



North Hinksey Parish Council



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Minutes of the Finance and General Purposes Committee held at 7pm on Thursday 13th October 2022 at Seacourt Hall and via video conference

Present: Cllrs_Potter (Chair), Berrett, Dykes and Rankin. Cllr MacKeith arrived at 8pm.

In attendance: Linda Morrison Allsopp (Clerk to the Parish Council). Cllr Kay attended by Zoom

There was 1 member of the public present by Zoom.

1. **Apologies for Absence** – Cllrs Blase, Bastin and Kay.
2. Declarations of Interest in Items on the Agenda – none
3. Approval of Draft Minutes of the Finance and General Purposes meeting of the 28th July 2022. Proposed Cllr Potter, seconded Cllr Rankin. Unanimously Approved
4. Questions from Members of the Public – none
5. RFO Update

Items from the Previous Committee Meeting when the Clerk was off sick.

- a) Bank Reconciliations (Paper 1) – noted that the June Bank Reconciliation had not been added to Dropbox RFO requested. June Reconciliation added to DropBox for this Meeting

The RFO was requested to clarify the following points and did so.

- Why is there a £65 variance for allotment income in the Receipts and Payments report vs. the Detailed Budget Summary (£700 vs. £635)?
There was a £10 difference in the allotment rent figures used by the Locum Clerk and £55 was paid in cash and placed in the petty cash box until the Clerk had time to pay it into the bank account.
- Payments out of earmarked reserves are shown on the Receipts and Payments report and the Detailed Budget Summary, but do not show on the Reserves Balance Report, meaning that the current balances shown on the latter report are overstated.
All the documents are downloaded from Scribe, so I am unsure why there is this dichotomy.
- Query on General Administration Code 26 Account Preparation – what was the £365 payment for as there is no budget against this code? The £365 was for the Internal Audit. Account Preparation seemed the most appropriate heading, but if it should be something else, please advise.
- Query on General Administration Code 27 Bank Fees – why is this so high in comparison to both the budget and last year's costs? The MultiPay card costs £3 per month and this was not included in the Budget, although Previous Clerk set up and used the MultiPay system. Unity Trust are charging a service charge

of £18.00 per month. I am unsure when this started. It has been in operation since I took over as RFO at the beginning of April.

- Query on General Administration Code 32 Subs and Membership – payments currently very low, is this simply because of timing for most renewals? Based on the experience with the Wildlife Trust. They sent a paper invoice in June 2020 and reminder in September, again in paper and got no response. NHPC continued to get email information so it was not obvious that this had lapsed.
- Income Code 7 VAT Refund has no budget – should one be allocated in subsequent years? Difficult to provide a realistic Budget figure since VAT reclaimed, depends not only on what is being paid but also if the supplier is registered for VAT.
- Pavilion Code 74 LM Pavilion query on what the payment of £2,982.30 was for? The subtotal for the payments on this code is £2,982.30. These are payments for the new Pavilion and as such have been allocated to the wrong code. Need to be re-allocated to Earmarked Reserves Pavilion
- Playgrounds Code 87 Fences, Gates, Signs etc. – query on the high level of payments vs. budget.
This is £610 for the restoration of vandalism of the LMPF Picnic Benches. There is not a budget for vandalism or for the Picnic Benches. The inclusion of etc. in the heading was the only one to provide any leeway.
The lack of a suitable Budget code for this type of expense needs to be addressed in the budget for next year.
- Playing Fields Code 75 – Staff Salary query whether this payment of £1,538.50 is for the Relief Caretaker, and should it be reallocated to Employees Code 8 Staff Salary?
Yes, this is the payment of the invoices from the Relief Caretaker. The Relief Caretaker bills NHPC for his time so he is not an employee and is not paid a salary and NHPC does not pay tax or national insurance. The same situation applied to the Locum Clerk who was supplied by a contractor.

The Clerk had intended to spend time doing Scribe Training and becoming familiar with the system. She managed to attend one hour of Scribe training and then other things took precedence not least all the extra work involved in the mourning period and the re-scheduling of meetings. Urgently need funds transferred to the budget headings in deficit and there needs to be a budget heading for the MultiPay Card and the re-imburement of the card by Unity Trust Bank.

6. To approve the Second Quarter Reports

b) Bank Reconciliations (Paper 1)

c) Bank Statements (Paper 2)

Acceptance of the Bank reconciliations and statements proposed by Cllr Potter, seconded by Cllr Rankin. Approved unanimously.

d) VAT Claim (Paper 3) Paper was not in Dropbox. VAT Claim prepared and will be submitted when the Clerk can gain entry to the correct HMRC Portal.

e) Quarterly Budget and Spending Review (Paper 4)

Cllr Kay highlighted that the documents do not match, despite being downloaded at the same time. Committee noted that this was a recurrent problem and needs investigation within Scribe Committee decided to go through the Summary of Receipts and Payments since this seemed to be the more up to date document. There were no discrepancies in what had been agreed by Council.

7. To consider and agree the reallocation of funds where budget headings are in deficit. Pavilion pre-construction costs to be reallocated to code in earmarked reserves. Proposed by Cllr Potter and seconded by Cllr Berrett unanimous agreement. Locum fees for last financial year billed in this financial year which has no allocated budget, so costs will be transferred from Contingency. Councillor Training budget to be increased to £700 with funds to cover these to be transferred from Contingency. BT bills cover both phones and broadband; Reallocate the budget codes to reflect this. Proposed by Cllr Potter and seconded by Cllr Rankin Unanimous agreement.
8. To consider and agree Budget Revisions for 2023/24. Full Budget review at F&GP on the 17th November. Revisions to match what was agreed at item 7. Allotment Budget to be self-funding. Health and Safety budget or an extension to grass cutting to general Field Maintenance needed to cover unanticipated works, for a total budget of £3000. Happy for changes to codes so they are more intuitive.
9. To consider Special Budget Requests for 2023/24 There was no Jubilee budget for this year although it was a planned event. Suggestion that there be a new Events Budget to cover Coronation and other events each year. There is already an Election Code to cover the Election. The tree budget has not been used this year, so will roll over to next.
10. Savings Account Recommendation. Nationwide Building Society not offering a corporate account to review available providers and make a recommendation to council. Skipton, like Nationwide is a Mutual and the Clerk knows it is used by other Parish Councils. Cllr Rankin proposed the Clerk investigate and report to Council, Cllr Potter seconded. All voted in favour.
11. To note that the Allotments must have a separate account, with allotments income spent on the allotments. The Clerk reported that *Arnold-Baker on Local Council Administration* highlighted a requirement that Allotments required a separate account, which is why the Allotment Income budget heading had been created. The work that the Clerk does on Allotments should also be paid for under that budget heading.

Date of next scheduled meeting: 7pm on the 17th November 2022 for the Draft Budget review.

Meeting closed at 20.10