020 to commence on Monday 15th June 2020 until Friday 24th July 2020.

CM/20/20 – **Appointment of Internal Auditor** – The quote for auditing services received from Auditing Solutions was considered. It was proposed by Cllr Frank Ball, seconded by Cllr Gayna Howarth and

UNANIMOUSLY RESOLVED to accept the quote from Auditing Solutions for Internal Audit services for three years.

CM/20/21 – **Appointment of Parish Clerk** – It was proposed by Cllr Frank Ball, seconded by Cllr Liam Broughton and

UNANIMOUSLY RESOLVED to appoint Elizabeth Martin be appointed to the post of Parish Clerk with effect from 15th June 2020.

CM/20/22 – **Bradenstoke Junction replacement lighting** – The successful application to the Solar Benefit Community Fund for £7,717.15 was noted. Wiltshire Councillor Allison Bucknell was thanked for submitting the application on behalf of the Parish Council.

CM/20/23 – **Parish Council Meeting Venue** – It was proposed by Cllr Frank Ball, seconded by Cllr Gayna Howarth and

RESOLVED THAT the venue for Parish Council meetings be changed to Lyneham Village Hall with effect from the first physical meeting that can be held.

CM/20/24 – **Councillor Observations and Items for the next Agenda**

Cllr Tim Darch – Virtual Phone number for Parish Council use.

Cllr Gayna Howarth – Replacement signs for allotments and play areas.

Cllr Chris Moncrieffe – Holloway Footpath project update.

Cllr Keith Webster – Grass cutting contract.

Cllr Frank ball informed Councillors that the work required to level the ground beside a ditch alongside the dog walking field would be carried out by Mr Tim Webb as soon as possible. Cllr Frank Ball wished to record the Parish Councils thanks to Mr Webb for doing this work.

CM/20/25 – The Chairman announced that the next meeting of the Parish Council would be held on 14th July 2020 and would again be a virtual meeting, in accordance with current legislation.

CM/20/26 – **Exclusion of the Press and Public** – It was proposed by Cllr Frank Ball, seconded by Cllr Liam Broughton and

UNANIMOUSLY RESOLVED THAT in accordance with the provisions of Section1(2) of the Public Bodies (Admission to Meetings) Act 1960, that the press and public be excluded from the meeting by reason of the confidential

nature of the business to be transacted, which is to do with staffing and contractual matters.

As this was a virtual meeting, it was necessary for the public meeting to close at 9.30pm and another virtual meeting to be opened at 9.32pm with only Parish Councillors being admitted.

CM/20/27 – **Formal approval of Terms of Contract for newly appointed Parish Clerk** – It was proposed by Cllr Frank Ball, seconded by Cllr Liam Broughton and UNANIMOUSLY RESOLVED to confirm the Employment Contract for Elizabeth Martin as recommended by the Human Resources Sub-committee.

CM/20/28 – **Other Contractual Matters** – It was brought to the Councillor’s attention that the extension of the contract for Mrs Kingdon, the current Parish Clerk, had not been formally approved by the Council, and should be done retrospectively. It was proposed by Cllr Frank Ball, seconded by Cllr Keith Webster and UNANIMOUSLY RESOLVED THAT the contract extension until 7th July for Mrs Kingdon be approved.

There being no further business the Chairman closed the meeting at 9.45pm.

Signed Date
Chairman – Cllr Frank Ball

Lyneham & Bradenstoke Parish Council

NB All Values based on purchase prices.

Asset Register for 2019/20 – As at 31st March 2020

Description	2018	2019	Variance	Note
Play Equipment	£76,224	£76,224	Nil	
Gates/Fencing	£12,500	£12,500	Nil	
Signs/Noticeboards	£137.00	£137.00	Nil	
Public Toilets	£120,850	£1	-\$120,849	1
Street Furniture	£11,904	£11,904	Nil	
Junction Lights	£10,000	£10,000	Nil	
Defibrillators	£5,700	£5,700	Nil	
Bradenstoke Playing Field and Allotments	£9,500	£9,500	Nil	2
The Green	----	£11,500	+\$11,500	3
Pound Close Play Area	----	£2,000	+\$2,000	4
Office Equipment	Nil	£785.00	+\$785.00	5
Total	£246,815	£140,251	-\$106,564	

Notes on Variances:

1. The Public Toilets were purchased from North Wiltshire District Council for £1 in 2008. Unsure as to where the 2018 figure was obtained, but could be an insurance valuation. Therefore, an overstatement of Asset values previously.
2. The sum shown for Recreational Facilities in the previous Asset Register is the cost of purchase of Bradenstoke Playing Field in 1992, including the Allotments. Now identified as such from purchase papers.
3. The Green was not included in the Asset Register previously. The sum shown is the cost of purchase of The Green in 2005.
4. Pound Close Play Area was not included in the Asset Register previously. The sum shown is the cost of purchase in 1985.
5. Added this year - office equipment for the use of the Parish Clerk, comprising laptop computer and associated software, printer, mobile phone and laminator, all purchased in 2019/2020. This equipment will be available to a new Parish Clerk on change of post holder.

LYNEHAM AND BRADENSTOKE PARISH COUNCIL

EXPLANATORY INFORMATION FOR EXTERNAL AUDIT – 2019/20

As there were so many difficulties relating to the External Audit for 2018/19 it is hoped this explanation will assist the Intermediate External Audit for 2019/2020.

Background

During the first half of the 2019/20 financial year there were many Councillor resignations and co-options resulting in an almost complete turnover of the 11 Councillors for the Parish Council. In addition, a new Parish Clerk was appointed on 1st March 2019, after several months with a Councillor carrying out those duties. A number of co-options and elections took place during September, October and November 2019 resulting in the 9 Councillors currently in post. By October 2019 it became apparent that the Parish Clerk appointed on 1st March 2019 was not carrying out her duties to an acceptable level. A Locum Clerk was employed through the SLCC to assess her performance. In November 2019, that Parish Clerk was replaced by an experienced and qualified Interim Parish Clerk, for a six month period, to investigate the Parish Councils administration and put it on a proper footing. A permanent Parish Clerk would be recruited during this period. During this process it was discovered that Minutes had not been written for several meetings in 2019.

Action Taken – all decisions Minuted

1. It was discovered in November 2019 that letters from PKF Littlejohn about the 2018/19 External Audit had not been actioned, neither had an Internal Audit been carried out for some time.
2. An Internal Audit was immediately commissioned and took place in December 2019.
3. PKF Littlejohn were informed of the situation in relation to External Audit for 2019/2020. The Parish Council decided to submit the 2018/19 AGAR for External Audit and this was done in December 2019.
4. RBS Alpha Accounts software was purchased and installed in January 2020, with the entire accounts for the 2019/2020 financial year being entered on the system.
5. In December 2019 the following equipment was purchased for the Parish Clerk to use: laptop computer and software; printer; mobile phone.
6. A new website was set up, www.lynehamandbradenstoke-pc.gov.uk ;
7. With the exception of 2, all Parish Councillors now have an exclusive Parish Council email address. Of the two, one is experiencing difficulties with set up but this is currently being worked on. The other one has declined to have the new email for his use.
8. The December 2019 Internal Audit raised 15 Recommendations that were implemented over the three months to the end of the financial year. Please see latest Internal Audit report with responses to these recommendations. Two documents remaining were adopted on 19th May 2020: Financial Risk Assessment, Reserves

Policy, together with the updated Asset Register (enclosed with the AGAR as it has been necessary for the Asset values to be amended).

9. Policy documents have been drafted and adopted to comply with the Transparency legislation and with recommendations in the Internal Audit Report. All are available on the website.
10. The lack of Minutes between February 2019 and September 2019 has been investigated with the following results.
 - There was no meeting in January 2019.
 - For February 2019 to April 2019 no Minutes have been located, only Agendas.
 - Agendas have been located for May 14th 2019 and July 9th 2019.
 - May 28th 2019 is a photograph of the Agenda supplied by a member of the public.
 - September 2019 an Agenda has been located.All the above have been filed in the Minute book with an explanatory note and copy of advice about missing Minutes obtained from National Association of Local Councils dated 25th November 2019. These Agenda and Minutes have also been uploaded to the new website.
11. All Minutes are now uploaded to the website as soon as they have been prepared in draft form.
12. One other difficulty in this period has been the amending of cheque signatories at the bank, together with setting up limited online access for the Parish Clerk. This was eventually achieved in March 2020.

It is hoped that this report will answer some of the questions that will inevitably be raised during the Intermediate External Audit for this Parish Council, as well as explaining some of the difficulties that have been encountered in the last six months of the 2019/2020 financial year. As a result of those difficulties, most of the responses in Section 1 of the AGAR will be negative, despite the actions taken by the Council between November 2019 and March 2020. Please see separate explanations for Section 1 responses.

Mrs Ann Kingdon
Interim Parish Clerk
26th May 2020

Lyneham & Bradenstoke Parish Council

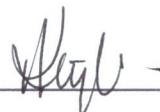
Summary Receipts and Payments for Year Ended 31st March 2020

Last Year Ended 31st March 2019		Current Year Ended 31st March 2020
	Operating Income	
0.00	Administration	42,395.28
0.00	Allotments	558.00
<u>0.00</u>		
	Total Receipts	<u>42,953.28</u>
	Running Costs	
0.00	Administration	15,163.25
0.00	Community	7,206.75
0.00	Maintenance	21,348.59
0.00	Play Parks	1,258.50
0.00	Toilets	3,867.46
0.00	VAT Data	1,829.53
<u>0.00</u>		
	Total Payments	<u>50,674.08</u>
	Receipts and Payments Summary	
0.00	Opening Balance	89,660.81
0.00	Add Total Receipts(As Above)	42,953.28
0.00		132,614.09
0.00	Less Total Payments(As Above)	50,674.08
<u>0.00</u>	Closing Balance	<u>81,940.01</u>
	These cumulative funds are represented by:	
0.00	Current Bank A/c	13,336.29
0.00	Deposit Account	68,603.72
<u>0.00</u>		<u>81,940.01</u>
	Reserve Balances are represented by:	
0.00	Current Year Fund	-7,720.80
0.00	General Reserves	88,160.81
0.00	EMR - Neighbourhood Plan	1,500.00
<u>0.00</u>		<u>81,940.01</u>

Signed :


FRANK BALL

(Chairman)


ANN KINGDON

(RFO)

Lyneham & Bradenstoke Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	31/03/2020 HSBC Current A/C	15,570.42	
2	31/03/2020 HSBC Deposit A/C	68,603.72	
			84,174.14
<u>Unpresented Payments</u>			
1	10/03/2020 100983	35.00	
1	10/03/2020 100990	22.75	
1	27/03/2020 101001	126.95	
1	27/03/2020 101003	41.67	
1	27/03/2020 101004	1,260.00	
1	27/03/2020 101005	16.23	
1	27/03/2020 101006	500.00	
1	27/03/2020 101006	29.99	
1	27/03/2020 101006	34.98	
1	27/03/2020 101006	21.83	
1	27/03/2020 101006	7.30	
1	27/03/2020 101006	22.99	
1	27/03/2020 101006	8.49	
1	27/03/2020 101007	105.95	
			2,234.13
			81,940.01
<u>All Cash & Bank Accounts</u>			
1	Current Bank A/c	13,336.29	
2	Deposit Account	68,603.72	
	Other Cash & Bank Balances	0.00	
	Total Cash & Bank Balances		81,940.01

Lyneham & Bradenstoke Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2020

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2020	HSBC Current A/C	15,570.42
31/03/2020	HSBC Deposit A/C	68,603.72

84,174.14

Unpresented Payments

2,234.13

81,940.01

All Cash & Bank Accounts

1	Current Bank A/c	13,336.29
2	Deposit Account	68,603.72
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	81,940.01

Detailed Receipts & Payments by Budget Heading 31/03/2020

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Administration</u>							
1076 Precept	42,063	42,063	0			100.0%	
1090 Bank Interest	332	0	(332)			0.0%	
Administration :- Receipts	42,395	42,063	(332)			100.8%	0
4000 Salaries	7,714	6,633	(1,081)		(1,081)	116.3%	
4055 Hall Hire	284	350	66		66	81.1%	
4060 Stationary & Postage	504	520	16		16	96.9%	
4065 Subscriptions	890	1,200	310		310	74.2%	
4070 Audit & Professional Fees	2,358	360	(1,998)		(1,998)	654.9%	
4075 Insurance	807	900	93		93	89.6%	
4080 Training	764	500	(264)		(264)	152.8%	
4085 Web Site	493	0	(493)		(493)	0.0%	
4088 Office Equipment	1,290	0	(1,290)		(1,290)	0.0%	
4090 Mobile Phone	60	0	(60)		(60)	0.0%	
Administration :- Indirect Payments	15,163	10,463	(4,700)	0	(4,700)	144.9%	0
Net Receipts over Payments	27,232	31,600	4,368				
<u>120 Community</u>							
4120 Newsletter	0	2,200	2,200		2,200	0.0%	
4125 Youth Work Support	1,050	0	(1,050)		(1,050)	0.0%	
4130 Defibrillators	750	0	(750)		(750)	0.0%	
4135 Grants & Donations	1,734	5,000	3,266		3,266	34.7%	
4140 Poppy Wreaths	75	100	25		25	75.0%	
4145 Neighbourhood Plan	3,577	0	(3,577)		(3,577)	0.0%	
4200 General Maintenance	21	0	(21)		(21)	0.0%	
Community :- Indirect Payments	7,207	7,300	93	0	93	98.7%	0
Net Payments	(7,207)	(7,300)	(93)				
<u>200 Maintenance</u>							
4200 General Maintenance	46	1,000	954		954	4.6%	
4205 Grass Cutting Contract	8,960	8,500	(460)		(460)	105.4%	
4210 Churchyard	2,000	2,000	0		0	100.0%	
4215 Trees & Hedges	8,237	2,000	(6,237)		(6,237)	411.9%	
4220 Flower Beds	299	1,000	701		701	29.9%	
4225 Village Entrance	1,807	2,000	193		193	90.3%	1,807
Maintenance :- Indirect Payments	21,349	16,500	(4,849)	0	(4,849)	129.4%	1,807
Net Payments	(21,349)	(16,500)	4,849				
6000 plus Transfer from EMR	1,807						
Movement to/(from) Gen Reserve	(19,542)						

Detailed Receipts & Payments by Budget Heading 31/03/2020

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>220 Play Parks</u>							
4240 Play Area & Inspections	464	1,000	537		537	46.4%	
4250 Play Area Refurbishment	795	0	(795)		(795)	0.0%	
Play Parks :- Indirect Payments	<u>1,259</u>	<u>1,000</u>	<u>(259)</u>	<u>0</u>	<u>(259)</u>	<u>125.8%</u>	<u>0</u>
Net Payments	<u>(1,259)</u>	<u>(1,000)</u>	<u>259</u>				
<u>240 Allotments</u>							
1000 Allotments Income	558	0	(558)			0.0%	
Allotments :- Receipts	<u>558</u>	<u>0</u>	<u>(558)</u>				<u>0</u>
Net Receipts	<u>558</u>	<u>0</u>	<u>(558)</u>				
<u>260 Toilets</u>							
4300 Electricity	468	0	(468)		(468)	0.0%	
4310 Cleaning	3,194	6,800	3,606		3,606	47.0%	
4320 Water	206	0	(206)		(206)	0.0%	
Toilets :- Indirect Payments	<u>3,867</u>	<u>6,800</u>	<u>2,933</u>	<u>0</u>	<u>2,933</u>	<u>56.9%</u>	<u>0</u>
Net Payments	<u>(3,867)</u>	<u>(6,800)</u>	<u>(2,933)</u>				
<u>999 VAT Data</u>							
515 VAT on Payments	1,830	0	(1,830)		(1,830)	0.0%	
VAT Data :- Indirect Payments	<u>1,830</u>	<u>0</u>	<u>(1,830)</u>	<u>0</u>	<u>(1,830)</u>		<u>0</u>
Net Payments	<u>(1,830)</u>	<u>0</u>	<u>1,830</u>				
Grand Totals:- Receipts	<u>42,953</u>	<u>42,063</u>	<u>(890)</u>			<u>102.1%</u>	
Payments	<u>50,674</u>	<u>42,063</u>	<u>(8,611)</u>	<u>0</u>	<u>(8,611)</u>	<u>120.5%</u>	
Net Receipts over Payments	<u>(7,721)</u>	<u>0</u>	<u>7,721</u>				
plus Transfer from EMR	<u>1,807</u>						
Movement to/(from) Gen Reserve	<u>(5,914)</u>						

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR - Play Parks	18,000.00	-18,000.00	0.00
321 EMR - Tress & Hedges	1,000.00	-1,000.00	0.00
322 EMR - Play Area Refurbishment	1,500.00	-1,500.00	0.00
323 EMR - Neighbourhood Plan	1,500.00		1,500.00
324 EMR - Village Entrance	3,000.00	-3,000.00	0.00
325 EMR - Devolved Expenditure	8,500.00	-8,500.00	0.00
	<u>33,500.00</u>	<u>-32,000.00</u>	<u>1,500.00</u>

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR - Play Parks	18,000.00		18,000.00
321 EMR - Tress & Hedges	1,000.00		1,000.00
322 EMR - Play Area Refurbishment	1,500.00		1,500.00
323 EMR - Neighbourhood Plan	1,500.00		1,500.00
324 EMR - Village Entrance	3,000.00	-1,806.74	1,193.26
325 EMR - Devolved Expenditure	8,500.00		8,500.00
	<u>33,500.00</u>	<u>-1,806.74</u>	<u>31,693.26</u>

Lyneham & Bradenstoke Parish Council

Summary Receipts and Payments for Year Ended 31st March 2020

Last Year Ended 31st March 2019		Current Year Ended 31st March 2020
	Operating Income	
0.00	Administration	42,395.28
0.00	Allotments	558.00
<u>0.00</u>	Total Receipts	<u>42,953.28</u>
	Running Costs	
0.00	Administration	15,163.25
0.00	Community	7,206.75
0.00	Maintenance	21,348.59
0.00	Play Parks	1,258.50
0.00	Toilets	3,867.46
0.00	VAT Data	1,829.53
<u>0.00</u>	Total Payments	<u>50,674.08</u>
	Receipts and Payments Summary	
<u>0.00</u>	Opening Balance	89,660.81
0.00	Add Total Receipts(As Above)	42,953.28
0.00		132,614.09
0.00	Less Total Payments(As Above)	50,674.08
<u>0.00</u>	Closing Balance	81,940.01
	These cumulative funds are represented by:	
0.00	Current Bank A/c	13,336.29
0.00	Deposit Account	68,603.72
<u>0.00</u>		<u>81,940.01</u>
	Reserve Balances are represented by:	
0.00	Current Year Fund	-7,720.80
0.00	General Reserves	88,160.81
0.00	EMR - Neighbourhood Plan	1,500.00
<u>0.00</u>		<u>81,940.01</u>

Signed : _____ (Chairman) _____ (RFO)

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
200	Current Bank A/c			13,336.29	
205	Deposit Account			68,603.72	
310	General Reserves				86,354.07
323	EMR - Neighbourhood Plan				1,500.00
515	VAT on Payments	999	VAT Data	1,829.53	
1000	Allotments Income	240	Allotments		558.00
1076	Precept	100	Administration		42,063.00
1090	Bank Interest	100	Administration		332.28
4000	Salaries	100	Administration	7,713.80	
4055	Hall Hire	100	Administration	283.75	
4060	Stationary & Postage	100	Administration	503.90	
4065	Subscriptions	100	Administration	889.88	
4070	Audit & Professional Fees	100	Administration	2,357.50	
4075	Insurance	100	Administration	806.76	
4080	Training	100	Administration	764.14	
4085	Web Site	100	Administration	493.33	
4088	Office Equipment	100	Administration	1,290.20	
4090	Mobile Phone	100	Administration	59.99	
4125	Youth Work Support	120	Community	1,050.00	
4130	Defibrillators	120	Community	749.95	
4135	Grants & Donations	120	Community	1,734.00	
4140	Poppy Wreaths	120	Community	75.00	
4145	Neighbourhood Plan	120	Community	3,577.26	
4200	General Maintenance	120	Community	20.54	
4200	General Maintenance	200	Maintenance	46.28	
4205	Grass Cutting Contract	200	Maintenance	8,960.00	
4210	Churchyard	200	Maintenance	2,000.00	
4215	Trees & Hedges	200	Maintenance	8,237.00	
4220	Flower Beds	200	Maintenance	298.57	
4225	Village Entrance	200	Maintenance	1,806.74	
4240	Play Area & Inspections	220	Play Parks	463.50	
4250	Play Area Refurbishment	220	Play Parks	795.00	
4300	Electricity	260	Toilets	467.65	
4310	Cleaning	260	Toilets	3,193.75	
4320	Water	260	Toilets	206.06	
6000	Transfer from EMR	200	Maintenance		1,806.74
Trial Balance Totals :				132,614.09	132,614.09
Difference				0.00	