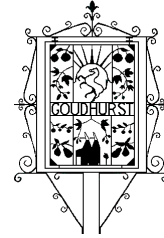


# Goudhurst Parish Council

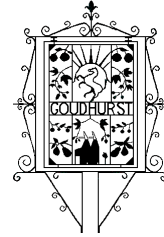


## Finance Committee 19/09/2023

MEETING  
19 September 2023 19:00

PUBLISHED  
8 September 2023

# Goudhurst Parish Council



To: Cllrs Craig Broom (Chairman), Antony Harris, Phil Kirkby, David Knight and Geoff Mason.

I summon you to a Meeting of the Finance Committee on Monday 19 September 2023 at 7.00 pm, in Goudhurst Village Hall, where business detailed on this agenda will be discussed.

**Goudhurst Parish Council recognise that there are continuing risks associated with COVID-19 and are supportive of individuals wearing masks in meetings and maintaining a social distance. We will continue to provide hand sanitiser at the entrance to the Village Hall. In order to keep everyone safe, please do not attend a meeting if you have COVID-19 symptoms or have tested positive for COVID-19 in the past 5 days. We will continue to review the risks and will comply with any future controls recommended or mandated by HM Government.**

**Members of the Public and the Press are welcome to attend this meeting.** At the Chairman's discretion, 15 minutes will be set aside for questions from members of the public each one of whom may be invited to speak for a maximum of 3 minutes in total relating to items on the Agenda or about issues of local concern. Thereafter they have the right, and are welcome, to stay and observe the rest of the Meeting in accordance with the Public Bodies (Admission to Meetings) Act 1960, s1.

Please inform the Clerk if you intend to film or record the Meeting.

Claire Reed  
Clerk to Goudhurst Parish Council  
08 September 2023

Parish Council Office - The Hop Bine, Ranters Lane, Goudhurst, TN17 1HN  
01580 212552 | [clerk@goudhurst-pc.gov.uk](mailto:clerk@goudhurst-pc.gov.uk) | <https://goudhurst-pc.gov.uk> | 07494 117313

A quorum for Finance Committee is 3 Members.

# Agenda

<i>Location</i>	<i>Date</i>	<i>Owner</i>
Goudhurst Village Hall	19/09/23	

1. Apologies
2. Declarations of Interest
3. To resolve to approve the minutes of the Finance Committee Meeting held on 04 July 2023.
4. Questions from the Press and Public
5. Review of the Internal Audit Procedures
6. Grant Applications
7. 3 Year Appointment of Mulbery as internal Auditors
8. Consideration of Deposit Account at Unity Trust Bank
9. Review of Year to Date expenditure and initial 2024/25 budget setting
10. Date of the next meeting Tuesday 21 November, 7pm.

# Goudhurst Parish Council



## FINANCE COMMITTEE

Minutes of a Meeting held on 04 July at 7.00pm in Goudhurst Village Hall

### PARTICIPANTS

*Councillors Present:* Cllrs Craig Broom (Chairman), Antony Harris, Phil Kirkby, David Knight and Geoff Mason.

*Officers Present:* Mrs Claire Reed, Clerk; Mrs Panetta Horn, RFO.

### ELECTION OF A CHAIRMAN

188/23 It was **resolved** unanimously to elect Cllr Craig Broom as chairman of the committee.

### APOLOGIES

189/23 There were none.

### DISCLOSURES OF INTEREST

190/23 There were none.

### MINUTES OF THE LAST MEETING

191/23 It was **resolved** that the minutes of the Finance Committee meeting held on 19 December 2022, and previously distributed to members via Board Intelligence, be accepted as a correct record.

### QUESTIONS FROM THE PUBLIC AND PRESS

192/23 There were none.

### BANK RECONCILIATION

193/23 The bank reconciliations for April and May were checked and signed by two members.

### MANAGEMENT ACCOUNTING

194/23 It was **noted** that currently items for payment are keyed on three separate occasions; for approval at council, online banking and into the accounting system. It was **noted** that this creates a greater risk of errors and that an automated system has been considered. It was **resolved** to amend processes to allow for the information to be entered once into Rialtas, and following approval by council, the payments listing will be uploaded to Unity Trust Bank making the process automated rather than keyed. **Action: RFO/ Cllr Craig Broom.**

195/23 It was **resolved** to present the newly created spreadsheet showing the summary of accounts to full council on a monthly basis. **Action: RFO.**

### PROJECT SPENDING

196/23 *Project Budget spending.* It was agreed that Committees should be asked to consider prioritise for project spending and to report to the Finance Committee on when spending is likely to take place.

197/23 *New projects.* It was **resolved** to add a new budget line for Professional fees at £5,000.

### GRANT REQUESTS

198/23 It was **resolved** to approve the following grant requests for 2023-24:

- Paddock Wood Community Advice Centre £500

- West Kent Neighbourhood Watch Association - £100
- Tunbridge Wells & District Samaritans - £500
- Air Ambulance Charity Kent Surrey Sussex - £300 (subject to completion of the grant application form).

It was **noted** that there is £600 of the grant budget remaining.

199/23 It was **noted** that the Clerk will write to recipients of grants over £2,000 for 2021-22 to request a statement detailing how the money was spent as required under the Local Government Act 1972, s 137A. **Action: Clerk**

#### DONATION OF COIN TO CHARITY

200/23 It was noted that it is not possible to bank the surplus coin of £3.40 from the Coronation Celebrations. It was **resolved** to donate the amount to charity.

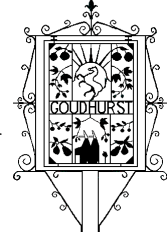
#### DATE OF THE NEXT MEETING

Next Finance Committee Meeting, Tuesday 19 September 2023, 7.00 pm in Goudhurst Village Hall.

The meeting closed at 8.40pm

Claire Reed  
Clerk

# Goudhurst Parish Council



## STANDING ORDERS INTERNAL AUDIT PROCEDURES

Reviewed and approved by Council's Policy Committee 28 November 2022

*To be reviewed October 2023*

### Policy:

It is the policy of Goudhurst Parish Council to adopt best practice in all matters relating to the Parish Council's accounts. The Accounts and Audit Regulations 2003 as amended by the Accounts & Audit (Amendment) (England) Regulations 2006 refer.

The Responsible Financial Officer shall, subject to the approval of Council, take note of advice given by the Audit Commission, Kent Association of Local Councils, the National Association of Local Councils, SLCC, The Chartered Institute of Public Finance and Accountancy, other relevant sources and our Internal Auditor.

The responsibility for the implementation of the Internal Audit Procedures of Goudhurst Parish Council rests with Council.

### Procedures:

The Finance Committee will ensure that an internal audit of the accounts of Goudhurst Parish Council is carried out at least once, but not more than three times, in each financial year.

The Responsible Financial Officer cannot carry out an internal audit. It may be carried out by a councillor or a parishioner **or paid auditor**.

The items to be checked are those on the 'Goudhurst Parish Council Internal Audit check sheet' in the format agreed by Council.

This policy should be read in conjunction with Section 2 of Council's **Financial Regulations**.

## POLICY: INTERNAL AUDITOR TERMS OF REFERENCE

Goudhurst Parish Council (GPC) will appoint an Internal Auditor (IA) who satisfies its requirements for independence and competence. The appointment is to be made annually at the Parish Council Annual Meeting.

1. The IA will draw up an internal audit plan in conjunction with the Clerk/Responsible Financial Officer (RFO) and the Council.
2. The IA will plan and carry out all work necessary to give the assurances required in the annual return.
3. The IA will carry out a risk assessment to establish the required scope and frequency of testing.

The minimum requirement will include the testing of the following internal controls:

- Proper bookkeeping
- Standing orders and financial regulations adopted and applied
- Payments controls including electronic banking and BACS
- Risk management arrangements
- Budgetary controls
- Income controls
- Petty cash procedures
- Payroll controls
- Bank reconciliation
- Year-end procedures
- Value for money

The minimum required frequency of testing is once a year.

4. The IA will report to GPC after each examination, including recommendations to GPC for changes and improvements.
5. The Clerk/RFO will make available all necessary resources for the IA to complete their work.
6. The IA will keep GPC informed of national developments in risk management and corporate governance.
7. The Terms of Reference will be reviewed annually.

Grant Requests for consideration are those marked as requested in 2023/4

**Grants approved / Requested and Anticipated**

Organisation	Type of Payment	2023/4	Budgeted
Goudhurst Village Hall	Annual Maint Grant	Requested	2500
Kilndown Village Hall	Annual Maint Grant	Requested	550
Kilndown Millennium Green	Mowing grant	£2,372 Requested	2500
Kilndown Quarry Centre	Maintenance Grant	Anticipated	300
Kilndown Millennium Green	Grant	Requested	550
			<b>General Budget</b>
CAB TW	Grant	Approved £500	500
Samaritans	Grant	Approved £500	500
Neighbourhood watch	Grant	Approved £100	100
Air Ambulance	Grant	Approved £300	300
PWCAC	Grant	Approved £500	500
Goudhurst Village Hall	Energy for Pond Pump	Agreed as annual payment	230
Goudhurst Village Hall	Energy for Christmas Lights	Agreed as annual payment	50
Star and Eagle	Energy for CCTV	Agreed as annual payment	200
Goudhurst Village Hall	Energy for CCTV	Agreed as annual payment	100
Goudhurst Social Club	Energy for war memorial	Agreed as annual payment	50

The General Donations Budget is £4,100. £2,100

has been awarded.