

# Godstone Parish Council

(incorporating the Villages of Godstone, South Godstone and Blindley Heath)

## Clerk to the Parish Council

S Endersby

## Admin Assistant

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## MINUTES

of the Godstone Parish Council Finance Committee meeting held on **Monday 20 December 2021** at 10am at South Godstone Sports Association.

**Members:** Cllrs D Stone, C White, C Farr, S Farr and B Davis

**Apologies:**

**In Attendance:** S Endersby (Clerk)

### 1. Apologies for absence - None

### 2. Declaration of Interest

2.1 All members present are parishioners and dispensations were granted to each member of the committee on the grounds that the transaction of business will be impeded given the number of Councillor's who would otherwise be prohibited from participating in item 11.

### 3. Minutes of the meetings held on 29 January 2021, 23 June 2021, 20 July 2021 and 22 November 2021

3.1 Minutes of the meetings held on 29 January 2021, 23 June 2021, 20 July 2021 were considered

**RESOLVED** – The minutes of the meetings held on 29 January 2021, 23 June 2021, 20 July 2021 were approved as accurate records of the meetings and should be signed by the committee chairman.

**ACTION FC12/21 – 1** Minutes of 22 November 2021 to be recirculated by the Clerk and included on the next agenda for signature.

### 4. Parish Council Procedures Audit

4.1 Insurance Cover – Noted new deal to be sought as policy expires on 30 September 2022.

**ACTION FC12/21 – 2** Work on insurance renewal to start in June 2022.

4.2 Financial Risk Assessment, including Deposit Protection Limits – Annual Review

## FINANCIAL RISK ASSESSMENT – 2022-2023

Subject	Risk Identified	H/M/L	Control	Review	Following consideration
Petty Cash	Loss through theft / dishonesty	L	N/a – no longer have petty cash	N/a	No Change
Expenses	Loss through fraudulent claims	L	Covered in Financial Regulations. Each Expense claim reviewed by two councillors at each meeting and agreed by the full Parish council.	Annually	No Change
Income - Cheques Received	Loss through theft / dishonesty / misplacement	L	Cheques paid into bank at the very least weekly. See Office Procedures	Annually	No Change
Income - Cash	Loss through theft / dishonesty	L	All Cash is paid into the bank at the very least monthly. See office Procedure	Annually	No Change
Financial Records / Standing Orders	Yes - adequate	L	Financial Regulations in place	Review when necessary	No Change Noted <b>ACTION</b> need to approve during FY2021-22
Bank and banking	Errors by Bank	L	See Financial Regulations. Monthly Bank reconciliations undertaken; available at Council meetings	Annually	No Change

Reporting and Auditing	Compliance	L	Council should regularly audit internally to comply with Fidelity Guarantee	Bi-Annually	No Change
Salaries	Incorrect Payments	L	Monthly meeting; calculated in accordance with HMR7C regulations. Annual Returns submitted within timescale. Councillor's review; Internal Audit Review	Annually	No Change
Original Documentation	Loss by theft/fire	L	Stored in 30minute Fireproof Cabinet for storage of minutes, contracts and other original papers	Annually	No Change
Computer Files	Loss	L	Computer backed up by at least weekly. One (monthly) back up stored off site and one stored in 30minute Fireproof Cabinet.	Annually	No Change <b>ACTION</b> need to confirm the location of the Cloud.
Insurance Cover	As per policy	L	Reviewed by Full Parish Council.	Annually	No Change
Precept	Reduced payment of the expected amount	L	Monitored by Parish council if contributing factors arise.	Annually	No Change
Deposit Protection Limits	Amount of funds held in accounts and protected by <a href="#">Deposit and savings protection   FCA</a>	L	Consider opening a deposit account linked to current account.	Annually	<b>ACTION</b> Investigate a Deposit Account with parish current bank.

#### 4.3 Financial Regulations –

- 4.3.1 The action to review the finance regulations has been completed. The committee Chair recommended that the Finance Regulations be circulated to full council for approval.
- 4.3.2 The committee noted the Finance Regulations must be approved during the current FY2021-22 year and before the end of year audit.
- 4.3.3 Noting the recommendation in the Auditors Interim report the committee considered the amendment highlighted by track changes below in section 4. Budgetary control and authority to spend of the finance regulations:

4.1. *Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the council for all items over £5,000;*
- *a duly delegated committee of the council for items over £500;*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500; or*
- *the Clerk for any items below £100.*

**RESOLVED** – The committee unanimously approved the insertion of the line '*the Clerk for any items below £100*' in section 4 item 4.1 of the Finance Regulations.

**RESOLVED** – The committee unanimously agreed that the Finance Regulations be recommended to full council for approval.

**ACTION FC12/21 – 3** The Finance regulations be recommended to full council for approval.

#### 4.4 Asset Register – Update on Review

- 4.4.1 Clerk reported discussion with auditor and provided information of auditors expectations of columns that should be clear on the register: Cost/Proxy Cost; Current Estimate Replacement Cost; Insurance cost/value; and Useful Life Estimate. It was also noted that the column 'Asset Value (At Audit) ex-VAT' should remove the wording (At Audit).
- 4.4.2 Cllr C Farr reported that there was no update on progress of the Asset Register Update Project.
- 4.4.3 Godstone Sports Association Pavilion – The concern about the Pavilion as detailed on the Asset Register was discussed, noting the importance of confirming the situation to protect Parish Council assets and ensuring the Asset has the correct details. The Clerk confirmed that email confirmation had been received from the Godstone Club Chairman that the pavilion on Godstone Green has its own building insurance policy with Godstone Parish Council named as "an interested party"

**RESOLVED** – The committee unanimously agreed that an enquiry be made to solicitors to find out the cost of getting advice in relation to the remaining questions in relation to the Pavilion Lease.

**ACTION FC12/21 – 4** – Clerk to contact solicitors to seek confirmation on:

- The freeholder and the building owner; and
- Updating the Lessees named to current trustees at the Godstone Sports Association Trust

**ACTION FC12/21 – 5** – Clerk to contact Godstone Club again to follow up on request of Insurance details.

- 4.5 Business Continuity Plan – Noted that systems had worked well during the current pandemic, but it would be useful to review the Business Continuity Plan when practicable.

**ACTION FC12/21 – 6** – Review the Business Continuity Plan

- 4.6 Review of Current Direct Debits/Standing Orders:

4.6.1 Direct Debits – The current direct debits from the Parish council bank account are: British Gas Lite; BT; ICO; SES Business Water; and Nest Pension

4.6.2 Standing Orders – The current Standing Order in place from the Parish council bank account is for Bounty Rent to Godstone 1<sup>st</sup> Scout Group.

**RESOLVED** – The committee unanimously accepted the report on current Direct Debits and Standing Orders and it was agreed that they should remain active.

#### 4 AGAR - Financial Year 2020-2021

- 4.1 **External Auditor** – Noted the report and conclusion [Section 3 - External Auditor Report and Certificate 2020/21](#) and that no matters of concern were drawn to the attention of the authority.

#### 5 Interim Internal Audit – Financial Year 2021-2022 –

- 5.1 The committee confirmed receipt and noted report and recommendations of Interim Internal Audit 2020-2021.

##### Interim Audit - Points Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend that if the Clerk received a council related email from a councillor's personal email address, the reply with any council information is sent to the councillor email address only to avoid breaching GDPR guidelines.	
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The council may wish to consider introducing a lower tier of authorisation for the Clerk (say £100) to enable everyday transactions to be completed without the need for further consultation.	
ASSETS AND INVESTMENTS	The updated register will be reviewed at the year-end audit.	
BANK AND CASH	Council is reminded that the independent checker should sign both the reconciliation sheet and the associated bank statements	

- 5.2 The committee noted that matters had been addressed, either at full council, during the course of the committee meeting or by additional flags on reporting documentation. No further actions or changes were to be considered.

#### 6 Financial Position – General Review (year to date 2021-2022)

- 6.1 Review of General Reserves

6.1.1 The latest bank reconciliation, including a reserves summary sheet up to 1 December 2021 had been provided to the committee and was noted in preparation for the discussion.

- 6.2 The Committee noted the latest receipts and payments report.

6.3 Draft proposal of matters from the last Finance Committee meeting of allocation of funds was noted, but not discussed further.

- 6.3 Reviewed Designated Funds and Restricted Funds noted balances

**RESOLVED** – The following virements were agreed:

- Cost of the playground new basket swing to be paid from CIL funds (Transfer £1365.30 from CIL restricted fund to General Fund to cover amount already paid out of General fund.)
  - Hilly Fields car park project Restricted funds (Transfer £51,833.64 from restricted fund to general fund)
- 6.4 Committee considered the estimated carry forward for general funds at 31 March 2022.

#### 7 Grants - Continuous Grants and other Grants to date; Terms and Conditions and Awarding Policy

- 7.1 There was no Grants budget available in FY2021-22 and no change was made to the current FY2021-22 budget.

#### 8 Review of fees and charges for 2022/23

- 8.1 Burial Grounds, Allotments, Wayleaves/Easements and Garden Plot Licenses

### 8.1.1 **BURIAL GROUND**

- i. The committee noted the information provided for reference which included the variation of breakdowns of charges and the fees of local burial grounds.
- ii. Noted the action to confirm what 5 years at 15% and 10 years at 12% of the fees to extend the grant of rights had been included.
- iii. The Committee discussed matters undertaken by the Clerk currently charged at the Admin and Search Fee; Transfer of Grave Ownership, Transfer of Grave Ownership by Statutory Declaration, Issue of a duplicate Grant and confirmed these items will continue to carry the admin charge.

**RESOLVED** – The committee unanimously agreed the fees increase of 5% as detailed below:

**TABLE OF FEES - 1 April 2021 to 31 March 2022**

	Parishioner		7-year Parishioner		Non-Parishioner	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
	£		£		£	
<b>GRAVES</b>						
Purchase of grave space in advance of need		368		735		Not Permitted
Purchase of grave space	350	368	700	735	2945	3092
Interment in a purchased grave	240	252	465	488	1840	1932
Addition of ashes to a burial	175	184	350	368	735	772
Extension to EROB 5 Years (at 15% of purchase fee)	£52.50	55	£105	110	£441.75	464
Extension to EROB 10 Years (at 12% of purchase fee)	£42.00	44	£84	88	£353.40	371
<b>MEMORIALS</b>	£		£		£	
Right to erect or place a headstone with inscription	235	247	465	488	920	966
Additional Inscription	90	95	180	189	380	399

**RESOLVED** – Noting the amount of work that can be involved with burial matters, the committee unanimously agreed that the Admin & Search fee increase from £65 - £85.

	Parishioner		7-year Parishioner		Non-Parishioner	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
<b>ADMIN &amp; SEARCH FEE</b>	65	85	65	85	65	85

### 8.1.2 **ALLOTMENTS**

- i. The committee noted that the council (Feb 2021) had agreed the rental charge for allotments for the period 1 April 2022 to 31 March 2023 would be increased to £8.91 per 25 sqm (with the minimum charge to be confirmed).
- ii. The committee considered if there should be a distinction between parishioners and non-parishioners fees for allotment space.

**RESOLVED** – The committee unanimously agreed that there be no distinction between parishioners and non-parishioners' fees for allotment, but recommended that priority should be given to parishioners on the waiting list and that allotment holders should be from within the district.

**RESOLVED** – The committee unanimously agreed the minimum charge would be £25.

### 8.1.3 **WAYLEAVES/EASEMENTS**

**RESOLVED** – The committee unanimously agreed that for FY2022-23 the Wayleave annual rents will increase by 5% on the previous year's rent.

### 8.1.4 **GARDEN PLOT LICENSES**

**RESOLVED** – The committee unanimously agreed that for FY2022-23 the Garden plot licenses annual rents will increase by 5% on the previous year's rent.

8.2 Use of Godstone Green and Blindley Heath

**RESOLVED** – The committee unanimously agreed that for FY2022-23 the charge for the use of Godstone Green or Blindley Heath for an operational day and non-operational day will increase by 5% on the previous year’s charges. The charge in FY2022-23 for an operational day will be £220.50 and for a non-operational day will be £110.25.

**9 Annual review of staff salaries, Pensions and Councillor Allowances (Confidential)** – If applicable following meeting of Monday 22 November 2021

9.1 Salaries and Pension

9.1.1 Noted information about the current and future Living/minimum wage

**RESOLVED** - The committee unanimously agreed that pursuant to Section 1 part 2 of the Public Bodies (Admission to Meetings) Act 1960, the public be excluded from the meeting during the consideration of **items 9.1 i, ii and iii** on the grounds that it is likely if the public were to remain, there would be a disclosure of exempt information.

*The Clerk left the meeting*

- i. Officer Cleaner - Hourly Rate effective from 1 January 2022
- ii. Clerk - Hourly Rate effective from 1 January 2022
- iii. Admin Assistant (Already discussed and agreed at meeting on 22 November 2021).

*The Clerk returned to the meeting and the meeting returned to an open meeting.*

9.2 Chairman’s Allowance

**RESOLVED** - The committee unanimously agreed that no Chairman’s allowance be set for FY2022-23.

**10 Budget for the year 1 April 2022 - 31 March 2023**

10.1 Prepare and agree budget for the financial year 1 April 2022 - 31 March 2023

10.1.1 The committee reviewed and considered the initial budget (v.1) drafted for FY2022-23 setting out the fixed costs areas of commitment. The committee discussed variable factors and projects to be included in the budget.

**RESOLVED** - The committee agreed that a column ‘Earmarked Funds’ be inserted to the budget sheet, to demonstrate funds not likely to be spent by the end of the current year FY2021-22 and would be carried forward to the new financial year, the column to detail the earmarked funds against budget lines as part of the final budget plan to be agreed. Going forward the Earmarked Funds column would include a notes column for the decision date for funds being allocated.

**RESOLVED** - The committee agreed the following alterations to the initial budget (v.1) lines as detailed below:

<u>Payments</u>	<i>Reserves - Designated &amp; Restricted Funds</i>	Precept Budget	Other income
Salaries and Clerks Expenses		<del>26,000</del> <u>26886</u>	
Rent/Rates/Insurance		5,500	<del>7,500</del> <u>5000</u>
South Godstone		<del>625</del> <u>525</u>	
Hilly Fields		<del>3,380</del> <u>2500</u>	6,620
Greens and Commons – Unplanned works fund		<u>Est. 2000</u>	

**RESOLVED** - The committee confirmed that a long term ringfenced fund be created of £2k from current general reserve, then 5% from surplus burial ground income each year to be allocated to long term fund to ensure the long-term care of the burial ground is being protected (when burial income reduces when all plots are sold).

**RESOLVED** - The committee estimated that from the initial budget (v.1) and review of the financial position of the council, it was confident that it was realistic to set the precept at £67,634 for FY2022-23, but that a final review was required after the agreed changes had been made. The committee delegated a further final review of each budget line, to the Clerk and Committee Chairman, for final consideration at a Finance committee meeting on Thursday 6 January 2022.

**RECOMMENDATION** – The committee to recommend to the full council that a Councillor is allocated to individual projects to ensure greater success at achieving objectives.

**ACTION FC12/21 – 7** – Clerk to liaise with the Finance Committee Chair (Cllr C White) to prepare the final draft budget for consideration at a Finance committee meeting on Thursday 6 January 2022

10.2 Consider the preparation of a 3-year budget Plan – Noted as part of the overall discussion as an objective.

**11 Agree Precept for the year 1 April 2022 - 31 March 2023** - to recommend to the Parish Council at the Parish Council meeting on 10 January 2022 for for approval.

11.1 Committee estimated that the precept for recommendation would be set at £67,634 for FY2022-23. Final decision to be confirmed at the next Finance committee meeting on 6 January 2022.

**12 Date of next meeting** - Thursday 6 January 2022 at 6.30pm.

----- Meeting ended 12pm -----

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Signed  
Committee Chairman

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Dated