

---

**Minutes of the meeting of the Finance and General Purposes Committee  
held on Thursday 25th October 2022 at 7.30pm in the Ashburnham Sports Pavilion**

**Members present:** Cllrs Jay Ashworth, Chris Sinden, Paul Spicer, Richard White (Chairman)

**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 18th November 2021, having been circulated prior to the meeting, were adopted and signed by the Chairman.

**4) Internal auditor**

a) On the motion of the Chairman members resolved to recommend to the Council that Mulberry & Co be reappointed as internal auditors.

**5) Budget for 2023/24**

a) Overview

This draft indicates that the income surplus after paying council running costs is £5000. However, the allocation to reserves has been suggested at £7500. £2500 is, therefore, unfunded and thus reduces the general reserve by that amount to £3,500 whereas the recommended level is 50% of the precept, i.e. around £6,500.

b) Income

- i) The first draft of the budget is prepared on the basis of a below-inflation increase in the precept. For the purposes of working through the draft, an 8% increase has been adopted.
- ii) Pavilion lettings income has been increased by 5%. This is very cautious and does not imply the same percentage increase in hire fees.
- iii) Playing field lettings income derived from the cricket club is calculated on an agreed formula, i.e. the number of matches played multiplied by the going rate charged to village organisations (£19 in the current period). It was agreed with the club that they could keep the income from visitors for the first 10 visitor games. Typically there will be 12 visitor games at least. In addition the Vintage Motor Cycle Club is now a regular fixture and the fee charged in 2022 was £100.

c) Council running costs (i.e. costs not met from earmarked reserves)

- i) Clerk's salary is pegged to the national agreement. Given current trends in public sector pay awards the budget assumes a 4% uplift.
- ii) Insurance costs can be expected to rise and Cllr Sinden suggested £630 was a reasonable prediction.

- iii) Next year is a parish council election year and if there are more than seven nominations a ballot will need to be held by RDC. The fee is significant and in the order of £1200. Members did not feel that they should budget for such a sum and instead budgeted for RDC's administration costs for an uncontested election.
  - iv) Audit costs are reduced all the while the council's income or expenditure is below the threshold allowing the council to submit a Certificate of Exemption from external audit. Thus it is only the fee for the internal audit (Mulberry & Co) that needs to be budgeted for.
  - 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 £600 to £700.
  - 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 be fixed at the next council meeting.
    - (2) 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.
- d) Expenditure met from earmarked reserves (name of reserve in bold).  
Members reviewed the expenditure from each reserve in the last two years and made a judgement about what level of allocation to reserve is prudent.
- i) **Pavilion and grounds** costs are not planned to be significant. Any remaining entrance works will be completed this year and the war memorial verge reinstatement is complete. The balance in the reserve to take forward is under £1,000 and running costs are £1,000 for the custodian and compliance checks of fire precautions. Members voted to allocate £2,500 to cover running costs plus a contingency for unplanned maintenance.
  - ii) **Finger post** maintenance is up to date and the balance to take forward is £1,800 which would cover the total replacement of the average 3-arm post. There is no planned maintenance in 2023 at present and members voted to allocate £750 to the reserve.
  - iii) **Community** – expenditure for the general benefit of the community which falls outside the statutory parish council powers is capped by central government, and the amount for our parish is expected to be a little under £3,000. From this the largest expenditure is provision of a marquee for the Flower Show at the Country Fair. Members felt that the allocation the reserve should be capped at £2,000 but asked the clerk to obtain an estimate for the marquee in 2023. Once more accurate figures are known it may be possible to assess the affordability of additional play equipment. The coronation in 2023 may generate an expenditure, but members were unclear how this would develop.
  - iv) **Village hall** support expenditure is within the powers of a parish council although they are not legally bound to incur it. Whether it be for supporting the existing village hall or the project to build a new one, it is now met from the same earmarked reserve. The balance brought forward is £5,000 and, there having been no expenditure this year, the same amount will be taken forward. Given that the Village Hall Appeal Fund has had several thousand pounds added to from the Country Fair in 2022, members decided not to allocate any new funds.  
An art exhibition is planned for November 2022 and is a pilot for a more ambitious event in 2023. Additional exhibition panels are needed and members agreed that half the requirement should be procured immediately and the other half in the next financial year. The cost each year for a set of three stand alone displays is £
- e) The total allocation to earmarked reserves in 2023/24 is, therefore, £5,250 which is covered by the surplus from running costs, i.e. it is fully funded.

The summary of reserves allocations and balances and the consequential effect on the division in March 2024 of total funds between general reserve and earmarked reserves is as follows. It can be seen that the level of general reserve is now as recommended.

	Opening balance 01/04/2023	BDGT allocation from General Reserve 2023/24	Less Budget Exp 31/03/2024	Budget closing balance 31/03/2023
Pavilion & Grounds costs	915	2,500	2,540	875
Finger post maintenance	1,781	750	1,500	1,031
Community (Marquee, defibs; phone box)	205	2,000	2,200	5
Village Hall	5,549	0	600	4,949
<b>Total Earmarked Reserves</b>	<b>8,450</b>	<b>5,250</b>	<b>8,200</b>	<b>6,860</b>

**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) Old village Hall**

Members reviewed the draft resolution before the Village Hall Management Committee which will designate the parish council as Sole Charity Management Trustee. They noted that two meetings per year will need to be convened when councillors meet in the role of village hall trustee. They anticipated that the AGM could be combined with the Annual Assembly.

**8) Date of Next Meeting**

The F&GP Committee will meet again in December 2022, but only if further work on the budget is needed.

.....  
Signed (Chair)

Date .....