WILBURTON PARISH COUNCIL

**Minutes of the Finance Committee Meeting from 4th October 2023 held at St Peter’s Hall, at 7:45pm**

**Present:** Cllr Lambert, Cllr Upton, Cllr Duckworth, Cllr Spencer, , Cllr Wilson, Cllr Whittle, Cllr Thirston, Cllr Attrill, and Cllr S Morgan

**Also Present:** The Clerk (Andy Milne)

**FC23-045: Apologies, Acceptance of apologies and declarations of interests**

Apologies from Parish Cllr Upton

One Cllr is receiving payments for work completed by their company

**FC23-046: To approve the minutes of 4th October 2023**

The minutes were approved and signed by the Chair

**FC23-047: Public Participation – to accept questions and comments from members of the public and councillors with a prejudicial interest** (max 3 minutes per person)

There was 1 member of the public present, there were no questions or comments

**FC23-048: To approve accounts for payment**

The schedule of invoices for payment were approved for payment

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |
|  | Payments for Sept 4 October Meeting 2023 | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Payee | Detail | sub total | Vat | Total | BACS |  |
|  |  |
|  | Phil Warren | Clock repairs | 48.70 |  | 48.70 | 1 |  |
|  | Phil Warren | Clock W Sept | 48.70 |  | 48.70 | 2 |  |
|  | David Maltby | Caretaking | 403.88 |  | 403.88 | 3 |  |
|  | David Maltby | Grass c July | 60.00 |  | 60.00 | 4 |  |
|  | Maltby Const | HB & hob cottage | 528.65 | 105.73 | 634.38 | 5 |  |
|  | Maltby Const | Gate install REC | 910.00 | 182.00 | 1092.00 | 6 | Reserves |
|  | Maltby Const | Gate & AW cottage | 320.00 | 64.00 | 384.00 | 7 |  |
|  | Bespoke | September | 1898.00 |  | 1898.00 | 8 |  |
|  | Cemetery 2 x £160 = £320.00 |  |  |  |  |  |  |
|  | Bus stop & footpaths 1 x £35.00 |  |  |  |  |  |  |
|  | Allotment 1 x £75.00 |  |  |  |  |  |  |
|  | Allotment A Clearance £535.00 |  |  |  |  |  |  |
|  | Litter Picking 4 x £12.25 |  |  |  |  |  |  |
|  | Sandpits clearance £150.00 |  |  |  |  |  |  |
|  | Recreation Groundsman |  |  |  |  |  |  |
|  | Ground works 5 x £70.00 |  |  |  |  |  |  |
|  | Grass cutting pav & PP 2 x £40.00 |  |  |  |  |  |  |
|  | Grass Cutting CTL 1 x £38 |  |  |  |  |  |  |
|  | Grass cutting cricket pitch 2 x £55 |  |  |  |  |  |  |
|  | Grass cutting Foot/Fields 2 x £48 |  |  |  |  |  |  |
|  | Kara Atkinson | pay july | 104.67 |  | 104.67 | 9 |  |
|  | Andrew Milne | pay july | 739.05 |  | 739.05 | 10 |  |
|  | HMRC | PAYE July | 207.46 |  | 207.46 | 11 |  |
|  | Andrew Milne | Planning app | 170.33 | 10.67 | 181.00 | 12 |  |
|  | Rixon Acc | Zoom M's July | 50.00 |  | 50.00 | 13 |  |
|  | Harvey Upton | Keys for SW | 26.00 |  | 26.00 | 14 |  |
|  | PWLB | Mortgage cottage | 4221.13 |  | 4221.13 | DD |  |
|  | A Mead | Rec entrance | 11995.00 | 2399.00 | 14394.00 | 15 | Reserves |
|  | Andrew Milne | Sum up machine | 76.60 |  | 76.60 | 16 |  |
|  | ECDC | FW post/tickets | 913.55 | 182.71 | 1096.26 | 17 | Fireworks |
|  | Cllr Morgan | Boston seeds | 91.66 | 18.33 | 109.99 | 18 |  |
|  | Clive Maltby | Access Gate to REC | 288.00 |  | 288.00 | 19 |  |
|  | Fen Farm | Galvanised gate field | 211.54 | 42.32 | 253.86 | 20 |  |
|  |  | **Totals** | **23101.38** | **2962.44** | **26063.82** |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  | 02.10.23 | 14.07 |  |
|  |  |  |  |  |  |  |  |

**FC23-049: Feedback from PKF Littlejohn LLP regarding year-end 2023**

PKF Littlejohn had recently queried the figures on the 2022 – 2023 AGAR submitted by the Clerk in August 2023. The query was over the question 11a & 11b in Section 2. Following the query the Clerk was advised that a senior investigator would be appointed to conduct further investigations including the issues of:-

1. High Specified Reserves, these are the ringfenced amounts set aside for projects with a positive balance £156,712 at 2022/23 year end. These were explained at year end, however following the auditors letter the Clerk explained to PKF that we planned to have most of the projects under way in 2023/2024. The Clerk had explained to PKF, there had been virtually a new Parish Council including a new Chairperson and Vice Chairperson elected in 2022 and that many of the projects were now mobilised. The Clerk also explained that Covid and the effect on suppliers will have had a big impact on mobilising projects in 2022/23.
2. High General Reserves, these are the positive amount and value left in the bank over and above the ringfenced amount (156,712 as detailed above) which stood at £119,494 at 2022/23 year end giving a combined total at year end of £276,206.

The Clerk reassured PKF that reserves would be brought down to a much more realistic level, as a result of the pro-active work from The Parish Council over the last year and a half.

**FC23-050: Update on reserve spending month by month – April – October – attached paper**

2 papers were circulated, 1 showing the reserves at the beginning of the financial year and the other showing all expenditure to date and highlighting those areas that the Clerk and Chair had identified were all capital/reserve/expenditure that falls outside the Precept expenditure budget. The Clerk went through each month from April to September (6 months) and discussed which areas of expenditure fell into which area of reserves (General & ringfenced), then allocated the expenditure to the correct codes on Scribe Accounting after the meeting. A full report of Reserves (balances and expenditure) will come to the next Finance Committee (01.11.23)

**FC23-051: Correspondence not covered in Business Matters/Councillors questions**

The Finance Committee were asked to review the Financial Regulations with some suggested changes. This was Agenda item 23-066 item 7 under business matters. The Clerk had previously circulated the existing financial regulations (approved by Full Council 09.06.21 and due for a review 09.06.23). The model used back then was the 2019 Model Financial Regulations, that were adopted and clearly understood, as any of the original text was struck through and the revised/amened regulations for Wilburton Parish Council were inserted at the correct place within the document. Apart from a legal requirement to review this within 2 years, The Parish Council and Clerk had previously identified the following changes, that would allow for more efficient purchasing generally, more autonomy for the Clerk to seamlessly advance improvements, projects and reasonable expenditure to achieve better results for the Parish Community. These were:-

**Point 4.1 – increase and allow expenditure of up to £2,000.00 rather than £500 for the Clerk in conjunction with the Chair**

**Point 4.5 – increase emergency expenditure allowance/caping from £500 to £2,000.00 for repairs and replacements. This must be reported to the Chair at the earliest opportunity thereafter.**

**Point 5.1 – All invoices are stored digitally and can be inspected at any time on a shared drive.**

**Point 10.1 – Whilst best value must be demonstrated the Council will require 3 quotations for any works over the value of £2,500, subject to point 11.1**

**FC23-052: Date of next meeting:.01.11.23 – reminder about December Finance Cttee/budget**

Please note that copies of minutes can be obtained from the Parish Clerk or by visiting our Website at [www.wilburtonparishcouncil.org](http://www.wilburtonparishcouncil.org/)

A black text on a black background

Description automatically generated with low confidenceSigned: A Milne Date: 27/10/2023 17:18:06