



# Helsby Parish Council

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## Minutes of the Finance Committee meeting held at 7.00pm in the Parish Office at Helsby Community Sports Club on Monday 9<sup>th</sup> January 2023

### Present:

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

### Also present:

Claire Jones (Parish Clerk)  
Cllr. Stephen Garrity  
6 members of the public

1. Public Participation – several people spoke to object to the Council's proposal to remove the Ho Ho Helsby traffic management service from the 2023/24 budget. Several statements were also submitted which would be made available to members. No other matters were brought to the Committee's attention.
2. Apologies for absence were noted from Cllr. Branigan.
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 26<sup>th</sup> September 2022 be accepted as accurate and duly signed by the Chairman – F1/23.**
5. Matters arising. The following points were noted:
  - Item 5 - Cllr. Garrity was attending for observation and his membership onto the committee would be considered at a future date; little progress had been made on the Helsby Community Centre life extension plan although a quote had been obtained in relation to LED lighting; the Natwest signatories were in the process of being updated but the Clerk agreed to bring a report to the next meeting in relation to potentially moving the current bank account; the safe custody hold documents had been collected from the Natwest and were currently being held in the office safe; the Helsby Grant Show had been provisionally booked on 28<sup>th</sup> February potentially resulting in an additional £9,000 of expenditure this year (earmarked reserves); the 2022/23 accounts had now been input into Scribe but further work was required on cost centre codes; and the clerk to follow up on damage to the guide's boiler as a result of the parish field lighting project;
  - Item 11 – next Full Council to consider a report on the photocopier contract;

- Item 12 – all S106 reclaims had now been fully paid by CW&C; and
- Item 13 – Clerk to check the status of the Council’s Trucam speed camera for the asset register.

6. Review of grants/earmarked reserves. It was **RESOLVED to recommend to Full Council to approve the ‘Grants and Earmarked Reserves for Identified Projects’ table as set out in Appendix 1 with the caveat that the cemetery garage roof and wheelchair accessible roundabout projects would be considered under a later agenda item – F2/23.**

7. The Council’s investment programme as at 22 December 2022 was noted as follows:

- Co-Operative Bank – Business Select Account - £76,585.98;
- Monmouthshire Building Society – Corporate Bonus 90 (Annual) £78,478.84;
- Nat West Business Reserve £55,302.69;
- Nat West Current Account £15,631.75; and
- Nationwide Business Savings Instant Access Account £40,000.

It was noted that £10,000 had subsequently been transferred from the Natwest savings account to the current account for cashflow purposes.

8. Budget calculations for the ensuing fiscal year 2023/24 totalling £86,005 were noted from the following committees:

	2022/23	2023/24
Health & Safety	£100	<b>£500<sup>a</sup></b>
Human Resources	£1,100	<b>£600<sup>b</sup></b>
Environment	£38,850	<b>£32,000<sup>c</sup></b>
Parks, Cemetery & Allotments	£39,533	<b>£52,905<sup>d</sup></b>

The following was also noted:

<sup>a</sup> Increased budget to pay for lone worker’s alarm and H&S training courses.

<sup>b</sup> Reduced budget as Clerk now completed CiLCA training.

<sup>c</sup> Small reduction in budget – no funds allocated to village clock (Code 219) or Ho Ho Helsby traffic management (Code 225), reductions in Sherwood Court and Maltby Triangle codes (220 and 229) as grass cutting in these areas now covered under Code 214 and tree maintenance work carried out this year and reduction in street furniture/BT boxes (Code 230) as BT kiosk work completed in 2022/23. £5,000 allocated to average speed cameras (proposed to go into earmarked reserves in 2023/24 – code to be allocated).

<sup>d</sup> An additional £1,000 added to Code 226R (play area improvements/upgrades) to fund any railing and gate maintenance work required in future years. Increased budget for Code 212a (Cemetery Repairs/Renewals) to fund memorial testing programme and alterations to cemetery gate hinges. 100% of cemetery income now being allocated under Code 260R (Future Burial Provision) rather than 50%. It was noted that the PCA Committee had also allocated funding in the 2023/24 budget for cemetery garage roof repairs (£7,500) and wheelchair accessible play equipment (£5,000) but had proposed as an alternative to take these funds out of general reserves during the current financial year.

The Clerk agreed to chase Countrywide Grounds Maintenance in relation to costs for next year’s grass cutting contract.

It was **RESOLVED to recommend to Full Council to allocate £12,500 of general reserves monies in 2022/23 to fund the proposed cemetery garage roof and wheelchair accessible play equipment projects (monies to go into earmarked reserves - codes to be allocated), thus reducing the PCA budget for 2023/24 to £40,405 – F3/23.** It was noted that the total budget required from the four committee’s above now totalled £73,505.

9. The proposed Finance Committee budget calculations for 2023/24 were noted (as shown in Appendix 2) as follows:

	2022/23	2023/24 (A)	2023/24 (B)
Finance	£59,230	<b>£67,688</b>	<b>£75,981</b>

Two options were presented. Under scenario B, it was noted that additional funding had been allocated under Codes 241 and 241a to account for any potential increase in the Clerk’s salary and pension contributions should it be agreed to increase her hours of work. It was noted that this matter would not be discussed until her annual appraisal on 20<sup>th</sup> January. It was agreed to approve the lower figure for the purpose of budget setting and should the Clerk’s hours increase, any additional funds would be taken from general reserves. It was therefore **RESOLVED to recommend to Full Council to approve the proposed Finance Committee budget for 2023/24 totalling £67,688 as set out in Appendix 2 – F4/23.**

10. Precept for 2023/24.

Members worked through the ‘Budget Report: Justification of Precept Request 2023/24’. It was **RESOLVED to recommend to Full Council to approve the receipts budget totalling £140,798 for 2023/24 as set out in Appendix 3, subject to approval of the precept figure (see below) – F5/23.**

Two alternative budget scenarios for expenditure were presented for consideration. It was outlined that Budget A totalling £141,193 included the lower cost option for the Finance budget (£67,688) and the proposed budget figure of £73,505 from the other committees as outlined above. It was noted that this balanced well with the budget for receipts as set out above (only a £395 deficit). It was outlined that Budget B totalling £155,586 included an additional £1,100 for the Ho Ho traffic management service, the higher rate pension and salary payments (£8,293) and an additional £5,000 towards the average speed camera pilot. It was noted that this ‘higher cost’ option left a deficit of £14,788.

Taking account of the pleas heard at the meeting in terms of the value of the Ho Ho traffic management service, members agreed to add £1,100 to Budget A. Disappointment was expressed, however, in relation to the lack of recognition publicly of the parish council’s support for Ho Ho Helsby in previous years. It was therefore **RESOLVED to recommend to Full Council to approve an expenditure budget totalling £142,293 (Budget A plus £1,100 for the Ho Ho Helsby traffic management service) for 2023/24 – F6/23.** As the Council’s general reserves were reaching the maximum of the generally accepted recommended level, it was agreed that these funds could be used to cover any increases to the clerk’s salary and any additional funds for the average speed cameras, if required.

It was **RESOLVED** to recommend to Full Council to issue a precept request to Cheshire West and Chester Council for **£104,844** based on the above budget calculations for **2023-24** as attached to these minutes along with the 'Budget Report: Justification of Precept Request 2023/24' – **F7/23**. It was noted that the Council would again be able to provide an effective service without increasing the charge to its residents and that there had been no increase in the Band D precept charge since 2018.

11. 5-Year Capital Plan. Cllr. O'Neill outlined that he was waiting to discuss the future community centre budget with Cllr. Branigan once he was available. It was noted that the Clerk had passed information on the Queens Jubilee Village Hall Fund to Helsby Community Association.

12. Urgent matters – it was noted that Cllr. Gardner had prepared a report in relation to the loose coping stones on the wall off Lionheart Court, adjacent to the parish field. It was agreed that the matter would be raised at the next Full Council meeting.

13. Date of next meeting – Monday 3<sup>rd</sup> April 2023.

The meeting closed at 8.25pm

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

**APPENDIX 1**

**Grants and earmarked reserves for identified projects**

<b>EARMARKED RESERVES</b>	<b>c/f 2020-21 £</b>	<b>Provided 2021-22 £</b>	<b>Usage 2021-22 £</b>	<b>Balance 31.3.22 £</b>	<b>Provided 2022-23 £</b>	<b>Planned Usage 2022-23 (£)</b>	<b>Expected Balance 31.3.23 (£)</b>
Future burial provision	24,671	2,843	0	27,514	3,633	0	31,147
Play area improvements/upgrades	16,000	8,000	0	24,000	8,000	0	32,000
Public consultation	0	2,000	0	2,000	0	2,000	0
Sherwood Court projects	0	10,000	0	10,000	0	0	10,000
Queens Platinum Jubilee	0	10,000	0	10,000	0	10,000	0
Cemetery extension area design project	0	0	0	0	5,000	0	5,000
CIL payments	0	0	0	0	2,682	0	2,682
Cemetery garage roof	0	0	0	0	7,500	0	7,500
Wheelchair accessible roundabout	0	0	0	0	5,000	0	5,000
<b>Total</b>	<b>40,671</b>	<b>32,843</b>	<b>0</b>	<b>73,514</b>	<b>31,815</b>	<b>12,000</b>	<b>93,329</b>

<b>GRANTS</b>	<b>c/f 2020-21 £</b>	<b>Provided 2021-22 £</b>	<b>Usage 2021-22 £</b>	<b>Balance 31.3.22 £</b>	<b>Provided 2022-23 £</b>	<b>Planned Usage 2022-23 (£)</b>	<b>Expected Balance 31.3.23 (£)</b>
CW&C Covid HPC	7,336	0	6,448	888	0	888	0
Arts Council - Helsby Art of Here	9,030	0	7,448	1,582	1,100	2,682	0
Community Policing Fund	500	0	500	0	0	0	0
CW&C Members Budget table tennis table	0	500	0	500	0	500	0
S106 reclaim – picnic tables	0	2,634	2,634	0	0	0	0
S106 reclaim – Helsby Art of Here	0	0	0	0	5,331	5,331	0
S106 reclaim – parish field lighting	0	0	0	0	11,590	11,590	0
Protos grant for CCTV	0	0	0	0	4,000	4,000	0
CW&C Members Budget defibrillator	0	0	0	0	1,500	1,500	0
<b>Total</b>	<b>16,866</b>	<b>3,134</b>	<b>17,030</b>	<b>2,970</b>	<b>23,521</b>	<b>26,491</b>	<b>0</b>

**APPENDIX 2**

**Finance Committee budget for the year 2022/23 and for the forthcoming fiscal year 2023/24**

Code	Description	Budget 2022/23 £	Spend to Date £	Predicted To 31/03/23 £	Business Plan Budget 2023/24 £	Recom. Budget A 2023/24 £
232	CC – Light and heat	4460	2513	4005	4460	5000
233	CC – Repairs and renewals	2125	44	44	2125	3000
234	CC – Water charges	400	234	352	585	400
235	CC – Insurances	400	0	469	780	500
237	CC – Sundries	100	0	0	100	100
239	Hire charges (Meetings)	250	153	221	250	250
241	Salaries	30000	19321	29794	38980	31419
241a	Clerk’s annuity/pension	745	409	1158	745	2247
242	Council office	630	424	424	630	700
243	Admin subscriptions	2900	3027	3151	2040	3000
244	Admin car allowance	120	244	367	120	360
245	Admin stationery	100	47	79	330	100
246	Postage and phone	1000	564	864	1590	1000
247	Councillors' expenses	100	12	20	250	100
249	Admin sundries	250	214	254	250	250
250	Remembrance Day	250	250	250	250	250
251	External audit fees	550	400	400	550	420
251a	Internal audit fees	360	306	306	335	350
252	Insurance premium	1300	1314	1314	2230	1300
253	Legal and professional	1000	0	500	1060	1000
254	Donations – s.137	200	1330	1330	200	200
256	Equipment	1000	615	914	1300	1000
258	Sundries	3000	3291	3291	3000	3000
261	Community Projects/PB	5000	8014	8014	5000	5000
262	Chairman’s allowance	225	225	225	225	225
267	Newsletter	2765	1914	3861	2765	3000
270	Neighbourhood Plan	0	0	0	0	0
275	Parish Election Expenses	0	0	0	0	3517
276	VE Day	0	0	0	0	0
<b>TOTAL</b>		<b>59230</b>	<b>44865</b>	<b>61607</b>	<b>70150</b>	<b>67688</b>

Footnotes:

- i) Code 232 – shared area electricity bills remain under query with CW&C. No invoicing so far this year. Likely to transfer electricity account to HCA in 2023.
- 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. Costs are for webhosting fee which was reclaimed.
- iii) Code 234 - likely to transfer water account to HCA in 2023.

- iv) Code 239 - Full Council meetings to continue at Methodist Church at a cost of £8.50 per hour. Parish office/Zoom can be used for all other meetings.
- v) Code 241 – Includes NJC inflationary pay increase of £1,925 for 2022/23 (backdated to April 2022). Also increase of 1 increment on pay scale due to CiLCA qualification and 2 increments due to performance pay increases effective from 11 November 2022 (move from SCP 26 £32,909 FTE to SCP 29 £35,411 FTE). Maximum contribution may increase up to £39,042 if Clerk’s hours increase to 37 hours.
- vi) Code 241a – Council pension contribution increased from 3% to 10% from 11 November 2022. Maximum contribution may increase up to £2,917 if Clerk’s hours increase to 37 hours.
- vii) Code 242 – Annual utility costs for HCSC office set as £635 plus VAT (£762) per annum (index linked) but may be higher due to rising energy costs.
- viii) Code 244 – Clerk now claiming mileage for evening meetings.
- ix) Code 249 – Includes Microsoft Office and various items for new office.
- x) Code 252 – 3-year long term undertaking taken out for PC insurance which expires in May 2024.
- xi) Code 253 – Some lease/land registry issues need to be resolved.
- xii) Code 258 - Includes new noticeboard, beacon gas and conservation area payment to CW&C.
- xiii) Code 261 – Covers all public arts expenditure (fully grant funded through Arts Council and S106).
- xiv) Code 267 – Due to pay an additional 2 editions (Dec and March) and the questionnaire design and printing costs.
- xv) Code 275 – Elections to be held in May 2023. Recharges may be up to £3,517.

Overall Budget Costs for 2022/23	=	£59,230
Predicted Spend	=	£61,607
Business Plan Budget 2023/24	=	£70,150
Recommended Budget A	=	£67,688
Recommended Budget B*	=	£75,981

*\*Includes pension and salary for a 37-hour week (subject to discussion at Clerk’s appraisal in January 2023). Code 241 = £39,042, Code 241a = £2,917.*

**APPENDIX 3**

**Receipts budget for the year 2022/23 and for the forthcoming fiscal year 2023/24**

Budget Heading Code	Description	Budget 2022-23 £	Receipts as at 30.11.22 £	Predicted receipts at 31.3.23 £	Budget 2023-24 £
101	Precept	102,615	102,615	102,615	104,844
102	Interest on accounts	900	185	1,281	1,000
103	Rent on 'Eccies' etc	12,989	6,367	12,989	13,054
104	Grants	27,100	7,782	26,202	0
105	Insurance claims	0	0	0	0
106	Helsby Community Centre	4,300	1,688	3,180	4,000
107	Cemetery fees	3,000	6,680	8,230	7,000
108	Allotment rents	1,650	1,629	1,743	1,800
109	Sundries	100	306	306	100
110	VAT recovery	5,500	6,482	6,482	9,000
111	CWaC Council Tax Grant	0	0	0	0
112	Ho Ho Helsby	0	0	0	0
<b>TOTAL</b>		<b>£158,154</b>	<b>£133,734</b>	<b>£163,028</b>	<b>£140,798</b>

Footnotes:

- i) Code 102 – interest received in 2021/22 was £649, expected to be higher this year as interest rates have increased. For example, interest rates on savings with the Natwest Bank are currently at 0.80%. Last year the rate was considerably lower at 0.05%.
- ii) Code 104 - received Arts Council funds (£1,100), Protos grant for CCTV project (£4,000) and £2,681 in Community Infrastructure Levy payments. CW&C Members Budgets Grant also received for defibrillator (£1,500) plus S106 reclaim payments for parish field lighting project (£11,590) and Helsby the Art of Here (£5,331). No planned grant income as yet for 2023/24.
- iii) Code 107 - actual cemetery income in 2021/22 was £4,105. 2022/23 has been a higher than average year for burials with income likely to be in excess of £8,000. Very difficult to forecast future income but increased the budget considerably taking this year's income into account.
- iv) Code 110 - increased to account for VAT recovery from parish field lighting and CCTV projects in 2023/24. VAT total is already at £7,469 and reclaim is likely to be in excess of £8,000 next year.

Overall Budget Receipts for 2022/23	=	£158,154
Predicted Receipts	=	£163,028
Recommended Budget for 2023/24	=	£140,798