



## **COPYTHORNE PARISH COUNCIL**

A meeting of the Finance Advisory Committee was held via Zoom Video Conference on Friday March 3<sup>rd</sup> 2023 starting at 11am.

Present:

Voting:- Cllrs Graham Chillcott (Chair); Steve Herra; Jackie Rhodes; Sylvia Wiggins

Non Voting:- Mr. David Rigby – Clerk and RFO

### **A G E N D A (with DRAFT notes of discussion)**

**1. Apologies for absence.**

None.

**2. Declarations of Interest.**

None.

**3. Review of notes of previous meeting (February 3<sup>rd</sup> 2023)**

All present were happy that the notes of the previous meeting held on February 3<sup>rd</sup> 2023 accurately reflected the discussions.

**4. Review of the report prepared by the Responsible Financial Officer of expected income and expenditure against the approved budget for the eleven months to February 28th 2023.**

DR (as RFO) talked through the report. SH asked about the £1,250 for Lengthsman which DR explained was part of a build-up of future funds should HCC cease their funding.

**5. Consideration of any required virements against the 2022/23 Budget.**

DR (as RFO) talked through the report. All present were happy with the proposed virements which will in due course be presented to a Council Meeting for approval.

**6. RFO's report on the level of Council reserves as at February 28th 2023**

DR (as RFO) talked through the report which was noted.

**7. Discussion of other matters relating to the Aims and Responsibilities of the Finance Advisory Committee**

None.

**8. Agree date for next meeting.**

Friday June 2<sup>nd</sup> 2023, 11am

Meeting closed at 11.28pm

## **Copythorne Parish Council - Finance AC Meeting – March 3rd 2023**

### **Item 3 – Review of notes of previous meeting (February 3<sup>rd</sup> 2023)**

A meeting of the Finance Advisory Committee was held via Zoom Video Conference on Friday February 3<sup>rd</sup> 2023 starting at 12pm.

Members of Advisory Committee:

Voting:- Cllrs Graham Chillcott; Steve Herra; Jackie Rhodes; Sylvia Wiggins

Non Voting:- Mr. David Rigby – Clerk and RFO

### **A G E N D A (with DRAFT notes of discussions)**

**1. Apologies for absence.**

None

**2. Declarations of Interest.**

None

**3. Review of notes of previous meeting (November 17<sup>th</sup> 2022).**

All present were happy that the notes of the previous meeting held on November 17<sup>th</sup> 2022 accurately reflected the discussions

**4. Agree date for next meeting (provisionally set for March 3<sup>rd</sup> 2023).**

Friday March 3<sup>rd</sup> 2023, 11am

**5. Confidential Item – Staffing Matter in confidential report date referenced “P&G/GC 2”**

*(Note:- Discussion of this item was contingent on the outcome of the discussion by the Personnel & Governance Advisory Committee of Item 6 on the agenda for its meeting at 11am on February 3<sup>rd</sup> 2023)*

Following a motion to “exclude the press and public” in accordance with Section 1(2) of the Public Bodies (Admission to Meetings Act) 1960 proposed by GC, seconded by SW, GC presented his confidential report reference “P&G/GC2”.

**RESOLVED:** That the two recommendations in the report be approved. Proposed by GC, seconded by SH, all in favour.

**ACTION – GC to prepare a confidential report for approval at the February 14<sup>th</sup> 2023 Council meeting.**

UPDATE – Report was submitted and approved

Meeting closed at 12.08pm

| Clerk Costs / Office Costs |                 |                  |               |               |               |               |               |                    |              |                   |                  |
|----------------------------|-----------------|------------------|---------------|---------------|---------------|---------------|---------------|--------------------|--------------|-------------------|------------------|
| Item                       | Clerk's Salary  | Office Allowance | Mileage       | Payroll       | Office Admin  | Office Phone  | IT Equip      | Antivirus Software | DPA Licence  | Software licences | Totals           |
| <b>Budget</b>              | <b>9450.00</b>  | <b>300.00</b>    | <b>240.00</b> | <b>150.00</b> | <b>105.00</b> | <b>210.00</b> | <b>158.00</b> | <b>42.00</b>       | <b>35.00</b> | <b>105.00</b>     | <b>10,795.00</b> |
| Q1 22/23                   | 2146.50         | 56.25            | 68.85         | 32.49         | 6.00          | 39.67         | 0.00          | 0.00               | 0.00         | 0.00              | 2,349.76         |
| Q2 22/23                   | 2961.71         | 56.25            | 39.60         | 32.49         | 0.00          | 45.52         | 0.00          | 0.00               | 0.00         | 0.00              | 3,135.57         |
| Q3 22/23                   | 4583.33         | 56.25            | 65.25         | 32.49         | 0.00          | 46.16         | 0.00          | 0.00               | 35.00        | 0.00              | 4,818.48         |
| Q4 22/23                   | 1829.38         | 37.50            | 30.15         | 21.66         | 0.00          | 26.55         | 0.00          | 0.00               | 0.00         | 0.00              | 1,945.24         |
| <b>Actuals</b>             | <b>11520.92</b> | <b>206.25</b>    | <b>203.85</b> | <b>119.13</b> | <b>6.00</b>   | <b>157.90</b> | <b>0.00</b>   | <b>0.00</b>        | <b>35.00</b> | <b>0.00</b>       | <b>12,249.05</b> |
| % Spent                    | 122%            | 69%              | 85%           | 79%           | 6%            | 75%           | 0%            | 0%                 | 100%         | 0%                | 113%             |
| <b>Overspend?</b>          | <b>Yes</b>      | <b>No</b>        | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>          | <b>No</b>    | <b>No</b>         | <b>No</b>        |

| General Admin     |                     |                          |                   |                       |                       |                |               |  |  |  |                 |
|-------------------|---------------------|--------------------------|-------------------|-----------------------|-----------------------|----------------|---------------|--|--|--|-----------------|
| Item              | Room Hire (incl BB) | Stationary Postage Print | Parish Newsletter | Stanleys Own Magazine | Annual Parish Meeting | Defib supplies | Website       |  |  |  | Totals          |
| <b>Budget</b>     | <b>420.00</b>       | <b>250.00</b>            | <b>500.00</b>     | <b>200.00</b>         | <b>50.00</b>          | <b>175.00</b>  | <b>600.00</b> |  |  |  | <b>2,195.00</b> |
| Q1 22/23          | 155.97              | 122.77                   | 107.20            | 0.00                  | 15.50                 | 0.00           | 0.00          |  |  |  | 401.44          |
| Q2 22/23          | 120.97              | 16.87                    | 100.50            | 0.00                  | 0.00                  | 165.00         | 135.00        |  |  |  | 538.34          |
| Q3 22/23          | 165.97              | 40.92                    | 100.18            | 176.00                | 0.00                  | 0.00           | 202.99        |  |  |  | 686.06          |
| Q4 22/23          | 128.98              | 12.06                    | 68.00             | 0.00                  | 28.13                 | 0.00           | 0.00          |  |  |  | 237.17          |
| <b>Actuals</b>    | <b>571.89</b>       | <b>192.62</b>            | <b>375.88</b>     | <b>176.00</b>         | <b>43.63</b>          | <b>165.00</b>  | <b>337.99</b> |  |  |  | <b>1,863.01</b> |
| % Spent           | 136%                | 77%                      | 75%               | 88%                   | 87%                   | 94%            | 56%           |  |  |  | 85%             |
| <b>Overspend?</b> | <b>Yes</b>          | <b>No</b>                | <b>No</b>         | <b>No</b>             | <b>No</b>             | <b>No</b>      | <b>No</b>     |  |  |  | <b>No</b>       |

| Subscriptions/Mandatory/Grants |                |               |                    |               |               |               |               |               |              |              |                 |
|--------------------------------|----------------|---------------|--------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|-----------------|
| Item                           | HALC/Naic Subs | SLCC Subs     | GIS / Map software | Audit Fees    | Insurance     | Elections     | Training      | S137 Grants   | Wreath       | Mag Subs     | Totals          |
| <b>Budget</b>                  | <b>920.00</b>  | <b>150.00</b> | <b>250.00</b>      | <b>525.00</b> | <b>800.00</b> | <b>250.00</b> | <b>500.00</b> | <b>500.00</b> | <b>30.00</b> | <b>50.00</b> | <b>3,975.00</b> |
| Q1 22/23                       | 903.23         | 144.00        | 0.00               | 160.00        | 715.38        | 0.00          | 0.00          | 0.00          | 0.00         | 36.00        | 1,958.61        |
| Q2 22/23                       | 0.00           | 0.00          | 0.00               | 200.00        | 0.00          | 0.00          | 75.20         | 0.00          | 0.00         | 0.00         | 275.20          |
| Q3 22/23                       | 0.00           | 0.00          | 0.00               | 0.00          | 0.00          | 0.00          | 80.00         | 0.00          | 20.00        | 0.00         | 100.00          |
| Q4 22/23                       | 0.00           | 0.00          | 0.00               | 170.00        | 0.00          | 0.00          | 10.00         | 300.00        | 0.00         | 0.00         | 480.00          |
| <b>Actuals</b>                 | <b>903.23</b>  | <b>144.00</b> | <b>0.00</b>        | <b>530.00</b> | <b>715.38</b> | <b>0.00</b>   | <b>165.20</b> | <b>300.00</b> | <b>20.00</b> | <b>36.00</b> | <b>2,813.81</b> |
| % Spent                        | 98%            | 96%           | 0%                 | 101%          | 89%           | 0%            | 33%           | 60%           | 67%          | 72%          | 71%             |
| <b>Overspend?</b>              | <b>No</b>      | <b>No</b>     | <b>No</b>          | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>     | <b>No</b>    | <b>No</b>    | <b>No</b>       |

| Misc & Playground |                   |                      |                      |                |            |  |              |                |               |                            |                           |          |
|-------------------|-------------------|----------------------|----------------------|----------------|------------|--|--------------|----------------|---------------|----------------------------|---------------------------|----------|
|                   | Chair's Allowance | External Asset Maint | Telephone Box Maint. | Splitwind Pond | Lengthsman |  | RPII Op Insp | RPII Ann. Insp | Regular Maint | Longer Term Maint. Reserve | Visual Inspection Traning |          |
| Item              |                   |                      |                      |                |            |  |              |                |               |                            |                           | Totals   |
| Budget            | 250.00            | 250.00               | 250.00               | 550.00         | 1250.00    |  | 100.00       | 100.00         | 200.00        | 500.00                     | 200.00                    | 3,650.00 |
| Q1 22/23          | 0.00              | 8.04                 | 41.43                | 0.00           | 0.00       |  | 0.00         | 0.00           | 0.00          | 0.00                       | 0.00                      | 49.47    |
| Q2 22/23          | 0.00              | 0.00                 | 0.00                 | 0.00           | 0.00       |  | 0.00         | 0.00           | 9.97          | 0.00                       | 0.00                      | 9.97     |
| Q3 22/23          | 0.00              | 0.00                 | 0.00                 | 58.32          | 0.00       |  | 0.00         | 87.45          | 0.00          | 0.00                       | 0.00                      | 145.77   |
| Q4 22/23          | 0.00              | 0.00                 | 0.00                 | 0.00           | 0.00       |  | 0.00         | 0.00           | 0.00          | 0.00                       | 0.00                      | 0.00     |
| Actuals           | 0.00              | 8.04                 | 41.43                | 58.32          | 0.00       |  | 0.00         | 87.45          | 9.97          | 0.00                       | 0.00                      | 205.21   |
| % Spent           | 0%                | 3%                   | 17%                  | 11%            | 0%         |  | 0%           | 87%            | 10%           | 0%                         | 0%                        | 6%       |
| Overspend?        | No                | No                   | No                   | No             | No         |  | No           | No             | No            | No                         | No                        | No       |

| Other & Projects  |               |               |                 |                 |                  |               |  |  |  |  |                 |
|-------------------|---------------|---------------|-----------------|-----------------|------------------|---------------|--|--|--|--|-----------------|
| Item              | Contingency   | Benches       | Notice boards   | Enviro projects | Platinum Jubilee | PDS           |  |  |  |  | Totals          |
| <b>Budget</b>     | <b>500.00</b> | <b>500.00</b> | <b>1,000.00</b> | <b>500.00</b>   | <b>1,000.00</b>  | <b>500.00</b> |  |  |  |  | <b>4,000.00</b> |
| Q1 22/23          | 0.00          | 0.00          | 0.00            | 0.00            | 0.00             | 0.00          |  |  |  |  | 0.00            |
| Q2 22/23          | 0.00          | 0.00          | 0.00            | 0.00            | 20.00            | 0.00          |  |  |  |  | 20.00           |
| Q3 22/23          | 0.00          | 0.00          | 0.00            | 191.25          | 520.00           | 0.00          |  |  |  |  | 711.25          |
| Q4 22/23          | 0.00          | 0.00          | 0.00            | 0.00            | 520.00           | 0.00          |  |  |  |  | 520.00          |
| <b>Actuals</b>    | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>211.25</b>   | <b>1040.00</b>   | <b>0.00</b>   |  |  |  |  | <b>1,251.25</b> |
| % Spent           | 0%            | 0%            | 0%              | 42%             | 104%             | 0%            |  |  |  |  | 31%             |
| <b>Overspend?</b> | <b>No</b>     | <b>No</b>     | <b>No</b>       | <b>No</b>       | <b>No</b>        | <b>No</b>     |  |  |  |  | <b>No</b>       |

## COMMENTS RE AREAS OF OVERSPEND

Clerk Salary £2,858(33%) Reflects agreed increase & back pay (Agreed tfr from General Reserves to cover)  
Room Hire £187 (42%) Combined cost of F2F plus Zoom and additional Flooding AC mtgs

Total Budget 24,615.00

Ex VAT Spend 18,382.33

Inc VAT Spend 18,878.07

% Ex VAT Spend to date 75%  
(11 mths % should be 92%)

| BUDGETED INCOME |                  |                         | UNBUDGETED INCOME |                         |                 |             |             | TOTAL            |
|-----------------|------------------|-------------------------|-------------------|-------------------------|-----------------|-------------|-------------|------------------|
| Item            | NFDC Precept     | Transfers from Reserves | Bank Interest     | Dist./Cty. Cllr. Grants | VAT Refunds     | Donation    | Other       | TOTALS           |
| <b>Budget</b>   | <b>24,615.00</b> | <b>0.00</b>             | <b>0.00</b>       | <b>0.00</b>             | <b>0.00</b>     | <b>0.00</b> | <b>0.00</b> | <b>24,615.00</b> |
| Q1 22/23        | 12,307.50        | 0.00                    | 0.76              | 0.00                    | 903.59          | 0.00        | 0.00        | 13,211.85        |
| Q2 22/23        | 12,307.50        | 0.00                    | 2.75              | 0.00                    | 0.00            | 0.00        | 0.00        | 12,310.25        |
| Q3 22/23        | 0.00             | 0.00                    | 12.32             | 0.00                    | 0.00            | 0.00        | 0.00        | 12.32            |
| Q4 22/23        | 0.00             | 0.00                    | 30.54             | 0.00                    | 476.87          | 0.00        | 0.00        | 507.41           |
| <b>Actuals</b>  | <b>24,615.00</b> | <b>0.00</b>             | <b>46.37</b>      | <b>0.00</b>             | <b>1,380.46</b> | <b>0.00</b> | <b>0.00</b> | <b>26,041.83</b> |

| Projected in Budget for 2022/23 |           |
|---------------------------------|-----------|
| Precept                         | 24,615.00 |
| Total Expenditure               | 24,615.00 |
| Balance                         | 0.00      |

**Item 5 – Recommendations for virements (movements) to Reserves**

**BACKGROUND**

As a result of planned allocations in the 2022/23 budget or delayed spending in some areas there is the need to move funds from the Council's General Account into Designated Reserves.

**REQUIRED ACTIONS**

1. Playground Long Term Maintenance Fund - £500 was already designated in the 2022/23 Budget as a planned transfer to the designated reserve.
2. Elections - £250 was already designated in the 2022/23 Budget as a planned transfer to the designated reserve to build up funds to cover the likely cost of a contested election in May 2023.
3. Training – Only £165.20 of the £500 budget has been used. I propose that the remaining £334.80 be placed in a designated reserve for training for potential new councillors in 2023/24
4. Visual Inspection Training – This £500 budget relating to playground inspections has not been used. I propose it be placed in a designated reserve for training for potential new councillors in 2023/24
5. Splitwind Pond – This budget line was not spent due to work being undertaken by volunteers rather than by a contractor. I propose that the underspend of £491.68 to added to the designated reserve for Splitwind Pond which can be used to reduce the annual budgeted sum for maintenance requirements in future years.
6. Lengthsman Scheme – Although the majority of the £1,000 HCC funds administered for us by Wellow PC have been spent, the £1,250 in the Parish Council's budget has not been spent. I propose that this £1,250 be added to the existing designated reserve for Lengthsman's activities to be held for use in future years when HCC funding may no longer be available to us.
7. Benches – This budget line of £500 has not been spent. I propose that the £500 be placed into the designated reserve for Bench Replacement/Maintenance to be used in future years.
8. Noticeboards – The use of the £1,000 budget has been approved by Council but will not be spent until 2023/24. I propose that the £1,000 be placed in the designated reserve for use in 2023/24
9. Parish Design Statement – This budget line has not been used as work on this project has not commenced. I propose that, for now, the £500 be transferred to the designated reserve.

**RECOMMENDATIONS**

1. £500.00 to Playground Long Term Maintenance Fund Designated Reserve as previously planned
2. £250.00 to Elections Designated Reserve as previously planned
3. £334.80 to new Training Designated Reserve
4. £200.00 to new Visual Inspection Training Designated Reserve
5. £491.68 to Splitwind Pond Designated Reserve
6. £1,250.00 to Lengthsman Scheme Designated Reserve
7. £500.00 to Bench Maintenance/Refurbishment Designated Reserve
8. £1,000.00 to Noticeboards Designated Reserve
9. £500.00 to Parish Design Statement Designated Reserve

**TOTAL £5,026.48**

**David Rigby, Responsible Financial Officer**  
**February 16<sup>th</sup> 2023**

COPYTHORNE PARISH COUNCIL - FINANCE ADVISORY COMMITTEE MEETING - MARCH 3RD 2023

ITEM 6 - RESERVES 2022-2023 (expected as at February 28th 2023)

| DESIGNATED RESERVES                         | ACTUAL AT<br>01/04/2022 | ADDED IN<br>2022-23 | USED IN<br>2022-23 | EXPECTED AT<br>28/02/23 | NOTES                                                      |
|---------------------------------------------|-------------------------|---------------------|--------------------|-------------------------|------------------------------------------------------------|
| Donated Funding for Adopted Phone Boxes     | 200.00                  |                     |                    | 200.00                  | Donation - Long term project, expect to use in 2022/23     |
| Parish Council Playground Fund              | 3000.00                 | 500.00              |                    | 3500.00                 | "Sinking Fund" for equipment replacement, growing annually |
| Bench Maintenance/Replacement               | 900.00                  | 1000.00             |                    | 1900.00                 | Expected to be used in 2022/23                             |
| Parish Hall External Games Area             | 2000.00                 |                     |                    | 2000.00                 | Held for expected future refurbishment                     |
| I T Equipment Replacement                   | 80.01                   |                     |                    | 80.01                   | Being re-built at £150pa                                   |
| Waste Bins                                  | 500.00                  |                     |                    | 500.00                  | For possible future acquisition of additional bin          |
| Elections                                   | 1650.00                 | 250.00              |                    | 1900.00                 | Being rebuilt at £250 pa from 2020/21                      |
| Parish Noticeboards Replacement             | 154.71                  |                     |                    | 154.71                  | Remainder to be spent in 23/24                             |
| Speedwatch device                           | 1500.00                 | 500.00              |                    | 2000.00                 | Awaiting invoice to spend in 2022/23                       |
| Lengthsman Scheme                           | 2686.00                 | 1250.00             |                    | 3936.00                 | To be held in case of loss of HCC funding in future years  |
| Clerk's CiLCA Training Costs                | 500.00                  |                     |                    | 500.00                  | Now expected to be spent in 2023/24                        |
| FOCP donation for playground                | 129.04                  |                     |                    | 129.04                  | Spend as works undertaken                                  |
| Dist & County Cllr Grants held for projects | 2290.00                 |                     |                    | 2290.00                 | Retained for 22/23 and 23/24                               |
| Splitwind Pond Maintenance Fund             | 460.00                  | 550.00              |                    | 1010.00                 | To be used gradually over next few years                   |
| Parish Design Statement                     | 0.00                    | 500.00              |                    | 500.00                  | Funds held if PDS proceeds.                                |
|                                             |                         |                     |                    |                         |                                                            |
| <b>SUB TOTAL</b>                            | <b>16049.76</b>         | <b>4550.00</b>      | <b>0.00</b>        | <b>20599.76</b>         |                                                            |

| UNALLOCATED RESERVES                    | ACTUAL AT<br>01/04/2022 | ADDED IN<br>2022-23 | USED IN<br>2022-23 | EXPECTED AT<br>28/02/23 | NOTES                                                           |
|-----------------------------------------|-------------------------|---------------------|--------------------|-------------------------|-----------------------------------------------------------------|
| Surplus funds held for general purposes | 10785.41                | 1217.92             | 0.00               | 12003.33                | Balance between Designated reserves & Year End Bank Balances ** |
| <b>SUB TOTAL</b>                        | <b>10785.41</b>         |                     |                    | <b>12003.33</b>         |                                                                 |

TOTAL RESERVES 26835.17 32603.09

ADDITIONAL NOTES

SENSE CHECK (Reserves Bank Acct Bal @ 24/02/23)

32603.09

\*\* General Reserve = circa third/half of annual spending