



Windlesham Parish Council

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**MINUTES OF A MEETING OF WINDLESHAM PARISH COUNCIL'S FINANCE AND
GENERAL PURPOSES COMMITTEE**

Held on Tuesday 3rd September 2019 at 7.45pm in the Council Chamber

Bagshot Cllrs		Lightwater Cllrs		Windlesham Cllrs	
Bakar	A	Hartshorn	A	Goodman	P
Chambers	-	Halovsky-Yu	A	Stacey	A
Gordon	P				
Kay	A				
Willgoss	P				

In the Chair: Councillor Mike Goodman

In attendance: Sarah Walker – Clerk to the Council
Cllr Trentham

P - present A – apologies PA – part of meeting - no information
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FGP/19/11 Apologies for absence

Apologies for absence were received and accepted from Cllrs Bakar, Kay, Hartshorn, Halovsky-Yu and Stacey. Cllr Chambers was noted absent without apologies. Cllr Goodman asked that members organise a substitute to attend as far as possible.

FGP/19/12 Declarations of interest

None.

FGP/19/13 Public question time

No members of the public were present.

FGP/19/14 Exclusion of the press and public.

There were no matters to be dealt with after exclusion of the Press and Public.

FGP/19/15 Payments for Approval and Sign Off

The Clerk presented a list of expenditure transactions for approval (Appendix A) in the sum of **£50,423.56**.

The Committee agreed the proposed payments in the total sum of £50,423.56 and the Chairman signed the Expenditure Transactions Approval List on the Committee's behalf.

FGP/19/16 Review of Bank Reconciliations

The Clerk had circulated bank reconciliations for May 2019 – July 2019. Reconciliations presented were as below:

May Reconciliations

Santander 30 day 03/06/19 £195,914.06
RBS Settlement a/c 31/05/19 £45,728.11
Barclays Current a/c 31/05/19 £278,712.07

June Reconciliations

Santander 30 day 03/07/19 £196,013.90
RBS Settlement a/c 30/06/19 £45,735.13
Barclays Current a/c 30/06/19 £407,462.72
*Skipton a/c 17/05/2019 £64,136.51

*Please note this account has interest added annually and is therefore only reconciled the month that the interest is paid in and at year end.

July Reconciliations

Santander 30 day 03/08/19 £196,110.56
RBS Settlement a/c 31/07/19 £45,743.40
Barclays Current a/c 31/07/19 £392,556.75

The Committee noted the reconciliations and agreed Cllr Goodman would review in detail and sign off the reconciliations on behalf of the Committee.

FGP/19/17 Budget Monitoring and virements report

Councillors were provided with a report from the Council's finance system, showing budget against expenditure as at 30th August 2019. Councillors were asked to note that there were no overspends on individual lines, other than those where virements are being requested.

Members noted the budget monitoring report.

Virements

Virements required to the 2019-20 budget are set out in the table below. The net effect for these virements is an increase in the projected deficit of the budget of £65K. This is funded as follows;

- From General reserve - £23.5K
- From Playground reserve - £15K
- From Repairs and Maintenance Reserve - £15K
- From Windlesham Village Reserve - £10K
- From Capital Reserves £1.5K

Summary of proposed virements		
Cost centre	Description	£
120/4220 – Playground Repairs and Renewal	Increase expenditure by £23.5K to fund new fencing and play equipment at Kings Lane Playground. Funded from Playground Reserve (15K) and General reserve (8.5K)	(23,500)
220/4400 –Legal Costs	Increase budget line by £5K to fund cemetery maintenance contract / advice re CGR / water easement work. Funded from General Reserve	(5,000)
New Cost Centre – Community Governance Review	New budget line of £10k to cover possible costs arising from review – eg consultation. Funded from General Reserve	(10,000)
New Cost Centre - Bagshot Chapel Roof	£15K required to cover cost of new roof – Quote plus contingency - Funded from Repairs and Maintenance Reserve	(15,000)
New Cost Centre – Windlesham Village Rejuvenation	£10K – to be funded from Windlesham Village reserve	(10,000)
New Cost Centre – Notice Boards	New Windlesham notice board, funded from capital reserve	(1,500)
Net effect of proposed virements	Increase planned deficit.	65,000

The overall effect of these virements is to increase the planned deficit for the year to c. £93K. Reserve projections from 31.3.20 are set out below:

Reserve	Balance 1.4.19	Movement in year	Projection 31.3.20
General Reserve	£276.2K	(£23.5K)	£252.7K
Windlesham Village	£10K	(£10K)	0
Playgrounds	£15K	(£15K)	0

Repairs and Maintenance	£49K	(£15K)	£34K
Capital reserve	£2.8K	(£1.5K)	£1.3K
Other Earmarked Reserves	£305K	0	£305K

Members approved the virements as listed above.

FGP/19/18 To consider a quote to purchase a new laptop

The Clerk advised the Committee that the current laptop was over 6 years old and had come to the end of its useful life and was not compatible with the latest upgrade of the finance system. In order to have full disaster recovery capability, it would be prudent to purchase a new laptop. Two quotes had been provided by Freedom IT:

- 1) HP 255 G7 notebook with AMD processor £402.34 + VAT plus £30 preparation and set up costs
- 2) HP 255 G7 notebook with Intel processor £474.20 + VAT plus £30 preparation and set up costs

The Clerk advised that the laptops were identical, other than the type of processor and she had been assured that the performance of both machines were more or less identical.

The Committee resolved to approve the purchase of a new laptop and accept quote 1.

FGP/19/19 Appointment of Internal Auditor

The Clerk reminded Members that

1.1 The Council must appoint a suitably qualified internal auditor to carry out the annual internal audit. This is a legal requirement. Mark Mulberry of Mulberry and Co Ltd has carried out this role for the past 7 years and has indicated that he would be willing to act as the internal auditor for 2019-20.

1.2 As a qualified accountant, with many years of experience in the Parish sector, who is completely independent of the Council, Mark meets the key criteria of independence and competence.

1.3 There is no maximum time period for which an internal auditor can be engaged. It is recommended that we continue to use Mr Mulberry as our internal auditor as he has a significant level of knowledge of Windlesham and is a leading provider of internal audit services to parishes in the Surrey and Sussex Area, acting for more than 60 Parish and Town Councils.

1.4 Mr Mulberry has indicated that fees are £60 per hour, plus mileage of £0.45p per mile. His estimate of work required is 4 hours for the interim audit and 2 hours for the final end of year audit.

Councillors resolved:

1. Recommend to Full Council to approve the appointment of Mark Mulberry as the Council's internal auditor for 2019-20
2. Recommend to Full Council to confirm that they are happy for the Clerk to sign off the letter of engagement with Mulberry and Co.
3. Recommend to Full Council that a review be carried out in 2020 to consider a change of auditor.

There being no further business, the meeting closed at 20.26.

Purchase Ledger for Month No 5

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Invoice Total	Nominal Ledger Analysis			Analysis Description	
								A/C	Centre	Amount		
12/08/2019	MILKJULY	5541	MILK & MORE	MILKA	12.15	0.00	12.15	4435	220	12.15	MILKJULY5541/Milk & More	
17/06/2019	26263	5543	WINDOW FLOWERS	WINDO	90.00	18.00	108.00	4185	120	90.00	Hanging basket brackets	
29/07/2019	8310A	5544	PARISH NOTICEBOARD	PARISH	710.00	142.00	852.00	4225	120	710.00	part payment KingsLane n/board	
31/07/2019	9926	5545	NEIL CURTIS	NEIL	75.00	0.00	75.00	4000	100	75.00	Digging ashes plot	
16/05/2019	514228	5546	GUARDWELL	GUARD	233.00	46.60	279.60	4455	240	233.00	Intruder alarm contract renewa	
21/08/2019	MILKUPTOAUG	5547	MILK & MORE	MILKA	17.01	0.00	17.01	4435	220	17.01	Milk until the 17th Aug	
31/07/2019	105182	5548	SHORTS	SHORT	15.50	3.10	18.60	4405	220	15.50	Skip rental July	
31/07/2019	105181	5549	SHORTS	SHORT	291.00	58.20	349.20	4405	220	291.00	Empty Windslesham cemetery skip	
27/08/2019	ALLOTKEYREFUN	5550	MRS B TOFT	TOFT	10.00	0.00	10.00	4070	130	10.00	Mrs Toft Allotment Key Refund	
08/08/2019	2025439	5551	SURREY HEATH	SHBC01	6,250.00	1,250.00	7,500.00	4070	130	6,250.00	Grounds Maintenance August 19	
30/07/2019	15102	5552	FORAMAFLOW	FORA	2,000.00	400.00	2,400.00	4150	100	2,000.00	Windslesham Cemetery Greenspace	
27/08/2019	EXPENSESMAY-	5553	CLLR HALOVSKY-YU	CLLRHY	44.60	0.00	44.60	4515	230	44.60	Clir Halovsky-Yu Expenses	
25/09/2019	SIN001420	5556	PROLUDIC	PROLU	29,995.35	5,999.07	35,994.42	4220	120	29,995.35	New Kings Lane Playground	
25/07/2019	SIN001421	5557	PROLUDIC	PROLU	6,395.00	1,279.00	7,674.00	4220	120	6,395.00	Kings Lane Playground Fence	
06/08/2019	KINGSLANETRELL6558		REYNOLDS SERVICES	REYNO	1,700.00	0.00	1,700.00	4220	120	1,700.00	Trellis at Kings Lane Playgrou	
01/08/2019	WATEREASEMENT6559		HERRINGTON	HERRI	1,000.00	0.00	1,000.00	4400	220	1,000.00	Allotment water easement fee	
29/08/2019	1	5560	SENSUS ELECTRICAL	SENSUS	75.00	0.00	75.00	4435	220	75.00	Replacement Light at Office	
TOTAL INVOICES								48,913.61	9,195.97	58,109.58	48,913.61	
VAT ANALYSISCODE E @ 0.00%					29.16	0.00	29.16					
VAT ANALYSISCODE OTS @ 0.00%					2,904.60	0.00	2,904.60					
VAT ANALYSISCODE S @ 20.00%					45,979.85	9,195.97	55,175.82					
TOTALS								48,913.61	9,195.97	58,109.58		

Purchase Ledger for Month No 5

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Nominal Ledger Analysis				Analysis Description
							Invoice Total	A/C	Centre	Amount	
30/08/2019	1124	5561	ST JOHNS	STJOH	102.00	0.00	102.00	4900	300	102.00	Hire of hall for WNP meeting
28/08/2019	15113	5562	FORAMFLOW	FORA	1,000.00	200.00	1,200.00	4150	100	1,000.00	W cem maintenance Aug 19
22/08/2019	13491	5563	SSALC	SSA01	70.00	14.00	84.00	4505	230	70.00	Councillors briefing training
TOTAL INVOICES					1,172.00	214.00	1,386.00			1,172.00	
VAT ANALYSISCODE S @ 20.00%					1,070.00	214.00	1,284.00				
VAT ANALYSISCODE Z @ 0.00%					102.00	0.00	102.00				
TOTALS					1,172.00	214.00	1,386.00				

Purchase Ledger for Month No 4

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Nominal Ledger Analysis				Analysis Description
							Invoice Total	A/C	Centre	Amount	
22/05/2019	UK00003401322	5539	IPO	IPO	270.00	0.00	270.00	4435	220	270.00	TRADEMARK REGISTRATION
27/06/2019	BCARD5540	5540	PRINT	PRINT	67.95	2.59	70.54	4900	300	67.95	WNP BOUND COPIES
TOTAL INVOICES					337.95	2.59	340.54			337.95	
VAT ANALYSISCODE S @ 20.00%					12.95	2.59	15.54				
VAT ANALYSISCODE Z @ 0.00%					325.00	0.00	325.00				
TOTALS					337.95	2.59	340.54				