



Goostrey Parish Council

FINANCE WORKING GROUP MEETING

ITEMS for DISCUSSION at the MEETING on TUESDAY 6th JULY 2021, at 7.30pm
Via Video Conferencing

1. Declaration of Interests
2. Apologies for absence.
3. Minutes of meeting of 6th April 2021 - View minutes at <https://goostrey.info/wp-content/uploads/2021/04/Finance-Minutes-06042021-Draft-v1-with-appendices-v3-Public-version.pdf>
4. Actions from the Meeting of 6th April 2021
 - i. Clerk to check if CEC has issued its new terms for adoption of CEC Assets by Town/Parish Councils. Completed: The form and new terms had not been updated when checked in April. Form submitted by K Morris 30th June 2021.
 - ii. Update to reserves (included in minutes from 6th April)
 - iii. Clerk to request that the Village Hall Management Committee look into the improvements to be made to the access to the loft space. Loft ladder was approved however, sourcing has proved difficult. Clerk to re-investigate the staircase.
 - iv. Clerk to update the asset register and make an interim report to the insurance company.
 - v. Risk Register Actions:
 - a. Cyber Security - The Clerk will report to the committee when a response is received from the insurers regarding the current policy.
 - b. Item 5. (11) Update to say the Emergency Procedures have been written, but require testing.
 - c. Staff Committee to ensure that all contracts of employment and job descriptions are up-to-date. Clerk to have contracts reviewed by Employment Law expert (Free of charge). Contracts were reviewed and the Clerk's contract needs updating in line with the Village Hall Supervisor format but should include the holiday entitlement for a member of staff in service more than 5 years – **Clerk to Update Contract.**
 - d. Item 12 (1e) Update to say Clerk's computer should have firewall, anti-virus, anti-malware (as well as encryption) – **Action:** Clerk to check the iMac has a firewall enabled. Malwarebytes is installed, encryption and the firewall are enabled. **Completed.**
 - e. Item 13. Add 'Amenities to check the condition of all assets, once per year'.
 - f. Item 15. Add 'VHMC to check School's Buildings Insurance once per year at renewal time'. **Action:** Clerk to establish renewal date and VHMC to check with School at least two months before renewal date.
 - vi. Clerk to confirm options for payroll software – Options to stay with Kashflow or move to HMRC recommended free software.

- vii. Standing Orders updates
 - Add reference to Emergency Procedure to Standing Orders once the Emergency Procedure is adopted – **In progress**
 - Financial Regulations – PM requested that 14.4 & 14.5 – be consolidated into one item. **Completed**
 - Financial Regulations – PM asked for 15. Insurance be reviewed and related back to the Risk Register. **Action:** Clerk to check and update as necessary. **Completed**
 - Financial Regulations – Contracts and Procurement may need updating as the European Directive in the Public Contracts Regulations should be changed as we are no longer in the EU. **Action:** PM to find what needs to be changed – **There are no changes listed as of June 2021.**
 - viii. Clerk to ask the Staff Committee to decide who will carry out the review and when it should take place, ensuring it was in line with social distancing guidelines - **Performance Review to take place on 7th July 2021.**
 - ix. Village Hall Recharge - Clerk to request the promised recharge reports from the School Business Manager. **Partially completed:** All invoices for the recharge for 2019/20 have been received. However, we are still awaiting the reports for 2020/21. Delivery of these reports is not anticipated until after 19th April 2021. This has been further delayed by CEC new accounting system. CEC is also refusing to discuss the Recharge and has not yet issued an invoice for 2019/20 or 2020/21.
5. **Financial position vs. budget for the quarter ended 30th June 2021 – see page 3**
 6. **Draft Unaudited Accounts for the quarter ended 30th June 2021 – see page 7**
 7. **Internal Auditor’s Report for the year ended 31st March 2021 – To review the report and consider any actions required – See page 8**
 8. **Asset Register - To determine which fields in the new accounts system require populating and any categorisation of assets - See page 9)**
 9. **Risk Assessment - To consider the costs of the licensing and risks associated with the installation of Street Furniture in the Village (see page 9).**
 10. **Minor Items and Items for the Next Agenda**
 11. **Next meeting – 5th October 2021.**
 12. **Staff Matters – Members of the public will be asked to leave the meeting due to the confidential nature of the business to be discussed.**
 13. **Close meeting.**

Zoom Meeting Link:

<https://us02web.zoom.us/j/84889205908?pwd=L3RiSW1aVDhDNE9xcXBiek9GZTRrdz09>

Meeting ID: 848 8920 5908 **Passcode:** 289793

Dial in numbers

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Please be aware if you dial in via a landline that the rate for the call will be the national rate per minute as stated by your landline provider.

Participants joining by phone only can use *6 to mute and unmute their phone or *9 to raise their hand in the meeting

Goostrey Parish Council

2 July 2021 (2021 - 2022)

Budget vs Actuals

All Cost Centres and Codes (Between 01/04/2021 and 30/06/2021)

1 Income/Receipts

Code Title	Receipts			Payments			Net Position	
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/-	Under/over spend
1 Precept	44,337.00	22,168.50	-22,169				-22,169	(-50%)
2 VH Lettings - Hall	4,375.00	219.02	-4,156		54.54	-55	-4,211	(-96%)
3 VH Lettings - Lounge	4,000.00		-4,000		64.13	-64	-4,064	(-101%)
4 VH Lettings - Committee Room	500.00		-500				-500	(-100%)
5 VH Lettings - School Kitchen	100.00		-100				-100	(-100%)
6 VH Lettings - Caretaker Service	975.00	52.50	-923				-923	(-94%)
7 VH Lettings - Performing Rights	165.00		-165				-165	(-100%)
8 Bank Interest	400.00	77.87	-322				-322	(-80%)
9 Lunch Ticket Sales	850.00		-850				-850	(-100%)
10 Exceptional Income		55.00	55				55	(N/A)
50 Early/Late hours payment	50.00	10.00	-40				-40	(-80%)
SUB TOTAL	55,752.00	22,582.89	-33,169		118.67	-119	-33,288	(-59%)

2 Parish Council

Code Title	Receipts			Payments			Net Position	
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/-	Under/over spend
11 Audit				900.00	470.00	430	430	(47%)
12 Bank Charge				325.00	96.55	228	228	(70%)
13 Computer				300.00	112.14	188	188	(62%)
14 Telephone and Broadband				500.00	97.47	403	403	(80%)
15 Website				350.00		350	350	(100%)
16 Office Supplies, Printing & Post				1,000.00	933.42	67	67	(6%)
17 Insurance				800.00		800	800	(100%)
18 Legal and Professional Fees					5.00	-5	-5	(N/A)
19 Subscriptions				1,100.00	195.00	905	905	(82%)
20 Councillors/General Expenses				100.00	18.75	81	81	(81%)
21 Accounting System				750.00	554.00	196	196	(26%)
22 Parish Magazine				280.00	250.00	30	30	(10%)
23 General					338.30	-338	-338	(N/A)
24 Grant Funding - s 137				5,000.00	565.24	4,435	4,435	(88%)
25 Clerk's Expenses				100.00		100	100	(100%)
26 Clerk's Salary				13,164.00	2,948.78	10,215	10,215	(77%)
27 Employers NIC				1,030.00	157.42	873	873	(84%)
28 Training				500.00	32.44	468	468	(93%)
47 Employee NIC								(N/A)
48 Employee Income Tax								(N/A)
SUB TOTAL				26,199.00	6,774.51	19,424	19,424	(74%)

3 Amenities

Code Title	Receipts			Payments			Net Position	
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
29 Village Maintenance (incl grass				1,500.00	428.60	1,071	1,071	(71%)
30 Graveyard Maintenance				3,596.00	747.40	2,849	2,849	(79%)
31 Lengthsman Service				1,000.00	14.46	986	986	(98%)
32 Rose Day Stand and Toilets				650.00		650	650	(100%)
33 Speedwatch				800.00		800	800	(100%)
34 Seniors Lunch Costs				1,950.00		1,950	1,950	(100%)
35 Christmas Lights (Bogbean)				800.00		800	800	(100%)
36 Planters and Plants				1,000.00		1,000	1,000	(100%)
SUB TOTAL				11,296.00	1,190.46	10,106	10,106	(89%)

4 Village Hall

Code Title	Receipts			Payments			Net Position	
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
37 VH Recharge				13,000.00		13,000	13,000	(100%)
38 VH Improvements				1,000.00		1,000	1,000	(100%)
39 Performing Rights Licence				165.00		165	165	(100%)
40 VH General Maintenance & Su				1,500.00	226.99	1,273	1,273	(84%)
41 School Kitchen Hire Fee				125.00		125	125	(100%)
42 VH Advertising/Entertainment E				500.00		500	500	(100%)
43 VH Supervisor Salary				6,202.95	40.00	6,163	6,163	(99%)
44 VH Clerk Salary				1,517.60	305.52	1,212	1,212	(79%)
45 Caretaker Services Pay				975.00	52.50	923	923	(94%)
46 VH Staff Expenses				200.00		200	200	(100%)
49 Village Hall Planting Project - F					904.00	-904	-904	(N/A)
SUB TOTAL				25,185.55	1,529.01	23,657	23,657	(93%)

Summary

NET TOTAL	55,752.00	22,582.89	-33,169	62,680.55	9,612.65	53,068	19,899 (16%)
V.A.T.		1,037.21			852.96		
GROSS TOTAL		23,620.10			10,465.61		

Goostrey Parish Council Cost Centre Year Comparison Summary All Cost Centres and Codes

From 1st April 2021 to 30th June 2021 (Q1 2021-22)

Code Title	Receipts (2021-22)		Payments (2021-22)		Receipts (2020-21)		Payments (2020-21)	
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
1 Income/Receipts								
Precept	44,337.00	22,168.50	0.00	0.00	44,012.00	22,006.00	0.00	0.00
VH Lettings - Total	10,000.00	281.52	0.00	0.00	20,000.00	1,529.42	0.00	0.00
VH Lettings - Performing Rights for Music	165.00	0.00	0.00	0.00	225.00	15.30	0.00	0.00
Bank Interest	400.00	77.87	0.00	0.00	600.00	155.02	0.00	0.00
Lunch Ticket Sales	850.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00
Exceptional Income	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL	55,752.00	22,582.89	0.00	118.67	65,637.00	23,705.74	0.00	0.00
2 Parish Council								
Audit	0.00	0.00	900.00	470.00	0.00	0.00	800.00	0.00
Bank Charge	0.00	0.00	325.00	96.55	0.00	0.00	25.00	0.00
Computer	0.00	0.00	300.00	112.14	0.00	0.00	300.00	48.63
Telephone and Broadband	0.00	0.00	500.00	97.47	0.00	0.00	450.00	87.72
Website	0.00	0.00	350.00	0.00	0.00	0.00	375.00	0.00
Office Supplies, Printing & Postage	0.00	0.00	1,000.00	933.42	0.00	0.00	1,000.00	80.00
Insurance	0.00	0.00	800.00	0.00	0.00	0.00	900.00	0.00
Legal and Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00
Subscriptions	0.00	0.00	1,100.00	195.00	0.00	0.00	1,000.00	675.00
Councillors/General Expenses	0.00	0.00	100.00	18.75	0.00	0.00	100.00	0.00
Accounting System	0.00	0.00	750.00	554.00	0.00	0.00	312.00	0.00
Parish Magazine	0.00	0.00	280.00	250.00	0.00	0.00	280.00	250.00
General	0.00	0.00	0.00	338.30 *	0.00	0.00	200.00	0.00
Grant Funding - s 137	0.00	0.00	5,000.00	565.24	0.00	0.00	6,200.00	1,010.00
Clerk's Expenses	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
Clerk's Salary	0.00	0.00	13,164.00	2,948.78	0.00	0.00	13,500.00	2,837.76
Employers NIC	0.00	0.00	1,030.00	157.42	0.00	0.00	1,000.00	144.50
Training	0.00	0.00	500.00	32.44	0.00	0.00	500.00	120.00
Employee NIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL	0.00	0.00	26,199.00	6,774.51	0.00	0.00	28,292.00	5,253.61



Goostrey Parish Council
Unaudited Accounts
1st April 2021 to 30th June 2021

RECEIPTS

Precept Payment	£22,168.50
V. Hall Lettings incl VAT	£292.02
Bank Interest	£77.87
Lunch Ticket Sales	£0.00
Performing Rights	£0.00
Exceptional Income	£55.00
VAT Refund	£1,026.71
	£23,620.10

PAYMENTS

VAT Paid	£852.96
Administration	£2,397.65
Audit	£470.00
Donations/Sponsorship	£565.24
Maintenance - around Village	£1,190.46
Miscellaneous Items	£0.00
Parish Projects	£0.00
Salary & Expenses - Parish Council	£3,138.64
V.Hall Refunds	£118.67
V.Hall expenses	£226.99
V.Hall Salary & Expenses	£398.02
	£9,358.63

Excess of Receipts over Payments **£14,261.47**

Balance at 01/04/21	£176,654.27
Excess of Receipts over Payments	plus £14,261.47
Less spend from General Reserves	less £904.00
Less spend from Capital Reserves	less £0.00
Balance of accounts at 31/03/21	£190,011.74

General Reserves (incl Current Account)	£129,144.48
Capital Reserves	£60,867.26
Total Reserves	£190,011.74

Represented by	
Current Account	£40,530.62
Deposit Account (General Reserves)	£30,592.09
Santander Account	£77,294.64
Skipton Building Soc	£40,865.83
Caxton FX Prep Paid Card Credit	£728.56
	£190,011.74



Internal Audit Report For Goostrey Parish Council

Year Ended 31 March 2021

Findings

- All information requested was complete and available to us.
- The accounting figures provided by the Parish Council were checked to supporting records and differences identified. The figures were amended to reflect the entries on the Kashflow system.
- Year end balances were agreed to the last available bank statements.
- Petty cash is not used by the Parish Council and therefore no work was undertaken on this area.
- We confirmed that budgets had been maintained, frequent bank reconciliations are prepared and signed off and that asset registers and risk registers are maintained.
- A sample of expenditure was checked to supporting documentation and checked for approval. VAT extraction was also checked.
- Payroll records were confirmed as being maintained and were reviewed.
- The year end VAT position was agreed to the final VAT return.

Mike Snape FCCA

Associate Director

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8. **Asset Register** - To determine which fields in the new accounts system require populating and any categorisation of assets

Scribe accounts has an asset register. We have an opportunity to make a one time import, from a spreadsheet for all of our existing assets and then add each asset as it is purchased. The following fields are available in the asset register, those highlighted are current used on our Asset Spreadsheet. We need to decide which of the non highlighted fields we wish to use and what data we want to input prior to importing the records into Scribe to save on administrative time and effort.

Fields in Scribe Asset Register

Cost Centre

Description

Date Acquired

Purchase Value

Current Value

Location/Responsibility

Estimated Life

Usage/Capacity

Charges

Asset Status

Notes

9. **Risk Assessment** - To consider the costs of the licensing and risks associated with the installation of Street Furniture in the Village.

Report submitted by Cllr Rathbone to the Amenities Working Group on 2nd June 2021.

In December 2020 GPC submitted an application to CEC for approval to the location of two gabion planters. LB advised that a formal Licence from CEC for the positioning of each planter would incur a charge of approximately £1,000. However, in view of these high charges there are many instances of formal Licences not being completed and the applicant authority then accepts the risk that the highway authority may at a future date demand removal of the street furniture at the expense of the applicant authority. Provided proper care is taken in the location street furniture in verges so as not to interfere with visibility etc it is considered to be very unlikely that future removal would be demanded. It is recommended that GPC proceeds with the installation of the planters without formal Licences. The gabions would have the normal GPC insurance cover for such items.

There was no discussion on this report at the Amenities working group meeting and the Clerk has asked the Finance Working Group to consider if the risks associated with installing street furniture are outweighed by the costs of the Licensing. It is worth pointing out that CW&C do not charge for licences for street furniture and other councils identified via web searches, between £80 and £250 for a licence.

Further to this report the Clerk has requested a formal quotation from Cheshire East Legal Department for the drawing up of the licences for each planter. The request was made via the Highways Officer on 8th June, however, the Clerk has not yet received the information.