



Windlesham Parish Council

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**MINUTES OF A MEETING OF WINDLESHAM PARISH COUNCIL'S FINANCE AND
GENERAL PURPOSES COMMITTEE**

Held on Tuesday 3rd March 2020 at 7.30pm in the Council Chamber

Bagshot Cllrs		Lightwater Cllrs		Windlesham Cllrs	
Bakar	P	Hartshorn	P	Goodman	P
Chambers	-	Halovsky-Yu	P	Stacey	P
Gordon	-				
Willgoss	P				

In the Chair: Councillor Mike Goodman

In attendance: Sarah Walker – Clerk to the Council
Cllr Trentham
Cllr Hansen-Hjul

P - present A – apologies PA – part of meeting - no information

FGP/19/27 Apologies for absence

No apologies for absence were received. Cllrs Chambers and Gordon were noted absent without apologies.

FGP/19/28 Declarations of interest

None.

FGP/19/29 Public question time

No members of the public were present.

FGP/19/30 Exclusion of the press and public.

There were no matters to be dealt with after exclusion of the Press and Public.

FGP/19/31 Payments for Approval and Sign Off

The Clerk presented a list of expenditure transactions for approval (Appendix A) in the sum of **£30,676.69**

The Committee agreed the proposed payments in the total sum of £30,676.69 and the Chairman signed the Expenditure Transactions Approval List on the Committee's behalf.

FGP/19/32 Review of Bank Reconciliations

The Clerk had circulated bank reconciliations for November 2019 – January 2020. Reconciliations presented were as below:

November Reconciliations

Santander 30 day 03/12/19 £196,507.39
RBS Settlement a/c 30/11/19 £45,773.73
Barclays Current a/c 30/11/19 £266,327.07

December Reconciliations

Santander 30 day 03/01/2020 £196,604.30
RBS Settlement a/c 31/12/19 £45,781.76
Barclays Current a/c 31/12/19 £244,923.72

January Reconciliations

Santander 30 day 03/02/2020 £196,704.45
RBS Settlement a/c 31/01/2020 £45,789.54
Barclays Current a/c 31/01/2020 £227,189.07

*Cambridge and Counties 180-day notice a/c – balance as at 27/02/2020 £203,899.00

Members are asked to note that in addition to the accounts listed above, the Council also holds an account with Skipton Building Society, which has interest paid once annually in May. The current balance of this account is £64,136.51.

Overall Cash Position

Total cash held by the Council as at 27/02/2020 totals £702,986 – see attached balance sheet. Of this, £329,834 is held in ear-marked reserves.

The Committee noted the reconciliations and agreed Cllr Goodman would review in detail and sign off the reconciliations on behalf of the Committee.

FGP/19/33 Budget Monitoring and virements report

Councillors were provided with a report from the Council's finance system, showing budget against expenditure as at 28th February 2020. Councillors were asked to note the following:

- Overspends on the following cost centres
 - o 220/4430 – Licences & Subscriptions £ 1,049
 - o 260/4650 – Section 137 grants £ 8,825

The overspend for S137 grants was agreed at the Full Council meeting in February and the licences overspend is due to new costs for GDPR compliance and new cemetery licences at the time the budget was set. These expenditure lines will be funded by virements within the budget. All other budget lines are at or under budget.

Year-end Projections

Councillors were informed that the year-end estimate was a less than planned deficit of c.£75k.

This improvement on the planned deficit is largely due to underspends across a large number of cost centres, the main one being £20k unspent on community transport and unbudgeted CIL income. Members noted that CIL income will be moved to the relevant village CIL reserves.

Members noted the budget monitoring report.

Virements

Virements required to the 2019-20 budget are set out in the table below. There is no net effect for these virements.

Table 1

Proposed virements February 2020

Summary of proposed virements		
Cost centre	Description	£
120/4200 Open spaces maintenance grants	Reduce expenditure by £9,000 – grant process now complete for 2019/20	(9,000)
260/4650 Section 137 Grants	Increase expenditure by £9,000 – grant process now complete for 2019/20	9,000
220/4430 Licences and subscriptions	Increase expenditure by £1.2K to cover new subscription costs	1,200
220/4405 Waste disposal	Reduce expenditure by £1.2K underspent budget	(1,200)
120/4195 Tree maintenance/surgery	Increase expenditure by £4k to cover known tree costs (Windlesham cemetery and Chertsey road)	4,000
100/4060 – Cemetery maintenance	Increase expenditure by £2.8K to cover improvements to Lightwater memorial wall	2,800
2120/4160 – Greenspace contingency	Reduce expenditure by £1.8K, underspent budget	(1,800)
220/4440 – ICT costs	Reduce expenditure by £2K, underspent budget	(2,000)

230/4505 – Councillors training and conferences	Reduce expenditure by £3K, underspent budget	(3,000)
Net effect of proposed virements		0

Members approved the virements as listed above.

FGP/19/34 Review of effectiveness of internal audit

Members were presented with a report from the RFO that reviewed the Councils current internal audit arrangements against the following areas of internal audit activity, as set out in Governance and Accountability.

- the scope of internal audit;
- independence;
- competence;
- relationships with the clerk and the authority; and
- audit planning and reporting

The result of the review concluded that proper internal audit arrangements are in place. The RFO made one recommendation – that the current internal auditor, Mark Mulberry, has worked with the Council now for at least 7 years and Council should consider appointing a new auditor for 2020-21, if the situation with the current Community Governance Review allows.

Members considered the report and agree the recommendation made by the RFO.

FGP/19/35 Direct Debit payments for 2020/2021

The RFO presented a list of regular payments that are made by Direct Debit each month. These are listed below:

- British Gas – electricity bills
- Affinity Water
- Surrey Heath Borough Council – rates
- BT – quarterly line rental
- Full payment each month of Barclaycard payment card linked to current account (£500 limit)
- Freedom IT – monthly payments for email hosting/back up etc
- DR Communications – Phone and broadband monthly charge

There were no further accounts to add to the list above for the year 2020/21.

Members approved the above list of direct debit payments for the year 2020/21.

FGP/19/36 Pensions Valuation Report

The RFO presented a letter and report from the Surrey County Council Pension Fund, which has undergone its triennial actuarial valuation. The new proposed minimum contribution rate for 1st April 2020 – 31 March 2023 is 18.4%. There is no secondary contribution rate.

This is an increase on the previous valuation – currently Council pays 14.1%. Based on the current salaries of officers, this increase will mean an additional cost to Council of £2,750 per annum. This will increase a small amount once the NJC pay settlement is agreed (cost of living increase) and with any future performance-based increments on the pay spine points scale.

The increase will require a budget adjustment of £3,000 for the year 2020-21.

The Committee resolved to recommend to Full Council to agree to set the employers contribution rate at 18.4% for the period 1st April 2020 – 31 March 2023 and agree the necessary budget increase for 2020-21.

It was further agreed that Cllr Goodman would write to the pensions board to fully understand why there had been such an increase in the percentage as it was not clear from the paperwork provided by the pensions board.

FGP/19/37 To consider setting up a further longer-term savings account

The RFO had researched longer term savings accounts, as agreed at the previous committee meeting. All account options were widely used by Parish Councils across the country and carry the FSCS Compensation Scheme guarantee (currently set at £85,000).

The RFO recommended a transfer of funds from the Council's Barclays Current account of £125,000.

It was resolved to open two new accounts:

Redwood Bank – deposit £85k into a 95-day access account at current rate of 1.55% fixed

Nationwide – deposit £40k into a 95-day saver account at current rate of 1.10% variable

There being no further business, the meeting closed at 19.56.

Purchase Ledger for Month No 12

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Nominal Ledger Analysis				Analysis Description
							Invoice Total	A/C	Centre	Amount	
02/03/2020	SCOUTGRANTFE85693		LIGHTWATER SCOUTS	LWATSC	2,139.00	0.00	2,139.00	4655	260	2,139.00	Lightwater Scouts Com Pride
28/02/2020	2020/122	5694	EPSILON LIGHTING	EPSILON	342.00	68.40	410.40	4060	244	342.00	Pavilion street light maintena
02/03/2020	COVENANTHML	5695	HERRINGTON	HERRI	300.00	0.00	300.00	4400	220	300.00	HML Covenant Advice
02/03/2020	JOWHITEXPENES	5696	JO WHITFIELD	JOWHIT	32.94	0.00	32.94	4350	200	32.94	J Whitfield Feb 20 Expenses
02/03/2020	MILK31JAN29FEB	5697	MILK & MORE	MILKA	12.75	0.00	12.75	4435	220	12.75	MILK31 JAN-29 FEB 2020
TOTAL INVOICES					2,826.69	68.40	2,895.09			2,826.69	
VAT ANALYSISCODE E @ 0.00%					12.75	0.00	12.75				
VAT ANALYSISCODE OTS @ 0.00%					2,471.94	0.00	2,471.94				
VAT ANALYSISCODE S @ 20.00%					342.00	68.40	410.40				
TOTALS					2,826.69	68.40	2,895.09				

Purchase Ledger for Month No 11

Order by Invoices Entered

Invoice Date	Invoice Number	Ref No	Supplier A/c Name	Supplier A/c Code	Net Value	VAT	Nominal Ledger Analysis				Analysis Description
							Invoice Total	A/C	Centre	Amount	
25/02/2020	OSMGGRANT	5682	WINDLESHAM FIELD	WINDLESH	3,500.00	0.00	3,500.00	4200	120	3,500.00	OPEN SPACE GRANT
25/02/2020	GRANT	5683	WINDLESHAM DARBY & J	WINDL	800.00	0.00	800.00	4650	260	800.00	S137 GRANT
25/02/2020	GRANT19/20	5684	BAGSHOT GOOD COMPANIBAGSH		500.00	0.00	500.00	4650	260	500.00	S137 GRANT
25/02/2020	GRANT 19/20	5685	WINDLESHAM WI	WWI	500.00	0.00	500.00	4650	260	500.00	S137 GRANT
25/02/2020	GRANT 19/20	5686	HARPER ASPREY	HARP	2,000.00	0.00	2,000.00	4650	260	2,000.00	S137 GRANT
25/02/2020	MG PRIDE GRANT	5687	HARPER ASPREY	HARP	500.00	0.00	500.00	4655	260	500.00	PRIDE GRANT CLLR GOODMAN
25/02/2020	GRANT S137	5688	BPFA	BAGS	15,000.00	0.00	15,000.00	4650	260	15,000.00	S137 GRANT
25/02/2020	GRANT 19/20	5689	HEART	HEART	800.00	0.00	800.00	4650	260	800.00	S137 GRANT
25/02/2020	GRANT 19/20	5690	BRACKNELL PARKINSONS	BRACK	1,000.00	0.00	1,000.00	4650	260	1,000.00	S137 GRANT
25/02/2020	GRANT 19/20	5691	LUNCHEON CLUB	LUNCH	250.00	0.00	250.00	4650	260	250.00	S137 GRANT
25/02/2020	GRANT 19/20	5692	WINDLESHAM UNITED	WUNIT	3,000.00	0.00	3,000.00	4650	260	3,000.00	S137 GRANT
TOTAL INVOICES					27,850.00	0.00	27,850.00			27,850.00	
VAT ANALYSISCODE Z @ 0.00%					27,850.00	0.00	27,850.00				
TOTALS					27,850.00	0.00	27,850.00				

