



Windlesham Parish Council

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The Council Offices
The Avenue
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GU18 5RG

MINUTES OF A MEETING OF WINDLESHAM PARISH COUNCIL **Held on Tuesday 26th March 2024, at 7.15pm held at St Anne's Church Centre, 43** **Church Road, Bagshot**

| Bagshot Cllrs | | Lightwater Cllrs | | Windlesham Cllrs | |
|----------------------|---|-------------------------|---|-------------------------|---|
| Bakar | A | Harris | P | Hardless | P |
| Du Cann | P | Hartshorn | P | Lewis | P |
| Gordon | P | Jennings-Evans | A | Marr | P |
| Hills | A | Malcaus Cooper | P | McGrath | P |
| Willgoss | P | Turner | P | Richardson | P |
| White | P | Stevens | P | | |
| | | D Jennings-Evans | A | | |

In attendance: Jo Whitfield –Clerk to the Council
Cllr Thompson – Surrey Heath Borough Council

P – present A – apologies PA – part of the meeting - no information

Cllr Turner took the Chair

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| | | Action |
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| C/23/199 | Apologies for absence Apologies for absence were received and accepted from Cllrs Hills, Cllr Bakar, Cllr R Jennings-Evans and Cllr D Jennings-Evans. | |
| C/23/200 | Declarations of interest None | |
| C/23/201 | Public question time No questions were raised. | |
| | Cllr Turner addressed Members requesting that all discussions be cordial and kept to agenda items. Additionally, the Chair noted that a few days prior to the Full Council meeting Members had been informed that the Windlesham Village Councillors along with three Borough Councillors had requested a Community Governance Review from Surrey Heath Borough Council (SHBC). The Chair expressed disappointment that the Windlesham Village Councillors had made this request without the knowledge of the Council. | |

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| | <p>The aim of this review is to degroup Windlesham North and South Wards from the current Parish Council to establish a new, independent Parish Council for those areas. The Chair of the Council acknowledged that while the request was not up for discussion during this meeting, an Extraordinary General Meeting (EGM) will be arranged in the coming weeks. The purpose of this EGM will be for the Council to carefully consider the Council's position and the potential impact of this request on the residents of the Parish.</p> | |
| C/23/202 | <p>Exclusion of the press and public.</p> <p>Agreed that the following items be dealt with after the public, including the press, have been excluded under S1(2) of the Public Bodies (Admission to Meetings) Act 1960:</p> <p>C/23/216 Confidential Correspondence C/23/217 Greenspace Contract Procurement C/23/218 Allotment Lease Update C/23/219 To approve as a correct record the confidential resolution reports.</p> <p>Members agreed that updates on all previous confidential resolutions should remain in the confidential part of the meeting.</p> | |
| C/23/203 | <p>Full Council Minutes</p> <ul style="list-style-type: none"> The minutes of the Full Council meeting held on 27th February 2024 were approved and signed by Cllr Turner | Cllr Turner |
| C/23/204 | <p>Committee and Sub-Committee Minutes</p> <ul style="list-style-type: none"> The minutes of the Planning Committee meetings held on the 27th February 2024, and the 13th March 2024 were approved and signed by Cllr White. <p>Members noted the open minutes of the recent village committee and sub-committee meetings:</p> <ul style="list-style-type: none"> The minutes of the Windlesham Committee meeting held on the 6th March 2024 including recommendations therein. <ul style="list-style-type: none"> Windlesham Playground Repairs & Renewal 2023/24- members resolved to put a recommendation forward to Full Council to earmark the remaining funds under this budget line for the Windmill Field Playground project. (See item 9) Top level Play area Repairs & Renewals EMR– members resolved to put a motion to Full Council to release these funds for allocation to the Windmill Field Playground project. (See item 9) | Cllr White |

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| C/23/205 | <p>Finance</p> <p>a) Accounts for payment - The Clerk presented a list of expenditure transactions for approval, in the sum of £23,217.72 and explained the individual items.</p> <p>It was resolved the payments (Appendix A) in the total sum of £23,217.72 be authorised and the Chairman signed the Expenditure Transactions Approval List.</p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| C/23/205 | <p>Finance – Budget Monitoring Report</p> <p>Members were presented with a report detailing the actual vs budget figures as at 14th March 24 and asked to note/approve any overspends, transfers, or virements.</p> <p>Members were also asked to review and consider the proposed transfers to the EMRs identified.</p> <p>Cllr Malcaus Cooper proposed, Cllr Harris seconded, and it was unanimously resolved to approve all overspends and virements. It was also resolved to approve the transfer of the following funds to dedicated EMR's</p> <table border="0"> <tr> <td>- Lightwater Cem. maint</td><td>£9,700</td><td>Works in budget but not completed in 23-24</td></tr> <tr> <td>- Lightwater Pavilion</td><td>£5,000</td><td>Development work held over to 24-25</td></tr> <tr> <td>- Windmill Field P'ground</td><td>£3,154</td><td>Requested by WVC (WVC/23/71)</td></tr> <tr> <td>- Grants (Lightwater)</td><td>£3,100</td><td>Remainder of unspent budget to augment reductions in 24-25 budget</td></tr> <tr> <td>- Grants (Bagshot)</td><td>£317</td><td>See above</td></tr> <tr> <td>- War Memorials (all)</td><td>£1,376</td><td>To cover anticipated repair and re-lettering costs for 3 memorials. Additional funds will be required with a total estimated cost of +/- £7,500 subject to receipt of quotes</td></tr> <tr> <td>- Other</td><td>£1,000</td><td>New laptop for Comms Officer</td></tr> <tr> <td>- Other</td><td>£900</td><td>SALC training for the Deputy Clerk</td></tr> </table> | - Lightwater Cem. maint | £9,700 | Works in budget but not completed in 23-24 | - Lightwater Pavilion | £5,000 | Development work held over to 24-25 | - Windmill Field P'ground | £3,154 | Requested by WVC (WVC/23/71) | - Grants (Lightwater) | £3,100 | Remainder of unspent budget to augment reductions in 24-25 budget | - Grants (Bagshot) | £317 | See above | - War Memorials (all) | £1,376 | To cover anticipated repair and re-lettering costs for 3 memorials. Additional funds will be required with a total estimated cost of +/- £7,500 subject to receipt of quotes | - Other | £1,000 | New laptop for Comms Officer | - Other | £900 | SALC training for the Deputy Clerk | |
| - Lightwater Cem. maint | £9,700 | Works in budget but not completed in 23-24 | | | | | | | | | | | | | | | | | | | | | | | | |
| - Lightwater Pavilion | £5,000 | Development work held over to 24-25 | | | | | | | | | | | | | | | | | | | | | | | | |
| - Windmill Field P'ground | £3,154 | Requested by WVC (WVC/23/71) | | | | | | | | | | | | | | | | | | | | | | | | |
| - Grants (Lightwater) | £3,100 | Remainder of unspent budget to augment reductions in 24-25 budget | | | | | | | | | | | | | | | | | | | | | | | | |
| - Grants (Bagshot) | £317 | See above | | | | | | | | | | | | | | | | | | | | | | | | |
| - War Memorials (all) | £1,376 | To cover anticipated repair and re-lettering costs for 3 memorials. Additional funds will be required with a total estimated cost of +/- £7,500 subject to receipt of quotes | | | | | | | | | | | | | | | | | | | | | | | | |
| - Other | £1,000 | New laptop for Comms Officer | | | | | | | | | | | | | | | | | | | | | | | | |
| - Other | £900 | SALC training for the Deputy Clerk | | | | | | | | | | | | | | | | | | | | | | | | |
| C/23/206 | <p>To consider a motion from the Windlesham Committee to approve the spend of up to £65k on the replacement of Windmill Field Playground and to release £15k of the Playground Repairs and Renewals earmarked reserves for this project. In addition, Members are asked to consider earmarking the remaining underspend in the 2023-24 Windlesham Village Playground Repairs budget line.</p> <p>Members were reminded that at the Windlesham Committee meeting held in November 2023, the Committee resolved to replace the Windmill Field Playground.</p> | | | | | | | | | | | | | | | | | | | | | | | | | |

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| | <p>Since then, indicative pricing has been obtained to enable the Committee to understand the potential cost of the project and decide how this may be funded.</p> <p>At the meeting held on the 6th March, the Committee unanimously resolved to allocate a budget of between £60,000 and £65,000 for the replacement of Windmill Field Playground.</p> <p>The Committee also unanimously resolved to investigate the upper funding limits and criteria of SCC Your Fund Surrey small projects and the SHBC Community Grant Fund once the new funding windows open in April 2024. If these funds were not available, members agreed to investigate the Your Fund Surrey Large Project fund.</p> <p>If investigations and/or applications resulted in no outside funding options being available, members unanimously resolved to fund as per below:</p> <ul style="list-style-type: none"> • Up to £50K from Windlesham CIL • £3,154 from Windlesham Playground Repairs & Renewal 2023/24- members resolved to put a recommendation forward to Full Council to earmark this budget line for the Windmill Field Playground project. • £15K from Top level Play area Repairs & Renewals EMR– members resolved to put a motion to Full Council to release these funds for allocation to the Windmill Field Playground project. <p>In line with the Committee Terms of Reference any resolution to spend over £15k must be ratified by Full Council. Members were therefore asked to read the information provided and consider if they wished to:</p> <p>a) Approve the spend of up to £65k to replace the playground.</p> <p>Cllrs Richardson and Cllr Lewis gave an overview of the project noting that the playground was in dire need of replacement.</p> <p>Members Noted that the playground is under the ownership of SHBC and that the Parish Council has a maintenance agreement with them. Consequently, there was a consensus among the Members that SHBC should shoulder a portion of the expenses for replacing the playground.</p> <p>Cllr Malcaus Cooper proposed, Cllr Hardless seconded, and it was resolved unanimously to approve a spend up to 65k provided that at least 50% or more of the funds are sourced externally, with the majority of the funding coming from the landowner (SHBC).</p> <p>b) Approve the request to earmark the remaining underspend in the 2023-24 Playground Repairs budget line, taking into account any decisions made under item 8 on the agenda.</p> | Clerk / RFO |
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| | <p>Members approved this request under minute reference C/23/205</p> <p>c) Approve the request for the £15k held in the Playground Repairs & Renewals EMR to be ringfenced for this project.</p> <p>Cllr Hardless proposed, Cllr Malcaus Cooper seconded and it was unanimously resolved to defer decision on this item until other funding sources have been explored.</p> | |
| C/23/207 | <p>Playground Inspections – To consider training opportunity.</p> <p>Members were asked to consider the information provided and decide if they wished to bring the playground inspections in-house, training the Operations Coordinator to carry out the inspections.</p> <p>The RPII Operational Training course is run by the Play Inspection Company and the course would take place either in June (location Petersfield) or July 24 (location Poole).</p> <p>The price to attend a course will be:-</p> <p><u>Two-Day RPII Operational Inspectors Course</u> Training and Examiners Fee - £495.00excl.VAT (per candidate) RPII Operational Examination - £265.00excl.VAT (per candidate) Plus, travel expenses depending on location may cost between £80-£200.</p> <p>Cllr Malcaus Cooper proposed, Cllr White seconded and it was resolved unanimously to pay for the Operations Coordinator to attend the above course, followed by any other members of staff who wished to attend. It was also decided that the Clerk will inquire about less intensive training options for the Councillors to participate in.</p> | |
| C/23/208 | <p>Annual Parish Meeting Follow up.</p> <p>Members were provided with a table detailing follow-up action points from the Annual Parish Meeting, along with the proposed methods for addressing them.</p> <p>Cllr Turner thanked the team for the hard work and noted the success of the meeting, however it was noted with regret that more residents had not attended.</p> <p>Members examined the action points resulting from the meeting, and it was unanimously decided that the following Councillors would take the lead in contacting the relevant organisations.</p> <p>Traffic and Infrastructure Concerns will be forward by the Clerk to the County Councillors.</p> <p>Broadband infrastructure – Cllr Malcaus Cooper in conjunction with the Clerk will write to BT.</p> <p>Speed Concerns – Cllr Willgoss will liaise with PCSO John Adams to initiate a speed watch group in Bagshot.</p> | |

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| | <p>Health and Social Care – Cllr Turner will feedback to the local surgeries and integrated care boards.</p> <p>Planning Concerns – The planning committee will feedback to the Local Planning Authority.</p> | |
| C/23/209 | <p>Community Reception</p> <p>Councillors noted that as resolved at the May 23 Full Council meeting the Chairman's community reception is booked for the 27th April 2024 at All Saints Church in Lightwater between 3pm and 5pm.</p> <p>Members were asked to decide which Councillor or Councillors will present the community awards.</p> <p>It was resolved that the following Councillors would present the community awards:</p> <p>Bagshot Awards – Cllr White Lightwater Awards – Cllr Malcaus Cooper & Turner Windlesham Awards – Cllr Lewis</p> | |
| C/23/210 | <p>Windlesham Neighbourhood Plan Review – Council to consider a request from the working group.</p> <p>Members were asked to consider a request from the Neighbourhood Plan working group to have an independent website and SharePoint site.</p> <p>Background Members were reminded that a working group had been established to facilitate the review of the Windlesham Neighbourhood Plan.</p> <p>During the inaugural meeting of the working group, some residents expressed interest in the establishment of a stand-alone website, and a dedicated SharePoint site.</p> <p>Recommendation It was recommended that all external communications be routed through the normal Council channels. It is also recommended that the Council approve the creation of a Council SharePoint site specifically for use by the Neighbourhood Plan Working Group.</p> <p>It was resolved unanimously to create a dedicated Neighbourhood Plan SharePoint site.</p> | The Clerk |
| C/23/211 | <p>Request to use Lightwater Recreation Ground – Lightwater Village Fete</p> <p>Cllr Harris, Malcaus Cooper and Turner declared a non-pecuniary interest in this item. Cllr Harris informed Members that he is responsible for organising the insurance that will cover the fete and Cllrs Malcaus Cooper and Turner are both Members of the Lightwater Society who are responsible for the fete.</p> | |

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| | <p>Members were informed that Windlesham Parish Council had received a request to use the Lightwater Recreation ground for the village fete on the 11th of May 2024.</p> <ol style="list-style-type: none"> 1. Historically permission has always been granted, however, the organisers have confirmed that they are unable to supply a valid insurance document until the middle of April. <p>All relevant forms and risk assessments have been submitted and are available for inspection at the office.</p> <p>Members were asked to make an in-principle decision as to whether they wished to grant permission pending sight of appropriate insurance cover.</p> <ol style="list-style-type: none"> 2. The Fete Committee has also invited the Chair of the Council to open the Fete at midday on Saturday 11th May 24. <p>Members were asked to approve this request pending site of the relevant insurance.</p> <p>It was resolved unanimously to grant permission for the use of the recreation ground subject to proof of sufficient insurance cover. It was also resolved unanimously that the Chair of Council will accept the invitation to open the Fete.</p> | |
| C/23/212 | <p>Outside Organisations - To receive any reports from representatives on outside organisations.</p> <p><u>Briars Centre</u> Cllr Harris informed Members that the Briars Centre have now had their AGM at which all officers were re-elected and the constitution was changed to make it more relevant.</p> <p><u>Lightwater Society</u> Cllr Malcaus Cooper informed Members that the Lightwater Society is working alongside a group of residents on a traffic calming project to introduce a 20mph speed limit in the centre of the village.</p> <p><u>James Butler Alms Houses</u> Cllr White informed Members that the Alms Houses are holding a summer strawberry tea in June (date to be confirmed) to dedicate trees to the late June Green and Jill Ward.</p> <p><u>Bagshot Society</u> Cllr Willgoss informed Members that the Bagshot Society are holding a talk about ancient clubs in Bagshot and will be scheduling a Meet the Cllrs event at the Brook Church in June. Date to be confirmed.</p> <p><u>Lightwater Fayre in the Square</u> Cllr Malcaus Cooper informed Members that the Fayre in the Square will be held on the 27th of April 2024.</p> | |

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| C/23/213 | <p>Clerks update</p> <p>The Clerk reported the following:</p> <p>Bagshot Chapel Drainage Members were reminded that the Council resolved to conduct a soakage test at Bagshot Chapel to assess ground conditions and identify appropriate drainage solutions. The soakage test has been finalised, and we are currently in the process of obtaining quotes for the necessary drainage solutions.</p> <p>War Memorials – Routine Structural Surveys The Operations Coordinator is in the process of obtaining quotes to carry out routine structural surveys on all war memorials within the Parish. Additionally, quotes are being sought to refurbish the lettering on the Lightwater and Windlesham memorials. All three war memorials are Grade II listed and all works will be approved by SHBC planning.</p> <p>Sale of Hook Mill Lane Depot In line with the resolution at the February Full Council meeting a notice of intent to sell the land at Hook Mill Lane has been placed in the Surrey Advertiser. It will run for two consecutive weeks from the 22nd March 2024.</p> <p>Communications Officer We have recently welcomed our new Communications Officer to the team. We are excited to have them on board and look forward to their contributions to both Council and Village communications.</p> <p>Annual Reports / Strategic Plan Update and Precept Booklets Councillors are advised that several information booklets were printed for the Annual Parish Meeting. Any surplus booklets will now be distributed in various public locations throughout the villages.</p> | |
| C/23/214 | <p>Correspondence</p> <p>There was no correspondence.</p> | |
| C/23/215 | <p>Exclusion of the press and public. Agreed that the following items be dealt with after the public, including the press, have been excluded under S1(2) of the Public Bodies (Admission to Meetings) Act 1960:</p> <p>C/23/216 Confidential Correspondence C/23/217 Greenspace Contract Procurement C/23/218 Allotment Lease Update C/23/219 To approve as a correct record the confidential resolution reports.</p> | |
| C/23/216 | <p>Confidential Correspondence</p> <p>The clerk informed Members that the Council had received a Freedom of Information request, requesting all correspondence surrounding the recent CGR request.</p> | |
| C/23/217 | <p>Greenspace Contract Procurement</p> | |

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| | <p>Members were asked to examine the information provided and decide whether they would like to authorise the Clerk to sign the contract, specifying the service elements they wish to incorporate.</p> <p>Cllr Malcaus Cooper proposed, Cllr Turner seconded, and it was resolved unanimously to delegate authority to the Clerk to carry out the actions as identified in the confidential report.</p> | The Clerk |
| C/23/218 | <p>Allotment Lease Update</p> <p>Members resolved to carry out actions as per the confidential report.</p> | |
| C/23/219 | <p>To approve as a correct record the confidential resolution reports</p> <p>It was resolved that the following confidential reports detailing the resolution for minute references C/23/193 – C/23/196 and C/23/198 are an accurate reflection of the discussions and decisions on the night.</p> | |
| | There being no further business the meeting closed at 21:22 | |

Top Level for Month No 11

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|--------------|----------------|--------|----------------------|-------------------|-----------|-------|---------------|------|--------|---------|--------------------------------|
| 12/02/2024 | 214891-1 | 559 | SLCC ENTERPRISES LTD | SLCC | 30.00 | 6.00 | 36.00 | 4350 | 320 | 11.10 | National Planning Policy refor |
| | | | | | | | | 4350 | 420 | 11.40 | National Planning Policy refor |
| | | | | | | | | 4350 | 520 | 7.50 | National Planning Policy refor |
| 13/02/2024 | 2675 | 560 | SURREY ALC | SALC | 365.00 | 0.00 | 365.00 | 4350 | 320 | 135.05 | CiLCA Support course - SW |
| | | | | | | | | 4350 | 420 | 138.70 | CiLCA Support course - SW |
| | | | | | | | | 4350 | 520 | 91.25 | CiLCA Support course - SW |
| 09/02/2024 | 31300 | 561 | RIALTAS BUSINESS | REALTAS | 43.10 | 8.62 | 51.72 | 4440 | 325 | 15.95 | 31300/561/Rialtas Business Sol |
| | | | | | | | | 4440 | 425 | 16.38 | 31300/561/Rialtas Business Sol |
| | | | | | | | | 4440 | 525 | 10.77 | 31300/561/Rialtas Business Sol |
| 14/02/2024 | 3467 | 562 | NP TREE MANAGEMENT | NPTREE | 290.00 | 58.00 | 348.00 | 4195 | 310 | 107.30 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 395 | | -107.30 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 6000 | 310 | 107.30 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 4195 | 410 | 110.20 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 395 | | -110.20 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 6000 | 410 | 110.20 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 4195 | 510 | 72.50 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 395 | | -72.50 | 33 Heywood Drive - tree cleara |
| | | | | | | | | 6000 | 510 | 72.50 | 33 Heywood Drive - tree cleara |
| 13/02/2024 | 51459 | 563 | MULBERRY CO | MULBE | 50.00 | 10.00 | 60.00 | 4350 | 320 | 18.50 | Meetings & Discussions - JW |
| | | | | | | | | 4350 | 420 | 19.00 | Meetings & Discussions - JW |
| | | | | | | | | 4350 | 520 | 12.50 | Meetings & Discussions - JW |
| 30/06/2023 | 300623 | 564 | ONE CALL | ONECA | 61.83 | 12.37 | 74.20 | 4555 | 335 | 22.88 | Pipework repair - HMD |
| | | | | | | | | 4555 | 435 | 23.50 | Pipework repair - HMD |
| | | | | | | | | 4555 | 535 | 15.45 | Pipework repair - HMD |
| 30/06/2023 | 10448 | 565 | ONE CALL | ONECA | 53.75 | 10.75 | 64.50 | 4555 | 335 | 19.89 | Pipework repair - St Johns |
| | | | | | | | | 4555 | 435 | 20.43 | Pipework repair - St Johns |
| | | | | | | | | 4555 | 535 | 13.43 | Pipework repair - St Johns |
| 30/06/2023 | 10450 | 566 | ONE CALL | ONECA | 53.70 | 10.74 | 64.44 | 4555 | 335 | 19.87 | Stopcock - St Johns |

| Top Level for Month No 11 | | | | Order by Invoices Entered | | | | | | | |
|---------------------------|----------------|--------|-------------------|---------------------------|-------------|--------|---------------|-------------------------|--------|--------|-----------------------------|
| | | | | | | | | Nominal Ledger Analysis | | | |
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 30/06/2023 | 10451 | 567 | ONE CALL | ONECA | 89.15 | 17.83 | 106.98 | 4555 | 435 | 20.41 | Stopcock - St Johns |
| | | | | | | | | 4555 | 535 | 13.42 | Stopcock - St Johns |
| | | | | | | | | 4555 | 335 | 32.99 | Tap support post - St Johns |
| | | | | | | | | 4555 | 435 | 33.88 | Tap support post - St Johns |
| | | | | | | | | 4555 | 535 | 22.28 | Tap support post - St Johns |
| 31/01/2024 | 10595 | 568 | ONE CALL | ONECA | 39.50 | 7.90 | 47.40 | 4555 | 325 | 14.62 | Burst standpipe - St Johns |
| | | | | | | | | 4555 | 425 | 15.01 | Burst standpipe - St Johns |
| | | | | | | | | 4555 | 525 | 9.87 | Burst standpipe - St Johns |
| 31/01/2024 | 10598 | 569 | ONE CALL | ONECA | 47.79 | 9.56 | 57.35 | 4555 | 335 | 17.68 | Replacement pipe - St Johns |
| | | | | | | | | 4555 | 435 | 18.16 | Replacement pipe - St Johns |
| | | | | | | | | 4555 | 535 | 11.95 | Replacement pipe - St Johns |
| TOTAL INVOICES | | | | | 1,123.82 | 151.77 | 1,275.59 | 1,123.82 | | | |
| VAT ANALYSIS CODE | | | | | OTS @ 0.00% | 365.00 | 0.00 | 365.00 | | | |
| VAT ANALYSIS CODE | | | | | S @ 20.00% | 758.82 | 151.77 | 910.59 | | | |
| TOTALS | | | | | 1,123.82 | 151.77 | 1,275.59 | | | | |

| Top Level for Month No 11 | | | | Order by Invoices Entered | | | | | | | |
|------------------------------|----------------|--------|-------------------|---------------------------|-----------|--------|-------------------------|----------|--------|--------|-----------------------------|
| | | | | | | | Nominal Ledger Analysis | | | | |
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 19/02/2024 | 3802008 | 570 | VIKING | VIKIN | 75.99 | 15.20 | 91.19 | 4435 | 325 | 28.12 | Stationary - Council office |
| | | | | | | | | 4435 | 425 | 28.88 | Stationary - Council office |
| | | | | | | | | 4435 | 525 | 18.99 | Stationary - Council office |
| 21/02/2024 | 74736 | 571 | CDS GROUP | CDS GP | 2,585.00 | 517.00 | 3,102.00 | 4525 | 335 | 956.45 | Bagshot Chapel drainage |
| | | | | | | | | 4525 | 435 | 982.30 | Bagshot Chapel drainage |
| | | | | | | | | 4525 | 535 | 646.25 | Bagshot Chapel drainage |
| TOTAL INVOICES | | | | | 2,660.99 | 532.20 | 3,193.19 | 2,660.99 | | | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 2,660.99 | 532.20 | 3,193.19 | | | | |
| TOTALS | | | | | 2,660.99 | 532.20 | 3,193.19 | | | | |

Top Level for Month No 11

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|-------------------------------|----------------|--------|-------------------|-------------------|-----------|------|---------------|------|--------|----------|------------------------------|
| 26/02/2024 | BVC/23/62 | 572 | GRANTS WPC | GRANTS | 2,481.00 | 0.00 | 2,481.00 | 4650 | 325 | 2,481.00 | Grant to CPRFC |
| 26/02/2024 | EXP 26/2/24 | 573 | SARAH WAKEFIELD | SWAKE | 35.80 | 0.00 | 35.80 | 4435 | 325 | 13.25 | Expenses to 26 Feb 24 |
| | | | | | | | | 4435 | 425 | 13.60 | Expenses to 26 Feb 24 |
| | | | | | | | | 4435 | 525 | 8.95 | Expenses to 26 Feb 24 |
| 08/02/2024 | 1248 | 574 | PERFECTION PEST | PERFPEST | 260.00 | 0.00 | 260.00 | 4435 | 325 | 96.20 | x2 treatment for mice infect |
| | | | | | | | | 4435 | 425 | 98.80 | x2 treatment for mice infect |
| | | | | | | | | 4435 | 525 | 65.00 | x2 treatment for mice infect |
| TOTAL INVOICES | | | | | 2,776.80 | 0.00 | 2,776.80 | | | 2,776.80 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 2,776.80 | 0.00 | 2,776.80 | | | | |
| TOTALS | | | | | 2,776.80 | 0.00 | 2,776.80 | | | | |

| Top Level for Month No 11 | | | | | | | Order by Invoices Entered | | | | |
|-------------------------------|----------------|--------|-------------------|-------------------|-----------|------|---------------------------|------|--------|--------|----------------------|
| | | | | | | | Nominal Ledger Analysis | | | | |
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 29/02/2024 | FEB 24 | 575 | AB EXPENSES | AB EXP | 27.08 | 0.00 | 27.08 | 4435 | 325 | 10.02 | AB expenses - Feb 24 |
| | | | | | | | | 4435 | 425 | 10.29 | AB expenses - Feb 24 |
| | | | | | | | | 4435 | 525 | 6.77 | AB expenses - Feb 24 |
| TOTAL INVOICES | | | | | 27.08 | 0.00 | 27.08 | | | 27.08 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 27.08 | 0.00 | 27.08 | | | | |
| TOTALS | | | | | 27.08 | 0.00 | 27.08 | | | | |

Top Level for Month No 11

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|-------------------------------|----------------|--------|-------------------|-------------------|-----------|--------|---------------|------|--------|----------|-------------------------------|
| 29/02/2024 | 48 | 576 | ALL SAINTS CHURCH | ALLS | 15.00 | 0.00 | 15.00 | 4950 | 325 | 5.55 | Planning meeting - 14 Feb 24 |
| | | | | | | | | 4950 | 425 | 5.70 | Planning meeting - 14 Feb 24 |
| | | | | | | | | 4950 | 525 | 3.75 | Planning meeting - 14 Feb 24 |
| 29/02/2024 | 3725 | 577 | NEIL CURTIS | NEIL | 540.00 | 0.00 | 540.00 | 4005 | 400 | 180.00 | Internments (1xL, 2xW) |
| | | | | | | | | 4005 | 500 | 360.00 | Internments (1xL, 2xW) |
| 29/02/2024 | 202404 | 580 | ST ANNES PCC | ANNE | 100.00 | 0.00 | 100.00 | 4950 | 325 | 37.00 | Hall hire - 6 &27 Feb 24 |
| | | | | | | | | 4950 | 425 | 38.00 | Hall hire - 6 &27 Feb 24 |
| | | | | | | | | 4950 | 525 | 25.00 | Hall hire - 6 &27 Feb 24 |
| 29/02/2024 | 1617 | 581 | ZENTECH IT | FRE01 | 500.28 | 100.06 | 600.34 | 4440 | 325 | 185.10 | Licence/misc support - Feb 24 |
| | | | | | | | | 4440 | 425 | 190.11 | Licence/misc support - Feb 24 |
| | | | | | | | | 4440 | 525 | 125.07 | Licence/misc support - Feb 24 |
| TOTAL INVOICES | | | | | 1,155.28 | 100.06 | 1,255.34 | | | 1,155.28 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 655.00 | 0.00 | 655.00 | | | | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 500.28 | 100.06 | 600.34 | | | | |
| TOTALS | | | | | 1,155.28 | 100.06 | 1,255.34 | | | | |

Top Level for Month No 12

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|------------------------------|----------------|--------|-------------------|-------------------|------------------|-----------------|------------------|------|--------|------------------|---------------------------|
| 01/03/2024 | 1811 | 578 | PURE GARDENS | PUREG | 2,130.00 | 426.00 | 2,556.00 | 4060 | 500 | 2,130.00 | Maintenance - February 24 |
| 29/02/2024 | 232652 | 579 | BRUNEL ENGRAVING | BRUN | 160.06 | 32.02 | 192.08 | 4600 | 325 | 59.22 | Papaerwights & engraving |
| | | | | | | | | 4600 | 425 | 60.82 | Papaerwights & engraving |
| | | | | | | | | 4600 | 525 | 40.02 | Papaerwights & engraving |
| 04/03/2024 | 203898 | 582 | SURREY HEATH | SHBC01 | 65.39 | 13.08 | 78.47 | 4220 | 410 | 65.39 | Gym insp - L'water |
| 04/03/2024 | 2038825 | 583 | SURREY HEATH | SHBC01 | 8,242.15 | 1,648.43 | 9,890.58 | 4165 | 310 | 3,049.60 | Greenspace - March 24 |
| | | | | | | | | 4165 | 410 | 3,132.02 | Greenspace - March 24 |
| | | | | | | | | 4165 | 510 | 2,060.53 | Greenspace - March 24 |
| TOTAL INVOICES | | | | | <u>10,597.60</u> | <u>2,119.53</u> | <u>12,717.13</u> | | | <u>10,597.60</u> | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 10,597.60 | 2,119.53 | 12,717.13 | | | | |
| TOTALS | | | | | <u>10,597.60</u> | <u>2,119.53</u> | <u>12,717.13</u> | | | | |

Order by Invoices Entered

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | _A_/C _ _C_en tre | Amount | Analysis Description |
|--------------|----------------|--------|----------------------|-------------------|-----------|--------|---------------|-------------------|--------|--------------------------------------|
| 08/03/2024 | WVC/23/67 | 584 | GRANTS WPC | GRANTS | 1,207.00 | 0.00 | 1,207.00 | 4650 | 540 | 1,207.00 W'sham Village Fete |
| 07/03/2024 | 3486 | 585 | NP TREE MANAGEMENT | NPTREE | 280.00 | 56.00 | 336.00 | 4195 | 310 | 103.60 Fell pine in LW Cemetery |
| | | | | | | | | 395 | | -103.60 Fell pine in LW Cemetery |
| | | | | | | | | 6000 | 310 | 103.60 Fell pine in LW Cemetery |
| | | | | | | | | 4195 | 410 | 106.40 Fell pine in LW Cemetery |
| | | | | | | | | 395 | | -106.40 Fell pine in LW Cemetery |
| | | | | | | | | 6000 | 410 | 106.40 Fell pine in LW Cemetery |
| | | | | | | | | 4195 | 510 | 70.00 Fell pine in LW Cemetery |
| | | | | | | | | 395 | | -70.00 Fell pine in LW Cemetery |
| | | | | | | | | 6000 | 510 | 70.00 Fell pine in LW Cemetery |
| 04/03/2024 | 1089 | 86 | INFINITY PLAYGROUNDS | INFINITY | 445.00 | 89.00 | 534.00 | 4220 | 510 | 445.00 Repairs atw Windmill Field |
| 12/03/2024 | WVC/23/67A | 586 | GRANTS WPC | GRANTS | 1,209.00 | 0.00 | 1,209.00 | 4650 | 540 | 1,209.00 Grant - WFOR loft ladder |
| 05/03/2024 | SLC001 | 587 | BAGSHOT | BAGSHOTDEV | 1,084.67 | 216.93 | 1,301.60 | 4060 | 300 | 1,084.67 Bagshot Cem Wall (10% dep) |
| | | | | | | | | 330 | | -1,084.67 Bagshot Cem Wall (10% dep) |
| | | | | | | | | 6000 | 300 | 1,084.67 Bagshot Cem Wall (10% dep) |

| | | | | | | |
|-----------------|-----|---------|----------|--------|----------|----------|
| TOTAL INVOICES | | | 4,225.67 | 361.93 | 4,587.60 | 4,225.67 |
| VATANALYSISCODE | OTS | @0.00% | 2,416.00 | 0.00 | 2,416.00 | |
| VATANALYSISCODE | S | @20.00% | 1,809.67 | 361.93 | 2,171.60 | |
| TOTALS | | | 4,225.67 | 361.93 | 4,587.60 | |

| Top Level for Month No 12 | | | | Order by Invoices Entered | | | | | | | |
|-------------------------------|----------------|--------|-------------------|---------------------------|-----------|-------|---------------|------|--------|--------|--------------------------------|
| | | | | Nominal Ledger Analysis | | | | | | | |
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 08/03/2024 | WVC/23/67B | 589 | GRANTS WPC | GRANTS | 450.00 | 0.00 | 450.00 | 4650 | 540 | 450.00 | W'sham Soc. litter pick equip |
| 14/03/2024 | 13 MAR 24 | 590 | REACH PUBLISHING | REAC | 200.48 | 40.10 | 240.58 | 4400 | 325 | 74.18 | 13 MAR 24/590/Reach Publishing |
| | | | | | | | | 4400 | 425 | 76.18 | 13 MAR 24/590/Reach Publishing |
| | | | | | | | | 4400 | 525 | 50.12 | 13 MAR 24/590/Reach Publishing |
| TOTAL INVOICES | | | | | 650.48 | 40.10 | 690.58 | | | 650.48 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 450.00 | 0.00 | 450.00 | | | | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 200.48 | 40.10 | 240.58 | | | | |
| TOTALS | | | | | 650.48 | 40.10 | 690.58 | | | | |



Windlesham Parish Council

Joanna Whitfield
Clerk to the Council
Tel: 01276 471675
Email: clerk@windleshampc.gov.uk
Website: www.windleshampc.gov.uk

The Council Offices
The Avenue
Lightwater
Surrey
GU18 5RG

MINUTES OF A MEETING OF WINDLESHAM PARISH COUNCIL'S PLANNING COMMITTEE

Held on Wednesday 26th March 2024 at St Anne's Church Centre, 43 Church Road, Bagshot.

| Bagshot Cllrs | | Lightwater Cllrs | | Windlesham Cllrs | |
|---------------|---|------------------|---|------------------|---|
| Willgoss | P | Turner | P | Marr | P |
| White | P | Stevens | P | Richardson | P |
| Du-Cann | P | | | | |
| | | | | | |

In attendance: Jo Whitfield – Clerk to the Council
Cllr White took the Chair

P - present A – apologies PA – part of meeting - no information

| | | Action |
|-------------|---|--------|
| PLAN/23/151 | Apologies for absence There were no apologies for absence. | |
| PLAN/23/152 | Declarations of interest Cllr White declared a non-pecuniary interest in application 24/0252/FFU as the application is know to her. | |
| PLAN/23/153 | Public question time No members of the public were present. | |
| PLAN/23/154 | Exclusion of the press and public. There were no matters to be dealt with after exclusions to the press and public. | |
| PLAN/23/156 | To consider a planning application from Runnymede Borough Council: Application Number: RU.24/0210 Longcross North, Chobham Lane, Longcross, Chertsey, KT16 0EE | |

| | | |
|-------------|---|--|
| | <p>After reviewing the application, Members questioned whether this is situated within the Green Belt and if so, whether mitigation would be necessary.</p> <p>They also expressed particular concern about the potential significant impact on traffic in and around the villages and requested a traffic survey be conducted.</p> <p>Additionally, members raised concerns about the potential impact on the ecology of the adjacent Chobham Common SSSI and asked that this be taken into consideration.</p> | |
| PLAN/23/157 | To consider planning applications and planning appeals received prior to this meeting: | |

| | Bagshot Applications | | |
|-------------|--|-----|-----------------------------|
| 24/0252/FFU | <p>30 Waterers Way, Bagshot, Surrey, GU19 5BL Installation of a heat pump.</p> <p>No Objection</p> | FPA | 12 th April 2024 |
| | Lightwater Applications | | |
| 24/0230/FFU | <p>66 Ambleside Road, Lightwater, Surrey, GU18 5UH Erection of single storey detached garage to front of property.</p> <p>Comment</p> <p>Members discussed the application and raised concerns regarding perceived line of sight issues and asked that planning officers investigate.</p> | FPA | 4 th April 2024 |
| 24/0235/FFU | <p>68 The Avenue, Lightwater, Surrey, GU18 5RG Erection of single storey rear and front extension to replace existing front canopy with changes to fenestration and associated internal works.</p> <p>No Objection</p> | FPA | 8 th April 2024 |
| 24/0193/FFU | <p>34 Curley Hill Road, Lightwater, Surrey, GU18 5YH Erection of a double detached garage, new access, new entrance gates, new hedgerow and associated works.</p> <p>Comment</p> <p>Members voiced concerns regarding the absence of screening in light of proximity to the road, as well as expressing worries about the small area allocated for vehicular turning.</p> | FPA | 8 th April 2024 |
| 24/0236/FFU | <p>34A Clearsprings, Lightwater, Surrey, GU18 5YL Erection of a part single, part two storey side extension and infill extension with internal alterations and changes to fenestration.</p> | FPA | 8 th April 2024 |

| | | | |
|-------------|---|--------------|-----------------------------|
| | <p>Members asked for an arboriculture survey to be carried out and questioned whether there was adequate space to accommodate a tree root protection zone. They also expressed concerns about overdevelopment of the site.</p> | | |
| 24/0156/FFU | <p>Lightwater Leisure Centre, Lightwater Country Park, The Avenue, Lightwater, Surrey, GU18 5RG Erection of canopy for the development of padel tennis courts, pickle ball courts with associated customer kiosk, toilet, means of enclosure, lighting and associated infrastructure.</p> <p>After reviewing the application, Members questioned the necessity of a kiosk, especially given its close proximity to the Leisure Centre, which already offers refreshments and toilet facilities. They further requested that if approval is granted, it should be subject to a condition that the canopy is properly maintained.</p> <p>Additionally, Members observed that the traffic entering the country park might increase, potentially impacting the condition of the surrounding roads.</p> | FPA | 16 th April 2024 |
| | Windlesham Applications | | |
| 24/0250/FFU | <p>10 Owen Road, Windlesham, Surrey, GU20 6JG Erection of a single storey side/rear extension.</p> <p>No Objection</p> | FPA | 12 th April 2024 |
| 24/0239/NOT | <p>Sylvan Glade London Road Windlesham GU20 6LL Notification for the proposed issuing of a Certified Site certificate under the Caravan Sites and Control of Development Act 1960 (certificate of exemption paragraph 5) to allow for the land to be used for recreational purposes for up to five caravans or motorhomes plus tents.</p> <p>Councillors commented that no papers had been lodged with this application, so Members were unable to comment meaningfully on this case. However, Councillors have noted that two neighbours have submitted objections raising a number of significant issues. It was therefore requested that SHBC looks carefully at this case and ensure that a corresponding application has been submitted to Natural England.</p> | Notification | Not Available |
| 24/0274/FFU | <p>16 Oakwood Road, Windlesham, Surrey, GU20 6JD Erection of a single storey rear conservatory.</p> <p>Members noted that they wouldn't expect there to be an issue with this type of development. However, there is no floorplan or an elevations drawing</p> | FPA | 15 th April 2024 |

| | | | |
|--|--|--|--|
| | showing the conservatory and its location and its dimensions are not given. Members recommend that these are checked. | | |
|--|--|--|--|

There being no further business, the meeting closed at 19:03

PAYMENTS

Top Level for Month No 12

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|-----------------------------------|----------------|--------|-------------------|-------------------|-----------|------|---------------|------|--------|---------|-------------------------------|
| 31/03/2024 | 3776CN | 595 | NEIL CURTIS | NEIL | -360.00 | 0.00 | -360.00 | 4005 | 400 | -360.00 | CN AGAINST INV3776 |
| 31/03/2024 | 3776A | 596 | NEIL CURTIS | NEIL | 180.00 | 0.00 | 180.00 | 4005 | 400 | 180.00 | Corrected inv to replace 3776 |
| TOTAL INVOICES | | | | | -180.00 | 0.00 | -180.00 | | | -180.00 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | -180.00 | 0.00 | -180.00 | | | | |
| TOTALS | | | | | -180.00 | 0.00 | -180.00 | | | | |

Top Level for Month No 12

Order by Invoices Entered

Nominal Ledger Analysis

| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
|-------------------------------|----------------|--------|-------------------|-------------------|-----------|-------|---------------|------|--------|--------|----------------------------|
| 19/03/2024 | 104498 | 592 | PRINT | PRINT | 438.00 | 13.00 | 451.00 | 4600 | 325 | 162.06 | Printing for APM |
| | | | | | | | | 4600 | 425 | 166.44 | Printing for APM |
| | | | | | | | | 4600 | 525 | 109.50 | Printing for APM |
| 29/03/2024 | 61 (29 MAR 24) | 593 | ALL SAINTS CHURCH | ALLS | 15.00 | 0.00 | 15.00 | 4950 | 325 | 5.55 | Meeting 13 March 24 |
| | | | | | | | | 4950 | 425 | 5.70 | Meeting 13 March 24 |
| | | | | | | | | 4950 | 525 | 3.75 | Meeting 13 March 24 |
| 31/03/2024 | 3776 | 594 | NEIL CURTIS | NEIL | 360.00 | 0.00 | 360.00 | 4005 | 400 | 360.00 | LW int - Wakefield, Dexter |
| TOTAL INVOICES | | | | | 813.00 | 13.00 | 826.00 | | | 813.00 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 748.00 | 0.00 | 748.00 | | | | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 65.00 | 13.00 | 78.00 | | | | |
| TOTALS | | | | | 813.00 | 13.00 | 826.00 | | | | |

| Top Level for Month No 1 | | | Order by Invoices Entered | | | | | | | | |
|-------------------------------|----------------|--------|---------------------------|-------------------|-----------|----------|---------------|-----------|--------|----------|--------------------------------|
| Nominal Ledger Analysis | | | | | | | | | | | |
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 31/03/2024 | MARCH 24 | 597 | AB EXPENSES | AB EXP | 29.55 | 0.00 | 29.55 | 4435 | 225 | 29.55 | AB exp - 31 March 24 |
| 01/04/2024 | 2754 | 598 | SURREY ALC | SALC | 2,861.98 | 0.00 | 2,861.98 | 4430 | 225 | 2,861.98 | NALC/SALC subs 24-25 |
| 01/04/2024 | 30729 | 599 | RIALTAS BUSINESS | REALTAS | 3,229.00 | 645.80 | 3,874.80 | 4420 | 225 | 3,229.00 | RBS Annual subs/support 24-25 |
| 02/04/2024 | 1824 | 88 | PURE GARDENS | PUREG | 2,130.00 | 426.00 | 2,556.00 | 4060 | 500 | 2,130.00 | Win Cem main - March 24 |
| 02/04/2024 | 248114-1 | 600 | SLCC ENTERPRISES LTD | SLCC | 357.00 | 0.00 | 357.00 | 4430 | 225 | 357.00 | Membership JW - 24-25 |
| 03/04/2024 | 2038979 | 601 | SURREY HEATH | SHBC01 | 65.39 | 13.08 | 78.47 | 4220 | 410 | 65.39 | L'water gym insp - April 24 |
| 03/04/2024 | 2038978 | 602 | SURREY HEATH | SHBC01 | 7,874.34 | 1,574.87 | 9,449.21 | 4165 | 310 | 3,070.99 | Greenspace contract - April 24 |
| | | | | | | | | 4165 | 410 | 3,070.99 | Greenspace contract - April 24 |
| | | | | | | | | 4165 | 510 | 1,732.36 | Greenspace contract - April 24 |
| | | | | | | | | 4950 | 325 | 37.00 | Hire fee - 19/26 Mar (FC/APM) |
| 03/04/2024 | 202406 | 603 | ST ANNES PCC | ANNE | 100.00 | 0.00 | 100.00 | 4950 | 425 | 37.00 | Hire fee - 19/26 Mar (FC/APM) |
| | | | | | | | | 4950 | 525 | 26.00 | Hire fee - 19/26 Mar (FC/APM) |
| | | | | | | | | | | | |
| TOTAL INVOICES | | | | | 16,647.26 | 2,659.75 | 19,307.01 | 16,647.26 | | | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 3,348.53 | 0.00 | 3,348.53 | | | | |
| VAT ANALYSIS CODE S @ 20.00% | | | | | 13,298.73 | 2,659.75 | 15,958.48 | | | | |
| TOTALS | | | | | 16,647.26 | 2,659.75 | 19,307.01 | | | | |

Top Level for Month No 1

Order by Invoices Entered

| | | | | | | | Nominal Ledger Analysis | | | | |
|------------------------------|----------------|--------|-------------------|-------------------|-----------|--------|-------------------------|------|--------|----------|--------------------------------|
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 10/04/2024 | 4061131 | 604 | VIKING | VIKIN | 105.48 | 21.10 | 126.58 | 4435 | 225 | 105.48 | office stationery - misc items |
| 01/04/2024 | 4361/2024/25 | 605 | ICCM | ICCM | 100.00 | 0.00 | 100.00 | 4430 | 225 | 100.00 | ICCM membership 24-25 |
| 31/03/2024 | 1661 | 606 | ZENTECH IT | FRE01 | 392.38 | 78.48 | 470.86 | 4430 | 225 | 287.38 | Licences M'soft 365 - Apr 24 |
| | | | | | | | | 4425 | 225 | 105.00 | Support - Mar 24 |
| 09/02/2024 | 162165 | 607 | BARCHAM | BARCHAM | 685.00 | 137.00 | 822.00 | 4195 | 210 | 685.00 | 4 x trees (Bosman Drive, Wind. |
| | | | | | | | | 395 | | -685.00 | 4 x trees (Bosman Drive, Wind. |
| | | | | | | | | 6000 | 210 | 685.00 | 4 x trees (Bosman Drive, Wind. |
| TOTAL INVOICES | | | | | 1,282.86 | 236.58 | 1,519.44 | | | 1,282.86 | |
| VAT ANALYSISCODE OTS @ 0.00% | | | | | 100.00 | 0.00 | 100.00 | | | | |
| VAT ANALYSISCODE S @ 20.00% | | | | | 1,182.86 | 236.58 | 1,419.44 | | | | |
| TOTALS | | | | | 1,282.86 | 236.58 | 1,519.44 | | | | |

Top Level for Month No 1

Order by Invoices Entered

| | | | | | | | Nominal Ledger Analysis | | | | |
|------------------------------|----------------|--------|-------------------|-------------------|-----------|------|-------------------------|------|--------|--------|------------------------|
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 15/04/2024 | EXP - MAR 24 | 608 | LUCY SHANNON | SHANNON | 65.98 | 0.00 | 65.98 | 4435 | 225 | 65.98 | L Shannon exp - Mar 24 |
| TOTAL INVOICES | | | | | 65.98 | 0.00 | 65.98 | | | 65.98 | |
| VAT ANALYSISCODE OTS @ 0.00% | | | | | 65.98 | 0.00 | 65.98 | | | | |
| TOTALS | | | | | 65.98 | 0.00 | 65.98 | | | | |

15/04/2024

Windlesham Parish Council

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11:43

PURCHASE DAYBOOK

User: 6993.R.MIDGLEY

Windlesham PL for Month No 1

Order by Invoices Entered

| | | | | | | | Nominal Ledger Analysis | | | | |
|-------------------------------|----------------|--------|--|---------------------------------|-----------|------|-------------------------|------|--------|--------|----------------------------|
| Invoice Date | Invoice Number | Ref No | Supplier A/c Name | Supplier A/c Code | Net Value | VAT | Invoice Total | A/C | Centre | Amount | Analysis Description |
| 12/04/2024 | 3881 | 122 | ZENTECH LTD <i>NEIL CURTIS</i> | FREOT <i>NEIL</i> | 360.00 | 0.00 | 360.00 | 4005 | 500 | 360.00 | Ashes internment x 2 Wind. |
| TOTAL INVOICES | | | | | 360.00 | 0.00 | 360.00 | | | 360.00 | |
| VAT ANALYSIS CODE OTS @ 0.00% | | | | | 360.00 | 0.00 | 360.00 | | | | |
| TOTALS | | | | | 360.00 | 0.00 | 360.00 | | | | |

Agenda Item 8 – Full Council 23 April 24

Review of Bank Reconciliations

Members are asked to review the following bank reconciliations. Financial Regulations state that a member, other than the Chair, or authorized bank signatory, should sign off the reconciliations once reviewed.

Below are the reconciliations for February 24 and March 24

**** Members are asked to note that to date the Clerk only has online access to the Barclays, Cambridge & Counties and Redwood bank accounts**

| Account | Acct type | Int. Rate | 29 Feb 24 | 31 Mar 24 |
|--------------------------|------------------|-----------|-----------|-----------|
| | | | | |
| Barclays Bank | Current | 0.00% | 357,208 | 326,183 |
| Santander Bank | Instant access | 1.06% | 199,455 | 199,620 |
| RBS account | Instant access | 1.57% | 46,606 | 46,658 |
| Skipton BS * | Annual interest | 3.10% | 64,595 | 64,595 |
| Cambridge & Counties | 180 day notice | 4.41% | 222,069 | 222,901 |
| Hampshire Trust * | 12 month deposit | 3.70% | 65,984 | 65,984 |
| Redwood Bank * | 95 day notice | 3.45% | 64,058 | 66,271 |
| | | | | |
| | TOTAL | | 1,019,976 | 992,212 |
| | | | | |
| Account type | | | | |
| Current account | | | 357,208 | 326,183 |
| Instant access accounts | | | 246,061 | 246,278 |
| Medium term accounts | | | 416,707 | 419,751 |
| | | | | |
| | | | 1,019,976 | 992,212 |
| | | | | |
| * - Annual interest only | | | | |

Overall cash position

Net assets held by the Council as at 31 March 24 is £997,889 – see attached balance sheet. Of this £771,709 is held in ear-marked reserves. Members are asked to note that the ear-marked balance has increased by £74,261 since 1 April 23.

Members are asked to note the above reconciliations and agree that either Cllr Malcaus Cooper or Cllr Jennings-Evans in the absence of Cllr Malcaus Cooper continue to sign off the above reconciliations.

Richard Midgley
RFO April 24

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2024

| <u>A/c</u> | <u>Description</u> | <u>Actual</u> | |
|--|--------------------------------|------------------|----------------|
| <u>Current Assets</u> | | | |
| 100 | Debtors | 1,937 | |
| 105 | VAT Control A/c | 11,653 | |
| 200 | Barclays Current Account | 326,183 | |
| 205 | Santander Account | 199,620 | |
| 210 | RBS Account | 46,658 | |
| 215 | Skipton Account | 64,595 | |
| 225 | Cambridge and Counties Account | 222,901 | |
| 230 | Hampshire Trust Bank | 65,984 | |
| 235 | Redwood Bank | 66,271 | |
| Total Current Assets | | 1,005,802 | |
| <u>Current Liabilities</u> | | | |
| 500 | Creditors | 646 | |
| 510 | Accruals | 7,267 | |
| Total Current Liabilities | | 7,913 | |
| Net Current Assets | | | 997,889 |
| Total Assets less Current Liabilities | | | 997,889 |
| <u>Represented by :-</u> | | | |
| 300 | Current Year Fund | 30,731 | |
| 310 | General Reserves | 195,449 | |
| 315 | Capital Receipts | 1,300 | |
| 320 | EMR School Lane Play | 35,743 | |
| 321 | EMR Windmill Field playground | 3,154 | |
| 325 | EMR Windlesham CIL | 70,330 | |
| 330 | EMR Repairs and Maintenance | 34,547 | |
| 331 | EMR War Memorials | 1,376 | |
| 335 | EMR Cemeteries | 39,070 | |
| 336 | EMR Lightwater Cemetery Maint. | 9,700 | |
| 340 | EMR Lightwater Pavilion & Rec | 130,642 | |
| 345 | EMR Bagshot Village | 16,171 | |
| 346 | EMR Bagshot Grants | 317 | |
| 350 | EMR Lightwater Village | 19,060 | |
| 351 | EMR Lightwater Grants | 3,100 | |
| 355 | EMR Windlesham Village | 15,279 | |
| 365 | EMR Elections | 14,820 | |
| 370 | EMR Council Office Repairs | 1,500 | |
| 375 | EMR Playarea Repairs | 15,000 | |
| 377 | EMR IT Equipment | 1,383 | |
| 378 | EMR Training | 900 | |
| 380 | EMR Bagshot CIL | 308,643 | |
| 390 | EMR Civic Functions | 1,144 | |
| 395 | EMR Tree Works | 48,530 | |
| Total Equity | | | 997,889 |

Agenda Item 9 – Full Council Meeting 23 April 24
Budget Monitoring Report to 31 March 24

1. Budget 2024/25

The expenditure budget for 2024/25 was confirmed at a meeting on 10 January 2024 with a total expenditure budget of £594,014 and a precept requirement, after budgeted income of £88,813, totalling £505,021. SHBC have confirmed the tax base for 2024/25 of 8,376.95 for the Parish. The Band D equivalent precept is therefore £60.31 an increase of 44.42% over the prior year.

2. Actions required

- Councillors need to note and approve overspends noted.

3. Overspends and Transfers

Councillors are asked to note the Actual vs Budget report as at 31 March 24 along with the corresponding Balance Sheet and Income and Expenditure reports attached.

Councillors should also note the following:

- Overspends on the following Nominal Codes
 - 4160 Greenspace Contingency – Overspend of £1,592 arising from the purchase and installation of Coronation roundels, funded by a transfer from the village reserves FC29 Mar 23 (C/22/215) and £120 re: repairs to a fence at School Lane Field;
 - 4190 Christmas trees – the overspend of £2,341 arises due to the choice of tree provision made by the Council. This was discussed by the Council and resolved that any overspend would be taken from the General Reserve (C/23/41B)
 - 4195 Tree maintenance/survey - an overspend of £2,935 has arisen due to the ongoing tree works both as part of the completion of tree works in Lightwater Cemetery and from various emergency costs. This has been funded against the Tree works EMR;
 - 4220 Playground Repairs and Renewal – The overspend arises as a result of expenditure to purchase and install the Lightwater playground and the Bagshot outdoor gym and play area refurbishment at School Lane Field. This has been funded from the following reserves: Lightwater playground 2022-23 budget, the Lightwater CIL EMR and the Lightwater Village Reserve (FC 1 Feb 23 C/22/184d); Bagshot CIL – 50% and School Lane Field reserve – 50%. Any new items at School Lane Field to be funded from CIL (BVC/22/60);

- 4300 Salaries – following the virements approved at the Full Council meeting on 26 March 24 (C/23/205) the salary and related HMRC and pension accounts reflected a nil variance for the year.
 - 4380 Elections – An overspend of £1,086 is shown reflecting the cost of the recent election as re-charged from Surrey Heath. This amount reflects the excess over the set budget and is allocated from the Elections EMR (365) in accordance with the resolution C/23/78c (FC 26 Sept 23);
 - 4415 Insurance – the overspend of £378 noted arises from the purchase of additional Fidelity insurance to cover the cash balances held by the council. The levels were higher than the existing insurance cover and following a recommendation by the Internal Auditor the level was increased to reflect the higher cash levels held;
 - 4440 ICT costs – the I&E report reflects an overspend of £4,441 which primarily represents costs incurred in the provision of IT equipment. A total of £3,116 has been transferred from the IT equipment EMR;
 - 4550 Office building costs – these costs comprise primarily rates and utilities with a few miscellaneous costs for ad hoc repairs, fire extinguisher testing etc. The overspend for the year is £314.
- *Other matters*
- 4430 Licences & Subscriptions – additional expenditure of £250 is to be made for an additional licence for the Rialtas system for the Operations Co-ordinator to allow her access to the system as part of her duties;
 - 4650 Grants – the year to date spend includes £3,000 for a veterinary x-ray machine for Harper Asprey (FC C23/42); £3,500 for Windlesham FOR waste disposal (WVC23/15); £484 for camping equipment for 1st Windlesham Scout Group (WVC/23/15); £500 towards the cost of a new library for Lightwater Village School (LVC/23/16); £500 as a contribution to legal fees for the Lightwater Library Association (LVC/23/16); £50 to Bagshot WI for a planter (BVC/23/18); £1,040.20 for the Bagshot Society Xmas trees and £75 to fund the winter planting of WPC planters (BVC/23/41); £480.00 for the Bagshot Xmas Float (BVC/23/41); £450.00 for the St Anne's Xmas tree festival; £500.00 for Windlesham United Charities commemorative trees (BVC/23/41); £450 contribution the local Neighbourhood Watch newsletter (C/23/115); £2,000 to Lightwater Scouts for miscellaneous items (LVC/23/43); £500 contribution to the Bagshot Good Companions (BVC/23/62); £2,481 to Curley Park Rangers FC for pitch maintenance (BVC/23/62); £450 to the Windlesham Society for litter picking equipment (WVC/23/67); £1,207 to Windlesham Village Fete for bbq, dishes and hi-vis vests (WVC/23/67); £1,209 for a loft ladder for the Hub (WVC/23/67); £957 for the Bagshot playing fields; £1,000 for Lightwater Community Cinema; £250 for Lightwater Village fete. The opening balance includes a credit of £500 comprising the 2023 year end

accrual for a grant to Lightwater Connected for the purchase of a sign for Lightwater village (FC 29 Mar 23 C/22/217)

- Councillors should note that the Greenspace contract annual increase, based on January RPI, has been advised and is 4.9%. The increase applies for the period 1 February 24 to 31 January 25 with the increase for February backdated on the March invoice.
- Councillors should also note that the office telecommunications contract with DR Communications will reflect a price increase of 7.9% with effect from 1 April 24.

- 3.2 There are small overspends on 4350 Training (£24); 4435 Office expenses (£90); 4500 Councillor Allowances (£115); 4600 Annual Meeting & Civic Costs (£418) and 4950 Hall Hire (£76)

4. **Virements**

Virements were made in the year as noted in previous reports. These are reflected in the year-end figures.

Detailed Income & Expenditure by Account 31/03/2024

Month No: 12

Account Code Report

| | Actual Current Mnth | Actual Year to Date | Current Annual Bud | Budget Variance | Committed Expenditure | Funds Available | % Spent |
|-------------------------------------|------------------------|------------------------|-----------------------|--------------------|--------------------------|--------------------|---------|
| <u>Income Detail</u> | | | | | | | |
| 1000 Burial fees | 1,941 | 72,976 | 81,000 | 8,024 | | | 90.1% |
| 1030 Allotment Fees | 0 | 1,703 | 1,700 | (3) | | | 100.2% |
| 1040 Field of Remembrance Income | 0 | 1,057 | 7,241 | 6,184 | | | 14.6% |
| 1076 Precept | 0 | 347,791 | 347,791 | 0 | | | 100.0% |
| 1800 Other Income | 0 | 650 | 0 | (650) | | | 0.0% |
| 1900 Interest Received | 907 | 16,053 | 4,488 | (11,565) | | | 357.7% |
| 1950 CIL Income | 0 | 174,308 | 0 | (174,308) | | | 0.0% |
| Total Income | 2,848 | 614,538 | 442,220 | (172,318) | | | 139.0% |
| <u>Expenditure Detail</u> | | | | | | | |
| 4005 Ashes interment | 180 | 6,820 | 6,465 | (355) | | (355) | 105.5% |
| 4050 Rates | 0 | 2,087 | 3,000 | 913 | | 913 | 69.8% |
| 4055 Pavilion Utilities | 0 | 50 | 300 | 250 | | 250 | 16.5% |
| 4060 Maintenance | 5,708 | 54,249 | 62,498 | 8,249 | | 8,249 | 86.8% |
| 4070 Allotment Refunds | 0 | 10 | 100 | 90 | | 90 | 10.0% |
| 4100 War Memorial | 0 | 625 | 2,000 | 1,375 | | 1,375 | 31.2% |
| 4105 Bagshot Clock | 0 | 0 | 500 | 500 | | 500 | 0.0% |
| 4160 Greenspace Contingency | 0 | 4,592 | 3,000 | (1,592) | | (1,592) | 153.1% |
| 4165 Greenspace Contract | 8,242 | 93,214 | 94,359 | 1,145 | | 1,145 | 98.8% |
| 4185 Planting | 0 | 5,374 | 5,416 | 42 | | 42 | 99.2% |
| 4190 Christmas Trees | 0 | 5,341 | 3,000 | (2,341) | | (2,341) | 178.0% |
| 4195 Tree Maintenance/Surgery | 1,360 | 31,935 | 29,000 | (2,935) | | (2,935) | 110.1% |
| 4220 Playground Repairs & Renewal | 510 | 109,607 | 12,000 | (97,607) | | (97,607) | 913.4% |
| 4300 Salaries | 8,573 | 93,389 | 93,389 | (0) | | (0) | 100.0% |
| 4340 Local Government Pension | 2,457 | 27,535 | 27,535 | 0 | | 0 | 100.0% |
| 4345 HMRC Payroll | 1,937 | 24,615 | 24,615 | 0 | | 0 | 100.0% |
| 4350 Training | 360 | 1,430 | 1,406 | (24) | | (24) | 101.7% |
| 4380 Elections | 0 | 5,086 | 4,000 | (1,086) | | (1,086) | 127.2% |
| 4400 Legal/HR/Recruitment Costs | 212 | 5,133 | 7,000 | 1,867 | | 1,867 | 73.3% |
| 4410 Cleaner | 0 | 0 | 750 | 750 | | 750 | 0.0% |
| 4415 Insurance | 0 | 4,634 | 4,256 | (378) | | (378) | 108.9% |
| 4420 Finance System | 0 | 1,295 | 2,200 | 905 | | 905 | 58.9% |
| 4425 External Finance Support | 0 | 418 | 418 | (0) | | (0) | 100.0% |
| 4430 Licences & Subscription | 73 | 4,067 | 6,510 | 2,443 | | 2,443 | 62.5% |
| 4435 Office Expenses | 47 | 2,090 | 2,000 | (90) | | (90) | 104.5% |
| 4440 ICT Costs | 474 | 9,441 | 5,000 | (4,441) | | (4,441) | 188.8% |
| 4445 Audit | 1,650 | 1,544 | 2,100 | 557 | | 557 | 73.5% |
| 4455 Telecoms & Security | 151 | 1,733 | 1,837 | 104 | | 104 | 94.3% |
| 4500 Cllr Allowances, Training & Ex | 2,527 | 30,115 | 30,000 | (115) | | (115) | 100.4% |
| 4525 Bagshot Chapel Building Costs | 11 | 2,819 | 8,000 | 5,181 | | 5,181 | 35.2% |

Continued over page

Detailed Income & Expenditure by Account 31/03/2024

Month No: 12

Account Code Report

| | Actual Current Mnth | Actual Year to Date | Current Annual Bud | Budget Variance | Committed Expenditure | Funds Available | % Spent |
|---------------------------------------|------------------------|------------------------|-----------------------|--------------------|--------------------------|--------------------|---------------|
| 4550 Office Building Costs | 314 | 7,033 | 6,719 | (314) | | (314) | 104.7% |
| 4555 HMLD Building Costs | 5 | 6,963 | 8,000 | 1,037 | | 1,037 | 87.0% |
| 4600 Annual Meeting & Civic Costs | 688 | 2,418 | 2,000 | (418) | | (418) | 120.9% |
| 4650 Grants | 5,073 | 20,583 | 25,040 | 4,457 | | 4,457 | 82.2% |
| 4905 Pavilion Capital Project | 0 | 0 | 5,000 | 5,000 | | 5,000 | 0.0% |
| 4915 Festive Lights | 0 | 11,201 | 13,135 | 1,934 | | 1,934 | 85.3% |
| 4950 Hall Hire | 115 | 1,457 | 1,381 | (76) | | (76) | 105.5% |
| Total Overhead | 40,649 | 578,901 | 503,929 | (74,972) | 0 | (74,972) | 114.9% |
| Total Income | 2,848 | 614,538 | 442,220 | (172,318) | | | 139.0% |
| Total Expenditure | 40,649 | 578,901 | 503,929 | (74,972) | 0 | (74,972) | 114.9% |
| Net Income over Expenditure | (37,801) | 35,637 | (61,709) | (97,346) | | | |
| plus Transfer from EMR | 1,565 | 129,500 | | | | | |
| less Transfer to EMR | 0 | 174,308 | | | | | |
| Movement to/(from) Gen Reserve | (36,236) | (9,171) | | | | | |

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2024

| A/c | Description | Actual | |
|----------------------------|--|------------------|----------------|
| <u>Current Assets</u> | | | |
| 100 | Debtors | 1,937 | |
| 105 | VAT Control A/c | 11,653 | |
| 200 | Barclays Current Account | 326,183 | |
| 205 | Santander Account | 199,620 | |
| 210 | RBS Account | 46,658 | |
| 215 | Skipton Account | 64,595 | |
| 225 | Cambridge and Counties Account | 222,901 | |
| 230 | Hampshire Trust Bank | 65,984 | |
| 235 | Redwood Bank | 66,271 | |
| | Total Current Assets | 1,005,802 | |
| <u>Current Liabilities</u> | | | |
| 500 | Creditors | 646 | |
| 510 | Accruals | 7,267 | |
| | Total Current Liabilities | 7,913 | |
| | Net Current Assets | | 997,889 |
| | Total Assets less Current Liabilities | | 997,889 |
| <u>Represented by :-</u> | | | |
| 300 | Current Year Fund | 30,731 | |
| 310 | General Reserves | 195,449 | |
| 315 | Capital Receipts | 1,300 | |
| 320 | EMR School Lane Play | 35,743 | |
| 321 | EMR Windmill Field playground | 3,154 | |
| 325 | EMR Windlesham CIL | 70,330 | |
| 330 | EMR Repairs and Maintenance | 34,547 | |
| 331 | EMR War Memorials | 1,376 | |
| 335 | EMR Cemeteries | 39,070 | |
| 336 | EMR Lightwater Cemetery Maint. | 9,700 | |
| 340 | EMR Lightwater Pavilion & Rec | 130,642 | |
| 345 | EMR Bagshot Village | 16,171 | |
| 346 | EMR Bagshot Grants | 317 | |
| 350 | EMR Lightwater Village | 19,060 | |
| 351 | EMR Lightwater Grants | 3,100 | |
| 355 | EMR Windlesham Village | 15,279 | |
| 365 | EMR Elections | 14,820 | |
| 370 | EMR Council Office Repairs | 1,500 | |
| 375 | EMR Playarea Repairs | 15,000 | |
| 377 | EMR IT Equipment | 1,383 | |
| 378 | EMR Training | 900 | |
| 380 | EMR Bagshot CIL | 308,643 | |
| 390 | EMR Civic Functions | 1,144 | |
| 395 | EMR Tree Works | 48,530 | |
| | Total Equity | | 997,889 |

Item 10 - Community Infrastructure Levy

Community Infrastructure Levy is a charge which can be levied by local authorities on new development in their area. Surrey Heath Borough Council collect this levy and where developments are within the Parish Council area, a percentage of that levy is passed on to the Council.

For any developments in Lightwater or Bagshot, 15% of the levy is passed on to the Parish Council. For any developments in Windlesham, 25% of the levy is passed on to the Parish Council, as Windlesham has a "made" Neighbourhood Plan.

The levy can be used to support the development of the parish council's area by funding the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on the area.

The Council has agreed to spend CIL funds in the village to which the CIL payments relate. The levy has a 5-year expiry, so funds cannot be accumulated on a long-term basis. CIL payments are made to the Council twice annually in April and October.

Below are details of the CIL paid and spent in each village to April 24. Please note that no CIL payments were due between October 23 and April 24. The next receipt falls due in October 2024.

| Windlesham | | | | | | | | | NOTES |
|------------|--|------------|------------------------|-------------|-------------|---------------------|------------|-------------|--|
| | Planning refs/spend explanation | Receipts | Date Received/expended | Expenditure | Minute Ref: | Date of Expenditure | Balance | Expiry Date | |
| | 15/0754 and 15/0065 | £2,292.00 | 01 October 2015 | £2,213.17 | | | £0.00 | 01/10/2020 | |
| | Windlesham Cemetery Hedges March 24 - £78.83 of a total £200 | | 26 March 2024 | £78.83 | | | | | |
| | 15/0216 and 15/0117 | £20,531.25 | 01 April 2016 | £20,531.25 | | | £0.00 | 01/04/2021 | |
| | 16/1114 | £11,418.00 | 01 October 2017 | | | | £11,296.83 | 01/10/2023 | extended from 1/10/22 - Committed £7,500 min ref:wvc/22/72 - further extension requested and |

| | | | | | | | | | |
|--|--|------------|-----------------|--------|--|-------------------------------|------------|------------|--|
| | Windlesham Cemetery Hedges March 24 - £121.17 of a total £200 | | 26 March 2024 | 121.17 | | | | | agreed 12/6/23 no expiry set presumed 2024 |
| | 15/0118 and 16/1087 | £9,754.08 | 01 October 2018 | | | | £9,754.08 | 01/10/2023 | extension requested and agreed 12/6/23 no expiry set presumed 2024 |
| | 16/0031 | £5,610.00 | 01 April 2019 | | | | £5,610.00 | 01/04/2024 | |
| | 17/1132 | £16,246.70 | 01 April 2020 | | | | £16,246.70 | 01/04/2025 | |
| | | | | | | | £3,502.57 | | to balance CIL as at 31 Mar 21 |
| | 20/0494/FFU Windlesham Garden Centre, London Road, Windlesham | 2,292.00 | 01 October 2022 | | | | £2,292.00 | 01/10/2027 | |
| | Planning Ref 22/0587/FFU, Reef House, Snows Ride, Windlesham | 21,628.00 | 01 April 2023 | | | | £21,628.00 | | |
| | | | | | | | | | |
| | Broadway Road Lights COMMITTED NOT YET SPENT | | | £7,500 | | COMMITTED BUT NOT SPENT | -£7,500.00 | | |

| | | | | | | | | | |
|----------------|--|-------------------|--|-------------------|--|-------------------------------------|------------------|---|--|
| | Speed Surveys COMMITTED NOT YET SPENT | | | £3,000 | | COMMITTED BUT NOT SPENT | -£3,000.00 | | |
| | Windmill Field Playground Replacement COMMITTED NOT YET SPENT | | | £50,000 | | COMMITTED BUT NOT SPENT | - £50,000.00 | | |
| | Cemetery Noticeboards COMMITTED NOT YET SPENT | | | £7,500 | | COMMITTED BUT NOT SPENT | -£7,500.00 | | |
| | Cemetery Hedges COMMITTED NOT YET SPENT | | | £1,000 | | COMMITTED BUT ONLY £200 SPENT | -£800.00 | | |
| Totals: | | £89,772.03 | | £22,944.42 | | | £1,530.18 | Available CIL accounting for committed funds | |

*Expenditure of £19,250 agreed FC 31/10/17 - Minute ref: C/17/101 - £2,000 Chertsey Rd bollards, £10,000 contribution to HGV weight limit implementation, £7,250 towards Kennel Ln speed reduction scheme

* Expenditure of £3,502.57 agreed FC 27/4/21 - Minute ref: C/20/238 - transferred to the Windlesham Village reserve for village projects

| Lightwater | | | | | | | | | |
|------------|------------------------------------|----------|---------------|-------------|-------------|------------------------|---------|-------------|--|
| | Planning refs/spend explanation | Receipts | Date Received | Expenditure | Minute Ref: | Date of Expenditure | Balance | Expiry Date | |

| | | | | | | | | |
|----------------|---|-------------------|-----------------|-------------------|-----------|--------|--------------|----------------------|
| | 15/0991 and 15/0153 | £8,190.60 | 01 October 2016 | £8,190.60 | | | £0.00 | 01/10/2021 |
| | 17/0868 | £16,671.75 | 01 October 2018 | £16,671.40 | | | £0.35 | 01/10/2023 |
| | 19/2258/PMR – Minor material amendment to 19/0202 | £24,281.00 | 01 October 2022 | £24,281.00 | C/22/184d | Jun-23 | £0.00 | 01/10/2026 |
| Totals: | | £49,143.35 | | £49,143.00 | | | £0.35 | Available CIL |

* Expenditure of £11,225 agreed FC 26/3/19 - Minute ref: C/18/240 - purchase and installation of VAS signs

*Expenditure - Balance of CIL £13,637.35 agreed to be moved to Lightwater Pavilion reserve, agreed Pavilion Committee 16/9/2020 - minute ref: P/20/08

*Expenditure - payment of £24,281 towards Lightwater playground
C/22/184d

| Bagshot | | | | | | | | |
|---------|---|-------------|--------------------------|-------------|-------------|---------------------|------------|-------------|
| | Planning refs/spend explanation | Receipts | Date Received | Expenditure | Minute Ref: | Date of Expenditure | Balance | Expiry Date |
| | 17/0745 | | | | C/21/103 | Jul-22 | | |
| | Grant to replace Allbrook Playground | £29,574.06 | 01/04/2019 05/07/2022 | £29,574.06 | BVC/22/60 | April/June/Aug 23 | £0.00 | 01/04/2024 |
| | 17/0475 | £20,408.78 | Oct-19 | £20,408.78 | | | £0.00 | 01/10/2024 |
| | 17/0889 and 18/0667 | £119,829.04 | Apr-21 | £20,430.38 | | | £99,398.66 | 01/04/2026 |
| | 18/0499 | £7,475.00 | Oct-21 | | | | £7,475.00 | 01/10/2026 |
| | 20/0012/FFU | £30,391.00 | Oct-21 | | | | £30,391.00 | 01/10/2026 |
| | 21/1100/FFU Queen Anne House, Bridge Road, Bagshot | £18,698.54 | 01/10/2022 | | | | £18,698.54 | 01/10/2027 |

| | | | | | | | | |
|----------------|---|--------------------|------------|-------------|---------------------------------------|-------------------|--------------------|---|
| | 19/0235/FFU | £152,680.00 | 01/10/2023 | | BVC/22/60 | April/June/Aug 23 | £152,680.00 | 01/10/2028 |
| | Traffic & Infrastructure COMMITTED NOT YET SPENT | | | £100,000.00 | BVC/23/17 + Second decision Feb 24 | NOT YET SPENT | - £100,000.00 | |
| | Freemantle Rd Playground COMMITTED NOT YET SPENT | | | £13,500.00 | BVC/23/16 | NOT YET SPENT | -£13,500.00 | |
| | Bagshot Chapel COMMITTED NOT YET SPENT | | | £20,000.00 | NOV FULL COUNCIL BUDGET | NOT YET SPENT | -£20,000.00 | |
| | Gomer Road Playground COMMITTED NOT YET SPENT | | | £2,500.00 | CHECK MINUTE REF | NOT YET SPENT | -£2,500.00 | |
| Totals: | | £379,056.42 | | | | | £172,643.20 | Available CIL accounting for committed funds |

* Expenditure of £25,000 agreed FC 30/11/2021 - Minute ref: C/21/103 - Replace Allbrook Close Playground - Grant to Earlswood Management Group

* Expenditure of £45,409.21 towards SLF playground replacement BVC/22/60

April 24

Agenda Item 11 – Year-end Internal Audit Report
Full Council 23rd April 2024

Attached is the year end internal audit report completed by Mark Mulberry on 15th April 2024. Points to note are as follows:

| Interim Audit - Points Forward Audit Point | Audit Findings | Council comments |
|--|--|--|
| H. ASSETS AND INVESTMENTS Internal audit requirement <i>Asset and investments registers were complete and accurate and properly maintained</i> | I would recommend the asset register is populated with a minute reference of full council approval. | This recommendation will be incorporated into the new administrative procedure. |

Mulberry & Co have confirmed that the accounting statements and AGAR (audit return) are all correct and ready to be approved and submitted for external audit.

Action required:

Councillors are asked to note the recommendation made and the year-end Internal Audit report's content.

JW
Clerk to the Council
April 2024



Our Ref: MARK/WIN001

Mrs J Whitfield
Windlesham Parish Council
Council Offices
The Avenue
Lightwater
Surrey
GU18 5RG

Dear Jo

Re: Windlesham Parish Council
Internal Audit Year Ended 31 March 2024 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on the 15th April 2024 we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside the interim audit report issued following our interim audit on 4th December 2023. The audits were conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Windlesham Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry Local Authority Services Ltd, who has over 30 years' experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website www.windleshampc.gov.uk

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Interim Audit - Points Carried Forward

| Audit Point | Audit Findings | Council comments on actions taken since interim visit |
|--------------------------------------|---|---|
| RISK MANAGEMENT AND INSURANCE | I would recommend that the council increases this cover to £1.25 million – £1.5 million. | Completed and updated in December 2023 |

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check that the council's Finance Regulations are being routinely followed.

Further to the testing conducted at the interim audit, I checked a sample of invoices and payments made towards the end of the financial year. I was able to confirm amounts processed matched the amounts paid on the bank statements, were consistent with the associated invoice and had been approved in accordance with the council's adopted Financial Regulations.

It is noted the day-to-day procedures have changed since the interim audit, insofar as the supplier invoices are now stored electronically on the RBS system. The clerk is going to investigate methods of annotating the invoices to show approval in accordance with FR 5.2.

C. RISK MANAGEMENT AND INSURANCE**Internal audit requirement**

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES**Internal audit requirement**

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Comprehensive financial management information is presented to full council, including updated management accounts, balance sheet, bank statements and invoices for payment lists, providing councillors with sufficient opportunity to scrutinise the council's overall financial position.

I reviewed the minutes of the February 2024 meeting and can confirm that council agreed to accept the I&E report, bank reconciliation, and budgets.

I am under no doubt council property prepares budgets and financial reports and that councillors are able to make informed decisions based on these.

Analysis of the council's year-end income and expenditure report shows total income for the year reported as 139.0% and total expenditure as 114.9%. The council had unbudgeted Cil income in the year which accounts for the increase over budget on income. The additional spend in the year is due to EMR spending on capital projects.

At the end of the financial year, the council held circa £771,709 in earmarked reserves (EMR) and a further £226,180 in the general reserve. I was able to compare reserve information across the management accounts and the AGAR working documents and found the totals to be consistent.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance is within the recommended range.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

As per FR 13, written reports are required to be presented to council to add or remove assets with a value in excess of £250. **I would recommend the asset register is populated with a minute reference of full council approval.** This was completed on site during the audit. Note also the typo on regulation 13 which refers to regulation 14.

I am under no doubt the register is up to date and correct as at 31st March 2024.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

I reviewed the March 2023 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and cashbooks and found no errors. The balances agreed to the end of year AGAR.

Due to the size of the council's annual budget, it does not benefit from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council has mitigated this risk and opened accounts with different providers in accordance with its adopted Investment Strategy.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

| | Annual Governance Statement | 'Yes', means that this authority | Suggested response based on evidence |
|---|--|--|--|
| 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> | YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations. |
| 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> | YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny. |
| 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> | YES – the Clerk advises the council in respect of its legal powers. |
| 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> | YES – the requirements and timescales for 2022/23 year-end were followed. |
| 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> | YES – the council has a risk management scheme and appropriate external insurance. |
| 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> | YES – the council has appointed an independent and competent internal auditor. |
| 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> | YES – matters raised in internal and external audit reports have been addressed. |
| 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 | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> | YES – no matters were raised during the internal audit visits. |

| | | | |
|---|---|---|--|
| | authority and. Where appropriate, have included them in the accounting statements. | | |
| 9 | Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit. | <i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> | N/A – the council has no trusts |

Section 2 – Accounting Statements

| AGAR box number | | 2022/23 | 2023/24 | Internal Auditor notes |
|-----------------|----------------------------------|---------|---------|---|
| 1 | Balances brought forward | 968,285 | 962,252 | Agrees to 2022/23 carry forward (box 7) |
| 2 | Precept or rates and levies | 327,000 | 347,791 | Figure confirmed to central precept record |
| 3 | Total other receipts | 115,560 | 266,747 | Agrees to underlying accounting records |
| 4 | Staff costs | 112,669 | 145,539 | Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G) |
| 5 | Loan interest/capital repayments | 0 | 0 | Confirmed to PWLB documents |
| 6 | All other payments | 335,924 | 433,362 | Agrees to underlying accounting records |
| 7 | Balances carried forward | 962,252 | 997,889 | Casts correctly and agrees to balance sheet |

| | | | | |
|----|--|---------|---------|--|
| 8 | Total value of cash and short-term investments | 962,835 | 992,212 | Agrees to bank reconciliation for all accounts |
| 9 | Total fixed assets plus long-term investments and assets | 284,303 | 379,991 | Matches asset register total and changes from previous year have been traced |
| 10 | Total borrowings | 0 | 0 | Confirmed to PWLB documents |

| For Local Councils Only | | Yes | No | N/A | |
|-------------------------|---|-----|----|-----|--|
| 11a | 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> |
| 11b | Disclosure note re Trust Funds (including charitable) | | | ✓ | <i>The figures in the accounting statements above do not include any Trust transactions.</i> |

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained due to year-end debtors, creditors, accruals, payments in advance and receipts in advance. Amounts for each of these are similar to those for the previous year and appropriate for a council of this size and financial activity level.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

At present no specific guidance has been provided to set out what the 'relevant legislation' is in respect of Control Objective L. We have therefore considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements). https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils. https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income and expenditure in excess of £200k and follows the Local Government Transparency Code 2015. I reviewed the web site and can confirm the council has a dedicated transparency page with links to the required information.

I reviewed the model publication scheme requirements and can confirm the council has a policy in place to cover the requirements.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

| Inspection – key dates | 2022/23 | 2023/24 Proposed |
|--|---------------|-----------------------------|
| Date AGAR signed by council | 25 April 2023 | 23 rd April 2024 |
| Date inspection notice issued | 8 June 2023 | 30 th May 2024 |
| Inspection period begins | 12 June 2023 | 3 rd June 2024 |
| Inspection period ends | 21 July 2023 | 12 th July 2024 |
| Correct length (30 working days) | Yes | Yes |
| Common period included (first 10 working days of July) | Yes | Yes |

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

| | 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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for | ✓ | | |
| C | This authority assesses 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 | | | ✓ None |
| 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 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i> | | | ✓ 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 | The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (<i>evidenced by the notice published on the website and/or authority approved minutes confirming the dates set</i>). | ✓ | | |
| N | The authority has complied with the publication requirements for 2022/23 AGAR. | ✓ | | |
| O | Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ N/A |

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry

Mulberry Local Authority Services Ltd

Year-End Audit - Points Carried Forward

| Audit Point | Audit Findings | Council comments |
|---------------------|--|-------------------------|
| Fixed Assets | <p>I would recommend the asset register is populated with a minute reference of full council approval. This was completed on site during the audit.</p> <p>Note also the typo on regulation 13 which refers to regulation 14.</p> | |

Agenda Item 12 - Annual Return for the year ended 2023-24
Full Council 23rd April 2024
Annual Governance Statement

1. Background

- 1.1 Councillors are responsible for ensuring there is a sound system of internal control in place at the Council, including preparation of the accounting statements. This duty is discharged by completion of an annual governance statement, which must be signed by the Chair and Clerk of the Council, on behalf of all members of the Council.
- 1.2 A copy of the annual governance statement is attached. In order to complete, Councillors must ensure that they have complied with the 8 control assertions set out in the model annual governance statement.
- 1.3 The purpose of this paper is to set out how the Council has complied with the control assertions, and to provide evidence to enable the Chair of the Council to sign off the annual governance statement.

2. Review of Control Assertions

| Control assertion | 'Yes' means that this authority | Response based on evidence |
|---|--|--|
| 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> | YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations. Clerk/RFO has well established procedures to ensure effective financial management. The RFO is an experienced accountant. A nominated Councillor comes in and checks bank reconciliations on quarterly basis. |
| 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> | YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny. All payments are approved in line with delegated authority as outlined in the Financial Regulations and reported retrospectively to Council. Bank reconciliations have been carried out through the year and are reviewed by councillors. Updated Financial Regulations were reviewed and agreed in January 2024. |

| | | |
|---|--|---|
| | | Internal control processes are considered as part of the annual risk assessment. |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations or proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> | YES – the Clerk is CiLCA qualified and advises the council in respect of its legal powers. |
| 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> | YES – the requirements and timescales for the 2022/23 year-end were followed. <i>Audit notices were posted to the Council's notice boards and also placed on the Council's website. We followed inspection periods as set out in the regulations. No external audit comments were made.</i> |
| 5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and / or external insurance cover when required. | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> | YES – the council has a risk management scheme and appropriate external insurance. <i>Annual risk assessment and detail of other internal controls work undertaken at the council in the course of 2023-24 was reported to Full Council on 23rd January 2024. The papers submitted to this meeting and the minutes of the meeting should be taken as evidence to support this assertion. Minute refs: C/23/161</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> | YES – the council has appointed an independent and competent internal auditor has completed two audits during the year. <i>Mark Mulberry has acted as the Council's Internal Auditor for 2023-24. Mulberry and Co employ qualified accountants and carried out an interim audit in January 2024 and the final audit on 15th April 2024.</i> <i>A review of internal audit processes was carried out and reported to Full Council on the 23rd January 2024 – minute ref: C/23/160b</i> |

| | | |
|--|--|--|
| 7. We took all appropriate action on matters raised in reports from internal and external audit. | <i>responded to matters brought to its attention by internal and external audit.</i> | <p>YES – where matters are raised, action taken by council is recorded in the minutes.</p> <p><i>External audit – Audit opinion reported to Full Council on 26th September 2023. Minute Ref: C/23/79</i></p> <p><i>The annual return was passed with a clean audit opinion.</i></p> <p><i>Internal Audit – Findings from internal audit were reported to Full Council 24th January 2023. Year-end internal audit report has been presented to this meeting. Minute Ref: C/23/160a</i></p> |
| 8. We considered whether any litigation, liabilities or commitments, events, transactions, occurring either during or after the year-end, have a financial impact on this smaller 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> | <p>YES – no matters were raised during the internal audit visits.</p> <p><i>Accruals have been raised for all known commitments at year end. There is nothing else we are aware of that should be disclosed in the financial statements.</i></p> |

| Section 2 – Accounting Statements AGAR box number | | 2022/23 | 2023/24 | Internal Auditor notes |
|---|----------------------------------|---------|---------|---|
| 1 | Balances brought forward | 968,285 | 962,252 | Agrees to 2022/23 carry forward (box 7) |
| 2 | Precept or rates and levies | 327,000 | 347,791 | Figure confirmed to central precept record |
| 3 | Total other receipts | 115,560 | 266,747 | Agrees to underlying accounting records |
| 4 | Staff costs | 112,669 | 145,539 | Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G) |
| 5 | Loan interest/capital repayments | 0 | 0 | Confirmed to PWLB documents |

| | | | | |
|---|--------------------------|---------|---------|---|
| 6 | All other payments | 335,924 | 433,362 | Agrees to underlying accounting records |
| 7 | Balances carried forward | 962,252 | 997,889 | Casts correctly and agrees to balance sheet |

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained due to year-end debtors, creditors, accruals, payments in advance and receipts in advance. Amounts for each of these are similar to those for the previous year and appropriate for a council of this size and financial activity level.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

3. Recommendations

3.1 Councillors are asked to review the Annual Governance Statement for 2023-24, and the review of control assertions, comments on the accounting statement and the audit findings at section 2 of this paper.

3.2 It is recommended that the Chair of the Council and the Clerk sign the annual governance statement. This can then be included in the Annual Return submission.

Jo Whitfield
Clerk
April 2024

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

| 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 the dates set for the period for the exercise of public rights , 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 Chair of the approval meeting? | ✓ | |
| | Has an explanation of significant variations been published where required? | ✓ | |
| | Has the bank reconciliation as at 31 March 2024 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2023/24

WINDLESHAM PARISH COUNCIL

ENTER PUBLIC WEBSITE OR WEBPAGE ADDRESS www.windleshampc.gov.uk

During the financial year ended 31 March 2024, 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 2023/24 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. | | | ✓ |
| 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered") | | | ✓ |
| 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 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

04/12/2023

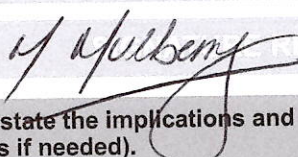
15/04/2024

DD/MM/YYYY

Name of person who carried out the internal audit

MARK MULBERRY BA(Hons) FCCA CTA

Signature of person who carried out the internal audit



REQUIRED

Date

15/04/2024

*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 2023/24

We acknowledge as the members of:

WINDLESHAM PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

| | Agreed | | |
|---|--------|-----|--|
| | Yes | No* | |
| 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 |
| | | | ✓ |

***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:

23/04/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLIC www.windleshampc.gov.uk BPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

WINDLESHAM PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2023 £ | 31 March 2024 £ | |
| 1. Balances brought forward | 968,285 | 962,252 | 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. |
| 2. (+) Precept or Rates and Levies | 327,000 | 347,791 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 115,560 | 266,747 | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. |
| 4. (-) Staff costs | 112,669 | 145,539 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 335,924 | 433,362 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 962,252 | 997,889 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 962,835 | 992,212 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 284,303 | 379,991 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

| For Local Councils Only | Yes | No | N/A | |
|--|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | | ✓ | | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | | | ✓ | The figures in the accounting statements above exclude any Trust transactions. |

I certify that for the year ended 31 March 2024 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

Richard M. Ogley

Date

15/04/2024

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

23/04/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

WINDLESHAM PARISH COUNCIL

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 2024; 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 2023/24

(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 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Agenda Item 13 - Financial Statements Year to 31 March 2024
Full Council 23rd April 2024

1. Accounting Requirements

- 1.1 The Parish Council is required to complete an annual return each year. Full Council is required to agree and sign off the annual accounting statements for the annual return. The deadline to return documentation to the external auditor is by 1st July 2024.
- 1.2 A draft annual return and financial statements have been prepared. These have been subject to internal audit review and all figures have been checked.
- 1.3 The purpose of this paper is to provide a narrative to the statutory financial statements. Projected outturn and year end virements were reported to the March Council meeting.

2. Accounting Statements

Year-end financial report as at 31 March 2024

- 2.1 The Income and Expenditure Account for 2023-24 shows a deficit of £9,171 after movements to and from EMRs, consistent with the financial position shown in the Council's statutory accounts. The budget showed a planned deficit of c.£61,709 so the final position is £52,538 better than expected at the start of the financial year.
- 2.2 Following approval at the FC meeting on 26 March 24 (C/23/205) amounts totalling £24,547 were transferred from the general reserve to EMRs.
- 2.3 Total income in the year was £614,538 compared to a budget of £442,220. The variance comprises the following amounts:

| | <i>Variance</i> | <i>Comments</i> |
|-------------------|------------------------|---|
| Burial fees | (£8,024) | Burial income under budget in all Lightwater and Windlesham Cemeteries but reflects income of £610 in Bagshot vs a nil budget |
| Allotment fees | £3 | No significant change |
| FOR income | (£6,184) | Cancellation of contract partway through the year |
| Precept | £0 | As per budget – income is fixed |
| Other Income | £650 | Comprises primarily income from the hire of Lightwater Rec to Windlesham Girls football team (£500) |
| Interest received | £11,565 | Interest on cash balances held with higher rates utilised on term deposits |
| CIL | £174,308 | No budget for CIL – received for Bagshot (£152,680) and Windlesham (£21,628) |
| TOTAL | <u>£172,318</u> | |

- 2.4 Expenditure was £449,401 (after EMR transfers) against a budget of £503,929 leading to an underspend of £54,528. Details of the underspends were reflected in the Budget Monitoring Report presented to the Full Council on 26 March 24 and have not changed significantly in the remainder of the period. Details can be found in that report.
- 2.5 The level of reserves held by the Council has attracted comment in previous years with the level of reserves held as at 31 March 24 being shown below:

| | | |
|---------------------|-----------------|-----------------|
| General Reserve | £264,804 | £226,180 |
| Ear Marked Reserves | £677,448 | £7711,709 |
| Total Reserves | <u>£962,252</u> | <u>£997,889</u> |

The General Reserve is currently 65% of the precept level for 2023-24 but reduces to 45% when set vs the precept for 2024-25. Internal Audit advises that the level of general reserve should be no more than 50% of precept which is the case for the forthcoming year.

3. Recommendations

- 3.1 Members are asked to review and note the contents of the AGAR and supporting financial statements and agree that the AGAR can be signed by the RFO and by the Chair of the Council.

April 2024

Item 14 - To discuss Bagshot Chapel Drainage

Contents

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| Redacted Quotes | 6 |

Action

Members are asked to review the information and quotes below and decide:

- a) If they wish to install soakaways and trench / French drain.

If Members wish to proceed, they are asked to:

- b) Decide which contractor they would like to engage and noting that the works will be funded from the Bagshot CIL

Background

Members are aware that the drainage around the Chapel is inadequate and is contributing to the deterioration of the building. At the Full Council meeting in November last year Council resolved to carry out a soakage test before any remedial works were approved.

Following the completion of the soakage test, the results indicated that installing soakaways would be a viable solution. Furthermore, a recent building survey recommended the excavation of a trench along the full perimeter of the building. This suggestion aligns with previous drainage quotations and has been deemed necessary for effective drainage management.

After conducting the soakage testing, 5 companies that had previously provided quotations for the work were re-contacted to confirm and validate their initial quotes.

All redacted quotes are shown on page 6 of this report.

Please note:

Quote B has withdrawn their quote and is no longer able to carry out the works. However, for reference purposes, their quote remains visible in the table below, highlighted in red, to provide an indication of the estimated cost.

Quote E – was a recommendation by the specialist who carried out the soakage testing

| QUOTE | £ | Gravedigger estimated costs | Total cost |
|-------|----------------------|-----------------------------|--------------------------|
| A | £14,653.71 + VAT | £1,000 - £3,250 | £15,653.71 - £17,903.71 |
| B | <i>Total £13,953</i> | <i>£1,000 - £3,250</i> | <i>£14,953 - £17,203</i> |
| C | £11,750 + VAT | £1,000 - £3,250 | £12,750 - £15,00 |
| D | £11,260 + VAT | Not required | £11,260 |
| E | £11,250.00 + VAT | £1,000 - £3,250 | £12,250-£14,500 |

Financial Information

- Quotes received offered a variety of solutions and ranged from £11,260.00 to £14,653.71 + VAT
- Budget Information – During budget setting Members agreed a spend of up to £20K from Bagshot CIL to fund any works on Bagshot Chapel

IMPORTANT INFORMATION

Members may be aware that there are several unmarked graves within Bagshot cemetery and we cannot be certain that there are no graves within the area in which the works are to take place. Therefore, a blanket exhumation license will be required to comply with legal requirements should there be any disturbance of human remains whilst works are being carried out. There may also be conditions attached to the license which all parties would need to comply with.

An ICCM representative has advised that 'there are no formal qualifications that are legally required (although proven training is always good), however, as the Burial Authority, the Council is responsible for the contractor working on-site and needs to be satisfied that they are competent in carrying out the job, providing risk assessments and method statements demonstrating the works will be carried out to suitable standard which will not be of detriment to existing burials.

For this reason, a Grave digger will be required to be on-site the whole time that the works are in progress in order to respond immediately should any remains be found or disturbed.

Please note that no human remains can be removed or placed elsewhere other than their grave plot under the exhumation license and will not be able to be left uninterred and unattended overnight.

The contractor will not be able to continue with the works until the human remains have been properly and respectfully reinterred safely. Therefore Council may incur additional costs if the contractor has to stop work.

Gravediggers have been contacted to arrange a site visit to quote for the services required. During the site visit it was suggested that in the unlikely event of discovering any unmarked human remains, these remains are to be repositioned near their current location (move them across slightly) rather than exhume them. The proposed position of the soakaways is NOT in the path of any marked graves nor where we are aware any remains will be resting.

| Table 1 Drainage Quotes | Proposed Solutions | | | | | TOTAL: | | Insurance |
|--|--|--|---|--|---|------------|--|--------------------------------------|
| Company | Drainage Pipes | Trench | Soakaways | Guttering | Other | | Estimated additional cost for grave digger to attend. See table 2 for Quotes | Minimum requirement £10million |
| Quote A <i>Did NOT request a grave specialist (gravedigger attend during works, however it is recommended one is present to comply with ICCM guidelines)</i> | Jet all existing surface water pipe and debris netting on gutters | Excavate by hand trench to the perimeter of the chapel, remove all arisings from the site, and dispose. Install a treated timber shutter, install a geotextile membrane, and backfill with gravel to aid drainage and prevent damp against the building. | Excavate 2No 2m3 soakaway pits and install crates to be wrapped in a geotextile membrane and backfilled with gravel. Excavate by hand 2No trenches and install new 110mm pipe and gulleys to allow discharge from downpipes. Soakaways to be a minimum 5m from the building | Remove the existing cast iron gutter and refit in the correct position to catch rainfall from the roof. Clean out downpipes. | Attend site and install Heras safety fencing and signage to the perimeter of the work area. | | | |
| | £1,150.60 | £3,965.58 | £3,985.98 | £3,158.32 | £689.65 | £14,653.71 | £1k-£3.25K | 5million - |
| Quote B <i>Did NOT request a grave specialist (gravedigger attend during works, however it is recommended one is present to comply with ICCM guidelines)</i> | Supply and install 115mm drainage pipe from the chapels guttering downpipes down to the crates, the trench between the graves will be dug by hand. | | Supply and install two soak-away crates 2m x 1m at a minimum of five meters away from the chapel, the crates should end up in the two existing pathways either side of the chapel. | Remove existing cast iron guttering on both sides of the chapel then reline the brackets and then reinstall the existing guttering | | | | |
| | | | | £965.00 | | £13,953 | £1k-£3.25K | 5 million- will consider increasing. |

| | | | | | | | | |
|--|---|---|---|---|--|---------|------------|------------|
| <p>Quote C</p> <p>Require a grave specialist to be on site or on hand at all times.</p> <p>If they are required to stop due to unmarked remains being unearthed a charge of £800 per day will be chargeable until they can resume.</p> | | A trench be excavated to the full perimeter of the building and this trench be excavated to a depth of 400mm deep and 300mm wide. This trench should be lined with a root inhibitor and should then be filled with shingle. | The soakaways are based on a 4 create mechanism, to be located approximately 6 meters away from the building. A new hopper will be installed underneath the outlet of the downpipe. | For the guttering, we will supply and install approximately 7m (per side) of cast iron guttering and downpipes to match existing. | | | | |
| | | £3,750 | £5,100 + VAT | £2,900 + VAT | | £11,750 | £1k-£3.25K | 10 million |
| <p>Quote D</p> <p><i>Do not require a grave digger on site as they are grave diggers by trade and have quoted for the full project.</i></p> | Drainage Pipes Installation: Laying of two drainage pipes from the French drain at the Chapel to the soakaways, ensuring minimal disturbance to the site | French Drain Construction: Excavation, membrane installation, porous piping, backfilling with pebbles, and shingle finish. Cost: Included in the total project cost. | Soakaway Drains Installation: Installation of two soakaway drains, each with a capacity of up to 600 liters, as part of the comprehensive drainage solution. | | Landscaping and Site Restoration: Post-installation landscaping to restore and enhance the Chapel's grounds, including topsoiling and seeding of grassed areas and reinstatement of pathways. Handling of Human Remains: In the event of encountering human remains, they will be managed respectfully and in accordance with legal and ethical standards. | | | 5 Million |
| | | | | | | £11,260 | 0.00 | |
| Quote E | | Excavated a trench the full perimeter of the building and to a depth of 400mm deep and 300mm wide. This trench be lined with a root inhibitor and | Soakaway installation | | | | £1k-£3.25K | |

| | | | | | | | | |
|--|--|--|-----------|--|--|------------|--|--|
| | | should then be filled with 20 mil shingle. | | | | | | |
| | | £6,500.00 | £4,750.00 | | | £11,250.00 | | |

| Table 2 – Quotes to have a grave digger on site whilst work is carried out. | Description | Costs | | Insurance |
|--|---|---|---|-----------|
| A | The Contractor agrees to provide the following services: Comprehensive ground assessment and analysis. Provision of specialist on-site support for the duration of the project. Management and respectful handling of any discovered human remains. Services will be conducted in compliance with all applicable UK laws and regulations. | Daily rate | £650 per day Estimated total cost £2,600-£3,250 | TBC |
| B | Quote 1 - Day rate for attending site during ground works, to step in should we come across any historical remains. Quote 2 - Standby rate for attendance within 15-20 minutes should we come across any historical remains. | Quote 1 - Day rate @ £250.00 per day. Quote 2 - Standby rate @ £125.00 per day, to attend within 15 - 20 mins. | £250 per day Estimated total cost £1,000-£1,250 | TBC |
| C | NO FURTHER COMPANIES AVAILABLE | N/A | | N/A |

Redacted Quotes

Quote A - £14,653.71

| Item | Description | Quantity | Unit Price | VAT | Amount GBP |
|---------------|---|----------|------------|-----|------------|
| 1 | Attend site and install Heras safety fencing and signage to the perimeter of the work area. | 1.00 | 689.65 | 20% | 689.65 |
| 2 | Excavate by hand trench to the perimeter of the chapel, remove all arisings from site and dispose. Install a treated timber shutter, install a geotextile membrane and back fill with gravel to aid drainage and prevent damp against the building. | 1.00 | 3,965.58 | 20% | 3,965.58 |
| 3 | Excavate 2No 2m3 soakaway pits and install crates to be wrapped in geotextile membrane and backfilled with gravel. Excavate by hand 2No trenches and install new 110mm pipe and gulleys to allow discharge from down pipes. Soak aways to be minimum 5m from building . | 1.00 | 5,689.56 | 20% | 5,689.56 |
| 4 | Remove existing cast iron gutter and refit in correct position to catch rainfall from roof. Clean out down pipes. | 1.00 | 3,158.32 | 20% | 3,158.32 |
| 5 | Jet all existing surface water pipe and debris netting on gutters | 1.00 | 1,150.60 | 20% | 1,150.60 |
| Subtotal | | | | | 14,653.71 |
| TOTAL VAT 20% | | | | | 2,930.74 |
| TOTAL GBP | | | | | 17,584.45 |

Quote B - £13,953 – Unable to carry out works, quote no longer valid

Bagshot Cemetery,
School lane, GU19-5BP
P/n-01276471675

Job description- Soak away installation.

- 1) Supply and install two soak away crates 2m x 1m at a minimum of five meters away from the chapel with my measurements the crates should end up in the two existing path ways either side of the chapel away from the graves.
- 2) Supply and install 115mm drainage pipe from the chapels guttering down pipes down to the crates the trench between the graves will be dug by hand.
- 3) Labour, materials and waste removal for the above work £12,988
- 4) Remove existing cast iron guttering both sides of the chapel then reline the brackets and then reinstall the existing guttering.
Labour and materials for above work £965.00

Insurance will be provided for the above work if approved

Total £13,953

Quote C - £8,000

Following our site meeting, there is now a clearer understanding of where the two soakaways can be installed. As there is no real way of knowing what is beneath ground, we do recommend having a full ground survey taken out (by others). Alternatively, one of your grave staff could dig trial holes prior to our works commencing.

During the works, we will require the grave specialist to be onsite / on hand at all times. Should for any reason our works have to stop because of bodies or bones being unearthed, we would have to charge a day rate of £800.00 per day until we can return and continue.

Description of services:

The soakaways are based on a 4 create mechanism, to be located approximately 6 meters away from the building.

A new hopper will be installed underneath the outlet of the downpipe.

£5,100.00 + VAT.

For the guttering, we will supply and install approximately 7m (per side) of cast iron guttering and downpipes to match existing.

£2,900.00 + VAT.

A trench be excavated to the full perimeter of the building and this trench be excavated to a depth of 400mm deep and 300mm wide. This trench should be lined with a root inhibitor and should then be filled with shingle.

£3,750.00 + VAT (allowance for up to 5 days depending on digging conditions).

Works expected to take 6-7 days.

Costs above include all materials, machinery & plant, muck/demo away and skilled labour. This is a fully managed project led by _____ which means we'd take care of all health and safety aspects during the works keeping in mind the working area in and around the church and public areas at all times.

Quote D- Total Project Cost: £11,260 for the complete drainage solution services at Bagshot Chapel. This cost includes all phases of work, materials, labour, and equipment usage:

- **Soakaway Drains Installation:** Installation of two soakaway drains, each with a capacity of up to 600 liters, as part of the comprehensive drainage solution.
- **Drainage Pipes Installation:** Laying of two drainage pipes from the French drain at the Chapel to the soakaways, ensuring minimal disturbance to the site.
- **French Drain Construction:** Excavation and construction of a French drain around the Chapel, including lining with a thermally bonded membrane and installation of a porous drainage pipe, backfilled with pebbles and a shingle finish.
- **Landscaping and Site Restoration:** Post-installation landscaping to restore and enhance the Chapel's grounds, including topsoiling and seeding of grassed areas and reinstatement of pathways.
- **Handling of Human Remains:** In the event of encountering human remains, they will be managed respectfully and in accordance with legal and ethical standards.

Quote E – Total cost £11,250

From: [REDACTED]
Sent: Monday, March 4, 2024 11:43:19 am
To: [REDACTED]
Subject: RE: Bagshot Burial Ground

Good morning [REDACTED],
Excavated a trench the full perimeter of the building and to a depth of 400mm deep and 300mm wide. This trench be lined with a root inhibitor and should then be filled with 20 mil shingle.
The cost of doing this £4,750.00 pounds plus V.A.T.

| | |
|--|-------------------------------|
| The new soak aways | £6,500.00. |
| Trench full perimeter of the building. | £4,750.00 |
| The cost of doing the two jobs together. | £11,250.00 pounds plus V.A.T. |

Kind regards,

Item 16 - Clerks Update

Following the recent announcement of a Community Governance Review (CGR) request to degroup the Parish Council, the unforeseen demand on officer time to deal with associated queries and additional meetings has unfortunately resulted in the workstream being disrupted. Consequently, projects have not advanced at the anticipated pace. Going forward the Council will need to prioritise resources, taking into account any additional workload.

Sale of Hook Mill Lane Depot

In line with the resolution at the February Full Council meeting a notice of intent to sell the land at Hook Mill Lane was placed in the Surrey Advertiser. Council has received 4 expressions of interest.

Bagshot Cemetery Wall Repair

The repair of the perimeter wall at Bagshot Cemetery is underway and should be completed the week commencing 22nd April.

Greenspace Procurement

The initial market engagement process is currently underway. A full report will come to Full Council in due course.

Community Reception

Preparations for the community reception are almost complete and we are looking forward to the event which is being held at All Saints Church Hall on the 27th April 2024

Windlesham Neighbourhood Plan SharePoint

The above SharePoint site is currently being set up and is undergoing testing.

War Memorials – Routine Structural Surveys

The Operations Coordinator is in the process of obtaining quotes to carry out routine structural surveys on all war memorials within the Parish. Additionally, quotes are being sought to refurbish the lettering on the Lightwater and Windlesham memorials. Please note that all three war memorials are Grade II listed and all works will be approved by SHBC planning.

Item 17 -Consultation regarding Forest Management carried out by The Crown Estate (SA-FM/COC-002666 & SA-PEFC-FM-002666) of The Estate Office, Windsor Great Park, Windsor, Berks, SL4 2HT

Action: Members are asked to consider if they wish to respond to the following consultation.

Please see the email below :

Dear Sir/Madam,

Re: Forest Management carried out by The Crown Estate (SA-FM/COC-002666 & SA-PEFC-FM-002666) of The Estate Office, Windsor Great Park, Windsor, Berks, SL4 2HT

In May 2024 we will carry out a Forest Stewardship Council® (FSC®) & The Programme for the Endorsement of Forest Certification (PEFC™) audit of forest management by The Crown Estate in United Kingdom. They will be assessed against the requirements of the UKWAS 4.0 (2018).

We would welcome any comments you have on the forest management carried out by The Crown Estate.

To comment, please complete our online stakeholder feedback form, using the link below:
www.soilassociation.org/stakeholderconsultation/

The deadline for comments is 02/05/2024.

If your comments are site specific, please state very clearly which site they refer to.

Thank you in advance for your time.

Kind regards

Forestry Consultation team | Soil Association Certification | www.soilassociation.org/forestry