



Dear Councillor, you are hereby summoned to attend a meeting of the **Policy and Resources Committee of Marchwood Parish Council** on Monday 24 March 2025 at 7.30pm to be held in **The Pine Room, Marchwood Village Hall**.

Tina Dudley Clerk to the Parish Council

18 March 2025

1. Apologies for absence

To receive and consider for acceptance any Member apologies for absence and approve by resolution.

2. Declarations of Interest

Members and officers are invited to make any declarations of interest that they may have in relation to an item on the agenda and are reminded to make any declarations at any stage during the meeting if it becomes apparent that it may be required.

3. Public Participation

For the public and press to ask questions on matters relating to items on the agenda.

4. Minutes

To approve the minutes of the previous meeting of the Policy and Resources Committee held on 20 January 2025 as a correct record and duly signed by the Chairman (appendix A).

5. Financial reports

- a) Income and Expenditure to 17 March 2025 (Appendix B).
- b) Orders for Payment to 17 March 2025 (Appendix C).
- c) Cash and Investment reconciliation to 17 March 2025 (Appendix D).

6. Internal Audit Report

To note the internal audit report and actions arising (Appendix E).

7. Close of meeting and date of next meeting.

Date of next meeting 27 May 2025.

All minutes are draft until ratified by the Committee at the next meeting

Marchwood Parish Council

Minutes of the meeting of the Policy & Resources Committee in the Pine Room at Marchwood Village Hall on Monday 20 January 2025 at 7.30pm.

Present: Councillors: N Buckett, J Case, K Petty, M Proctor and L Shelley.

In attendance: T Dudley - Clerk to the Parish Council, Angela Woodward, Deputy Clerk, Responsible Finance Officer.

Election of Chairman

PR/25/023 – Cllr Petty proposed Cllr Case for Chairman, seconded by Cllr Buckett and agreed by all.

Resolved – Cllr Case be elected Chairman for this meeting.

Apologies

PR/25/024 – Apologies for absence were received from Cllr Hindle (annual leave), Cllr Leath (work commitments, Cllr Mballa, (health), and Cllr Saxby (personal).

Resolved – to accept apologies for absence from Councillors, Hindle, Leath, Mballa and Saxby.

Declarations of Interest

PR/25/025 – There were no declarations Interests/pecuniary interest for this meeting.

Public Participation

PR/25/026– No members of the public attended this meeting.

Minutes

PR/25/027 - RESOLVED: to accept the minutes of the Council meeting held on Monday 18 November 2024 as a true and accurate record. The minutes were duly signed by the Chairman.

Financial reports

PR/25/028 –

a) **Income and Expenditure up to 31 December 2024**

Resolved – to approve the income and expenditure up to 31 December 2024.

b) **Orders for payment to 31 December 2024**

Resolved – to approve the Orders for payment to 31 December 2024.

All minutes are draft until ratified by the Committee at the next meeting

c) **Cash and Investment reconciliation to 31 December 2024**

Resolved – to approve the bank reconciliation to 31 December 2024.

Disposal of Assets

PR/25/029 – Resolved – to approve the disposal of the Compressor, Bearcat Chipper and 4 Wheeled Tractor.

The meeting closed at 7.56pm. Date of next meeting 24 March 2025.

Detailed Income & Expenditure by Budget Heading 17/03/2025

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Administration							
1000 Precept	329,463	329,463	0			100.0%	
1030 Village News Income	1,362	1,600	238			85.2%	
1040 Miscellaneous Admin Income	1,458	0	(1,458)			0.0%	
1045 Bank Interest Received	1,182	500	(682)			236.4%	
1050 LA Property Fund Dividends	2,274	2,000	(274)			113.7%	
1055 Public Sector Deposit Fund	2,593	2,500	(93)			103.7%	
1060 United Trust Bank	3,887	3,880	(7)			100.2%	
Administration :- Income	342,220	339,943	(2,277)			100.7%	0
4000 Salaries Net Pay	116,005	129,323	13,318		13,318	89.7%	
4001 PAYE & ER's & EE's NIC	34,098	35,730	1,632		1,632	95.4%	
4002 LGPS ER's & EE's Pension	38,889	43,001	4,112		4,112	90.4%	
4009 Advertising & Recruitment	100	600	500		500	16.6%	
4010 Training - Officers	423	500	77		77	84.6%	
4011 Training - Ground Staff	1,413	1,000	(413)		(413)	141.3%	
4015 Employees Expenses	32	200	168		168	15.9%	
4020 Insurance (All Risks)	7,704	9,500	1,796		1,796	81.1%	
4025 Legal Fees	426	2,000	1,574		1,574	21.3%	
4030 Audit Costs	210	1,500	1,290		1,290	14.0%	
4040 Rialtas Costs	851	1,000	149		149	85.1%	
4042 Citation	3,086	3,230	144		144	95.5%	
4045 Handy Trust SLA	14,454	15,772	1,318		1,318	91.6%	
4055 Grants Given	450	1,000	550		550	45.0%	
4065 Chairman's Allowance	170	200	30		30	85.0%	
4070 Councillors Expenses	159	200	41		41	79.7%	
4080 Office Rent	9,390	9,857	467		467	95.3%	
4090 Pine Room and Other Rentals	461	800	339		339	57.7%	
4100 Electricity	4,040	5,500	1,460		1,460	73.4%	
4105 Gas	1,475	1,200	(275)		(275)	122.9%	
4110 Water	274	1,500	1,226		1,226	18.2%	
4115 Telephone and Broadband	1,735	1,720	(15)		(15)	100.9%	
4120 Postage	27	50	23		23	53.1%	
4125 Stationery	293	250	(43)		(43)	117.1%	
4130 Photocopier Costs	807	400	(407)		(407)	201.6%	
4135 IT Costs	4,412	5,000	588		588	88.2%	
4140 Service Costs	491	600	109		109	81.9%	
4145 Non IT Office Equipment	442	300	(142)		(142)	147.3%	
4150 Village News Expenditure	3,945	4,500	555		555	87.7%	
4155 Subs/Publications/Licences	2,230	1,700	(530)		(530)	131.2%	
4157 General Sundries	104	100	(4)		(4)	103.6%	

Detailed Income & Expenditure by Budget Heading 17/03/2025

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4160 Vehicle Insurance	2,121	3,000	879		879	70.7%	
4165 Vehicle Maintenance	2,388	2,500	112		112	95.5%	120
4170 Vehicle Excise Duty	943	600	(343)		(343)	157.2%	
4172 Vehicle Breakdown Cover	267	0	(267)		(267)	0.0%	
4174 Vehicle Lease Hybrid Connect	512	0	(512)		(512)	0.0%	
4175 Fuel	3,716	5,500	1,784		1,784	67.6%	
4180 General Property Maintenance	7	0	(7)		(7)	0.0%	
4183 Contingency	0	3,000	3,000		3,000	0.0%	
4185 Tools and Tool Hire	1,691	2,000	309		309	84.5%	
4190 Motor Vehicle Replacements	1,796	3,350	1,554		1,554	53.6%	1,796
4265 Notice Boards	0	750	750		750	0.0%	
4270 Bridge at Oaklands	0	1,000	1,000		1,000	0.0%	
4276 Land Incursions	0	3,000	3,000		3,000	0.0%	
4600 Development Opportunities	13,198	0	(13,198)		(13,198)	0.0%	13,133
Administration :- Indirect Expenditure	275,230	302,933	27,703	0	27,703	90.9%	15,049
Net Income over Expenditure	66,990	37,010	(29,980)				
6000 plus Transfer from EMR	15,049	0	(15,049)				
Movement to/(from) Gen Reserve	82,038	37,010	(45,028)				
201 Amenities							
1010 Grants Received	0	100	100			0.0%	
1035 Community Event Income	3,499	6,000	2,501			58.3%	
Amenities :- Income	3,499	6,100	2,601			57.4%	0
4195 PPE & General Supplies	950	600	(350)		(350)	158.3%	
4200 Tree Management	12,978	20,000	7,022		7,022	64.9%	
4203 Flowers & Seeds	96	1,000	904		904	9.6%	
4215 Supply & Emptying Waste Bins	1,824	1,150	(674)		(674)	158.6%	
4220 Under 12 Play Area	90	2,000	1,910		1,910	4.5%	
4225 Outdoor Fitness Equipment	90	2,000	1,910		1,910	4.5%	
4230 Cork Field Infrastructure	3,990	2,000	(1,990)		(1,990)	199.5%	
4235 Admiralty Quay Play Area	90	2,000	1,910		1,910	4.5%	
4237 Open Space Maintenance	1,299	1,500	201		201	86.6%	
4240 LRG Play Area	90	2,000	1,910		1,910	4.5%	
4245 LRG 3G Maintenance	197	250	53		53	78.8%	
4250 LRG MUGA Maintenance	26	500	474		474	5.1%	
4255 LRG Football Pitch Maintenance	886	500	(386)		(386)	177.2%	
4257 LRG Pavilion/Workshop Mainten.	6,618	3,000	(3,618)		(3,618)	220.6%	1,833
4258 LRG Licenses	311	260	(51)		(51)	119.7%	
4259 CCTV System	650	1,000	350		350	65.0%	

Detailed Income & Expenditure by Budget Heading 17/03/2025

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4275 Community Events	6,025	13,912	7,887		7,887	43.3%	
Amenities :- Indirect Expenditure	36,211	53,672	17,461	0	17,461	67.5%	1,833
Net Income over Expenditure	(32,712)	(47,572)	(14,860)				
6000 plus Transfer from EMR	1,833	0	(1,833)				
Movement to/(from) Gen Reserve	(30,879)	(47,572)	(16,693)				
<u>301 Lloyd Recreation Ground</u>							
1500 Scout HQ Lease Rental	500	500	0			100.0%	
1510 3G Court Hire	5,786	300	(5,486)			1928.5%	
1515 Football Pitch Hire	1,310	2,500	1,190			52.4%	
1520 MUGA Hire	8	300	292			2.7%	
1525 Miscellaneous Hirings	194	0	(194)			0.0%	
1550 Pavillion Room Hire	2,102	1,550	(552)			135.6%	
Lloyd Recreation Ground :- Income	9,900	5,150	(4,750)			192.2%	0
Net Income	9,900	5,150	(4,750)				
<u>400 Vending Machines</u>							
1601 Cold Drinks & Snacks Machine	416	0	(416)			0.0%	
1602 Hot Drinks Machine Income	669	0	(669)			0.0%	
Vending Machines :- Income	1,085	0	(1,085)				0
4601 Cold Drinks & Snacks Stock	547	0	(547)		(547)	0.0%	359
4602 Hot Drinks Stock	1,231	0	(1,231)		(1,231)	0.0%	1,212
4603 Vending Machine Expenditure	209	0	(209)		(209)	0.0%	
Vending Machines :- Indirect Expenditure	1,988	0	(1,988)	0	(1,988)		1,571
Net Income over Expenditure	(903)	0	903				
6000 plus Transfer from EMR	1,571	0	(1,571)				
Movement to/(from) Gen Reserve	668	0	(668)				
<u>600 UKSPF Project</u>							
1015 UKSPF Project Grant Received	12,999	0	(12,999)			0.0%	
UKSPF Project :- Income	12,999	0	(12,999)				0
4186 Tools and Tool Hire	799	0	(799)		(799)	0.0%	
4204 Flowers & Seeds	2,888	0	(2,888)		(2,888)	0.0%	
4206 Supply & Fit Public Seating	2,844	0	(2,844)		(2,844)	0.0%	
4274 Community Events	8,467	0	(8,467)		(8,467)	0.0%	
UKSPF Project :- Indirect Expenditure	14,999	0	(14,999)	0	(14,999)		0
Net Income over Expenditure	(2,000)	0	2,000				

Detailed Income & Expenditure by Budget Heading 17/03/2025

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	369,702	351,193	(18,509)			105.3%	
Expenditure	328,427	356,605	28,178	0	28,178	92.1%	
Net Income over Expenditure	41,275	(5,412)	(46,687)				
plus Transfer from EMR	18,453	0	(18,453)				
Movement to/(from) Gen Reserve	59,727	(5,412)	(65,139)				

List of Payments made between 11/01/2025 and 17/03/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
13/01/2025	HMRC	ELEC PAY	2,928.74	AW	PAYE December 2024
13/01/2025	LGPS	ELEC PAY	3,389.55	AW	Pensions December 2024
13/01/2025	Sharp Business Systems UK Plc	1020-2023	476.85		1023 Jan-Mar Rent/Oct-Dec Copy
13/01/2025	Bowcom	1024	312.00		1024 Quatrum 10x10L Wht Liner
13/01/2025	Wessex Medical Ltd	D/CARD	250.80	AW	De-Fib Battery & Pads
13/01/2025	Amazon	D/CARD	32.48	AW	First Aid Boxes
14/01/2025	JME Energy Ltd	1025	1,093.80		1025 Zappi EV Charger 50%
14/01/2025	Hythe Tyre & Exhaust Spec.	D/CARD	178.00	AW	HY71 ELU 2x New Tyres
14/01/2025	Machine Mart	D/CARD	488.39	AW	Power Washer
15/01/2025	Blackfield Garage	D/CARD	48.00	AW	HY71 ELU MOT to 12/01/2026
15/01/2025	Holbury Hardware Stores	D/CARD	4.30	AW	Hinges etc
15/01/2025	Poundland	D/CARD	17.75	AW	Silicone, Paint, Oil etc
15/01/2025	SSE Energy Solutions	Refund	-88.38		954 Tennis 05/03/24-31/07/24
16/01/2025	Holbury Hardware Stores	D/CARD	42.36	AW	Sealant, Locks etc
17/01/2025	E-ON Next Energy Limited	1010	221.44		1010 LRG Elec Dec 2024
17/01/2025	E-ON Next Energy Limited	1011	131.16		1011 LRG Gas Dec 2024
17/01/2025	Hampshire County Council	1030	254.24		1030 Cleaning/PPE/Stationery
17/01/2025	Bowcom	1031	267.60		1031 Quantrum 8x 10L
17/01/2025	Amazon	D/CARD	30.99	AW	Moss Gone 2x 5Litres
18/01/2025	Bookers	1032/1033	151.19		1033 Refreshments
20/01/2025	Amazon	D/CARD	186.99	AW	Pressure Washer
20/01/2025	Amazon	D/CARD	97.98	AW	P.Washer Hose & Adapter Set
20/01/2025	Amazon	D/CARD	-186.99	AW	Pressure Washer (Correct Tax)
20/01/2025	Amazon	D/CARD	186.99	AW	Pressure Washer
20/01/2025	Amazon	D/CARD	13.99	AW	5m HDMI Cable
20/01/2025	Amazon	D/CARD	17.97	AW	5m Stereo Lead for Projector
20/01/2025	Amazon	D/CARD	913.47	AW	Projector
20/01/2025	Amazon	D/CARD	44.97	AW	3x Picture Frames
21/01/2025	Astrics Electrical Services Lt	1034	290.40		1034 Fix Path Lights
21/01/2025	Travis Perkins Trading Company	1035	21.94		1035 Ratchet Straps
21/01/2025	Angela Woodward	ELEC PAY	1.35	AW	Vehicle Check Books/Milk
21/01/2025	Angela Woodward	ELEC PAY	23.46	AW	Vechicle Check Books
21/01/2025	Screwfix	D/CARD	159.99	AW	Dewalt Drill
24/01/2025	Salaries	ELEC PAY	9,935.16	AW	Salaries January 2025
27/01/2025	Hendy Group	Deposit	500.00		P/Ledger Electronic Payment
28/01/2025	BT - British Telecom	1026	136.51		1026 Phone/broadband Jan 2025
29/01/2025	Hendy Group	Deposit 2	500.00		P/Ledger Electronic Payment
29/01/2025	Holbury Hardware	D/CARD	3.99	AW	Light Bulb
30/01/2025	FuelGenie Business Account	1019	27.58		1019 Fuel Dec 2024
30/01/2025	Veolia Environmental Services	1009	212.89		1009 Waste December 2024
30/01/2025	EBAY	D/CARD	29.69	AW	Cordless Angle Grinder
30/01/2025	EBAY	D/CARD	3.57	AW	Cylinder Lock Power
31/01/2025	Vianet Limited	1027	19.20		1027 Hosting December 2024
03/02/2025	The Handy Trust	1037	1,314.00		1037
03/02/2025	BeGreen Cleaning Limited	1045	86.40		1045 2x Cleaning Jan 25
03/02/2025	Marchwood Community Associatio	1038	56.25		1038 Room Hire Jan 2025
03/02/2025	Cloudy IT	1039	248.40		1039 IT February 2025

List of Payments made between 11/01/2025 and 17/03/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/02/2025	Holbury Tool Hire Ltd	1040/1041	84.13		1041 Tools
03/02/2025	Christchurch Garden Machinery	1042	279.81		1042 Lights for 2x Mowers
03/02/2025	Amazon	D/CARD	26.58	AW	2x Extension Leads
03/02/2025	Welcome Shop	D/CARD	9.30	AW	Refreshments
04/02/2025	BT - British Telecom	1036	55.15		1036 Cloud Voice Jan 2025
06/02/2025	Bowcom	1051	19.32		1051 3xNozzles W.liner Machine
06/02/2025	Washworx	1052	350.00		1052 LRG Fire Risk Assesement
06/02/2025	Hunt Forest Group Ltd	1050	884.04		1050 2x Mower Wheel & Tyres
07/02/2025	Citation	DD	315.56	AW	Citation February 2025
07/02/2025	Hunt Forest Group Ltd	1053	25.67		1053 Mower Filter
07/02/2025	Certas Energy	1057	1,547.40		1057 1000 Litres Diesel
10/02/2025	Hunt Forest Group Ltd	1054	184.64		1054 Mower Filters
10/02/2025	Hunt Forest Group Ltd	1055	210.31		1055 Mower Filters
14/02/2025	LGPS	ELEC PAY	3,475.38	AW	Pensions January 2025
14/02/2025	HMRC	ELEC PAY	3,225.84	AW	PAYE January 2025
17/02/2025	Amazon	D/CARD	43.73	AW	Workshop Storage
17/02/2025	Amazon	D/CARD	189.99	AW	Marchwood Hub Henry Hoover
18/02/2025	E-ON Next Energy Limited	1049	144.30		1049 LRG Gas 02/01/25-02/02/25
19/02/2025	AO.Com	ELEC PAY	60.00	AW	Recyle 2x Fridge
19/02/2025	Robins Nest	D/CARD	25.00	AW	Workshop Storage
19/02/2025	NMSB Holbury	D/CARD	55.20	AW	Waste Clearance
19/02/2025	Hendy Ford	D/CARD	103.43	AW	2x Seat Covers
20/02/2025	National Association of Local	1059	42.00		1059 Tina Dudley Membership
20/02/2025	Marchwood Community Associatio	1061	2,597.50		1061 Rent/Electric Feb-Apr 25
20/02/2025	The Society of Local Council C	1060	300.00		1060 T.Dudley Membership 25-26
20/02/2025	TLC Online	1063	1,044.89		1063 V.News 2500 48pg 115gsm
20/02/2025	Welcome Shop	D/CARD	1.35	AW	Refreshments
21/02/2025	E-ON Next Energy Limited	1056	352.73		1056 LRG Elec January 2025
24/02/2025	Salaries	ELEC PAY	9,909.24	AW	Salaries February 2025
24/02/2025	Motorists Discount Centre	D/CARD	92.95	AW	Mower Battery
26/02/2025	Welcome Shop	D/CARD	1.35	AW	Refreshments
26/02/2025	The Workplace Depot	D/CARD	45.26	AW	Pedestrian Cable Cover
27/02/2025	Amazon	D/CARD	46.33	AW	2x Surge Prot Ext Leads
27/02/2025	Hillier Garden Centre	D/CARD	93.95	AW	Plants
28/02/2025	FuelGenie Business Account	1044	20.00		1044 Fuel January 2025
28/02/2025	BT - British Telecom	1058	158.80		1058 Phone/Broadband Feb 2025
03/03/2025	Hythe Photographic & Elect	D/CARD	9.99	AW	Passport Photos Rob Cochrane
03/03/2025	Hythe Photographic & Elect	D/CARD	9.99	AW	Passport Photo Gal Tsarfaty
03/03/2025	Vianet Limited	1027	19.20		1048 January 2025
04/03/2025	Thurston Image Solutions Ltd	D/CARD	144.00	AW	Hybrid Signwritting
05/03/2025	Tesco	D/CARD	3.55	AW	Refreshments
07/03/2025	BT - British Telecom	1062	55.15		1062 Cloud February 2025
07/03/2025	Citation	DD	315.56	AW	Citation March 2025
07/03/2025	Elite Industrial Supplies	D/CARD	23.03	AW	Hi-Vis Vests
10/03/2025	Holbury Hardware Stores	D/CARD	16.94	AW	Drain Unblocker/Pots
10/03/2025	Amazon	D/CARD	42.72	AW	F.Ext, Redex, S.Belt Cutter
12/03/2025	Hillier Garden Centre	1085	40.74		Flower Beds

List of Payments made between 11/01/2025 and 17/03/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
12/03/2025	Hillier Garden Centre	1086	550.19		1086 Flower Beds
12/03/2025	Hillier Garden Centre	1087	115.50		1087 Flowers for Flower Boxes
13/03/2025	HMRC	ELEC PAY	3,219.64	AW	PAYE February 2025
13/03/2025	LGPS	ELEC PAY	3,475.38	AW	Pensions February 2025
13/03/2025	EBAY	D/CARD	99.00	AW	Mower Starter Motor
14/03/2025	Hillier Garden Centre	1088	35.96		1088 Flower Beds
14/03/2025	Hillier Garden Centre	1089	27.19		1089 Flower Beds
14/03/2025	Hillier Garden Centre	1090	80.91		1090 Flower Beds
17/03/2025	The Play Inspection Company Lt	1078	541.50		1078 Annual Play Park Insp
17/03/2025	James Hallam Council Guard	1070	143.11		1070 Hybrid Vehicle added
17/03/2025	Holbury Tool Hire Ltd	1071	31.21		1071 Oil, Screws
17/03/2025	Holbury Tool Hire Ltd	1072	29.46		1072 Chain Link, File, Handle
17/03/2025	Holbury Tool Hire Ltd	1073	110.98		1073 PPE Boos & Wellingtons
17/03/2025	The Handy Trust	1074	1,314.00		1074 SLA February 2025
17/03/2025	Marchwood Community Associatio	1075	28.13		1075 Room Hire Feb 2025
17/03/2025	BeGreen Cleaning Limited	1076	86.40		1076 Cleaning Feb 2025
17/03/2025	Cloudy IT	1079	356.40		1079 Micro 365 March 2025
17/03/2025	Fred Hurst	1084	600.00		1084 Oaklands Hedge
17/03/2025	Will Abraham	1083	1,680.00		1083 Cork Lane Ditches
17/03/2025	Amazon	D/CARD	16.95	AW	Vehicle Polish
Total Payments			64,321.32		

Marchwood Parish Council 2024-2025

Bank - Cash and Investment Reconciliation as at 17 March 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2025	Business 30 Day Notice Acc 031	40,000.00
31/03/2025	Instant Access account 458	37,825.13
28/02/2025	CCLA Deposit Fund 235	57,325.73
28/02/2025	United Trust Bank 20221839	96,000.00

231,150.86

Unpresented Payments

635.90

Closing Balance

230,514.96

All Cash & Bank Accounts

1	Lloyds Treasurers Account 458	77,189.23
5	CCLA Deposit Fund 0011235	57,325.73
8	United Trust Bank 20221839	96,000.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	230,514.96

Do the Numbers Limited

24th January 2025

Tina Dudley, Clerk
Marchwood Parish Council
Marchwood
Hampshire, SO40 4SX

Dear Tina,

Subject: Review of matters arising from interim Internal Audit for 31 March 2025

Following my visit to the office today, please find below the list of matters arising. I found the records and systems of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2024](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council comply	with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Personnel committee	The minutes of all meetings of Parish Councils must be published both on the website and the signed minute book.	Minutes should record decisions taken. Any supporting detail that cannot go into the public domain should either not be written down, or should be in separate reports which may stay private.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council comply	with this test
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council now	comply with this test
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council comply	with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	No longer applicable to this council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Starters and leavers	It is an essential control that the members of the council know who they are employing and on what terms. This allows them to if needs be validate the total cost of payroll.	Whenever an employee leaves, the date of their final employment should be minuted. All starters and recruitment processes need to be recorded including date, scale point, hours and pension terms.
H	<i>Asset and investment registers were complete and accurate and properly</i>	

eleanorgreene@thedunnefamily.co.uk

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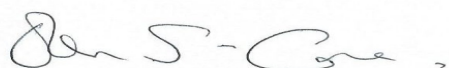
Director: Eleanor S Greene

	<i>maintained</i>	
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Investment policy	It is good practice for all councils with reserves over £100,000 to have a policy for investment. <i>(also raised last year)</i>	An example which can be adapted and adopted is here
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council comply	with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
Members DPI forms	Two councillors have not filled out their home address on their DPI forms. Members signing that they have no property in the parish when they actually do is a breach of the Localism Act.	Only the monitoring officer has the power to redact addresses. They must be supplied to the council. <i>(also raised last year)</i>
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
<i>O</i>	<i>Trust funds</i>	
	The records of the council comply	with this test
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply	with this test

I will return to the office later in the year to complete my review.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene