



# SUNNINGDALE PARISH COUNCIL

## Meeting of the Parish Council Tuesday 20 June 2023 at 7:30 pm

This meeting will be held at  
The Community Room, Broomhall Recreation Ground.

### Agenda

#### Summoned to Attend:

Cllr Grover (Chairman); Cllr Biggs (Vice-Chairman); Cllr Buxton; Cllr Coxon; Cllr Evans; Cllr Hilton; Cllr Newman; Cllr Penney and Cllr Pike

Members of the Public are welcome to attend the meeting.

#### 10 / 23 Attendance and Apologies for absence

To receive for approval any apologies for absence and if appropriate any requests to defer receiving an acceptance of office to a later meeting.

#### 11 / 23 Declaration of interest for items on the agenda

To receive any Declarations of Interest in accordance with the adopted Code of Conduct.

#### 12 / 23 Approval of Minutes of Council of 18 April and 16 May 2023

DECISION: The minutes are to be signed by the Chairman as an accurate record of the meeting

#### 13 / 23 Announcements from the Chairman

Announcements which the Chairman wishes to bring to the attention of the council members.

#### 14 / 23 Public Adjournment

The meeting will be adjourned for a maximum of 15 minutes, 5 minutes per speaker, to allow members of the public to make representations, answer questions and give evidence in respect of the business on the agenda. Anyone wishing to address the council or ask questions is requested to inform the Clerk prior to attending the meeting, no later than 10am on the Monday proceeding the meeting.

#### 15 / 23 Councillors Questions and Business Motions

DISCUSSION: To receive questions and business motions from councillors which relate to matters on the council agenda or have been previously notified to the Chairman and the Clerk.

#### 16 / 23 Business from previous meetings

DECISION: To confirm the council member attendance at Charters Summer Festival 15 July 11am – 3pm

#### 17 / 23 Presentation of Committee Minutes, reports from Representatives and proposals from Working Groups.

17 / 23 / 1 TO NOTE: To receive the minutes of the Oversight and Strategy Committee minutes of the 2 May and 6 June 2023

17 / 23 / 2 DECISION: To receive for approval the proposal for council to fund 3 Bouncy castle events at the recreation ground over the summer 2023

- 17 / 23 / 3 TO NOTE: To receive the Business Plan 2021 – 2026 for review and feedback to the Oversight and Strategy Committee
- 17 / 23 / 4 TO NOTE: To receive the Finance Committee minutes of the 2 May 2023
- 18 / 23 To receive for approval the AGAR for year ended 31 March 2023 and associated reports**
- 18 / 23 / 1 TO NOTE: To receive the Internal Audit Report for year ended 31 May 2023
- 18 / 23 / 2 DECISION: To approve Section 1 – Annual Governance Statement 2022/23
- 18 / 23 / 3 DECISION: To approve Section 2 – Accounting Statements 2022/23
- 19 / 23 To receive the Finance Report from the RFO**
- 19 / 23 / 1 DECISION: To receive for approval the receipts and payments to 31 March 2023
- 19 / 23 / 2 TO NOTE: To receive the council budget detail report
- 19 / 23 / 3 TO NOTE: To receive the RFO financial report
- 20 / 23 Information Sharing.**
- DISCUSSION: To bring forward any item at the Chairman's discretion which is relevant to council
- 21 / 23 To resolve exclusion of members of the public and press in accordance with the applicable Legislation for the following PART II Agenda.**

## **Agenda - Part II**

- 22 / 23 Declaration of interest for items on the PART II agenda.**

The Chairman will ask to receive any Declarations of Interest in accordance with the adopted Code of Conduct.

- 23 / 23 Approval of confidential minutes of PART II Council meeting 16 April 2023**

DECISION: The minutes are to be signed by the Chairman as an accurate record of the meeting.

- 24 / 23 Information Sharing.**

DISCUSSION: To bring forward any item at the Chairman's discretion which is relevant to council and to be held as confidential by council

Ruth Davies, Clerk 

15 June 2023



## Minutes of the Meeting of the Parish Council Tuesday 18 April 2023

The Chairman opened the meeting and ensured all council members had been able to access their papers, and that there had been no questions submitted to the Clerk prior to the meeting. She thanked all authors of the papers for their time and effort.

The Chairman also reminded all present to ask questions through the Chairman.

The Chairman reminded all that the meeting was being held in the pre-election period therefore all declared candidates may not use tonight's meeting for electioneering purposes.

### 112 / 22 Attendance and Apologies for absence.

**Attendance:** Cllr Buxton (Chairman); Cllr Booth; Cllr Bains; Cllr Evans; Cllr Penney and Cllr Pike

**Apologies for absence:** Cllr Jacklin; Cllr Grover; Cllr Biggs; Cllr Burn

**Present:** Ruth Davies (Clerk)

There were 9 members of the public present, their details are recorded under the GDPRs.

### 113 / 22 Declaration of interest for items on the agenda

The Chairman asked to receive any Declarations of Interest in accordance with the adopted Code of Conduct. There were no declarations of interest for matters on the agenda.

Cllr Penney declared that his son was a member of the Sunningdale scouts, however attends the meeting with an open mind and will review the papers objectively.

Cllr Bains declared that his children attend Holy Trinity School however attends with an open mind and will review the papers objectively.

### 114 / 22 Approval of Minutes of Council of 21 March 2023

The minutes were signed by the Chairman as an accurate record of the meeting.

**RESOLVED:** That the minutes of the 17 January 2023 were approved.

The Chairman confirmed the following matters from the minutes:

- The Oversight and Strategy Committee has not met since the last council meeting therefore all actions allocated to them have still to be reviewed.
- The CIL Survey working group will be added to the committees and working group terms of reference.

## 115 / 22 Announcements from the Chairman

The Chairman informed council that this evening's meeting will be her last Chairmans announcements. After 8 years as Chairman of the council, which is a busy role, she confirmed that she had decided it is time to focus on other areas of life and therefore, will not be standing as Chairman at the next annual council meeting.

The Chairman thanked all Councilors with whom she has had the privilege to work with over the 8 years as Chairman.

Cllr Penney moved a Vote of thanks on behalf of the council, seconded by Cllr Booth and agreed by all council members.

The Chairman thanked everyone who attended the Annual Parish Meeting. With specific thanks to the officers who attended and organisation, Cllr Biggs for the excellent presentation and Frederick Hill from Berkeley Homes for his presentation

Finally the Chairman confirmed that the Coronation decorations would be put up later in the week / early the following week.

## 116 / 22 Public Adjournment

The meeting adjourned for a maximum of 15 minutes, to allow members of the public to make representations, answer questions and give evidence in respect of the business on the agenda.

The public adjournment is not a formal part of the council meeting therefore the Chairman stood down the standing orders to take the representations from members of the public.

116 / 22 / 1 A resident addressed the meeting about the decision to resurface the tennis courts with Tiger Turf and the subsequent claim for Judicial Review brought against the council.

116 / 22 / 2 A resident addressed the meeting about the grant application for the Scout Hut and the potential impact that the new building would have on the residents in that area.

The Chairman thanked the member of the public for their representations and with no further questions or representations, stood up the Standing Orders and recommenced the meeting.

## 117 / 22 Stakeholder Grant Fund Request

The council received for discussion and approval the grant request from Sunningdale Scouts under the CIL stakeholder grant policy. The Chairman permitted representatives from Sunningdale Scouts to address the meeting and answer subsequent questions from the councilors.

A discussion took place which indicated concerns by the council for the funding request and proposed project. There was no vote taken at the meeting.

The Chairman requested the CIL Policy was returned to Oversight and Strategy to review the Stakeholder Grant process and application levels.

Representatives of the Sunningdale Scouts and 2 members of the public left at this point

## 118 / 22 Councillors Questions and Business Motions

There were no questions from the previous meeting and no questions which did not relate to matters on the agenda received. There were no business motions received.

## 119 / 22 Business from previous meetings

119 / 22 / 1 The council received a verbal update on the Tennis Court refurbishment giving indicative timings on when the work could take place and an update on the impact the delay in proceeding with the work had impacted the financials of the project. The Clerk confirmed that final increments had to be confirmed and would be sent as a Scheme of Delegation decision using the EMR in year fund to pay for the uplift.

**ACTION:** To include the terms of agreement for the tender awarding Chiltern Sports

119 / 22 / 2 The council received a verbal update on the village decorations for the Coronation, with the banners going up at the end of this week, early next and the rest of the decorations at the same time with the officers delivering to all businesses no later than Tuesday 26 April.

119 / 22 / 3 The council received for review, and approval the amended funding information for Holy Trinity School PTA grant application

**RESOLVED:** That the council requests further clarification on the agreement as sent through by Holy Trinity School.

## 120 / 22 Presentation of Committee Minutes, reports from Representatives and proposals from Working Groups.

120 / 22 / 1 The council received the Finance Committee minutes of 11 April 2023 including year ending 31 March 2023 figures and noted the following:

The outstanding water rates has been estimated and provision would be made in the accruals at year end. The overall year end position is forecast to be a deficit of £5,000, this includes the additional EMR for the Tennis Refurbishment of £32,560.

The committee also had noted the updated advice on VAT for sporting facilities and the amended resolution to reclaim the pay and play vat.

All remaining residents left at this point

## 121 / 22 To receive the Finance Report from the RFO

121 / 22 / 1 The council received for approval the receipts and payments to 31 March 2023

**RESOLVED:** That the receipts and payments to 31 March 2023 are approved.

121 / 22 / 2 The council received the council budget detail report, there were no items to note.

121 / 22 / 3 The council received the RFO financial report, there were no items to note.

## 122 / 22 To receive the dates of the Council meetings for council year 2023 2024

The council noted the annual council meeting will be held on 16 May 2023 at 7:30pm in the Community Room, Broomhall Park.

The council received the dates of the council meetings and committee for council year 2023 2024.

## 123 / 22 Information Sharing.

Cllr Evans The council were updated on the Longcross application which is proceeding with additional properties and development. However of concern is that there is no sign showing 7.5 tonnes bridge restriction when approaching Sunningdale from Chobham which means several overweight vehicles have had to turn around in a difficult area of the road.

**ACTION:** Clerk to accept the Charters Festival Marketplace offer for the 15 July 2023 to have a stand for councilors to hear the views of residents.

## 124 / 22 To resolve exclusion of members of the public and press in accordance with the applicable Legislation for the following PART II Agenda.

**RESOLVED:** That the council exclude members of the public.

Part I concluded at 9:05pm

Signed as a true record of the meeting:

Signed: \_\_\_\_\_

Dated \_\_\_\_\_



## Minutes of the Annual Meeting of the Parish Council Tuesday 16 May 2023

The Clerk confirmed acceptance of office from:

Cllr Buxton, Cllr Biggs, Cllr Evans, Cllr Grover, Cllr Hilton, Cllr Newman, Cllr Penney, and Cllr Pike.

Ruth Cramer has resigned from office prior to signing her acceptance of office and a casual vacancy is now declared.

### **1 / 23 Appointment of the Chairman of the Council**

Cllr Buxton called for nominations for the office of Chairman of the Council.

Nominations were received for Cllr Grover and Cllr Pike and a vote was taken with Cllr Grover appointed on 6 votes in favour and Cllr Pike 2 votes in favour.

**RESOLVED:** That Cllr Grover is elected Chairman of the Council.

Cllr Grover duly signed the Declaration of Office for Chairman of the Council, thanked Cllr Buxton for her dedication to the council for 8 years as Chairman and commenced the meeting.

### **2 / 23 Attendance and Apologies for absence.**

**Attendance:** Cllr Grover; (Chairman); Cllr Buxton; Cllr Biggs; Cllr Burn; Cllr Evans; Cllr Hilton; Cllr Newman; Cllr Penney and Cllr Pike

**Apologies for absence:** Julie Coxon

**Present:** Ruth Davies (Clerk), Nikki Tomlinson (Deputy Clerk)

There were 2 members of the public present. Their details are retained in line with the GDPRs.

The council received the request from Julie Coxon to defer her acceptance of office due to availability to health reasons and being away on holiday.

**RESOLVED:** That the deferment of acceptance of office was granted to Julie Coxon.

### **3 / 23 Declaration of interest for items on the agenda**

There were no Declarations of Interest in accordance with the adopted Code of Conduct.

### **4 / 23 Appointment of the Vice-Chairman of the Council**

The Chairman called for nominations for the role of Vice-Chairman of the Council for the council year 2023 2024.

Nomination was received for Cllr Biggs.

**RESOLVED:** Unanimously that Cllr Biggs is elected as Vice-Chairman for the council year 2023 2024.

### **5 / 23 Approval of the Committee Structure**

**RESOLVED:** Unanimously that the proposed committee structure is approved for the council year May 2023 to April 2024.

## 6 / 23      **Appointment of Committee Members to committees and focus areas as per the approved structure**

**RESOLVED:** That the appointed members of the Planning Committee for the council year 2023 2024 will be:  
Cllr Buxton; Cllr Evans; Cllr Biggs and Cllr Newman.

**RESOLVED:** by a vote of the appointed committee members for Cllr Buxton to become Chairman of the Planning Committee.

**RESOLVED:** That the appointed members of the Finance Committee for the council year 2023 2024 will be:  
Cllr Evans; Cllr Hilton; Cllr Newman and Cllr Pike.

**RESOLVED:** by a vote of the appointed committee members for Cllr Pike as Chairman of the Committee.

Membership of the **Oversight and Strategy Committee** was therefore confirmed as:

Chairman of the Council – Cllr Grover  
Vice-Chairman of the Council – Cllr Biggs  
Chairman of the Finance Committee – Cllr Pike  
Chairman of the Planning Committee – Cllr Buxton

**RESOLVED:** That the appointed members of the HR Sub-Committee 2023 2024 will be:  
Cllr Grover; Cllr Biggs; Cllr Pike; Cllr Hilton and Cllr Evans.

**RESOLVED:** That the appointed members of the Village Hall Committee for the council year 2023 2024 will be:  
Cllr Penney; Cllr Evans; Cllr Pike and Cllr Grover.

**RESOLVED:** by a vote of the appointed committee members for Cllr Penney to continue as Chairman of the Committee.

Appointments to the focus areas were made and are recorded as:

Allotments	Cllr Newman
Cemetery	Kiln Lane Cemetery and Holy Trinity Graveyard joint – Cllr Hilton and Cllr Evans
Property	Cllr Grover
Sunningdale Traders	Cllr Pike

**RESOLVED:** That the appointed members of the Cycling and Walking Working Group for the council year 2023 2024 will be:  
Cllr Biggs; Cllr Hilton and Cllr Pike

**RESOLVED:** by a vote of the appointed working group members for Cllr Biggs to continue as Chairman of the Working Group.

Working Group memberships still to be confirmed are:

Christmas, CIL, and Village Hall 2024.

## 7 / 23      **To review representatives to external organisations**

**RESOLVED:** That the appointed representatives to external organisations for 2023 2024 are:  
DALC – Cllr Pike  
NAG – John Rose  
Charters School and Leisure – Cllr Buxton  
Holy Trinity School – Cllr Buxton



**8 / 23            To accept the Governing Documents and Policies of Council**

The Chairman asked for any questions on the council governing documents, with non-forthcoming, the Chairman moved the motion to accept:

**RESOLVED:**        Unanimously that these policies as listed were approved for the council year 2023 2024.

**9 / 23            To approve the council meetings and committee dates for 2023 2024.**

The council received the dates for the council and committee meetings for 2023 2024.

**RESOLVED:**        to accept the dates of the meetings

The Chairman closed the meeting at 7:55pm.

Signed as a true record of the meeting:

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_



## Oversight and Strategy Committee Minutes Tuesday 2 May 2023

### OS 50 / 2022 Attendance and Apologies

**Attendance:** Cllr Jacklin (Chairman), Cllr Buxton, Cllr Booth

**In Attendance:** R Davies (Clerk and RFO), N Tomlinson (Deputy Clerk)

There was 1 member of the public present. Their details are recorded in line with GDPRs.

There were no declarations of interest.

### OS 51 / 2022 To approve the minutes of the meeting 14 February 2023.

**RESOLVED:** The minutes of the 14 February 2023 were approved as an accurate record of the meeting.

#### **MATTERS ARISING:**

- The committee agreed to defer work on the Neighbourhood Plan until the new council was in place post May 2023.
- The committee noted the Clerk was still waiting for confirmation from the legal advisor on conflicts of interest for the Village Hall working group membership.

### OS 52 / 2022 Public Adjournment – Maximum 15 minutes – 5 minutes per speaker

No members of the public present wished to address the meeting.

### OS 53 / 2022 Sunningdale Parish Council Business plan

**OS 53 / 22 / 1** The committee received a verbal update from the Clerk on the business plan project SF4: Multi use games area, playground and pathways confirming the recommendations from the Ecology Survey to retain a 1m wide strip at the edge of the field by the brook for diversity, to plant 4 trees around the proposed footpath across the field, the comments from Sport England, ultimately approving the work with the pathway moved and that the planning submission would be made by the end of the week ending 12 May 2023.

**OS 53 / 22 / 2** The committee received a verbal update from the Clerk on the business plan project COM 2: Open Space / Woodland Walk with the feedback received from the visit by RBWM Tree Officer Helen Leonard. Her recommendations will be included in the next update / report to council once received.

**OS 53 / 22 / 3** The committee received and reviewed the list of actions which were approved by council (21 March 2023, item 102/22/2) and noted the costs and time associated. The list was revised and will be proposed to the finance committee for funding approval for the work involved.

### OS 54 / 2022 Council Communications

**OS 54 / 22 / 1** The committee received a verbal update from the Deputy Clerk on the website with the new introduction of a FAQ page which was being completed by JAIJO. The e-newsletters were ready awaiting content.

It was discussed and agreed that this information is available on the website and the newsletter will include 'update' and 'don't forget' links that can include this information. It was not deemed to be appropriate for the printed newsletter as it would create a lengthy article.

**OS 54 / 22 / 2** The committee received an update from the Clerk regarding events resulting from the website survey and noted that costings and plans were being prepared by the Officers. The committee agreed in

principal that the council could look to part fund these events, however, would wait for more detail before making any decision on this.

**OS 54 / 22 / 3** The committee received an update on the dog bins to be placed in the village in response to the website survey, Whitmore Lane and down the footpath from Onslow Road to the Golf course.

**OS 55 / 2022 To review council action delegated to the committee.**

**OS 55 / 22 / 1** The committee reviewed the Terms of Reference for Committees and made recommendations on clarity of membership, to clearly show the voting members from the officers or other members.

The committee noted the ability to have non council members of working groups which allows for more engagement with residents who have specific interests of skills appropriate to the task and finish group.

**OS 55 / 22 / 2** The committee received the feedback from the council meeting (18 April 2023, item 117/22) regarding the request for funding under the Stakeholder Grant. The council referred the CIL Grant policy for review back to the committee.

**ACTION:** Cllr Jacklin and the Clerk to bring forward a new process for grant applications above the nominal limit.

**OS 56 / 2022 To receive a Project Management Documentation**

The committee received and reviewed the draft consultation policy in line with the project management process.

**ACTION:** That the committee will provide the Clerk with comments and amendments for review.

**OS 57 / 2022 Information Sharing**

There were no points brought forward.

**OS 58 / 2022 Date of the next meeting of the Committee**

The date of the next meeting was confirmed as the 6 June 2023.

**OS 59 / 2022 To resolve exclusion of members of the public and press in accordance with the applicable Legislation for the following PART II Agenda.**

**RESOLVED:** That members of the public are excluded from the meeting at this point.

The member of the public left the meeting at this point.

Part I of the meeting closed at 10:30 am

Signed as a true record of the meeting:

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_



## Oversight and Strategy Committee Minutes Tuesday 6 June 2023

### OS 1 / 2023 Attendance and Apologies

**Attendance:** Cllr Grover (Chairman), Cllr Buxton, Cllr Pike

**Apologies:** Cllr Biggs

**In Attendance:** R Davies (Clerk and RFO), N Tomlinson (Deputy Clerk)

There was 1 member of the public present. Their details are recorded in line with GDPRs.

There were no declarations of interest.

### OS 2 / 2023 To appoint a Chairman of the Committee

Cllr Biggs was nominated as Chairman in his absence, with his acceptance of this office confirmed by Cllr Grover.

**RESOLVED:** That Cllr Biggs is elected Chairman of the Committee.

Due to his apologies for the meeting, Cllr Grover, as Chairman of the Council chaired the meeting.

### OS 3 / 2023 To approve the minutes of the meeting 2 May 2023.

**RESOLVED:** The minutes of the 2 May 2023 were approved as an accurate record of the meeting.

There were no matters to update which were not covered on the agenda.

### OS 4 / 2023 Public Adjournment – Maximum 15 minutes – 5 minutes per speaker

The committee received representation from a member of the public regarding the ownership of Broomhall Recreation Ground in relation to the MUGA. Cllr Grover requested the statement read out was sent to him after the meeting.

### OS 5 / 2023 Sunningdale Parish Council Business plan

The committee received a verbal update on the business plan project SF4: Multi use games area, and pathways noting the planning process is progressing with positive comments from statutory bodies on the aspects of the application.

The committee received a verbal update on COM 2: Woodland Walk, with the 'at risk' TPO work being confirmed prior to a 5 day notice application being submitted for work on trees causing risk. The remaining tree work and potential woodland walk is waiting on the ecology survey which was commissioned.

The committee reviewed the actions resolved at the Oversight and Strategy committee meeting 2 May 2023 in relation to the project scope document for L2: Community Space and noted the prioritisation of the actions to continue with this project. The first priority would be to create an overarching vision for the Recreation Ground in terms of facilities and user requirements over and above those which are in place or already approved for implementation.

**RESOLVED:** That the Clerk would set dates for residents to engage with the council members in a visioning exercise for the Recreation Ground.

The committee reviewed the actions relating to the annual update of the business plan and associated projects for 2023 2024 and whether any additional projects which may be included. The committee noted the request from Sunningdale Scouts to be included in the business plan for the rebuilding of the Scout hut.

**RESOLVED:** That the council members would be requested to review and provide feedback on the business plan at the council meeting on the 20 June with feedback to the Oversight and Strategy Committee prior to the council meeting on the 25 July.

**RESOLVED:** That the Clerk would include a feedback opportunity for residents in conjunction with the dates for residents to engage with the council members in a visioning exercise for the Recreation Ground.

#### **OS 6 / 2023 Council Communications**

The committee received a verbal update on the initial plans for events in response to the website survey. They noted the work to take place for an outdoor cinema and food festival. For the ever popular Bouncy Castle days in the park, the committee were requested to consider the costs that could be charged to visitors for these days, or whether the council would wish to fund.

**RESOLVED:** That a proposal for the council to fund the Bouncy Castle days in the park over the summer holidays would be brought to council 20 June 2023 and utilise the remaining budget allocation for the Coronation Event.

The committee received a verbal update on the FAQ page which is now on the council website and an invitation for any additional questions to be sent to the Deputy Clerk for review and inclusion.

#### **OS 7 / 2023 To review council actions delegated to the committee.**

The committee received for review the policies and procedures list which require amendment, adoption, and implementation for the council year 2023 2024, and approve the timeline for implementation.

**RESOLVED:** That the draft Consultation policy would be sent to all committee members and feedback requested back the Clerk for review and inclusion. Depending on the response, this would either proceed to council 20 June or return to Oversight and Strategy for further review.

#### **OS 8 / 2023 To receive the Risk Register**

The committee received for review the council risk register and agreed that this would be reviewed at the next Oversight and Strategy committee to comply with the timeline for review and proposal to council for the council year 2023 2024 as per the Audit requirements

#### **OS 9 / 2023 To confirm the schedule of Council Training**

The committee received a schedule of council training and costs associated and confirm the training plan for council year 2023 2024.

**ACTION:** The Clerk will gain further information and then this will be proposed to council.

#### **OS 10 / 2023 Information Sharing**

Cllr Buxton raised the issue of remaining quorate as a Planning Committee with the number of members who had agreed to participate in this committee.

**ACTION:** Cllr Buxton to highlight the meetings which were likely to be difficult to hold as a committee and notify the method of reviewing the planning applications at these times as either: A Scheme of Delegation meeting, Chairman of Committee delegated comments or brought to council meetings within the timescale for review.

#### **OS 11 / 2023 Date of the next meeting of the Committee**

Committee members tendered their apologies for the meeting scheduled 1 August meaning this meeting would need to be re-arranged.

**ACTION:** The Clerk to propose new dates to the committee for review.

#### **OS 12 / 2023 To resolve exclusion of members of the public and press in accordance with the applicable Legislation for the following PART II Agenda.**

**RESOLVED:** That the meeting continued with members of the public and press required to leave.

All members of the public left the meeting at this point.

Part I of the meeting concluded at 11:30am.

Signed as a true record of the meeting:

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

# Proposal for Bouncy Castle Days in Broomhall Recreation Ground Summer 2023

## Resolution

To fund 3 Bouncy Castle Days summer 2023 at Broomhall Recreation Ground on Friday 4<sup>th</sup>, Monday 14<sup>th</sup> and Friday 25<sup>th</sup> August at a cost to council of no more than £1,800.

## Background

In February 2023 the Parish Council posted a survey on the Parish Council website which asked residents for their views on taking part in events supported by the Parish Council. One of the event categories related specifically to Family Events. The result of the survey identified that 63% of people would prefer a fun day in the park rather than a picnic in the park or a treasure hunt.

Historically Sunningdale Parish Council has hosted and/or supported several outdoor events at Broomhall Recreation Ground including The Sunningdale Carnival, The Big Jubilee Lunch: Picnic in the Park and The Lighting of the Tree at Christmas. These events have brought the community together in celebration.

## Proposed Format

The series of events would be tagged – Bouncy Castle Days. This would be hosted by Sunningdale Parish Council at Broomhall Recreation Ground during August 2023. The proposal is for 3 events to run on 3 separate occasions: 4<sup>th</sup>, 14<sup>th</sup> and 25<sup>th</sup> between 10am to 5pm.

Due to resource and compliance, an officer needs to be present therefore for this summer there is no possibility of these occurring on the weekends.

At the Oversight and Strategy Committee, 6 June 2023, (item OS 6 / 2023) it was reviewed and resolved that the council would fund these 3 events.

The Bouncy Castle events would include:

- Up to 3 bouncy 'castles'
- Target age range of up to 14 years old
- Timed supervised slots for users, complying with maximum user ages and levels

All inflatable equipment will be sited on the grass next to the under 12s playground, and close to the Pavilion allowing vehicular access to the field, in case of emergency.

Two inflatable hire companies have provided proposals and costings, however one company is preferred due to their compliance and understanding of health and safety, risk management and insurances.

The safety, insurance and risk elements which must be complied with are:

- The inflatables are insured by the company and hired under an agreement for risk management
- The inflatables are installed and secured by the company

- The area in which the inflatables are sited will be temporarily fenced off and include manned access points
- Each inflatable will be supervised during the hours of use
- Children using the inflatables must be accompanied by an adult
- Use will be based on a wrist band allocated time slot – 30 minutes which is repeatable
- Numbers of concurrent users will be managed to comply with the safety limits on each inflatable
- Age group timings will be considered to provide safer bouncing for junior visitors
- Risk assessments will be completed
- Insurance for public liability has been confirmed with Aviva, the council insurer
- All adults participating in the provision of the event will be knowledgeable of the Council Safeguarding Policy for the park

First aid is not required by law, and with the anticipated usage of no more than 50 users in an hour (due to hire policy for limited numbers) it is unlikely that the public limit of 500 would be reached.

## Budget Requirement

The costings for the event are as follows:

Expenditure	£	Total for 3 days £
Up to 3 x inflatables – slide, bouncy castle per day	360.00	1,080.00
2 external event staff per day	120.00	360.00
Printing, wrist bands		50.00
Inclement weather insurance – non refundable deposit liability	72.00	216.00
Total		1,706.00





## Finance Committee Meeting Minutes for Tuesday 2 May 2023

### FC 66 / 22 Attendance and apologies

Attendance: Cllr Booth (Chairman); Cllr Buxton; Cllr Pike; Cllr Bains; Cllr Evans

In Attendance: R Davies (Clerk and RFO)

There were no members of the public present.

There were no declarations of interest for items on the agenda.

### FC 67 / 22 To review minutes of the meeting 11 April 2023.

**RESOLVED:** That the minutes of the meeting 11 April 2023 were approved.

The Chairman highlighted the following matters arising from the minutes:

**ACTION:** Cllr Pike to provide the committee with the information she received from the DCLG regarding CIL uses.

**ACTION:** The Clerk is still chasing an update and confirmation on the CIL payment from RBWM which was challenged.

### FC 68 / 22 Public Adjournment

There were no members of the public present, therefore the Chairman continued with the meeting.

### FC 69/ 22 Business from previous meetings

**FC 69/ 22 / 1** The committee discussed the need for adopting General Power of Competency and agreed that the council did not require this power at the present time.

**RESOLVED:** That the committee notes the General Power of Competency and will not be proposing council adopts this at the present time.

### FC 70 / 22 To receive questions from committee members.

There were no questions notified or brought forward.

### FC 71 / 22 Council reports for year ended 31 March 2023

**FC 71 / 22 / 1** The committee received and reviewed the year end reports including the balance sheet, profit and loss, reconciliation report, variances report and reserves.

**RESOLVED:** That the committee noted the end of year reports with no actions or questions to answer.

**FC 71 / 22 / 2** The committee received and reviewed the final Internal Audit report and thanked the RFO for another clean audit report. It was noted that the council fidelity insurance should be increased.

**ACTION:** The Clerk to follow this up with the council's insurers and put in place.

**ACTION:** The Clerk to review the property surveys carried out in 2022 and review the insured values of the council assets for the insurance renewal in September 2023.

**FC 71 / 22 / 3** The committee received and reviewed the AGAR for year ending 31 March 2023 and reviewed the Annual Governance Statement, Section 1 with no questions or issues raised.

**RESOLVED:** That the committee propose the AGAR to council for approval.

## FC 72 / 22 Information Sharing.

There were no items brought forward.

## FC 73 / 22 Dates of the upcoming meetings

The Chairman thanked all members of the committee for the previous 4 years of fiscal management on behalf of the council.

The next finance committee meeting was confirmed as the 11 July 2023.

The meeting closed at 12:10 pm.

Signed as a true record of the meeting:

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

# Appendix A - VAT on Sporting Fees - Update

## Background

The briefing note from Parkinson Partnerships discussed at the finance committee 7 March 2023 left a couple of areas to be confirmed:

1. Should the council charge VAT to the coaches and if not, should it be reclaimed?
2. Should the council charge VAT on Pay and Play and if not, should it be reclaimed?

Training was undertaken by the Clerk by Parkinson Partnerships on Monday 20 March and the following information was provided.

## The case in law

Chelmsford City Council brought a specific case with 3 main claims:

<https://www.casemine.com/judgement/uk/5fa90bc52c94e01cc109d135>

*4. In brief summary, the Council contends (and HMRC disputes) that the charges in dispute do not attract VAT on three alternative grounds:*

*(1) Its supplies of sporting and leisure activities to members of the public are **not economic activities**, and are therefore outside the scope of VAT;*

*(2) Its supplies of sporting and leisure activities to members of the public **are provided by the Council in its role as a public authority acting under a special legal regime<sup>i</sup>**, and therefore it is not a taxable person in respect of those supplies; or*

*(3) Its supplies of sporting and leisure activities to members of the public are **provided by the Council in its role as a public authority**, and therefore it is not a taxable person in respect of those supplies, by virtue of Note 3 Group 10 sch 9 VAT Act 1994.*

In essence, they argued that whilst a local authority was providing sporting facilities (under Section 19 of the Local Government Miscellaneous Provisions Act 1976) and acting as a local authority, VAT is not applicable. The activities are classed as non-Business.

However:

### Economic Activities – Business v's "non-Business"

*6. Article 9 P VD provides, so far as relevant:*

*1. 'Taxable person' shall mean any person who, independently, carries out in any place any economic activity, whatever the purpose or results of that activity.*

*Any activity of **producers, traders or persons supplying services**, including mining and agricultural activities and activities of the professions, shall be regarded as 'economic activity'. The exploitation of tangible or intangible property for the purposes of obtaining income therefrom on a continuing basis shall in particular be regarded as an economic activity.*

*7. Article 13 PVD provides, so far as relevant:*

*1. States, regional and local government authorities and other bodies governed by public law shall not be regarded as taxable persons in respect of the activities or transactions in which they engage as public authorities, even where they collect dues, fees, contributions, or payments in connection with those activities or transactions.*

*However, when they engage in such activities or transactions, **they shall be regarded as taxable persons in respect of those activities or transactions where their treatment as non-taxable persons would lead to significant distortions of competition.***

Therefore, when the council is hiring the courts to a Business Activity, the council must continue to levy VAT and therefore no claim for back payments is permissible.

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<sup>i</sup> 88. The Council argues that it provides its sports facilities pursuant to a special legal regime, relying on the power under section 19 of the Local Government Miscellaneous Provisions Act 1976 to provide, inside or outside its area, such recreational facilities as it thinks fit, whether or not for payment. The fact that the Council provides such services under a statutory discretion does not mean that engaging in its activities necessarily involves the exercise of rights and powers of public authority.

## **Sunningdale Parish Council**

*Internal Audit Report 2022-23 (Final)*

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*Chris Hackett*

*Consultant Auditor*

*For and on behalf of Auditing Solutions Ltd*

## **Background and Scope**

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2022-23 financial year which took place on 24<sup>th</sup> November 2022 and 26<sup>th</sup> April 2023 together with our preparatory off-site work. We wish to thank the Clerk and her staff for assisting the process, providing all necessary documentation in either hard copy or electronic format to facilitate our review for the year.

## **Internal Audit Approach**

In undertaking our review, we have regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Report' in the Council's AGAR, which requires independent assurance over a series of internal control objectives.

## **Overall Conclusions**

We are pleased to advise that, based on the work undertaken, the Clerk and Council continue to maintain adequate and effective internal control arrangements. We have duly signed the Internal Audit Report in the AGAR assigning positive assurance against the control objectives.

We made one recommendation on the need to increase insurance cover in one area, regarding it as a matter purely of good practice.

We request this report is provided to members with a response provided to the recommendation.

# Detailed Report

## Review of Accounting Arrangements & Bank Reconciliations

The Council uses the Rialtas Alpha accounting software to record transactions through its principal Current and Deposit bank accounts at Handelsbanken in a combined cashbook.

Our objective in this area is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. To meet the above objectives, we have:

- Confirmed the External Auditor raised no issues on the 2021/22 accounts requiring our follow up;
- Ensured that the opening balances recorded on the accounting system for 2022-23 reflect those in the 2021-22 AGAR;
- Ensured that an appropriate cost and nominal coding structure remained in place;
- Ensured that the accounts system remained in balance as at the time of our two reviews;
- Test checked the October 2022 and March 2023 transactions in the combined cashbook to the supporting bank statements; and
- Checked and agreed the bank reconciliations as at 30<sup>th</sup> September and 31<sup>st</sup> October 2022 and 31<sup>st</sup> March 2023 ensuring no long-standing uncleared transactions or other anomalous entries existed.

### Conclusions

***There are no issues arising in this area. Our review of the Council's documentation confirms the Rialtas Ledger is in balance and reconciliations are being completed monthly and signed by an independent Member, with no anomalous adjusting items in the reconciliations.***

***We have verified the year-end bank reconciliation and the accurate disclosure of the year-end bank balance in the 2022/23 AGAR at Section 2, Box 8.***

## Review of Corporate Governance

Our objective here is to ensure that the Council has robust corporate governance documentation and processes in place, that Council and Committee (where appropriate) meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain (as we do not attend meetings), no actions of a potentially unlawful nature have been or are being considered for implementation. Specifically, we:

- Have examined the minutes of the Full Council and Committee meetings (excluding Planning) for the year as published on the website to determine whether or not any issues exist that may have an adverse effect, through litigation or other causes, on the Council's future financial stability, also ensuring that the Council has not taken, nor is planning, any actions that might result in ultra vires expenditure;

- Note that the Council has reviewed and re-affirmed its Financial Regulations (FRs) and Code of Conduct at its annual meeting in May 2022;
- Confirmed the Council publishes detail on its website to meet the requirements of the national Transparency Code; and
- Confirmed the Council published the notice of public rights to inspect the accounts on its website.

### **Conclusions**

*There are no issues arising in this area. The Council is maintaining its governance arrangements.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, 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 nominal codes have been applied in entering detail in the cashbooks; and
- VAT has been appropriately identified and been the subject of periodic recovery.

We reviewed the operative procedures for the approval and release of payments, the majority of which are now processed online and consider them appropriate for the Council's present requirements.

To provide assurance in this area we inspected a sample of 29 individual payments processed in the year to 30<sup>th</sup> September 2022 including all those individually in excess of £1,000, together with a more random selection of every 20<sup>th</sup> cashbook transaction (irrespective of value). This test sample totalled £72,539. At our final review we selected a random sample of four invoices totalling £20,367. The total of our two samples is £92,906 and equates to 48% by value of all non-pay related payments for the year.

We note the Council has tendered a contract for a MUGA and play equipment. We discussed with the Clerk the processes followed by the Council in letting the contract.

We note that VAT returns continue to be submitted on a regular quarterly basis, electronically as required by extant legislation and have examined the content of the three reclaims prepared and submitted in 2022-23 agreeing detail to the supporting Alpha control account. We confirmed also that VAT due to be recovered at 31<sup>st</sup> March 2022 was paid to the Council in May 2022. We note further the Council keeps up to date with VAT advice and issues noting the changes to rules on charging for leisure activities.



## **Conclusions**

***We are pleased to record that there are no issues arising in this area. Based on our sample testing payments are supported by suitable documentation.***

## **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 identified to minimise the opportunity for their coming to fruition. We have:

Reviewed the Council's current insurance policy provided through BHIB and underwritten by AVIVA which runs to 30<sup>th</sup> September 2023, cover includes:

- Property damage;
- Business interruption loss of revenue £0.060m;
- Public liability £10m;
- Employer's liability £10m; and
- Fidelity guarantee £0.250m

We discussed with the Clerk the arrangements for completing safety inspections of Council play areas noting that inspections are done fortnightly by a contractor supplemented by an additional quarterly review by a second company.

We note that the 2022/23 risk register was approved by Council in June 2022. It identifies financial and operational risks, defines them and details mitigations.

## **Conclusions and recommendation**

***The Council is managing risk.***

***It is normally good practice for fidelity guarantee insurance to match the level of bank balances held by the Council. At the time of our interim visit bank balances totalled £1.5m, £1.7m at our final review, with insurance cover of £0.25m.***

***R1 The Council should consider increasing the level of insurance cover for fidelity guarantee.***

## **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 Unitary 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, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We note the Members continue to be provided with regular financial reports and information to facilitate budget monitoring.

At the year-end 31st March 2023 the Council's balances and reserves totalled £1,729,830 including a general reserve of £115,900 and earmarked reserves of £1,613,930 including CIL and S106 deposits of £1,303,755. Spending in the year totalled £331,993. The general balance equates to 4 months spending and is within the normal expected range for a parish council.

We reviewed total income and expenditure for the year against the prior year noting the reasons for changes.

The Council set its 2023/24 budget and precept at its meeting held on 17th January 2023 after initial considerations in December. In setting the budget Members were provided with a detailed report setting out projections in income and expenditure for the coming year, the impact on reserves and key cost drivers.

### ***Conclusion***

***There are no matters arising from our work in this area. The Council has arrangements for managing its budget.***

## **Review of Income**

In considering the Council's income streams, we aim to ensure that robust systems are in place to ensure the identification of all income due to the Council from its various sources, to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. We have:

- Agreed the precept receipted into the accounts to the amount set and approved in the Council's minutes. Further we agreed it to the list of parish council 20022/23 precepts published independently by the Government;
- Tested three burials in the year confirming a certificate of burial or cremation was held and agreeing the fee charged to the schedule of rates and confirming the income was recorded in Rialtas;
- Agreed the income from two CIL receipts arising in the year as reported in Rialtas to the remittance advices from the Royal Borough of Windsor and Maidenhead Council, these totalled £654,293; and
- Tested income arising in June 2022 in respect of facilities and tennis to invoices, agreeing detail to approved rates and ensuring the invoices were recorded in Rialtas.

### ***Conclusions***

***No issues arise from our work the Council has arrangements for collecting income.***

## Petty Cash and Credit Cards

*The Council does not operate any petty cash scheme, nor does it hold any corporate debit or credit cards. Expenses are reimbursed with other trade payments and tested as part of our Payments sample reported earlier.*

## 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 requirements of HMRC regarding the deduction and payment over of income tax and national insurance contributions, together with meeting the requirements of the local government pension scheme.

Payroll is operated by the Clerk using the HMRC tools system. Total payroll costs are reported at meetings along with other payments. We have tested payroll by reference to the September 2022 monthly pay-run, specifically we have:

- Agreed the payslips to the banks statements and Rialtas and to HMRC reports confirming tax and national insurance is paid;
- Test checked some of the back dated salary payments in September to letters from the Clerk;
- Test checked some of the calculations of tax and national insurance, also placing reliance on the amounts calculated by HMRC tools; and
- Confirmed pension payments are being deducted.

At our final review we completed our trend analysis of payroll costs for the year as recorded in the cash book and compared costs to the prior year.

## Conclusions

*We are pleased to report that no significant issues arise in this area warranting formal comment or recommendation.*

## Asset Registers

The Accounts and Audit Regulations 1996 (as amended periodically) require that all councils establish and maintain inventories/asset registers of buildings, land, plant and equipment, etc. owned by them.

We have obtained the Council's asset register agreeing the year end value to the Accounts and AGAR. The asset register shows no material additions in the year which is consistent with the spend in the accounts. The asset register records the cost and in some cases the current value of the asset and analyses them by category, eg freehold land and buildings, vehicles and equipment etc.

## ***Conclusions***

***Based on our work the asset register is correct and reported accurately in the Accounts and AGAR.***

## **Investments and loans**

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements.

During 2022/23 the Council kept surplus funds with Handelsbanken. We agreed the balance as part of our testing reported earlier on bank reconciliations. We confirmed the Council was receiving interest on the balance. We note that in 2023/24 the Council plans to move investments using the Flagstone System/Platform.

## ***Conclusions***

***There are no issues arising from our work in this area.***

***We confirmed the Council has no loans.***

## **Statement of Accounts / AGAR**

We have reviewed the year end accounts and AGAR and test checked the supporting working papers confirming there is a detailed trail to the Rialtas ledger. We reviewed the debtors and creditors recorded at the year end. As noted previously we agreed key figures including the bank balances and fixed assets to supporting records.

## ***Conclusions***

***No issues arise in this area and, based on the work undertaken for the financial year, we have signed off the Internal Audit Report in the AGAR assigning positive assurances in each relevant area.***

***We also take this opportunity to remind the Clerk of the requirements of the guidance notes in the preface to the year’s AGAR in relation to the documentation that should be displayed on the Council’s website, together with the need to ensure compliance with the timing requirements for publication of the Notice of Public Rights to examine the Council’s documentation.***

Rec. No.	Recommendations	Response
<b>Assessment and Management of Risk</b>		
R1	The Council should consider increasing the level of insurance cover for fidelity guarantee.	

# Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**During** the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 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	Yes	No*	Not covered**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.			
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.			
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.			
<b>J.</b> 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.			
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
<b>L.</b> The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
<b>M.</b> In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
<b>N.</b> The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**\*If the response is 'no' please 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 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2023, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
<b>1.</b> Balances brought forward			<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>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<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>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<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>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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 REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



# Annual Internal Audit Report 2022/23

Sunningdale Parish Council

www.sunningdale-pc.org.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 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	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
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.			✓ N/A
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 bank account reconciliations were properly carried out during the year.	✓		
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓ N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (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

Name of person who carried out the internal audit

24/11/2022 26/04/2023 DD/MM/YYYY

Chris Hackett for Auditing Solutions Ltd

Signature of person who carried out the internal audit

SIGNATURE

Date

26/04/2023

\*If the response is 'no' please 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).



	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>INCOME</b>						
<b>101 Administration</b>						
1176 Precept	114,481	228,962	114,481			50.0%
1190 Interest Received	6,508	28,000	21,492			23.2%
<b>Subtotal</b>	<b>120,989</b>	<b>256,962</b>	<b>135,973</b>	<b>0</b>	<b>0</b>	<b>47.1%</b>
<b>202 Recreation Ground</b>						
1011 Rent Received Field	225	1,500	1,275			15.0%
<b>Subtotal</b>	<b>225</b>	<b>1,500</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>15.0%</b>
<b>203 Cemetery</b>						
1031 Cemetery Income	1,875	12,000	10,125			15.6%
1032 Headstones	120	1,200	1,080			10.0%
1033 Grant of Rights	2,100	12,000	9,900			17.5%
<b>Subtotal</b>	<b>4,095</b>	<b>25,200</b>	<b>21,105</b>	<b>0</b>	<b>0</b>	<b>16.2%</b>
<b>204 Allotments</b>						
1010 Rent Received	0	2,000	2,000			0.0%
<b>Subtotal</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>205 Tennis</b>						
1012 Electricity income	0	600	600			0.0%
1021 Tennis Court Membership	339	13,000	12,661			2.6%
1022 Tennis Court P&P	415	3,000	2,585			13.8%
1023 Tennis Court Coaching	948	12,000	11,052			7.9%
1024 Tennis Box League	0	120	120			0.0%
<b>Subtotal</b>	<b>1,702</b>	<b>28,720</b>	<b>27,018</b>	<b>0</b>	<b>0</b>	<b>5.9%</b>
<b>207 Facilities</b>						
1010 Rent Received	772	11,000	10,228			7.0%
1012 Electricity income	85	1,800	1,715			4.7%
1013 Rent Received Chalet	200	2,400	2,200			8.3%
1014 Rent Received Flat	3,825	15,300	11,475			25.0%
1016 Waste Income	24	400	376			5.9%
<b>Subtotal</b>	<b>4,906</b>	<b>30,900</b>	<b>25,994</b>	<b>0</b>	<b>0</b>	<b>15.9%</b>
<b>301 Village Hall</b>						
1005 Service Income from Village Ha	0	21,138	21,138			0.0%
<b>Subtotal</b>	<b>0</b>	<b>21,138</b>	<b>21,138</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>303 Borough in Bloom</b>						
1040 Sponsorship Income	2,274	3,558	1,284			63.9%
<b>Subtotal</b>	<b>2,274</b>	<b>3,558</b>	<b>1,284</b>	<b>0</b>	<b>0</b>	<b>63.9%</b>
<b>307 MUGA</b>						
1012 Electricity income	0	800	800			0.0%
1015 MUGA Rental Income	0	18,000	18,000			0.0%
<b>Subtotal</b>	<b>0</b>	<b>18,800</b>	<b>18,800</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>901 Parish Projects</b>						
1174 CIL Grant	144,094	500,000	355,906			28.8%
<b>Subtotal</b>	144,094	500,000	355,906	0	0	28.8%
<b>TOTAL INCOME</b>	<b>278,285</b>	<b>888,778</b>	<b>610,493</b>	<b>0</b>	<b>0</b>	<b>31.3%</b>

**EXPENDITURE**

<b>101 Administration</b>						
4001 Salaries and Wages	11,604	70,848	59,244		59,244	16.4%
4008 Training	0	1,200	1,200		1,200	0.0%
4009 Travel	10	200	190		190	4.9%
4010 Misc Staff Costs	0	100	100		100	0.0%
4020 Miscellaneous Expenses	2	300	298		298	0.5%
4021 Telephone VOIP and Broadband	518	3,200	2,682		2,682	16.2%
4022 Postage	0	100	100		100	0.0%
4023 Printing, Stationery & Ref Bks	230	1,200	970		970	19.1%
4024 IT Costs & Support	0	8,000	8,000		8,000	0.0%
4025 Insurance	112	2,000	1,888		1,888	5.6%
4026 Subscriptions	99	3,500	3,401		3,401	2.8%
4031 Advertising	0	100	100		100	0.0%
4050 Bank Charges	77	700	623		623	11.1%
4061 Audit Fees (External)	0	1,680	1,680		1,680	0.0%
4062 Audit Fees (Internal)	300	750	450		450	40.0%
4063 Accountancy Support	0	600	600		600	0.0%
4064 Legal and Professional Fees	0	2,086	2,086		2,086	0.0%
4701 Grants	0	50,000	50,000		50,000	0.0%
<b>Subtotal</b>	12,951	146,564	133,613	0	133,613	8.8%
<b>102 Democratic Process</b>						
4033 Parish Newsletter	210	1,300	1,090		1,090	16.2%
4034 Parish Website	0	500	500		500	0.0%
4064 Legal and Professional Fees	0	1,000	1,000		1,000	0.0%
4201 Chairmans Activities	0	500	500		500	0.0%
4202 Annual Parish Meeting	0	250	250		250	0.0%
4211 Election Expenses	0	2,200	2,200		2,200	0.0%
4231 Community Action	0	1,200	1,200		1,200	0.0%
<b>Subtotal</b>	210	6,950	6,740	0	6,740	3.0%
<b>202 Recreation Ground</b>						
4001 Salaries and Wages	2,474	18,953	16,479		16,479	13.1%
4007 Health & Safety	0	1,040	1,040		1,040	0.0%
4012 Water Rates	0	3,000	3,000		3,000	0.0%
4038 Tree maintenance	0	1,000	1,000		1,000	0.0%
4040 Dog Bin Emptying	504	3,239	2,735		2,735	15.6%
4042 Grounds Maintenance	117	3,360	3,243		3,243	3.5%
4043 Equipment Maintenance	0	6,160	6,160		6,160	0.0%
4044 Equipment Hire	0	560	560		560	0.0%
4045 Equipment & Small Tools	50	672	622		622	7.4%

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4046 Vehicle Repairs/Mtce	303	336	33		33	90.2%
4047 Vehicle Tax/Insurance	0	800	800		800	0.0%
4048 Vehicle Fuel & Oil	102	900	798		798	11.4%
<b>Subtotal</b>	<b>3,550</b>	<b>40,020</b>	<b>36,470</b>	<b>0</b>	<b>36,470</b>	<b>8.9%</b>
<b>203 Cemetery</b>						
4001 Salaries and Wages	1,652	11,058	9,406		9,406	14.9%
4012 Water Rates	0	200	200		200	0.0%
4037 Grave Services	930	4,480	3,550		3,550	20.8%
4038 Tree maintenance	0	336	336		336	0.0%
4042 Grounds Maintenance	400	7,840	7,440		7,440	5.1%
4064 Legal and Professional Fees	0	250	250		250	0.0%
<b>Subtotal</b>	<b>2,982</b>	<b>24,164</b>	<b>21,182</b>	<b>0</b>	<b>21,182</b>	<b>12.3%</b>
<b>204 Allotments</b>						
4001 Salaries and Wages	823	5,524	4,701		4,701	14.9%
4012 Water Rates	0	600	600		600	0.0%
4020 Miscellaneous Expenses	0	150	150		150	0.0%
4038 Tree maintenance	0	336	336		336	0.0%
4042 Grounds Maintenance	28	1,000	972		972	2.8%
<b>Subtotal</b>	<b>851</b>	<b>7,610</b>	<b>6,759</b>	<b>0</b>	<b>6,759</b>	<b>11.2%</b>
<b>205 Tennis</b>						
4001 Salaries and Wages	1,788	11,058	9,270		9,270	16.2%
4014 Electricity & Gas	300	800	500		500	37.5%
4022 Postage	0	100	100		100	0.0%
4023 Printing, Stationery & Ref Bks	0	400	400		400	0.0%
4026 Subscriptions	0	350	350		350	0.0%
4043 Equipment Maintenance	0	1,160	1,160		1,160	0.0%
<b>Subtotal</b>	<b>2,088</b>	<b>13,868</b>	<b>11,780</b>	<b>0</b>	<b>11,780</b>	<b>15.1%</b>
<b>206 Pavilion Toilets</b>						
4001 Salaries and Wages	589	4,513	3,924		3,924	13.1%
4016 Cleaning Costs	0	1,344	1,344		1,344	0.0%
4017 Cleaning Supplies	162	1,200	1,038		1,038	13.5%
<b>Subtotal</b>	<b>751</b>	<b>7,057</b>	<b>6,306</b>	<b>0</b>	<b>6,306</b>	<b>10.6%</b>
<b>207 Facilities</b>						
4001 Salaries and Wages	2,477	16,588	14,111		14,111	14.9%
4007 Health & Safety	0	448	448		448	0.0%
4014 Electricity & Gas	1,900	4,000	2,100		2,100	47.5%
4015 Waste Services	76	349	273		273	21.9%
4017 Cleaning Supplies	0	1,360	1,360		1,360	0.0%
4041 Property Maintenance	144	0	(144)		(144)	0.0%
<b>Subtotal</b>	<b>4,598</b>	<b>22,745</b>	<b>18,147</b>	<b>0</b>	<b>18,147</b>	<b>20.2%</b>
<b>208 Heritage Assets</b>						
4001 Salaries and Wages	118	451	333		333	26.1%
4042 Grounds Maintenance	440	9,520	9,080		9,080	4.6%
4043 Equipment Maintenance	0	336	336		336	0.0%

Continued over page

	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4221 Village Clocks	0	291	291		291	0.0%
<b>Subtotal</b>	558	10,598	10,040	0	10,040	5.3%
<b>301 Village Hall</b>						
4001 Salaries and Wages	3,228	21,139	17,911		17,911	15.3%
<b>Subtotal</b>	3,228	21,139	17,911	0	17,911	15.3%
<b>302 Library</b>						
4070 Service Charge RBWM Library	11,500	11,500	0		0	100.0%
<b>Subtotal</b>	11,500	11,500	0	0	0	100.0%
<b>303 Borough in Bloom</b>						
4039 In Bloom Expenses	0	9,994	9,994		9,994	0.0%
<b>Subtotal</b>	0	9,994	9,994	0	9,994	0.0%
<b>304 Christmas</b>						
4003 Casual Labour	0	1,680	1,680		1,680	0.0%
4023 Printing, Stationery & Ref Bks	0	560	560		560	0.0%
4301 Christmas Event	0	7,280	7,280		7,280	0.0%
<b>Subtotal</b>	0	9,520	9,520	0	9,520	0.0%
<b>307 MUGA</b>						
4001 Salaries and Wages	643	8,529	7,886		7,886	7.5%
4014 Electricity & Gas	0	800	800		800	0.0%
4043 Equipment Maintenance	0	2,100	2,100		2,100	0.0%
4064 Legal and Professional Fees	(217)	0	217		217	0.0%
<b>Subtotal</b>	426	11,429	11,003	0	11,003	3.7%
<b>308 CA Outreach Project</b>						
4071 Service Charge CA Outreach	0	8,000	8,000		8,000	0.0%
<b>Subtotal</b>	0	8,000	8,000	0	8,000	0.0%
<b>309 Woodland</b>						
4001 Salaries and Wages	450	9,025	8,575		8,575	5.0%
4015 Waste Services	0	600	600		600	0.0%
4042 Grounds Maintenance	0	2,000	2,000		2,000	0.0%
4043 Equipment Maintenance	0	2,000	2,000		2,000	0.0%
4064 Legal and Professional Fees	88	0	(88)		(88)	0.0%
<b>Subtotal</b>	538	13,625	13,087	0	13,087	3.9%
<b>901 Parish Projects</b>						
4001 Salaries and Wages	7,873	49,255	41,382		41,382	16.0%
4903 LCWIP Project	255	12,000	11,745		11,745	2.1%
4904 Capital Works Recreation G	0	40,000	40,000		40,000	0.0%
4905 CP	90	5,000	4,910		4,910	1.8%
4908 Revenue Projects	0	5,076	5,076		5,076	0.0%
4909 Royal Celebrations	7,283	12,000	4,717		4,717	60.7%
4911 Woodland Walk Project	(1,226)	100,000	101,226		101,226	(1.2%)
4912 Tennis Capital Works	0	109,650	109,650		109,650	0.0%



	Actual Year to Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>Subtotal</b>	14,276	332,981	318,705	0	318,705	4.3%
<b>TOTAL EXPENDITURE</b>	<b>58,506</b>	<b>697,764</b>	<b>639,258</b>	<b>0</b>	<b>639,258</b>	<b>8.4%</b>
<b>Total Income</b>	278,285	888,778	610,493			31.3%
<b>Total Expenditure</b>	58,506	697,764	639,258	0	639,258	8.4%
<b>Net Income over Expenditure</b>	219,778	191,014	(28,764)			
plus Transfer from EMR	11,638					
less Transfer to EMR	144,094					
<b>Movement to/(from) Gen Reserve</b>	<b>87,322</b>	<b>191,014</b>	<b>103,692</b>			