Appleton Parish Council

Appleton Parish Hall, Dudlow Green Road, Appleton, WA4 5EQ

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Minutes of the meeting of the Finance and General Purposes Committee on Thursday 26th May 2022 at 9.45am

Present: - Councillor S Brookes, Councillor G Chapman, Councillor M Jervis, Councillor B Kidley, Councillor M Delaney

Clerk, Mrs J Monks. Assistant Clerk, Mrs I Derbyshire

1. Welcome and apologies for absence

Councillor S Brookes welcomed everyone to the meeting and apologised for the late start. Councillor K Critchley, Councillor C Critchley, Councillor M Marshall and Councillor P Lewenz had sent their apologies for the meeting.

2. Members Code of Conduct

There were no declarations of interest.

3. Matters Arising

The Clerk reported that there were no updates from previous meetings. It was noted that Councillor G Chapman had been omitted from the list of authorised signatories for the Nat West advised in the Finance and General Purposes Minutes of 5th May 2022.

4. Replacement Street Trees

RESOLVED that;

The discussion to be passed to the Environment working party when they next meet who will then make recommendations to full Council.

5. Parish Hall Roof

The clerk gave an update on progress on obtaining quotations for the work and that she had applied to the National Lottery for a grant.

The clerk had contacted the contractors requesting separate quotes for the removal of the asbestos and for the cost of installation, however further quotes had not yet been received.

The clerk has confirmed that she had applied for a National Lottery grant, however a decision can take up to twelve weeks.

This item is to be deferred to the next Finance and General Purposes meeting when it is hopeful that the quotations will have been received.

6. Cleaning Contract for Parish Hall

The clerk had requested Warrington Borough Council to undertake an extra clean of the Parish Hall on Tuesday 14th June to cover holidays.

The clerk reported that there was no contract or service level agreement between the Parish Council and Warrington Borough Council for the cleaning and this needs addressing.

Currently, extra cleaning for the Hall is conducted by Warrington Borough Council. The cleaning is done on Mondays and Wednesdays.

Recommended that;

Warrington Borough Council are not used for cleaning the Hall and that the cleaning was to be undertaken by Arley's Angels if they are able to supply a cleaner and a cleaning contract be put in place.

7. Investment Strategy

The clerk confirmed that the Financial Compensation scheme is limited to £85,000 per bank. As such if you open two accounts with the Nationwide and have £170,000 deposited only £85,000 of this will be protected.

Interest rates change on a regular basis. Currently the maximum amount of £85,000 is in each savings account. The Parish Council does need access from the savings accounts to top up the current account during the financial year so at least one of the savings accounts need to be instant access.

The clerk had circulated alternative options for investments.

Recommended that;

an investment strategy policy is introduced, to be eventually published on the website to show transparency. Councillor S Brookes will send suitable wording to the Clerk. In the meantime, parish council funds to remain in the accounts, already held.

8. New Bins Around the Parish

The clerk had circulated an email regarding new bins and Parish Councillors had been requested to send any proposed locations to the clerk in order to establish how many bins are required and the proposed locations in order to look into costs.

Recommended that;

This item to be discussed at the next Environment working party meeting. In the meantime, the Ranger will be asked on where he thinks bins are needed in the village.

9. Portable Speed Indicator Device

The clerk has asked the Beat Manager for recommendations, and they had sent some information and the clerk has obtained three quotes.

Recommended that;

The Parish Council purchase a variable speed indicator device, The SID Gen-5 Smart from Traffic technology Ltd with the expenditure of the device and the various extras to be purchased up to the amount of £3,500 plus VAT.

The clerk will confirm which optional extras are required.

10. Grant Application from Lumb Brook Millennium Green

Lumb Brook Millennium Green have submitted a grant application for £2,750 towards maintenance costs.

Recommended that;

The grant application of £2,750 is refused on this occasion due to the level of reserves it holds. However, the Parish Council remains supportive of the Group and are happy to consider grants in the future.

11. Accounts for 2021/2022

The clerk had circulated the cashbook for 2021/2022 for the attention of all the Parish Councillors.

Recommended that;

the yearly banking reconciliation is as follows;

Yearly bank reconciliation	2021/2022
Bank Accounts	31/03/2021
NatWest	£28,175.60
Mansfield	£85,000.00
Nationwide	£25,038.62
Hanley BS	£85,000.00
Less unpresented cheques	£0.00
Other adjustments	£0.00
Balance as at 31.03.21	£223,214.22
Add Precept	166500
Add other receipts	45965.63
less staff costs	89,022.48
less payments	61859.58
End of year balance 31.03.22	£284,797.79
NatWest	£49,760.94

Mansfield	£85,000.00
Nationwide	£65,036.85
Hanley BS	£85,000.00
Less unpresented cheques	£0.00
Other adjustments	£0.00
Balance as at 31.03.21	£284,797.79

Recommended that;

The accounts for 2021/2022 were accepted by the Parish Council.

12. Internal Auditors report on 2021/2022

The internal auditors report raised one issue, which was as follows;

The fixed asset register does not always record how an asset is valued when it is included in the register. (eg cost, current value, insurance proxy value.

The recommendation from the internal auditor is as follows;

The method of valuation should be recorded against all assets in the asset register.

The clerk has amended the asset register with the requested amendments.

The conclusion of the audit report was as follows;

The internal audit of Appleton Parish Council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

The interim internal audit provide evidence to support the annual internal audit conclusion on the AGAR Annual Return for local councils.

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

Recommended that;

That the internal auditor report for 2021/2022 was to be accepted by the Parish Council.

13. 2021/2022 and Annual Governance Statement and Accounting statements and variance explanation

The clerk had circulated the Annual Governance Statement and Accounting statements.

Annual Governance Statement

Recommended that;

1. The Parish Council have in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
2. The Parish Council maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
3. The Parish Council took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances
4. The Parish Council provided proper opportunity during the year for the exercise of electors rights in accordance with the requirement of the Account and Audit Regulations.
5. The Parish Council carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.
6. The Parish Council maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
7. The Parish Council took appropriate action on all matters raised in reports from internal and external audit.
8. The Parish Council considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a

financial impact on this authority and, where appropriate, have included them in the accounting statements.

Recommended that;

The Annual Governance Statement 2021/2022 is approved and is signed and date by the Chairman Councillor S Brookes and the Clerk and Responsible Financial Officer, Mrs J Monks.

Accounting Statements

The Clerk and Responsible Financial Officer has filled in the Accounting Statements for 2021/2022.

Recommended that;

The Accounting Statements are approved and signed and dated by the Chairman, Councillor S Brookes and the Clerk and Responsible Financial Officer, Mrs J Monks.

Variance Explanation

The clerk had circulated the variances explanations;

Recommended that;

The variance explanations were approved.

14. Interim Audit

RESOLVED that;

An interim audit was undertaken after 30th September 2022, with the cost not to exceed £250.00 plus VAT.

15. Direct Debits, Debit cards and payments by Bank Transfer

The following payments are made by variable direct debit.

British Telecom, Information Commissioners Office, Pozitive Energy, Scottish Power, Veolia and Waterplus.

RESOLVED that;

The use of variable direct debit for the above suppliers should continue.

The clerk, assistant clerk and Parish Ranger all have business debit cards with a maximum limit of £1,000 per transaction.

RESOLVED that;

Debit card arrangements should continue as per the Financial Regulations.

Payment of all invoices was made on a monthly basis by bank transfer.

The clerk confirmed that all direct debits, debit card payments and bank transfers are detailed on the payment schedule each month which is circulated to the Parish Council and signed by the Chair each month.

16. Policy Reviews

Recommended that the following policies were approved;

(a) Publication Scheme
(b) Complaint procedure
(c) Grant Policy and application form
(d) Planning Application procedures
(e) Social Media Policy
(f) Health and Safety Policy
(g) Lone Working Policy
(h) Diversity Policy
(i) Data Protection Policy, documentation, and data schedule.
(j) Planning policy procedures
(k) Cybersecurity policy
(l) Safeguarding policy
(m) Virtual meeting policy
(n) Finance and General Purposes Committee terms of reference.

17. Asset Register

Recommended that;

The asset register is approved following recommendations by the internal auditor.

18. Risk Assessments

The clerk stated that individual Risk Assessments for events will be done for each event as and when required.

Recommend that;

The following Risk Assessments were approved;

(a) General Risk Assessment
(b) Parish Hall Covid Risk Assessment
(c) Ranger Risk Assessments

19. Renewal cost of booking system

RESOLVED that;

The renewal of the Hallmaster booking system was renewed at the cost of up to £200.00 plus VAT for the booking system for the Parish Hall.

20. Insurance renewal

Recommended that;

The Parish Council's insurance at the cost of £1586.56 is renewed. Please note that the Parish Council is now in year two of a three-year deal which expires on 31st May 2024.