

**MINUTES OF A MEETING OF THE FINANCE COMMITTEE OF BRENCHLEY AND MATFIELD
PARISH COUNCIL ON TUESDAY 13th OCTOBER 2020 via Zoom AT 9.30am**

Present: Cllrs A. de Guingand (Chairman), K. Sparkhall, G. Stevenson, C. Brooks (Clerk), P. Horn (RFO).

In attendance: J. Buttery

1. No apologies for absence were received.

2. Approval of the minutes of 22 October 2019

The Clerk noted that due to a change in membership, the only Councillor in attendance who had attended the meeting of 22 October 2019 was Cllr de Guingand. He confirmed the minutes as a true record and signed them.

3. No declarations of interest on any item on the Agenda were recorded.

4. Year end 31 March 2020 Internal audit report

The IA report was discussed. All areas had received a "green" low risk assessment.

The final audited accounts (no actions were noted) for 2019/20 had been circulated and displayed in accordance with the Public Notice requirements on 30 September 2020.

Cllr de Guingand questioned if the Lloyds Bank card limit had been increased and the Clerk confirmed that the need to this had been negated by placing utility bills onto direct debit, thus avoiding to need to pay on the credit card to avoid late payment charges

5. Fees and Licences

5.1 Allotment fees

Cllr de Guingand commented that as Ellie Izzard (Non-Voting Member) is undertaking allotment project to include a review of plot sizes and fees it is not appropriate to review allotment fees this year. Any proposals for changes will require considerable discussion and consultation with tenants and it was suggested that the current existing plot fees remain the same for next year (from April 2021) and that these are reviewed by the new Council with a view to realigning fees in 2022.

RECOMMENDATION: that no change is made to Allotment fees for the year commencing 1st April 2021.

5.2 Pavilion licence holder fees

The Clerk advised that neither the Guides nor the Cricketers were invoiced for fees in advance of the 2020 payment year, due to the lockdown commencing in March.

The Council agreed to charge a flat £10 session fee (irrespective of hours used) and the Cricketers have been invoiced £70 for their use this year. The Guides will be invoiced at this rate should they use the Pavilion before 31 March 2021.

Full year fees:

Cricketers would be £220

Guides would be £220 for one pack

It was felt these licence fees should remain the same for 2021-2022, but that a decision on invoicing should be delayed until March 2021 when the situation relating to Covid restrictions will be known.

RECOMMENDATION: that Pavilion Licence holder fees should be set at £220 for MGCC and £220 for the Guides (one pack) but that a decision on invoicing should be delayed until March 2021.

5.3 Pavilion Booking Fees

The Clerk advised that these were last reviewed in March 2018 and remain £10ph or any part thereof. Use of the Pavilion (and therefore its income) has reduced significantly in the last year due to Covid restrictions.

It was agreed that the Pavilion should not be in competition with BMH or MVH and the £10 ph fee is not overly competitive, partly for this reason. The Pavilion is also in need of some refurbishment and, given that this is more likely to be in the next financial year (as had been intended in the 2020-21 year but not achieved due to lockdown),

RECOMMENDATION: that booking fees for Matfield Pavilion remain unchanged at the rate of £10 per hour for 2021/22.

5.4 Pavilion discretionary free use

The continued discretionary free-use the Pavilion was discussed.

RECOMMENDATION: that the discretionary free-use of Matfield Pavilion remains in place for Matfield Women's Institute, the Love Matfield Society, the Tunbridge Wells Area Committee of KALC, and Paddock Wood Community Advice Centre

6. Risk Management – to review the Finance and Governance Risk Register

Further to the Internal Auditor's recommendation, the Committee discussed the addition of risks relating to Payroll to the risk register. It was agreed that the RFO will undertake the risk assessment and draft amendments to the Finance and Governance Risk Register.

Further discussion took place regarding the appointment of a replacement Data Protection Officer. The appointment of a new company had been delayed due to the requirement for an additional audit of the data at a cost of £500. The Committee felt that it was unnecessary to have another audit of data and J. Buttery advised he would be willing to carry out a review and take on the role of Data Protection Officer for the Parish Council, whilst in his role as a Non-Voting Member. The Clerk is to provide him with a copy of the last audit.

RECOMMENDATION: that the Council adopts the Finance and Governance Risk Register as amended. NOTE Panetta will circulate this next week

7. Budget Monitoring – to review current year spending

The Committee reviewed the current year spending by cost centre.

It was noted that: Insurance costs had exceeded the budget due to the term being extended to 13 months; the Computer budget had exceeded the budget due to the requirements for data sharing and storage following the employment of the RFO.

Cllr Sparkhall requested that forecast income and VAT rebate be shown in the budgeting accounts. The RFO agreed to activate the necessary flags in Rialtas to include these.

The Clerk raised the issue of the NDP – which had not been included in last year's budget, though this was year 3 of the project. Cllr Sparkhall advised that the estimated spend on this would be £15,000 this year and £7,500 in 2021/22, these figures would affect the current budget, and have an effect on the Council's reserves.

8. Payroll

The Clerk advised that a significant error in the payroll had been identified, whereby the Clerk's pension contributions have been deducted twice, with one sum correctly going to SmartPension and the other being retained by the Council. This has been the case for the duration of the Clerk's employment, since May 2017 and the Committee reviewed the paysheet formula.

The Council's internal auditor David Buckett had also reviewed and confirmed the revised formula in the salary spreadsheet which has been corrected and the September 2020 payroll was correct.

RFO had compiled a calculation of the amount payable to the Clerk for this error which totals **£3850.04** (no deductions applicable).

It was agreed that an error had occurred and that Cllr Sparkhall would verify the calculations. The underpayment will be processed in the November Salary for the Clerk.

9. Section 106 funds

The Clerk advised that TWBC have confirmed that there remains an amount of £3,211 to be spent on Youth and Adult Recreation, this expires in May 2023.

It was suggested that this may be spent on the Pavilion, however the Committee felt that, as was publicised last year, the funds could be offered to community groups to apply for.

RECOMMENDATION: that the S.106 Policy be re-advertised for applications for available funding of £3211 on Youth and Adult Recreation.

10. Draft Budget and Precept 2021-2022 – to consider draft

A draft budget, compiled by Cllr de Guingand, the Clerk, the RFO and J. Buttery, together with the year-end balance and current budget by cost centres was discussed.

The Clerk reiterated that in drafting the budget it is reasonable to provide significant protection of reserves, given that a new Council may undertake extensive projects and that a reserve of 50% of operating costs is considered prudent as a minimum.

The Committee made amendments to the budget and further work would be undertaken, via email, in the following week to achieve a prudent draft budget.

11. Bank Accounts

11.1 John Downer

The RFO advised that the bank account currently stands at: £476.50. Income last year was £240 and Expenditure was £279.50.

Signatories

The last Trustees meeting was held in May and the RFO was appointed a Trustee and Administrator in place of Christopher Woodley and Chantal Brooks (the Clerk) respectively. A meeting is due to be held shortly to appoint Helen Brown of Ready Call as the third Trustee in place of the Clerk. Signatories for the bank account will be transferred to Panetta and Lynne Butler (who is also a Trustee) from Chris Woodley and Chantal Brooks (Clerk).

11.2 Unity Bank risk

The Council had resolved to open a deposit account to hold the reserves and ensure that the risk was minimized in respect of funds over £85,000 being protected. The RFO had investigated the best option but has not proceeded to recommend to Council due to time involved with setting up mandates, and the likelihood that all would need to be changed after election of a new Council. The exposure to the Council is likely to be for 4 of 7 months where the balance would be over £85,000.

RECOMMENDATION: that the opening of a savings account be postponed until the new Council is in place.

12. Date of next meeting – if Budget approved next meeting will be March 2020, if not another may be needed in December 2020.