

SHAVINGTON-CUM-GRESTY PARISH COUNCIL

MINUTES OF A MEETING OF THE FINANCE COMMITTEE HELD ON 31 OCTOBER 2017 IN SHAVINGTON VILLAGE HALL

PRESENT: Councillor W Cooper Chairman
Councillor K Gibbs Councillor G McIntyre
Councillor W McIntyre

1 ELECTION OF CHAIRMAN

In accordance with the Terms of Reference for the Committee, Councillor W Cooper, as Chairman of the Parish Council, was confirmed as Chairman of the Committee.

2 DECLARATIONS OF INTEREST

Members were invited to make any declarations of interest.

There were no declarations of interest.

3 MINUTES OF PREVIOUS MEETING – 19 APRIL 2017

RESOLVED: That the Minutes of the meeting held on 19 April 2017 be approved as a correct record.

4 DRAFT BUDGET – 2018-2019

The Committee considered draft budget proposals for 2018-2019. The following documents were submitted:

- A Clerk's covering report
- B Receipts and Payments Statement showing the position at 30 September 2017 - separate summary for each account (Parish Council and Village Hall)
- C Budget monitoring for the period to 30 September 2017, together with revised estimates to 31 March 2018 and draft budget for 2018-2019
- D Letter from Cheshire Constabulary regarding funding arrangements for PCSOs.

Amendments to the draft budget were made as follows:

Line 3	Overtime for Clerk	Delete
Line 5	Employer's NI Contribution	Increase from £720 to £750.
Line 16	General Amenities	Members agreed that this should be used to fund some of the benches in the parish which required either refurbishment or replacement.
Lines 17-20	Communications Budget	Members queried the costs for these items and the Clerk outlined the breakdown.
Line 26	Website support/hosting	Revise from nil to £2,000.

At this point in the proceedings, Councillor W Cooper declared an interest in Shavington Youth Club on the basis that he was the Treasurer. He withdrew from the meeting whilst the item was discussed and Councillor K Gibbs assumed the chair. Councillor Cooper rejoined the meeting after the vote was taken.

Line 29	Youth Club provision in Shavington	Agreed that the budget line title be changed from 'Shavington Youth Club' to 'Youth Club provision in Shavington'. This would allow more flexibility in allocating a sum of £6,000 which was now recommended for 2018-2019.
Line 37	Neighbourhood Plan	Estimates from the Steering Group were awaited.
Line 38	Police Community Support Officers	Provide three options for funding for decision by the Parish Council.
Line 39	Planning	A planning consultant had not been engaged for several years and it was agreed that this be deleted for 2018-2019.
Line #	Shavington School Car Park	Increase from £3,100 to £3,500 – buffer in the event of the insurance and RPI/CPI being higher than expected.
Line 42	Village Hall Projects	£40,000 had been included for 2018-2019. Members suggested dividing this into £20,000 for the current financial year and £20,000 for 2018-2019.
Line 44	Interior/exterior decoration of the Village Hall	Increase from £5,000 to £20,000 and retain a sum of £5,000 in the revised estimates to 31 March 2018, thereby protecting this for the forward year.
Line 46	Defibrillator	The £2,000 remained as an estimate. Members agreed that the most appropriate location would be the wall of the Village Hall. This would allow 24 hour access, 365 days a year.
Line 47	Unallocated reserves (Contingencies)	To be set at £20,000.
Line 52	British Gas	Revise estimated spend to 31 March 2018 from £1,200 to £1,500; and Budget for 2018-2019 from £2,500 to £3,000.
Line 54	United Utilities (Now known as Water Plus)	Reduce from £2,000 to £1,000
Line 60	PPS/PRS licencing – Village Hall	Revise from nil to £220

5 HALF-YEAR REVIEW OF ACCOUNTS (CARDIFF CHECK)

The Committee carried out a 'Cardiff check', i.e. a full 'end-to-end' check to ensure that all stages were in line with expected practices and controls from (a) invoice; (b) ensuring that cheque amounts corresponded with invoices; (c) that the Minutes recorded the correct amount authorised; and (d) that the amounts corresponded with the ledgers as submitted below.

A	Parish Council Accounts ledger	1 April 2017-30 September 2017
B	Village Hall Accounts ledger	1 April 2017 – 30 September 2017
C	Summary receipts for both accounts	
D	Detailed record of Village Hall receipts and deposits.	

The Committee carried out a detailed Cardiff check on individual payments made during the year, selecting at random, ten from the Parish Council's main account and five from the Village Hall account.

For each payment the Committee checked corresponding invoices, cheque books, bank statements, accounts ledgers, and the Parish Council minutes. All were found to be correct.

As this was a check on the accounting records maintained by the Clerk as the Responsible Financial Officer, she was not involved in the verifications, but recorded the cheque numbers and amounts.

During the review, it was noted that cheque and cash deposits received in respect of Village Hall bookings, had been delayed on occasions. For this reason, Councillors V Adams and W McIntyre, were thanked for their offer to take over the responsibility for making such deposits in a timely manner.

RESOLVED: (a) That the Committee record its satisfaction with the Cardiff check; and

(b) That Councillors V Adams and W McIntyre take over responsibility for the depositing of Village Hall income in the form of cheques and cash, with immediate effect.

6 USE OF SURPLUS FUNDS

The Committee considered the Clerk's report 'Investment of Surplus Funds' which had been submitted to the Parish Council on 4 October 2017 and had, in turn, been referred to the Finance Committee.

In view of the information contained in the report, Members agreed that at this time, it would not be prudent to try to pursue long-term investment of Council funds.

Although not included in the budget discussions earlier, the possibility of adding funding to provide security lighting for Vine Tree Play Area was suggested.

RESOLVED: That the Parish Council be recommended to take no action in respect of investing Parish Council surplus funds.

7 INTERNAL AUDIT PROCEDURES

The Clerk's report was submitted. This set out the scope of the work required to enable the Council to assess the effectiveness of its internal audit arrangements. A list of areas/documents for review was given and this was in accordance with Appendix 8 of *Governance and Accountability in Local Councils in England and Wales, A Practitioners Guide 2003*, namely, proper book-keeping; application of Standing Orders, Financial Regulations; payment controls; risk management arrangements; budgetary controls, income controls; payroll controls; assets controls; bank reconciliations; and year-end procedures.

Following a comment from the Chairman, it was accepted that a review of 2017-2018 was premature and this should be carried out in April 2018. In the meantime, Members agreed that the arrangements for 2016-2017, as carried out by JDH Business Services Ltd. had been satisfactory.

RESOLVED: That the Committee record its satisfaction that there was a sound system of internal control, including the preparation of the accounting statements, for the year 2016-2017.

8 BUSINESS CHARGE CARD AUTHORISATION

The Clerk had completed the application for a business charge card and the Committee was asked to recommend to the Parish Council that this be approved for submission to the Co-operative Bank.

RESOLVED: That the Parish Council be asked to authorise application for a Business Charge Card.