Appleton Parish Council

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

Telephone 01925 268153 Email clerk@appletonpc.org.uk

Minutes of the meeting of the Finance and General Purposes Committee on Thursday 1st December 2022 at 9.45am

Present: - Councillor K Critchley, Councillor G Chapman, Councillor S Brookes, Councillor M Jervis, Councillor M Delaney and Councillor P Lewenz (present until 10.45am).

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

1. Welcome and apologies for absence

Councillor S Brookes welcomed everyone to the meeting and chaired the meeting. Councillor M Marshall sent his apologies for the meeting.

2. Members Code of Conduct

No declarations of interest were made.

3. Matters Arising

The following update was provided following the previous Finance and General Purposes Committee meeting on Thursday 3rd November 2022.

The clerk confirmed that there was an existing pole for the projector as such it was not necessary to purchase an additional pole however minor repairs had been undertaken to make the projector more accessible.

4. Investment strategy

Recommend that;

The clerk and assistant clerk and Councillor K Critchley will make an action plan to be discussed at the Finance and General Purposes Committee meeting in February.

5. Internal Auditors report on interim Audit

The accounts for 2022/2023 for the period 1st April 2022 to 30th September 2022 have been sent to the internal auditor and the report is 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.

One issue was identified as follows;

The payment on 07/04/2022 to Amazon for £68.59, for the purchase of a time capsule, is recorded gross in the cashbook with nil VAT. However, the invoice records VAT of £11.44, therefore, the net payment is £57.15. The council should ensure transactions that include a VAT element are recorded net of VAT in the cashbook and that VAT is separately recorded and reclaimed.

The clerk confirmed that the cashbook had been amended and the £11.44 VAT has now been claimed from HMRC.

RESOLVED that;

The interim audit report was approved.

6. Grant application for £500 from Warrington Open Door at Christmas

The clerk has received a grant application for £500 towards the cost of an eight-day event over the Christmas period to be held at St John's Church Wilderspool Causeway, Warrington WA4 6QE.

The clerk noted that the grant budget for 2022/2023 only has £112.00 remaining as such any further grants would take this over budget.

The clerk was asked to contact the applicant and request further information of how the grant was directly linked to Appleton and how this project would be beneficial to Appleton.

7. Additional speed indicator device

RESOLVED that;

The Parish Council purchase an additional speed indicator devise with the expenditure of up to £4,000 approved.

The clerk was asked to contact the Beat Manager and PCSOs requesting that they provide the details of where the speed indicator devise had been situated with times/dates and the results of this were included in the monthly PCSO report.

The clerk was requested to confirm to the Beat Manager and PCSOs that any speed indicator devises purchased by Appleton Parish Council could only be used in Appleton and not in any other parish. The clerk confirmed that they were only insured to be used with the Parish boundary.

8. Parish Hall fees – discounted new starter rate

The clerk reported that the current hall hire rate was £18 per hour and any new starter was allowed a discount of £6 and is charged £12 per month for the first three months.

From 1st April 2023, the Hall hire charge is going up to £20 per hour.

Recommended that;

The new starter discount be £15 per hour for a maximum of two months from 1st April 2023 and this is offered to weekly bookings only at the discretion of the clerk/assistant clerk/booking secretary.

9. Budget and Precept for 2023/2024

The clerk had received a letter dated 2nd November 2022 from Warrington Borough Council with regards to the arrangements for the parish precepts for 2023/2024.

Warrington Borough Council has confirmed that the number of Band D equivalent properties for 2023/2024 is 4953. The figure for 2022/2023 was 4833. The figure for 2021/2021 was 4745. This figure for 2020/2021 was 4743. This compares to 4866 for 2019/2020.

The clerk was asked to contact Warrington Borough Council to query why the Band D figure had only increased by 120 when there had been more houses than this built in Appleton over the last twelve months and to request a breakdown of this calculation.

Councillor P Lewenz left the meeting at 10.45am.

The figures were discussed at length for both the budget and precept.

Recommended that;

The precept for 2023/2024 is £17,3799 and this would result in a nil percentage increase and mean that the Band D payable would remain at £35.09.

Parish Council reserves would be utilised to keep the Band D payable for 2023/2024 at the same level as 2022/2023.

It was noted that the Precept in similar parishes for example Lymm Parish Council, Stockton Heath and Grappenhall & Thelwall Parish Council are all higher charges per Band D property.

Recommended that;

The budget for 2023/2024 was amended as discussed and this would be presented to the Parish Council Tax for approval.

The clerk/assistant clerk were asked to investigate the possibility of alternative energy sources for the Parish Hall to the dramatic increase in utility costs.