

3rd February 2023

Minutes of the Finance Meeting held on **Wednesday 14th December 2022 at 11.30am** at
Stantonbury Parish Office, 126 Kingsfold, Bradville, Milton Keynes, MK13 7DX
For the purpose of transacting the business as set out below:

Committee Members:	
Cllr Carol Northwood	Cllr Ann Ronaldson - Chair
Cllr Peter Kirkham	Cllr Linda Morgan

MINUTES

	Welcome and Introduction to Finance Committee meeting. The Chair apologised to those present that the recording of the meeting was not able to start until the download for the previous meeting had completed. The Chair confirmed the recording had started at 11.35am.	Actions
41/22	Present: Cllr P Kirkham Cllr L Morgan Cllr C Northwood Cllr A Ronaldson - Chair Cllr P McGahan – Non-Committee Member Mrs S Espey - RFO Mrs K Fane - Minute-Taker Mrs D Moore - Clerk 1 Member of the public	
42/22	Apologies for Absence: None.	
43/22	Public Forum for members of the public to speak: <i>Public participation at a meeting in accordance with standing order 3(e) shall not exceed (15) minutes unless directed by the chair of the meeting. Each member of the public shall not speak for more than (3) minutes in accordance with standing order 3(g)</i> None.	
44/22	Declarations of Interest: None.	
45/22	Minutes: To approve and sign the Minutes of the Finance Committee meeting held on Wednesday 23rd November 2022. Agreed by 4 votes for.	
46/22	Risk Management: RFO confirmed insurance company is aware of roof and issued us with a claim reference number and we advised them we are waiting to see surveyors report. LM confirmed surveyor had visited 10.12.22 report should be with office by 16.12.22. Resolution: Await report before proceeding.	DM / LM

47/22	Notification of Auditor Appointment: Committee to be made aware PKF Littlejohn have been appointed by SAAA as the external auditor for 5 years period until 2026/27. Noted.	
48/22	Draft Budget for 2023 – 2024 V2.1: Committee to discuss V2.1 draft budget prepared by the Responsible Financial Officer as instructed from the previous Finance committee meeting on 23 rd November 2022 RFO confirmed she had updated the draft budget and produced version 2.1. RFO went through each line of the draft budget and made changes as recommended by the Finance committee. Resolution - RFO will produce budget V3, and it will be discussed at the next main meeting 21st December 2022	RFO

Meeting Finished at 12.55pm.

DRAFT

Stantonbury Parish Council
Governance and Internal Controls
Interim Internal Audit Report
2022/23

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Audit dates	13 & 18 March	Auditor	Margaret Sheppard (FCCA)
Draft Report Issued			
Responses Received			
Final Report Issued			Responsible Financial Officer / Proper Officer
		Distribution	Parish Councillors

The matters raised in this report are only those that came to our attention during our internal audit work and are not necessarily a comprehensive statement of all weaknesses that exist, or all of the improvements that may be required. While every care had been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

This report is prepared solely for the use of Parish Councillors of Stantonbury Parish Council. Details may be made available to specified external agencies, including external auditors, but otherwise this report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report is not prepared and is not intended for any other purpose.

Executive Summary

1.1 Introduction

An interim review of Governance and Internal Controls was undertaken as part of the approved internal audit periodic plan for 2022/23. The period covered was from April – September.

The object of this review was to ensure that Governance continues to be sound and that the appropriate controls, policies and procedures are in place up to date and completely effective, However, this review did not cover all aspects that would be covered when conducting the Annual Audit. This will be covered later in the year when the Annual Audit of the Annual Governance and Accounting Return is completed.

It was pleasing to note that a number of recommendations from the previous report have been taken into account and that the new Proper Officer has introduced a number of new policies during the period.

Audit Objective	To ensure that effective Governance and accounting processes have been established and are operating throughout the period.
Risk	Failure to achieve Parish Council Objectives due to the risks to the organisation not being identified, mapped and effectively managed. Ineffective governance at Parish Council Committee or at Operational Level.

1.2 Scope of the Review

The purpose of the internal audit is to evaluate the adequacy of control within the system and the extent to which these are applied, with a view to providing an opinion. Control activities are put in place to ensure that the risks to the achievement of the organisation's objectives are managed effectively.

The scope of the review was limited to the areas of examined and to the extent to which they have been applied with a view to providing an opinion to the extent with which risks in this area are managed. Our work does not provide any guarantee against material errors, loss or fraud or provide assurance that material error, loss or fraud does not exist.

The audit was designed to assess the controls in place to manage the objective and are as described in the Annual Governance and Accounting Return..

1.3 Conclusion

Taking into account the issues identified, in our opinion the Parish Council can take Substantial Assurance that the controls upon which the Parish Council relies to manage this area, as currently

laid down are operated are consistently applied and effective.

1.4 Recommendations Summary

The following tables highlight the number and categories on recommendations made. The action plan in Section 2 details the specific recommendations made as well as agreed management actions to implement them.

Recommendations Made during this audit:

	High	Medium	Low
Total		2	4

Recommendations Implemented since the previous audit in this area:

Date of Previous Audit March 2022	High	Medium	Low
Number of recommendations made during previous audit	0	2	6
Number of Recommendations Implemented		1	4
Number of Recommendations not Fully Implemented	0	1	2

2 Action Plan

Ref	Recommendation	Categorisation	Accepted y/n	Parish Council Comment
1	Parish Councillors Should review the committee structure to ensure that membership of the committees does not create conflict or impact upon decision making processes.	Medium		
2	Parish Councillors should review terms of reference to avoid duplication	Low		
3	The organisation structure and job descriptions should be reviewed	Low		
4	Update and approval of outstanding policies and procedures	Medium		
9	Performance related payments	Low		
13	Review of Reserves	Low		

3 Findings and Recommendations

	Controls	Adequate Design	Test Results/Implications	Recommendation	Categorisation
1 Risk: The Parish Councils Standing Orders and Financial Regulations have not been Met					
1	The parish Council operate with a number of committees/sub committees each with their own terms of reference	Y	It is good to note that the structure and membership of these committees has been reviewed and acted upon. It is noted that the majority of the committees have an even number of members.	It is recommended practice that there should be an odd number of members to avoid deadlock. It is usual for the minimum number of members be 5 to avoid conflict and to ensure that it is at all times quorate	Medium
2	Terms of Reference	Y	It is good to note that the terms of reference for each committee has been reviewed and updated this year. Some terms of reference though may be better placed with other committees for example devolved services review timesheets, work schedules and training which might be better suited to HR committee	To review the terms of reference to minimise duplication	Low
3	Staff Oversight	Y	It is noted that some staff members are line managed by Councillors. It is recommended practise that this should be a staff member	The organisation structure and job descriptions for staff should be reviewed and updated	Low
4	Review of Policies and Procedures	Y	A number of policies have been updated during the year which is good to note. However, there are still several in draft including	The policies in draft or not completed should be prioritised as a matter of urgency to ensure completeness of records and greater	Medium

			safeguarding and the employment handbook	awareness what is required of councillors and staff	
2 Risk is not assessed and managed effectively					
4	All items from the council meetings are minuted	Y	A review of all minutes from April 22 to September 2022 did not identify any unusual financial activity		
5	Annual Risk Register	Y	The risk register has now been published on the council website. However, the file title still refers to it as draft		
3 Risk Income and Expenditure is not correct and Valid					
6	Payments are transacted by BACS or other instructions to council bankers	Y	From a sample review it was confirmed that payments were made by BACS, with the exception of minor items		
7	Suitably authorised and minuted invoices support all payments All invoices are signed and referred back to minutes. All receipts are treated similarly	Y	A sample of invoices were tested from the accounting system for validity and cross referred to council minutes for authorisation.		
8	All income is recorded upon receipt in the accounting system	Y	We confirmed from a review of the accounting records that income received is banked properly on a timely basis.		
9	The salaries paid to the Proper Officer, the Responsible Financial Officer, are formally approved by	Y	From a review of the records it is confirmed that appropriate records are maintained in relation to all staff. Salaries are reviewed	While salaries are in line with NJC scales, performance reviews and acknowledgement of staff work and progress.	Low

	the HR Committee. There is also a Councillors Scheme of Allowance in place		by the HR committee and are in line with NJC scales. They are not however, performance related. It was noted that training to improve skillsets was rewarded Councillors Allowance was paid in accordance with the agreed increases.		
10	PAYE/NI is correctly operated and deducted	Y	A review of payroll records confirmed this to be correct.		
4 Risk: Risk VAT is not properly Accounted for.					
11	VAT is identified and recorded in the accounting records and payments have been reclaimed	Y	A review of accounting records showed receipt of all vat reclaimed under the old system of vat accounting for Parish Councils and that it has correctly been transferred to MTD for VAT. All receipts have been properly accounted for		
5 Risk: The appropriate books of Account have not been kept throughout the period					
12	The RFO maintains the accounting records on a regular basis with monthly reports to each Parish Council Meeting	Y	Financial reports are included in the meeting minutes. All payments over £500 are recorded on the council website and all over £1,000 require approval of the Council.		
13	Accounting updates are provided on a regular basis to the Parish Council with a final version	Y	The Parish Council has a Financial Reserves Policy to ensure funds are available to cover operational and other contingencies, in line	Steps should be taken to explore ways in which some of the reserves can be used to expedite projects	Low

	produced at the year end.		with government requirements and for a specific policy with regard to devolved services. From a review of the reserves, it may be that these are too high.		
6 Risk: Account Reconciliations are not timely and accurate					
14	There are Several Bank and Savings Accounts maintained	Y	The bank reconciliations are evidenced in the accounting records are being completed on receipt of the statement. They are regularly reviewed and signed off by the Internal Scrutineer.		
7 Risk: The Annual Precept request is not the result of a proper budgetary process and is not properly monitored					
15	Actual Expenditure against the budget is regularly reported to the council	Y	This is presented on a quarterly basis and is used to set the precept for the following financial year.		
16	All budget variances are discussed at council meetings	Y	A review of the budget documentation showed no unexplained variance arising.		

ABOUT YOUR EXPERIENCE OF CCLA

7. Please rate the following factors in the importance that you place upon them when deciding to invest with CCLA:

	Not at all important				Very important
Growing your investment capital	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Delivering a consistent income from your investments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The cost of managing your portfolio	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The quality of client service	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Using your investments to drive positive change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical restrictions on business areas that could impact your	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Not at all important				Very important
reputation (i.e. avoid investment in companies producing tobacco products)					
Finding an investment manager that I trust and shares my values	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**8. How pleased are you with the service you
receive from CCLA?**

	Strongly dissatisfied				Strongly satisfied
Investment performance (relative to expectations)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality of post- sale support and service	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality of information provided about the fund (product and marketing literature)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality of fund reporting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality of client communication (emails and	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Strongly dissatisfied				Strongly satisfied
telephone support)					
Quality of client communication (website)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quality of sustainability activity undertaken by CCLA	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

9. Considering the above, and taking into account the fees charged, how would you score CCLA's funds by value for money?

Poor value	Good value	
<input type="radio"/>	<input type="radio"/>	<input type="text"/>

10. Would you recommend CCLA to other organisations?

☐ Yes

☐ No

11. Please make any comments on the above questions in the box

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WHAT IS GOOD INVESTMENT?

Most of the clients who invest in our long-term funds rely upon us to protect the value of their capital and to provide a strong income stream from their investments to fund their good works around the country. Therefore, as an asset manager our aim is to deliver strong, consistent, risk adjusted returns.

However, we believe that we have a duty to go beyond the boundaries of what asset managers have traditionally provided. In addition to delivering strong financial returns, we want to drive positive change by engaging with the companies that we invest in on your behalf and by being a catalyst for change in the investment management industry. This is what we call Good Investment and is how we seek to contribute towards building a better world.

This part of the survey will help us understand your priorities.

12. **Please rate the extent to which you agree with the following statements:**

	Strongly disagree				Strongly agree
My organisation does not have any sustainable investment requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Strongly
disagree

Strongly
agree

would like my
investment
manager to
consider
sustainable
investment,
but only in a
way that
would support
strong
financial
returns

My
organisation
would like my
investment
manager to
vote and
engage with
the
companies
that they
invest in to
encourage
improvements
in their
sustainability

☐ ☐ ☐ ☐ ☐

My
organisation
would like to
avoid
investing in
companies
that could
impact upon
my
organisation's
reputation

☐ ☐ ☐ ☐ ☐

My
organisation is
willing to
sacrifice

☐ ☐ ☐ ☐ ☐

Strongly
disagree

Strongly
agree

investment
returns to
invest in
opportunities
that will have
a
demonstrable
positive
impact

My
organisation
would like to
avoid
investing in
companies
that have a
significant
negative
impact

☐ ☐ ☐ ☐ ☐

My
organisation
would like to
invest in
companies
that are
contributing
to improving
the world's
sustainability,
but I am not
willing to
sacrifice
financial
returns

☐ ☐ ☐ ☐ ☐

**13. How important to your organisation is it that
your investment manager drives positive change?**

**Please select the answer that most closely
reflects your views:**

- ☐ Not at all important
- ☐ We are willing to sacrifice investment returns
and/or increase the risk profile to increase our
impact (for instance by investing in opportunities
that will have a demonstrable positive impact)
- ☐ We want our portfolio to drive change, but are
not willing to accept a lower financial return
- ☐ Other (please comment)

14. Do you agree with the following statement:

**'My organisation would like the fund that I invest
in to have an explicit objective to be a force for
good'**

Strongly disagree Strongly agree

☐ ☐ ☐

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WHAT ARE THE ISSUES THAT MATTER TO YOU?

15. What do you think are the key social or environmental issues that need to be addressed to achieve the goal of a better world? [Please rank in order from most to least important]

<input type="text"/>	Climate change
<input type="text"/>	Modern slavery
<input type="text"/>	Mental health
<input type="text"/>	Obesity and nutrition
<input type="text"/>	Inequality
<input type="text"/>	Human rights
<input type="text"/>	Biodiversity
<input type="text"/>	Animal welfare
<input type="text"/>	Corporate governance
<input type="text"/>	Data privacy

16. Are there any other issues, not listed above, that you believe require addressing?

<input type="text"/>

17. If there is one social or environmental issue that matters to you above all others, what is it and why?

18. Has your organisation set a Net Zero Emissions Target for your portfolio?


☐ Yes

☐ No

19. If so, what date are you aiming for Net Zero emissions?

Aiming for:

Date

DD/MM/YYYY	
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YOUR ORGANISATION AS AN INVESTOR

20. We recognise that our clients have different priorities for ethical restrictions, and that some would like us to engage with businesses rather than exclude them.

To help us check that our funds meet our clients' requirements please rate the business areas and products listed below:

	No concerns	Engage with companies on this issue	Restrict companies on this issue
Tobacco	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cannabis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Gambling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Alcohol	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Adult entertainment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Defence	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Civilian firearms	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cluster munitions & landmines	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
High interest rate lending	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Oppressive regimes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	No concerns	Engage with companies on this issue	Restrict companies on this issue
Products or services relating to abortion	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contraceptives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Embryonic stem cell research	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Baby milk substitutes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tar sands	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Thermal coal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The extraction or production of gas	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The extraction or production of oil	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Nuclear energy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Animal testing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contributing towards obesity/poor nutritional profile	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

21. We also recognise that our clients are concerned about how some companies make their products. Please rate the issues listed below:

	No concerns	Engage with companies on this issue	Restrict companies if they are poorly placed on this issue
Alignment with the decarbonization requirements set out by Paris Climate Change Agreement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Impact upon biodiversity or the natural environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-conformance with human rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Poor treatment of workers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Do not pay the living wage	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Are negatively impacting upon public health	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

22. Are there any other issues you are concerned about?

23. If you could only restrict investment in one company, what would it be and why?

Thank you

24. Thank you for completing this survey. Do you have any other questions or comments on CCLA's approach to Good Investment?

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Done

Budget Variance
Stantonbury Parish Council
For the period ended 9 February 2023

Income	YTD Actual	YTD Budget	Var GBP	Var %
Council Tax Grant Income	£9,700.00	£9,700.00	£0.00	0%
Precept	£442,008.53	£442,008.00	£0.53	0%
Allotment Revenue	£3,267.37	£2,700.00	£567.37	21%
Income - Section 106	£7,710.00	£0.00	£7,710.00	
Income CH VAT Exempt	£2,515.00	£18,276.00	£-15,761.00	-86%
Income CH VATABLE	£0.00	£10,008.00	£-10,008.00	-100%
Income Community Projects Trips	£2,797.50	£2,244.00	£553.50	25%
Interest Income	£6,128.96	£204.00	£5,924.96	2904%
Other Income (WW/RAFS)	£19,931.17	£744.00	£19,187.17	2579%
Total Income	£494,058.53	£485,884.00	£8,174.53	2%

Less Expenses	YTD Actual	YTD Budget	Var GBP	Var %
4120 Allotment Maintenance & Repairs	£283.30	£1,020.00	£-736.70	-72%
4130 Allotment Utilities	£720.40	£540.00	£180.40	33%
4210 Landscape Maintenance	£240.00	£0.00	£240.00	
4220 Playground Maintenance	£0.00	£1,020.00	£-1,020.00	-100%
4225 Match Funding Projects	£0.00	£10,020.00	£-10,020.00	-100%
4230 Parish Equipment	£10,045.96	£1,500.00	£8,545.96	570%
4235 Parish Fixtures	£152.62	£2,520.00	£-2,367.38	-94%
4240 Dog Waste Bin Emptying	£9,149.60	£11,040.00	£-1,890.40	-17%
4250 Enforcement Services	£7,539.50	£9,300.00	£-1,760.50	-19%
4260 Motor Vehicles	£0.00	£3,000.00	£-3,000.00	-100%
4270 Rangers Uniform	£280.00	£996.00	£-716.00	-72%
4280 Rangers Sundries	£1,010.94	£1,020.00	£-9.06	-1%
4310 Community Projects Grants & Donations	£3,250.00	£6,000.00	£-2,750.00	-46%
4330 Community Projects Over 65's Hospitality & Hampers	£1,048.84	£1,500.00	£-451.16	-30%
4335 Community Projects Coach Trips Xmas Market	£1,040.00	£1,500.00	£-460.00	-31%
4337 Community Projects Coach Trips Seaside	£3,020.00	£3,000.00	£20.00	1%
4340 Community Projects Summer Events	£5,507.30	£9,000.00	£-3,492.70	-39%
4360 Community Project Social Events	£637.60	£4,992.00	£-4,354.40	-87%
4361 Community Projects Jubilee	£1,094.23	£0.00	£1,094.23	
4365 Community Projects - Yellow Lining	£0.00	£4,992.00	£-4,992.00	-100%
4370 Community Projects - CCTV Crimewave	£11,970.00	£24,960.00	£-12,990.00	-52%
4371 Community Projects - Rubbish Amnesty / Skips	£2,909.73	£12,000.00	£-9,090.27	-76%
4380 CH Building Maintenance	£4,318.09	£15,000.00	£-10,681.91	-71%
4381 CH Hall/Cafe Equipment	£2,528.59	£5,004.00	£-2,475.41	-49%
4382 CH Computer Equipment	£659.00	£1,020.00	£-361.00	-35%
4383 CH IT/Tel Maintenance Services	£983.00	£3,144.00	£-2,161.00	-69%
4384 CH Printing/Stationery/Marketing	£0.00	£1,092.00	£-1,092.00	-100%
4385 CH Utilities	£3,227.65	£3,492.00	£-264.35	-8%
4386 CH Business Rates	£0.00	£4,992.00	£-4,992.00	-100%
4387 CH Insurances/Licences	£0.00	£3,000.00	£-3,000.00	-100%
4388 CH Cleaning	£495.27	£1,656.00	£-1,160.73	-70%
4389 CH Security/Fire Services	£1,619.73	£1,500.00	£119.73	8%
4390 Newsletter	£5,176.00	£9,000.00	£-3,824.00	-42%
4410 Staff Recruitment	£0.00	£1,500.00	£-1,500.00	-100%
4415 HR Services	£954.14	£1,200.00	£-245.86	-20%
4420 Salaries	£153,999.68	£219,996.00	£-65,996.32	-30%
4421 National Insurance Employers	£9,725.84	£14,004.00	£-4,278.16	-31%
4431 Pensions Costs	£37,987.02	£57,000.00	£-19,012.98	-33%
4445 Councillor Allowances	£6,965.00	£11,004.00	£-4,039.00	-37%
4446 Councillor Travel & Subsistence	£1,254.10	£1,248.00	£6.10	0%
4450 Staff Travel & Subsistence	£275.25	£744.00	£-468.75	-63%
4480 Staff Training	£1,260.00	£3,600.00	£-2,340.00	-65%
4485 Councillor Training	£160.00	£1,500.00	£-1,340.00	-89%
4515 Specific reserves	£4,295.67	£0.00	£4,295.67	
4520 IT, Telephone, PC, Printing, Website & Software Services	£15,131.98	£24,720.00	£-9,588.02	-39%
4525 Computer Equipment	£2,287.77	£8,040.00	£-5,752.23	-72%
4535 Office Equipment	£1,262.32	£1,800.00	£-537.68	-30%
4550 CAB Citizens Advice Bureau	£3,712.50	£6,000.00	£-2,287.50	-38%
4560 Hospitality	£618.27	£1,500.00	£-881.73	-59%
4590 General Purpose Sundries	£959.44	£1,500.00	£-540.56	-36%
4601 Kingsfold Refurbishment Development	£0.00	£4,992.00	£-4,992.00	-100%
4610 Parish Office Cleaning Services	£3,306.83	£3,744.00	£-437.17	-12%
4620 Kingsfold Maintenance	£324.66	£3,000.00	£-2,675.34	-89%
4625 Kingsfold Security and Fire Safety	£2,188.18	£2,508.00	£-319.82	-13%
4630 Wylie Maintenance	£79.60	£1,020.00	£-940.40	-92%
4635 Wylie Security and Fire Safety	£983.85	£1,020.00	£-36.15	-4%
4705 Bank Charges	£150.38	£480.00	£-329.62	-69%
4710 Parish Insurance	£3,062.61	£3,000.00	£62.61	2%
4720 Subscriptions and memberships	£2,552.42	£2,760.00	£-207.58	-8%
4730 Kingsfold Rates	£0.00	£9,000.00	£-9,000.00	-100%
4735 Kingsfold Utilities	£2,806.64	£3,600.00	£-793.36	-22%
4740 Wylie Utilities	£1,805.43	£1,800.00	£5.43	0%
4745 Wylie Rates	£0.00	£1,992.00	£-1,992.00	-100%
4750 Rangers Vehicle Expenses	£6,427.82	£4,500.00	£1,927.82	43%
4760 Stationery	£1,822.08	£2,400.00	£-577.92	-24%
4765 Postage	£423.01	£480.00	£-56.99	-12%
4770 Planning Services	£500.00	£8,004.00	£-7,504.00	-94%
4790 Legal and Professional fees	£9,868.17	£10,008.00	£-139.83	-1%
4795 Audit Fees	£1,500.00	£2,400.00	£-900.00	-38%
4850 Winter Warmer	£1,259.53	£0.00	£1,259.53	
Total Operating Expenses	£358,817.54	£580,884.00	£-222,066.46	-38%

Contribution to/from Reserves	£135,240.99	-£95,000.00	£230,240.99
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