



Goostrey Parish Council

FINANCE COMMITTEE VIDEO CONFERENCE

AGENDA for the MEETING on TUESDAY 7th APRIL 2020, at 7.00pm

- 1. Declaration of Interests**
- 2. Apologies for absence.**
- 3. Minutes of meeting of 7th January 2020**
- 4. Financial position vs. budget for the year ended 31st March 2020 – copies circulated**
- 5. Draft Unaudited Accounts for the year ended 31st March 2020 – copies circulated**
- 6. Reserves – Review the Current Capital and General Reserves**
- 7. Arrangements for Internal Audit - To confirm and start and completion date for the Internal Audit.**
- 8. Asset Register**
- 9. Risk Assessment**
 - To consider if there are any changes to the Risks listed and if any change in the management of the risks should be made.
- 10. Natwest Bankline to consider roles, and to nominate authorisers.**
- 11. Review Pre Paid Card Arrangements**
- 12. Standing Orders & Financial Regulations - To consider if there are any changes required to the Standing Orders & Financial Regulations**
- 13. Minor Items and Items for the Next Agenda**
- 14. Next meeting – 7th July 2020**
- 15. Close meeting.**



Goostrey Parish Council

FINANCE COMMITTEE MEETING

MINUTES of the MEETING on TUESDAY 7th JANUARY 2020, at 7.15pm in the

VILLAGE HALL, LOUNGE

Present: Cllrs Morgan (PM)(Chairman), Sulej (JS) (Vice Chairman), Morris (KM) and Rathbone (TR)

In Attendance: S Jones, Clerk to the Council

1. **Declaration of Interests** - There were no declarations of interest.
2. **Apologies for absence** - There were no apologies for absence.
3. **To review and approve the Financial position vs. budget for 3rd Quarter 2019/20**

Resolved: *The Finance Committee resolved to accept the position vs budget report for the 3rd Quarter 2019/20 (see report attached).*

4. **To review and approve the Unaudited Accounts for 3rd Quarter 2019/207**

Resolved: *The Finance Committee resolved to accept the Unaudited Accounts for the 3rd Quarter 2019/20 (see report attached).*

5. **Internal Audit 2019/20 – Plan for Selection of Internal Auditor**

Resolved: *The Finance Committee resolved to recommend to the Parish Council that the internal auditor be changed every 3 years.*

As Bennett Brookes has been used for the last two years this will be their final year as Internal Auditor.

Action: *Clerk to ask for a quote from Bennett Brookes to carry out the internal Audit for the year ended 31st March 2020.*

6. **Terms of Reference for the Finance Committee** – PM proposed draft terms of reference for the Finance Committee. The document was updated with the members comments and the revised version is attached.

Resolved: *The Finance Committee resolved to recommend the Parish Council adopts the revised terms of reference.*

Action: Clerk to update Financial Regulations with any procedural changes highlighted in the Terms of Reference.

7. Risk Register review – KM – To consider the implications of the Auditors Report from Middlewich Town Council.

KM led the review of the Risk Register paying attention to the issues raised in the Auditors Report from Middlewich Town Council. **Action:** KM to update the Risk Register (updated version attached).

- a) To consider using NatWest Bankline for Authorisation of Online Payments - **Resolved:** *The Finance Committee resolved to recommend the Parish Council signs up for Bankline at a cost of £20 per month plus transaction fees in order to ensure bank transactions are input by the Clerk/RFO and authorised by a Councillor.*

Additionally, the Clerk suggested that the procedures for the creation of the Monthly Payment Schedule are to be updated to ensure that a councillor checks the amounts on the Payment Schedule against the invoices/receipts for the month.

Action: Clerk to update Financial Regulations with any procedural changes for the preparation of the Payment Schedule.

- b) To consider increasing the number of Members in the Finance Committee – **Resolved:** *The Finance Committee resolved to increase the number of members to 6 (see Terms of Reference for the Finance Committee attached).*

8. To recommend the Purchase of tablets for Councillors use.

The Clerk reported that one tablet was required for Cllr Roberts. **Resolved:** *The Finance Committee resolved to recommend to the Parish Council that one Samsung Galaxy Tab A be purchased for Cllr Roberts at a cost of £159.00 including VAT.*

9. Minor Items and items for the next agenda - Cllr Rathbone asked if a Parish Council Debit Card should be requested for use by the Clerk for authorised purchases, where payment cannot be made direct from the bank account. The Committee agreed to raise this at the next Parish Council Meeting.

10. Next meeting 7th April 2020.

11. Close meeting – The meeting closed at 21:00

GOOSTREY PARISH COUNCIL Budget vs Actuals Quarter 4 2019-20

SUMMARY	Actual Q4 2018/19	Actual Q4 2019/20	Budget 2019/20	% Budget
Total Income	£57,944.52	£64,655.39	£64,823.00	89.39%
Projected Spend	£49,453.76	£54,658.30	£64,823.00	76.29%
Excess over budget	£8,490.76	£9,997.09	£0.00	

RECEIPTS	Actual Q4 2018/19	Actual Q4 2019/20	Budget 2019/20	% Budget
4405 Precept Payment	£44,012.00	£44,012.00	£44,012.00	100.00%
Village Hall Lettings	£11,248.22	£18,612.51	£19,000.00	59.20%
4006 Performing Rights Recharge	£281.54	£157.67	£261.00	107.87%
4450 Bank interest	£1,173.75	£1,171.17	£800.00	146.72%
4407 Lunch Ticket Sales	£700.00	£693.00	£750.00	93.33%
4475 Exceptional income	£528.00	£0.00	£0.00	0.00%
Pay Phone	£1.01	£9.04		
TOTAL RECEIPTS	£57,944.52	£64,655.39	£64,823.00	89.39%

PAYMENTS				
3003 VAT payment/(refund)	-£375.49			
3005 PAYE account	-£36.40			

Parish Council	Actual Q4 2018/19	Actual Q4 2019/20	Budget 2019/20	% Budget
Administration				
7601 Audit and accountancy	£750.00	£760.00	£1,000.00	76.00%
7901 Bank Charge	£25.00	£32.50	£25.00	130.00%
7510 Computer	£24.44	£669.91	£400.00	167.48%
7502 Telephone & Broadband	£380.84	£369.80	£450.00	82.18%
7602 Website	£499.00	£300.00	£350.00	85.71%
7504 Office supplies/printing/postage	£1,657.65	£1,129.55	£1,500.00	75.30%
8204 Insurance	£1,314.87	£618.52	£1,200.00	51.54%
7603 Legal & Professional Fees	£0.00	£40.00	£500.00	8.00%
7605 Subscriptions	£1,051.48	£1,067.00	£1,000.00	106.70%
7050 Councillors Expenses & General Expenses	£0.00	£0.00	£300.00	0.00%
7512 Accounting system	£1,274.00	£224.00	£500.00	44.80%
7550 Parish Magazine	£250.00	£250.00	£250.00	100.00%
7580 General	£349.99	£75.95	£500.00	15.19%
TOTAL Administration	£7,577.27	£5,537.23	£7,975.00	69.43%
Donations/Grants				
7401 Goosfest	£500.00			0.00%
7402 Roseday	£800.00			0.00%
7403 FOGS	£1,000.00			0.00%
7404 Goostrey Archive	£0.00			0.00%
7405 Guides/Scouts	£400.00			0.00%
7406 Homewatch	£0.00			0.00%
7407 Friends of BB Lane PF	£0.00			0.00%
7408 Other donations	£437.32	£2,377.00		0.00%
TOTAL Donations	£3,137.32	£2,377.00	£5,000.00	47.54%
Salary & Expenses				
7018 Clerk's Expenses	£0.00	£0.00	£100.00	0.00%
7000 Clerks Salary (£12.39 per hour)	£9,801.15	£11,642.77	£9,000.00	129.36%
7006 Employers NIC for Clerk	£1,317.71	£665.65	£800.00	83.21%
7015 Training	£170.00	£220.00	£2,000.00	11.00%
TOTAL Salary & Expenses	£11,288.86	£12,528.42	£11,900.00	105.28%
TOTAL PARISH COUNCIL	£22,003.45	£20,442.65	£24,875.00	82.18%

Amenities	Actual Q4 2018/19	Actual Q4 2019/20	Budget 2019/20	% Budget
Maintenance - Village				
5000 Village maintenance - Grass Cutting	£870.08	£1,444.24	£2,000.00	72.21%
5010 Noticeboards & Benches Repairs	£1,658.31	£1,251.87	£1,727.00	72.49%
5001 Graveyard Maintenance	£3,324.84	£2,708.22	£3,000.00	90.27%
5003 Rose Day Stand	£15.00	£0.00	£250.00	0.00%
TOTAL Maintenance - Village	£5,868.23	£5,404.33	£6,977.00	77.46%
Parish Projects				
5760 Speedwatch	£205.95	£400.00	£1,400.00	28.57%
5750 Senior Citizens' Lunch	£1,664.22	£1,675.48	£1,750.00	95.74%
6202 Christmas Lights (BB & St Lukes)	£594.16	£585.38	£700.00	83.63%
6203 Planters/plants	£750.00	£676.41	£560.00	120.79%
TOTAL Parish Projects	£3,214.33	£3,337.27	£4,410.00	75.68%
TOTAL Amenities	£9,082.56	£8,741.60	£11,387.00	79.76%
Village Hall				
Village Hall	Actual Q4 2018/19	Actual Q4 2019/20	Budget 2019/20	% Budget
VH Expenses				
5004 VH Improvements	£2,601.70	£622.01	£1,500.00	41.47%
5005 VH Recharge	£0.00	£0.00	£13,000.00	0.00%
5006 VH Performing Rights	£230.60	191.12	£261.00	73.23%
5008 VH General Maintenance	£1,355.40	£1,290.67	£3,200.00	40.33%
5007 VH School Kitchen Hire fee	£44.00	£44.00	£100.00	44.00%
TOTAL VH Expenses	£4,231.70	£2,147.80	£18,061.00	11.89%
VH Salary & Expenses				
7001 VH Supervisor Salary	£8,597.60	£5,445.08	£5,500.00	99.00%
7010 Staff Expenses	£71.89	£149.21	£300.00	49.74%
7012 Caretaker Services Pay	£1,112.84	£1,403.09	£0.00	0.00%
7005 VH Clerk Salary (£12.39 per hr)	£1,842.45	£1,354.64	£1,500.00	90.31%
7002 VH Cleaner Salary (at £8.70per hr)	£2,511.27	£2,386.12	£3,200.00	74.57%
TOTAL VH Salary & Expenses	£14,136.05	£10,738.14	£10,500.00	102.27%
TOTAL Village Hall	£18,367.75	£12,885.94	£28,561.00	64.31%

Spend from Reserves	Actual Q4 2019/20	Budget 2019/20	
Hall & Lounge Lighting projects	£0.00	£3,000.00	0.00%
New Windows For VH	£3,073.88	£3,750.00	81.97%
Election Fee	£0.00	£7,000.00	0.00%
9502 VH Recharge for 2018/19	£10,840.96	£13,000.00	83.39%
9501 VH Capital Projects	£9,086.11	£9,086.11	100.00%
Bar Servery	£0.00	£15,000.00	0.00%
TOTAL Village Hall	£23,000.95	£47,836.11	



Goostrey Parish Council
Unaudited Accounts
1st January 2020 to 31st March 2020

RECEIPTS

Precept Payment	£44,012.00
V. Hall Lettings incl VAT	£18,612.51
Bank Interest	£1,171.17
Lunch Ticket Sales	£693.00
Pay Phone	£9.04
Performing Rights	£157.67

£64,655.39

PAYMENTS

PAYE Control	-£36.40
VAT Control	-£375.49

Administration	£4,777.23
Audit	£760.00
Donations/Sponsorship	£2,377.00
Maintenance - around Village	£5,404.33
Miscellaneous Items	£0.00
Parish Projects	£3,337.27
Salary & Expenses - Parish Council	£12,528.42
V.Hall expenses	£2,147.80
V.Hall Salary & Expenses	£10,738.14

£41,658.30

Excess of Receipts over Payments **£23,408.98**

Balance at 01/04/19	£157,395.78
Excess of Receipts over Payments	plus £23,408.98
Less spend from General Reserves	less £10,840.96
Less spend from Capital Reserves	less £12,159.99
Balance of accounts at 31/03/20	£157,803.81

General Reserves (incl Current Account)	£96,936.55
Capital Reserves	£60,867.26
Total Reserves	£157,803.81

Represented by	
Current Account	£9,454.11
Deposit Account (General Reserves)	£30,373.42
Santander Account	£76,830.26
Skipton Building Soc	£40,751.11
Caxton FX Prep Paid Card Credit	£394.91
	£157,803.81

Goostrey Parish Council Asset Register at 31st March 2020

Description	Location	Purchase Price	Replacement Cost	Date Purchased	Value at 31/03/11
Planter	Bank View	£262.00	£400.00	June, 2002	£0.00
Notice Board	Bank View	£1,656.00	£1,800.00	March, 2017	-
Churchill Oak Monument	Bogbean	£150.00	£250.00	March, 2015	-
Metal Village Sign	Bogbean		£2,000.00	Unknown	£0.00
Seat	Bogbean	£130.00	£650.00	June, 2001	£0.00
Seat	Bogbean		£650.00	Unknown	£0.00
Planter	Booth Bed Lane	£113.00	£400.00	June, 2001	£0.00
Picnic Tables	Booth Bed Play Area	£1,244.00	£1,260.00	February, 2008	£497.60
Seats (2)	Boothbed Crescent	£280.00	£1,300.00	July, 2002	£0.00
Seat	Boothbed Lane Junction		£650.00	Unknown	£0.00
10 Oak Bollards	Church Bank Corner	£435.00	£800.00	January, 2011	£435.00
Seat	Church Bank Corner		£650.00	Unknown	£0.00
Planter	Front of Precint Shops	£113.00	£400.00	June, 2001	£0.00
Planter	Kettle Store	£113.00	£400.00	June, 2001	£0.00
Planter	Kettle Store	£113.00	£400.00	June, 2001	£0.00
Highway Mirror	Main Road opp. Manor Ave	£27.00	£30.00	May, 2017	-
Seat	Main Road/Bank View	£504.00	£650.00	January, 2007	£100.80
SDU	Opposite the Crown	£3,500.00	£3,000.00		-

Planter	Old Paddock corner	£113.00	£400.00	June, 2001	£0.00
Desk & Chair	Parish Office	£350.00	£500.00	March, 2002	£0.00
Defibrilator	Phone Box		£1,254.00	April, 2013	-
SID Device	Portable	£4,680.00	£3,000.00	November, 2009	£3,744.00
SID Devices	Portable	£8,792.00	£3,000.00	November, 2008	£5,275.20
SID Device	New Platt Lane	£3,505.00	£3,000.00	May, 2017	-
Speed Guns x 2	Portable	£188.00	£300.00	2018	
Seat	Sandy Lane	£325.00	£650.00	June, 2009	£260.00
Seat	Shearbrook Bank		£650.00	Unknown	£0.00
10 Card Tables	Village Hall	£1,000.00	£1,000.00	Unknown	£0.00
40 chairs (lounge)	Village Hall	£2,040.00	£2,000.00	March, 2015	-
Baby Changing Unit	Village Hall	£216.00	£400.00	January, 2009	£129.60
Blinds	Village Hall	£1,080.00	£2,000.00	May, 2010	£1,080.00
Brother MFC-J6270 DW	Village Hall	£189.00	£200.00	Sept, 2014	-
Carpet	Village Hall	£1,349.79	£2,500.00	Sept, 2005	£0.00
Curtains	Village Hall	£1,644.80	£2,500.00	March, 2013	-
Cutlery	Village Hall	£345.33	£500.00	February, 2010	£276.26
Defibrilator	Village Hall		£1,254.00	April, 2013	-
Display Boards	Village Hall	£288.00	£350.00	June, 2013	
Dyson Vacuum Cleaner	Village Hall	£156.51	£350.00	October, 2009	£125.21
Microphones	Village Hall	£150.00	£800.00	Unknown	£0.00
Numatic floor Cleaner	Village Hall	£821.56	£1,400.00	April, 2015	-

Portrait of Queen	Village Hall	£161.50	£500.00	October, 2007	£64.60
Sound System	Village Hall	£980.00	£800.00	July, 2005	£0.00
Stage Backdrop Curtains	Village Hall	£981.54	£1,500.00	February, 2007	£196.31
Stage Curtains	Village Hall		£2,000.00	Unknown	£0.00
Stage Lighting	Village Hall	£189.80	£500.00	GIFT Dec, 2012	-
Water Heater	Village Hall	£750.00	£850.00	December, 2009	£600.00
Hearing Loop	Village Hall Lounge	£620.00	£750.00		-
Imac Computer	Village Parish Office	£899.00	£1,200.00	July, 2016	
SID Posts	Village Roads	£1,522.70	£2,000.00	May, 2008	£913.62
6 ring range cooker - Hood	Village Hall Lounge Kitchen	£2,721.60	£2,721.60	September, 2017	-
Bain Marie	Village Hall Lounge Kitchen	£549.60	£549.60	September, 2017	-
Dishwasher	Village Hall Lounge Kitchen	£2,376.00	£2,376.00	September, 2017	-
Refrigerator	Village Hall Lounge Kitchen	£652.80	£652.80	September, 2017	-
Village Hall Sign & Light	Village Hall	£635.64	£635.64	March, 2019	
Village Signs (6)	Village locations	£5,314.40	£5,314.40	February, 2019	
Laptop & Bag	Village Hall	£349.99	£349.99	January, 2019	
CCTV & Door Entry System	Village Hall	£4,370.40	£4,370.40	January, 2019	
Archive Cabinets & Furniture	Village Hall	£1,701.26	£1,701.26	July, 2018	
Filing Cabinets	Parish Office	£487.00	£487.00	March, 2019	
Notice Boards (3)	Village locations	£1,638.00	£1,638.00	March, 2019	
Go Pak Tables x 22 with trollies	Village Hall	£2,400.00	£2,400.00	July, 2019	
En One Chairs x 150 with trollie	Village Hall	£5,735.00	£5,735.00	July, 2019	

Stage Lighting system	Village Hall	£6,500.00	£6,500.00	July, 2019	
Road Sign Church Bank	Church Bank Corner	£165.00	£165.00	October, 2019	
Fido Dog Bin	Booth Bed Lane	£109.00	£109.00	July, 2019	
Fido Dog Bin and post	Church Bank Corner	£190.00	£190.00	January, 2020	
Total Value		£41,978.53	£53,798.00		£12,784.58
Asset depreciation ceased in 2011					
			*	Included in Village Hall contents on ins	

Capital Reserves	£'000
Capital Reserve as at 31/03/20	£60,867.26
Committed Expenditure- Bar Servery	£15,000.00
Committed Expenditure - VH Lighting Projects	£4,700.00
Committed Expenditure - Bowling Hut	£10,000.00
Proposed Budget - Office Windows	£4,000.00
Proposed Budget- Loft Extension/Stairs	£4,800.00
Proposed Budget - Bench	£850.00
Proposed Budget- Planters	£5,000.00
<u>Remaining Capital Reserve</u>	<u>£16,517.26</u>

General Reserves	
General Reserve as at 31/03/20	£96,936.55 *
Committed Expenditure - Recharge 2019/20	£2,767.01
Committed Reserves - Election Fee	£7,000.00
Committed Reservers - one years precept recommended reserve	£44,012.00
Proposed Budget item - Hall Floor Refurb	£2,000.00
Proposed Budget - Recharge 2020/21	£13,000.00
Proposed Budget - SDU purchase	£3,000.00
<u>Remaining General Reserve</u>	<u>£25,157.54</u>
*including Capital FX funds of £394.91	

Total Funds at 31/03/20	
Remainder of budget for 2019/20	£0.00
Capital Reserves	£60,867.26
General Reserves	<u>£96,936.55</u>
TOTAL	<u>£157,803.81</u>