



Broadclyst Parish Council
GROWING OUR COMMUNITY

19, New Buildings

Broadclyst

Exeter

EX5 3EX

www.broadclyst.org

Present:

Chairman: Cllr Jackson

**Members: Cllr Baker, Bromley, Massey, Pepper,
Waldron**

In attendance: Clerk, Deputy Clerk

M.O.P.: 2

BROADCLYST PARISH COUNCIL

FINANCE COMMITTEE MEETING

Members of the Press and Public were welcome to attend this meeting in accordance with the Public Bodies (Admission to Meetings) Act 1960 (1) (2)

NB: There were 2 matters of a confidential and contractual nature for discussion under Part B (exclusion of press and public) this month: F17/20 (staff pensions) and F17/21 (staffing update).

There was a Finance Committee Meeting on **Monday 16th July 2017** at **19:30hrs** in the **Broadclyst Sports Pavilions, Holly Close, Broadclyst, EX5 3JB** for the purpose of transacting the following business:

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MINUTES

F18/19 APOLOGIES

The Committee resolved to accept apologies from Cllr Staddon (prior work commitment)

F18/20 DISCLOSABLE PECUNIARY INTEREST

There were no Interests declared.

Standing Orders were suspended:

F18/21 PUBLIC QUESTIONS

Public questions were invited; there were no questions.

The meeting reconvened under Standing Orders

F18/22 END OF FIRST QUARTER ACCOUNTS

i. Bank Reconciliation

Council received the Bank Reconciliations to 30th June 2018: Account 1 £12,068.41; Account 2 £210,051.40. All council's accounts reconcile.

RESOLUTION: It was proposed by Cllr Massey to ratify the bank reconciliation, seconded by Cllr Pepper. Unanimously agreed.

ii. Financial Statement

The financial statement and balance sheet for the first quarter (01.04.2018 to 30.06.2018) were received.

Total Income to 30.06.2018: £176,302; Total Expenditure to 30.06.2018: £79,056

Balance Sheet figures:

Current Assets: Debtors £0; VAT control A/c £3,786; BPC Account 1 £12,068; BPC Account 2 £210,051;

Total £225,906

Current Liabilities: Creditors £0; Accruals £0.

Total Assets less Liabilities: £255,906

Represented by: Current Year Fund £97,246; General res £57,554; EM Res £71,106;

Total £225,906

RESOLUTION: It was proposed by Cllr Massey and seconded by Cllr Pepper to resolve to approve the Council's financial statement to 31.03.2018. Unanimously agreed.

F18/23 BUDGET MONITORING AND INTERNAL CONTROL

- i. The Committee received Council's Budget Monitoring report to 30.06.2018, summarised as follows:

The budget provides a basis for monitoring progress during the year by comparing actual spending against planned spending. Generally, actual spend at the end of the first quarter is in line with the budget with just under 50% of income received (Income: £175,976; 48.2%) and just under a quarter of annual expenditure (Expenditure £79,290; 23%) having been spent, including annual invoices for insurance, rates, and waste disposal.

- ii. The following suggested virements and spends from Ear-Marked Reserves (EMR) were reported to the Committee:

Virements

Description	1st quarter exp.	18/19 budget	Variance (£)	%	Virement (£)	Reason(s)
Subscriptions	2,982	1,200	-1,782	249%	2,000	Increased subscription costs for staff and council
Office running costs	1,440	700	-740	206%	1,500	Running costs higher than anticipated
Office utilities	368	300	-68	123%	750	Final invoice for electric for old office (electric heating)
Fun Day	1,360	2,000	640	68%	-640	Vire to Emerging communities 4480 (120) for Westclyst events
Play Area Annual Inspection	615	300	-315	205%	315	Vire from Play area maint. budget; increase 2019/20 due to increased inspection costs

Spend from EMR

Youth Worker	2,500	8,000	5,500	31%	2,000	Increase to SLA; Spend from EM reserves
Twinning	2,406	1,500	-906	160%	906	Amalgamated spend over 2 years; transfer from EM reserves
Office rates	2,407	1,600	-807	150%	807	Higher rates for larger office; spend from EMR and allocate larger budget for 19/20
Public Toilets rates	2,328	2,100	-228	111%	228	Spend from EM reserves and allocate larger budget for 19/20

The following budget areas were highlighted for monitoring, with further review suggested after 30.09.2018

Flagged for Monitoring

Description	1st quarter exp.	18/19 budget	Variance (£)	%	Reason(s)
HMRC/Pension	13,215	49,000	35,785	27%	Continue to monitor - vire from staffing budget at 30.09.2018 if overspend % increases
Finance Software and support	566	1,000	434	57%	Monitor and review 30.09.2018
Office rent	1,595	7,000	5,405	23%	Continue to monitor following higher rent for larger office
Office moving costs	857	0	-857		Once final figure known, spend from General reserves or vire within budget
CPD Training	3,517	4,000	483	88%	Monitor and review 30.09.2018

Description (cont.)	1st quarter exp.	18/19 budget	Variance (£)	%	Reason(s)
Parish vehicle op budget	1,896	4,000	2,104	47%	Includes insurance for 2018/19. Monitor and review at 30.09.2018
Westclyst Sports pitch	2,283	1,500	-783	152%	Underbudgeted for cost of maint. contract. Will need to decide from where to spend.
Public toilets maintenance	442	1,000	558	44%	Monitor and review 30.09.2018

RESOLUTION: It was proposed by Cllr Massey that the suggested virements, spends from EMR, and monitoring be agreed. This was seconded by Cllr Pepper, and unanimously agreed.

- iii. It was noted that Council's VAT reclaim to 30.06.2018 for £3,629.12 was submitted to HMRC on 12.07.2018.

F18/24 INTERNAL AUDIT REVIEW

Authorities should review the effectiveness of their overall internal audit arrangements; this should take place at least once every 3 years and also in the year of any change of internal audit provider or responsible finance officer.¹

The Committee reviewed Council's first Internal Audit by Griffins Accountants, considering 5 areas: scope, independence, competence, relationships, and audit planning and reporting, focusing on effectiveness rather than process.

RESOLUTION: The review did not highlight any areas for development or of concern; it was therefore proposed by Cllr Massey that it be noted that the review has taken place and that Broadclyst Parish Council's internal audit arrangements have been found effective, adequate, and proportionate to the authority's needs, size and circumstances. Cllr Waldron seconded this proposal, which was agreed unanimously.

F18/25 DIRECT DEBIT REVIEW

The Committee reviewed the Council's Direct Debits.

RESOLUTION: It was proposed by Cllr Massey that all direct debits are active and are made in respect of regular invoices. This was seconded by Cllr Waldron and agreed unanimously.

F18/26 BANK SIGNATORIES

It was confirmed that bank signatories have been updated as per Council's resolution (Minute ref: 18/90ii) following Cllr Wollacott's resignation. Current signatories: Cllrs Bromley, Jackson, Massey, Pepper.

F18/27 DELEGATION IN EMERGENCY

It has been recognised that only the Clerk and Deputy Clerk have delegation from Council to arrange emergency works. Should neither Officer be available for whatever reason, the Council would be acting ultra vires if the Administrator arranged for emergency works at the Pavilions.

RESOLUTION: It was proposed by Cllr Massey that delegation is extended to the Pavilions

¹ Reviewing Internal Audit; Governance and Accountability for Smaller Authorities in England, March 2018; JPAG; section 4.21 (p28);

Administrator so that in absence of Clerk and Deputy Clerk she can lawfully undertake basic duties to keep the Council running, including the arrangement of emergency works for the Pavilions. This was seconded by Cllr Baker, and agreed unanimously.

F18/28 CONFIDENTIAL ITEMS

The Chairman proposed and it was resolved that the public (including the press) be excluded from the meeting for the next 2 agenda item as sensitive employment and contractual information was likely to be disclosed (Part B)

F18/29 HMRC AND PENSION CONTRIBUTIONS 2017/18

The Committee received a summary of HMRC and LGPS Pension contributions which should have been made, and a breakdown of actual contributions made by employee and employer in 2017/18.

RESOLUTION: It was proposed by Cllr Massey that it be noted that the correct contributions in respect of HMRC and LGPS Pension deductions were made in 2017/18. This was seconded by Cllr Pepper, and unanimously agreed.

F18/30 EMERGENCY DRAINAGE PREFERRED SUPPLIER

The Committee received a report arising from blocked drains highlighting that the Council has not identified a preferred supplier for drainage.

RESOLUTION: It was proposed by Cllr Massey that Jettadrain, Newton Abbot be appointed. It was noted that it would be customary to obtain 3 quotes when appointing a preferred supplier, however due to the difficulties experienced at the time of the emergency it was felt the following reasons were strong enough to appoint without seeking further quotes: excellent customer service with an immediate response to an emergency call out on a Sunday lunchtime (unlike the first 5 companies with which contact was initiated); knowledgeable and efficient service; competitive charges; no hidden surcharges.

This proposal and reasons for not seeking further quotes was seconded by Cllr Pepper; all committee members agreed and so it was RESOLVED.

F18/31 TO CLOSE THE MEETING

The meeting closed at 20.05hrs

Signed:

Print:

Date:

**ALL DOCUMENTS AVAILABLE IN LARGE PRINT BY
REQUEST.**