

Wisborough Green Parish Council

Minutes of the Finance Committee Meeting

Date: Tuesday 6th November 2018

Present: Mr K Charman (KC), Mr A Jackson (AJ) Mr M Newell (MN) Finance Chairman,
Mr H True (HT)

Apologies: Mr P Drummond (PD)

In Attendance: Mrs L Davies, Clerk

Held in: The Committee Room, Village Hall

Members of Public: None

The Chairman opened the meeting at 7.00 pm.

1. Apologies for Absence: Apologies were received and accepted from Mr Drummond.

2. Declaration of Members' Interests: No interests were declared.

3. Public Participation: There were no members of public present.

4. Legal & Finance Briefing: The Clerk attended a training course on 27th September 2018. She gave explanation to Parish Council VAT return changes that had already been introduced and future implications. Although the Parish Council currently used an accounting software package, it was not specifically designed for Parish Councils and as such, if future online submissions for VAT returns were introduced, it was potentially incompatible. She gave explanation to an accounting package that was produced by Rialtas Business Solutions Ltd specifically for Parish Councils, which also produced the end of year External Audit report without the need for manual calculation. Members agreed that the current system, whilst still operational, needed to be updated and that a new system should be in place for the start of a new financial year. As such, it was agreed that the first year's cost of £639 (plus training mileage) should be included in next year's budget. It was noted that the Clerk's computer might also require updating in a couple of years.

The Clerk also attended a Clerk's networking meeting, primarily as Banking Arrangements had been included on the agenda. The Parish Council had agreed a few years ago to apply for online banking but this had not been possible with Natwest due to the two signatory requirement. Unfortunately, recent enquiries confirmed that this had not changed; however, she was now aware that Barclays Bank offered this service for its community accounts. AJ concurred, having established this account for the Scouts and gave explanation to use. The Clerk had also requested sight of other Council's procedures for authorising online payments. In view of the likelihood of receiving Community Infrastructure Levy, the Clerk also highlighted that Parish Council reserves might exceed the £85,000 covered by the Financial Compensation Scheme and as such, opening an account with Barclays provided additional cover. The Clerk was also aware of higher interest deposit accounts being available through CCLA which was a better investment for reserves. **Members therefore recommended to full Council that:**

- A Barclays Bank Community Account to be opened with online banking facility.
- Online banking procedure to be adopted by the Council; Clerk to prepare.
- Finance Committee members (excluding HT who undertook the monthly reconciliation) would be the second authorisation for online banking.
- Options for higher interest savings accounts to be explored.

5. Progress Review – 2018/19 Objectives and Budget Position: The 5-year objectives plan, prepared in November 2016, had been updated by the Clerk to demonstrate progress. Progress was reviewed and consideration given to 2019/2020 projects which would influence budget discussion. It was agreed that the following projects should

be **proposed to full Council** for completion in 2019/2020 and the objectives plan updated and circulated to all for approval.

- Installation of wetpour surfacing under swings and seesaw.
- Provision of cleaner's hot water supply in the public toilets.
- Increase in village maintenance budget; to include conker removal, grass edge cutting, Conservation Area maintenance.

A report detailing the budget, expenditure to date and estimated year-end position for all budget headings was circulated in advance of the meeting and displayed. Each budget heading was considered and explanation given for anticipated year-end figures. The following was noted:

Income

- Toilet donations/advertising were decreasing.
- The budget had included two Lease payments from the Village Hall, but due a delay in signing the new Lease, an initial large payment was received in year end March 2018 so only one payment was expected this year. The next payment was due in April 2019.

Expenditure

- Budgeted figures included where costs were unknown, so potentially a saving in some areas at year-end.
- Legal and Professional Fees included provision to complete the Scout Hut Lease but this had not been achieved. Expenditure related to the Village Hall Lease and anticipated expenditure for Pavilion Deed of Variation and Legal enquiries regarding the Village Green.
- Litter Warden: Incorrect figure in budget (should have been £1400) but increase agreed in March 2018.
- Regular water meter readings for the allotments suggested a reduction on use this year; potentially the high charge last year was due to a longstanding leak.
- The figure for CDC Litter Collection had been increased; charges were not known until year end and last year's cost, on which the budget figure was based, was higher than anticipated.
- Other Projects: Included the Telephone Kiosk, Workhouse Shed and There But Not There was over budget but There But Not There Income was currently not included.
- Pond Project: An inspection visit had been requested but it was unlikely that lily clearance would be undertaken in this financial year due to timing.
- Paths and Roads: There was currently a £3000 budget allocation which had been included in the expenditure column. Path repairs were required but unlikely to this level, therefore the Parish Council could decide to vire this figure to cover the unbudgeted expenditure.

The year-end reserve balances and anticipated bank balance was reviewed. Members were happy that the current forecast although the Chairman highlighted that there was currently a £4645 overspend (excluding legal costs) on the unexpected expenditure and as such, this would deplete the General Reserve. A better understanding of the year-end position would be known prior to the Precept being confirmed, but he suggested that the Council should either consider provision for this General Reserve within the next budget or consider a Virement from one of the other reserves. The Village Hall Reserve was discussed and agreed that in view of the new Lease arrangements, this could also be allocated to other projects. Whilst it was hoped that the Parish Council would wish to support the Village Hall, there was also the new Pavilion project to consider. Further explanation to the reserve funds was given; the Clerk highlighted that the Youth Club and Watershed Reserves were restricted for these purposes only, but the Layby Reserve could be used for other projects if WSCC agreed to fund the layby as part of the Community Scheme application, perhaps for paths within the Conservation Area or be transferred to the General Reserve. The Clerk suggested that the Watershed Fund could be used to fund the Glebe Barn water runoff problem; agreed. **Parish Council approval required.**

6. Budget Setting – 2019/20 Objectives and Draft Budget: Each budget heading was reviewed and explanation of anticipated income and expenditure given by the Clerk, which included provision for the 2019/20 objectives as identified earlier in the meeting.

Income: The following comments were noted:

- Allotments: The allotment rent was set for next year – some allowance made for break in tenancies. Allotment rents to be reviewed for 2020/21 based on per square meter charge.

- Annual Fair: Current year's figure – assume 2 days would be requested.
- Village Hall Lease: Two payments.

Expenditure: Explanation given by the Clerk for the included figures. The following was noted:

- Admin: In line with previous years but inclusion of £3000 for election costs and £800 for new accounting software.
- Audit: In line with this year with small increase.
- Clerk's Salary: Provision made for increase from April 2019 – to be approved by full Council.
- Legal & Professional Fees: Complete process for new Scout Hut Lease.
- Allotment Maintenance: Hedge cutting – allowing for 2 cuts plus maintenance.
- Village Hall: No further contribution to reserve.
- Workhouse Loan Repayment: Lease payment covers.
- CDC Litter Collection: Dog & Litter bins only – 3% increase applied.
- General Maintenance: Increased to address identified issues and areas in Conservation Area.
- Grass Cutting: Out for tender. 3% increase on this year included for budgeting purposes.
- Green Maintenance and Litter Warden: In line with this year.
- Path Maintenance: £500 for minor repairs in line with this year.
- Public Toilets: 3% increase applied to current annual charge.
- Other Projects: Public Toilet hot water system for cleaner.
- Playground Projects: Loan repayment and wetpour surfacing for seesaw and swing plus repairs.
- Pond Project: To include lily clearance.

Balance: Currently showing as a deficit budget with current Precept. Full Council would need to agree if this was balanced from reserves (possibly Village Hall for loan repayment) or the Precept increased.

Proposal: That the budget, as tabled and adjusted above, should be presented to the Parish Council on 20th November 2018 for further consideration. To confirm 2019/20 objectives and if any other projects are included. Precept to be confirmed at January 2019 meeting.

7. Date of Next Meeting: Full Parish Council Meeting on Tuesday 20th November 2018. Finance Committee meeting to be arranged in 2019 – date to be confirmed.

8. Exclusion of Press and Public: Members resolved under the 1960 Public Bodies (Admission to Meetings) Act, and pursuant to Standing Orders (3d), to exclude the press and public due to the confidential nature of the business to be discussed.

Clerk's Appraisal and Salary Review

The Clerk continued to keep a weekly log of hours worked and confirmed that over the course of a year, 24 hours per week was still current and no amendment was required. The Clerk then left the meeting room for the following discussion.

Members reviewed the National Association of Local Council's approved salary pay scale and recommended to the Council that the Clerk's hourly rate be increased from 1st April 2019 to £17.00 per hour for the following reasons:

- Last increase in December 2016. National increase from April 2018 not actioned and further increase from April 2019 to be applied.

There being no further business, the meeting closed at 8.36 pm.