



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 2nd November 2023 at 9.45am

Present: - Councillor L Chapman (Chair), Councillor K Critchley, Councillor G Chapman, Councillor M Jervis, and Councillor P Lewenz.

Clerk, Mrs J Monks, Assistant Clerk Mrs I Derbyshire and Councillor L Booth (not on the Finance and General Purposes Committee).

1. Welcome and apologies for absence

The Chair of the Finance and General Purposes Committee, Councillor L Chapman welcomed everyone to the meeting. Councillor H Speed, Councillor C Critchley and Councillor Matthew Marshall sent their apologies for the meeting.

2. Members Code of Conduct

None declared.

3. Matters Arising

The clerk reported that the roof was now no longer leaking. The cavity wall insulation will be arranged after the report on the RAAC concrete survey has been undertaken.

The new tenancy agreements have been issued to regular hall hirers and some still had not been completed and returned and have been chased up for completion.

The clerk confirmed that all the fire extinguishers were due to be serviced on Friday 3rd November.

4. Bank Transfer

The clerk confirmed that £40,000 would be transferred from the Hanley to the NatWest current account around 16th November 2023. Another £40,000 would be required to cover future ongoing costs.

RESOLVED that;

The amount of £40,000 be transferred on 9th January 2024 from the Hanley to the NatWest current account to cover future ongoing costs.

The clerk reported that the Nationwide account now had been changed to a one-year fixed rate bond at 5% interest. The Nationwide however calculated the interest before

closing the account and did not transfer the interest into the nominated bank account as per the account instructions. As such the one-year fixed rate bond has been set up but with £86,061.88. The limit for the financial protection is £85,000.

RESOLVED that;

The clerk was requested to transfer the interest of £1,061.88 from the Nationwide to the NatWest to bring the balance to £85,000.

5. Banking

At the previous Finance and General Purposes Committee meeting on 5th October it was agreed to open an additional bank account with United Trust and deposit £5,000. The assistant clerk however contacted United Trust and they are no longer accepting new business customers.

RESOLVED that;

The Parish Council opens an additional bank account with Cambridge and Counties Bank and makes a deposit of £10,000.

The authorised signatures for the account to be;

Mrs Joanne Monks, Clerk.

Mrs Irene Derbyshire, Assistant Clerk.

Councillor Ghazala Chapman, Councillor Peter Lewenz and Councillor Judith Wheeler.

RESOLVED that;

The amount of £10,000 be transferred from the Mansfield Building Society to the NatWest current account for then to be deposited with Cambridge and Counties Bank.

The clerk will give the 30 days required notice to the Mansfield and organise the transfer. The assistant clerk will open the new account and organise the deposit of £10,000.

6. Air Quality monitors

Recommended that;

The Parish Council purchases or rents two air quality monitors with the expenditure of up to £10,000 and that the Parish Council makes a decision on the following;

- (a) To confirm which supplier to use
- (b) To confirm the proposed locations of each monitor, subject to approval from Warrington Borough Council
- (c) To confirm a lead Parish Councillor for the air quality project to be responsible for the ongoing monitoring and downloading and analysis of data.

The assistant clerk will produce a further report for the Parish Council, to include references from supplier providers.

7. Parish Hall Income and Expenditure and Hallmaster reports

The quarterly budget review and Hallmaster reports for the period 1st April 2023 to 30th September for the Parish Hall were reviewed.

Parish Hall income & expenditure (net)				
Apr-23	Income	Accumulative		Expenditure
			Caretakers wage	985.37
Parish Hall	2830	2830		
Monthly Expenditure	2946.49	-2946.49	Parish Hall Improvements & Maintenance	488.52
		-116.49	Utilities	1401.64
			Window Cleaning	0
			Safety Inspections	0
			Refuse	70.96
				2946.49
May-23			Expenditure	
			Caretakers wage	985.37
Parish Hall	2100			
Monthly Expenditure	-3667.17		Parish Hall Improvements & Maintenance	1131.83
			Safety Inspections	0
Total	-1567.17	-1567.17	Window Cleaning	0
		-1683.66	Utilities	674.59
			Refuse	875.38
				3667.17
Jun-23			Expenditure	
			Caretakers wage	985.37
Parish Hall	1800			
Monthly Expenditure	-2366.45		Parish Hall Improvements & Maintenance	798.96
			Utilities	393.12
Total	-566.45	-566.45	Window Cleaning	0
			Safety Inspections	0
		-2250.11	Refuse	
			Booking System	189
Jul-23			Expenditure	2366.45
			Caretakers wage	985.37

Parish Hall	1760		Parish Improvements Hall & Maintenance	617.79
Monthly Expenditure	-2216.98		Utilities	613.82
			Safety Inspections	0
Total	-456.98	-456.98	Window Cleaning	0
		-2707.09	Refuse	0
			Training associated with Hall	0
			Expenditure	2216.98
Aug-23			Caretakers wage	985.37
Parish Hall	1365		Parish Improvements Hall & Maintenance	1228.37
Monthly Expenditure	-2692.75		Utilities	411.01
			Safety Inspections	0
	-1327.75	-1327.75	Window Cleaning	68
Accumulative loss for year to date		-4034.84	Refuse	0
			Training associated with Hall	0
Sep-23				
				2692.75
			Caretakers wage	985.37
Parish Hall	2410		Parish Improvements Hall & Maintenance	735.38
Monthly Expenditure	-2111.43		Utilities	390.68
			Safety Inspections	0
	298.57	298.57	Window Cleaning	0
		-3736.27	Refuse	0
			Training associated with Hall	0
				2111.43

The clerk reported that Parish Hall income was lower in July and August due to the school summer holidays and many groups do not hire the hall during this period.

The reports show that for the period 1st April 2023 to 30th September 2023, the first half of the financial year the hall has made a loss of £3,736.27.

The assistant clerk will liaise with Councillor L Chapman regarding a couple of queries.

Recommended that;

The Parish Hall income and expenditure report was accepted by the Parish Council.

8. Quarterly budget review for all income and expenditure

The income and expenditure from 1st April 2003 to 30th September 2023 is as follows;

Receipts			
	Budget	Actual 30.09.23)	(to Budget Balance
Precept	173799	173799.00	0.00
Bank Interest	1000	1352.32	-352.32
Parish Hall	20000	12265.00	7735.00
Other	0	14.49	-14.49
	16079	0.00	16079.00
		0.00	0.00
Net	210878	187430.81	23447.19
VAT		2913.37	-2913.37
Total Receipts		190344.18	-190344.18

The clerk reported that the interest had been received from the Hanley Building Society of £1352.32. Parish Hall income remained on target to meet the income of £20,000. The other income was £5 from the sale of the History of Appleton Booklet and £9.49 refund as the ranger queued up for the car wash and then decided that the queue was too long and got a refund.

Payments	Budget 2023/24	Actual (to 30.09.23)	Budget Balance
Staff Costs	122078	54882.72	67195.28
Maintenance of Parish Council Assets	2000	0.00	2000.00
Utilities	29000	3884.86	25115.14
Insurance	2000	1732.22	267.78
Safety Inspections	0	0.00	0.00
Office Supplies	3500	2018.10	1481.90
Annual Subscriptions	500	266.00	234.00
Advertisements	0	0.00	0.00
Elections	4000	0.00	4000.00
Website	400	320.00	80.00
Grants	6000	1700.00	4300.00
Chairman's allowance	100	0.00	100.00
Training	1000	0.00	1000.00
Refuse Collections	1000	959.94	40.06
Window cleaning	600	68.00	532.00
Equipment	500	0.00	500.00
Parish Hall Improvements & maintenance	9000	5007.30	3992.70
Bank charges	200	95.65	104.35
Environmental Working Group	4000	1759.67	2240.33
Media budget	0	0.00	0.00
PCSO	20000	8904.75	11095.25
Youth	0	0.00	0.00
Ranger costs	4000	2278.92	1721.08
Community projects	0	0.00	0.00
Library	0	0.00	0.00
General Contingencies	0	0.00	0.00
Emergency Grass cutting	0	0.00	0.00
Events Committee budget	1000	0.00	1000.00
Net Payments		83878.13	126999.87
VAT		2861.55	
Total Payments (excluding ear marked reserves)	210878.00	86739.68	
Total Payments (including ear marked reserves)		92833.86	

The clerk reported that the bill for the September by-election has now been received and will be paid in November and is not included in the above figures. The bill is £21662.14. As such the elections budget of £4,000 will be considerably overspent.

Recommended that;

The review of income and expenditure for the period 1st April 2022 to 30th September 2023 was approved by the Parish Council.

9. Ear Marked Reserves

The earmarked reserves as at 30th September 2023 were noted as follows;

Ear-Marked Reserves	Reserve for 2023/24	Utilised Reserve	Reserve carried forward
Elections (ER)	10000.00	0.00	10000.00
Parish Hall (ER)	40000.00	3425.00	36575.00
Youth Work (ER)	30000.00	0.00	30000.00
Parish Ranger Van Replacement (ER)	20000.00	0.00	20000.00
Environmental Improvement Schemes (ER)	10000.00	0.00	10000.00
Community Scheme/ consultant costs for Local Plan (ER)	30000.00	2669.18	27330.82
South Warrington Library, Stockton Heath (ER)	1500.00	0.00	1500.00
Contingencies (ER)	50950.00	0.00	50950.00
Inland Border Facility Payment from WBC (ER)	0.00	0.00	0.00
Budget deficit 23/24 (ER)	16079.00	0.00	16079.00
Public Health (ER)	37500.00	0.00	37500.00
Public Amenity (ER)	37500.00	0.00	37500.00
Total		6094.18	-6094.18
amount of reserves as at 31.03.23	283529.00	6094.18	271,340.64

The total amount spent of the reserves was £6094.18 for the period 1st April 2023 to 30th September 2023. This was for work for the installation of the new windows (£840) and a new fire exit door (£3270). These amounts will be taken from the Parish Hall earmarked reserve and a payment of £2,669.18 has been taken from the community costs/consultation costs for PDO earmarked reserve.

A further amount of £876.10 will be paid on the November banking schedule from the community costs/consultation costs for PDO earmarked reserve.

Recommended that;

The earmarked reserves have been noted as above.

The clerk will clarify the amount required in the earmarked reserve budget as there is a minimum amount recommended by the internal auditor.

10. Parish Hall fees review for 2024/2025

Recommended that;

The Parish Hall hire charge was amended from £20.00 per hour to £21.00 per hour from 1st April 2024.

The new starter discount was amended from £15.00 per hour to £16.00 per hour (£5.00 off per hour) for a maximum of two months for weekly block bookings at the discretion of the clerk/assistant clerk.

The storage charge is increased from £150 to £160, payable as a lump sum in April to existing storage users only.

The reason for the increase was due to inflation and increased costs especially with regards to utilities.

11. PCSO funding arrangements for 2024/2025

The current cost of funding 50% of a PCSO is £18,979 per year.

Recommended that;

The Parish Council continues funding of 50% of a PCSO for 2024/2025, subject to confirmation of the amount nearer the time. The budget for 2024/2025 for PCSO funding is £20,000. No amendments to the proposed contract were required.

12. Appleton Thorn village post

The clerk was concerned about the post at the centre at Appleton Thorn and had contacted three companies to provide a quote but only Northwich Town Council had provided a quote for £695.00 plus VAT.

RESOLVED that;

No work would be undertaken at the present time, but the post would be continue to be monitored.

13. Interim Audit report

The clerk reported the internal auditor had undertaken the interim audit for the period 1st April 2023 to 30th September 2023 and the 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 authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

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.

The audit had highlighted two issues which are as follows;

Policy Review issues:

1. Although staff expenses are covered in individual contracts of employment there is no overarching expenses policy for the council covering staff and councillors.
2. Although a basic credit control procedure is approved in minutes there is no detailed incomes and debtor collection policy also covering procedures for bad and doubtful debts.

The recommendation was;

The council should consider establishing:

- an expenses policy covering all staff and councillors
- an incomes and debtor collection policy also covering bad and doubtful debt procedures.

As part of the interim audit JDH Business services have looked at the restating of the accounts for 2022/2023 and noted the following;

This is a work in progress as the draft restatement we have reviewed is incorrect and no extended trial balance has been produced with a balanced VAT control account.

The following issue was raised at the 2022/2023 year end audit.as the following.

2022/23 was the second financial year in succession the council has exceeded the £200,000 threshold for submitting income and expenditure accounts.

The recommendation was;

If the £200,000 accounts threshold is exceeded in 2023/24 the council will have to submit income and expenditure accounts and restate the 2022/23 comparatives in the 2023/24 AGAR on the same income and expenditure basis.

RESOLVED that;

The amount of £330.00 plus VAT was approved for the interim audit charge.

Recommended that;

The interim audit was accepted by the Parish Council.

14. Draft expenses policy

To consider an expenses policy as recommended by the internal auditor.

Recommended that;

The expenses policy, subject to minor amendments was approved by the Parish Council.

15. Draft Debt collection policy

Recommended that;

The debt and collection policy, subject to minor amendments was approved by the Parish Council.

16. Restating accounts for 2022/2023

RESOLVED that;

The additional expenditure of £105.00 plus VAT was approved for JDH Business services for the additional work on the accounts to restate them from receipts/payments to income/expenditure.

17. Breakdown of van costs

The van was registered on 1st June 2015 and is now eight years old.

Breakdown of van costs for 1st April 2023 to 5th October 2023 (half of the financial year) Net figures are as follows;

Van costs 2023			
25/04/2023	Morrisons	Diesel	62.02
23/05/2023	DVLA	Van Tax	320.00
26/05/2023	Morrisons	Diesel	54.44
14/06/2023	Ring O Bells garage	Van service and MOT	401.80
27/06/2023	Ring O Bells garage	van puncture	40.00
27/06/2023	Ring O Bells garage	new tyre for van	100.20
29/06/2023	Morrisons	Diesel	52.64
30/06/2023	A Plan insurance	Van insurance	623.73
04/08/2023	Morrisons	Diesel	33.34
05/09/2023	Morrisons	Diesel	41.67
13/09/2023	Morrisons	Car Wash	9.49
28/09/2023	Halfords	new tyre for van	127.49
05/10/2023	Morrisons	Diesel	42.03
		Total	1908.85

Breakdown of van costs for 2022/2023, Net figures.

Van costs 2022/2023			
11/04/2022	Morrisons	Diesel	33.35
12/05/2022	DVLA Tax	Van Road Tax	290.00
27/05/2022	Morrisons	Diesel	33.34
23/06/2022	David Pearce	Diesel	25.14
07/06/2022	Morrisons	Diesel	8.43
17/06/2022	A Plan Insurance	Annual Van Insurance	578.37
15/06/2022	Morrisons	Diesel	33.43
28/06/2022	Ring O Bells	Van MOT and service	256.75
30/06/2022	Morrisons	Diesel	37.50
15/07/2022	Morrisons	Diesel	33.53
22/07/2022	Morrisons	Diesel	33.36
11/08/2022	Morrisons	Diesel	33.49
15/08/2022	Morrisons	Van wash	8.49
01/09/2022	Morrisons	Diesel	7.23
05/09/2022	Morrisons	Diesel	33.34
16/09/2022	Jeffrey Pro	Tyres for Van	180.50

22/09/2022	Morrisons	Diesel	33.35
04/10/2022	Morrisons	Diesel	33.56
14/10/2022	Morrisons	Diesel	33.33
04/11/2022	Morrisons	Diesel	33.73
17/11/2022	Morrisons	Diesel	33.34
02/12/2022	Morrisons	Diesel	41.67
23/12/2022	Morrisons	Diesel	41.84
19/01/2023	Ring O Bells	Van Repair	220.00
24/01/2023	Morrisons	Diesel	41.67
24/01/2023	Morrisons	Van wash	7.08
09/02/2023	Morrisons	Diesel	41.68
14/02/2023	Morrisons	Diesel	6.59
07/03/2023	Morrisons	Diesel	40.19
10/03/2023	Ring O Bells	Van repair	206.00
20/03/2023	Costco	Diesel	62.04
		Total	2,502.32

RESOLVED that;

The costs of the Parish Van were noted as above.

18. Purchase of an electric van

The clerk was asked to investigate costs of the purchase of an electric and petrol van and to try and ascertain running costs.

19. Bridge Lane planters contract

RESOLVED that;

The clerk was asked to terminate the contract for the bedding plants at Bridge Lane shops with Northwich Town Council giving three months' notice so other suppliers could be looked at for the contract for 2024.