

NOTICE OF MEETING

Finance & General Purposes Committee

7.45pm on Tuesday 22 June 2021 (Virtual meeting)

To Councillors

Mrs Barnard, Ms Dulieu, Finch, Mrs Gill, MacCracken and Strudley (Chair)

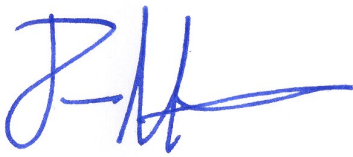
An advisory meeting of the Finance & General Purposes Committee on Tuesday 22 June 2021 at 7.45pm. Recommendations from this meeting will be considered in accordance with the delegations approved by the Council on 5 May 2021.

The meeting will take place on the Zoom platform. Please use the link in the e-mail or use the following details

Meeting ID: 846 5142 7736

Passcode: 364507

Any apologies for absence should be communicated to the Clerk ahead of the meeting.



Jason Mawer

Clerk to the Council

The seven principles of public life

Selflessness | Integrity | Objectivity | Accountability | Openness | Honesty | Leadership

AGENDA

Meeting of the Finance & General Purposes Committee

7.45pm on Tuesday 22 June 2021 (Virtual meeting)

Sound recording, photography, filming and use of social media at meetings that are held in public are permitted. Those wishing to record proceedings are however advised to contact the Parish Clerk for further information before the start of the meeting. **This meeting will be recorded by the Clerk through the Zoom platform to assist with the production of the minutes of the meeting.**

No.	Item	Page
001.	Apologies for absence	
002.	Declarations of interest Members are asked to declare any disclosable interest or affected interest in respect of any matter to be considered at this meeting.	
003.	Minutes of the previous meeting To approve the minutes of the Finance & General Purposes Committee of 25 May 2021	3
004.	Matters arising from the previous meeting	
005.	Finance Report to end May 2021 To receive an update on the finances to the end of May 2021 and consider debt write-offs.	5
006.	Q&A – Annual Governance & Accountability Return To answer questions relating to the Annual Governance & Accountability Return 2021	14
007.	Responsible Financial Officers Report To receive a verbal update from the Clerk	
008.	Future agenda items and date of the next meeting The next meeting will be on Tuesday 27 July 2021.	15
009.	Closure of the meeting	

Recommendations from this meeting will be considered in accordance with the delegations approved by the Council on 5 May 2021.

MINUTES OF THE PREVIOUS MEETING

held **virtually** on **Tuesday 25 May 2021** at **7.45pm**

Present: Councillors Mrs Barnard, Ms Dulieu, Mrs Gill, McCracken and Strudley (Chair),

In attendance: The Parish Clerk

001. Apologies for absence

Apologies were received from Cllr Finch

002. Declarations of interest

Cllr Ms Dulieu declared an interest in relation to item 007 as a member of Warfield Park community Association and Cllr Strudley declared a personal interest in item 007 relating to HomeStart. As this item relating to making payments previously authorised by the council, no further action was required.

003. Minutes of the previous meeting

The minutes of the meeting of 22April were circulated to members in advance of the meeting. Approval of the minutes was proposed by Cllr Ms Dulieu and seconded by Cllr Strudley and the minutes were **APPROVED** by members present.

004. Matters arising from the previous meeting

The Clerk advised members that write-off of debt had been processed correctly through the Rialtas system.

The bike racks at the allotments were not included on the asset register because of their value but were included on the insurance register.

005. Financial Report

The final financial report to the end of March 2021 was circulated to members ahead of the meeting. The Clerk confirmed this was the final version used to create the year end accounts and statements.

The report was noted.

The Clerk was asked to bring details of debt and write-offs to the next meeting.

006. Parish Plan

Members reviewed the parish plan.

Members agreed certain updates to the plan and noted that aspects of the plan were beyond their direct control – such as the JHCL plan being developed by Silva Homes.

Members agreed that the council should look to obtain external support for the delivery of the gym equipment project.

The parish plan as revised would be taken to the next council meeting.

007. Grant payments

Members authorised the payment of the grants for 2021-22 as agreed by council at the January 2021 meeting

008. Responsible Financial Officers Report

The Clerk proposed meeting new committee members to provide an overview of the council's finances. This session would be arranged.

The Clerk would continue to work on spreading risk across the councils bank accounts.

009. Future agenda items and date of the next meeting

Items for future agenda items were circulated to members. The date of the next meeting was agreed as Tuesday 22 June at 7.45pm.

010. Closure of the meeting

The meeting closed at 9.03pm.

FINANCIAL UPDATE TO THE END OF MAY 2021**1.0 Purpose**

1.1 This report contains the financial report to the end of May 2021. It contains the usual financial data with the appropriate commentary. The report contains the financial report and balance sheet.

2.0 Key points summary

- Precept paid by BFC
- VAT repayment received
- Adjustment work for the financial work has not yet processed

3.0 Balance Sheet

- 3.1 The balance sheet shows the position to 31 May 2021
- 3.2 The debtors figure includes £3,690 of current debt to Bracknell Forest Council for hires relating to the COVID testing centre and polling station use.
- 3.3 VAT reclaim for 2020-21 has been received. The VAT due relates to the current financial year only.
- 3.4 Adjustments are to be made relating to prepayments (insurance costs spread over two financial years) and the transfer of CIL receipts from the general reserve to the CIL reserve.

4.0 Financial Report

- 4.1 It is too early at this stage to report any trends on the financial report.
- 4.2 Members should note that income at the Brownlow Hall is in a healthy position at this stage due to the COVID test centre, although this is also associated with higher costs relating to cleaning. This income position is likely to deteriorate through June, July and August as most activity will not restart before September. A forecast will be provided at the meeting.

5.0 Debt update

5.1 The debt profile as at 31 May 2021 is:

Historic debt	Outstanding invoices	Current Debt	Outstanding invoices
2017	£93	More than 30 days	£0
2018	£519	Due by 30 June	£4,190
2019	£551		
2020	£301		
Total	£1,461		£4,190

- 5.2 The difference in the reported figure and the balance sheet is due to an overpayment in error by a customer.
- 5.3 The Clerk is recommending the write off £321.50 of debt to one customer relating to a period of 2017-2018. This relates to 6 invoices that have been chased with the customer who has claimed these sums were paid, which we have been unable to verify. The Clerk has concluded that further time and effort required for investigation makes this unviable at the present time. Therefore the proposal is to write-off this debt on the basis that it could be written back on if further evidence comes to light.

6.0 Recommendation

Members note the financial report

Members agree to write off £321.50 identified in 5.3

31st March 2021

31 March 2022

31st March 2021		31 March 2022	
Current Assets			
6,692	Debtors	5,846	
14,244	VAT Control Account	2,207	
2,463	Prepayments	2,463	
28,385	Lloyds Current Account	33,473	
80,707	Lloyds Instant Access Deposit	150,709	
403,752	Lloyds 32 Day Deposit	403,771	
250,502	CCLA Deposit	250,518	
50	Caretaker's Float	50	
100,067	Nationwide 35 Day Saver	175,117	
0	Creditors	178	
<u>886,862</u>		<u>1,024,332</u>	
886,862	Total Assets	1,024,332	
Current Liabilities			
11,469	Accruals	11,469	
<u>11,469</u>		<u>11,469</u>	
875,393	Total Assets Less Current Liabilities	1,012,863	
Represented By			
62,278	General Reserves	199,748	
759,431	Reserves - CIL	759,431	
2,500	Reserves - Elections	2,500	
4,350	Reserves - Neighbourhood Plan	4,350	
3,000	Reserves - Whitegrove CC	3,000	
20,000	Reserves - Brownlow Hall - lea	20,000	
23,834	Reserves - Frost Folly upkeep	23,834	
<u>875,393</u>		<u>1,012,863</u>	

The above statement represents fairly the financial position of the authority as at 31st May 2021 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Council Administration						
<u>100 Parish Council Income</u>						
1076 Precept	110,904	221,808	110,904			50.0%
1090 Interest received	88	400	312			21.9%
Parish Council Income :- Income	110,992	222,208	111,216			49.9%
Net Income	110,992	222,208	111,216			
<u>110 Office costs</u>						
4000 Rent	5,875	23,500	17,625		17,625	25.0%
4010 Energy costs	201	1,400	1,199		1,199	14.4%
4025 Telephone & broadband	123	530	407		407	23.2%
4030 Postage	0	20	20		20	0.0%
4035 Stationery	38	650	612		612	5.9%
4036 Office printing	53	800	747		747	6.7%
4040 Contract cleaning	64	768	704		704	8.3%
4042 Window cleaning	20	245	225		225	8.2%
4045 Cleaning materials	0	100	100		100	0.0%
4050 Waste collection	17	184	167		167	9.2%
4060 Insurance	0	2,480	2,480		2,480	0.0%
4135 Data Protection	0	300	300		300	0.0%
4250 Responsive maintenance	0	500	500		500	0.0%
4254 Inspections	0	250	250		250	0.0%
4900 Other costs	1	800	799		799	0.1%
4999 COVID-19 cost	160	0	(160)		(160)	0.0%
Office costs :- Indirect Expenditure	6,552	32,527	25,975	0	25,975	20.1%
Net Expenditure	(6,552)	(32,527)	(25,975)			
<u>120 Administration</u>						
4080 Audit fees	0	2,500	2,500		2,500	0.0%
4090 Memberships	0	2,000	2,000		2,000	0.0%
4105 Website	275	750	475		475	36.7%
4110 IT hardware	204	0	(204)		(204)	0.0%
4115 IT software	111	250	139		139	44.4%
4120 Training	200	1,500	1,300		1,300	13.3%
4125 IT licences	312	1,800	1,488		1,488	17.3%
4130 RBS licences	0	1,449	1,449		1,449	0.0%
Administration :- Indirect Expenditure	1,102	10,249	9,147	0	9,147	10.8%
Net Expenditure	(1,102)	(10,249)	(9,147)			

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>130 Democratic Services</u>						
4380 Chairman's allowance	0	300	300		300	0.0%
4390 Flag & flagpole	138	0	(138)		(138)	0.0%
Democratic Services :- Indirect Expenditure	138	300	162	0	162	46.0%
Net Expenditure	(138)	(300)	(162)			
<u>140 Wages & Salaries</u>						
4350 Salaries	12,258	72,620	60,362		60,362	16.9%
4355 Pension contributions	1,740	9,212	7,472		7,472	18.9%
4360 National Insurance cont.	1,511	5,082	3,571		3,571	29.7%
4365 Expenses	0	200	200		200	0.0%
4370 Payroll operating cost	35	150	115		115	23.3%
Wages & Salaries :- Indirect Expenditure	15,544	87,264	71,720	0	71,720	17.8%
Net Expenditure	(15,544)	(87,264)	(71,720)			
Council Administration :- Income	110,992	222,208	111,216			49.9%
Expenditure	23,336	130,340	107,004	0	107,004	17.9%
Movement to/(from) Gen Reserve	87,656					
Regular commitments						
<u>150 Parish Commitments</u>						
4200 Jealotts Hill Comm Lshare	0	8,800	8,800		8,800	0.0%
4210 BFC Loan repayment	0	8,191	8,191		8,191	0.0%
4225 Youth provision	0	2,500	2,500		2,500	0.0%
4300 Neighbourhood plan costs	0	1,000	1,000		1,000	0.0%
Parish Commitments :- Indirect Expenditure	0	20,491	20,491	0	20,491	0.0%
Net Expenditure	0	(20,491)	(20,491)			
<u>160 BFC Partnership Expenditure</u>						
4320 RoW management contribution	0	2,290	2,290		2,290	0.0%
4325 Lily Hill Park contribution	0	5,550	5,550		5,550	0.0%
BFC Partnership Expenditure :- Indirect Expenditure	0	7,840	7,840	0	7,840	0.0%
Net Expenditure	0	(7,840)	(7,840)			
<u>180 Grants</u>						
4400 Section 137 grants awarded	14,543	14,543	0		0	100.0%

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4405 Warfield Memorial Ground	8,000	8,000	0		0	100.0%
4415 Keep Mobile Comm. Transport	1,449	1,449	0		0	100.0%
4420 South Hill Park	500	500	0		0	100.0%
4430 Warfield Village Fete	0	2,000	2,000		2,000	0.0%
Grants :- Indirect Expenditure	24,492	26,492	2,000	0	2,000	92.5%
Net Expenditure	(24,492)	(26,492)	(2,000)			
Regular commitments :- Income	0	0	0			0.0%
Expenditure	24,492	54,823	30,331	0	30,331	44.7%
Movement to/(from) Gen Reserve	(24,492)					
Planned expenditure						
<u>170</u> <u>Planned Expenditure</u>						
1120 Sales	0	500	500			0.0%
Planned Expenditure :- Income	0	500	500			0.0%
4095 The Wren - publication	267	1,450	1,183		1,183	18.4%
4096 The Wren - delivery	534	2,450	1,916		1,916	21.8%
4100 Other communications	22	700	678		678	3.2%
4215 Planning assistance costs	5	200	195		195	2.5%
4216 Speed awareness	0	200	200		200	0.0%
4220 Climate change provision	0	3,000	3,000		3,000	0.0%
Planned Expenditure :- Indirect Expenditure	828	8,000	7,172	0	7,172	10.4%
Net Income over Expenditure	(828)	(7,500)	(6,672)			
Planned expenditure :- Income	0	500	500			0.0%
Expenditure	828	8,000	7,172	0	7,172	10.4%
Movement to/(from) Gen Reserve	(828)					
Amenities & Environment						
<u>600</u> <u>Brownlow Hall</u>						
1400 Hire - Regular	3,440	18,000	14,560			19.1%
1410 Hire - Casual	0	4,000	4,000			0.0%
1430 The Cottage rent	2,367	11,000	8,634			21.5%
1440 Sub Station rent	0	500	500			0.0%
Brownlow Hall :- Income	5,807	33,500	27,694			17.3%
4000 Rent	3,875	16,500	12,625		12,625	23.5%

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4010 Energy costs	1,058	7,000	5,942		5,942	15.1%
4015 Water & sewerage	148	1,200	1,052		1,052	12.3%
4025 Telephone & broadband	2	386	384		384	0.5%
4040 Contract cleaning	720	4,200	3,480		3,480	17.1%
4042 Window cleaning	60	744	684		684	8.1%
4045 Cleaning materials	13	500	487		487	2.6%
4050 Waste collection	225	1,200	975		975	18.7%
4060 Insurance	0	875	875		875	0.0%
4250 Responsive maintenance	428	3,500	3,072		3,072	12.2%
4252 Planned maintenance	30	1,500	1,470		1,470	2.0%
4254 Inspections	0	1,050	1,050		1,050	0.0%
4620 Music licences	474	800	326		326	59.2%
4650 Tree & hedge maintenance	0	1,122	1,122		1,122	0.0%
4655 Hanging baskets	342	330	(12)		(12)	103.6%
4670 Caretaker payroll	888	5,850	4,962		4,962	15.2%
Brownlow Hall :- Indirect Expenditure	8,262	46,757	38,495	0	38,495	17.7%
Net Income over Expenditure	(2,455)	(13,257)	(10,802)			
610 Whitegrove Community Centre						
1400 Hire - Regular	3,390	21,000	17,610			16.1%
1410 Hire - Casual	250	0	(250)			0.0%
Whitegrove Community Centre :- Income	3,640	21,000	17,360			17.3%
4000 Rent	0	200	200		200	0.0%
4010 Energy costs	0	3,200	3,200		3,200	0.0%
4025 Telephone & broadband	0	500	500		500	0.0%
4040 Contract cleaning	500	4,600	4,100		4,100	10.9%
4042 Window cleaning	60	744	684		684	8.1%
4045 Cleaning materials	13	500	487		487	2.6%
4050 Waste collection	227	1,200	973		973	18.9%
4060 Insurance	0	1,224	1,224		1,224	0.0%
4250 Responsive maintenance	369	1,850	1,481		1,481	19.9%
4252 Planned maintenance	30	714	684		684	4.2%
4254 Inspections	0	750	750		750	0.0%
4600 Building improvements	0	0	0	13,500	(13,500)	0.0%
4620 Music licences	0	437	437		437	0.0%
4650 Tree & hedge maintenance	0	306	306		306	0.0%
4670 Caretaker payroll	888	5,850	4,962		4,962	15.2%
Whitegrove Community Centre :- Indirect Expenditure	2,086	22,075	19,989	13,500	6,489	70.6%
Net Income over Expenditure	1,554	(1,075)	(2,629)			

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>700 Memorial Ground Play Area</u>						
4000 Rent	1	1	0		0	100.0%
4250 Responsive maintenance	0	500	500		500	0.0%
4254 Inspections	0	1,226	1,226		1,226	0.0%
Memorial Ground Play Area :- Indirect Expenditure	<u>1</u>	<u>1,727</u>	<u>1,726</u>	<u>0</u>	<u>1,726</u>	<u>0.1%</u>
Net Expenditure	<u>(1)</u>	<u>(1,727)</u>	<u>(1,726)</u>			
<u>710 Brownlow Hall Play Area</u>						
4250 Responsive maintenance	600	0	(600)		(600)	0.0%
4254 Inspections	119	0	(119)		(119)	0.0%
Brownlow Hall Play Area :- Indirect Expenditure	<u>719</u>	<u>0</u>	<u>(719)</u>	<u>0</u>	<u>(719)</u>	
Net Expenditure	<u>(719)</u>	<u>0</u>	<u>719</u>			
<u>720 Quelm Allotments</u>						
1420 Allotment rent	2,363	2,461	98			96.0%
1425 Allotment locker charge	12	0	(12)			0.0%
Quelm Allotments :- Income	<u>2,375</u>	<u>2,461</u>	<u>86</u>			<u>96.5%</u>
4015 Water & sewerage	0	600	600		600	0.0%
4050 Waste collection	335	460	125		125	72.8%
4060 Insurance	0	437	437		437	0.0%
4250 Responsive maintenance	0	100	100		100	0.0%
4805 Allotment - delivery costs	214	1,500	1,287		1,287	14.2%
4810 Allotment - management costs	60	100	40		40	60.0%
Quelm Allotments :- Indirect Expenditure	<u>609</u>	<u>3,197</u>	<u>2,589</u>	<u>0</u>	<u>2,589</u>	<u>19.0%</u>
Net Income over Expenditure	<u>1,766</u>	<u>(736)</u>	<u>(2,502)</u>			
<u>730 Frost Folly</u>						
4250 Responsive maintenance	10	500	490		490	2.0%
4252 Planned maintenance	0	2,000	2,000		2,000	0.0%
4650 Tree & hedge maintenance	0	300	300		300	0.0%
Frost Folly :- Indirect Expenditure	<u>10</u>	<u>2,800</u>	<u>2,790</u>	<u>0</u>	<u>2,790</u>	<u>0.4%</u>
Net Expenditure	<u>(10)</u>	<u>(2,800)</u>	<u>(2,790)</u>			
<u>790 Events</u>						
4591 Parish calendar income	0	500	500			0.0%
Events :- Income	<u>0</u>	<u>500</u>	<u>500</u>			<u>0.0%</u>

Detailed Income & Expenditure by Budget Heading 31/05/2021

Month No: 2

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4560 Family Cycle Ride	0	200	200		200	0.0%
4565 Vegetable Take & Grow	0	100	100		100	0.0%
4570 Arts Week	0	3,250	3,250		3,250	0.0%
4580 Summer of Fun event	0	4,000	4,000		4,000	0.0%
4585 Christmas tree	0	1,200	1,200		1,200	0.0%
4590 Warfield 125 activity	0	1,200	1,200		1,200	0.0%
4592 Parish calendar costs	0	500	500		500	0.0%
Events :- Indirect Expenditure	<u>0</u>	<u>10,450</u>	<u>10,450</u>	<u>0</u>	<u>10,450</u>	<u>0.0%</u>
Net Income over Expenditure	<u>0</u>	<u>(9,950)</u>	<u>(9,950)</u>			
Amenities & Environment :- Income	11,821	57,461	45,640			20.6%
Expenditure	11,687	87,006	75,319	13,500	61,819	28.9%
Movement to/(from) Gen Reserve	<u>135</u>					
Grand Totals:- Income	122,813	280,169	157,356			43.8%
Expenditure	60,342	280,169	219,827	13,500	206,327	26.4%
Net Income over Expenditure	<u>62,470</u>	<u>0</u>	<u>(62,470)</u>			
Movement to/(from) Gen Reserve	<u>62,470</u>					

**QUESTIONS AND ANSWERS RELATING TO THE ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN 2021**

The Clerk will respond to questions relating to the Annual Governance & Accountability Return circulated with the papers for the EGM on 23 June 2021.

FUTURE AGENDA ITEMS AND DATE OF THE NEXT MEETING

1.0 Future agenda items

In addition to the standard agenda items the following items will be on the coming meeting agendas

Office accommodation

Co-option process

2.0 Next meeting

The date of the next meeting will be on Tuesday 27 July 2021 at 7.45pm.