

## LISS PARISH COUNCIL

Minutes of the Finance Committee held on 29<sup>th</sup> April 2019 7.30pm

Members: \*Cllr K Budden, \*Cllr D Dodds, \*Cllr R Hargreaves, \*Cllr H Linsley, \*Cllr L McDonald, \*Cllr B Mayo, Cllr A Smith, \*Cllr A Wright (Chairman)

\*Present

Clerk: Sarah Smith

Also in attendance: Liz Ford, RFO

### **10/FIN/19 Apologies**

Apologies were accepted from Cllr Smith.

### **11/FIN/19 Declarations of interests**

There were no declarations of interest.

### **12/FIN/19 Minutes of the meeting on 4<sup>th</sup> February 2019 and matters arising**

Resolved: That the minutes of 4<sup>th</sup> February 2019, proposed by Cllr Mayo and seconded by Cllr Dodds, with all in favour, be accepted as a correct record.

### **13/FIN/19 Matters arising**

5/FIN/18 No decision had yet been made about the future use of Sage. The 18/19 Parish Council Accounts had been prepared using Excel so any future decision to cancel the Sage 50 software would not result in a loss of information. There were also no notice requirements in the event of a cancellation.

The accounts would not use Sage 50 for the next quarter and the RFO would make recommendations on how to proceed for discussion at the next Financial Committee meeting.

5/FIN/18 The Chairman advised that the refund of the photocopier overpayment had not been received but information from the supplier was expected in the next two weeks. The outstanding sum was included in an earlier financial year so was not listed in the current accounts.

### **14/FIN/19 Review of 18/19 Accounts: Main, Charities, Pavilion**

Cllr Hargreaves confirmed that the Clerk had been the RFO for 18/19 with technical support from D. Bowery.

Members considered the 18/19 accounts and March 2019 Finance Report, both of which had been prepared by D. Bowery.

#### Main Account

No unexpected items were outlined in the Finance Report. The very significant reduction in staff costs (a total of £22.9K below budget) was noted. This was due to grounds and office staff changes in 18/19. There were still some outstanding costs for technical support which would be charged to the 19/20 financial year.

Overall the grounds budget was underspent. The RFO confirmed that any surplus monies were added to the General Reserve.

Cllr Linsley noted that an insurance company was recommended at the recent HALC AGM. He would supply the Clerk with details for consideration in the policy renewal at the end of the current LTA.

Tree surgery costs had been lower than expected but it was agreed that it was prudent not to reduce the future budget provision. The Chairman noted that the Council had a tree management plan which provided for inspection and preventative action when appropriate.

### Reserves

Only part of the 18/19 budget provision for servicing the PWLB loans had been required so the excess provision had been added to reserves. All loans had now been taken up.

The high level of reserves at the end of 18/19 was noted. It was recognised that this was prudent to have in place for the first operating year of the new pavilion.

### Charities Accounts

#### Village Hall

The Chairman noted that the capital maintenance costs included the cost of the recent maintenance to the village hall floors.

Allocated staff costs for the village hall were higher than expected. This was partly due to the requirement for pension scheme enrolment and the higher than expected national pay award for lower grade local authority staff but also a change to the allocation method. Cleaning costs were also in excess of budget. Clarification of the reason for the higher than expected cleaning costs was requested including any potential effect on the current budget for the Village Hall and Pavilion

The higher than expected utility bills were discussed and a check on the efficiency of the operation of the new Village Hall boiler was requested.

#### Village Hall Cooker

The recent failure of the village hall induction hob and urgent need for replacement was discussed.

Resolved: to decide in principle to provide an industrial standard replacement (prop Keith Budden and seconded David Dodds) and this to be funded from the Village Hall reserves.

The cost of £3,700 for a new cooker with induction hob (including disposal of the old appliance and installation) was accepted if necessary but it was agreed that the cost of a cheaper alternative non induction appliance, with written confirmation of its suitability for the required heavy use, be obtained and the details of both options forwarded to the Chair and Vice Chair of Council and the Chair of the Finance for decision before 2nd May.

### West Liss Pavilion Account

Changes to the presentation of the Pavilion (West Liss Recreation Ground) accounts were requested to enable separation of the accounts for the sports pitches and the pavilion.

Future review of the overall allocation of overhead staff and office costs to this function was also requested.

It was agreed that the issue of charging for training sessions at the West Liss Recreation Ground needed to be reviewed. It would be included as an item on the agenda of the next Grounds Committee meeting to enable a recommendation to be made for any change to charges at the next meeting of the Finance Committee.

Cllr Lindsay noted a resident query regarding a wish to know the costs of servicing the PWLB loan for the new Pavilion. It was confirmed that the servicing costs of the loan and the estimated running costs of the Pavilion had been separately identified in the detailed account made available to the public at the Annual Meeting.

It was discussed whether the timing of the 5% retention payment (approximately £35K) allowed this sum to be put on deposit. The status of structural, architect and legal fees was also discussed.

#### **15/FIN/19 Update of CIL and section 106**

It was noted that the record of Section 106 receipts received by LPC in the 18/19 accounts excluded amounts agreed within the financial year but not yet received.

The application for the S106 monies for the lychgate was yet to be made.

A clarification of the grant accounts figures was requested for the next meeting. This should include an update on the amount of S106 monies still available for allocation to LPC projects (both from EHDC and SDNPA). This would include an already identified £84K available for further highways improvements (LPC 165/18 and 166/18)

Cllr Hargreaves asked for the accounts to separate S106 and CIL amounts as CIL expenditure needed to be accounted for separately to the SDNPA.

#### **16/FIN/19 Consideration of requirements for possible Grants Policy review**

Cllr Mayo referred to the recent change in the EHDC grant methodology which now allowed a single application for a rolling 3year grant. He thought this could be an advantage for both the Council and the users. Since the LPC Grants Policy had only recently been reviewed it was agreed to ask Council to decide at the first meeting of the new Council whether the Grants Policy should be reviewed in the coming year.

#### **17/FIN/19 Consideration of Financial Regulations before review committee on 10<sup>th</sup> June 2019**

The RFO would circulate to Councillors the latest model financial regulations (NALC Model Financial Regulations 2016 and relevant sections of NALC Model Standing Orders 2018) with recommendations where revision of the Council Regulations was required. Councillors were requested to review for discussion at the next meeting of the Finance Committee.

#### **18/FIN/19 Any other business**

Councillors proposed a vote of thanks to the Chairman, Cllr Wright, and to Cllr Mayo for their contribution over the years.

The meeting was closed at 20.56hrs.

**Date of next meeting: 29<sup>th</sup> July 2019**