

# NOTICE OF MEETING

## Finance & General Purposes Committee

7.30pm on Wednesday 22 July 2020 (Virtual meeting)

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To Councillors

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Mrs Barnard, Chambers, Ms Dulieu, Fitzwilliams, Strudley and Mrs Wallen

**You are summoned to attend a virtual meeting of the Finance & General Purposes Committee on Wednesday 22 July 2020 at 7.45pm**

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

Meeting ID: 841 3989 6119

Password: 704867

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



**Jason Mawer**

Clerk to the Council

### **The 7 principles of public life**

Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership

# AGENDA

## Meeting of the Finance & General Purposes Committee

7.30pm on Wednesday 22 July 2020 (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.	<b>Election of chairman</b> To elect a chairman of the committee	
002.	<b>Apologies for absence</b>	
003.	<b>Declarations of interest</b> Members are asked to declare any disclosable interest or affected interest in respect of any matter to be considered at this meeting.	
004.	<b>Minutes of the previous meeting</b> To approve the minutes of the Finance & General Purposes Committee of 24 February 2020	0
005.	<b>Matters arising from the previous meeting</b>	
006.	<b>Year End</b> To review the year-end report and draft annual return	0
007.	<b>Finance update</b> To receive an update on the finances to the end of May 2020	0
008.	<b>Reporting update</b> To receive a verbal update on reporting	0
009.	<b>Report from the Responsible Financial Officer</b> to receive a report from the Parish Clerk and receive any updates	0
010.	<b>Payments</b> To note payments authorised	0
011.	<b>Date of the next meeting</b> The next meeting will be on Tuesday 22 September	0
012.	<b>Closure of the meeting</b>	

### **MINUTES OF THE PREVIOUS MEETING**

held on **Tuesday 14 January 2020** at **7.45pm** in the **Warfield Parish Council Office**

**Present:** Councillors Mrs Barnard, Fitzwilliams, Strudley and Mrs Wallen

**In attendance:** The Parish Clerk, Cllr Chambers (observing)

*In the absence of Cllr Wilson, Cllr Strudley took the chair*

#### **001. Apologies for absence**

Apologies for absence were received from Cllrs Ms Dulieu and Wilson

#### **002. Declarations of interest**

No declarations of interest were received or requested.

#### **003. Minutes of the previous meeting**

The minutes of the meeting of 17 December 2019 were circulated to members in advance of the meeting. Approval of the minutes was proposed by Cllr Fitzwilliams 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 a grant application had been received from Berkshire Vision, after the application process had closed. Members decided not to consider the application but asked the Clerk to advise the applicant that a future application would be considered for 2021/22.

#### **005. Financial Report**

The Clerk circulated to members ahead of the meeting the Financial Report to the end of December 2019.

Members asked the Clerk to add an explanation of the allocated reserves and their use for specific purposes.

The financial report was noted.

#### **006. Draft Budget 2020/21**

Members reviewed the draft budget and precept proposals for 2020/21.

Members agreed to recommend the draft budget for 2020/21 to council and the precept requirement of £212,670.

Members noted the report.

#### 007. Parish Plan Update

Members discussed the Parish Plan and agreed that at the next meeting they would discuss communications and volunteers. The Clerk would bring forward information and examples of the current communications and would speak to Winkfield Parish Council about their volunteer arrangements.

#### 008. Finance Officer

Members reviewed the job description for the Finance Officer post and made suggestions for changes. The application process would be overseen by the Staffing Committee.

#### 009. Report from the Responsible Financial Officer

The Responsible Financial Officer had no other matters to report.

#### 010. Payments

Payments were tabled at the meeting and were approved for payment.

##### Cheque Payments

		invoice total	
4758	ABA (Construction) Ltd	play area inspections	£270.84
4759	Ascot Fire Protection	fire protection repairs	£181.50
4760	BTS Ltd	Printer costs, IT equipment and install	£1,944.01
4761	Circle Cleaning Services	contract cleaning	£824.00
4762	In 2 Sport	sports club provision	£216.00
4763	PHS Group	sanitary disposal annual service	£564.92
4764	PKF Littlejohn	annual audit	£720.00
4765	Oneill Homer	Neighbourhood plan examination support	£660.00
4766	Servio Ltd	water heater repair	£235.21
4767	HMRC	PAYE & NICS	£1,120.14
4768	Berkshire Pension Fund	pension contributions	£838.99
4769	Rialtas	annual support - Omega financial package	£793.20
			£8,368.81

##### Direct debit

Bracknell Forest Council	Public rights of way contribution 2019/20	£2,180.00
Bracknell Forest Council	Lily Hill Park contribution 2019/20	£5,310.00
		£7,490.00

#### 010. Date of the next meeting

The date of the next meeting is on Monday 24 February 2020.

#### 011. Closure of the meeting

There being no further business the meeting closed at 9.04pm

## YEAR END 2019/20

### 1.0 Purpose

- 1.1 This report contains the draft year end position of the council and an update on the steps to complete the annual return.

### 2.0 Update on position

- 2.1 The year end accounts are now being finalised for reporting via the annual return. This process will be completed during w/c 27 July and will then be subject to review by the Internal Auditor. The process is required to be completed by 31 August 2020 and signed off by council. Therefore, an extraordinary council meeting will need to be arranged in August to approve the final accounts and report.

### 3.0 Year End position notes

- 3.1 Three sets of documents are attached to this report;

Bank - cash and investment reconciliation

Summary Income and Expenditure report

Draft annual return

- 3.2 *Bank – cash and investments*

3.2.1 This report contains the position at year end of the bank accounts. There are two items to note on this report. The first is that the position shows unpresented payments totalling £8,183.08 on 31 March. These are payments previously authorised but not processed by the bank at that date.

3.2.2 The second is an additional account that shows as the Lloyds Fixed term deposit. This was a transfer made from the 32-day deposit account. The bank now shows this sum separately, as it is moved to a holding account. It therefore does not show on the current account or 32-day account statement at year end. Therefore, for administrative and audit purposes it is shown separately. This transfer was made as lockdown began to ensure the council had sufficient cashflow available if the receipt of the precept was delayed.

- 3.3 *Summary Income & Expenditure report*

3.3.1 This report is the summary report showing income and expenditure against cost centre headings. Notes are made by cost centre.

3.3.2 110 Office

Office expenditure exceeds budget primarily due to the increased rent for office accommodation agreed during the financial year and higher energy costs.

### 3.3.3 120 Administration

Administrative costs were lower than forecast as the council as the council did not incur any legal costs associated with asset transfers (£2,000) and did not join NALC (£1,924) and other savings against budgeted expenditure.

### 3.3.4 135 Parish Expenditure

The council did not spend money on planned covert CCTV cameras for flytipping activity as it did not receive the required commitments from the Public Protection Partnership (£1,500) and the new website came in under budget (£1,250)

### 3.3.5 140 Neighbourhood Plan

Additional consultant support was required as the plan went forward for independent examination.

### 3.3.6 160 Wages and Salaries

Wages and salary costs came in below budget because of the delay in appointing the Finance Officer.

### 3.3.7 170 Democratic Services

Election costs came in below budget provision as the elections were uncontested. The replacement of the chain for the chairman also came in below budget as an alternative material with cost benefits was used.

### 3.3.8 600 Brownlow Hall

As previously reported to council, rental income for hall hire was lower than forecast for 2019/20 due to changes in daytime usage that took effect from September 2019 and a fall in casual bookings. Receipt of rental income for the hall was delayed due to changes at the letting agency, the Clerk took this matter up and the amounts due have now been received.

Expenditure came in under budget although some costs, relating to utilities and waste management were higher than forecast, although offset by savings on cleaning costs.

### 3.3.9 610 Whitegrove Community Centre

Regular income was inline with budget for 2019/20 although casual bookings were severely limited during the year.

Expenditure was lower than forecast as the outstanding energy bills remain from BFC and delays in providing the canopy to the centre. Waste management costs

and repair and maintenance costs were higher than forecast, offset by saving in other areas.

#### 3.3.10 700 Memorial Ground Play Area

Provision was made for responsive repairs that was not required.

#### 3.3.11 720 Quelm Allotments

This budget line related to running costs and came in slightly under budget.

#### 3.3.12 730 Frost Folly

Maintenance costs were lower than forecast through the year as tree works were not required.

#### 3.3.13 800 Projects and developments

Allotment provision for the community building was made in the year and this has been carried forward for completion into 2020/21

### 3.4 *Annual Return*

3.4.1 The draft annual return is attached and is produced in accordance with the regulatory framework.

3.4.2 Members should note that this document does not directly correlate to costs shown in other documents.

3.4.3 Staff costs include the cost of Wren deliverers that are budgeted separately in the regular financial reports.

3.4.4 Total other receipts include CIL income and hall income.

3.4.5 Total borrowings in line 10 shows the capital balance at year end, so excludes interest, which is why the total repayment shown in line 6 does not directly correlate.

## 4.0 **Other notes**

### 4.1 *Prepayments/Receipts in Advance*

4.1.1 There were no receipts in advance received for hall hire for financial year 2020/21.

4.1.2 The payment listed on the balance sheet for £2,054 relates to insurance being prepaid for the six months to October 2020.

### 4.2 *VAT*

4.2.1 The VAT return was reconciled at year end for the amount £18,183.32 and was submitted for repayment in 2020/21.

### 4.3 *Reserves*

#### 4.3.1 The earmarked reserves at year end stood at:

CIL	£435,424
Elections	£5,000
Neighbourhood Plan	£5,000
Parish Facilities	£25,000
Whitegrove CC	£2,000
BH maintenance	£44,475
Frost Folly upkeep	£23,834

These will be adjusted in line with the approved budget at year end closure.

#### 4.4 *Accruals*

##### 4.4.1 The following accruals have been made from 2019/20 to 2020/21

610	4010	heat and light	£6,000	utilities have not been invoiced by BFC
700	4700	inspections	71.4	paid in 04/20
110	4036	office printing	155.1	paid in 04/20
610	4250	repairs and maintenance	1094.78	paid in 04/20

#### 4.5 *Committed works carried forward*

##### 4.5.1 The following committed work costs have been carried forward to 2020/21

610	4600	building improvements	£14,000	supply of canopy
800	4805	allotment delivery costs	£13,576	provision of storage building and associated works

### 5.0 **Minor adjustments**

#### 5.1 As year-end ends, minor adjustments may be carried out and will be reported.

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## Warfield Parish Council

### Bank - Cash and Investment Reconciliation as at 31 March 2020

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#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

31/03/2020	Lloyds Current Account	19,601.88
31/03/2020	Lloyds Instant Access Account	22,532.03
31/03/2020	Lloyds 32 Day Account	364,044.50
09/04/2019	NatWest Business Reserve	0.00
31/03/2019	Caretaker's float	50.00
13/03/2019	Business Select Instant Access	0.00
31/03/2020	CCLA Public Sector Deposit Fun	100,276.87
31/03/2020	Lloyds Fixed Term deposit	40,000.00

**546,505.28**

##### Other Cash & Bank Balances

**0.00**

**546,505.28**

##### Unpresented Payments

**8,183.08**

**538,322.20**

##### Receipts not on Bank Statement

**0.00**

##### **Closing Balance**

**538,322.20**

##### All Cash & Bank Accounts

1	Lloyds Current Account	11,418.80
2	Lloyds Instant Access Deposit	22,532.03
3	Lloyds 32 Day Deposit	364,044.50
4	Natwest Bonus Saver	0.00
5	Caretaker's Float	50.00
6	Co-operative Bank	0.00
7	CCLA Deposit	100,276.87
8	Lloyds Fixed Term (Transfer)	40,000.00
	Other Cash & Bank Balances	0.00
	<b>Total Cash &amp; Bank Balances</b>	<b>538,322.20</b>

## Summary Income &amp; Expenditure by Budget Heading 31/03/2020

Month No: 12

## Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100 Parish Council Income	Income	197,727	197,350	(377)			100.2%
110 Office	Expenditure	36,046	21,523	(14,523)		(14,523)	167.5%
120 Administration	Expenditure	6,973	12,773	5,800		5,800	54.6%
130 Parish Commitments	Expenditure	18,835	19,185	350		350	98.2%
135 Parish expenditure	Expenditure	8,628	11,555	2,927		2,927	74.7%
140 Neighbourhood Plan	Expenditure	2,900	2,350	(550)		(550)	123.4%
150 BFC Partnership Expenditure	Expenditure	7,490	7,650	160		160	97.9%
160 Wages & Salaries	Expenditure	72,572	82,340	9,768		9,768	88.1%
170 Democratic Services	Expenditure	5,304	14,550	9,246		9,246	36.5%
180 Grants	Expenditure	21,635	21,640	5		5	100.0%
190 Events	Expenditure	8,428	9,050	622		622	93.1%
600 Brownlow Hall	Income	27,730	45,600	17,870			60.8%
	Expenditure	47,924	50,803	2,879		2,879	94.3%
	Movement to/(from) Gen Reserve	<u>(20,194)</u>					
610 Whitegrove Community Centre	Income	22,030	24,500	2,470			89.9%
	Expenditure	18,203	40,626	22,423	13,500	8,923	78.0%
	Movement to/(from) Gen Reserve	<u>3,827</u>					
700 Memorial Ground Play Area	Expenditure	1,024	3,381	2,357		2,357	30.3%
710 Brownlow Hall Play Area	Expenditure	194	202	8		8	96.1%
720 Quelm Allotments	Expenditure	1,665	2,164	499		499	76.9%
730 Frost Folly	Expenditure	990	2,500	1,510		1,510	39.6%
800 Projects & Developments	Income	279,687	0	(279,687)			0.0%
	Expenditure	12,278	25,900	13,622		13,622	47.4%
	Net Income over Expenditure	<u>267,408</u>	<u>(25,900)</u>	<u>(293,308)</u>			
	less Transfer to EMR	<u>279,687</u>					
	Movement to/(from) Gen Reserve	<u>(12,278)</u>					
900 Reserves	Expenditure	0	206,986	206,986		206,986	0.0%
	Grand Totals:- Income	527,174	267,450	(259,724)			197.1%
	Expenditure	271,090	535,178	264,088	13,500	250,588	53.2%
	Net Income over Expenditure	<u>256,084</u>	<u>(267,728)</u>	<u>(523,812)</u>			
	less Transfer to EMR	<u>279,687</u>					
	Movement to/(from) Gen Reserve	<u>(23,603)</u>					

## ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2020

Warfield Parish Council

### SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	288,663	309,545	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2	Annual Precept	179,556	195,000	Total amount of Precept income received in the year
3	Total other receipts	104,179	332,174	Total income or receipts as recorded in the cashbook minus the Precept
4	Staff costs	64,545	83,344	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5	Loan interest/Capital repayments	8,191	8,191	Total expenditure or payments of capital and interest made during the year on borrowings
6	Total other payments	190,116	179,555	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7	Balances carried forward	309,545	565,629	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total Cash & Investments	290,368	538,322	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9	Total Fixed Assets	893,132	901,549	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	Total Borrowings	56,061	48,202	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

**RESPONSIBLE FINANCIAL OFFICERS REPORT****2.0 Purpose**

2.1 This report contains items for information and discussion not covered elsewhere on this report.

**2.0 COVID-19 and office provision**

2.1 The council continues to follow the advice of the government regarding employee safety which at the time of writing was that employees should work from home wherever possible. This advice is changing and updating, and the council will adapt its position through the summer.

2.2 The parish office will reopen on a limited basis from August. For personal safety reasons, two members of staff should be present when open to the public. The current assessment is that no more than two members should be present in the office at any one time, which would see one member working from home.

2.3 Our staff team have been flexible throughout the lockdown period, but the council needs to be prepared for the future and any possible lockdown. This means providing tools to allow staff to be flexible. The Clerk has successfully moved from desktop working to a laptop and would like to extend this to all team members. The council already has up to date software, so purchase requirements would be limited to hardware and set-up costs. As well as providing for more flexible working, using council owned equipment reduces the risks associated with using personal equipment.

2 x laptops	£1,000
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2 x docking stations	£300
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2 x accessories	£150
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Set-up costs	£200
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<b>Total</b>	<b>£1,650</b>
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2.4 The Clerk is continuing to explore for making the telephone system more accessible, allowing for transferring calls and remote access. Exploration of increasing VPN capacity is also being made and may be achievable through existing contract provision.

2.5 The council has previously agreed to look at office accommodation. The current climate makes this difficult to evaluate what requirements will be in future as we establish what a new normal will look like. The Clerk will bring forward an update to members ahead of the November budget round meeting.

### **3.0 Parish Plan**

- 3.1 Following the report to the last council meeting members may wish to consider actions they may wish to begin considering for future work.

### **4.0 Jealotts Hill Community Landshare**

- 4.1 Attached is a report from Cllr Fitzwilliams on the restructure of the organisation of the Jealotts Hill Community Landshare.

**WARFIELD PARISH COUNCIL**

**JHCL BRIEFING PAPER FOR F&GP 22<sup>ND</sup> JUNE 2020**

Since our last discussion I have sought further advice from both Involve and Sidley Austin LLP, the solicitors who acted for JHCL when the lease was revised. They are prepared to work on a 'pro bono' basis. Both advisors have questioned whether the intermediate move to a CIC is appropriate now that the immediate time pressure has been removed. They are concerned that a CIC has no VAT or other tax exemptions and it would be preferable to move directly to a CIO if becoming an independent charity was the eventual objective. WPC needs to have a view on whether to change course and take the CIO option.

To add a bit more detail to my email:

1. BTC & Silva have both given a commitment to continue funding JHCL at broadly current levels until the next Council elections in 3 years time. It would be helpful if the F&GP committee recommended to full council that Warfield should follow suit.
2. The 4 existing Partners need to sign an agreement to close the current JHCL structure and to replace it with either a CIC or CIO, before they can make any real legal progress in making the transition. It would be helpful if the F&GP committee were to recommend to Council that the Clerk should sign this agreement.
3. Philip Bell of Involve is confident that the standing of JHCL is such that finding appropriate well qualified individuals willing to become the new Trustees of JHCL CIO will not be a problem. Involve is willing to act on JHCL's behalf to find these candidates and that the whole process can be completed by March 2021 so long as we now get things moving.
4. If JHCL becomes a CIO there is no requirement for WPC or any of the current Partners to become Trustees nor remain accountable. It is therefore an option for WPC to withdraw from front line involvement, but if it so wished, as a significant financial contributor to remain associated with the project, to retain a presence on the future equivalent of the steering committee. This is what I currently feel may be most appropriate. We have neither the expertise nor capacity to manage JHCL within or alongside the Parish. Full Council needs to make a decision on its future involvement very soon.

HF 20<sup>th</sup> July 2020

**PAYMENTS AUTHORISED**

**1.0 Purpose**

1.0 This report contains payments authorised since the last meeting of the council.

**2.0 Payments**

2.1 The following payments were authorised and paid by Cllrs Mrs Barnard, Fitzwilliams and Strudley,

**Accounts for Payment**

**26 June 2020**

**Electronic Payments**

	items	invoice total
EP ABA (Construction) Ltd	play area inspections	£175.68
EP Bracknell Pest Control	pest control inspections	£72.00
EP Silva Homes	salary contribution JHCL 2020/21	£8,600.00
EP HMRC	PAYE & NICS contributions	£1,077.92
EP Berkshire Pension Fund	pension contributions	924.15
		£10,849.75

**Direct debit**

NEST	pension contributions	£80.86
		£80.86

**DATE OF THE NEXT MEETING**

The date of the next meeting will be Tuesday 22 September at 7.45pm. This meeting will be conducted via Zoom.