

LYNDHURST PARISH COUNCIL

Bank Reconciliation - 01.02.2020 - 29.02.2020	
Opening Balance - 01.02.2020	139,184.05
New Income	10433.60
Sub-total	149,617.65
Payments made	21,637.17
Total	127980.48
Balance at 31.01.2020	127980.48



Signed _____

Date _____

March 2020 meeting

Accounts due for payment	Amount	VAT	Total
Homewright			
Office electrical work	47.00	0.00	47.00
ADH Cleaning Services			
Office window cleaning	66.00	0.00	66.00
Lyndhurst & District Community Association			
Room bookings	75.00	0.00	75.00
Salaries			
C Gibbs	312.00	0.00	312.00
M Weston	1673.90	0.00	1673.90
Lightatouch			
Interim audit	240.00	0.00	240.00
K Read			
Vase arrangements	36.00	0.00	36.00
TLC online			
Website maintenance	100.00	0.00	100.00
Elancity UK			
Speed camera mounting bar	108.00	0.00	108.00
ITEC			
Photocopier charges	32.76	6.55	39.31
Total	2690.66	6.55	2697.21

Lyndhurst Parish Council Accounts Report

2019/20: February (Month 11)

BUDGET TO MONTH 10: 2019 % = 91.66%	YTD TOTALS			FULL YEAR		ACTUAL VS FORECAST	Notes
Details	Actual	Budget	Variance	Approved Budget	Forecast	(%) 91.66	Budget vs. forecast
INCOME							
A0 - Reserves carried over	102,015.37	102,015.37	-	102,015.37	102,015.37	100.00 %	
A1 - HMRC VAT refund	7459.9	9,166.67	1,706.77	4,299.83	10,000.00	74.60 %	twice yearly claims
A1 - Precept	90,000.00	90,000.00	-	90,000.00	90,000.00	100.00 %	All payments made
A2 - HCC Lengthsman scheme	1,100.00	1,000.00	(100.00)	1,000.00	1,100.00	100.00 %	Includes £100 payable to Clerk for administration
A3 - Burials & grave purchases	27,437.25	25,666.67	(1,770.58)	11,250.00	28,000.00	97.99 %	Income greater than expected
A4 - Allotment rents	2,764.50	2,535.04	(229.46)	2,000.00	2,765.50	99.96 %	
A5 - Training Event	1,000.00				1,000.00		Unexpected income
A5 - Calendar	1,000.00	1,000.00	-	1,000.00	1,000.00	100.00 %	Ineos grant for calendar
A6 - Miscellaneous	755.80	-	(755.80)	-	756.00	99.97 %	
Total INCOME	233,532.82	231,383.75	(1,149.08)	211,565.20	236,636.87	98.69 %	above target
EXPENDITURE							
B - Office Costs							
B1 - Landlord: rent/insurance/utilities	10,151.24	10,083.33	(67.91)	11,500.00	11,000.00	92.28 %	Expenditure as expected
B2- NFDC rates (office)	5,421.15	5,467.00	45.85	6,169.15	5,964.00	90.90 %	Expenditure as expected
B3 - Telephone	506.05	513.33	7.28	675.00	560.00	90.37 %	Expenditure as expected
B4 - Photocopier	2,989.27	2,108.33	(880.94)	460.00	2,300.00	129.97 %	Expenditure more than expected
B5 - Window cleaning	462.00	438.17	(23.83)	478.00	478.00	96.65 %	Expenditure as expected
B6 - Stationery/Miscellaneous items	1,267.60	1,191.67	(75.93)		1,300.00	97.51 %	
Total Office Expenditure	20,797.31	19,801.83	(919.54)	19,282.15	21,602.00	96.27 %	
C - Central Costs							
C1 - HALC - Fee/SLCC/NALC Levy	1,332.00	652.67	(679.33)	712.00	712.00	187.08 %	Expenditure as expected
C2- LCDA room hire, adverts, printing, IT	682.00	1,375.00	693.00	1,500.00	1,500.00	45.47 %	Expenditure as expected
C3 - Lengthsman	780.00	916.67	136.67	2,000.00	1,000.00	78.00 %	£1K funded by HCC grant

Lyndhurst Parish Council Budget Report

2020/21

BUDGET TO MONTH % =	YTD TOTALS			FULL YEAR		ACTUAL VS FORECAST	Notes
Details	Actual	Budget	Variance	Approved Budget	Forecast	(%)	Budget vs. forecast
INCOME							
A0 - Reserves carried over			-	120,000.00	120,000.00	0.00 %	
A1 - HMRC VAT refund				8000.00	8000.00	0.00 %	Based on 19-20
A2 - Precept				100,000.00	100,000.00	0.00 %	April and October
A3 - HCC Lengthsman scheme				1,000.00	1,000.00	0.00 %	matched funding
A4 - Burials & grave purchases				23,000.00	23,000.00	0.00 %	Estimate
A5 - Allotment rents				2,500.00	2,500.00	0.00 %	Based on 19-20 income
A6 - Central				4,300.00	4,300.00	0.00 %	Calendar sales; Ineos donation; £3K grant for picnic on pitch
Total INCOME	-			258,800.00	258,800.00	0.00 %	
EXPENDITURE							
B Central Costs							
B1 - HALC - Fee/NALC Levy				750.00	750.00	0.00 %	
B2- LCDA room hire, adverts, etc				1,600.00	1,600.00	0.00 %	
B3 - Lengthsman				2,000.00	2,000.00	0.00 %	£1K funded by HCC grant
B4 - Payroll costs				33,000.00	33,000.00	0.00 %	Retains current clerking hours; includes 2% increase
B5 - Expenses				6,300.00	6,300.00	0.00 %	£1K refreshments for events; miscellaneous; £5K for picnic on pitch
B6 - Grant allocations				2,500.00	2,500.00	0.00 %	donations for local causes
Total Central Expenditure				46,150.00	46,150.00	0.00 %	
C Office Costs							
C1 - Landlord: rent/insurance/utilities				10,350.00	10,350.00	0.00 %	based on 19-20 costs
C2- NFDC rates				6,145.00	6,145.00	0.00 %	19-20 plus 3%
C3 - Telephone				500.00	500.00	0.00 %	
C4 - Photocopier				1,600.00	1,600.00	0.00 %	lease and rental charges
C5 - Window cleaning				300.00	300.00	0.00 %	3 weekly
C6 - Miscellaneous				2,000.00	2,000.00	0.00 %	Office stationery and maintenance
Total Office Expenditure	-	-	-	20,895.00	20,895.00	0.00 %	
D Cemetery Costs							
D1 - Electricity				750.00	750.00	0.00 %	Electricity, rates

D2 - Grounds maintenance				21,000.00	21,000.00	0.00 %	<i>Mint Gardens Limited includes increase to £20 ph</i>
D3 - NFDC rates				2,125.00	2,125.00	0.00 %	<i>includes 3% increase</i>
D3 - Miscellaneous				2,000.00	2,000.00	0.00 %	<i>Flowers & general maintenance for chapel</i>
Total Cemetery Expenditure	-	-	-	25,875.00	25,875.00	0.00 %	
E Allotment Costs							
E1 - Utilities				520.00	520.00	0.00 %	<i>water costs</i>
E2- Grounds maintenance				3,200.00	3,200.00	0.00 %	<i>Mint Gardens including lengthsman</i>
E3 - Miscellaneous				550.00	550.00	0.00 %	<i>ie Ground rent</i>
Total Allotments Expenditure	-	-	-	4,270.00	4,270.00	0.00 %	
F Recreation Costs							
F1 - Forestry Commission rent				650.00	650.00	0.00 %	
F2- Grounds maintenance				7,000.00	7,000.00	0.00 %	
F3 - Miscellaneous				350.00	350.00	0.00 %	<i>annual inspections</i>
F4 - Great Mead Playground				27,000.00	27,000.00	0.00 %	<i>Taken from reserves</i>
Total Recreation Expenditure	-	-	-	35,000.00	35,000.00	0.00 %	
G Amenities Costs							
G1 - Grounds maintenance				3,520.00	3,520.00	0.00 %	<i>Mint Gardens Limited includes increase to £20 ph</i>
G2- Village Walks				200.00	200.00	0.00 %	
G3 - NFDC dog bins				620.00	620.00	0.00 %	
G4 - Miscellaneous				500.00	500.00	0.00 %	
G5 - Football ground				6,000.00	6,000.00	0.00 %	<i>Legal costs and fencing</i>
Total Amenities Expenditure	-	-	-	10,840.00	10,840.00	0.00 %	
Total EXPENDITURE				143,030.00	143,030.00	0.00 %	
Surplus balance				115,770.00	115,770.00		

C4 - Misc (Inspections, servicing, repairs etc)	5,327.69	9,166.67	3,838.98	10,000.00	10,000.00	53.28 %	<i>training refunds/plans/calendar</i>
C5 - Staffing costs	26,737.50	26,262.50	(475.00)	24,570.00	28,650.00	93.32 %	<i>Appointment of RFO</i>
Total Central Expenditure	34,859.19	38,373.50	3,514.31	38,782.00	41,862.00	83.27 %	
D - Allotment Costs							
D1 - Utilities, ground rent	1,031.00	971.67	(59.33)	900.00	1,060.00	97.26 %	<i>Expenditure as expected</i>
D2- MINT Grounds maintenance	2,785.00	2,658.33	(126.67)	2,500.00	2,900.00	96.03 %	
Total Allotments Expenditure	3,816.00	3,630.00	(186.00)	3,400.00	3,960.00	96.36 %	
E Cemetery Costs							
E1 - Utilities	654.45	825.00	170.55	900.00	900.00	72.72 %	<i>Expenditure as expected</i>
E2- MINT Grounds maintenance	17,105.77	17,416.67	310.90	19,000.00	19,000.00	90.03 %	<i>Burial costs difficult to predict; costs largely covered by income</i>
E3 - NFDC rates (cemetery)	2,054.56	1,883.35		2,054.56	2,054.56	100.00 %	
E4 - Miscellaneous	378.79				378.00	100.21 %	
Total Cemetery Expenditure	20,193.57	20,125.01	481.45	21,954.56	22,332.56	90.42 %	
F - Planning	175.00	-		-	175.00		
Total Planning Expenditure	175.00	-	-	-	175.00	-	
G - Recreation Costs							
G1 - Forestry Commission: rent	650.00	595.83	(54.17)	650.00	650.00	100.00 %	<i>Expenditure as expected</i>
G2- MINT Grounds maintenance	6,696.97	6,875.00	178.03	10,500.00	7,500.00	89.29 %	
G3 - Miscellaneous	189.86				190.00		
Total Recreation Expenditure	7,536.83	7,470.83	123.86	11,150.00	8,340.00	90.37 %	
H - Amenities Costs							
H1 - MINT Grounds maintenance	2,378.00	2,383.33	5.33	2,000.00	2,600.00	91.46 %	<i>Expenditure as expected</i>
H2- Misc (Village Walks, expenses)	6,843.92	6,274.58	(569.34)	200.00	6,845.00	99.98 %	<i>bus shelter</i>
H3 - NFDC (G Mead and dog bins)	1,106.00				1,106.00		
Total Amenities Expenditure	10,327.92	8,657.92	(564.00)	2,200.00	10,551.00	97.89 %	
I - VAT to be reclaimed	8,442.52				8,442.52		
Total VAT	8,442.52	-	-	-	8,442.52	-	
Total EXPENDITURE	106,148.34	98,059.10	2,450.07	96,768.71	117,265.08	90.52 %	
Expenditure - Income (excl. carry forward)					119,371.79		



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19 February 2020

Parish Clerk

Lyndhurst Parish Council

13 High Street

Lyndhurst

Hants

SO43 7BB

Dear Margaret

Second Interim Internal Audit Report

Lyndhurst Parish Council – November 2019 – January 2020

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2019-20 Annual Governance and Accounts Return.

We have complied with the legal requirements and proper practices set out in:

- 'Governance and Accountability for Local Councils – A Practitioners' Guide (England)' 2019
- The Accounts and Audit (England) Regulations 2015 (as amended).

- The Council is registered with the ICO
- Details of total payments authorised at meetings are recorded in the Minutes
- Income received for Burials is correctly recorded and up to date.
- All records continue to be up to date and easy to follow
- The budgeting process is monitored throughout the year
- Bank reconciliations are carried out promptly each month and were accurate
- The Finance Committee takes an active scrutiny role
- The Council is following the best practice requirements of the Transparency Code 2015.

Recommendations

- There are no formal recommendations from the interim internal audit visit.

Other matters to be brought to the Council's attention

- The Council continue to have a high balance in their bank current account. We have now confirmed with the RFO that she will pursue opening a deposit account, when appropriate, where interest can be obtained to maximise the income of the Council. The RFO will ensure that any opportunity to invest monies for the Parish Council will be in line with an Investment Policy to be produced for the Parish Council.
- The RFO is in the process of arranging electronic banking with Lloyds Bank. This will ensure the Council will be able to make BACS payment which is felt to be more efficient and allow information to be seen on the bank account in real-time.
- Direct Debits made to British Telecom are currently made without a copy of the invoice. It was discussed with the RFO that the opportunity should be taken to follow up with British Telecom and request invoices are to be sent to the Parish Council in future. These invoices will include elements of VAT which can be extracted and recorded on the VAT reimbursement claims forms to be sent to HMRC.
- Only three Allotment Holders have outstanding Allotment fees, and these are now being pursued by the Clerk.
- The RFO will also ensure that the Asset Register is reviewed and brought up to date by the 31 March 2020 to ensure that the details of all new purchases or disposals have been recorded and to ensure these can be accounted for when completing Box 9 of the Accounting Statements on the AGAR 2019/2020.
- The RFO is aware that a VAT claim is due to be submitted for the period October 2019 to March 2020. This will be submitted HMRC at the end of March 2020.
- Financial Regulations should be reviewed to ensure that the responsibilities of the RFO is correctly detailed and separated from that of the role of the Parish Clerk.
- We are pleased to report that the Council has reviewed its risks in 2019/20 at its May 2019 meeting. This action has ensured that the Council can answer "Yes" to assertion 5 on the 2019/20 Annual Governance and Accountability Return (AGAR) Governance Statement and we are able to answer "Yes" on the Annual Internal Audit Report on the AGAR objective C to confirm that the risks have been reviewed during the financial year.

Conclusion

Based on the tests we have carried out at this interim internal audit visit, in our view, the internal control procedures in operation are adequate to meet the needs of Lyndhurst Parish Council.

Next visit

The next internal audit visit has been arranged for 1 June 2020.

At this visit detailed checks will be carried out on:

- Minutes of Council Meetings
- Bank and cash
- Investments
- Income and expenditure
- VAT claims
- Asset Register
- End of Year Procedures.

Next Steps

This report should be noted and taken to the next meeting of the Parish Council.

Tim Light FMAAT
Internal auditor



LYNDHURST PARISH COUNCIL

Action Plan

Lyndhurst Parish Council's Action Plan is a community project that addresses community needs and represents community views.

The Plan will influence Local Authority decision-making, will give focus to medium and long-term plans for the Parish and will seek to influence local matters such as Planning, Leisure and Highways. With a Parish Plan in place, we can apply for funding from sources which would otherwise be unavailable. The Plan is intended to involve all sections of the community and will give momentum to projects that might otherwise be lost.

It is not a tool for political, religious or commercial purpose nor is it a mandatory process. It is not controlled by Local or Central Government.

The planned activities may well change over the year and are likely to increase as other projects are identified. **Items in red font have been completed.**

ACTIVITIES	ACTION(S)	LEAD PERSONNEL	BUDGET	TIMESCALE
CENTRAL				
Ensure Council complies with all statutory requirements and guidance	<ul style="list-style-type: none"> • Draft required policies • Agree policies • Agree Terms of reference for portfolio holders and committees 	CAW & MW Full Council CW	Nil Nil Nil	All required policies in place December 2019 April 202
Enter NALC Award Scheme to benchmark performance against other top Parish Councils	<ul style="list-style-type: none"> • Apply for Foundation Award 	MW and CAW	£50 fee	Summer 2020
Organise training event for all councillors	<ul style="list-style-type: none"> • Book trainer and date • Secure attendance of LPC councillors • Invite members of other councillors at small cost 	MW All MW	Trainer £400 plus room and refreshments	5 November 2019

ACTIVITIES	ACTION(S)	LEAD PERSONNEL	BUDGET	TIMESCALE
Ensure effective use of Speed Indicator Device	<ul style="list-style-type: none"> Identify more sites and produce rota Train more people to move SID 	SUS, GR & MW with DD	Nil	Sites identified August 2019; training on-going
Promote community safety	<ul style="list-style-type: none"> Explore employing agency PCSO at peak times 	MW and CAW	Agency fees	June 2019 Not practical
Generate income for Parish Council	<ul style="list-style-type: none"> Apply for grants where possible 	MW and CAW		Ongoing
Provide online access to LPC archives	<ul style="list-style-type: none"> Upload archived Council minutes 	CAW / volunteers	Nil	Ongoing
HR (Chris Willsher)				
Identify staffing structure and appointment procedure for Clerk	<ul style="list-style-type: none"> Draft procedure Agree procedure Appoint Responsible Finance Officer 	CAW, SUS & MW Full Council CAW, SUS & MW	Nil Nil Nil	Draft June 2019 Agreed July 2019 November 2019
Review Clerk's salary	<ul style="list-style-type: none"> Compare clerk's salary with other local authority posts Agree Clerk's salary 	CAW, SUS & MW Full Council	Nil £1800	Done June 2019 Done June 2019
Establish appraisal for Clerk	<ul style="list-style-type: none"> Agree and implement approach to appraisal 	CAW, SUS & MW	Nil	July 2019
OFFICE				
Reduce air pollution in Parish office	<ul style="list-style-type: none"> Ask landlord to replace door. Draught excluders added Purchase air purifier 	MW CAW	Nil £250	January 2020 Done June 2019
Complete statutory risk assessments	<ul style="list-style-type: none"> Undertake Fire Risk Assessment Implement Fire Risk Assessment 	GR GR, CAW, SUS, MW	Nil TBC	Done June 2019 July 2019
Identify permanent location for Parish Office	<ul style="list-style-type: none"> Continue exploring options, especially with current landlord and Community Centre 	CAW, SUS & MW	Nil	Ongoing
Secure reduction in non-domestic rates	<ul style="list-style-type: none"> Secure retrospective planning permission for office use Secure subsequent recalculation of rates 	MW CAW and MW	Nil Nil	Done June 2019 Ongoing
ALLOTMENTS (Adrian Wiltshire)				
Develop community orchard	<ul style="list-style-type: none"> Seek sponsors to plant trees 	CW	Nil	Ongoing
Generate income for Parish Council	<ul style="list-style-type: none"> Investigate allotment other charges elsewhere Consider increasing allotment charges 	MW and CAW Full Council	Nil TBC	August 2019 September 2019
AMENITIES (George Bisson)				
Ensure routine inspections/ monitoring of footpaths, hedgerows, seats and shelters	<ul style="list-style-type: none"> Produce list of areas to be covered Allocate areas to councillors for six-monthly checks Undertake inspections 	MW All All	Nil Nil Nil	Done June 2019 Done June 2019 June/July 2019
Erect bus shelter at Thatched Cottage, Southampton Road	<ul style="list-style-type: none"> Secure land registry Order and erect bus shelter 	MW/CAW, solicitors MW & contractors	Legal fees £20,000	Secured July 2019 Autumn 2019

ACTIVITIES	ACTION(S)	LEAD PERSONNEL	BUDGET	TIMESCALE
CEMETERY (Adrian Wiltshire)				
Install toilet facilities in cemetery	<ul style="list-style-type: none"> Secure Diocese faculty permission Secure funding to build facility (Heritage Fund?) 	MW CAW and AW	Nil TBC	Done June 2019 Ongoing
Generate income for Parish Council	<ul style="list-style-type: none"> Investigate burial and other charges elsewhere Consider increasing cemetery charges 	MW and CAW Full Council	Nil TBC	Done June 2019 Agreed July 2019
Hold Cemetery Open Day	<ul style="list-style-type: none"> Incorporate within VE Day celebrations 	Name	Nil	May 2020
Create online index to graves	Create database Liaise with TLC re: online accessibility	CAW CAW and TLC	Nil Nil	July 2020 July 2020
RECREATION (Mark Rollé and Trevor Dunning)				
Improve Coles Mead Recreation Ground	<ul style="list-style-type: none"> Seek external funding to replace flooring and life-expired equipment Consider adding running/cycling circuit; partitioned area for dog walking/training; flower beds and duck pond; more fixed outdoor gym equipment; splash park; seat at Meadow End for quiet reflection Obtain quotes for work Investigate access from Fire Station side Consider employing play leaders during summer holiday 	MR/MW/CAW GR/MW/CAW MW MW MRMW/CAW	c. £150,000	Date Done June 2019 Refused June 2019 Done June 2019 Ongoing
Develop football ground site	<ul style="list-style-type: none"> Secure combined lease Identify agreed priorities Seek external funding 		Legal fee (£3K?) Nil TBC	June 2019 Autumn 2019 Winter 2019
Consider installing toddler's play equipment at Great Mead	<ul style="list-style-type: none"> Obtain quotes for work Consider proposal 	CAW/MW/GR Full Council	£25,000	Done June 2019 September 2019
ENVIRONMENT (Caroline Wilkins)				
Explore feasibility or creating orchard and wildflower meadow in Great Mead	<ul style="list-style-type: none"> Explore suitable trees/flowers Investigate required maintenance regime and cost Report back for decision 	CW CW and MW CW / Full Council	NFDC grant TBC	June 2019 June 2019 July 2019
Promote recycling	<ul style="list-style-type: none"> Install more recycling containers in Car Park 	CW	Nil	Ongoing
Reduce atmospheric pollution	<ul style="list-style-type: none"> Secure access to real-time data from air sensors Liaise with NFDC in drafting of 2019 Lyndhurst Plan Actively participate in Forum 	CAW All CW / Full Council	Nil TBC	Done June 2019 December 2019 December 2019
Develop traffic management plan with Minstead Parish Council	<ul style="list-style-type: none"> Attend joint working party meetings with Minstead Parish Council 	GB and CAW	Nil	Ongoing

ACTIVITIES	ACTION(S)	LEAD PERSONNEL	BUDGET	TIMESCALE
COMMUNITY SAFETY (Fiona Green)				
Ensure effectiveness of Lyndhurst Neighbourhood Watch groups	<ul style="list-style-type: none"> • Create Lyndhurst Neighbourhood Watch support group • Recruit more road-based NHW groups • Hold frequent meetings of Lyndhurst NHW group 	FG and NHW team All FG	Nil Nil Nil	Done June 2019 Ongoing Ongoing
YOUTH MATTERS (Fiona Green and Barbara Preddy)				
Consider provision of more activities for children and young people	<ul style="list-style-type: none"> • Undertake surveys of children and teenagers • Report back to enable cost/feasibility study 	FG/BP Full Council	TBC TBC	Ongoing Ongoing
COMMUNITY ENGAGEMENT (Brice Stratford)				
Organise village social event to mark VE Day	<ul style="list-style-type: none"> • Create subgroup • • 	BS and all	TBC	
Create Pride of Lyndhurst Awards Scheme	<ul style="list-style-type: none"> • Produce and agree proposal • Publicise scheme • Seek sponsorship • Host event 	CAW; all CAW and MW MW; anyone Full Council	Nil Cost of fliers Room hire if not sponsored	Done June 2019
Develop Council website	<ul style="list-style-type: none"> • Secure ability to edit/upload content ourselves • Re-organise existing content • Develop further pages and add new content • Ensure compliancy with disability legislation 	MW CAW and MW CAW, MW and all MW / TLC Online	Nil Nil Nil Nil	Ongoing Ongoing Ongoing Summer 2020
Create Welcome Pack for visitors and new residents of Lyndhurst (could be online)	<ul style="list-style-type: none"> • Find and Create content • Create pack • Update village walk leaflets and re-print 	MW and all MW and CAW GB	Nil if online; copying if not NFDC grant	Ongoing Ongoing Ongoing