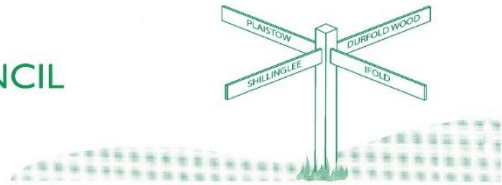


PLAISTOW AND IFOLD PARISH COUNCIL



MINUTES of the Finance Working Group (FWG) of Plaistow and Ifold Parish Council held on **Wednesday 5th April 2023**, via Zoom.

Please note: - The Working Group cannot make any decisions; it can make recommendations for the Finance Committee and/or full Council to consider and resolve upon. In relation to the Council's budget and Precept, only the full Council can resolve upon these matters – they cannot be delegated to a Committee/Working Group and/or Officer.

The Finance Committee will meet at 7:00pm on 12th April 2023 - before the full Council meeting - to consider and resolve upon the recommendations set out below.

Present Cllr. Phil Colmer (Finance Committee /Working Group Chair); Cllr. Paul Jordan (Chair of the Parish Council); Cllr. John Bushell; Cllr. Rick Robinson; Cllr. Nicholas Taylor and Catherine Nutting (Clerk & RFO)

Item 1 **Apologies for absence**
None.

Item 2 **Disclosure of interests**
Recommendation: - To deal with any disclosure by Members of any disclosable pecuniary interests and interests other than pecuniary interests, as defined under the Plaistow and Ifold Parish Council [Code of Conduct](#) and the Localism Act 2011, in relation to matters on the agenda.

None received.

Item 3 **VAT – Qtr. 4** Actions:
The FWG **DEFERRED** this matter to the Finance Committee meeting on 12.04.2023. Clerk

Item 4 **Verification of bank reconciliations for Qtr. 4 (January – March 2023)** Actions:
The FWG **DEFERRED** this matter to the Finance Committee meeting on 12.04.2023. Clerk

Item 5

To consider the 2022/23 Budget Forecast Comparison spreadsheet at Quarter 4 (End of Year)

The FWG **REVIEWED** the Budget Forecast Comparison spreadsheet at Quarter 4 (appendix A) and **NOTED** the End of Year position (column L) and the movement notations (column N).

The 2022/23 final budget (column H) projected a (£14,403.78) overspend (H:112). However, as at 31.03.2023, the Parish Council's end of year forecast is (£4,255.78) (L:112) – an improvement within the financial year of £10,148. The only additional (minor) movement anticipated - which may alter this Year End figure slightly – will be the accruals and prepayment adjustments when the accounting system is officially closed.

The Parish Council ends the financial year with own reserves (excluding the loan amount) of £28,021.96 (L:150). This is a reduction in the Council's own reserves of £4,255.78; (the Council began the 2022/23 financial year with own reserves of £32,277.74 (H:150)).

The Council ends the year with overall reserves (including the loan amount) of £62,761.69 (H:155).

The FWG draws attention to the annual unbudgeted cost of £14,686 which represents the expenditure within 2022/23 incurred responding to the larger planning applications at Crouchlands Farm and Foxbridge, which were not anticipated at the start of the financial year (L:89 compared to H:89). This largescale unbudgeted expenditure has been largely offset by underspends in other budget areas such as 'Projects' (L:84) and the deferment of the Ifold Playpark into 2024/25 (H:78, L:78 & N:78); 'Village Maintenance' (H:76 & L:76); and 's.137 Payments' (H:50 & L:50).

Staff costs increased within the year as the Clerk's hours were increased to full time (H:13 & L:13).

The FWG **COMMEND** the Quarter 4 (End of Year) Budget Forecast Comparison spreadsheet to both the Finance Committee and Full Council.

Item 6

Banking

- a. To consider moving a further amount into the Council's Reserve Account, prior to the 1st precept instalment

The FWG **RECOMMENDS** that the Clerk be given a mandate to move funds between the Parish Council's two accounts

Actions:
Clerk

(current and reserve) as required, without the need for prior authorisation. The Clerk to report to the Finance Committee and/or Full Council at the next meeting.

- b. To consider amending the bank mandate* to add the PC's Chairperson (after May elections)

The FWG **RECOMMENDS** that the Parish Council's Chair be added to the banking mandate following the Annual Parish Council Meeting and confirm that all signatories are aware and happy to remain on the mandate.

*Cllr. Capsey; Cllr. Colmer; Clerk

- c. To recommend for approval - within 2023/24 - the Direct Debits and where necessary, update the PC's Standing Orders and Financial Regulations

The FWG **RECOMMENDS** that the following direct debits continue in 2023/24 and the Parish Council's Standing Orders and Financial Regulations are updated to take account of approved direct debit payments.

From account	Payee name	Payee reference	Status	Amount	Last requested date
PLAISTOW & IFOLD PC	SOUTHERN ELECTRIC	783530420	Active	£39.35	17 Feb 2023
PLAISTOW & IFOLD PC	BT GROUP PLC	GP00802504	Active	£41.94	16 Feb 2023
PLAISTOW & IFOLD PC	ICO	ZA140575	Active	£35.00	22 Nov 2022
PLAISTOW & IFOLD PC	PUBLIC WORKS LOANS	PLAISTOW	Active	£5,279.00	21 Sep 2022

Item 7

Grant Applications

The FWG considered the 2023/24 grant applications received (Tranche 1) and **RECOMMENDS** the following awards*: -

Actions:
Finance
Committee on
12.04.2023 /
Clerk

Not s.137 payment		
Organisation	Requested	Recommended
1 st Ifold Guides	£380	£380
Plaistow Youth Club	£1,977	£1,500
1 st Ifold Scouts	£5,000	£2,500
Kelsey Hall	£2,664	£1,500
Plaistow Preschool	£6,000	£2,000
Winterton Hall	£1,500	£1,500
Parochial Church Council (churchyard maintenance)	£1,250	£1,250

Billingshurst Emergency Assistance Team	£1,500	£1,000
Overall total		£11,630
s.137 total		£7,380

*Due to the anticipated costs within 2023/24 regarding large scale planning application, the FWG **RECOMMENDS** that the Council takes a conservative approach to the Tranche 1 grant awards. However, the FWG **RECOMMENDS** that applicants are reminded that the grant policy provides for further applications within the year (Tranche 2). If savings are made against other budget headings, the Council can consider awarding additional grants later in the year.

The following applications received particular comment: -

1st Ifold Guides – This is the first year the group have sought a grant award from the Parish Council.

1st Ifold Scout Group – The group have received significant grant awards from the Parish Council over the last few years to support the building costs of the extension, (which benefits all groups using the venue). Of the £2,500 recommended, £1,500 should be considered a special ‘one off’ payment towards the additional unplanned works associated with the build, rather than to set a precedent of a ‘standard’ annual amount.

Billingshurst Emergency Assistance Team – The FWG noted that the overall costs to maintain defibrillators have increased, however the community has lost 1 defib at Plaistow Stores (removed). If a replacement defib is installed within the Parish, then the grant award could be increased to reflect the additional maintenance costs.

Additionally, the FWG **NOTES** that it is unconfirmed that the Council will attain the General Power of Competence (GPoC) in May (after the election period). Therefore, **RECOMMENDS** that the Council errs on the side of caution and ensures that the grant awards remain well within the annual s.137 limit of **£15,788.70** (set by central Government). This caution will allow for a Tranche 2 of grant awards and any other unplanned expenditure within 2023/24, where the Parish Council does not have a specific legal power, or duty. The

current recommended s.137 expenditure would leave £8,408.70 available within 2023/24.

The FWG **RECOMMENDS** that any organisation who has not (yet) asked for a grant award (at Tranche 1) should not have an anticipatory budget set against it (based on their 2022/23 grant). The budget should be amended within the year *if* Tranche 2 awards are sought/made, and other savings have been realised within other budget headings.

Item 8

2023/24 Budget

The FWG **REVIEWED** the 2023/24 final budget (column L of appendix B) and **NOTED** the changes between the draft budget, as presented to the Parish Council in January 2023 and upon which the Precept was set (column R).

Actions: -
Finance
Committee &
Full Council on
12.04.2023 /
Clerk

The FWG **RECOMMENDS** that the full £15,500 uplift in the Precept* be put against planning applications, in particular Crouchlands Farm as a 'fighting fund', as discussed and agreed by the Full Council in January 2023 (L:86).

Therefore, the FWG **RECOMMENDS** that the overall budget for planning applications is increased from £9,000, as set out in the draft budget (R:89) to £24,615.00 (L:89).

**In 2022/23, the Council's Precept was £96,000. In January 2023, the [Finance Committee recommended](#) that the Precept be increased by c.5% due to the anticipated expenditure in 2023/24; however, the Finance Committee recognised that this uplift could be insufficient due to anticipated costs/challenges within the year. The Full Council agreed with a 5% uplift in principle and a Precept of £102,500 was discussed. However, Councillors agreed that an uplift of £6,500 in real terms (the difference between £96,000 and £102,500) would not meet the anticipated expenditure in relation to the various large-scale planning applications (based on consultant quotes) and therefore the Precept should be further increased. The Full Council resolved to set a Precept of £118,000 (23% increase), which would realise an additional £15,500 towards a 'fighting fund' (the difference between £102,500 and £118,000). Please refer to the minutes of the [January meeting \(11.01.2023\)](#) for full details.*

Against this firm 'fighting fund' recommendation, and the recommended grant awards (item 6 above), the FWG **CONSIDERED, DISCUSSED** and where necessary **ADJUSTED** the other highlighted

(in blue) line items, where there has been significant movement between the draft budget (column R) and the proposed final budget (L:21 / L:31 / L:52 / L:53 / L:64 / L:65 / L:70 / L:72 / L:74 / L:79 and L:80).

The following expenditure received specific comment: -

Publicity and Communications inc. Postage (L:21) – includes the Precept & Priority Survey printing and posting costs quoted by Arun DC and approved by Full Council in March (08.03.2023, C/23/034(4)).

Other Expenses (Inc. Elections UNCONTESTED) (L:31) – slightly reduced as the Council has been informed by CDC (05.04.2023) that the election is uncontested. However, provides for possible additional election expenditure (June 2023) to fill the remaining 3 vacant seats.

Winterton Hall Legal Assessment & Parish Council Events (inc. King's Coronation & AA.) (L:52 & 53) – both budgets have been increased to reflect agreed quotes and works already in progress.

Litter Bin Emptying and Litter Pick (L:64) – the uplift recognises the potential need for additional road signage already agreed in principle by the Council (14.12.2022, C/22/159(4)).

Tennis Court Maintenance and Cleaning (L:65) – the FWG discussed at length the Youth Club's request for support to resurface the tennis court (£3,480).

The FWG **AGREED** to **RECOMMEND** that the annual cost associated with the general (regular) upkeep of this **community asset** includes both the annual cleaning cost c.£300 (supported by the Parish Council for many years) and an annual vegetation cut. Sussex Land Services has quoted £225 to add the tennis court hedges to the Parish Council's annual Ground Maintenance Contract.

In relation to the resurfacing works, the FWG **RECOMMENDS** that the Council meets this cost on this occasion; however, **REQUIRES** that the Youth Club puts in place a strategy to increase the tennis courts use within the community, to be agreed by the Parish Council before the money is paid. The FWG **RECOMMENDS** that the Parish Council is shown *how* the tennis court will meet these costs in the future. The FWG **NOTES** the Youth Club's concerns regarding the increase in electricity costs to floodlight the tennis court in the

winter months and the need for new, efficient lighting. This is a further cost, which should be borne by the tennis court itself.

The FWG discussed that the tennis court represented a sporting facility within the community which is not well used, or even known about. Therefore, better publicity is required and diversity of use of the facility e.g., netball / 5-aside football etc.

Playground Repairs & Maintenance (L:70) – this uplift represents the need to replace a broken child swing at the Lady Hope Playpark and replace the signage with the winning artwork from the 2021 Annual Assembly, which is work in progress.

Notice Boards, Finger Posts and Signage (L:72) – the uplift represents the Parish Council’s decision to adopt the traditional fingerpost signs and undertake an asset audit, which may realise some maintenance expenditure in the coming year.

Bench Replacement and Maintenance (L:74) – the uplift represents a more realistic cost to repair or replace a bench. This budget can be considered in conjunction with line 72 and the pending asset review.

Winter & Emergency Plan Committee (L:75) – this budget has been reduced slightly, as the £1,000 budget routinely shows an annual underspend and the only committed expenditure is the Winterton Hall’s annual WIFI costs.

Traffic Calming (Contingency) L:79 – this budget has remained unchanged against the draft budget, as the revisions to the West Sussex Speed Limit Policy, which became operational on 5 January 2023, have possibly reduced the cost of TRO applications.

Bus Stop Refurbishment / Maintenance (L:80) – the FWG **RECOMMENDS** that the additional £4,000 - which the Parish Council resolved to put towards this project (08.02.2023, C/23/021(3)) to increase the budget from £6,000 (New Homes Bonus (NHB) grant funding) to £10,000 - be met by the Council’s ringfenced CIL. Consequently, the cost of this project would be entirely met by grant funding (rather than Precept) namely CIL and NHB. Although, both grants were received as ‘income’ in previous years. Any CIL underspend can be further ring fenced and put against the Ifold Playpark in due course. Therefore, it is **RECOMMENDED** that L:129 (ringfenced CIL reserve) and L:140 & L:414 (ringfenced NHB) be

reduced to £0, as the money is reflected in the 2023/24 expenditure against this project.

Planning, Development and Consultancy (L:88) – this is a new line item, introduced since the draft budget to reflect other planning and related expenditure e.g., Chichester’s forthcoming Local Plan examination.

The recommended final 2023/24 budget projects an annual expenditure of £134,183.20 (L:93) – an increase of £34,474.68 expenditure since the draft budget (R:93).

Consequently, the recommended final budget projects a (£15,733.20) overspend as at 31.03.2024.

The FWG **NOTES** that this is a similar anticipated overspend when preparing the 2022/23 budget (01.04.2022) and over the course of the year, movements within the various budget headings resulted in a better actual position as at Year End.

However, the Full Council is advised to note that were the recommended final budget to come to fruition, the Council’s own reserves, at the end of the financial year (March 2024), would be £12,288.76 (L:148); which would be a negative movement in the reserve position of £15,733.20 (from £28,021.96 (F:148) to £12,288.76 (L:148).

The FWG hereby RECOMMENDS the final budget to both the Finance Committee and Full Council for consideration and resolution at the meeting on 12th April 2023.

Item 9

Precept & Priority Survey

The FWG **RECOMMENDS** that the explanation regarding how the various council tax banding amounts are calculated is kept to a minimum, due to its technical complexity; and the Parish Council mirror the Police Crime Commissioner’s survey and show the impact upon a Band D property (the legal requirement) for an average £10 extra per year (83p per month).

Actions:
Clerk

Item 10

Meeting Dates

The FWG **NOTED** its next meeting on 7th June to: -

- review the Internal Audit report
- review the Annual Governance and Accountability Return (AGAR, external audit - signed off by the full Council on 14th June and submitted no later than 30th June)

Actions:
Clerk

- review the Precept & Priority Survey results
- consider the first draft of the PC's Business Plan

The corresponding Finance Meeting to take place on 14th June, 7pm,
Kelsey Hall

End of Qrt.1 meeting to take place in July – date to be confirmed.

There being no further business to discuss the Chair closed the meeting at 21:50

Cell #