



# 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 23<sup>rd</sup> September 2024

### Present:

Cllr. Terry O'Neill (Chair)  
Cllr. Rob Nicklin  
Cllr. Chris Ellams  
Cllr. Sarah Temple

### 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 17<sup>th</sup> June 2024 were accepted as accurate and were duly signed by the Chair – **F28/24**.
5. Clerk's report. The following was noted:
  - The average speed cameras had been installed and an invoice was expected shortly. Clerk to request PCC to complete an 'Exceptional Grants Application' with the invoice which would then be taken to Full Council for final approval;
  - The council's insurance provider had confirmed that the contents cover was on a 'reinstatement' rather than on a new-for-old basis (i.e. we would be paid the value of the property at the time of the damage);
  - The general risk assessment would be updated in April 2025, not September 2024 as stated in the previous minutes;
  - A CIL report for 2024 had been completed for CW&C and published on the website (no monies were spent during 2023/24 but some expenditure was planned for the speed camera project in 2024/25); and
  - Clerk yet to seek legal advice in relation to any opportunities to raise rental income from council property.
6. Members noted the grants and earmarked reserves carried forward from 2023/24 and provided for, received and spent in the current fiscal year as set out in Appendix 1.

7. Budget Analysis as at 17<sup>th</sup> September – the Finance Committee budget for the year 2024/25 was noted as shown in Appendix 2.
8. Members noted the Clerk’s report ‘Review of Investment Programme and Opening a CCLA Savings Account’. It was noted that the council could increase income by moving some of its savings into accounts with higher interest rates. The following was therefore **RESOLVED to recommend to Full Council:**
  - to open a new CCLA Public Sector Deposit Fund account and transfer an initial £25,000 from the Unity savings account into this new account – **F29/24;**
  - Cllrs. O’Neill, Nicklin, Temple and Ellams to act as signatories for the new CCLA account – **F30/24;**
  - to transfer £40,000 from the Co-op account to the Nationwide account and the remaining balance with the Co-op (£38,109.12) to the Unity savings account – **F31/24;**
  - to close the Co-op account – **F32/24;**
  - to transfer all funds from the Monmouthshire account (£80,307.61) into the Unity account and then transfer £55,000 into the new CCLA Public Sector Deposit Fund account once set up – **F33/24;**
  - to close the Monmouthshire account – **F34/24;** and
  - to amend the Investments Policy as follows: Section 3.5 insert ‘minimum’ credit rating and Section 4.3 reword from CCLA’s Public Sector Deposit Fund to Unity’s Instant Access Savings Account – **F35/24.**
9. Annual Audit 2023/24 – it was noted that the Annual Audit for year ending 31<sup>st</sup> March 2024 had been completed with no matters or concerns raised by the external auditor.
10. It was **RESOLVED for the PCA Committee to use up to £10,000 of earmarked reserves to progress the first phase of the park masterplan project and to use £9,700 of earmarked funds to complete the cemetery extension area project – F36/24.**
11. Committee members noted a table to show the Council’s annual contracts. It was outlined that several 3-year contracts were due to expire shortly and would need to be reviewed by the PCA and Environment Committees in time for their budget reviews in December.
12. Review of Section 106 money available – a table was presented showing the latest funds. It was noted that funds had now been received from CW&C for the project at the Queens Drive allotments. It was outlined that a group of councillors had volunteered to explore any opportunities for using the remaining S106 arts monies but had yet to meet to discuss (Cllr. Nicklin to arrange). It was also noted that CW&C had confirmed that the S106 funds allocated to open space could not be used for the cemetery extension work as these were restricted to projects on Lower Robin Hood Lane. Some potential new S106 funding attached to a current planning application was also discussed. The Clerk agreed to inform Cllr. Copeman about the S106 monies allocated to Helsby Quarry (£4,119).

13. Review of the Council’s Asset Register and Fixed Asset Policy. It was **RESOLVED to remove 2 goalposts and 10 large green planters from the 2024/25 asset register and to add the Lest We Forget bench and South Ward noticeboard – F37/24**. The Clerk agreed to check the insurance value of the war memorial and to check if Sherwood Court and Maltby Triangle should be included in the table as land and buildings held by the council on a long-term lease. It was also agreed to change the estimated end of life risks from ‘medium’ to ‘high’ for the cablerider and the youth shelter. It was **RESOLVED to make no amendments to the Fixed Asset Policy – F38/24**.
  
14. Business Plan 2023-2028 review – the Clerk suggested various updates and it was agreed that these would be circulated to committee members for comment before being presented for consideration at a forthcoming Full Council meeting. Cllr. O’Neill and the Clerk agreed to meet to discuss the financial information.
  
15. Internal Control Policy and Internal Financial Checklist. The Clerk presented a new Internal Control Policy for approval. It was noted in the policy that a councillor who was not a bank signatory should check the bank reconciliation periodically. The Clerk agreed to identify a member of the council that could fulfil this role. Members agreed not to adopt the checklist as a financial procedure at the present time but to add a refined version of it to the councillor induction pack as a useful introduction to the council’s financial practices. The Clerk agreed to remove any elements from the checklist that were already covered through the annual internal audit. It was **RESOLVED to recommend to Full Council to adopt the Internal Control Policy with 3 changes: to add page numbers to the document; to remove references to the checklist in Section 3(I) The Council; and to remove the last sentence in Section 3(c) Clerk’s job description – F39/24**. It was noted that any references to specific sections of the Financial Regulations in Appendix 1 would need to be included at a later date once they had been finalised.
  
16. Review of Financial Regulations – it was noted that NALC’s revised Model Financial Regulations for England and Wales had been published in April 2024. The Clerk presented a new draft version based on both the council’s current regulations and this new template, for discussion. The Clerk agreed to circulate the most recent version of the draft following comments made at the meeting and to arrange a dedicated session with committee members to produce a final draft for approval by full council.

17. No urgent matters were raised.

18. Date of the next meeting – 13<sup>th</sup> January 2025.

The meeting closed at 9pm

Chair’s signature ..... Dated.....

**Appendix 1: Grants and earmarked reserves for identified projects (as at 17<sup>th</sup> September 2024)**

<b>Particulars</b>	<b>c/f 2022-23 £</b>	<b>Provided 2023-24 £</b>	<b>Usage 2023-24 £</b>	<b>Balance 31.3.24 £</b>	<b>Provided 2024-25 £</b>	<b>Planned Usage 2024-25 £</b>	<b>Expected Balance 31.3.25 £</b>
Future burial provision	31,147	4,105	0	35,252	7,900	0	43,152
Play area improvements/upgrades	32,000	9,000	0	41,000	9,000	0	50,000
Cemetery extension area project	5,000	0	300	4,700	5,000	9,700	0
CIL payments	5,363	0	0	5,363	0	4,677 <sup>a</sup>	686
Wheelchair accessible play equipment	5,000	0	0	5,000	0	0	5,000
Average speed cameras	0	50,000	0	50,000	0	50,000	0
Helsby Community Centre maintenance	0	10,000	0	10,000	0	0	10,000
Parks Masterplan	0	20,000	0	20,000	0	0	20,000
Helsby News website	0	0	0	0	183	0	183
S106 Queens Drive allotments	0	0	0	0	1,236	1,236	0
Public consultation	1,230	0	1,230	0	0	0	0
Sherwood Court projects	10,000	813	10,813	0	0	0	0
Queens Platinum Jubilee	606	0	606	0	0	0	0
Neighbourhood Pride grant	3,925	0	3,925	0	0	0	0
Cemetery garage roof	7,500	0	7,500	0	0	0	0
S106 Parish Field Reclaim	-2,318	2318	0	0	0	0	0
CW&C Covid HPC	113	0	113	0	0	0	0
<b>TOTAL EARMARKED AND GRANTS</b>	<b>99,566</b>	<b>96,236</b>	<b>24,487</b>	<b>171,315</b>	<b>23,319</b>	<b>65,613</b>	<b>129,021</b>

<sup>a</sup> possibly required for average speed camera costs (total cost of project is £54,677)

**Appendix 2: Finance Committee expenditure and income in 2023/24 and 2024/25 payments and receipts to date (all payments are NET)**

**Payments**

Budget Code	Description	Budget 2023/24 £	Budget spent 2023/24 £	Budget 2024/25 £	Budget spent to date £	Predicted To 31/03/25 £
232	CC – Light and heat	5000	3487	5000	1285	4000
233	CC – Repairs/renewals	3000	0	3000	0	3000
234	CC – Water charges	400	396	450	197	420
235	CC – Insurances	500	1068	510	0	510
237	CC – Sundries	100	44	100	44	100
238	Clerk’s pension	2247	2707	2800	1373	3295
239	Hire charges/meetings	250	220	250	40	40
240	Cllr/employee training	600	785	600	125	300
241	Salaries	31419	37089	38000	18060	43346
242	Council office	700	1663	735	18	735
243	Admin subscriptions	3000	3770	3800	2517	3000
244	Admin car allowance	360	234	378	94	250
245	Admin stationery	100	68	100	30	100
246	Postage and phone	1000	908	1000	485	1000
247	Councillors’ expenses	100	33	100	144	200
248	Internal audit fees	350	338	365	363	363
249	Admin sundries	250	245	250	9	250
250	Remembrance Day	250	319	300	0	300
251	External audit fees	420	420	420	420	420
252	Insurance premium	1300	1469	1500	1630	1630
253	Legal and professional	1000	1080	1000	655	2000
254	Donations – s.137	200	0	0	0	0
256	Equipment	1000	979	1000	1377	1500
258	Sundries	3000	1225	3000	140	3000
261	Community Projects	8000	7050	5000	1000	3000
262	Chairman’s allowance	225	225	225	88	225
265	H&S/PPE	500	0	500	118	500
267	Newsletter	3000	4027	4500	2535	4500
270	Neighbourhood Plan	0	0	0	0	0
275	Election Expenses	3517	591	0	0	0
<b>TOTAL</b>		<b>71788</b>	<b>70440</b>	<b>74883</b>	<b>32747</b>	<b>77984</b>

Footnotes:

- i) Code 232 – Still no invoicing from CW&C for shared area so end of year total is difficult to quantify.

- ii) Code 233 – Still no invoicing from CW&C for maintenance/H&S work carried out over the last several years. HCA would like to carry out some improvements and some monies from this budget code could be used for match funding.
- iii) Code 235 – invoices sent end March/early April - 2023/24 covered 2 years.
- iv) Code 237 – covers webhosting fee which is reclaimed from HCA.
- v) Code 238 – will be higher than anticipated due to increase in Clerk’s hours and salary. Also to add on the Local Government Pay Claim 2024/25 once agreed.
- vi) Code 239 – Full Council meetings now being held in the parish office.
- vii) Code 241 – will be higher than anticipated due to increase in Clerk’s hours and salary. Also to add on the Local Government Pay Claim 2024/25 once agreed.
- viii) Code 242 – Annual utility costs for HCSC office set as £635 plus VAT (£762) per annum (index linked). 2023/24 covered 2 years.
- ix) Code 243 – Included IT support from Cloudy IT in 2023/24 to migrate files so costs are likely to be lower this year. Need to include MS Business Premium £217 and website support costs £399 from 2025.
- x) Code 247 – higher this year due to office IT costs.
- xi) Code 252 – PC insurance LTU agreement taken out which expires in May 2027.
- xii) Code 253 – Some lease/land registry issues need to be resolved (scout hut, guide hut, VPA, AQMS and RSK). Costs unknown at present. Includes £550 Field in Trust fees for scout hut and payroll support costs.
- xiii) Code 256 – used to cover some IT costs for the parish office.
- xiv) Code 258 – Will be used to cover new IT and parish office requirements (e.g. new website and new office furniture.
- xv) Code 261 – no Grants Show in Feb 2025. Earmarked instead for some environmental improvements. One payment overlapped from last year’s grant show (Little Robins).
- xvi) Code 262 – held in the council’s accounts to benefit from VAT savings.
- xvii) Code 275 – No elections expected.

## Receipts

Budget Code	Description	Budget 2023/24 £	Budget end 2023/24 £	Budget 2024/25 £	Received to date £	Predicted To 31/03/25 £
101	Precept	104844	104844	109040	109040	109040
102	Interest on accounts	1000	3092	3000	1829	4000
103	Rent on Eccies etc.	13054	19485	13315	3312	13315
104	Grants	0	2318	0	1419	1419
105	Insurance claims	0	0	0	0	0
106	Helsby Com. Centre	4000	4794	5000	1249	5000
107	Cemetery fees	7000	10950	7000	490	5000
108	Allotment rents	1800	1658	1800	926	1800
109	Sundries	100	0	100	40	100
110	VAT recovery	9000	11602	8000	10829	10829
<b>TOTAL</b>		<b>140798</b>	<b>158744</b>	<b>147255</b>	<b>129134</b>	<b>150503</b>

Footnotes:

- i) Code 102 – interest rates should be higher this year as moving to savings accounts with higher levels of interest.
- ii) Code 104 – Includes website funds from Helsby News and S106 claim for Queens Drive allotments.
- iii) Code 107 – quieter than average year so far but fees have been increased.
- iv) Code 109 – refund of beacon gas bottle deposit.