



WINTERTON-ON-SEA PARISH COUNCIL

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Chairman: Mark Bobby, Vice-Chairman: *Vacant*

Responsible Financial Officer & Chair of Finance: Dawn Clegg

Clerk to the Council: Jolene Towne

MINUTES of the Finance Committee meeting of Winterton-On-Sea Parish Council, held at the Village Hall at 6pm on Sunday 10th December 2023.

Present

Cllr. D. Clegg (Chair), Cllr. M. Bobby, Cllr. N. Coe, Cllr. L. McMahon, Cllr. J. Smithson, and Cllr. M. Carr taking the minutes. No members of the public. Meeting commenced at 18:05.

1. Apologies.

There were no apologies for absence, all members of the committee were present, therefore the meeting was quorate.

2. Declarations of interest.

There were no pecuniary or non-pecuniary interests declared for any item on the agenda.

3. Minutes of previous meeting

3.1. The minutes of the Finance Committee meeting on 6th September 2023 were agreed and approved by the meeting, Cllr. Clegg signing a copy.

3.2. The Action Log from that meeting was reviewed:

- 07-06-23/F2 – ongoing, next suitable council meeting;
- 07-06-23/F6 - ongoing, actionee changed to J.Towne (clerk);
- 07-06-23/F12 – removed, as on full council action list;
- 06-09-2023/F1 – ongoing, all policies are in review for a subsequent full council;
- CLOSED:
 - 07-06-23/F9;
 - 07-06-23/F10 – Cllr. Clegg reported £1800 in VAT refunds with more to come;
 - 06-09-23/F2 – VH maintenance underway;
 - 06-09-23/F3-5 – allotment & Duffles Pond actions completed;
 - 06-09-23/F6 – Spend against Earmarked Reserves is now shown on some reports but is, by definition, not part of the budget.
 - 06-09-23/F7-8 – Budget codes adjusted as given.

4. Accounting Processes from Financial Regulations

A copy of 2023-24 Budget Revision 2, ratified at by full Council on 27/09/2023 was available.

4.1. The RFO presented receipts and expenditure against budget for year to end November 2023 with commentary of under/overspend & use of reserves. (Fin. Regs 4.8).

Councillors noted: the underspend on staffing costs; the overspend against concurrent functions (to be paid for from earmarked reserves) which Cllr. Clegg explained were due to unplanned, additional grass cuts that have been added to the 24/25 budget; that village hall utility costs were lower than expected due to a refund; the spend against earmarked traffic reserves was explained (new SAM sign and repair of old).

4.2. Bank Reconciliation to end November 2023 was reviewed by the committee. Cllr Smithson (who is not the Chair, nor any bank signatory, nor the RFO and/or the Clerk) verified the bank reconciliations (year-to-date) and signed his confirmation of agreement.

4.3. Banking arrangements, mandate and signatories were reviewed (Fin. Regs 5.1) and it was AGREED that J. Towne will be added as bank administrator in the New Year. Administration rights mean that payments may be set up but may not be authorised (paid) except by authorised signatories.

ACTION F1: Cllr. D. Clegg

- 4.4. The RFO confirmed all invoices to date have been examined, verified and certified as per Financial Regulations 5.3. There were no unpaid, withdrawn or refunded invoices to be explained this quarter.
- 4.5. The list of regular payments (direct debits and standing orders) as per Financial Regulations were reviewed, and changes (additions) noted. The requirement that the list should be signed by 2 members for each month payments have been made (5.7 of the Fin. Regs) has been changed as the full payment list is reviewed each month at full council. Therefore, the list of regular payments was signed by Cllr. Bobby.

5. Housekeeping

- 5.1. The list of supplier details was reviewed in the previous meeting and will be reviewed again in the next meeting.
- 5.2. The anticipated payments and receipts for December 2023 was presented and APPROVED by the committee.

<u>PAYMENTS</u>	<u>Dec.</u> <u>2023</u>			<u>RECEIPTS</u>	<u>Dec.2023</u>	
Plan	£29.99	Mobile phone	DD	HMRC	£870.05	VAT reclaim 21/22
Anglian Water	£112.48	Allotments, & VH	DD	Allotments	£436.65	Plot hire up to mid Dec
CAN	£50.00	Subscription	BACS	HMRC	£1,002.76	VAT reclaim 22/23
Hugo Fox	£11.99	Website	DD	VH hire	£40.00	hall hire
Salaries/HMRC/NI	£1,037.40	Staffing	BACS	Xmas Fair	£130.00	
Cyan	£459.00	Duffles bench order	BACS		£2,479.46	
Viner	£600.00	Fmans wall repair (materials)	BACS	<u>Post Finance Mtg.</u>		
Mr C Attew	£1,000.00	Part VH decorating cost (2pymt)	BACS	HMRC	£1,915.18	VAT reclaim to 30/11/23
NALC	£108.00	Clerk training	BACS	Allotments	£99.05	Plot rent
Eon next	£198.80	Recreation electric	DD		£4,493.69	
	£3,607.66					

It was explained that allotment invoices for 2024 had been issued for January '24 payment, some paying on receipt. Cllr. Bobby asked that payment terms (30 days) should be added to all PC invoices and it should be made clear that the PC may need up to a month to pay any supplier.

ACTION F2: Cllr. D. Clegg

- 5.3. Councillors discussed insurance coverage for council-initiated actions and events, as the Parish Council's insurance is due to renew in February. Within the discussion, it was agreed /explained that:
- All hirers of the village hall, the Recreation ground and any outdoor spaces or equipment managed by the council should have their own insurance for their event/activity.
 - Hirers would need their own risk assessments and/or Health & Safety plans (which the parish council may request to inspect).
 - The council's public liability and dedicated building/land insurances covers incidents arising from council processes/actions but not any liability arising from hirers or events.
 - Whilst the council may initiate activities, it is expected that any group arising from that will manage its own affairs. For events such as the planned D-Day celebrations, there will be separate insurance policies purchased by the council.
 - The Parish Council will not hold or manage any funds that such groups raise, despite understanding how hard it is for small groups to acquire their own bank accounts - Cllr. Clegg reiterated the parish council's policy established many years ago. However, if requested, the parish council would make every effort to include a parish councillor on the management of any village club or group.

- Insurance companies no longer publish certificates of public liability – the ‘employer’s liability certificate is considered to include that. A letter explaining that could be sited with the displayed insurance certificate.
- All councillors are expected to be aware of these considerations to advise residents and prospective hirers accordingly.

- 5.4. Cllr. Clegg explained that she, Cllr. Carr and the clerk, J. Towne, are reviewing and updating the asset register before the next full council meeting for insurance renewal (in February) and year end audits (in March). A major question outstanding is the ‘ownership’ of the cricket pavilion (not the changing rooms which are PC owned) and Cllr. Clegg is corresponding with the cricket club on this matter.
- 5.5. Cllr. Carr proposed changing the day of the Finance committee meetings to the second Tuesday or Wednesday of every 3rd month, explaining that as the full council meetings are the last Wednesday of the month and the Finance meetings are the first Wednesday of every 3rd month, the current timings will cause a significant overload for the parish clerk’s hours every 3rd month (which also coincides with Budgets in December and Year End in March).

Councillors AGREED that Finance meetings will be held every 2nd Wednesday in March, June, September and December.

6. **2023-24 Budget review, revision and virement**

- 6.1. Councillors considered y-t-d figures presented with reasonable estimation of the forthcoming quarter, noting that there were underspends but significant planned spend and therefore DECLINED to make any recommendations to full council for any revisions to the budget. (See 4.2 of Fin. Regs)
- 6.2. Cllr. Clegg declared that she had moved amounts between current and savings accounts as the previous practice of holding the minimum of the sinking reserves in the current account was inefficient in terms of managing public funds. Interest is earned on savings and, with internet banking, transfers between savings and current are easily done. Councillors AGREED this was good practice and should continue. Cllr. Clegg reported that she viewed the bank account/s almost every day and, with the clerk to be added as administrator performing a second check, this was a safe practice.
- 6.3. Considering new budget/reserve provisions and examining reductions for existing items Councillors AGREED to no changes.

Cllr. Smithson detailed repairs to the roof of the changing rooms at the recreation ground (for which 2 quotes had been obtained) noting that substantial repairs and redecorations could add up to 10 years of use to the existing facilities. One contractor – with the cheapest quote – had suggested that work could commence immediately, but the meeting did not approve that as the time of year made it unlikely that any work commenced could be managed in continual rain/ winter storms.

Some discussion covered requests for payments ‘up front’ (often made by suppliers) and Councillors noted that this was not in keeping with managing public funds, although they agreed that materials could be purchased in advance provided those materials were immediately available to the parish council. Interim payments for work done could be managed on receipt of invoice against a budgeted item. Cllr. Smithson requested that the proposal for changing room repairs be taken to the next full council meeting.

ACTION F3: J. Towne

- 6.4. Reserves budgetary planning was considered for any revisions, including allocating a proportion to the changing rooms fund. It was agreed that this would be re-considered in the March Finance meeting (or earlier if required by full council) with no changes at present.

7. Recommendations to council to authorise expenditure against proposals,

7.1. Councillors considered recommendations for:

7.1.1. Website hosting and plans – it was agreed that this should be done as soon as possible as the current website provider is not suitable (certification issues) and Cllr. Carr was asked to work with Cllr. Henwood to achieve this. Cllr Clegg confirmed the funds had been made available in the budget.

ACTION F4: Cllr.s Carr & Henwood

7.1.2. D-Day celebrations (across both 23-24 and 24-25 budgets) – Cllr. Carr reported she had simply not had the time to research and to meet with appropriate people to take this forward and hoped that the New Year would provide the opportunity.

7.1.3. Changing room repairs – these were discussed at item 6.3 above.

7.1.4. Approve (as per 4.1 of Fin. Regs) 2 quotations for allotment clearance totalling just less than £960 ascertained to be within the budget allocated. As there is no full parish council meeting until end January 2024, this Committee (with the Parish Council Chair present) may authorise this expenditure against budget and duly AGREED. Cllr. McMahon reported that this was likely the last significant expenditure incurred under this budget item although some fencing issues may remain.

7.1.5. Councillors approved (as per 4.1 of Fin. Regs) payment of invoice for clerk's training of £108.00 to be included in December payments (see above)

8. 2024-25 Budget & Precept

8.1. Councillors considered the anticipated income and expenditure (without reserves and concurrent functions) and therefore, the proposed 2024-25 budget including anticipated precept request. Unfortunately, notice had just been given that the borough council was likely to remove the concurrent function payment for maintaining open spaces, which was never sufficient to meet the needs of this council to maintain such areas under its management. At the time of the meeting, Great Yarmouth Borough Council (GYBC) had offered no alternative to the removal of the grant, such as providing additional grass-cutting services (the existing provision being both totally irregular and inefficient). Therefore, the meeting spent significant time considering the impact of this removal on the requested precept for 24/25, noting that:

- maintaining grass levels and verges was extremely important to villagers, and to holiday home owners;
- the parish council was subsidising the cricket club with grass cuts outside of the pitch area, which could not continue;
- the failure of GYBC services to keep to a timetable of cuts actually meant that the council had to add to those at additional cost;
- Dog fouling was always worse in longer grass;
- The children's playground was frequently rendered unusable by the failure of GYBC to maintain the grass;
- The period to cut grass, previously April – September, was now realistically March to late October.

It was AGREED that the full amount of the lost concurrent function grant would need to be raised from the precept.

Additionally, the proposed budget already included a precept increase (councillors were reminded that the council had not increased the precept in the previous 2 years, using reserves to 'top-up' any shortfall or pay for any project) to cover rising utility and supplier charges and costs of materials (e.g. cleaning products, office items) and subscriptions, etc. The council had saved expenditure this year by not employing a clerk for 7 months, the work undertaken by Cllr.s Carr and Clegg, unpaid, so staffing costs would increase, especially when the new clerk became the RFO, post training, and began the path to CILCA qualification.

Until approved by full Council the proposed budget remains confidential, but the meeting amended and removed some amounts, changed names, discussed budget vs. reserves allocations, challenged assumptions and queried calculations. Some queries remained unanswered notably on allocations for earmarked reserves, requiring discussions with interested parties in the recreation ground. The council does not receive funds from holiday homes in any form and this will likely be an opportunity to investigate in the next financial year. A precept increase of £0.91p per month (for Band D properties) was the proposal AGREED to be made to full Council.

- 8.2. The recommendation for approval of full council is made via these minutes but will be agreed by full parish council in an extraordinary meeting to be held via MS Teams in early January as GYBC have requested the precept demand be made by 12th January 2024. This meeting is just to gain approval of full council for the precept demand to be made, based upon the proposed budget as amended (in minor ways) by this committee. Cllr. Carr will arrange the single item agenda for this meeting with Cllr. Clegg and the clerk.

ACTION F5: Cllr.s Carr, Clegg & J. Towne

- 8.3. Rates for hiring: hall, storage, recreation ground, & (any) equipment, were considered, it was agreed that village hall rates already rose this year, allotment rates have been set for 2024 and 2025 but hire of the recreation ground would need to increase. Equipment is not currently hired by the parish council although some consideration will be given to this in the forthcoming year. A meeting needs to be arranged with the recreation ground committee.

ACTION F6: Cllr.s Bobby & Clegg

9. Any other Business.

No other business/action for future meetings was raised.

10. The date of the next meeting

It was AGREED that the next meeting of the Finance Committee will be held on 13th March 2024 in the Village Hall.

11. In accordance with the Public Bodies (administration to meetings) Act 1960, the meeting RESOLVED to exclude the press and public during the following items due to their confidential nature.

Staffing management processes were discussed, and it was agreed that Cllr.s Clegg and Carr were to manage staff with ultimate responsibility lying with the Chair.

The meeting agreed that the intention was for a fixed salary per month for all staff, not based on timesheets – timesheets are the method by which council can ensure the workload is balanced across peaks and troughs and sufficient hours are allocated or workload distributed.

A review with the clerk, as per employment contract, is to be arranged for early January.

ACTION F7: Cllr.Carr

The meeting concluded at 19:42