



Chiddingfold Parish Council

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Minutes of a remote meeting of the Chiddingfold Parish Council Finance and Compliance Committee held on **Wednesday 08 July 2020** at 11.00am via Zoom.

Cllrs Present: Cllr Tony Wiener (TW) (Chairman) Cllr Peter Little (PL)
Cllr Dan Hall (DH)
In Attendance: Sue Frossard (RFO) **Public:** 0

MINUTES

PUBLIC QUESTIONS (From 11.00 am to 11.15 am)

There were no questions.

1.00 APOLOGIES FOR ABSENCE

There were no apologies for absence.

2.00 DECLARATIONS OF INTEREST / DISPENSATIONS

Registrable interests must be disclosed and, if not yet registered, must be declared and notified to the Monitoring Officer within 28 days. Non-registrable interests are to be disclosed in accordance with the council's Code of Conduct. Where a councillor has a disclosable pecuniary interest, they must not vote or speak on the item, unless a dispensation has been granted, or do anything to influence other Members in regard to that item. The requirements in relation to remaining present and for other interests are as set out in the Code of Conduct. No declarations of interest were made and no dispensations were requested or approved.

3.00 MINUTES OF THE FCC MEETING HELD ON 20 MAY 2020

RESOLVED: (unanimous). The minutes of the FCC meeting, held on 20 May 2020 were approved as a true record of decisions taken and the meeting Chairman will sign the minutes at a later date when Covid-19 restrictions allow.

3.01 REVIEW OF OUTSTANDING ACTIONS FROM PREVIOUS FCC MEETINGS

NOTED: There were no outstanding actions from previous FCC meetings, all had been completed or diarized for a future date as appropriate. The FCC raised the issue of opening the new bank account.

(RFO) **New Bank Account.** Cllr Hall queried why this action was marked 'completed'. The RFO advised that the action was for the RFO to prepare a proposal from the FCC to the full council to open a further bank account. This had been done and, subsequently, the Council had agreed that a third account be opened. The RFO was asked if this was now in hand and reported that it is on the 'To Do' list to be done before the second half of the precept comes in in October. The RFO thought it would be preferable for the incoming RFO to action this for the Council as they may choose a different bank. The FCC asked the Clerk to go ahead and open the account (with NatWest) and queried the number of signatories. The RFO advised this had always been three and that the bank mandates are a matter for the Council to determine.

ACTION: the RFO was asked to open a bank account with NatWest.

4.00 FINANCE

4.01 MOVEMENT OF EARMARKED RESERVE FUNDS

The RFO advised that two proposals had been put on the Council agenda (a) to permit the RFO to move (vire) monies between EMRs 315 (Allotment Deposits) and 320 (Allotment Maintenance and Repairs), or if that is not approved then to authorise transfer of £100 from EMR 315 and EMR 320 as this deposit is being retained to bring the plot back to a reasonable condition for re-letting. If CPC approves the first proposal it permanently

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Signed by Chairman: Date:

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addresses the issue where allotment deposits, due to be paid back to tenants, have to wait up to two months for Council approval to action. There was, at the time of the agenda, one deposit movement outstanding which will receive Council approval, but, since the agenda were issued there are now two more that also require specific Council approval which cannot now be given until the September Council meeting. The RFO explained in detail how the situation occurs - because EMR 315 is being used as if it were a 'client account', holding monies on deposit that do not (necessarily) belong to the Council and which cannot just be treated as 'Income' and held in the general reserve.

Cllr Little asked if it is the case that the difficulty is procedural in that if it's an EMR the Council has to keep making the decision. The RFO confirmed that is correct, EMRs are usually for projects and held for some time, whereas this one is being used as a working 'client account'. Council currently have to approval all virements between or from EMRs and, since the agendas went out, there are now three allotment deposit fund movements pending that cannot be effected until Council approval is given. These would have to go to the September meeting if the first proposal is not agreed at the July PC meeting.

NOTED: That an allotment deposit of £100 has been retained on eviction of a tenant.

AGREED: The FCC understood why the proposal was being made to the Council and agreed that it was a reasonable request.

Cllr Hall asked if this proposal is just looking at giving the Clerk authority so she can just pay back or charge. The RFO explained that the Clerk has delegated authority to manage the allotments and so the authority for return or retention of the allotment deposits would come from her. However, only the Council can authorise the virement(s) necessary to physically move the funds between the two relevant EMRs or to pay back to the tenant. Cllr Hall asked what has to happen in order that Council doesn't have to agree every one; maybe just change the account that the funds are held in.

Cllr Little advised that what needs to happen is to delegate authority, presumably to the Clerk, to actually move the money. The RFO advised that the Clerk would authorise the requirement to move the money and the RFO would action it.

Cllr Hall asked if that meant that it doesn't have to come to the Council every time and the RFO confirmed that is the case. The proposal asks the Council to make an exception of that one EMR as it's being used as a 'client account'.

Cllr Wiener queried this, referring to Cllr Hall's question, that every time this happens Council approval is needed because it isn't a general rule. The RFO advised that this is the reason Council is being asked to give approval to move monies on the allotment EMRs, so that each time monies are moved the Council must be asked to approve the virement.

The RFO further advised that there are two proposals on the Council agenda and the second proposal, asking for Council authority to vire one specific deposit, being retained to cover the costs of restoring an unmaintained plot, would only be required if the first was refused,. If the first proposal fails, there are also, since the agendas went out, two more deposits to be moved/returned which will have to wait for authority from the Council at the September meeting.

4.02 **RFO'S BRIEFING ON FINANCES**

NOTED: the RFO's briefing on the accounts to 30 June 2020 was noted and a few questions were raised:

701 Capital Projects. Cllr Little queried 'no expenditure to date as all costs have been taken from the EMR (see below).' The RFO advised that this could have been better worded as there had been expenditure in this class, on the Neighbourhood Plan, but this was not taken from the expenditure account (general reserve), it had all been taken from the relevant EMR (capital reserve). The reference to 'see below' explained the situation specifically for the Neighbourhood Plan.

Cllr Little asked how money gets put into an EMR. The RFO explained that budgeted monies to go on reserve are placed there when the precept first comes in, in April, with the exception of allotment deposits which might come in at any time during the year.

401 Recreation Facilities. Cllr Wiener queried that the water costs on the allotments are much higher. The Clerk had advised the costs were correct. The RFO confirmed that the costs in respect of usage have not changed, but the cost per M³ had risen slightly. The briefing was really just an alert to the fact that the water system is very old and needs regular checking as any leaks (or taps left running) would have a significant affect on consumption. Cllr Hall asked if there is any leeway to make a retrospective service charge for water. The RFO advised that this would need to be queried with the Clerk and the Council.

4.03 **FINANCIAL STATEMENT OF ACCOUNTS**

The actual income and expenditure against the budget was reviewed and it was agreed that no virements need to be recommended to Council.

RESOLVED: (unanimous) to approve the balance sheet and the actual income and expenditure against the budget for the year 2020-2021, which was as expected at this point in the year.

RESOLVED: (unanimous) that no EMR virements need to be recommended to full council.

4.04 RECEIPTS AND PAYMENTS

Receipts, future-dated payments, payments necessarily made since the last meeting and transfers of funds between accounts listed on the Order to Pay form were reviewed and were in accordance with the 2020-2021 budget and matched supporting documentation.

RESOLVED: (unanimous) to review receipts, transfers, payments made between meetings and future-dated payments against supporting documentation and to confirm their accuracy. The RFO, the meeting Chairman and one other councillor present to sign the Order, when Covid-19 restrictions are lifted.

4.05 BANK RECONCILIATIONS

RESOLVED: (unanimous) that the bank reconciliations to 30 April 2020 were reviewed against the cashbook and were found to be accurate, with no differences.

4.06 OFFICERS' TIMESHEETS

The Officers' timesheets for May and June been emailed to FCC members for review (the May time sheets had been forgotten and emailed this morning).

Cllr Wiener asked, on the June RFO timesheet, what the 'extra paid' of £14.00 meant. The RFO explained that her normal hours are 44 per month, but most months she works double that. The 'extra paid' is the total number of hours taken in addition to the normal hours that month. There are brought forward and carried forward hours on each time sheet which keeps this rolling extra time worked roughly in balance. This will all be cleared by the end of July in the termination payment.

Cllr Wiener also queried the 'pay' and 'total pay' in the greyed-out area of the spreadsheet. The RFO explained that this is a 'checksum' only, providing a check against what is applied on the payroll and, therefore, an alert if any figures are substantially different.

Following discussion on the RFO's NP hours, there was discussion on the Neighbourhood Plan costs to date. It was noted that Cllr Hall has the figures for the Council meeting tomorrow evening, should there be any questions.

Cllr Little asked what the likely incremental cost of the NP is going forward. The RFO advised that there is a budget and Council approved the estimated costs both in May 2019 and in March 2020 and, at present, spending is within budget.

The meeting Chairman will, post-Covid-19, initial the timesheets to confirm they have been viewed by the FCC.

4.07 CIL

NOTED: that the balance of potential, local CIL for Chiddingfold had reduced by £6,078.95 since the agenda was issued to the time of this meeting, due to an application being designated 'self-build'; and now stands at £31,618.80.

NOTED: that no CIL has yet been confirmed as due, collected or allocated.

4.08 CORRECTION TO SECTION 2 OF THE AGAR

NOTED: that the RFO identified an error in the cash balance of the final accounts for 2019-2020. This was in the amount of £39.31 (credit) and arose because bank savings account interest was credited to the account on 31 Mar 2020 but the quarterly statement was not received until mid-May. The difference was picked up on the June 2020 bank reconciliation. The 2019-2020 accounts have been corrected and revised balances brought forward into this year. The External Auditors agreed, on 02 July 2020, that Section 2 of the AGAR (the Accounting Statements) can be adjusted by the RFO and the changes initialled by the RFO and Clerk.

5.00 COMPLIANCE

There were no compliance issues.

6.00 GENERAL BUSINESS AND CORRESPONDENCE

6.01 CORRESPONDENCE RECEIVED

There had been no correspondence.

7.00 LATE ITEMS

Twice-yearly asset check. The RFO reminded the FCC that there is now a requirement for an asset check twice a year and there needs to be a FCC recommendation/Council decision as to when this is carried out and by whom.

Publishing the draft Neighbourhood Plan. Cllr Hall asked if the Clerk or RFO had put the draft Neighbourhood Plan on the website. The RFO said she had published it. Cllr Hall queried whether this should be published before it is approved by the Council. The RFO advised that all draft documents, consultations, meeting minutes are published. Cllr Little noted that in the interests of transparency drafts should be published and this is the basis on which the RFO has operated. The RFO suggested that if this approach is considered incorrect then Council should be asked to make a decision/policy on publishing draft documents.

Publishing meeting working papers. Cllr Wiener said that the RFO had informed him that all working papers are published on the website, but he could not see them. Cllr Little and the RFO were able to confirm that the working papers are part of the PDF file comprising the agenda and papers, and not attached to the minutes.

Publishing bank account numbers. Cllr Little asked the RFO if it is wise to include the bank statements in the published agenda packs as they show the Council's bank account sort code and account number. The RFO confirmed that this information only facilitates payments into the account and no other transactions and, whereas signatures are redacted,

8.00 DATE OF THE NEXT FCC MEETING

[For information. Dates are set at the FCC meeting following the annual meeting of the full council].

NOTED: that the next FCC Meeting will be held remotely, via Zoom, on Wed 09 September, commencing at the new time of 11am.