

Minutes of the Meeting of the Finance & Administration Committee held virtually on Monday 9th November 2020 at 7.00pm.

Present: Councillor M Shepherd (Chairman), Councillor B Hopkins (left 9.05pm), Councillor R Frost, Councillor Anderson (Left 8.55pm) and Councillor C Shepherd.

In attendance: Sarah Bristow (Clerk) and Geraldine Scanlon (Communications Officer)

591 Apologies for absence

It was resolved to accept apologies from Councillor Billard.

592 Declarations of interest

Councillor Hopkins declared an interest on agenda items 19- Social Club Lease and 20- Sports Ground Management/Sandringham Leases.

593 Minutes of the Finance Committee Meeting held on the 21st September 2020.

a) With the following amendments made it was resolved for the minutes to be signed by the Chair as a true and accurate record.

582 c – Reserves.

Spaces required between £16,000.00 and could. Also, between put and to.

584 Budget setting – Council Grant Expenditure

2000 – Sports ground management

To read SGM had requested a review of £5500.00 **grant.**

b) Matters Arising from the Minutes.

Councillor C Shepherd advised, minute number 581b matters arising, she had been discussing the Village Voice income and expenditure with Jo Halpin Jones. Jo felt the shortfall was £500.00 however other budget lines had not been considered therefore discussion is ongoing to establish the correct figure. Minute 584, Councillor M Shepherd asked the Clerk if a valuation had been received regarding the War Memorial. The Clerk reported she was still waiting for a response. Councillor C Shepherd had been informed the lions on the War Memorial were sandstone which had been renovated using a cement wash. The Clerk advised a standing charge should not be charged by E-ON as the usage was below 10KW per quarter and the Direct Debit could be cancelled after 1st December and ask for the standing charge to be removed. Councillor C Shepherd asked if the Christmas lights would affect the amount of usage. The Clerk advised Norfolk County Council would be charged not the Parish Council.

594 Current Financial Position.

a) Whole Council Budgets.

b) Aged Debtors.

c) Reserves.

d) VAT.

The monthly Internal Audit Controllers report circulated for this meeting (See attached) confirmed that all bank reconciliations are in order but identified three issues. The RFO has amended the accounts and issued revised reports.

Internal Audit Controller report to Finance Committee
October 2020 accounts

The only reports issued to me by the RFO that were useable for checking the accounts were the Bank statement and bank reconciliation reports issued to the Finance Committee on 6th November. The reconciliation reports and the Edge package indicates that the accounts have been fully reconciled up to 31/10/2020 so additional reports have been run by the IAC for checking purposes. The comments below relate to these reports.

Regular checks

1. NS&I and Barclays Bank A/C opening and closing balances agree with Bank Reconciled statement and cash book opening and closing balances? – **Yes**.
2. Debits & Credits on Barclays Bank A/C consistent with Bank Reconciled statement report? - **Yes**.
3. Cashbook consistent with Bank Account Latest Reconciliation reports? - **Yes**
4. All Manually processed payments on September bank statement agreed for payment by Council resolution before payment made and values correct? – **Yes**
5. All Direct Debits on September bank statement presented to council on payment list, either in advance or retrospectively? - **Yes**
6. Uncleared and unrepresented effects o/k? – **Yes**
7. Cashbook report consistent with Bank Reconciliation reports? - **Yes**
8. Financial Budget comparison report consistent with Cashbook? – **Yes**
9. Reserves report consistent with FBC report – **No**

The following discrepancies were found. In each case Budget Heading Transaction reports were used to investigate the actual transactions included in the report.

- a. **Dersingham Centre Reserve** – Expenditure transaction 124 is incorrectly shown as £1,968.00 on the reserves report. This is the Gross value of the invoice, not the Net which is £1,640.00. The Reserve report is wrong, and all the other reports appear to be consistently using the correct value.
- b. **Project Reserve** – A £16,000 transfer from the General Fund has been credited to the reserve but the transaction does not show in the FBC report. Why is this? A transaction from the DC reserve to the

General Fund (Or staffing?) does show up the FBC report, so why doesn't this income transfer show on the report?

- c. Covid Support reserve** – *The expenditure shown is inconsistent. £149.92 is shown on the reserves report and £319.92 is shown on FBC and cashbook reports. Expenditure transaction 117 (value £170) is missing from the Reserves report.*

10. Reserves report consistent with reserves balance shown in cashbook – **Yes**
but

Although the reserve balances shown on the cashbook are consistent with the reserves report, two of the balances (Covid and DC reserves) are wrong for the reasons explained above. In both cases the error appears to be the data entered to produce the reserves report, where values have either been omitted or are incorrect.

No other checks have been carried out for this period. Petty cash has not been physically checked.

Additional Observations

Following discussions at the October Finance committee and Full Council, £16,000 has been transferred from the General Fund to the Projects Reserve, representing savings made during the 2018/19 financial year.

Conclusions

The overall bank reconciliation for the period 1/10/20 to 31/10/20 is in order. All financial reports checked are numerically consistent, except for the reserves report where there are some issues to be addressed and resolved.

The summary cashbook report for the period 1/4/20 to 31/10/20 is appended to this report, but please note that the balances for Dersingham Centre and Covid reserves are incorrect.

Mike Shepherd,
08/11/2020

Financial Summary - Cashbook

Summary between 01/04/20 and 31/10/20 inclusive.

Balances at the start of the year

Ordinary Accounts

Barclays Current + Stepsaver Account	£129,045.61
National Savings Bank	£8,913.70
Petty Cash	£30.00

Loan Made Accounts

Dersingham Sports Ground Management Comm	£0.00
Total	£137,989.31

RECEIPTS	Net	Vat	Gross
Council	£65,498.72	£0.00	£65,498.72
Communications	£13,331.30	£2,099.78	£15,431.08
Council - Grants	£10,600.00	£0.00	£10,600.00
Environment	£19,410.00	£0.00	£19,410.00
Recreation	£5,100.00	£0.00	£5,100.00
Staffing	£51,275.00	£0.00	£51,275.00
CIL	£1,178.82	£0.00	£1,178.82
Project Reserves	£211.00	£0.00	£211.00
COVID	£10,000.00	£0.00	£10,000.00
Total Receipts	£176,604.84	£2,099.78	
£178,704.62			

PAYMENTS	Net	Vat	Gross
Council	£22,199.60	£667.94	£22,867.54
Communications	£6,891.33	£4.40	£6,895.73
Council - Grants	£9,600.00	£0.00	£9,600.00
Environment	£7,763.42	£1,229.39	£8,992.81
Recreation	£3,051.23	£591.14	£3,642.37
Dersingham Centre	£2,640.00	£328.00	£2,968.00
The Warren	£671.00	£134.20	£805.20
Staffing	£26,933.40	£69.00	£27,002.40
Skatepark	£143.00	£0.00	£143.00
COVID	£319.92	£0.00	£319.92
Total Payments	£80,212.90	£3,024.07	£83,236.97

Closing Balances

Ordinary Accounts

Barclays Current + Stepsaver Account	£224,513.26
National Savings Bank	£8,913.70
Petty Cash	£30.00

Loan Made Accounts

Dersingham Sports Ground Management Comm	£0.00
Total	£233,456.96

Uncleared and Unpresented effects

Statement Closing Balances

Ordinary Accounts

Barclays Current + Stepsaver Account	£224,513.26
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Dersingham Parish Council

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National Savings Bank	£8,913.70
Petty Cash	£30.00

Loan Made Accounts

Dersingham Sports Ground Management Comm	£0.00
Total	£233,456.96

Reserve

The Warren	£26,003.76
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Dersingham Centre	£28,815.01
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Skateboard Park	£13,127.00
CIL	£2,193.84
Project Reserves	£20,767.65
Covid Support Grant	£9,850.08
Reserves	£100,757.34

Councillor M Shepherd proposed a further Finance and Administration meeting be held week commencing 16th November to discuss agenda items four and six as councillors had not had time to consider the latest report and he wished to review the outturn figures.

It was resolved for Finance and Administration Committee to meet virtually Tuesday 17th November at 7.30pm.

595 External Audit.

The Clerk advised she had answered all questions received regarding the External Audit. Councillor C Shepherd enquired if the Clerk knew the cost of the audit. The Clerk advised she had not yet received the invoice.

596 Budget Setting.

Item discussed under minute number 594

597 Bank Accounts.

a) Barclays – Payment Authorisation.

The Clerk asked Councillor Anderson if he had received the details required to enable him to access the Barclays account online. Councillor Anderson stated he is still awaiting the information he had however made several attempts to obtain the details from the bank. He advised he had received the PINentry but no PIN had been received. Discussion was had regarding the Clerk contacting Barclays on Councillor Andersons behalf. The Clerk expressed concerns Barclays would not deal with her and Councillor Anderson would have to contact them direct. Councillor M Shepherd suggested that the Clerk was the main account contact and therefore should be able to contact the helpline to assist Councillor Anderson. **It was resolved for the Clerk to contact Barclays regarding Councillor Andersons access.**

b) Barclays – Mandate Change.

The Clerk advised she had been advised the mandate would take ten working days.

c) NS&I – Mandate Update.

The Clerk had attempted to contact NS&I however was still receiving a recorded message as previously discussed so was therefore no further forward with the mandate change.

598 Regular Payments.

The Clerk has been working on a list to show regular payments. It was suggested K & M Lighting Services and OPUS be added to the list and to consider adding WAVE too. The Clerk advised the direct debit mandate had been sent to OPUS. Councillor M Shepherd said it would be useful to have the approximate day of the month added to the list of when payments are due

which would help with the monthly payments check. For quarterly, half yearly and annual payments month and date would be helpful. The Clerk said it would be beneficial to authorise whole year payments. Once agreed there would be no need to list unless changes are made to the payments.

599 Councillors – Zoom technology equipment.

Councillor M Shepherd stated as it was unlikely the Parish Council will be able to return to face to face meetings in the foreseeable future consideration had been given to those Councillors who have been unable to join Zoom meetings due to not having the IT equipment required i.e no mic or video facility on their computers. It was suggested the Parish Council provide IT equipment required to enable them to join meetings virtually via Zoom. The cost of which could be met by the Covid Support Grant received from the Borough Council. Councillors concerned were contacted to establish what would be required. A variety of options were discussed including the purchase of laptops, provision of Broadband, purchasing an iPad on a cellular contract. Councillor Frost suggested an iPad be purchased for a trial to ensure it meets the requirements needed to join a zoom meeting effectively. Councillor Anderson stated he would be willing to trial using an iPad. Councillor M Shepherd advised he had researched the iPad's available and had prices and specifications of devices suitable. Councillor C Shepherd proposed one iPad be purchased. Councillor M Shepherd advised the proposal would have to be ratified by Full Council if the Covid Support Grant is to be used. **It was resolved to put the proposal to Full Council of one iPad being purchased.**

600 Clerks expenses.

Councillor M Shepherd advised this agenda item would be deferred to Staffing Committee.

601 Dersingham Centre.

Committee to receive an update from Councillor M Shepherd.

Councillor M Shepherd advised the air conditioning is due to be installed 12th & 13th November.

The East door lock is due to be changed and keys will be distributed accordingly.

602 Climate change.

Councillor Anderson advised there was nothing to report but wished to remind staff to order recycled paper when ordering for the office.

603 Correspondence received.

The Clerk advised she had circulated correspondence received.

604 Items for inclusion on the next Finance & Administration Committee agenda.

1 - Current Financial Position.

a) Whole Council Budgets

b) Reserves

2 – Budget Setting.

605 Items for the Website.

None.

606 Date and time of next meeting.

Tuesday 17th November 2020 7.30pm to be held virtually.

Monday 14th December 2020 7.00pm to be held virtually.

EXCLUSION OF THE PRESS AND PUBLIC.

To consider passing the following resolution: "That by virtue of the provisions of Section 1(2) of the Public Bodies (Admission to meetings) Act 1960, the Public be excluded during discussion of the following business on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted.

607 Wage provider.

The Clerk had been asked to obtain quotes from wage providers to ascertain the cost to administer the Parish Council payroll. The current provider had given incorrect advice regarding the Parish Council claiming a refund for National Insurance contributions which resulted in a repayment having to be made to HMRC, with concerns this may incur penalties.

608 De-fib Quotes.

Quotes have been received for a new De-Fib to be purchased and sited at the Spar shop. Councillor M Shepherd asked if written agreement had been obtained. The Clerk advised she had not received written agreement. Quotes received did not include installation costings therefore Councillors asked for a full quote to be obtained and brought back for consideration.

609 Social Club Lease.

Currently there is no lease between the Social Club and the Parish Council. After discussion it was resolved to defer the Social Club Lease question until January 2021.

610 Sports Ground Management/Sandringham Lease.

Sports ground committee are currently seeking grants to improve the Pavilion however to enable them to apply there needs to be a lease in place of 25 years. A solicitor has been instructed to renew the lease between the Parish Council and the sports ground committee also to expand the Parish Councils lease with Sandringham Estate. This has raised concerns that need to be discussed. **It was approved for the Clerk to arrange a meeting with the Solicitor to discuss concerns.**

With no further business the meeting closed at 9.55pm.

Action Points

Cllr M Shepherd

- **Email disclaimer slip.**

Clerk

- To contact the NS&I helpdesk and arrange signatory changes.
- To contact CCS regarding the recycling of used toner cartridges.
- To contact Barclays bank regarding Councillor Andersons online banking access.
- To obtain written consent from the owners of Spar regarding the installation of a new De-Fib on their property.
- To obtain a full quote regarding the De-Fib and installation.
- To arrange a meeting with the solicitor regarding the Sports Ground Lease.

Cllr C Shepherd

- Cllr C shepherd to write to Aston Shaw re NI Advice.