

Abington Recreation Ground Committee

Meeting No. 221 held on Monday 4th May 2020 at 7.00pm. The meeting was held virtually using the 'zoom platform' due to the restrictions in place as result of COVID 19.

Minutes

The meeting began at 7.10pm

Those present at the meeting were: Louise Patten, Peter Brunning, Emma Pery, Richard Smith, Charlotte Adams, Richard Allum, Alan Cooke & Genevieve Dalton.

1. Apologies for absence:
Dennis Tiplady & David Pimblett
2. Minutes of previous meeting: 4th November 2019 & 2nd March 2020 agreed by PB & EP
3. Matters arising – other than being considered below - none
4. Treasurers Report – Genevieve Dalton
 - 4.1 Finance Report May 2020 –
 - 4.2 Balance & Payments: The Balances and Payments were discussed and agreed by those present at the meeting. Proposer: L.Patten Agreed: Richard Smith

ABINGTON RECREATION GROUND COMMITTEE: FINANCE REPORT – May 2020

BALANCES

	TOTAL	CURRENT (Treasurers a/c)	DEPOSIT (Instant a/c)
31.3.2020 per accounts	£11,844.35	£ 1985.52	£ 9853.83
Post meeting	£11321.18	£ 1461.93	£ 9859.25

PAYMENTS

• Payments made with committee agreement since last meeting		
Insurance (March)	£	696.29
D Pimblett Esq trees	£	49.99
Abington Institute Room hire March	£	12.00
TOTAL	£	758.28
• New payments		
Play Safety inspection and check list	VAT £28.10	£ 168.60
M Gutteridge internal audit	£	150.00
Whoopsy Daisy standing orders April, May	£	143.00
Total	£	461.60
TOTAL PAYMENTS	£	1219.88

INCOME To note since March 2020	
Interest March & April	£ 0.80

Genevieve noted that:

- The Play Safety inspection included £30.00 for an inspection checklist and additional costs for 12 extra items. The total was £140.50 compared to the budget plan of £110 50.
- Tree inspection. According to the budget plan this was planned for April 2020. The agreed to defer the tree Inspection to a later time. Proposer: PB Seconded: RS

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4.3 Parish council precepts are being paid in quarterly rather than half yearly instalments as a result of COVID. The options for ARGC are to invoice GAPC and LAPC for quarter 1 (total £1722.75) or wait until July when quarter 2 should have been credited and invoice for the half year. With the exception of a tree survey ARGC is not expecting any significant costs so the bank account would be able to tolerate this. The committee felt that they could postpone requesting payments and invoice for half the year.

4.4 2019-20 Internal audit report – last week – Genevieve provided the details and outcome of the audit which was carried out by Mike Gutteridge.

Genevieve confirmed that the:

- Error last VAT claim October 2019. Claim not made as it was under £100
- VAT credit is still to be put on the VAT return.
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Comment on increase on allocated reserves – The committee agreed that the unallocated reserves could be put on to the Pump Track: Proposer: PB Seconded: LP

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Detailed Report by Internal Auditor: 2019-2020

Date: 28.04.20

My comments below follow the internal 'control objectives' listed in the *Annual Governance and Accountability Return, 2019/2020* for Parish Councils, although I understand the Committee is not required to make a return.
It may be useful to refer to the *JPAG Practitioners' Guide: March 2020*.

Objective A:

Proper Book-keeping:

The expenditure analysis spreadsheet appears to have been maintained throughout the year accurately and balanced regularly.

Objective B:

(a) Financial Regulations in place and applied:

Terms of Reference were updated in November 2019. I note Standing Orders and Financial Regulations follow those adopted by the two Parish Councils.

Comments:

- I recommend giving consideration to publishing the Committee's Terms of Reference on the Abington's website as well as the annual internal audit report (*comment repeated from 2018/2019 Report*).

(b) Payments controls

I found that payments appear to be supported by invoice, authorised and minuted. All payments were made by BACS or Standing Order. Supporting documentation for e-payments has been retained.

Comments/recommendations:

- I understand action is still pending on e-banking signatories giving their passwords and PIN access details to the Chair as detailed in the Appendix to the Committee's Terms of Reference (updated November 2019) and Parish Council Financial Regulations, Par 6.11. This should be addressed **(or discussed further with the two Parish Councils)**.

VAT

VAT up to February 2019 has been reclaimed.

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Comment:

- The discrepancy noted in the 2018/2019 internal audit report relating to a VAT credit of £6.00 does not appear to have been corrected and should be adjusted in the next VAT claim.

Objective C:

Risk Management arrangements:

Levels of insurance cover appear to be generally appropriate and adequate.

Other comments:

- I understand a **Risk Management Schedule (Risk Register)** has now been finalised and will be circulated to both Parish Councils for comment before being agreed.
- I understand that the insurance policy stipulates there should be a **Health and Safety Policy** covering volunteers and committee members working on the Recreation Ground. This should be drawn up urgently if not already in place.

Objective D:

Budgetary controls:

I note that a draft Financial Plan has been prepared. Reserves may be appropriate, but I notice unallocated reserves have now increased to £9144.

Comments/recommendations:

- I recommend the Committee reviews whether it is possible to allocate any part of unallocated reserves to a specific project or category of expenditure.

Objective E:

Income controls:

Systems appear to be in place and satisfactory.

Objective F:

Petty Cash: *[Petty Cash system not used so not applicable.]*

Objective G:

Payroll controls: Not applicable as I understand ARGC currently has no employees.

Objective H:

Asset controls:

An asset register has been drawn up and was updated on 31.03.20.

Comment:

- I understand an **Assets Inspection Protocol** (in the form of a ROSPA checklist) has now been adopted and will be used for weekly (and possibly quarterly) inspections of the Recreation Ground/equipment. It is essential to retain inspection reports in the event of an insurance claim by a member of the public.

Objective I:

Bank reconciliation:

An end of year bank reconciliation has been carried out.

Objective J:

Year-end procedures:

Year-end accounts appear to have been prepared on the correct receipts and payments basis with a clear audit trail from underlying records to the accounts.

Objective K:

Responsibilities as Trustee:

I was unable to establish whether ARGC acts as sole trustee for any trust funds or assets.

Mike Gutteridge.

Internal Auditor. 28.04.20

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4.5 Draft Receipts & Payments Account 2019-20

ABINGTON RECREATION GROUND COMMITTEE						
DRAFT RECEIPTS & PAYMENTS ACCOUNT 2019-20						
FOR THE YEAR ENDING 31ST MARCH 2020						
	Actual 2018-19	Budget 2019-20	Actual 2019-20	var v 18-19	var v plan	Variance Explanation
INCOME (excluding grants)						
Great Abington Parish Council	3,937.50	4,135.00	4,135.00	5%	0%	
Little Abington Parish Council	2,625.00	2,756.00	2,756.00	5%	0%	
VAT recovered	734.62	400.00	430.34			
Bank Interest	5.03	5.00	4.41	-12%	-12%	
Total Income	7,302.15	7,296.00	7,325.75	0%	0%	
EXPENDITURE						
Grass Cutting	1,100.00	1,122.00	1,315.00	20%	17%	ARGC agreed to in year increase
General Maintenance & Replacement	1,881.64	1,000.00	1,775.02	-6%	78%	Replace fencing. Repairs
Capital costs (equipment purchased)	1,539.76		468.00			Noticeboard
Dog & Rubbish Bin Clearing	929.50	2,000.00	929.50	0%	-54%	dog bins only
Tree Work	1,850.00	1,500.00	100.00	-95%	-93%	Training course only
Inspection Report	94.50	100.00	110.50	17%	11%	
Insurance	671.43	840.00	696.29	4%	-17%	
Audit	126.50	133.00	150.00	19%	13%	
Sundry (reimbursement for spares/expenses)		25.00	99.58		298%	New line previously in maintenance
Hall hire	72.00	72.00	72.00	0%	0%	
VAT	729.06		344.90	-53%		Less expenditure in 19-20
Total Expenditure	8,994.39	6,792.00	6,060.79	-33%	-11%	
NET INCOME	-1,692.24	504.00	1,264.96			
Balance carried forward 31 March	12,200.13		10,579.39			
outstanding payments	71.50		0			
Income	7,302.15		7,325.75			
expenditure	8,994.39		6,060.79			
CASH AT BANK	10,579.39		11,844.35			
BANK ACCOUNTS per statements						
Lloyds - Instant (deposit) Account 7416749	8,354.42		9,858.83			
Lloyds - Treasurers (current) Account 0489694	2,224.97		1,985.52			
TOTAL FUNDS	10,579.39		11,844.35			
ALLOCATED RESERVES	2,700.00		2,700.00			equipment replacement programme
UNALLOCATED RESERVES	7,879.39		9,144.35			

Final accounts – The draft Accounts were circulated to the committee well in advance of the meeting. The committee discussed and agreed the accounts: Proposer: PB Seconded: RA. The Draft Accounts should now be sent to LAPC & GAPC. Action LP

4.6 Health & Safety Policy and Terms of Reference.

The insurance policy stipulates there should be a Health and Safety Policy covering volunteers and committee members working on the Recreation Ground. LP & PB to create a draft document.

5 Children's play area

5.6 General condition – It was agreed that thistle removal and Strimming should be organised before re-opening. DP.

5.7 RoSPA report April 2020 – PB discussed The RoSPA report and the actions required for the Play Area. The report has been made available to members of the Committee. Most recommendations are in hand. Some surfacing needs repair or replacement and swing chains are showing signs of wear. Some caps are missing.

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5.8 Draft Risk Register – LP – Presented the document to Great Abington Parish Council at the last meeting and no changes were requested. PB will present it to the LAPC at the next meeting to ask for feedback.

5.9 Signage – wording for new signs. EP asked for members of the committee to give suggestions for wording for the new signs by the next meeting.

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6 Multi- sport area

6.6 General Condition – the MUGA is need of refurbishment- the area is safe for public use, though one or two boards need replacement.

6.2 MUGA refurbishment – this is on-going. LP is liaising with the Primary School

7 Outdoor gym

7.6 General condition – good. One or two RoSPA recommendations have been actioned.

8 Ground Condition

8.6 General Condition –It was felt that on the whole the ground condition is good. Some of the surface is uneven and it was agreed that a working party of Committee volunteers should fill in the holes created possibly by rabbits or dogs. The Abington Football club should also contribute to the filling of holes – LP to speak to Dennis Tiplady.

8.2 New Trees – DP to give an update at the next meeting.

9 Equipment

9.6 New equipment and future planning – S106 Funding – deferred to the next meeting.

10 Pump Track Update Report: AC/PB

10.6 No progress to report. Clark & Kent need chasing. AC will draft letter.

11 Date of next meeting: Monday 6th July 2020 at 7:00pm – Virtual Meeting - Using the Zoom platform.