

**MINUTES OF THE MEETING OF THE FINANCE & GENERAL PURPOSES COMMITTEE
HELD ON 24TH MAY 2023 IN THE PARISH ROOM, FELIXSTOWE ROAD**

PRESENT: Mr L Burrows (Chairman), Mrs J Hall (Committee), Mr M Irwin (Committee), Mr M I O'Brien Baker (Committee), Mr M Williamson (ex officio).

1 member of the public.

In attendance: Mrs S Robertson (Finance Officer).

1. Apologies: None.

2. Interests

2.1 Disclosable Pecuniary Interest (DPI): None declared.

2.2 Local non-pecuniary interests (LNPI): None declared.

3. Actions from last Meeting: Ongoing or on agenda.

4. PUBLIC FORUM

4.1 To allow members of the public to address business on the agenda

The member of the public had nothing to raise at this stage.

4.2 Any issues raised by the public

No issues.

5. Financial Matters

5.1 Payments authorised between meetings CP circulated via email

DECISION F2023/5a: To ratify the list of payments made & signed between meetings (report filed in the office together with the minutes). **Agreed.**

5.2 Any pending expenditure transactions CP circulated via email

DECISION F2023/5b: To pay all pending expenditure transactions (report filed in the office together with the minutes). **Agreed.**

The Chairman and the Finance Officer signed the pending expenditure transaction report.

5.3 May Admin Income & Expenditure Report CP circulated via email and filed in the office together with these minutes.

The Finance Officer had circulated income & expenditure and earmarked reserves reports – noted.

5.4 Verification of bank reconciliations for year ending 31 March 2023

The bank reconciliations were verified as correct by Mrs J Hall. Mrs Hall was thanked for carrying out the work.

The Finance Officer reported that the RBS financial software had been updated and now included space on bank reconciliations for them to be signed off by two signatories. It was noted that this is not an audit requirement so we should continue with our current processes, but it might be worth presenting them at meetings in the future.

Noted that internet banking should overcome the need to follow up on unrepresented cheques.

5.5 Annual Internal Audit Report 2022/23 – completed page 3 of the Annual Governance & Accountability Return (AGAR) & separate report from internal auditor CPs & FOR I

RECOMMENDATION F2023/5a: To accept the completed Annual Internal Audit Report 2022/23- page 3 of the Annual Governance & Accountability Return (AGAR), and the accompanying written report by the internal auditor. **Agreed.**

The committee considered the internal auditor's additional notes & FOR I.

The committee noted the auditor's comments: "The specialist software used for the presentation of the Council's annual accounts continues to irritate as the arithmetical calculations are regularly inaccurate to the tune of £1 or £2. This is not a serious issue but it does give a slightly amateur impression when the final accounts are read." **Finance Officer** to raise this with RBS, the software provider, again.

Discussion took place on the presentation of the fixed assets value as raised by the internal auditor. It was noted that external audit generally does not like revaluations as they can hide real movements in assets. The figure on the Annual Return (AGAR) represents the historical value of tangible fixed assets. Our Assets Register shows the historical value, as well as a revaluation carried out in financial year 2011/12, and the insurance value which is much higher due to year-on-year percentage increases. The internal auditor had suggested an alteration to the Supporting Statement to the Income & Expenditure for the year ended 31 March 2023. The Finance Officer had already incorporated this change.

RECOMMENDATION F2023/5b: To accept the change in the presentation of the fixed assets value on the Supporting Statement to the Income & Expenditure for the year ended 31 March 2023 as suggested by the internal auditor. **Agreed.**

5.6 Assets Register 2022/23 CPs Summary & full Register circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5c: That the PC holds fixed assets at historical cost of £361,320 for year ending 31 March 2023, with an insurance value of £499,948. **Agreed.**

It was highlighted that the swift boxes have not been added to the Assets Register. The Finance Officer reported that, as these were donated, they would not make any difference to the fixed assets value for the Annual Return. **Finance Officer** to research the cost and add the swift boxes to the Register and insurance.

5.7 Income & Expenditure account for the year ended 31 March 2023 with Supporting Statement and 2 appendices CPs circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5d: To approve the Income & Expenditure account for year ended 31 March 2023 with the inclusion of the Memorandums of Understanding (MOUs) for the trim trail and the Community Orchard in the Supporting Statement, **Agreed.**

5.8 Annual Governance Statement & Accountability Return (AGAR) 2022/23 Form 3 for year ended 31 March 2023 - Section 1 Annual Governance Statement – answering 'yes' to statements 1 – 9 (page 4) FOR2 a) & CP circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5e: To agree answering 'yes' to statements 1 – 9 in Section 1 Annual Governance Statement of the Annual Governance Statement & Accountability Return (AGAR) 2022/2023 Form 3 (page 4). **Agreed.**

5.9 Section 2 – Accounting Statements 2022/23 of the AGAR for year ended 31 March 2023 including accounting statements (page 5), bank reconciliation, working detail for reserves reconciliation of boxes 7 & 8, explanation of significant variances & information required by intermediate level review procedures FOR2 b) & c) & CPs circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5f: To approve Section 2 – Accounting statements 2022/23 of the AGAR for year ended 31 March 2023 including accounting statements (page 5), bank reconciliation, working detail for reserves reconciliation of boxes 7 & 8, explanation of significant variances & information required by intermediate level review procedures. **Agreed.**

5.10 Period for the exercise of public rights relating to the annual accounts FOR3 & CP circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5g: To approve 19 June – Friday 28 July 2023 as the period for the exercise of public rights relating to the annual accounts. **Agreed.**

5.11 Setting up an earmarked reserve to support carbon reduction projects (following discussions at the Recreation & Amenities Committee (R&AC) meeting)

RECOMMENDATION F2023/5h: To set up an F&GP earmarked reserve for carbon reduction projects, with a start up fund of £733 from Repair Hub donations, so that groups can apply for a grant for carbon reduction projects at any time of year if they complete an application form and comply with our Grant Policy. **Agreed.**

Noted that the Council can review the amount held in the earmarked reserve at any time. It was also noted that carbon reduction projects can include such things as recycling, upcycling and litter picking projects.

5.12 Energy Bill Discount Scheme replaced Energy Bill Relief Scheme from 01 April 2023 FOR4
Noted.

6. Finance Officer's Report

6.1 Equality impact assessment templates FOR5 & CPs circulated via email and filed in the office together with the minutes

RECOMMENDATION F2023/5i: That the Parish Council uses the Cumbria Association of Local Councils (CALC) equality impact assessment template with regard to its Equality and Diversity Policy, with the addition of "socio-economic background" listed under the Protected Characteristic Group.

Agreed.

6.2 Temporary locum support for the office

Discussion commenced but it was agreed to move this item to the end of the agenda due to the sensitive and confidential nature of the topic, and to allow the member of the public to remain for a further ten minutes.

7. Annual Review (circulated for reference)

7.1 Standing Orders CP circulated via email and filed in the office together with the minutes.

RECOMMENDATION F2023/5j: To adopt the Standing Orders. **Agreed.**

7.2 Financial Regulations CP circulated via email and filed in the office together with the minutes.

RECOMMENDATION F2023/5k: To adopt the Financial Regulations. **Agreed.**

Noted that Financial Regulation 11.1b had not been formally suspended at the May full Council when considering the solar panel quotes. The Finance Officer had highlighted the regulation in her report. **Clerk** to include the retrospective suspension of Financial Regulation 11.1b in the June PC agenda.


7.3 Parish Room Policy (included at request of R&AC) CP circulated via email and filed in the office together with the minutes.

An early review of the Parish Room policy had been requested to consider whether the Repair Hub could continue to use the Parish Room, as it was now under the auspices of the Suffolk Repair Shed Ltd rather than the Council.

It was noted that, under point 8 of the Parish Room Policy, the Council can make an exception and add the Repair Hub to the register of non-standard usage of the room. It was also noted, with regard to point 1, the Repair Hub is not a commercial, religious or political organisation, it is a community resource, and it is beneficial to the community to have it held in the Parish Room. There was a query about the cost of electricity for power tools, but it was reported that this is likely to be minimal as any major repairs are taken to the Repair Shed in Sandy Lane where more equipment is housed.

RECOMMENDATION F2023/5l: That the Parish Council makes no change to its Parish Room Policy. **Agreed.**

After further discussion, **Mr O'Brien Baker** offered to draft a 'usage agreement' for users of the Parish Room to sign, to include insurance cover. **Clerk** to include on the June PC agenda.

2023/7 

May 2023

RECOMMENDATION F2023/5m: That the Repair Hub can continue to use the Parish Room for its activities on condition that: the group clear up after their event; insurance cover is provided; and the usage agreement is signed. **Agreed.**

7.4 Best Value Policy & Mission Statement FOR6 & CP circulated via email and filed in the office together with the minutes.

Mr Irwin reported that it had been his intention to revise the Policy & Statement to tie it up with the Council's strategic documents, such as Neighbourhood Plan Plus. It was noted that this is due to be reviewed by the DETC and there are other initiatives going ahead regarding nature recovery and Wildlife Friendly Villages which might also impact the statement. After discussion it was agreed that the Policy could be subject to amendment at a later date but, in the interim, current wording should be updated in line with the Equality & Diversity Policy.

RECOMMENDATION F2023/5n: That, for consistency, the final bullet point in the Best Value Policy & Mission Statement is amended as follows, to cover all the protected characteristics listed in the Council's revised CALC equality assessment template:

- To promote a caring and socially inclusive community, which respects all, irrespective of ~~age, race, gender, disability, gender reassignment, marriage or civil partnership, pregnancy and maternity, race, religion or belief, faith, language, skin colour,~~ sexual orientation, sex (gender), age, socio-economic background or some other personal characteristic or circumstance.

Agreed.

7.5 Register of Interests: reminder to complete, review annually, update as necessary
Clerk to include on the June PC agenda.

7.6 Grant Policy CP filed in the office together with the minutes.

RECOMMENDATION F2023/5o: To adopt the Grant Policy. **Agreed.**

7.7 Insurance cover FOR7

Noted that the Council has entered a 3-year insurance agreement following review last September.

7.8 Health & Safety Policy CP

RECOMMENDATION F2023/5p: To adopt the Health & Safety Policy. **Agreed.**

7.9 Lone Working Policy CP

RECOMMENDATION F2023/5q: To adopt the Lone Working Policy. **Agreed.**

7.10 Volunteer Policy – last reviewed Jan 2023 so not included again Noted.

DECISION F2023/5c: The Finance & General Purposes Committee resolves that in view of the confidential nature of the business about to be transacted, it is advisable in the public interest that the public be temporarily excluded and they are instructed to withdraw. **Agreed.**

Item 6.2 Temporary locum support for the office was discussed in camera. It was agreed that a meeting of the Personnel Working Group should take place as soon as possible after the Clerk returns from annual leave in June, to consider staffing needs and offer solutions with the involvement and support of the staff. **Mr Burrows**, the Chairman of the PWG, to email the Clerk with dates to be circulated by the Finance Officer in the Clerk's absence.

The meeting came out of camera.

8. Any items for the next agenda

8.1 Grants to be included.

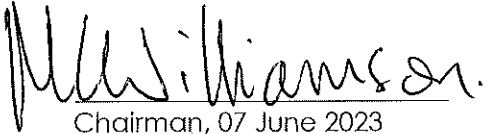
Draft until signed

9. Martlesham Newsletters/Website/Facebook

9.1 Contributions/what has this meeting achieved?

Consideration of and recommendations on the end of year accounts, policy reviews.

There being no further business the meeting was closed at 9.27pm.


Chairman, 07 June 2023

