



Helsby Parish Council

Minutes of the Finance Committee meeting held at 7.00pm in the Parish Office at Helsby Community Sports Club on Tuesday 4th January 2022

Present:

Cllr. Peter Duffy (Chairman)
Cllr. Paul Standing
Cllr. Terry O'Neill
Cllr. Sarah Temple
Cllr. Alan Gardner

Also present:

Claire Jones (Parish Clerk)
One member of the public

1. Public Participation – It was **RESOLVED that the meeting be suspended for public participation – F1/22**. There being no matters brought to the Committee's attention, it was **RESOLVED that Public Air Time be closed and the meeting reconvened – F2/22**.
2. No apologies for absence were received.
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 27th September 2021 be accepted as accurate and duly signed by the Chairman – F3/22**.
5. Matters arising. Under Item 6, the Clerk outlined that she was still seeking a specific Net Revenue value in relation to the accepted level of General Reserves.
6. Review of grants/earmarked reserves. It was **RESOLVED to recommend to Full Council to approve the review of grants and earmarked reserves for identified projects and general reserves as set out in Appendix 1 – F4/22**. The Clerk agreed to include individual totals for grants and specified earmarked reserves within the first table and it was agreed that this information would be migrated into an Excel spreadsheet in due course.
7. The Council's investment programme as at 20 December 2021 was noted as follows:
 - Co-Operative Bank – Business Select Account - £76,485.58;
 - Monmouthshire Building Society – Corporate Bonus 90 (Annual) £77,855.99;
 - Nat West Business Reserve £25,224.79;
 - Nat West Current Account £29,606.54; and

- Nationwide Business Savings Instant Access Account £40,000.

8. The budget calculations for the ensuing fiscal year 2022/23 were noted from the following committees:

	2021/22	2022/23
Health & Safety	£480	£100^a
Human Resources	£1,000	£1,100^b
Environment	£23,800	£38,850^c
Parks, Cemetery & Allotments	£30,543 ^d	£39,533^d

The following footnotes were noted:

^a Reduced budget due to the Council no longer employing a General Assistant, the removal of the Zurich Municipal LCAS budget code, as this service is no longer charged for, and the transfer of any H&S training budgetary requirements to Code 240 (Councillor/Employee Training).

^b Increase budget due to transfer of £100 from H&S training (Code 266).

^c Substantial increase due to the inclusion of £5,000 for Code 226 Road Safety for potential average speed camera pilot project and £10,000 for Code 230 Street Furniture/BT boxes for potential village planter replacement project and installation of defibrillator into empty BT kiosk on Chester Road.

^d £4,000 vired from Code 241 (Salaries) into Code 213 in 2021/22 to cover additional costs. Substantial increase in 2022/23 as all cemetery, allotments and general maintenance work is now carried out by contractors rather than HPC staff. Code 213 now renamed Parks and General Maintenance and increased from £6,000 to £12,000 to cover full contractor costs as well as any tree maintenance work. Code 201 increased to £3,500 to cover all allotment maintenance costs (Old Chester Road maintenance previously recorded under Code 212 Cemetery Maintenance).

It was **RESOLVED to recommend to Full Council to approve the proposed Health and Safety, Human Resources, Environment and Parks, Cemetery and Allotments Committee budgets for the forthcoming fiscal year 2022/23 – F5/22.**

9. Subject to the following amendments: to increase predicted spend under Code 261 to £19,607; to increase the total predicted spend to £80,336; and to amend footnote xvi) to 'To include noticeboards and CNC feasibility study donation £2,000', it was **RESOLVED to recommend to Full Council to approve the Finance Committee budget for the forthcoming fiscal year 2022/23 as set out in Appendix 2 – F6/22.** It was noted that Code 243 had been increased by £700 to include the potential for an online accounting package in 2022/23. It was outlined that this should cover the approximate costs of the initial set up fee and training along with the first year's subscription fee. It was agreed that the Clerk would produce a more in-depth paper for discussion at a future meeting outlining the costs in more detail and summarising the various packages available such as Scribe, Rialtas and AdvantEdge.

10. Precept for Financial Year 1st April 2022–31st March 2023.

Members worked through the attached Budget Report. Cllr. Temple suggested that the justification text could include some information on the budget for the next financial

year along with any proposed projects. It was noted that the budget for receipts in 2022-23 was £158,154 and for payments, £133,873.

It was **RESOLVED to recommend to Full Council to issue a precept request to Cheshire West and Chester Council for £102,615 based on budget calculations for the ensuing fiscal year 2022-23 as now attached to these minutes along with justification of the precept request – F7/22.**

The following was noted in respect of the information given by CW&C in relation to Helsby's parish precept information for 2022/23: Helsby Parish Council's tax base for 2021/22 is 2,080.6. 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 £102,615, a Band D property will pay £49.32 which is the same as 2021/22.

The Committee agreed that the above precept request would be recommended to Full Council at their meeting on 10 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. It was noted that there had been no increase in the Band D precept charge since 2018.

11. 5-Year Capital Plan. It was noted that the plan would need to be updated within the next 2 years and the money allocated in the earmarked reserves for a public consultation exercise should help the Council to focus on the key issues and potential capital projects for the next revision. It was suggested that a revision to the plan should be considered once: the public consultation had been completed; a new Finance Committee chairman was in position; and the budget codes had been reviewed as part of the process in adopting an online accounting system.

12. Financial Regulations – it was **RESOLVED to amend Section 3.3 to increase the Clerk's urgent expenditure limit from £150 to £500 – F8/22.**

13. No matters requiring immediate attention were raised.

14. Date of next meeting – Monday 4th April 2022.

The meeting closed at 7.33pm

Chairman's signature Dated.....

Core members of this committee are: Cllrs. Temple, Gardner, Standing, O'Neill and Duffy.
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APPENDIX 1

Grants and earmarked reserves for identified projects

Particulars	c/f 2019- 20 £	Provided 2020-21 £	Usage 2020-21 £	Released 2020-21 £	Balance 31.3.21 (£)	Provided 2021-22 £	Planned Usage 2021- 22 £	Expected Balance 31.3.22 (£)
SPECIFIED EARMARKED RESERVES								
Future burial provision	21,768	2,903	0	0	24,671	2,843	0	27,514
Play area improvements/upgrades	8,000	8,000	0	0	16,000	8,000	0	24,000
Public consultation	0	0	0	0	0	2,000	0	2,000
Sherwood Court projects	0	0	0	0	0	10,000	0	10,000
Queens Platinum Jubilee	0	0	0	0	0	10,000	0	10,000
Total	29,768	10,903	0	0	40,671	32,843	0	73,514
GRANTS								
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	2,664	2,664	7,336	0	4,000 ^a	3,336
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	1,193	0	0	0	0
CW&C Members Budget laptop	0	500	500	500	0	0	0	0
Arts Council - Helsby Art of Here plus S106	0	9,900	870	870	9,030	9,100 ^b	18,130	0
Community Policing Fund 2020-21	0	500	0	0	500	0	500	0
Protos grant for CCTV project	0	0	0	0	0	4,000	4,000	0
S106 reclaim - picnic tables	0	0	0	0	0	2,634	2,634	0
Total	0	36,781	19,915	19,915	16,866	15,734	29,264	3,336
TOTAL	29,768	47,684	19,915	19,915	57,537	48,577	29,264	76,850
Total grants and earmarked reserves balance at 31st March 2021					57,537	Expected balance at 31st March 2022		76,850

^a Costs for office relocation to be taken from the COVID grant money in 2021/22 (also noticeboard in 2020/21).

^b Includes remaining £1,100 grant money from Arts Council and £5000 contribution from S106 monies through CW&C plus an additional £3000 S106 monies as agreed on 13/12/21.

Grant application made to CW&C Members Budgets for table tennis table repairs (£715). S106 reclaim to be submitted for parish field lighting project (circa £14k).

Reserves (as at 31 March 2021)

Particulars	c/f 2019-20 £	Provided 2020-21 £	Released 2020-21 £	Balance 31.3.21 £	Provided 2021-22	Released 2021-22 £	Expected Balance 31.3.22 £
General Reserves	103,302	39,603	0	142,905	0	39,147 ^a	103,758*
Earmarked reserves	29,768	10,903	0	40,671	32,843	0	73,514
Grants	0	36,781	19,915	16,866	15,734	29,264	3,336
Total	133,070	87,287	19,915	200,442	48,577	68,411	180,608

^a includes £22,000 added to earmarked reserves for public consultation, Sherwood Court projects and Queens Jubilee events plus the difference in income and expenditure during 2021-22 (£17,147 overspend).

*The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between 3 and 12 month's Net Revenue (Practitioners Guide, NALC, March 2021).

APPENDIX 2

Finance Committee budget for the year 2021/22 and for the forthcoming fiscal year 2022/23

Budget Heading Code	Description	Budget 2021/22 £	Budget Spend to Date £	Predicted To 31/03/22 £	Business Plan Budget 2022/23 £
232	CC – Light and heat	4370	628	4370	4460
233	CC – Repairs and renewals	2080	0	2080	2125
234	CC – Water charges	575	236	353	400
235	CC – Insurances	765	0	459	460
237	CC – Sundries	100	0	100	100
239	Hire charges (Meetings)	250	85	204	250
241	Salaries	35089	17996	26889	30000
241aR	Clerk’s annuity/pension	730	370	554	745
242	Council Office	630	1600	2108	630
243	Admin subscriptions	2200	1952	2200	2900
244	Admin car allowance	120	78	120	120
245	Admin stationery	325	24	100	100
246	Postage and phone	1560	762	1000	1000
247	Councillors' expenses	250	24	24	100
248	Advertisements	200	0	0	
249	Admin sundries	250	465	500	250
250	Remembrance Day	250	250	250	250
251	External audit fees	540	480	480	550
251a	Internal audit fees	350	353	353	360
252	Insurance premium	2184	1289	1289	1300
253	Legal and professional	1040	14	2559	1000
254	Donations – s.137	200	0	0	200
256	Equipment	1300	1036	1300	1000
258	Sundries	3000	4446	4542	3000
261	Community Projects/PB	5000	7229	19607	0
262	Chairman’s allowance	225	225	225	225
267	Newsletter	2710	2023	3670	2765
268	Community Centre Projects	0	0	0	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	5000	2000	5000	0
275	Parish Election Expenses	0	0	0	0
276	New Homes Bonus Reserve (VE Day)	0	0	0	0
TOTAL		71,293	43,565	80,336	54,290

Footnotes:

- i) Code 232 – electricity bills under query with CW&C. So far, no resolution on this year’s invoice. Possibility that HPC/HCA has been paying for all shared areas and library usage due to incorrect meter readings. Clerk to write to CW&C to investigate further.
- ii) Code 233 - CW&C carried out work for asbestos and fire remediation in 2020/21 but no invoice received as yet and costs unknown.
- iii) Code 239 - Face to face meetings not held between March and May 2021 due to Covid. Full Council meetings likely to continue at Methodist Church at a cost of £8.50 per hour. Parish office/Zoom can be used for all other meetings.
- iv) Code 241 – £4,000 vired from Salaries in 2021/22 to Code 213 (Parks Maintenance). Salary savings made due to retirement of general assistant. NJC inflationary pay scale increases yet to be announced for 2021/22 (to be backdated to April 2021 - offer of 1.75% currently rejected by Unions). Allowance to be made in 2022/23 for increase of 1 increment on pay scale due to CiLCA qualification (move from SCP 26 £30,451 FTE to SCP 27 £31,346 FTE based on current rates). Also, employers’ NICs for 2022/23 will increase from 13.8% to 15.05%.
- v) Code 242 – Budget spend higher than expected as moved to HCSC later than anticipated due to lease negotiations and broadband infrastructure problems. In addition, due to pay HCSC pro rata utility charge for £508. Annual utility costs for HCSC office set as £635 plus VAT (£762) per annum.
- vi) Code 243 – to include set up fees and subscription to an online accounting package in 2022/23.
- vii) Code 244 – Clerk to claim for mileage for evening meetings.
- viii) Code 246 – Some additional costs from BT due to office move.
- ix) Code 248 – remove this code as no longer relevant.
- x) Code 249 – Includes Covid grant expenditure for office fridge, whiteboard and kettle.
- xi) Code 252 – Substantial savings made due to shopping around and 3-year long term undertaking taken out for PC insurance.
- xii) Code 253 – To add £2,545 legal costs for HCSC move.
- xiii) Code 258 - Includes all office move equipment (covered by COVID grant) and Operation London Bridge supplies. To add Parish Online subscription at £96.
- xiv) Code 261 - Includes public arts expenditure and PCSO equipment (both earmarked reserves and grant money). Only PC expenditure relates to £470 for PCSO supplies.
- xv) Code 267 – Payments so far also include last year's printing. Due to pay 3 editions at £549 in 2021/22.
- xvi) Code 274 - To include noticeboards and CNC feasibility study donation (£2,000).
- xvii) Code 275 – Elections to be held in May 2023 so no budget needed for 2022/23.

Overall Budget Costs for 2021/22	=	£71,293
Predicted Spend	=	£80,336
Business Plan Budget 2021/22	=	£54,290