

OLD NEWTON WITH DAGWORTH & GIPPING PARISH COUNCIL
FINANCE REVIEW – MINUTES

Wednesday 22nd November 2023 – 7.30pm - at Old Newton Village Hall – Woodward Room

Present: Cllr Miller - Chairman, Clements, Goudy, Hardman – Vice Chair & Internal Control,
Karen Hall-Price – Parish Clerk & RFO

1. Year End Accounts: 2022 / 2023 – Reported at the November 2023 meeting

The internal audit report and sign off was submitted to PKF LittleJohn by the deadline of 3rd July 2023. Following receipt of the interim statement this has now been finalised and the final certificate and invoice for payment have been received with no follow up action required but 2 comments were raised that the Clerk has disputed. The report states that section 2, box 2 does not agree with the figure published and suggests alternative figures to be used. Clerk has disputed this as this is relevant to the precept request form that clearly states the figure of £28,604.79 paid in 2 payment instalments. The payments are always broken into two elements 1 part for Old Newton with Dagworth and the other for Gipping. This is split in the remittances for each instalment payment and is not by way of grant funding or council tax support as suggested. The figure is correct by the Clerks understanding and should remain 100% precept allocated. The second point raised is that the Clerk did not provide adequate explanation for the variance between the prior and current year values in box 3 and 4 of section 2. Again, the Clerk has disputed this - the variances explanation spreadsheet was provided and did give a valid explanation and the Clerk was not asked to provide any additional information. PKF LittleJohn have now confirmed that the Clerk's complaint is upheld and have issued a notice to be displayed with the completed audit and noted on the file for the next audit conclusion. The figures are correct and do not need to be amended. The audit is now complete.

2. Half Yearly Review of Finance / Cash Book – Internal controller report

Review of the finance internal control took place on Friday 13th October 2023 with Cllr Hardman. 50% of receipts, 25% of payments, plus 2 full bank statements and parish clerk payments were checked. Full review of payments and receipts file plus various cross checks to confirm formulae and allocations within working spreadsheets were correct. Clerk and Cllr Hardman have worked together on updating the spreadsheets to enable provision of variance to budget figures for the new financial year. Clerk would like to formally thank Cllr Hardman for her expertise and assistance with making better use of the spreadsheets to provide more transparent and detailed information.

3. Asset Register & Insurance Review

The asset register was updated to include an additional dog bin on Chapel Road and the overhead projector and case following the September meeting. There are some items covered on the asset register that are not covered within the insurance provision as considered consumables – This is noted on the asset register.

Our insurance cover has now stated that the Defibrillator is no longer required to be itemised as this now falls under automatic cover. The SID unit is now covered as a separate item as we move the camera around between two sites. This was identified and reported at the full parish council meeting in October and the premium has increased accordingly. The insurance was reviewed and discussed at the October full council meeting. Cllrs agreed to remain with the current provider and accept the increased premium given the speed camera is an expensive piece of equipment.

4. GDPR Policies & Procedures / Financial Regulations and Standing Orders

- TOR for the committees and working groups were created by Cllr Hardman and are now available on the parish council website.
- The Model Standing Orders were reviewed at the September meeting
- The Model Financial Regulations were reviewed at the September meeting
- The internal control statement was reviewed at the September meeting
- Bank Statements are now forwarded to the Finance Committee on a monthly basis.
- ICO Registration is on a DDR basis and Costs £35 each year – Z2861731 Registered September 2011 – Expires September 2024 (No 57 finance records)

The following GDPR policies are in place: Cllrs agreed no amendments required due to no legislative updates.
 Subject Access Request (SAR) Policy & Procedure – May 2019
 Freedom of Information Policy – May 2019
 Data Protection Policy – May 2019
 Document and Electronic Data Retention Policy – June 2019
 Community Notice Board Policy – July 2019
 Training and Development Policy – March 2020
 The Code of Conduct adopted by Cllrs 4th May 2022

5. Risk Assessments

The general financial risk assessment was reviewed. Some minor amendments have been made to risk levels and mitigations.

Physical risk assessments were completed in April 2023 and are available on the parish council website:

- Cemetery - 6 mthly walk of the graveyard by the cemetery committee to identify dropped graves took place. Our Cemetery maintenance contractor has been given the relevant information to level the graves identified and to make safe any leaning headstones.

An investigation into the needs of the new entrance and pathways for the new part of the cemetery still needs to be addressed. We need to await CIL monies before the finance committee can earmark funds for these works. The shed maintenance quotes to remove the asbestos and tidy the store are now in and on the agenda for the December meeting.

- Noticeboards
- Phone Box Library
- Village Sign – New Oak post donated by local land owner is now in place.
- Ward Green – Pond area is maintained on an annual basis by an external contractor. Report submitted to full council at the November meeting.
- Allotments covers Little Wood – ONGAA management

Cllrs agreed to look at a physical risk assessment for SID maintenance / change of batteries etc. Cllr Hardman to liaise with Cllr Helliwell and complete a risk assessment.

6. Budget & Precept Discussion for 2024 / 2025

- Include Clerks Salary / Appraisal report for the December meeting - No payrise was issued for 2022.

7. Ringfenced Projects from Reserves.

- Cemetery £3,400.00 – Proposed works required for pathways on new part of the cemetery?
- Contingency £1,500.00
- Bus Shelter £ 100.00
- Elections 2027 £ 500.00 Build £500 each year to ensure £2,000 available for elections in 2027
- Replacement Laptop £ 376.00 Build £100 each year to £500

8. CIL - 1 April 2022 to 31 March 2023

A	Total CIL income balance carried over from previous year		£15,154.71
B	Total CIL income received in reporting year (receipts)		£ Nil
C	Total CIL spent within reporting year (expenditure, net amount if VAT recoverable)		£9,827.60
	Total CIL allocated but not yet spent to an agreed project (expenditure, net amount if VAT recoverable)		£5,327.11

	Total CIL requested to be repaid in the year		£ NIL
	Total value of CIL receipts subject to a Repayment Notice served <u>in any year</u> that has not been repaid		£ NIL
D	Total CIL repaid in the year following a Repayment Notice		£ NIL
E	Total CIL retained at year end (A+B-C-D) – <u>Do not include allocated funds within this balance only spent funds.</u>		£5,327.11

CIL Expenditure – Spent Funds

Items to which CIL funds have been spent:	Amount spent £ (Net amount if VAT recoverable)
Queens Jubilee Benches x 4 around the village	£3,727.60
Village Hall – Facilities improvements and new kitchen support payment	£5,000.00
Bowls Club – Facilities and maintenance support payment	£1,100.00
Total spent	£9,827.60

CIL Expenditure – Allocated Funds (not yet spent)

Items to which CIL funds have been allocated but not yet spent:	Amount allocated £ (Net amount if VAT recoverable)
Cemetery	£5,327.11

CIL spent this financial year to be declared for accounts 23-24

CIL agreed to spend this financial year but not spent yet.

- Cemetery store shed repairs and maintenance £5,000
- Cemetery pathways to be allocated funding from next receipt of CIL.

9. Any Other Items for the attention of the Parish Council to be included in the December meeting Agenda.

- Budget / Precept Finance Committee Recommendations.
- Clerk's Salary – Employment Review.

10. Date of Next Meeting – Wednesday 6th December 2023 – 7.30pm

Meeting Closed - 21.19hrs