Minutes of the Finance and Executive Committee meeting held on 26.7.23 at The Pavilion, Gobowen commencing at 7pm

In the Chair: Cllr Emery
Present: Cllr Broom, Cllr Crow, Cllr Dyke, Cllr Ellis, Cllr McKenna
In attendance: Mrs B Laraway - Parish Clerk and RFO
Apologies: Cllr Macey, Cllr Morgan

FE / 373 To receive and approve apologies and reasons for absence

RESOLVED: Apologies and reasons for absence were received from Cllr Macey and Cllr Morgan.

FE / 374 Disclosable Pecuniary Interests

a. No disclosable pecuniary interests were declared
b. There were no applications for dispensation

FE / 375 Public Participation session

There were no members of the public present.

FE / 376 To confirm the minutes of the 22 March 2023 meeting

RESOLVED: The minutes of the meeting held on 22 March 2023 were confirmed as a true record of the meeting.

FE / 377 To consider the Clerk's progress report

RESOLVED: To note the Clerk's progress report (Appendix A)

FE / 378 Policies – to review the following Parish Council policies

a. Document Retention and Disposal Policy
RESOLVED: To agree the policy subject to the following change;
- Removal of the wording 'be publicised to staff and made available for reference' from page 2 of the policy.

b. FOI Policy and Charges – Publication scheme.
RESOLVED: Not to make any changes to the policy.

c. Press and Media Policy
RESOLVED: Not to make any changes to the policy.
The Clerk was asked to add this policy to the Councillor induction folder.

FE / 379 Policies – to consider adopting the following draft policies

a. Information request policy
RESOLVED: To adopt the policy.

FE / 380 2023-24 Accounts (Appendix B)

a. 1st Quarter budget report – to consider
The budget report was discussed and **NOTED**.

b. Earmarked reserves – to review structure and values.

RESOLVED: To write to Shropshire Council about the Solar Farm Grant of £19,957 held in reserves and ask if there are any restrictions on spending this grant.

RESOLVED: To remove *Road Safety measures* reserve of £5466.

FE / 381 Asset Register – to review

The Clerk reported that the pool table and other recently adopted equipment housed in the Pavilion had not yet been added to the register. The impact on the total asset value will be negligeable.

No changes were agreed.

FE / 382 Insurance – to review sums insured

RESOLVED: Not to make any changes to the sums insured provided these are index-linked at renewal.

FE / 383 Office Equipment – to consider quotes for laptop, tablet and external hard drive.

RESOLVED: To select Supplier B from the two quotes considered.

RESOLVED: To arrange for the laptop purchased in 2013 to be recycled when the new laptop is in use.

FE / 384 Document storage – to discuss and agree approach to safe storage of importance documents (e.g. property deeds).

To be reconsidered at a later date

FE / 385 Biodiversity duty – to consider report and agree action

RESOLVED: The Clerk and Cllr Dyke will draft a document and circulate to the committee for comment. The final document will be published on the Parish Council's website.

FE / 386 Future Agenda Items

- Mobile phone collection point
- Use of CCTV camera held in storage

FE / 387 Date of next meeting

25th October 2023 7pm at Gobowen Pavilion.

FE / 388 Closed Session

RESOLVED: In accordance with s1(2) Public Bodies (Admission of Meetings) Act 1960, members of the public and press be excluded from the remainder of the meeting on the grounds that the following items to be considered involves the likely disclosure of confidential information.

FE / 389 Councillor Skills Audit

RESOLVED: To defer this item until all Councillors have completed the skills audit document.

FE / 390 Staff Training

RESOLVED: To agree the training.

Meeting closed: 8:39pm

Appendix A – Clerk's progress report

1. Councillor vacancies

The two Councillor vacancies are being advertised with a closing date of 31st August for co-option at September's Council meeting. Two people have expressed an interest so far.

2. Councillor devices

No progress has been made on the Clerk's action points agreed at March's Committee meeting.

3. Change in VAT regulations for sports facilities

Recent rulings in case law have resulted in HMRC making a change to the VAT regulations for sports facilities. Full details can be read in the Government's announcement.
The impact on Selattyn & Gobowen Parish Council is that the Council would no longer be required to charge VAT on any playing field hire fees levied. There is no impact on previous years' finances as no fees have been levied.

Appendix B – 1st Quarter Budget report and Earmarked Reserves

Headlines

- 2023/24 payments budget was set at £167,611. Current year end forecast is £155,958
- 2023/24 receipts budget (excluding precept and neighbourhood fund) was set at £14,704. Current year end forecast is £23,689.

1st Quarter Receipts – explanation of variances

Note: Highlighted in orange on the budget report.

Budget Line	Value	Comments
Pavilion Maintenance	£235	Payment received to cover costs of replacement door.
Sale of plots	£12520	Interment numbers have been exceptionally high year to date. This forecast is based on year-to-date numbers.
Interment Charges	£5280	Interment numbers have been exceptionally high year to date. This forecast is based on year-to-date numbers.
Memorial Charges	-£375	Policy change to increase delay in headstone installation to 12 months after interment (from 6 months) has affected application volumes.
EMG Project	£1500	Environmental Maintenance grant payment was not included in the budget when set.
Bank Interest	-£1687	This forecast is below budget as two of the high interest accounts pay out annually. One in July and the other in March.
Community Meals Surplus Grants	£1000	The grant that was awarded to Signal UK in March 2022 has been returned.

1st Quarter Payments – explanation of under / overspend

Note: Forecast underspend is highlighted in green on the budget report; forecast overspend is highlighted in red

Budget Line	Forecast under / overspend	Comments
River Perry Engineering project	£2630 underspend	Quotes were lower than budget.
Pavilion broadband	£359 overspend	Set up costs associated with transfer to local supplier
Pavilion Refurbishment (2023)	n/a	Not in budget. Spent from earmarked reserves.
New bus shelter	£2045 underspend	Quotes were lower than budget.
Misc Parish Amenities	£191 overspend	Storage box for litter pickers. There was no allocated budget so shows as overspend.
Office Expenses	£97 overspend	This forecast is based on year to date spend. Will be monitored.

Selattyn and Gobowen Parish Council

18 July 2023 (2023-2024)

1st Quarter Budget report and forecast

All Cost Centres and Codes (Between 01/04/2023 and 31/03/2024)

Summary	Receipts					Payments					
	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
NET TOTAL	14,704.09	160,906.31	23,688.90	184,595.21	169,891.12	167,611.49	20,910.71	135,047.40	155,958.11	11,653.38	181,544.50
V.A.T.				1,164.96					769.54		
GROSS TOTAL				185,760.17					156,727.65		

Precept

		Receipts					Payments					Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
1	Precept		92,028.00		92,028.00	92,028.00						92,028.00
3	Neighbourhood Fund		58,850.05		58,850.05	58,850.05						58,850.05
5	VAT refund											
	SUB TOTAL		150,878.05		150,878.05	150,878.05						150,878.05

Allotments

		Receipts					Payments					Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
11	Tenancy Payments	941.00		941.00	941.00							
13	Allotment water						350.00	11.48	34.44	45.92	304.08	304.08
15	Allotment maintenance						610.40	109.00	327.00	436.00	174.40	174.40
16	Allotment Hedge maintenance (roadside)						500.00		500.00	500.00		
	SUB TOTAL	941.00		941.00	941.00		1,460.40	120.48	861.44	981.92	478.48	478.48

Gobowen Playing Field

Code	Title	Receipts Budget	Receipts Actual	Receipts Forecast	Receipts Total	Receipts Variance	Payments Budget	Payments Actual	Payments Forecast	Payments Total	Payments Variance	Net Position
31	Grass cutting						4,330.13	43.60	4,286.53	4,330.13		
33	Playing field general maintenance						2,500.00	550.00	1,874.97	2,424.97	75.03	75.03
35	Playing Field inspections						490.50		490.50	490.50		
37	Equipment repairs						1,000.00		750.00	750.00	250.00	250.00
39	Litter Picking						1,093.05	272.50	760.55	1,033.05	60.00	60.00
41	Sports Court maintenance						500.00		500.00	500.00		
45	Wayleave	13.09		13.09	13.09							
49	Playing field equipment						23,115.00		23,115.00	23,115.00		
51	River Perry Maintenance						1,000.00		749.97	749.97	250.03	250.03
411	River Perry Engineering Project						11,000.00		8,369.75	8,369.75	2,630.25	2,630.25
	SUB TOTAL	**13.09**		**13.09**	**13.09**		**45,028.68**	**866.10**	**40,897.27**	**41,763.37**	**3,265.31**	**3,265.31**

Pavilion

Code	Title	Receipts Budget	Receipts Actual	Receipts Forecast	Receipts Total	Receipts Variance	Payments Budget	Payments Actual	Payments Forecast	Payments Total	Payments Variance	Net Position
61	Caretaking and cleaning						3,073.80	537.65	1,612.95	2,150.60	923.20	923.20
63	Council tax											
65	Pavilion Gas & Electricity						1,000.00	-450.11	749.97	299.86	700.14	700.14
67	Pavilion broadband						450.00	471.24	337.50	808.74	-358.74	-358.74
68	Refurbishment (2023)							1,770.00		1,770.00	-1,770.00	-1,770.00
69	Maintenance		235.00		235.00	235.00	1,500.00		1,125.00	1,125.00	375.00	610.00
71	Pavilion equipment											
73	Pavilion hire	1,100.00	800.00	825.03	1,625.03	525.03						525.03
75	Water						269.78	55.17	202.32	257.49	12.29	12.29
	SUB TOTAL	**1,100.00**	**1,035.00**	**825.03**	**1,860.03**	**760.03**	**6,293.58**	**2,383.95**	**4,027.74**	**6,411.69**	**-118.11**	**641.92**

Hengoed Cemetery

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
91	Grass cutting						3,700.00		3,700.00	3,700.00		
93	Cemetery Expansion						2,000.00		2,000.00	2,000.00		
95	Refuse emptying						697.35	136.68	410.04	546.72	150.63	150.63
97	Cemetery general maintenance						1,500.00		1,125.00	1,125.00	375.00	375.00
99	Sale of plots	3,500.00	4,005.00	12,015.00	16,020.00	12,520.00						12,520.00
101	Interment charges	2,400.00	1,920.00	5,760.00	7,680.00	5,280.00						5,280.00
103	Memorial charges	1,500.00		1,125.00	1,125.00	-375.00						-375.00
105	Cemetery Management Software						561.60		561.60	561.60		
107	ICCM Membership						95.00	95.00		95.00		
SUB TOTAL		**7,400.00**	**5,925.00**	**18,900.00**	**24,825.00**	**17,425.00**	**8,553.95**	**231.68**	**7,796.64**	**8,028.32**	**525.63**	**17,950.63**

Streetlights

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
121	Streetlight LED conversions (phased)						774.00		580.50	580.50	193.50	193.50
123	Concrete column replacement						19,101.00		19,101.00	19,101.00		
125	Streetlight maintenance						2,300.00	698.00	1,725.03	2,423.03	-123.03	-123.03
127	Streetlight electricity						3,673.90	769.87	2,309.61	3,079.48	594.42	594.42
131	Streetlight LED conversions ad hoc											
SUB TOTAL							**25,848.90**	**1,467.87**	**23,716.14**	**25,184.01**	**664.89**	**664.89**

Parish Maintenance

Code	Title	Receipts Budget	Receipts Actual	Receipts Forecast	Receipts Total	Receipts Variance	Payments Budget	Payments Actual	Payments Forecast	Payments Total	Payments Variance	Net Position
141	Gobowen & Selattyn planters						800.00		800.00	800.00		
144	EMG Project		1,500.00		1,500.00	1,500.00						1,500.00
145	Bus Shelter maintenance											
147	Bus Shelter cleaning						641.57	147.15	441.45	588.60	52.97	52.97
149	General maintenance						100.00				100.00	100.00
151	Additional bins - emptying						810.00		607.50	607.50	202.50	202.50
153	Defibrillator maintenance						200.00				200.00	200.00
	SUB TOTAL		**1,500.00**		**1,500.00**	**1,500.00**	**2,551.57**	**147.15**	**1,848.95**	**1,996.10**	**555.47**	**2,055.47**

Parish grants, donations and civic exp

Code	Title	Receipts Budget	Receipts Actual	Receipts Forecast	Receipts Total	Receipts Variance	Payments Budget	Payments Actual	Payments Forecast	Payments Total	Payments Variance	Net Position
171	Parish Grants						3,850.00		3,850.00	3,850.00		
173	Churchyard maintenance donations						1,000.00		1,000.00	1,000.00		
175	Members allowance / administration						750.00	113.08	339.24	452.32	297.68	297.68
177	Chairman's allowance						360.00				360.00	360.00
179	Councillors' expenses							43.20		43.20	-43.20	-43.20
181	Election costs											
185	Operation London Bridge											
	SUB TOTAL						**5,960.00**	**156.28**	**5,189.24**	**5,345.52**	**614.48**	**614.48**

Parish Amenities

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
191	CCTV running costs						3,006.85		3,006.85	3,006.85		
193	CCTV equipment						300.00		300.00	300.00		
195	Roundabout newsletter	1,750.00	115.00	1,650.00	1,765.00	15.00	3,632.00	908.00	2,724.00	3,632.00		15.00
199	Additional bins - purchase						700.00		700.00	700.00		
201	Bus Shelter St Martins Road						8,000.00		5,955.00	5,955.00	2,045.00	2,045.00
203	Miscellaneous Parish Amenities							191.00		191.00	-191.00	-191.00
205	War memorials / armistice						150.00		150.00	150.00		
208	Civic and Seasonal Occaions						2,200.00	1,000.00		1,000.00	1,200.00	1,200.00
	SUB TOTAL	**1,750.00**	**115.00**	**1,650.00**	**1,765.00**	**15.00**	**17,988.85**	**2,099.00**	**12,835.85**	**14,934.85**	**3,054.00**	**3,069.00**

Training

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
221	Staff training						750.00	360.00		360.00	390.00	390.00
223	Councillor training						1,000.00	30.00	90.00	120.00	880.00	880.00
	SUB TOTAL						**1,750.00**	**390.00**	**90.00**	**480.00**	**1,270.00**	**1,270.00**

Banking

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
231	Bank interest	3,500.00	453.26	1,359.78	1,813.04	-1,686.96						-1,686.96
233	Bank charges						180.00	85.25	135.00	220.25	-40.25	-40.25
	SUB TOTAL	**3,500.00**	**453.26**	**1,359.78**	**1,813.04**	**-1,686.96**	**180.00**	**85.25**	**135.00**	**220.25**	**-40.25**	**-1,727.21**

Administration

		Receipts					Payments					Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
241	Peninsula - HR / H & S						2,304.00		2,304.00	2,304.00		
243	Parish Council Insurance						2,175.51		2,175.51	2,175.51		
245	Affiliation Fees (SALC)						1,760.00	1,735.90		1,735.90	24.10	24.10
249	Software licences						739.32	141.60	619.32	760.92	-21.60	-21.60
250	Councillor email addresses						810.00	810.00		810.00		
251	Office expenses (general)						784.80	293.75	588.60	882.35	-97.55	-97.55
253	Audit Fees						680.00	260.75	400.00	660.75	19.25	19.25
255	Payroll Services						418.00	120.00	313.47	433.47	-15.47	-15.47
257	Professional / membership fees						270.00		270.00	270.00		
259	Office Equipment						800.00		800.00	800.00		
261	Staff telephone costs						372.00	86.15	258.45	344.60	27.40	27.40
263	Staff travel						250.00				250.00	250.00
265	Subscriptions						30.00		30.00	30.00		
267	Parish Council website						399.00		399.00	399.00		
269	Room hire						20.00		20.00	20.00		
271	Data Protection fee						35.00		35.00	35.00		
272	Cyber insurance						299.00		299.00	299.00		
273	Pavilion Defibrillator fund											
	SUB TOTAL						**12,146.63**	**3,448.15**	**8,512.35**	**11,960.50**	**186.13**	**186.13**

Staff Costs

		Receipts					Payments					Net Position
Code	Title	Budget	Actual	Forecast	Total	Variance	Budget	Actual	Forecast	Total	Variance	Net Position
291	Parish Clerk & RFO salary						26,077.03	6,479.85	19,557.81	26,037.66	39.37	39.37
293	PAYE & NI						10,793.98	2,552.28	8,095.50	10,647.78	146.20	146.20
295	Staff pensions						1,977.92	482.67	1,483.47	1,966.14	11.78	11.78
	SUB TOTAL						**38,848.93**	**9,514.80**	**29,136.78**	**38,651.58**	**197.35**	**197.35**

Earmarked Reserves

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
183	Community Meals surplus grants		1,000.00		1,000.00	1,000.00						1,000.00
	SUB TOTAL		**1,000.00**		**1,000.00**	**1,000.00**						**1,000.00**

Youth Work

		Receipts					Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	**Budget**	**Actual**	**Forecast**	**Total**	**Variance**	Net Position
431	Youthwork programme development						1,000.00				1,000.00	1,000.00
	SUB TOTAL						**1,000.00**				**1,000.00**	**1,000.00**

Selattyn and Gobowen Parish Council
Reserves Balance 18/7/23
2023-2024

Reserve	OpeningBalanc	Transfers	Spend	Receipts	CurrentBalanc
Capital					
Solar farm grant	19,957.98				19,957.98
Pavilion Covid 19 grant	10,000.00		3,329.67		6,670.33
Neighbourhood Fund 2019/20	16,551.15				16,551.15
Neighbourhood Fund 2020/21	28,886.20				28,886.20
Neighbourhood fund 2021/22	23,290.78				23,290.78
Neighbourhood Fund 2022/23	38,237.83				38,237.83
Neighbourhood Fund 2023/24		58,850.05			58,850.05
3PBL benches, planters, lights	5,000.00				5,000.00
3PBL Legacy Fund	8,718.80				8,718.80
Tot Capital	**150,642.74**	**58,850.05**	**3,329.67**		**206,163.12**
Earmarked					
Streetlight LED conversion	1,226.00				1,226.00
Election costs	4,500.00				4,500.00
Office Equipment	1,145.83	-500.00			645.83
Allotment deposits	275.00				275.00
Sports Court maintenance	4,000.00				4,000.00
Hengoed Cemetery maintenance	2,180.00				2,180.00
Cemetery Expansion	15,495.00				15,495.00
Pavilion equipment	958.33				958.33
Road safety measures	5,466.00				5,466.00
CCTV equipment					0.00
Consultation	4,000.00				4,000.00
Community Meals Surplus grants	4,192.97	1,000.00			5,192.97
Allotment expansion	3,000.00				3,000.00
Cemetery (NEW Environmental P	1,800.00				1,800.00
Streetlight maintenance	765.00				765.00
Noticeboards	400.00				400.00
Defibrillator (replacements when r	1,000.00				1,000.00
Chirk Road VAS	6,045.00				6,045.00
EMG Project 23/24		4,500.00		1,500.00	6,000.00
Tot Earmarked	**56,449.13**	**5,000.00**		**1,500.00**	**62,949.13**
TOTAL RESERVE	**207,091.87**	**63,850.05**	**3,329.67**	**1,500.00**	**269,112.25**
GENERAL FUND*					230,970.88
TOTAL FUNDS					500,083.13

* General fund includes the 2023/24 budget of £167,611.50