



Helsby Parish Council

Minutes of the Finance Committee meeting held at 7.00pm in the Parish Office at Helsby Community Sports Club on Monday 19th June 2023

Present:

Cllr. Terry O'Neill (Chairman)

Cllr. Rob Nicklin

Cllr. Mike Branigan

Cllr. Sarah Temple

Also present:

Claire Jones (Parish Clerk)

1. Election of Chairman – It was **RESOLVED** that **Cllr. O'Neill** be elected as Chairman – **F18/23**.
2. Election of Vice Chairman – It was **RESOLVED** that **Cllr. Nicklin** be elected as Vice Chairman – **F19/23**.
3. Public Participation – no matters were brought to the Committee's attention.
4. Apologies for absence were noted from Cllr. Ellams.
5. Declarations of Members' Interests. None were received/reported.
6. Confirmation of Previous Minutes. It was **RESOLVED** that the minutes of the Finance Committee meeting held on 3rd April 2023 be accepted as accurate and were duly signed by the Chairman – **F20/23**.
7. Clerk's report. It was noted that a problem had been raised on SLCC's online forum about Natwest's online banking service. The Clerk outlined that at present, signatories were able to transfer money from online council accounts to their own personal Natwest accounts with no controls or oversight. Given this risk, it was advised that the council sought a more secure banking provider and agreed to bring a report on alternatives to the next meeting. The Clerk agreed to continue seeking a maintenance plan from CW&C for Helsby Community Centre. It was noted that the Clerk had spoken to several residents in relation to the loose coping stones on the parish field. It was agreed that this would be raised further at the next PCA Committee. Members noted that confirmation had been received from Cheshire Police that the Trucam speed camera had been replaced so could now be removed from the council's asset register. It was noted that D M Payroll Services were now processing staff payroll information.

8. Members noted the grants and earmarked reserves carried forward from 2022/23 and provided for, received and spent in the current fiscal year as set out in Appendix 1. Cllr. Nicklin suggested that any future projects at the park could be incorporated into a single open space design project and commissioned/project managed as a whole. It was noted that the current play area was installed in 2009 with some parts of the equipment having a 25-year warranty.

9. The Council's investment programme was noted as follows:

- Co-Operative Bank Business Select Account - £76,930.29 as at 13th June 2023
- Monmouthshire Building Society Corporate Bonus 90 - £79,228.69 as at 13th June 2023
- Nat West Business Reserve - £75,480.25 as at 13th June 2023
- Nat West Current Account - £75,313.13 as at 13th June 2023
- Nationwide Instant Access - £40,000 as at 13th June 2023

Cllr. Nicklin agreed to look around at current interest rates and bring back some figures for the next meeting.

10. Annual Audit – The internal auditor's recommendations for the year ending 31st March 2023 were considered as follows:

10.1. The Audit Report had two recommendations for 2022/23 and one outstanding issue as noted in the previous two audits as follows:

10.1.1. ISSUE – Assets have been added to the asset register at the purchase cost inclusive of VAT. RECOMMENDATION – *VAT should be excluded from the value of assets in the asset register.* ACTION – Clerk to present a revised asset register at the next meeting.

10.1.2. ISSUE – A review of staff costs identified that pension deductions had been incorrectly made under a net pay arrangement resulting in an underpayment of tax. The Council are using a payroll agent for 23/24 who will be correcting this and ensuring that the pension deductions are made correctly. RECOMMENDATION – *This will be followed up in 23/24 internal audit to ensure this has been corrected.* ACTION – It was noted that the Clerk had already reimbursed HMRC for any tax shortfalls plus interest (£977.09) for 2020/21 and 2021/22. It was **RESOLVED that the council would pay the remaining balance of £960 for 2022/23 less any interest and the Clerk would pay back the amount in several instalments taken from her monthly salary – F21/23.** It was agreed that the Clerk would present a full rundown of the total figures at the September meeting.

10.1.3. OUTSTANDING ISSUE FROM 2020/21 and 2021/22 – The Council's general reserve as at 31/3/23 is in excess of 12 months Net Revenue Expenditure (Net Revenue Expenditure is effectively Precept less any Loan Repayment and/or amounts included in Precept for Capital Projects and transfers to Earmarked Reserves). RECOMMENDATION – *the Council should review their general reserves and consider whether they are being retained for ear-marked schemes.* ACTION – Committee to continue to monitor general reserves and consider earmarking further funds later in the financial year.

10.2. External Audit – it was noted that the Annual Audit had been sent to PKF Littlejohn on 8th June (in advance of the deadline of 1 July 2023). It was also noted that the

confirmation of the dates of the period for the exercise of public rights alongside Sections 1 & 2 of Part 3 of Annual Governance and Accountability Return 2022/23 had been displayed on www.helsbyparish.org.uk and the HPC noticeboard in accordance with the external auditor's instructions.

11. 2023/24 Budget Analysis – the income and expenditure as at 13th June 2023 was noted. The Clerk also presented a revised cost code spreadsheet for information.
12. Review of Section 106 money available – it was outlined that confirmation was still being sought from CW&C in relation to any outstanding S106 monies for public art. It was noted that there was around £9,000 for play provision and around £7,000 for open space.
13. Participatory Budgeting Event – it was noted that £5,000 was available under Code 261 (Community Projects) and around £2,000 was available in unspent earmarked reserves from 2022/23 (Codes 508, 509 and 514). It was **RESOLVED to hold a participatory budgeting event in February 2024 with an allocated budget of at least £7,000 – F22/23.** It was agreed that the total budget would be reviewed again at the September meeting. Members suggested a single award level of £1,000 would be preferable to two separate award levels (previously 7 x £1,000 and 1 x £2,000).
14. Finance Software Subscription – It was **RESOLVED to recommend to renew the council's annual subscription with Scribe at a cost of £400 – F23/23.**
15. Current bank account review. It was agreed that Cllr. Nicklin and the Clerk would look more closely into the council's bank accounts and investments and bring a report to the next meeting.
16. It was **RESOLVED to set up a new direct debit payment with Grenke Leasing Ltd for the photocopier contract – F24/23.** It was noted that this included an annual documentation fee of £144 and two annual lease payments of £108.
17. Policy review – it was noted that revised drafts of the Fixed Asset Policy, Business Plan 2018-2023, Financial Regulations and Risk Assessment would be presented at the next meeting. The committee was also requested to consider the following new policies - Reserves Policy, Community Grants Policy, Internal Control Policy, Anti-Fraud and Corruption Policy and Credit Management Policy.
18. No urgent matters were raised.
19. Date of the next meeting – 25th September 2023.

The meeting closed at 8.15pm

Chair's signature Dated.....

APPENDIX 1: Grants and earmarked reserves for identified projects (as at 13th June 2023)

Particulars	c/f 2021-22 £	Provided 2022-23 £	Usage 2022-23 £	Balance 31.3.23 £	Provided 2023-24 £	Planned Usage 2023-24 £	Expected Balance 31.3.24 £
Future burial provision	27,514	3,633	0	31,147	4,105	0	35,252
Play area improvements/upgrades	24,000	8,000	0	32,000	9,000	0	41,000
Public consultation	2,000	0	770	1,230	0	1,230	0
Sherwood Court projects	10,000	0	0	10,000	0	10,000	0
Queens Platinum Jubilee	10,000	0	9,394	606 ^a	0	606	0
Cemetery extension area design project	0	5,000	0	5,000	0	5,000	0
CIL payments	0	5,364	0	5,364	0	0	5,364
Cemetery garage roof	0	7,500	0	7,500	0	7,500	0
Wheelchair accessible roundabout	0	5,000	0	5,000	0	5,000	0
Average speed cameras	0	0	0	0	5,000	0	5,000
Helsby Community Centre maintenance	0	0	0	0	10,000	0	10,000
CW&C Covid HPC	888	0	775	113	0	113	0
Arts Council - Helsby Art of Here	1,582	1,100	2,682	0	0	0	0
CW&C Members Budget table tennis table	500	0	500	0	0	0	0
S106 reclaim - Helsby Art of Here	0	5,331	5,331	0	0	0	0
S106 reclaim - parish field lighting	0	11,590	11,590	0	0	0	0
Protos grant for CCTV	0	4,000	4,000	0	0	0	0
CW&C Members Budget defibrillator	0	1,500	1,500	0	0	0	0
CW&C Neighbourhood Pride grant	0	3,925	0	3,925	0	3,925	0
TOTAL EARMARKED AND GRANTS	76,484	61,943	36,542	101,885	28,105	33,374	96,616

^a £10 less than reported previously due to VAT reclaim amendment