

**Minutes of the meeting of the Finance and General Purposes Committee
held on Thursday 18th November 2021 at 7.30pm in the Ashburnham Sports Pavilion**

Members present: Cllrs Andrew Hoad (Chairman), Chris Sinden, Paul Spicer, Richard White

Members absent: None

In attendance: Brian Holdstock, Clerk to the Council,

1) Apologies for absence

None

2) Disclosures of interest

No interests were declared

3) Adoption of minutes

The minutes of the first F&GP meeting, held on 29th September 2021, having been circulated prior to the meeting, were adopted and signed by the Chairman.

4) Internal auditor

- a) Having considered the alternatives and reviewed the proposal from Mulberry & Co, members resolved to appoint them as internal auditor for the current financial year. It was noted that many local parish councils use them and, in a recent email poll, all councils highly recommended them.
- b) The probable fee is acceptable provided the estimate of 3 hours proves sufficient. ***(Action: Clerk to request that Mulberry give advance warning if 3 hours is thought to be insufficient once they have received our documentation.)***

5) Budget for 2022/23

- a) Council running costs met from precept.
 - i) The precept will be increased by the most recent CPI inflation measure. Currently this is 3.1%, but will be reviewed at the January 2022 meeting at which time the December 2021 CPI inflation measure will be available and the full council can decide on the level. The inflation measure will be applied to the sum requested to be raised although note will be taken of the effect on council tax payers once the tax base for the year is known.
 - ii) Members were given information about the setting of the clerk's salary. Currently it tracks a point on the local government officer's salary scale (negotiated by the National Joint Council representing employers and trade unions) thought to be appropriate to a small parish council. That salary point was first suggested by the Chief Executive of the East Sussex Local Government Association after consultation. However, the council is under no legal obligation to abide by any national agreement and determined to review the rate of pay from a broader perspective. To assist their deliberations, the clerk advised that the current hourly rate of pay equates to XXXX per annum based on a 52 weeks, 37 hour week) and that the contract is for 30 hours per month.

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- iii) Insurance costs can be expected to rise, but in addition there is likely to be an additional insurance cost if playground equipment is purchased. This might be an additional £150 and the budget for insurance (£520) is to be increased by this amount.
- iv) Audit costs include external (PKF Littlejohn appointed by government) and internal (Mulberry & Co proposed). PKF charge was £200 (may be more next year) and Mulberry is likely to be £540. Budget provision is £800.
- v) Pavilion and grounds housekeeping is likely to be similar to current, but utilities in the form of electricity are certain to rise sharply. The utilities provision (which includes water) is increased from £430 to £600.
- vi) Provision for Community expenditure met from the precept (Section 137) includes charitable donations, support for the churches and the magazine and the parish web site. (Other community support expenditure is met from earmarked reserves.)
- (1) Charitable donations will remain unchanged.
 - (2) The parochial church councils had their annual grant for maintenance of the church yards increased from £300 to £350, but no increase was made to the £100 donated to the chapel. This will be increased to £120.
 - (3) The parish website required exceptional expenditure this year to make it compliant with the new accessibility regulations. Therefore, the sum of £250 is thought sufficient.
- b) Expenditure met from earmarked reserves (name of reserve in bold).
- i) **Pavilion and grounds** costs forecast in 2022/23 include **£1,000** for the reinstatement of the verge in front of the pavilion and the placing of bollards plus **£500** contingencies.
 - ii) **Finger post** maintenance scheduled for this year did not take place for operational reasons and the budget provision was not spent. However, the same provision (**£1,500**) will be made next year allowing reserves to be increased and also providing for additional maintenance. The maintenance provided for is by the professional sign maker and separate from the housekeeping maintenance provided by local volunteer 'pamperers'.
 - iii) **Community** - parish council powers to incur expenditure for the general benefit of the community are wide and cover part of the regular expenditure. Additional expenditure outside of those power can be made and is capped by Sect 137 of the Act. The cap is set annually by government and last year amounted £8.41 per elector resulting in approximately £2,800 total. Regular parish council community expenditure using Sect 137 powers is on a marquee for the flower show. Periodic costs of defibrillator maintenance are within the council's powers.
 - (1) Marquee costs for the flower show will increase - estimate **£1,000**
 - (2) Next year there will be an additional public event to celebrate the Queen's Platinum Jubilee on 4th June 2022 (and it may be that special additional powers will cover this). However, the plan is to hire a marquee for an event at a quoted cost of £2,000 and to budget for income raising from the event of £1,000. Charge on reserves **£1,000**
 - (3) Playground equipment for pre school children is at a planning stage and a budget provision of **£2,000** will be recommended to the full council.
 - iv) **Village hall** provision and support expenditure is within the powers of a parish council and, whether it be for supporting the existing village hall or a project to build a new one, the RFO proposed it be met from the same earmarked reserve. In respect of the new hall project, the unfinished works agreed to date are the remaining bay of ranch style fencing at the widened entrance.

In respect of the current village hall the F&GP considered commissioning a building surveyor's report to assess potential liabilities. Two estimates have been obtained and the preferable one would cost £750. Members discussed adding this to the budget but, after discussion, agreed to postpone the decision for three months to see if the way forward on the new hall project is any clearer by then. In the meantime an allocation to reserves of **£1,500** is suggested.

- c) Allocation to earmarked reserves in 2022/23 - summary of above and overall reserves position.

	Opening balance 01/04/2022	BDGT allocation from General Reserve 2022/23	Less Budget Inc&Exp 31/03/2023	Budget closing balance 31/03/2023
Pavilion & Grounds costs	2,065	2,250	1,500	2,815
Finger post maintenance	1,631	1,200	1,200	1,631
Community (Marquee, defibs; phone box)	3,685	3,000	4,000	2,685
Village Hall	3,007	1,500	1,500	3,007
Total Earmarked Reserves	10,388	7,950	8,200	10,138

6) Financial planning

Taking a three year view, as recommended by financial regulations, is not possible members felt as there is too much uncertainty about the new village hall project.

7) Date of Next Meeting

The next F&GP Committee meeting will be in the first week in April at the start of the new financial year.

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Signed (Chair)

Date