



Helsby Parish Council

Minutes of the Finance Committee meeting held at 7.00pm in the Parish Office at Helsby Community Sports Club on Monday 25th September 2023

Present:

Cllr. Terry O'Neill (Chairman)
Cllr. Rob Nicklin
Cllr. Mike Branigan
Cllr. Sarah Temple
Cllr. Chris Ellams (up to Item 14)

Also present:

Claire Jones (Parish Clerk)

1. Public Participation – no matters were brought to the Committee's attention.
2. No apologies for absence were noted.
3. Declarations of Members' Interests. None were received/reported.
4. Confirmation of Previous Minutes. It was **RESOLVED** that the minutes of the Finance Committee meeting held on 19th June 2023 were accepted as accurate and were duly signed by the Chairman – **F25/23**.
5. Clerk's report. The following points were noted:
 - A future maintenance plan for Helsby Community Centre had yet to be shared by CW&C;
 - The Clerk was still working on a report in relation to the details of her underpayment of tax; and
 - Members were reminded that they had agreed to review monies available for the Grant Show in 2024 at this meeting.
6. 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. It was noted that the Clerk had produced an annual Community Infrastructure Levy (CIL) report for CW&C and in line with current legislation, the document was now available on the Council's website. The Clerk agreed to circulate a list of what the monies could be spent on.
7. The Council's investment programme was reviewed as follows:

- Co-Operative Bank – Business Select Account - £76,930.29 as at 18 September 2023;
- Monmouthshire Building Society Corporate Bonus 90 - £79,228.69 as at 18 September 2023;
- Nat West Business Reserve - £75,726.60 as at 18 September 2023;
- Nat West Current Account - £61,740.52 as at 18 September 2023; and
- Nationwide Business Instant Saver Account – £40,000 as at 18 September 2023.

Cllr. Nicklin outlined that he had explored current interest rates and had found slightly higher rates being offered from several other banks and building societies. However, it was agreed that the rates were not competitive enough to justify changing any of the Council's savings accounts at present. The Clerk agreed to investigate whether any national savings schemes and fixed rate bonds were available to parish councils.

8. A proposal to switch the council's current and savings accounts from NatWest to Unity Trust Bank was considered. Given the potential security risk of linking personal NatWest bank accounts with the council's account through the online banking system, it was **RESOLVED to recommend to Full Council to switch the council's current and savings accounts from NatWest to Unity Trust Bank at a cost of £6 per month and 15p per transaction through a 'partial switch' – F26/23**. It was also **RESOLVED to recommend to Full Council to obtain a Unity Corporate Multipay Card at a cost of £3 per month plus a £50 setup fee – F27/23**.

It was recommended that the Clerk requested a 'partial switch' whereby Unity would transfer all direct debit and standing order payments but not request a closure of the NatWest accounts. It was agreed to keep both NatWest accounts open for a period of 12 months giving time for the Clerk to contact payors with the new banking details. The Clerk agreed to suggest some text for the Financial Regulations/Internal Control Policy in relation to the new banking procedures. It was noted that signatories for the new accounts would need to be agreed in due course.

9. It was noted that the Annual Audit for year ending 31st March 2023 had now been completed.
10. 2023/24 Budget Analysis – the income and expenditure as at 18th September 2023 as presented in Appendix 2 was noted. Members discussed some ideas in relation to the purchase or lease of new IT equipment under Code 258 (Sundries) such as tablets for individual councillors. Cllr. Ellams agreed to work with the Clerk to investigate various options. Following an analysis of the budget and given the considerable level of general reserves, it was **RESOLVED to add £3,000 to Code 261 and to award 10 x £1,000 grants at the forthcoming Grant Show in February – F28/23**.
11. The Council's annual contracts were considered. It was noted that the general maintenance contract was due to expire in March 2024 and the PCA Committee would consider a new specification for the work at their next meeting. It was agreed to use the existing contractors for the Ho Ho Helsby traffic management service during 2023/24 but

to tender for a 3 or 5-year contract next year. It was noted that quotes would be required for the parish council insurance from May 2024.

12. Review of Section 106 money available – it was noted that clarification was still being sought from CW&C about remaining monies for public art. It was also noted that there was around £9,000 for play provision and around £7,000 for open space. The Clerk outlined that an additional £2,318 was being claimed for the parish field lighting project due to an administrative error.
13. Asset register review – the Clerk outlined that she had revised the asset register for the external auditor, taking off any VAT where relevant. Members noted the revised figures. It was agreed that the Fixed Asset Policy would be considered at a future meeting. The Clerk outlined that she would include an insurance value of the Council’s assets in due course.
14. Draft Business Plan 2023-2028 – a draft document was circulated for discussion. A lengthy debate followed about the possibility of raising the precept to cover some of the tasks that were currently the responsibility of CW&C (e.g. hedge trimming, weed control, sign cleaning). It was noted that a detailed analysis would be required in terms of costs, management and Council resources (e.g. both contractor and council staff time). Members agreed to consider the costs in more detail and to discuss the matter further with both ChALC and CW&C. The Clerk agreed to find out more from SLCC about the devolution of similar services elsewhere. Whilst recognising that the business plan was likely to change over the 5-year period as various projects/initiatives came to fruition, it was **RESOLVED for the Council to adopt the Business Plan 2023-2028 as presented subject to a few minor text edits on pages 9 and 15 and that the document would be reviewed on a regular basis - F29/23.**
15. Review of the Financial Regulations – it was agreed that the existing document would be reviewed alongside NALC’s template Financial Regulations in due course. In the meantime, it was **RESOLVED to amend the following parts of the current document:**
 - **Section 3.1 – reword to ‘Where the spend may exceed the overall budget of that committee for that year, it will be recorded in the committee minutes and presented for approval to Full Council’;**
 - **Section 3.5 – add ‘with the exception of projects set out in 3.1’;**
 - **Section 5.2 – delete ‘together with the relevant invoices’;**
 - **Section 6.3 – reword in line with the new online banking procedures and internal control policy, once adopted;**
 - **Section 8.2 – reword from ‘Council’s Investment Practice’ to ‘Council’s Investment Policy’;**
 - **Section 9.3 – reword to ‘The Finance Committee, or other relevant committee as defined in standing orders, will review all fees...’;**
 - **Section 11.1(f) – amend standing orders references;**
 - **Section 13.1 – amend to ‘The Clerk/RFO shall be responsible..’**
 - **Section 14.1 – amend to ‘all title deeds of properties owned by the Council will be stored in a safe within the parish office’; and**

- Section 14.3 - reword to 'The Finance Committee, or other relevant committee as defined in standing orders' will review ... and add Protos to the list - **F30/23**.

16. It was **RESOLVED** to adopt the Risk Assessment subject to the revision of the adoption and revision dates on page 1 and the following amendments: Under 6, rephrase to 'mitigate tree root and entrance gate trip hazards'; Under 13, add 'encourage volunteers and non-voting councillors'; and Item 22 'add giving Chair copies of keys to the parish office cupboards' - **F31/23**.

17. It was agreed that the following new financial policies would be considered at a future meeting: Reserves Policy, Community Grants Policy, Internal Control Policy, Anti-Fraud and Corruption Policy and Credit Management Policy. Cllr. Nicklin agreed to assist Cllr. O'Neill in compiling draft documents.

18. No urgent matters were raised.

19. Date of the next meeting – 8th January 2024.

The meeting closed at 9.06pm

Chair's signature Dated.....

APPENDIX 1: Grants and earmarked reserves for identified projects (as at 18th September 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

APPENDIX 2: Budget Analysis September 2023

Payments

Budget Code	Description	Budget 2022/23 £	Budget spent 2022/23 £	Budget 2023/24 £	Budget spent to date £	Predicted To 31/03/24 £
232	CC – Light and heat	4460	4005	5000	1863	3750
233	CC – Repairs/renewals	2125	44	3000	0	3000
234	CC – Water charges	400	322	400	216	432
235	CC – Insurances	460	0	500	528	1056
237	CC – Sundries	100	0	100	44	44
238	Clerk's pension	745	1205	2247	1056	2112
239	Hire charges/meetings	250	204	250	0	204
240	Cllr/employee training	1100	376	600	55	300
241	Salaries	30000	30536	31419	15581	32662
242	Council office	630	424	700	0	1663
243	Admin subscriptions	2900	3146	3000	2539	3200
244	Admin car allowance	120	326	360	146	292
245	Admin stationery	100	63	100	18	50
246	Postage and phone	1000	847	1000	458	916
247	Councillors' expenses	100	21	100	13	50
248	Internal audit fees	360	306	350	338	338
249	Admin sundries	250	270	250	111	250
250	Remembrance Day	250	42	250	0	250
251	External audit fees	550	400	420	420	420
252	Insurance premium	1300	1314	1300	1469	1469
253	Legal and professional	1000	0	1000	120	1000
254	Donations – s.137	200	1339	200	0	0
256	Equipment	1000	981	1000	371	500
258	Sundries	3000	3293	3000	150	3000
261	Community Projects	5000	18534	5000	0	5000
262	Chairman's allowance	225	225	225	225	225
265	H&S/PPE	1600	1625	500	0	0
267	Newsletter	2765	2647	3000	2017	4039
270	Neighbourhood Plan	0	0	0	0	0
275	Election Expenses	0	0	3517	0	591
TOTAL		61990	72495	68788	27738	66813

Footnotes:

- i) Code 232 – shared area electricity bills remain under query with CW&C. No invoicing from CW&C so far this year. Difficulty transferring bills to HCA due to wording in lease.
- ii) Code 233 – Still no invoices from CW&C for work carried out (e.g. roller shutter door, asbestos and fire remediation).

- iii) Code 235 – paid this year’s invoice slightly later on 4/4/23 so may include 2 years in 2023/24.
- iv) Code 237 – webhosting fee which was reclaimed from HCA.
- v) Code 239 - Full Council meetings to continue at Methodist Church at a cost of £8.50 per hour. Parish office can be used for all other meetings.
- vi) Code 240 - added training expenditure to Finance Budget as HR Committee now disbanded.
- vii) Code 241 – NJC inflationary pay increases not been agreed for 2023/24 as yet. Will be backdated to April 2023. Assume an additional £1,500.
- viii) Code 242 – Annual utility costs for HCSC office set as £635 plus VAT (£762) per annum (index linked). Owe for 2022/23 and 2023/24. HCSC suggesting £1,663 to cover rising energy costs.
- ix) Code 252 – PC insurance LTU agreement expires in May 2024.
- x) Code 253 – Some lease/land registry issues need to be resolved.
- xi) Code 258 – Could be used to cover new IT requirements (Microsoft Business transfer, new office PC, OWL system, councillor tablets).
- xii) Code 261 – To fund Grants Show in Feb 2024.
- xiii) Code 265 – added Health and Safety expenditure to Finance Budget as H&S Committee now disbanded.
- xiv) Code 267 – Additional costs due to new design fees.
- xv) Code 275 – Elections were not held in May 2023 so smaller recharge fee due.

Receipts

Budget Code	Description	Budget 2022/23 £	Budget spent 2022/23 £	Budget 2023/24 £	Received to date £	Predicted To 31/03/24 £
101	Precept	102615	102615	104844	104844	104844
102	Interest on accounts	900	1055	1000	875	1750
103	Rent on Eccies etc.	12989	6367	13054	10761	19485
104	Grants	27100	32809	0	0	0
105	Insurance claims	0	0	0	0	0
106	Helsby Com. Centre	4300	3010	4000	2436	4000
107	Cemetery fees	3000	7900	7000	5660	10000
108	Allotment rents	1650	1629	1800	951	1800
109	Sundries	100	306	100	0	0
110	VAT recovery	5500	6482	9000	11603	11603
TOTAL		158154	162173	140798	137130	153482

Footnotes:

- i) Code 102 – much higher interest rates this year.
- ii) Code 103 – Payment for last half of 2022/23 was late – received in April 2023.
- iii) Code 107 - 2023/24 has been a higher-than-average year for burials. Income could reach £10,000.