

Minutes of a meeting of the Finance & General Purposes Committee held on Wednesday 7<sup>th</sup> April 2021 at 6.30pm remotely via zoom

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

Also present: Jackie Cottrell – Parish Clerk  
One member of the public entered at 18.37

**00288 APOLOGIES FOR ABSENCE – None**

**DECLARATIONS OF INTEREST - None**

### **MINUTES**

To **resolve** that the minutes of the Finance and General Purposes Committee held on 5<sup>th</sup> January 2021 be taken as read, confirmed as a correct record and signed by the Chairman

**00289 RESOLVED** to adopt the minutes of the Finance and General Purposes Committee held on 5<sup>th</sup> January 2021.

**MATTERS ARISING FROM THE MINUTES NOT COVERED ON THE AGENDA - None**

**PUBLIC PARTICIPATION – None**

### **FINANCE 2020/21**

The Chairman of F&GP clarified to all Members the end of year accounts needed to be resolved at Full Council. He highlighted the importance of the meeting to make sure all the accounts have been signed off before the internal audit on the 27<sup>th</sup> April.

#### **5.1. To review and recommend to the Parish Council the 2020/21 end of year accounts**

The Chairman of F&GP referred to the cash book which had been circulated to all Members prior to the meeting. He explained that the Clerk records all the payments and receipts for the Parish Council under various headings and then reconciles the cash book to the bank statement. The Chairman of F&GP stated all figures were checked and independently agreed by himself. He highlighted one outstanding cheque to HMRC. This payment could not be made online. He clarified that the Clerk had taken guidance from the internal auditor regarding the correct allocation of the Locum Clerk costs. They were allocated to admin costs as the Locum Clerk was self-employed. A previously outstanding cheque to Proctor Taylor had now been written back into the accounts with Mr Taylor's written consent. The Chairman of F&GP clarified to Members that as a result of the total receipts and payments both being below £25,000 the Parish Council had met one of the criteria which would allow the Parish Council to exempt themselves from the limited assurance review by the external auditor. No further points were raised.

**00290** It was **RESOLVED** to recommend to Full Council acceptance of the cash book for 1<sup>st</sup> April 2020 – 31<sup>st</sup> March 2021 as a fair and accurate representation of the Parish Council financial activities

#### **5.2. To note an amendment to the July-September 2020 quarterly bank reconciliation**

The Chairman of F&GP stated all the monthly reconciliations had been correct but a small error had been made to the July/September 2020 quarterly reconciliation. The amendment was noted. No further questions were raised.

### **5.3. To review and recommend to the Parish Council the end of year 2020/21 bank reconciliation**

The Chairman of F&GP explained the figures on the end of year 2020/21 bank reconciliation which forms part of the end of year accounts. No questions were raised.

- 00291** It was **RESOLVED** to recommend to Full Council acceptance of the end of year bank reconciliation for 2020/21

### **5.4. To review and agree the end of year position regarding Reserves and Earmarked Funds**

The Chairman of F&GP referred Members to circulated reports regarding the above. Reserves were estimated throughout the year and the figures were considered in detail when the Parish Council agreed the budget for the 2021/22 financial year. The figures were summarised by the Chairman of the F&GP. A £500 virement had previously been agreed to move funds to reserves for future election expenses. The Clerk still had to submit the claim the VAT for 2019/20. The Clerk advised reserve levels should ideally be around half of the value of the precept as a guide. The Parish Council's reserves were at a slightly higher level due to the expected future repair work costs which were highlighted during the budget process. All Members were satisfied with the reserve levels.

- 00292** It was **RESOLVED** to recommend to Full Council confirmation of the Reserve and Ear Marked Reserve levels as at 31.3.2021

### **5.5. To review the bank mandate and agree no changes to be made**

The Chairman of F&GP advised the bank mandate needed to be reviewed on an annual basis. The Clerk confirmed Cllr Long and Cllr Smythe were both set up as full signatories for online banking as well cheque signatories. Cllr Wells was a cheque signatory only and Cllr Graham was in the process of being set up as another full signatory.

- 00293** It was **RESOLVED** the current bank mandate was adequate. Cllr Graham to be added as a full signatory on the bank accounts.

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

Items on the Asset Register were discussed. The Chairman asked Members to note that last year a figure of zero was entered on the submitted AGAR Section 2. This was as a result of the Parish Council being unable to locate an historic asset register and having to start a new asset register from scratch. The Clerk will send a copy of the Asset Register to the insurance company to ensure all items were adequately covered by the policy. It was confirmed that insurance values were separate figures to Asset Register values. The Clerk had to confirm how donated items were logged, make any necessary adjustments and present the completed Asset Register valuation for adoption at the next Full Council meeting. It was noted the maintenance of the Asset Register was the responsibility of the Environment Committee.

### **5.7. To note the actions taken since the last internal audit and to note the comments on the external audit for 2019/20**

The Chairman of F&GP had circulated to all Members the internal and external auditor comments from the previous year as well as the action points which the Parish Council had reviewed throughout the year. He was confident all the action points had been addressed. All Members were in agreement and were pleased with all the progress the Parish Council had made.

The Clerk to continue her work on data protection and the governance surrounding it. It would be an item on the next F&GP agenda.

#### **5.8. To note the documentation to be submitted to the Internal Auditor**

The Chairman of F&GP advised the internal auditor hopes to submit his final report within a few days of the meeting. He listed all the documents needed for this year's audit including a draft of the AGAR Section 2 Accounting Statement numbers. He then reviewed the questions asked by the internal auditor the year before and assured Members the Parish Council were well prepared. No further comments were made.

#### **5.9. To have an initial discussion about the 2020/21 Annual Governance and Accountability return**

The Chairman of F&GP advised Members that a decision regarding the Parish Council exempting themselves from the Limited Assurance Review should not be taken until the internal audit has been completed. He asked Members to note also that the external auditor randomly chooses 5% of Councils who have exempted themselves to complete the Limited Assurance Review. It was agreed it would not be necessary to hold an additional F&GP committee meeting before the next Full Council unless the internal auditor highlighted urgent issues.

The Clerk confirmed that all AGAR documentation needed to be resolved at Full Council and minuted separately.

### **6. GOVERNANCE**

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

The Chairman of F&GP advised Members the Financial Regulations needed to be re-adopted every year. He posed the question of changing the limits for expenditure which the Parish Council had previously set lower than in the model agreement. The existing FR had set a limit of £250 for individual committees to spend. A discussion ensued. It was agreed to amend section 4 to increase the expenditure limit for individual committees to £500 on previously agreed budgeted items. It was also agreed to increase the Clerk's discretionary spend within budget from £100 to £200 as per the model agreement and an emergency spend limit of £200. Lastly it was agreed to change the date on 3.2. from the 15<sup>th</sup> to the 21<sup>st</sup> January. This related to the date the precept was resolved. A later date would allow the Parish Council to hold its Full Council meeting on its regular scheduled day. It was agreed the above recommendations would be taken to the next Full Council meeting for approval.

#### **6.2. To review and recommend to the Parish Council changes to the Standing Orders**

The Chairman advised Members the Standing Orders need to be re-adopted every year. There had been a new set of model Standing Orders available from NALC with additional sections around data protection. Detailed discussions took place. It was agreed to recommend amending 3 (a) to allow virtual meetings if legislation permitted and 3 (i) to

allow a person to speak whilst remaining seated and also to permit video conferencing if legislation allowed. The option to vote verbally rather than by hand was also added. Different views were expressed regarding members of the public speaking at meetings on items not on the agenda. Concern was raised regarding important issues which arose after the agenda had been published which members of the public were concerned about. The Chairman of the Parish Council would draft a proposed amendment regarding the above to be considered at the next Full Council meeting. It was agreed the remaining amendments would be recommendations to be taken to the next Full Council meeting.

**URGENT MATTERS AT THE DISCRETION OF THE CHAIRMAN FOR NOTING and/or INCLUSION ON A FUTURE AGENDA – NONE**

**EXCLUSION OF PRESS AND PUBLIC**

**00294** **RESOLVED** at 8.03pm to exclude the press, public on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential staffing nature of the business to be transacted.

**STAFF MATTERS**

**9.1 To agree annual appraisal for Parish Clerk/RFO**

The Chairman of the F&GP advised a resolution was not needed for 9.1. or 9.2. He advised an appraisal date would be set shortly and conducted by himself. The Clerk had received an appraisal form and Councillors had been approached for and provided feedback.

**9.2. To agree objectives for Parish Clerk/RFO for 2021/22**

The Chairman of F&GP advised all Councillors had been consulted regarding future objectives for the Clerk. All the Clerk's current objectives were listed on a detailed job description.

**DATE OF NEXT MEETING**

To be confirmed

The meeting closed at 8.12pm