



HELSEBY PARISH COUNCIL

Minutes of the Finance Committee meeting held at 7.00pm in the Parish Office at Helsby Community Sports Club on Monday 13th January 2025

Present:

Cllr. Terry O'Neill (Chair)
Cllr. Graham Stothard (substitute for Cllr. Nicklin)
Cllr. Chris Ellams

Also present:

Claire Jones (Parish Clerk)

1. Public Participation – no matters were brought to the Committee's attention.
2. Apologies for absence were noted from Cllrs. Nicklin and Temple.
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 23rd September 2024 were accepted as accurate and were duly signed by the Chair – **F1/25**.
5. Clerk's Report. The following points were noted:
 - Item 5 (council property and rental income increases) – Item outstanding. Clerk to follow up with solicitor;
 - Item 8 (investment funds) – a new savings account with CCLA had now been set up and the Monmouthshire and Natwest accounts had been closed. The remaining funds in the Co-op account would be withdrawn shortly and the account also closed;
 - Item 12 (\$106 funds) – Update report to be presented at next meeting. Clerk noted comments from Cllr. Temple in relation to the Horse and Jockey funds;
 - Item 13 (insurance valuations) – Clerk had contacted several stonemasons in relation to a rebuild valuation for the war memorial;
 - Item 14 – a copy of the latest Business Plan was now on the website;
 - Item 15 – still seeking a volunteer councillor to check bank reconciliations in line with the new Internal Control Policy; and
 - Item 16 – the new Financial Regulations were now available on the website. Guidance on procurement thresholds and advertising contracts was noted.
6. The Council's investment programme as at 7th January 2025 was noted as follows:
 - Co-Operative Bank – Business Select Account - £632.90;
 - Nationwide Business Savings Instant Access Account £80,000.00;

- CCLA Public Sector Deposit Fund £80,000.00; and
- Unity Instant Access Account £101,191.97.

7. Budget calculations for the ensuing fiscal year 2025/26 were noted from the following committees:

	<u>2024/25</u>	<u>2025/26</u>
Environment	£30,797	£24,427^a
Parks, Cemetery & Allotments	£45,440	£58,750^b

The following was also noted:

^a Reduction in total budget – £1,000 reduction in Street Furniture (Code 230) and £8,000 reduction in Christmas Illuminations (Code 228) as less expenditure anticipated. Increases in Ho Ho Traffic Management by £965 (Code 225) and Christmas tree by £1,050 (Code 222) due to higher contract costs in 2025/26.

^b Substantial increase in budget mainly due to higher contract costs in 2025/26. Additional funds allocated to ad-hoc work for general maintenance contract.

It was **RESOLVED to recommend to Full Council to approve the proposed Environment and PCA Committee budgets for 2025/26 totalling £83,177 – F2/25.**

8. The proposed Finance Committee budget calculations for 2025/26 were noted (as shown in Appendix 1) as follows:

	<u>2024/25</u>	<u>2025/26</u>
Finance	£74,883	£88,620

It was noted that the budget had largely increased due to staff salary and pension commitments, higher employer National Insurance contributions and additional funds for legal and professional services in 2025/26.

It was **RESOLVED to recommend to Full Council to approve the proposed Finance Committee budget for 2025/26 totalling £88,620 as set out in Appendix 1 – F3/25.**

9. Review of grants/earmarked reserves. It was noted that the level of earmarked reserves and grants would stand at £129,452 by the end of March 2025 with around £65,763 remaining in general reserves. It was agreed not to allocate any specific earmarked funds in the 2025/26 budget to the guide hut given the substantial increase in the council's other budgetary commitments. If necessary, members felt that general reserves could be used for this purpose, with any funds clawed back from the precept for the following financial year. It was **RESOLVED to recommend to Full Council to approve the 'Earmarked Reserves for Identified Projects and Grants' table as set out in Appendix 2 – F4/25.**

10. Precept for 2025/26. Members worked through the 'Budget Report: Justification of Precept Request 2025/26'. Various scenarios were considered in relation to the precept amount, including the two examples as set out by CW&C. The clerk outlined that there would be a considerable shortfall should the precept amount stay the same as in 2024/25 (£109,040). It was noted that increasing the Band D precept charge from £52.00 to £57.21 (a 10% increase) and setting a precept amount of £124,250 would reduce this shortfall to

£7,865. It was outlined that this would be a 13.9% increase on the actual precept amount. Members agreed that the shortfall could be covered using general reserves.

It was therefore **RESOLVED to recommend to Full Council to approve the receipts budget totalling £163,932 for 2025/26 as set out in Appendix 3, and to recommend to Full Council to issue a precept request to Cheshire West and Chester Council for £124,250 based on the above budget calculations for 2025-26 along with the 'Budget Report: Justification of Precept Request 2025/26' – F5/25.**

11. Members considered amendments to the following policies:

Community Grant Policy - It was **RESOLVED to recommend to Full Council to amend the Community Grant Policy as follows: no changes to the policy wording but insert new PC header logo and update revision date to 2026 – F6/25.**

Credit Management Policy - It was **RESOLVED to recommend to Full Council to amend the Credit Management Policy as follows: insert page numbers, amend typo in Section 2.1 ('includes'), insert new PC header logo and update revision date to 2026 – F7/25.**

Reserves Policy – It was **RESOLVED to recommend to Full Council to amend the Reserves Policy as follows: insert page numbers, amend six months of predicted expenditure figure in Section 4.2 from £54,520 to £62,125 (due to increased precept amount), update Appendix 1 with latest reserves balance table in Scribe, insert new PC header logo and update revision date to 2026 – F8/25.**

12. Members **RESOLVED to make the following amendments to the asset register:**

- **To add the following items: metal barrier (£300), Christmas illuminated spheres (£3,348), 5 Christmas banners (£2,892), 2 rectangular meeting tables (£1,295) and 8 stacking chairs (£307); and**
- **To remove the following items: 1 x Jubilee litter bin from Sherwood Court due to vandalism (£790) – F9/25.**

13. The Clerk outlined that grass had crept over the path edging on many parts of the parish field, Sherwood Court and the children's play area. It was noted that whilst this had been included in the new grass and hedge contract specification, it was likely to be a larger and more expensive project than first anticipated and might be better as a stand-alone project. It was outlined that this would be discussed further at the next PCA Committee although noted that there were no remaining PCA funds for the work in this year's budget. It was therefore **RESOLVED for the PCA Committee to use any remaining funding from Budget Code 261 (Community Projects) for a potential path edging project in 2024/25 – F10/25.**

14. Urgent matters – no matters were raised.

15. Date of next meeting – Monday 7th April 2025 (to be confirmed).

The meeting closed at 7.43pm.

Chair's signature Dated.....

DRAFT

APPENDIX 1

Finance Committee budget for the year 2024/25 and for the forthcoming fiscal year 2025/26 (expenditure)

Budget Code	Description	Budget 2024/25 £	Spend to end Nov £	Predicted To 31/03/25 £	Business Plan Budget 2025/26 £	Recom. Budget 2025/26 £
232	CC – Light and heat	5000	1690	1986	5000	5000
233	CC – Repairs and renewals	3000	0	0	3000	3000
234	CC – Water charges	450	314.88	472.32	450	500
235	CC – Insurances	510	0	500	535	540
237	CC – Sundries	100	44.38	44.38	100	100
238	Clerk's pension	2800	2282.41	3422.41	3500	3700
239	Hire charges (Meetings)	250	40	40	250	50
240	Cllr/Employee training	600	125	185	600	400
241	Salaries	38000	29870.93	44806.93	45000	49000
242	Council office	735	892.80	892.80	750	900
243	Admin subscriptions	3800	2791.64	2891.64	3876	3000
244	Admin car allowance	378	151.65	219.65	397	300
245	Admin stationery	100	29.54	65.54	100	100
246	Postage and phone	1000	667.05	987.05	1020	1020
247	Councillors' expenses	100	144.27	164.27	100	100
248	Internal audit fees	365	363	363	385	365
249	Admin sundries	250	130.09	198.09	250	200
250	Remembrance Day	300	325	325	250	300
251	External audit fees	420	420	420	420	420
252	Insurance premium	1500	1630.02	1630.02	1530	1700
253	Legal and professional	1000	2277.00	2777.00	2000	3500
254	Donations – s.137	0	0	0	0	0
256	Equipment	1000	2304.99	2601.99	1000	1000
258	Sundries	3000	1709.38	2939.38	3000	3000
261	Community Projects	5000	1000	3000	5000	5000
262	Chairman's allowance	225	93.80	193.80	250	225
265	H&S/PPE	500	118.44	118.44	500	200
267	Newsletter	4500	3577	4619	4500	5000
270	Neighbourhood Plan	0	0	0	0	0
275	Parish Election Expenses	0	0	0	0	0
TOTAL		74883	52993.27	75863.71	83763	88620

Footnotes:

- i) Code 232 – shared area electricity bills remain under query with CW&C. No bills received this year.

- ii) Code 233 - CW&C has carried out maintenance work over several years (asbestos and fire remediation, roller shutter door, fire doors) but HPC has yet to be billed. Costs therefore unknown. £3,000 retained in budget but could be substantially more if work is backdated. Also £10,000 kept in earmarked reserves.
- iii) Code 237 - Costs are for webhosting fee which was reclaimed.
- iv) Code 238 – The Clerk’s working hours were increased from 33 hours to 37 hours per week from 1st April 2024 and she was awarded an increase of two SCP increments due to exceptional performance in 2023/24. This wasn’t budgeted for in January 2024 (only approved in April 2024 meeting).
- v) Code 239 - Full Council meetings now moved to parish office. Small amount kept in for any room hire requirements.
- vi) Code 241 – The Clerk’s working hours were increased from 33 hours to 37 hours per week from 1st April 2024 and she was awarded an increase of two SCP increments due to exceptional performance in 2023/24. This wasn’t budgeted for in January 2024 (only approved in April 2024 meeting). 2024/25 salary also includes NJC inflationary pay increase of £1,290 for 2024/25 (backdated to April 2024). Clerk currently on SCP31 (£40,476). Will move to SCP32 from 1st April 2025 £41,511. Also includes employer National Insurance changes from April 2025. Will need to add NJC inflationary pay increase once agreed in 2025.
- vii) Code 242 – Annual utility costs for HCSC office set as £635 per annum (index linked) but tend to be higher. Suggest rewording to ‘Office Service Charge’.
- viii) Code 252 – 3-year long term undertaking taken out for PC insurance which expires in May 2027. Annual cost is £1,451.21 plus an additional £58 for dispute and debt cover. Also includes allotment insurance (around £120).
- ix) Code 253 – Expenditure covered scout hut FiT certificate, guide hut survey fees and draft VPA lease. Several lease/land registry issues are outstanding so expenditure likely to be considerable in 2025/26.
- x) Code 256 – included new website set-up fees and some new office furniture in 2024/25. Also included photocopier costs.
- xi) Code 258 – included new chairs and tables and some of the IT upgrade work in the parish office in 2024/25.
- xii) Code 261 – Covers 2025 Grant Show. Earmarked for environmental improvements in 2024/25 but none carried out so far (to be used for daffodil bench).
- xiii) Code 267 – Newsletter costs in 2024/25 – printing x 4 editions (around £3,172), design x 4 editions (£960) and chair’s report x 1 edition (£487). Add a little for inflation in 2025/26.
- xiv) Code 275 – Elections unlikely to be held until May 2027.

Budget for 2024/25	=	£74,883
Predicted Spend	=	£75,864
Business Plan Budget 2025/26	=	£83,763
 Recommended Budget	=	 £88,620

APPENDIX 2: Earmarked Reserves for Identified Projects and Grants (responsibility for expenditure shown in brackets)

EARMARKED RESERVES AND GRANTS	c/f 2022-23 £	Provided 2023-24 £	Usage 2023-24 £	Balance 31.3.24 £	Provided 2024-25 £	Planned Usage 2024-25 (£)	Expected Balance 31.3.25 (£)
Play area improvements/upgrades (PCA)	32,000	9,000	0	41,000	9,000	0	50,000
Future burial provision (PCA)	31,147	4,105	0	35,252	7,900	10,000 ¹	33,152
Sherwood Court projects (Env)	10,000	0	10,000	0	0	0	0
Cemetery extension area project (PCA)	5,000	0	300	4,700	15,000 ²	3,200	16,500
CIL payments (Full)	5,363	0	0	5,363	0	4,677 ³	686
Cemetery garage roof (PCA)	7,500	0	7,500	0	0	0	0
Wheelchair accessible roundabout (PCA)	5,000	0	0	5,000	0	0	5,000
Queens Platinum Jubilee (Env)	607	0	607	0	0	0	0
Public consultation (Full)	1,230	0	1,230	0	0	0	0
S106 reclaim - parish field lighting (PCA)	0	2,318	2,318	0	0	0	0
CW&C Covid HPC (Full)	113	0	113	0	0	0	0
CW&C Neighbourhood Pride grant (Env)	3,925	0	3,925	0	0	0	0
Helsby Community Centre maintenance (Env)	0	10,000	0	10,000	0	0	10,000
Average speed cameras (Full)	0	50,000	0	50,000	0	50,000	0
Parks masterplan (PCA)	0	20,000	0	20,000	0	6,069 ⁴	13,931
Helsby News (Full)	0	0	0	0	183 ⁵	0	183
S106 reclaim – Queens Drive allotments (PCA)	0	0	0	0	1,236	1,236	0
Total	101,885	95,423	25,993	171,315	33,319	75,182	129,452

¹ £10,000 transferred from this fund to the Cemetery Extension Area project fund in November 2024

² £5,000 transferred from general reserves in April 2024 and £10,000 transferred from Future Burial Provision fund in November 2024

³ £4,677 to be used for average speed camera project to make up the shortfall in the speed camera earmarked reserves fund

⁴ To complete the first design and consultation phase (currently underway)

⁵ Funds to be used for any costs associated with the Helsby News website

APPENDIX 3

Finance Committee budget for the year 2024/25 and for the forthcoming fiscal year 2025/26 (receipts)

Budget Code	Description	Budget 2024/25 £	Receipts to Date £	Predicted To 31/03/25 £	Business Plan Budget 2025/26 £	Recom. Budget 2025/26 £
101	Precept	109040	109040	109040	109040	124250
102	Interest on accounts	3000	3151.71	4951.71	5000	5000
103	Rent on 'Eccies' etc	13315	6624.48	13315.20	13582	13582
104	Grants	0	1418.52	1418.52	0	0
105	Insurance claims	0	0	0	0	0
106	Helsby Community Centre	5000	1249.33	3011.36	5000	5000
107	Cemetery fees	7000	755	2945	7000	5000
108	Allotment rents	1800	1954.50	1987.5	2000	2000
109	Sundries	100	40	40	100	100
110	VAT recovery	8000	10829.08	10829.08	10000	9000
TOTAL		147255	135062.62	147538.37	151722	163932

Footnotes:

- i) Code 102 – interest received in 2023/24 was £3,092, expected to be higher this year as moved to savings accounts with higher rates of interest.
- ii) Code 104 - received S106 reclaim payments for Queens Drive allotments. No planned grant income as yet for 2025/26 but could be some applications associated with the parks masterplan and a potential arts project.
- iii) Code 107 - actual cemetery income in 2022/23 was £7,900 and in 2023/24 was £10,950. Income for this year is currently only £755.
- iv) Code 110 - VAT total is currently at £6,834.

Budget for Receipts for 2024/25	=	£147,255
Predicted Receipts	=	£147,538
Business Plan Budget 2025/26	=	£151,722
 Recommended Budget	=	 £163,932