



# Helsby Parish Council

## Minutes of the Finance Committee meeting held virtually at 7.00pm on Monday 4<sup>th</sup> January 2021 via Zoom

### Present:

Cllr. Terry O'Neill – Chairman  
Cllr. Sarah Temple – Vice Chairman  
Cllr. Alan Gardner (joined at 7.11pm)  
Cllr. George Randles  
Cllr. Peter Duffy

### Also present:

Claire Jones Parish Clerk

1. Public Air Time. Proposed by Cllr. Duffy, seconded by Cllr. Temple and **RESOLVED – that the meeting be suspended for public participation – F1/21**. There being no matters brought to the committee's attention it was proposed by Cllr. Randles, seconded by Cllr. Duffy and **RESOLVED – that Public Air Time be closed and the meeting reconvened – F2/21**.
2. No apologies for absence were received.
3. Declarations of interest. None were received/reported.
4. Minutes of the previous meeting. Proposed by Cllr. Randles, seconded by Cllr. Temple and **RESOLVED that the minutes of the Finance Committee meeting held on 28<sup>th</sup> September 2020 be accepted as accurate and signed by the Chairman as soon as possible after the meeting – F3/21**.
5. Matters arising from the previous meeting. The clerk outlined that she would prepare an invoice for RSK rent payments shortly (item 13). Cllr. Temple requested the clerk to check the availability of S106 funds from the Cable Drive development (item 17). The clerk outlined that she was still looking into the need for the Finance Committee to approve bank reconciliations and work was still outstanding on the review of the Council's Financial Risk Assessment.
6. It was proposed by Cllr. O'Neill, seconded by Cllr. Temple and **RESOLVED to approve the review of grants and earmarked reserves for identified projects and general reserves as set out in Appendix 1 – F4/21**.
7. The Council's investment programme was noted as follows:
  - Co-Operative Bank – Business Select Account - £76,461.69 as at 18 December 2020.
  - Monmouthshire Building Society – Corporate Bonus 90 (Annual) £77,238.09 as at 18 December 2020.

- Nat West Business Reserve £25,222.27 as at 18 December 2020.

8. The budget calculations for the ensuing fiscal year 2021/22 were noted from the following committees:

|                              | 2020/21 | 2021/22         |
|------------------------------|---------|-----------------|
| Health & Safety              | £980    | <b>£480a</b>    |
| Human Resources              | £700    | <b>£1,000b</b>  |
| Environment                  | £26,170 | <b>£23,800c</b> |
| Parks, Cemetery & Allotments | £21,480 | <b>£26,543d</b> |

Notes to the aforementioned:

**a** Smaller budget due to a reduced need for general assistant training and equipment.

**b** Increase due to CiLCA training for the new clerk.

**c** Decrease due to no budgets allocated to village clock and war memorial and reduced grass cutting budget as follows: Proposal at PCA Committee was to put all grass cutting under a single budget code for simplicity (Code 214). Environment Committee codes 220 (Maltby Triangle) and 229 (Sherwood Court) have therefore been reduced. Total Environment budget calculation is therefore lower than the one agreed at the meeting on 9 December 2020.

**d** Additional costs as some general maintenance work now carried out by contractors rather than HPC staff and all grass cutting now to be dealt with under a single budget code under PCA budget.

9. Subject to an amendment to add budget code 261 for £5,000 (community projects – participatory budgeting), it was proposed by Cllr. O’Neill, seconded by Cllr. Duffy and **RESOLVED to approve the Finance Committee budget for the year 2020/21 and for the forthcoming fiscal year 2021/22 as set out in Appendix 2 – F5/21.**

10. Precept for Financial Year 1st April 2021–31st March 2022.

Members worked through the attached Budget Report. The following amendments were agreed as suggested by Cllr. Temple:

- Amend variance notes for Code 104 to reflect possible additional grants for £500 Members Budgets application and £5,000 Arts Council funding, rather than for Ho Ho Helsby
- Increase Budget Code 243 to £2,200 as subscription costs appear to be increasing
- Increase Budget Code 251a to £350 as fees are rising faster than anticipated
- Notes under significant variances to add Code 262 on the Chairman’s allowance as increased to cover increasing obligations under this allowance such as retirement gifts.

It was agreed that any costs for new noticeboards and office relocation could be taken from the COVID grant money. To add footnote to grants and earmarked reserves in this respect.

Proposed by Cllr. O’Neill, seconded by Cllr. Randles and **RESOLVED that the Parish Council be RECOMMENDED to issue a precept request to Cheshire West and Chester Council for £100,943 based on budget calculations for the ensuing fiscal year 2021-22 as now attached to these minutes along with justification of the precept request – F6/21.**

The following was noted in respect of the information given by CW&C in relation to Helsby's parish precept information for 2021/22: Helsby Parish Council's tax base for 2021/22 is 2,046.7. This has been calculated by taking the number of Band D equivalent properties in your parish from information supplied by the Valuation Officer and making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. Based on a precept amount of £100,943, a Band D property will pay £49.32 which is exactly the same as 2020/21.

The Committee agreed that the above precept request would be recommended to Full Council at their meeting on 11 January and it was acknowledged that the Parish Council would again be able to provide an effective service without increasing the charge to its residents.

- 11. 5-Year Capital Plan. Cllr. O'Neill to liaise with the clerk towards the end of March to calculate the final outturns.
- 12. Urgent matters – None were raised.
- 13. Date of the next meeting – 6<sup>th</sup> April 2021.

The meeting closed at 7.33pm

Chairman's signature ..... Dated .....

## APPENDIX 1

### Grants and earmarked reserves for identified projects

| Particulars  | c/f 2019-20<br>£    | Provided<br>2020-21<br>£ | Planned Usage<br>2020-21<br>£ | Released<br>2020-21<br>£ | Expected<br>Balance<br>31.3.21<br>£ | Provided<br>2021-22<br>£                   | Planned Usage<br>2021-22<br>£ | Expected<br>Balance<br>31.3.22 |
|--|---------------------|--------------------------|-------------------------------|--------------------------|-------------------------------------|--|-------------------------------|--------------------------------|
| <b>Specified earmarked reserves</b>                        |                     |                          |                               |                          |                                     |  |                               |                                |
| Future burial provision                                    | 21,768 <sup>a</sup> | 2,903                    | 0                             | 0                        | 24,671                              | 2,843                                      | 0                             | 27,514                         |
| Soft Safety Surface  | 8,000               | 8,000                    | 0                             | 0                        | 16,000                              | 8,000                                      | 0                             | 24,000                         |
| <b>Grants</b>  |                     |                          |                               |                          |                                     |  |                               |                                |
| S106 reclaim - retention fee                               | 0                   | 738                      | 738                           | 738                      | 0                                   | 0  | 0                             | 0                              |
| Ho Ho Helsby   | 0                   | 3,950                    | 3,950                         | 3,950                    | 0                                   | 0  | 0                             | 0                              |
| CW&C Covid HPC   | 0                   | 10,000                   | 2,500 <sup>b</sup>            | 2,500                    | 7,500                               | 0  | 2,500 <sup>b</sup>            | 5,000                          |
| CW&C Covid HCA   | 0                   | 10,000                   | 10,000                        | 10,000                   | 0                                   | 0  | 0                             | 0                              |
| S106 reclaim – basketball and teen shelter                 | 0                   | 1,193                    | 1,193 <sup>c</sup>            | 1,193 <sup>c</sup>       | 0                                   | 0  | 0                             | 0                              |
| <b>Total</b>   | <b>29,768</b>       | <b>36,784</b>            | <b>18,381</b>                 | <b>18,381</b>            | <b>48,171</b>                       | <b>10,843</b>                              | <b>2,500</b>                  | <b>56,514</b>                  |
| <b>Total earmarked reserves balance at 31st March 2021</b> |                     |                          |                               |                          | <b>48,171</b>                       | <b>Expected balance at 31st March 2022</b> |                               | <b>56,514</b>                  |

<sup>a</sup> Incorrectly recorded in the 2019/20 final year accounts. Should have been £22,491. Add the £723 difference to 2020/21's figure of £2180 = £2,903

<sup>b</sup> Costs for new noticeboard and office relocation to be taken from the COVID grant money

<sup>c</sup> Project paid for in 2019/20 financial year

**General reserves**

| <b>Particulars</b>     | <b>c/f 2019-20<br/>£</b> | <b>Provided<br/>2020-21<br/>£</b> | <b>Planned Usage<br/>2020-21<br/>£</b> | <b>Released<br/>2020-21<br/>£</b> | <b>Expected<br/>Balance<br/>31.3.21<br/>£</b> | <b>Provided<br/>2021-22<br/>£</b> | <b>Planned Usage<br/>2021-22<br/>£</b> | <b>Expected<br/>Balance<br/>31.3.22</b> |
|------------------------|--------------------------|-----------------------------------|--|-----------------------------------|---|-----------------------------------|--|---|
| Reserves not earmarked | 103,302                  | 0                                 | 0                                      | 0                                 | 103,302                                       | 0                                 | 0                                      | 103,302                                 |
| Earmarked reserves     | 29,768                   | 36,784                            | 18,381                                 | 18,381                            | 48,171  | 10,843                            | 2,500                                  | 56,514                                  |
| <b>Total</b>           | <b>133,070</b>           | <b>36,784</b>                     | <b>18,381</b>                          | <b>18,381</b>                     | <b>151,473</b>                                | <b>10,843</b>                     | <b>2,500</b>                           | <b>159,816</b>                          |

## APPENDIX 2

### Finance Committee budget for the year 2020/21 and for the forthcoming fiscal year 2021/22

| Budget Heading Code | Description                         | Budget 2020/21<br>£ | Budget Spend to Date<br>£ | Predicted To 31/03/21<br>£ | Business Plan Budget 2021/22<br>£ |
|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-----------------------------------|
| 232                 | CC – Light and heat                 | 4285                | 3921                      | 4437                       | 4370                              |
| 233                 | CC – Repairs and renewals           | 2040                | 0                         | 2000                       | 2080                              |
| 234                 | CC – Water charges                  | 560                 | 244                       | 366                        | 575                               |
| 235                 | CC – Insurances                     | 750                 | 0                         | 700                        | 765                               |
| 237                 | CC – Sundries                       | 100                 | 0                         | 224                        | 100                               |
| 239                 | Hire charges (Meetings)             | 350                 | 0                         | 0                          | 250                               |
| 241                 | Salaries                            | 43000               | 25735                     | 33908                      | 39089                             |
| 241aR               | Clerk's annuity/pension             | 700                 | 361                       | 499                        | 730                               |
| 242                 | Council office                      | 4000                | 2880                      | 3840                       | 630                               |
| 243                 | Admin subscriptions                 | 1735                | 2006                      | 2026                       | 2200                              |
| 244                 | Admin car allowance                 | 120                 | 40                        | 40                         | 120                               |
| 245                 | Admin stationery                    | 500                 | 95                        | 180                        | 325                               |
| 246                 | Postage and phone                   | 1530                | 734                       | 1105                       | 1560                              |
| 247                 | Councillors' expenses               | 250                 | 16                        | 16                         | 250                               |
| 248                 | Advertisements                      | 200                 | 0                         | 0                          | 200                               |
| 249                 | Admin sundries                      | 250                 | 8                         | 8                          | 250                               |
| 250                 | Remembrance Day                     | 250                 | 250                       | 250                        | 250                               |
| 251                 | External audit fees                 | 530                 | 480                       | 480                        | 540                               |
| 251a                | Internal audit fees                 | 320                 | 330                       | 330                        | 350                               |
| 252                 | Insurance premium                   | 2140                | 1960                      | 1960                       | 2184                              |
| 253                 | Legal and professional              | 1000                | 600                       | 2600                       | 1040                              |
| 254                 | Donations – s.137                   | 200                 | 0                         | 0                          | 200                               |
| 256                 | Equipment                           | 1600                | 1035                      | 1280                       | 1300                              |
| 258                 | Sundries                            | 3000                | 911                       | 3000                       | 3000                              |
| 261                 | Community projects (PB)             | 0                   | 0                         | 0                          | 5000                              |
| 262                 | Chairman's allowance                | 175                 | 175                       | 175                        | 225                               |
| 267                 | Newsletter                          | 2655                | 89                        | 1161                       | 2710                              |
| 268                 | Community Centre Projects           | 0                   | 10000                     | 10000                      | 0                                 |
| 270                 | Neighbourhood Plan                  | 0                   | 0                         | 0                          | 0                                 |
| 272                 | Office relocation                   | 0                   | 0                         | 0                          | 0                                 |
| 273R                | PWLB – HCSC £100k grant             | 0                   | 0                         | 0                          | 0                                 |
| 274                 | Community projects                  | 0                   | 0                         | 0                          | 5000                              |
| 275                 | Parish Election Expenses            | 0                   | 0                         | 0                          | 0                                 |
| 276                 | New Homes Bonus Reserve<br>(VE Day) | 0                   | 0                         | 0                          | 0                                 |

#### Footnotes:

- i) Code 232 – to shop around for cheaper sources in 2021.
- ii) Code 233 - CW&C carrying out work for asbestos and fire remediation but unknown costs as yet.

- iii) Code 237 – To include Hallmaster fees at £224.
- iv) Code 239 - Face to face meetings not held in 2020 due to Covid. Likely to continue into at least Spring/Summer 2021.
- v) Code 241 – savings made due to retirement of general assistant.
- vi) Code 242 – expected to have moved to HCSC by end March 2021.
- vii) Code 243 – add HCA and Wirral Transport Association @ £20.
- viii) Code 245 - To add another £85 for paper etc.
- ix) Code 253 – To add £2000 legal costs for HCSC move.
- x) Code 258 - To add Parish Online subscription.
- xi) Code 267 – To add £536 for Dec edition.
- xii) Code 268 – Covid grant from CW&C (see income code 104).
- xiii) Codes 261 and 274 - unspecified community projects to include participatory budgeting allowance to help with COVID aftermath.

|                                  |   |         |
|----------------------------------|---|---------|
| Overall Budget Costs for 2020/21 | = | £72,240 |
| Predicted Spend <sup>a</sup>     | = | £70,585 |
| Business Plan Budget 2021/22     | = | £75,293 |

<sup>a</sup> Less COVID grant for HCA so actual spend is predicted as £60,585

**Also costs for a new parish noticeboard (£3,000) and costs associated with move to new parish office at HCSC (around £2,500) – to use COVID grant funding. Expenditure also likely to overlap into 2021/22.**