

**BISHOPSTONE PARISH COUNCIL
MEETING OF THE PARISH COUNCIL
Held in the Village Hall Bishopstone
Thursday 4th May 2023 at 7.30pm.**

MINUTES

Present : Parish Councillors : A J Thorne (AJT) Chairman
P Edwards (PE)
Mrs A Smith (AS)
S Williams (SW)
Ms N Rigg (NR)

Parish Clerk: M R Ash (MRA)

Also present: Mr P Mildred
Mrs M Tryhorn
Mrs Caroline Ash

1. Election of Chairman 2023/24

PE proposed that Cllr Thorne be re-elected as Chairman. This motion was seconded by NR and approved.

2. Election of Vice Chairman 2023/24

AJT proposed that Cllr Edwards be re-elected as Vice Chairman. This motion was seconded by SW and approved.

3. Apologies for Absence

There were apologies for absence from Wiltshire Cllr Najjar and Bishopstone Cllrs N Barter and M Tatner.

4. Declarations of interest

Cllr Williams declared an interest in Agenda items relating to Pitts Lane.

5. Approval of Minutes of the meeting on 9th March 2023.

PE proposed that the minutes of the meeting on 9th March 2023 be approved as a correct record, this was seconded by AS and agreed.

The last meeting had been preceded by the Annual Parish Meeting. MRA said that he had contacted several members of the public who had attended the APM to ask whether they found the content (ie the reports from village organisations) useful and whether they had any suggestions for improving the value of the evening and which might encourage greater attendance. Those who responded liked the format and one suggestion was that the meeting be held in May in future as more people were likely to attend on lighter evenings. It was agreed to make this change next year.

6. Matters Arising from the Minutes, including Action Plan

MRA reported that Wiltshire Council Drainage Engineers are continuing to examine what can be done to prevent flooding in Faulston Lane. Whilst some of the drainage channels along the road had been partially cleared by the adjacent landowner, more work was required. The engineers are considering replacing the existing culvert under the road with a larger diameter pipe. This project, if it goes ahead, will cause some access difficulties during construction and he will keep local residents informed.

Openreach have agreed to remove the remaining tree branches impacting their transmission lines near the junction of Faulston Lane and Harvest Lane.

7. Public Forum

Concern was expressed about the recent closure of the High Road to enable works by Openreach. This was a full closure of the road with a formal diversion route, via Wilton and Fovant, of nearly 17 miles. Whilst assurances had been given that, as far as possible, access would be maintained for local residents, this did not happen in practice. As a result buses were diverted and seemed to take the Blandford Road round to Broad Chalke, leaving several elderly Bishopstone residents stranded in Broad Chalke. Large numbers of drivers had ignored the formal diversion route and instead attempted to use the back road in Bishopstone (via Church Lane, Mill Lane and Faulston Lane). Given the width of Mill Lane it was inevitable that vehicles, including cars, vans and quite large lorries, got stuck and were backed up in both directions.

It was agreed to write to Wiltshire Council drawing attention to the problems that had been created by this closure and to request that different arrangements are made in the future (for example by maintaining access by traffic lights or stop/go boards and possibly by formally closing the back road route as well).

8. Chairman's Items

AJT said that the challenges being faced by the hospitality industry are well known. This applies as much to our pub, The White Hart, as anywhere else. In 2019, following concerns about its future, the pub was registered as an Asset of Community Value. However, the pub is not really being valued by the village if it is not being used. We are very lucky to have Tom and Zara running the pub and contributing more widely to community life in Bishopstone. He recognised that these are challenging economic times for everyone, and it was not the role of the Parish Council to promote a particular business, but a pub, together with the church and the village hall, was the social heart of the village and it was important to ensure, as far as possible, that they survive and thrive. The message had to be "use it or lose it".

9. Annual Governance and Accountability Return

MRA said that he had circulated a paper (BPC(01)23 – copy attached to these minutes) setting out a draft Annual Accountability Return. The Council's internal auditors had approved the accounts for the year and that, as both income and expenditure for the year 2022/23 was below the threshold of £25,000, the Council could submit a Certificate of Exemption from audit by external auditors.

John Atkinson, the internal auditor, had indicated that it was desirable for the authorization of expenditure and the approval of payments to be more clearly reported in the minutes of meetings. MRA said that he would ensure that happened in future.

Separate resolutions for approval were put forward (with proposer and seconder) as follows:

		Proposer	Secunder	Decision
(a)	Certificate of Exemption from submitting an Annual Return for an assurance review by external auditors	Cllr Williams	Cllr Edwards	Approved
(b)	Annual Governance Statement 2022/23	Cllr Rigg	Cllr Smith	Approved
(c)	Accounting Statements 2022/23	Cllr Edwards	Cllr Williams	Approved
(d)	Documents for publication under the Transparency Code for Smaller Authorities	Cllr Smith	Cllr Williams	Approved
(e)	Atkinsons be re-appointed as the Council's internal auditors	Cllr Thorne	Cllr Williams	Approved

10. Budget 2023/24 and Financial Update

MRA said that he had circulated a paper (BPC(02)23 – copy attached to these minutes) summarizing the current position as regards the budget for 2023/24 and expected income and expenditure. The budget, which had provisionally been agreed at the meeting in November 2022, was confirmed. MRA reported that despite a 50% reduction in the precept compared to last year, the Council's reserves remained quite high. Additional revenue had been received in the form of Community Infrastructure Levy payments from new development in the village.

The paper identified some potential future projects. An additional seat in the Children's Play Area was already planned and it was suggested that its provision might be used to mark the Coronation. MRA said that he had been in contact with residents in Pitts Lane about the state of the road surface. This is not an adopted highway and Wiltshire Council is not responsible for its upkeep, which is a matter for the residents. An estimate for the work had been received from Boswell's of £3,676. It was unlikely that this sum could be raised through resident's contributions. MRA said that the lane was also a public bridleway and the parish council had some responsibility for making sure that it was adequately maintained. He proposed that the parish council might meet 50% of the cost. This proposal was formally moved by PE, seconded by AS and agreed.

MRA said that the footpath that runs beside the river between Bridge Road and Crouchston had been severely damaged by the high water level during the winter and some remedial work to reinforce the river bank and back fill to level the footpath was required. Cllr Barter, who was not present, normally maintained this footpath. MRA said that the normal approach would be to leave matters to the landowner concerned. However, given the extent of the work required and the obvious public interest, he considered that it might be another case where a contribution from the parish council might be appropriate. He undertook to discuss the matter with Cllr Barter and to seek estimates for the work.

NR suggested that a further defibrillator might be purchased for the church end of the village. It was pointed out that there might be a difficulty in securing an electrical supply, however, MRA undertook to investigate. Councillors agreed to consider what other projects might be undertaken and to bring these ideas forward for discussion at future meetings.

11. Parish Clerk's Report.

MRA reported that a meeting had been arranged in June for the Chalke Valley parish councils to discuss the speed limits along the valley road with officers from Wiltshire Council Highways and from the Police and Crime Commissioner. He would report the outcome in due course.

No progress had been made in finding a new Clerk to the Parish Council from within the village. Arrangements would now be put in hand to advertise the post more widely.

Wiltshire and Swindon Prepared – the local resilience forum which co-ordinates emergency planning in the County, is establishing a Community Contact Scheme – containing details of three people from each community who can be contacted to provide local detail in any emergency situation. MRA said that he had submitted details of himself, Cllr Edwards (Emergency Planning Officer) and Nigel Peasley (Flood Warden).

MRA put forward four items of expenditure for approval. These were proposed for authorisation and approval of payment as follows:

Expenditure	Amount	Proposed	Seconded	Decision
WALC Subscription 2023	£268.04	Cllr Edwards	Cllr Rigg	Approved
Atkinson's Internal Audit invoice	£90.00	Cllr Williams	Cllr Smith	Approved
Annual Insurance 2023	£688.34	Cllr Thorne	Cllr Williams	Approved
Payment for grass cutting in Play Area and Allotments 2022	£210.00	Cllr Edwards	Cllr Williams	Approved

12. Planning Matters

Consideration was given to the proposed extension of Webbs Cottage, Pitts Lane (PL/2023/03121). MRA pointed out that the materials proposed matched the existing roof and walls. It was agreed to make no objection.

13. Questions or statements from Councillors.

There were none.

Date, location and time of next meeting.

The next meeting of the Council will be on Thursday 13th July 2023 in the Village Hall at 7.30pm.

The meeting closed at 8.20 pm.

Signed as an accurate record:

.....
Chairman

.....
Date

BISHOPSTONE PARISH COUNCIL

PARISH COUNCIL MEETING

Thursday 4th May 2023

ACTION PLAN

WHAT ACTION	BY WHOM	COMPLETED ✓
Consideration to be given to provision and siting of additional bench in Recreation Field.	MRA	
Repairs to gate to footbridge in Mill Lane to be investigated.	AJT	
Further consideration to be given to mechanisms to close gate to Play Area.	PE	
Article in STaB re need to clear dead trees.	MRA	
BT to be contacted re trees in Faulston Lane.	MRA	✓
Wiltshire Council to be contacted about traffic management arrangements with road closures.	MRA	
Possibility of installing a defibrillator near Church Lane to be investigated.	MRA	
Estimates to be obtained for works to the footpath by the river.	MRA	

BISHOPSTONE PARISH COUNCIL
ANNUAL ACCOUNTABILITY AND GOVERNANCE RETURN 2022/23

BPC(01)23

1. The accounts for 2022/23 have been examined by the Council's internal auditors (Atkinsons) and approved. I have prepared the attached documents for the Annual Governance and Accountability Return.

Annual Governance and Accountability Return

2. Bishopstone falls within the category of smaller authority (gross income or expenditure below £25,000) which is exempt from submitting an Annual Return for an assurance review by external auditors. However, we do have to submit a signed "Certificate of Exemption" to the auditors and, nevertheless, complete all the required forms (set out below) and publish them on the village website (the auditors ask for the website address so that they can check that we have done this).

3. Attached to this note are copies of the:

- (a) Exemption Certificate which will need to be signed at the meeting on 4th May.
- (b) Internal Audit Report.
- (c) Annual Governance Statement.
- (d) Accounting Statements 2022/23.
- (e) additional tables required to be published with the rest of the Annual Return setting out:
 - a. significant variances (+/-15%) in income and expenditure between 2021/22 and 2022/23 and
 - b. reconciliation between the account balances, as shown in bank statements, and the balances as shown in the Accounting Statement (based on the Cash Book).
- (f) the up to date Fixed Assets Register.
- (g) the notice of the period for the exercise of public rights to view the accounts.

4. The only matter that I would draw to your attention concerns (e) a. – the statement of variances between income and expenditure in 2021/22 compared to 2020/21. We are required to provide an explanation for any changes of more than 15%. There is such a variance in a number of lines but these can be easily explained – see table.

5. Councillors will be aware that in previous years I have indicated that a particular issue is that, under accounting good practice guidance, the "reserves" – the overall end-year balance of the accounts – should be less than twice the annual precept. This was almost achieved in 2022/23 with a balance figure just £708 above twice the precept level.

Transparency Code for Smaller Authorities

6. Regulations introduced in 2014/15 makes it a legal requirement under the "Transparency Code for Smaller Authorities" for all Parish Councils to publish information on a website. The information includes that in para 3 above. In addition it is a requirement to include:

- (i) details of all individual items of expenditure over £100 in 2022/23;

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- (ii) a list of Councillors;
- (iii) details of land and building assets held.

A table on (i) is attached. Items (ii) and (iii) will be as already set out on the village website.

RECOMMENDATIONS

7. **Subject to any questions Councillors may have I recommend approval by separate resolutions:**
 - (a) that the Certificate of Exemption be approved for signature;**
 - (b) that the Annual Governance Statement 2022/23 be approved;**
 - (c) that the Accounting Statements 2022/23 be approved;**
 - (d) that the documents for publication under the Transparency Code for Smaller Authorities be approved;**
 - (e) that Atkinsons be re-appointed as the Council's internal auditors.**

Mike Ash
Clerk and Responsible Finance Officer

April 2023

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

BISHOPSTONE PARISH COUNCIL

ENTER NAME OF AUTHORITY

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: **£12,862**

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23: **£9,906**

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
SIGNATURE REQUIRED	DD/MM/YYYY	DD/MM/YYYY
Signed by Chairman	Date	as recorded in minute reference:
SIGNATURE REQUIRED	DD/MM/YYYY	MINUTE REFERENCE

Generic email address of Authority	Telephone number
bishopstoneclerk@btinternet.com	01722 781044
GENERIC EMAIL ADDRESS	NUMBER

*Published web address
www.bishopstone-salisbury.co.uk
AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

BISHOPSTONE PARISH COUNCIL

ENTER NAME OF AUTHORITY

www.bishopstone-salisbury.co.uk

ENTER AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, 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 2022/23 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.			N/A
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.			N/A
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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

25-04-23

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

EN C. J. ATKINSON

AUDITOR

Signature of person who carried out the internal audit

C. J. Atkinson

Date

25-04-23

*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 2022/23

We acknowledge as the members of:

BISHOPSTONE PARISH COUNCIL

ENTER NAME OF AUTHORITY

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 2023, that:

	Agreed		*Yes* means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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.	<input type="checkbox"/>	<input type="checkbox"/>	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

www.bishopstone-salisbury.co.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

BISHOPSTONE PARISH COUNCIL

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	29,365	17,752	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	5,000	10,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,511	2,862	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	0	0	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	20,124	9,906	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	17,752	20,708	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	17,752	20,708	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	90,325	95,701	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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Explanation of variances – pro forma

Name of smaller authority: **Bishopstone Parish Council**
 County area (local councils and p. Wiltshire)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	29,365	17,752				Explanation of % variance from PY opening balance not required – Balance brought forward agrees	
2 Precept or Rates and Levies	5,000	10,000	5,000	100.00%	YES		Restoration of previous Precept level following 50% reduction to reduce Council Tax during Covid.
3 Total Other Receipts	3,511	2,862	-649	18.48%	YES		Additional grant from Wiltshire Council in 2021/22.
4 Staff Costs	0	0	0	0.00%	NO		
5 Loan Interest/Capital Repayment	0	0			NO		
6 All Other Payments	20,124	9,906	-10,218	50.78%	YES		Larger capital programme in year.
7 Balances Carried Forward	17,752	20,708				VARIANCE EXPLANATION NOT REQUIRED	
					YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	0	0				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and A	90,325	95,701	5,376	5.95%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		
						Rounding errors of up to £2 are tolerable	
						Variances of £200 or less are tolerable	
						BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)	

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **Bishopstone Parish Council**

County area (local councils and parish meetings only): **Wiltshire**

Financial year ending 31 March 2023

Prepared by (Name and Role): **Mike Ash Clerk/RFO**

Date: **25/04/2023**

		£	£
Balance per bank statements as at 31/3/xx:			
	Current Account	7,450.5	
	Deposit Account	13,258.2	
			20,708.7

BISHOPSTONE PARISH COUNCIL – SCHEDULE OF FIXED ASSETS

Ref No	Asset	Location	Date Acquired	Cost (£)	Removed
1	2 Bus Shelters (wooden)	On C12 at Manor Farm and Recreation Field	1963 and 1964	132	
2	2 Metal and Wood Seats	Church Lane and Faulston Lane	1997	976	
3	Recreation Field	Broad Chalke Road, Bishopstone	2002	32,000	
4	Recreation Field fencing and gate		2002	1,397	
5	2 Notice Boards	Manor Farm bus shelter and recreation field	N/K	N/K	
6	Goalposts	Recreation Field	2003	700	
7	1 Bus Shelter (metal/glass)	On C12 opposite Pitts Lane	2004	3,700	
8	Swings	Recreation Field	2008	3,403	
9	Play Train	Recreation Field	2009	6,000	2019
10	1 Metal and Wood Seat	Recreation Field	2011	597	
11	Basketball court	Recreation Field	2015	4,500	
12	Play Tower and safety surface	Recreation Field	2016	8,412	
13	Stand-by Generator	Faulston House	2016	2,350	
14	3 Water Pumps	Faulston House	2016	874	
15	6 Two-way Radios	Lower Thatch, Flamstone Street	2016	290	
16	Sand bag filler	Faulston House	2016	481	
17	Bench	Footpath in The Alley	2017	487	
18	Defibrillator 1	Village Hall	2017	1,675	
19	Gang mower	Recreation Field	2017	800	
20	Radar Speed Sign with solar panel	Manor Farm, Church Lane	2017	2,843	
21	Play Trail and safety surface	Recreation Field	2019	8,756	
22	Group Swing	Recreation Field	2021	5,112	
23	Clamber Stack	Recreation Field	2021	8,780	
24	Defibrillator 2	Kiosk in Bus Stop by Pitts Lane	2021	2,060	
25	Play Area Springers	Recreation Field	2022	5,376	
Total March 2023				95,701	

Smaller authority name: **BISHOPSTONE PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**



NOTICE	NOTES
<p>1. Date of announcement _____ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) MIKE ASH (CLERK) Lower Thatch, Flamstone Street, Bishopstone SP5 4BZ 01722 781044</p> <p>commencing on (c) <u>Monday 5 June 2023</u> _____</p> <p>and ending on (d) <u>Friday 14 July 2023</u> _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> The opportunity to question the appointed auditor about the accounting records; and The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Mike Ash (Clerk/RFO)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

BISHOPSTONE PARISH COUNCIL**TRANSPARENCY CODE FOR SMALLER AUTHORITIES**

	BISHOPSTONE PARISH COUNCIL		
	Expenditures over £100 2022/23		
Date	Details - payees and purpose	Payments ex VAT	VAT
04/04/22	L Curtis – repair of fence in Mill Lane	319.52	
11/04/22	TEEC Ltd – village website set up	980.00	196.00
11/04/22	TEEC Ltd – website hosting 22/23	125.99	25.20
12/04/22	WALC - subscription	221.86	44.37
17/05/22	OPSW/Holbrook – children’s play area equipment	2934.00	586.80
23/06/22	Community First - insurance	688.34	
26/07/22	L Curtis – street name board replacement	221.20	
12/10/22	UK Safety Store – road traffic signs	118.76	23.75
24/10/22	PCC – grant for churchyard maintenance	550.00	
24/10/22	CVSC - grant	300.00	
03/11/22	Pandora Technology – SID enhancement	250.00	50.00
16/11/22	Playsafety – playground inspection	84.00	16.80
04/01/23	Clerk’s expenses	147.93	
09/01/23	Flamstone Logs – tree removal recreation field	500.00	
18/01/23	VHMC – village hall booking charge	125.00	
13/02/23	TEEC Ltd – website hosting 2023/24	125.99	25.20
14/02/23	Flamstone Logs – tree removal Faulston Lane	900.00	

BUDGET 2023/24 AND FINANCIAL UPDATE

1. Preliminary consideration of the budget for 2023/24 was undertaken at the meeting on 10th November 2022. The draft revenue budget, approved at that meeting, is attached at Annex A. I see no reason to amend the proposed budget at this stage.
2. Budgeted expenditure for 2023/24 is therefore approximately £5,500. The balance of the accounts at 31st March 2023 was just under £21,000. To that must be added the Precept for 2023/24 of £5,000. There is therefore, once again, a danger that the Parish Council will be building up its reserves. This risk is made greater as a result of an additional contribution, already received, from Wiltshire Council of £2,741.
3. The additional contribution is a Community Infrastructure Levy (CIL) payment in respect of the re-development of Sanclive in Chapel Lane. Some Councillors will recall that there used to be a system of what were called “Section 106” payments. When new development took place Wiltshire Council could charge developers a sum of money to cover the cost of infrastructure provision made necessary by the new residents. This money was used for everything from new roads to new schools. A proportion of the money received also went to the relevant Parish Council. The last such contribution received by Bishopstone Parish Council was in respect of the re-development of Faulston Barns.
4. The s106 system was replaced in 2010 by the CIL system. This was similar but calculated differently and, initially, did not include a parish council element. However, that was re-instated in 2015. I must admit that I had not registered all this and the payment in respect of Sanclive, received on 17th April, came as something of a surprise. In particular I had not realised that CIL became due on a single house (as opposed to a number of houses). It is a bit difficult to see how a replacement of one house by another adds to the demands on local infrastructure! Nevertheless, that is how it is and CIL becomes due if the replacement dwelling exceeds the floor area of the original dwelling by more than 100sqm.
5. The CIL regulations state that the funds must be used: “to support the development of the local area by funding:
 - (a) The provision, improvement, replacement, operation or maintenance of infrastructure;
 - or
 - (b) Anything else that is concerned with addressing the demands that development places on an area.”

In practice this provides considerable freedom to spend. However, the Parish Council is required to prepare and publish an annual report detailing CIL funds received and spent. These funds have to be spent within five years or returned to Wiltshire Council.

6. **The net result of the above is that we have budgeted expenditure for 2023/24 of £5,500 and available funds of nearly £29,000.** However, in the paper considered in November, I did flag up some possible contingent expenditure items. The first was the need to provide additional grant to the PCC to deal with land subsidence which is affecting several graves and to reduce the size of the canopy of the very large beech tree on the Church Lane side of the churchyard which is causing damage to the west end of the church. The second was the possible need to pay a new Clerk.

7. I have contacted the PCC and the current position is that some work is being done by volunteers, but the possible need to employ contractors to deal, in particular, with the graveyard subsidence, remains. Final decisions about this will not be taken until a full survey of the graveyard is completed. The need to pay a new Clerk remains possible (subject to discussion later in the meeting) but clearly, if any expenditure is involved, it will not be for a full year.

8. Whilst the above contingent expenditure items should be borne in mind, it nevertheless remains a fact that the Parish Council has substantial funds in reserve and consideration needs to be given to how these might be used – particularly the CIL contribution. Possible initial items for consideration include:

- (i) Additional bench in the Play Area and maintenance work to the swings (already discussed);
- (ii) Rebuilding of the public footpath beside the river in Croucheston – this was nearly washed away during the winter;
- (iii) Resurfacing the first section of Pitts Lane – a matter that I have been discussing with residents.

I will explain (ii) and (iii) further at the meeting. **Councillors might like to put forward any ideas for other projects that might be undertaken.** These need not be discussed in detail at the May meeting, it is more a question of identifying possibilities to be brought forward for consideration in future meetings.

Mike Ash
April 2023

BUDGET 2023/24

Budget Heading	Budget 2022/23	Expenditure 2022/23	Budget 23/24
Hire of Village Hall	180	125	180
Insurance	680	734	740
Internal Audit	85	87	90
PCC Grant	550	550	550
SVSC Grant	300	300	350

WALC Subscription	270	266	270
Website Subscription		151	150
Donations	500		500
Minor Works Programme	1000	550	1000
Clerk's Expenses	500	40	100
Repairs and Maintenance	1000	15	1000
Contingency	500		500
Total	5565	2827	5,430