

Minutes of a meeting of the Finance & General Purposes Committee held on Tuesday 12<sup>th</sup> April 2022 at 6.30pm at the Dunn Village Hall

**PRESENT:** Councillors Steve Williamson (Chairman), Keith Graham (Vice Chairman), Andy Long (arrived 6.40pm), Mike Smythe

Also present: Jackie Cottrell – Parish Clerk  
Charles Saunders, non-voting WPC councillor  
1 member of the public

**00491 APOLOGIES FOR ABSENCE – None**

**00492 DECLARATIONS OF INTEREST - None**

### **MINUTES**

To **resolve** that the minutes of the Finance and General Purposes Committee held on 2<sup>nd</sup> December 2021 be taken as read, confirmed as a correct record and signed by the Chairman

**00493 RESOLVED** to adopt the minutes of the Finance and General Purposes Committee held on 2<sup>nd</sup> December 2021

### **MATTERS ARISING FROM THE MINUTES NOT COVERED ON THE AGENDA**

The Chairman of F&GP confirmed the complaints procedure item had been deferred as stated in the previous F&GP minutes on the 2.12.2021 but would be considered at a future meeting.

**PUBLIC PARTICIPATION - None**

### **FINANCE 2021/22**

#### **5.1. To review and recommend to the Parish Council the 2021/22 end of year accounts**

The Chairman of F&GP referred to the cashbook which had been circulated to all Members prior to the meeting. He clarified that all the receipts and expenditure items were recorded in the cashbook. Each month the Clerk completes a bank reconciliation which corresponds to the cashbook which had been independently checked by himself. The receipts and expenditure had been higher than in previous years which would result in the Council having to complete an AGAR 3, although with the same principles as for an AGAR 2.

Lastly, the Chairman of F&GP stated as a result of last year's internal audit report, each transaction for this financial year had been numbered. The date of each transaction would also be added which was the only amendment to the cashbook presented to Members. There were no questions from Councillors.

**00494 RESOLVED** to recommend approval to the Parish Council the 2021/22 end of year accounts.

#### **5.2. To review and agree the end of year 2021/22 bank reconciliation**

The Chairman of F&GP referred to the EOY bank reconciliation circulated prior to the meeting. He clarified it stated all the receipts and payments for the whole financial year and corresponded to the cashbook. The closing balance as at the 31.3.2022 was £45,726.94.

**00495** **RESOLVED** to recommend approval to the Parish Council the EOY 2021/22 bank reconciliation.

### **5.3. To review the end of year position vs budget for 2021/22 including VAT refunds received**

The Chairman of F&GP requested Members note one keying error regarding the budget monitor which had been circulated to all Councillors.

He reiterated that the budget monitor figures did not include VAT.

An amendment had been made to separate the Clerk's working from home allowance from the salary figure. The zoom subscription expenses which had previously been debited from the Clerk's home allowance budget line had been moved to the miscellaneous budget line. This provided extra clarity for the end of year reporting.

The total expenditure for the year had been £17,437.54. After noting the virements of £500 for election expenses and £1,140 for unspent infrastructure monies the Council was £926.46 under budget for the year.

Cllr Long entered the meeting at 6.40pm.

The key budget variances had been highlighted in the Chairman of F&GP's report. They were all explainable and relatively small differences.

All the required CIL reports regarding income and expenditure had previously been circulated and were available on the PC website. The Chairman of F&GP would be working closely with the Clerk to combine both reports together in the future.

### **5.4. To review and agree the end of year 2021/22 position regarding Reserves and Earmarked funds**

The Chairman of F&GP clarified each ear marked fund and the general reserves figure of £15,705.12. He asked Members to note the earmarked Defibrillator fund would be depleted by £150 each year.

The Council's general reserve figure was 76% of the precept and 72.65% of the budget. The figure had risen due to the underspend of £926.46 and VAT refunds received.

He advised the NALC guidance regarding general reserve levels was between 3-12 months of the precept with a recommendation that smaller councils like Warbleton being nearer to the top end of the scale. He advised Members the PC should always be mindful to keep general reserves at an appropriate level whilst reminding councillors the next year's budget would be using some of the existing Council's reserves.

**00496** **RESOLVED** to recommend approval to the Parish Council the end of year 2021/22 position regarding Reserves and Earmarked funds

### **5.5. To review and recommend to the Parish Council a Reserves Policy**

The Chairman of F&GP referred Members to the separate paper regarding the Parish Council's prospective Reserves Policy.

He reminded Councillors that a Reserves Policy had been a recommendation of the Internal Auditor in his last report.

A discussion took place regarding the importance of reserves and what they should be used for including unexpected emergencies like the recent storm and the level that they should be maintained at. It was noted the Parish Council's car park may need resurfacing in the future which would be costly.

It was agreed reserve levels should be nearer the top end of the suggested NALC scale.

**00497** **RESOLVED** to recommend adoption to the Parish Council of the Reserves Policy which included recommended reserve levels of between 50-80% of the precept

#### **5.6 To review the bank mandate and agree any changes**

Cllr Long, Smythe and Graham were able to authorise payments and sign cheques. Cllr Wells was able to sign cheques. It was agreed it would be prudent to ask the Clerk to recruit a new bank signatory at the next Full Council meeting.

**00498** **RESOLVED** to add another Councillor to the bank mandate at the May 2022 Full Council meeting.

#### **5.7. To agree the valuations on the Asset Register**

The Asset Register was reviewed by Members. The Chairman of F&GP clarified all donated items had to have a £1 value but the Clerk would seek confirmation of this from the Internal Auditor. It was agreed the Clerk would amend the defibrillator value to £1 each. It was agreed the clock and village sign should be valued when the Clerk obtained quotes for repair work and to also add insurance values to some of the items.

**00499** **RESOLVED** the Asset Register value stood at £82,121.00

#### **5.8. To note the documentation to be submitted to the internal auditor**

All Councillors had received a list and noted the information the internal auditor had required the year previously. The internal audit would be face to face at the Clerk's home address.

#### **5.9. To have an initial discussion about the 2021/22 Annual Governance and Accountability Return**

A discussion took place. The blank copy of the AGAR 3 had been received from the external auditor which the Clerk and Chairman of F&GP were independently completing. The internal auditor's report formed part of the AGAR. The Chairman of F&GP had reviewed the Practitioners Guide and felt comfortable the Council complied in all areas. Members noted the Chairman of F&GP comments.

### **GOVERNANCE**

#### **6.1. To review and recommend to the Parish Council any changes to the Financial Regulations**

The Chairman of F&GP informed Members there had been no changes made to the model NALC Financial Regulations on which WPC's Financial Regulations were based. However, it was a requirement for the PC to review them every year. The recent temporary change the PC had made regarding the Clerk's delegated authority was due to expiry on the 30<sup>th</sup> April.

A short discussion took place regarding possible changes to the spend levels under the delegated authority of the Clerk and the individual committees. However, it was agreed no changes should be made.

**00500** **RESOLVED** to recommend to the Parish Council re-adoption of the existing Financial Regulations. The Clerk to make minor grammatical corrections.

**6.2. To overview and recommend to the Parish Council any changes to the Standing Orders**

The Chairman of F&GP informed Members there had been no changes made to the model NALC Standing Orders on which WPC's Standing Orders were based but these also needed to be reviewed on an annual basis by the PC. Minor grammatical corrections had been made.

There were no further questions from Councillors.

**00501** **RESOLVED** to recommend to the Parish Council re-adoption of the existing Standing Orders. The Clerk to make minor grammatical corrections.

**6.3. To review and agree any changes to the Risk Register**

The Chairman of F&GP informed Members the Risk Register was last reviewed by the F&GP Committee in September 2021. He highlighted the importance of regular reviews. It was agreed to amend the section regarding meeting locations and the availability of Wi-Fi which is now available at both village halls. The contingency option of hiring an alternative village hall if required would also be added. Adequate 3<sup>rd</sup> party insurance documentation would also be added. Members noted it was ultimately the responsibility of the Clerk to review any risk assessments submitted by 3<sup>rd</sup> parties although the Clerk could liaise with experienced councillors if required.

The Chairman of F&GP requested Councillors submit any further recommendations or alterations to the Risk Register to himself or the Clerk before the next Full Council meeting where it could be considered for re-adoption.

**6.3. To receive an update on the Data Protection policy**

The Chairman of F&GP informed Members the PC had successfully registered with the ICO and the certificate was on the website. The Clerk hoped to start her 8-hour Data Protection course before June 2022. The Clerk to liaise with the Chairman of F&GP regarding the model NALC Data Protection policy which would be considered at a future Council meeting.

**BILLS FOR PAYMENT**

**7.1. To authorise the bills for payment under the delegated authority of the F&GP Committee**

Cheque No/BACS No	Payee	£	VAT	£ Total	Purpose
1	Jackie Cottrell				Clerk Salary – April 2022
2	Jackie Cottrell	9.99		9.99	Printing cost invoice 1042330677 18 <sup>th</sup> Feb 22 – 17 <sup>th</sup> March 22
3	Simon Goacher	162.71		162.71	Payroll services 2021 - 2022
4	Wealden CAB	50.00		50.00	Grant resolved at January 2022 Full Council
5	The Big Lunch	100.00		100.00	Grant resolved at February 2022 Full Council

Members noted that there would be two annual payroll costs in the 2022/23 financial year. It had been presumed payroll costs were paid prior to the commencement of the financial year rather than at the end of the period. The PC's payroll costs for the 2022/23 would be over-budget as a result of this oversight.

**00502 RESOLVED** to authorise the payments listed above.

**DATE OF NEXT MEETING**

The Clerk to confirm whether is the next meeting date is Tuesday 28<sup>th</sup> June or Thursday 30<sup>th</sup> June.

The meeting closed at 7.55pm