



**Clerk – Mrs Pauline Bowdery**  
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**Beechen Hall**  
**Wildfell Close**  
**Walderslade**  
**Chatham**  
**Kent ME5 9RU**

**To all members of the Council, public and press**

2 March 2015

There will be a meeting of the **Finance and General Purposes Committee** on **Tuesday 10 March 2015** at the Parish Office, Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m.

**1. Apologies and non-attendance**

To receive apologies from members unable to attend.

**2. Declaration of Interests, Dispensations, Predetermination or Lobbying.**

Members are required to declare any interests, dispensations, predetermination or lobbying on items on this agenda. Members are reminded that changes to the Register of Interests should be notified to the Clerk.

**3. Minutes of the meeting of 13 January 2015**

To consider the minutes of the meeting and if in order to sign as a true record (pages 3- 4).

**4. Matters Arising From the Minutes**

- 4.1 Minute 2718/4.1 password security. Update from Cllr Dengate (page 3).
- 4.2 Minute 2718/4.2 complaints form available to complete on website. The website administrators have been reminded that they have not yet put a link on the website page that allows this to happen. The parish office cannot undertake this part of the work.
- 4.3 Parish Councillor audit. Cllr Hinchliffe has been booked to attend the office on 16 March 2015.
- 4.4 New accounting software. Order placed. Training for the new system will take place at the office on 19 March and 14 May.
- 4.5 Any other matters arising from the minutes, not on the agenda.

**Adjournment to enable members of the public to address the meeting.**

**5. Financial report.**

- 5.1 Reconciliation of accounts report as at 2 March 2015 see report (pages 3-4).
- 5.2 Income/Expenditure report as at 2 March 2015 see report (pages 5-10).
- 5.3 Investment Bonds, see item 5.1. Agreed at January 2015 meeting that maturing investments will be decided upon outside of a meeting.

**6. Policies and procedures reviews**

Review of website, members views are sought on the content and ease of finding information see report (page 11).

**8. Review of banking arrangements**

Update. This work is being progressed by the parish office. The working group will convene before authorisations are put in place.

**9. Insurance**

To update members on the renewal of the insurance and changes to the way information is recorded (page 11 - 12).

**10. Appointment of Internal Auditor**

To consider renewal and scope of the appointment see report (page 12).

**11. Personnel matters**

TOIL, training, leave and leave/sickness cover.

**10 Grant Requests**

None received.

**11 Matters for Information**

None.

**12 Date of Next Meeting**

Tuesday 19 May 2015 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m. Items for the agenda must be with the parish office no later than 11 May.

*Pauline Bowdery*

Pauline Bowdery  
Clerk to the Council.

Issues to be returned to agenda as they develop: none.

**Note to all councillors:** you are welcome to attend meetings of committees of which you are not a member but only committee members may vote.

Legislation allows for meetings to be recorded by anyone attending. Persons intending to record or who have concerns about being recorded should please speak to the Clerk.

**Supporting agenda papers for the Meeting of the Finance & General Purposes Committee on Tuesday 10 March 2015.**

**The Chairman will assume that these have been read prior to the meeting.**

Councillors wishing to suggest changes to any policy document or procedure in this agenda should notify the office, in writing, at least three working days in advance of the meeting. This will allow details to be circulated at the meeting (or in advance if particularly contentious).

**Item 4. Matters Arising From the Minutes.**

Report from Cllr Dengate.

I have worked with the office to install encryption and password security software. Discussions also took place on the need to adopt more complex passwords and the creation of different levels of access in the current system. In the next few weeks the office will complete the work to transfer passwords into a secure password safe and will review and renew existing passwords as the opportunity arises. Bearing in mind the workload of the office and also that staff need to get use to new passwords and systems I suggest that the creation of the different levels of access in the system is dealt with at a later date. Office staff are looking into public access to wifi and also the setting up of a private area in the parish council's website. The Risk Management Assessment will be updated to reflect the changes.

**Item 5.1 Reconciliation of accounts.**

<b>Bank Reconciliation at 02/03/2015</b>			
	Cash in Hand 01/04/2014		328,555.48
	<b>ADD</b>		
	Receipts 01/04/2014 - 02/03/2015		179,177.83
	<b>SUBTRACT</b>		
	Payments 01/04/2014 - 02/03/2015		174,530.77
<b>A</b>	<b>Cash in Hand 02/03/2015</b> (per Cash Book)		<b>333,202.54</b>
	Cash in hand per Bank Statements		
	Cash	31/03/2014	150.00
	HSBC Beechen Hall	02/03/2015	19,987.57
	Coop General Account	27/02/2015	43,285.06
	Coop Investment Bond	02/07/2013	0.00
	Santander Investment Bond (matures 01.07.15)	23/06/2014	125,040.31
	Natwest Fixed Rate Deposit	02/02/2015	0.00

	Barclays Bank	24/02/2015	24,638.25	
	HSBC Invest Bond (matures 21.05.15)	10/12/2014	25,045.37	
	Lloyds 3 mth (matures 28.04.15)	29/01/2015	25,129.39	
	Lloyds 12 mth (matures 15.07.15)	29/08/2014	80,000.00	
				<b>343,275.95</b>
	Less unrepresented cheques As attached			10,448.16
				<b>332,827.79</b>
	Plus unrepresented receipts As attached			374.75
<b>B</b>	<b>Adjusted Bank Balance</b>			<b>333,202.54</b>

**A = B Checks out OK**

**Item 5.2 Income/Expenditure report as at 2 March 2015.**

**Boxley Parish Council  
NETT POSITION BY COST CENTRE & CODE**

**Cost Centre & Name**

Parish office		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget	
1	Administration				2,833.00	1,752.81	1,080.19	
2	Audit				431.00	420.00	11.00	
3	Books and publications				55.00	14.98	40.02	
4	Gratuity/pension			104.16	866.00	560.24	409.92	
5	Office rates				1,530.00	1,591.83	-61.83	
6	Photocopier				750.00	339.71	410.29	
7	Salaries				37,010.00	36,565.74	444.26	
8	PAYE				17,959.00	12,413.65	5,545.35	
9	Scribe lease				256.00	0.00	256.00	
10	Subscriptions				1,808.00	1,557.00	251.00	
11	Training/conferences				300.00	60.00	240.00	
12	Travel-staff				700.00	474.85	225.15	
173	Salaries income							
		<b>£0.00</b>	<b>0.00</b>	<b>£104.16</b>	<b>64,498.00</b>	<b>£55,750.81</b>	<b>8,851.35</b>	

General Parish Council		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance	
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget	
27	Hire of halls				300.00	295.00	5.00	
28	Insurance				2,046.00	1,834.32	211.68	
30	Parish tour							
31	Publicity				7,594.00	7,060.00	534.00	
166	Website admin				306.00	310.00	-4.00	
167	Referendum				15,000.00	0.00	15,000.00	
		<b>£0.00</b>	<b>0.00</b>	<b>£0.00</b>	<b>25,246.00</b>	<b>£9,499.32</b>	<b>15,746.68</b>	

<b>Councillor &amp; subsistence allowances</b>			<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
<b>Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
36	Chairman's allowance personal				610.00	550.00	60.00
37	Chairman's allowance Civic				100.00	64.70	35.30
38	Councillors allowance/PAYE				5,000.00	3,957.70	1,042.30
		<b>£0.00</b>	<b>0.00</b>	<b>£0.00</b>	<b>5,840.00</b>	<b>£4,607.95</b>	<b>1,232.05</b>

<b>Finance Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Receipts Budget</b>	<b>Actual</b>	<b>Payments Budget</b>	<b>Actual</b>	<b>Current Balance Budget</b>
42	Agency services						
44	Capital Schemes						
45	Contingency fund				40,000.00	13,015.16	26,984.84
46	Doubtful debts						
47	Precept		100,931.00	94,931.00	0.00	0.00	-6,000.00
48	Sale of Assets						
175	Parish Service Scheme		14,014.00	14,014.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>114,945.00</b>	<b>£108,945.00</b>	<b>40,000.00</b>	<b>£13,015.16</b>	<b>20,984.84</b>

<b>Bank Accounts</b>			<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
<b>Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
51	HSBC general account						
52	Coop general account			124.43			43.43
53	HSBC Invest Bond		45.37	45.37			0.00
57	Santander Investment Bond		5,095.00	5,135.65			40.65
171	NatWest Fixed Rate Deposit		1,000.00	1,074.55			74.55
172	Natwest Fixed 3 month						
176	Barclays Bank						
184	Lloyds 3mth	45,000.00	64.65	130.04			45,065.39
185	Lloyds 12 mths	80,000.00					80,000.00
		<b>£125,000.00</b>	<b>6,205.02</b>	<b>£6,510.04</b>	<b>0.00</b>	<b>£81.00</b>	<b>125,224.02</b>

<b>Section 137 expenditure</b>	<b>Receipts</b>	<b>Payments</b>	<b>Current Balance</b>
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<u>Code</u>	<u>Title</u>	<u>Balance B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
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61	Donations						
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		£0.00	0.00	£0.00	0.00	£0.00	0.00
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<b>Parish Council projects</b>		<u>Balance B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
<u>Code</u>	<u>Title</u>						

63	Land/office aquisition				61,800.00		61,800.00
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66	Community Project				7,537.00	2,376.32	5,160.68
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68	Boxley Warren		4,990.00	7,055.00	9,990.00	23,466.50	-11,411.50
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		£0.00	4,990.00	£7,055.00	79,327.00	£25,842.82	55,549.18
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<b>War Memorial</b>		<u>Balance B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
<u>Code</u>	<u>Title</u>						

76	Insurance						
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77	Maintenance						
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		£0.00	0.00	£0.00	0.00	£0.00	0.00
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<b>Closed Churchyard</b>		<u>Balance B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
<u>Code</u>	<u>Title</u>						

81	Maintenance						
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		£0.00	0.00	£0.00	0.00	£0.00	0.00
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<b>Burial Ground</b>		<u>Balance B/Fwd.</u>	<u>Receipts Budget</u>	<u>Actual</u>	<u>Payments Budget</u>	<u>Actual</u>	<u>Current Balance Budget</u>
<u>Code</u>	<u>Title</u>						

85	ABA subscription				92.00	90.00	2.00
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86	Admin fee				250.00	0.00	250.00
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87	Burials		750.00				-750.00
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		£0.00	750.00	£0.00	342.00	£90.00	-498.00
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Grants		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
91	Kent Wildlife Trust						
93	Other grants				1,000.00	870.00	130.00
94	Walderslade Woods Group		2,000.00	4,878.00	4,026.79	2,851.21	
95	Village Hall Grants			1,400.00	0.00	1,400.00	
96	Vinters Valley Park LNR			4,878.00	4,869.00	9.00	
183	Friends of Boxley Warren			240.00	20.84	219.16	
		£0.00	0.00	£2,000.00	12,396.00	£9,786.63	4,609.37

Green Spaces		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
101	Boxley Village Green						
102	General Maintenance				2,000.00	1,171.85	828.15
103	Impton Lane Open Space						
165	WDJ Orchard				450.00	210.00	240.00
		£0.00	0.00	£0.00	2,450.00	£1,381.85	1,068.15

Grounds maintenance		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget
107	Grounds maintenance contract				7,250.00	7,087.54	162.46
108	Roundabout maintenance				420.00	0.00	420.00
109	Street maintenance				2,500.00	2,152.00	348.00
		£0.00	0.00	£0.00	10,170.00	£9,239.54	930.46

Street furniture		<u>Balance B/Fwd.</u>	Receipts		Payments		Current Balance
<u>Code</u>	<u>Title</u>		Budget	Actual	Budget	Actual	Budget

113	Bus shelters						
114	Litter bins						
115	Noticeboards			848.00		388.95	459.05
116	Seats						
117	Village signs			750.00		555.00	195.00
		<b>£0.00</b>	<b>0.00</b>	<b>£0.00</b>	<b>1,598.00</b>	<b>£943.95</b>	<b>654.05</b>

<b>Beechen Hall</b>			<b>Receipts</b>		<b>Payments</b>		<b>Current Balance</b>
<b>Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
121	Administration			4.00	364.00	229.33	138.67
122	Audit				431.00	420.00	11.00
123	CCTV/alarms maintenance				969.00	941.24	27.76
124	Consumables				984.00	810.31	173.69
125	Electricity bill				2,392.00	1,698.60	693.40
126	Electrical safety				350.00	0.00	350.00
127	Damage waiver current year		150.00	450.00	381.00	300.00	381.00
128	Damage Waiver future year						
129	Damage waiver past year						
130	Fire safety				36.00	30.00	6.00
131	Gas bill				2,783.00	1,550.19	1,232.81
132	Gas maintenance				250.00	244.32	5.68
133	Ground maintenance				250.00	0.00	250.00
134	Hall maintenance				7,118.00	2,124.06	4,993.94
135	Hall marketing				75.00	69.40	5.60
136	Hire fee - casual		14,000.00	10,062.70	0.00	222.55	-4,159.85
137	Hire fee casual future years		1,000.00	2,021.04	0.00	0.00	1,021.04
138	Hire fee regular		30,000.00	28,156.10	0.00	42.90	-1,886.80
139	Hire fee regular future year		1,000.00	0.00	0.00	0.00	-1,000.00
140	Insurance			112.00	1,386.00	1,521.17	-23.17
141	Licences				322.00	180.00	142.00
142	Rates				3,713.00	3,714.26	-1.26
143	Refuse collections				1,428.00	1,086.56	341.44
144	Wages				17,723.00	14,919.93	2,803.07
145	PAYE				1,598.00	2,275.13	-677.13
146	Water bill			4.03	1,628.00	570.58	1,061.45

170	Wages -AEC	150.00	120.00	150.00	30.00	90.00
182	Pension	0.00	0.00	65.00	114.50	-49.50
		<b>£0.00</b>	<b>46,300.00</b>	<b>£40,929.87</b>	<b>44,396.00</b>	<b>£33,095.03</b>
						<b>5,930.84</b>

<b>Beechen Hall projects</b>			<b>Receipts</b>		<b>Payments</b>	<b>Current Balance</b>
<b>Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
161	Carpet					
162	Hall internal decoration				1,000.00	800.00
163	Hall external decoration				1,600.00	1,400.00
164	Hall floor					
		<b>£0.00</b>	<b>0.00</b>	<b>£0.00</b>	<b>2,600.00</b>	<b>2,200.00</b>

<b>Allotments</b>			<b>Receipts</b>		<b>Payments</b>	<b>Current Balance</b>
<b>Code</b>	<b>Title</b>	<b>Balance B/Fwd.</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
177	Administration				300.00	128.64
178	Earmarked Reserves			180.00	488.00	668.00
179	Insurance				222.00	222.00
180	Maintenance			456.00	1,000.00	561.24
181	Allotment income		1,388.00	1,742.22	0.00	354.22
		<b>£0.00</b>	<b>1,388.00</b>	<b>£2,378.22</b>	<b>2,010.00</b>	<b>1,934.10</b>

<b>NETT TOTALS</b>		<b>£125,000.00</b>	<b>174,578.02</b>	<b>£167,922.29</b>	<b>290,873.00</b>	<b>£164,800.18</b>	<b>244,417.09</b>
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**Item 6.1 Policies and procedures reviews.** *Purpose of report: Information/guidance.*

**Review of website.** Parish Councillors are asked to spend 15 minutes or so looking at the website and consider how easy it is to navigate. For example can you find what you want in 5 clicks of the button e.g. The Parish Council's Vision and Business Plan. Ideas for improvement are also welcome. Comments to the Clerk, please.

**Item 9 Insurance.** *Purpose of item: information and guidance.*

Enclosed for F&GP Committee members, available to other members on request, is a copy of the main asset list that is currently being produced, it is a work in progress but lists what is covered.

Briefing by the Responsible Financial Officer (RFO i.e. the Clerk).

The 2014 revision of *The Practitioners Guide to the Account and Audit Regulations* reaffirmed a requirement that a Parish Council's Asset List should include the purchase/acquired date and original cost of an asset. This was not common practice amongst councils, who for operating reasons generally used the replacement (i.e. insured) value, the date and original cost requirement was also ignored by the Audit Commission. The external auditor (LittleJohn) has now informed all parishes that they must include these details on the List.

Having considered the implications and having discussed the matter with the Parish Council's Internal Auditor the RFO is taking the following action.

- The existing Asset List which also includes the insurance value and which was used to keep the insurance up to date will be retained. To produce two separate lists will result in unnecessary duplication, extra work and the possibility that the two lists would not match.
- Three extra columns will be added to the Asset List: the purchase/acquired date, cost and, as required by the regulations, a note on whether it is a proxy\* or actual amount. Note: The external auditor requires notification of how a proxy amount was reached and whether professional evaluation was undertaken.
- The office will undertake what the RFO considers to be a reasonable investigation into the original purchase prices using the last 7 years of available accounts and any historical documents. Older assets or those where a cost cannot be identified will be a proxy amount and date and noted as such.
- Concurrently a review of the insurance value is being undertaken. This has proved very useful as some items have been identified as over or under insured. The parish council requires a more thorough review of insurance cover every 2-3 years and it was time to undertake one.
- The inventory lists of Beechen Hall, Walderslade Woodlands Group (currently being checked by the WWG chairman) and Friends of Boxley Warren will be converted to the new format but used, as is current RFO policy, as an appendix with one general sum included on the main list. Reason: The asset list is made public and the RFO has no wish to advertise for security reasons the actual equipment held.

\* Clerk's note. This is the term used in the regulations.

A full review of the 2014 revision of *The Practitioners Guide to the Account and Audit Regulations* will take place prior to the next End of Year submission.

**Item 10. Appointment of Internal Auditor.** *Purpose of report: Decision.*

To formally consider the post of Internal Auditor and to review the scope of the appointment. The current Internal Auditor, Kevin Funnell FMAAT, has been undertaking the work but in view of the 2014 revision of the Practitioners Guide to the Account and Audit Regulations it is necessary to update the scope of investigation document

At the last Internal Audit Report 10 December 2014, considered by members at the 26 January 2015 meeting members indicated that they were happy with the service provided by Mr Funnell.

Members are therefore asked to formally confirm his appointment for the 2014/15 and 2015/16 auditing periods.

Scope of appointment.

To undertake 2 audit visits per annum and to undertake what work is necessary to complete Section 4, Annual internal audit report to Boxley Parish Council, of the Annual Return of Parish Councils.

To investigate and submit reports to the Finance and General Purposes Committee regarding the Parish Council's and Responsible Financial Officer's compliance to The Practitioners Guide to the Account and Audit Regulations (2014).

To highlight any weaknesses and insufficiencies in the accounting procedures of the Parish Council.