

Kings Worthy Parish Council

**Minutes of the Finance, Administration & Remuneration committee meeting
held on Tuesday, 09 June 2020 at 19:30
Due to COVID-19 this meeting was held electronically via Zoom**

Chair of the meeting:	Clerk(s):
Cllr Stewart Newell	Christopher Read & Lucia Foster-Found

Attendees:	Apologies:
Cllr Ian Gordon Cllr Emily Fish	None

Members of the public:	
	None

F/20/055 – Public question time

None.

F/20/056 – Agree and sign the minutes of the meeting held on the 15 May 2020

The minutes were agreed as a true record of the meeting and it was agreed that the Chair will sign the accounts after the meeting via the post.

F/20/057 – Matters arising from the meeting held on the 15 May 2020

None.

F/20/058 – Proposed new expenditure for Finance approval

Planning and Highways (P&H) – None.

Finance, Administration & Remuneration (FAR) –

LCPD HR Advice service – It was agreed to opt for the gold HR service from LCPD at a cost of £208.00.

Recreation and Amenities (R&A) – None.

Communications – None.

Grants – None.

F/20/059 – Review of fees and charges

It was agreed for the Clerk to ascertain a per square meter cost for maintenance of each piece of land before reviewing the charges.

Action	To be actioned by:	Target date:
Ascertain a maintenance cost for individual pieces of land.	Clerk	14/07/2020

F/20/060 – To receive the statement of accounts and management reports for period ended 31 May 2020 (see attached)

The Clerk/RFO gave a presentation of the accounts for the month ending 31 May 2020 . This included showing the balance sheet, bank reconciliations and bank data.

Current position – The Clerk highlighted spend in May had been low due to COVID-19.

It was agreed that the Chair will sign the accounts after the meeting via the post.

F/20/061 – To review the annual return (including governance statement) for the year ending 31st March 2020.

Members went through the annual governance statement and annual accounting statement line by line. Each question was answered yes where applicable.

Members agreed the annual accounting statements for the year ending 31st March 2020.

It was agreed to send the above to Parish Council for ratification.

Members also reviewed the internal audit report (see attached) and thanked the Clerk/RFO for their work resulting in the excellent result in the audit report.

F/20/062 – Remuneration and Staffing

None.

F/20/063 – Tubbs Hall Landlord's Responsibilities

Revised sub lease – Cllr Newell had reviewed the proposed new sub lease and the Clerk will amend and a copy will be passed to Tubbs Hall Management Committee (THMC).

THMC are also to be asked to take on the 100% THMC costs directly.

Action	To be actioned by:	Target date:
Make amendments to proposed sub-lease and request transfer of 100% costs to THMC.	Clerk	ASAP

F/20/064 – Legal issues

Legal advice for Ramsay Road land dispute – The owners of the property notified the Council that they will be moving their fence back the defined boundary. It was agreed to arrange a site meeting to finalise the boundary before the works take place.

Action	To be actioned by:	Target date:
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Arrange a site meeting as above.

Clerk

ASAP

[Insurance claim for traveller eviction costs](#) – The Clerk confirmed that AXA had agreed to pay out the insurance claim after a large delay.

F/20/065 – RFO/Clerk's Notices

None.

F/20/066 – Chairman's Notices

None.

F/20/067 – Authorise Payments Listing (see attached)

Members were given a copy of the listing and the payments authorised.

F/20/068 – Items for discussion at the next meeting on the 14 July 2020

None.

Meeting Closed:

20:14.

Signed:

Date:

Do the Numbers Limited
37 Upper Brownhill Road
Southampton
SO16 5NG
5th June 2020

Chris Read, Clerk
Kings Worthy Parish Council
Fraser Road, Kings Worthy
Winchester,
Hants
SO23 7PJ

Dear Chris,

Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my visit today. The review was carried out during COVID lockdown and appropriate allowance has been made for such. I found the records and systems of the council to be in excellent order and the visit went well.

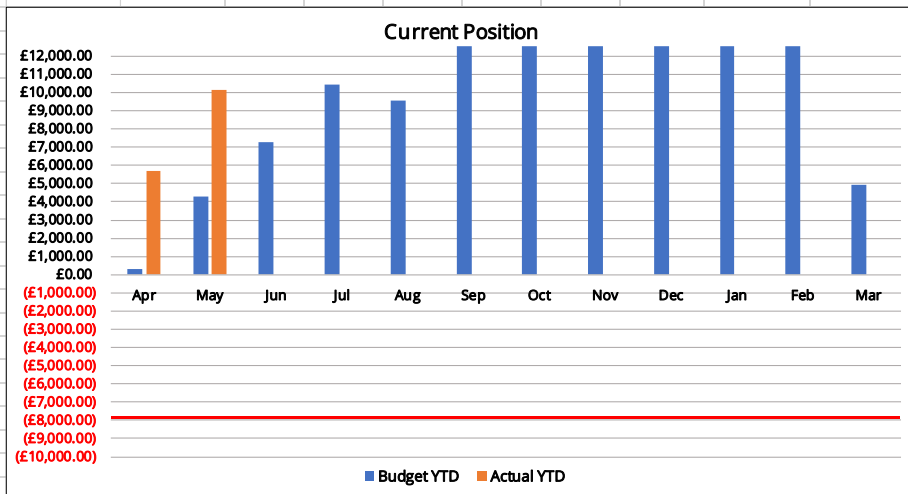
Control area	Issue	Recommended Action
Tubbs Hall Charity	The charity which manages the building (number 1068097) is not up to date on the filing of its records with the Charity Commission and includes the proper officer of KWPC as a trustee when he is not. The council and the charity have a close financial relationship, increasing reputational risk.	The council should meet with the administrator of the charity and find a way for the compliance issues to be resolved on an ongoing basis.
Fixed asset register	<i>As at the date of audit, the fixed asset register had not been published on the website.</i>	KWPC is a gap council, but good practice would suggest publication.
Sage trial balance	The trial balance report in Sage appears to close down accounts in a non standard manner and does not agree to the P&L.	Over the coming months, the reports should be checked for compliance on a regular basis.

Please find enclosed my invoice for the agreed fee.
If either you or your members have any queries, please do not hesitate to contact me.

Regards

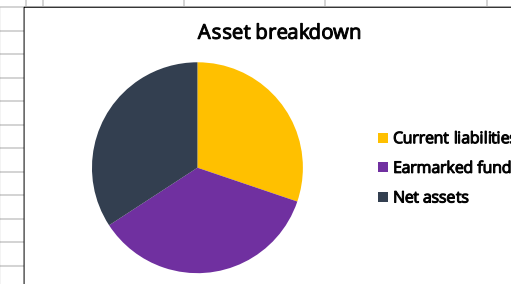
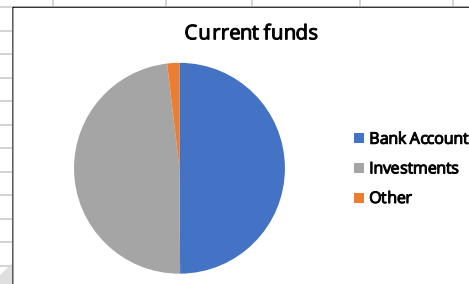


Eleanor S Greene



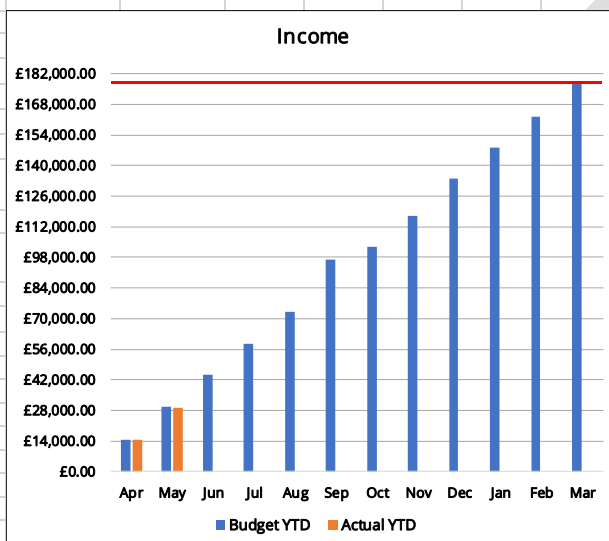
Note - Values above £0.00 constitute a surplus, those below £0.00 constitute a deficit.

Budget YTD	This is the budgeted target for variance by that date.
Actual YTD	This is the actual variance accumulated by that date.
Red Line	Annual budget for variance

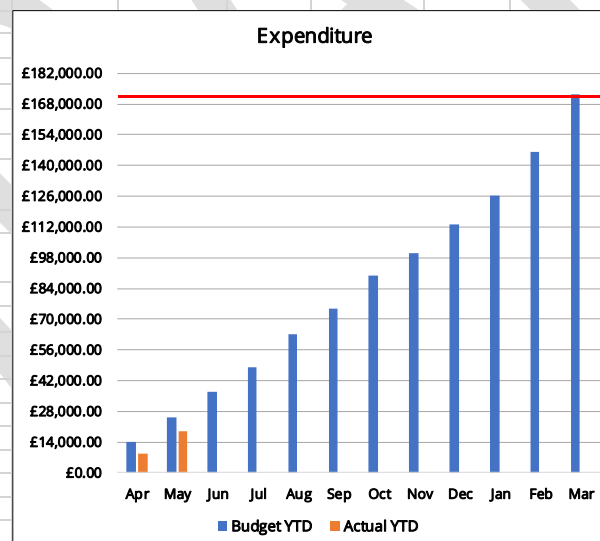


Bank Accounts	Money held in our current & direct access reserve accounts.
Investments	Money held in fixed term deposits with restricted access.
Other	Money held on our procurement card, owed to us or we have prepaid.

Current Liabilities	Money that has been allocated for example income received on account.
Earmarked funds	Pots of money that is earmarked for a specific purpose such as CIL.
Net Assets	Remaining assets after the liabilities and earmarked funds are removed.



Budget YTD	This is the budgeted target for total income by that date
Actual YTD	This is the actual total income received by that date
Red Line	Annual budget for income



Budget YTD	This is the budgeted target for total income by that date
Actual YTD	This is the actual total income received by that date
Red Line	Annual budget for expenditure

Management Accounts for the period ending 31st May 2020

Income					2020/21 Financial Year			
	Annual Budget	Budget YTD	Actual YTD	Variance YTD				
Neighbourhood Plan	£9,000.00	£0.00	£0.00	£0.00				
Finance, Administration & Remuneration (inc. CIL receipts)	£214,135.02	£28,422.37	£28,317.38	-£104.99				
Kings Worthy Community Centre	£4,181.20	£696.87	£145.54	-£551.33				
Planning & Highways	£0.00	£0.00	£0.00	£0.00				
Recreation & Amenities	£6,060.00	£496.87	£746.00	£249.13				
	£233,376.22	£29,616.11	£29,208.92	-£407.19				
	£186,270.20	£29,616.11	£29,208.92	-£407.19				

Expenditure					2020/21 Financial Year			
	Annual Budget	Budget YTD	Actual YTD	Variance YTD				
Neighbourhood Plan	£9,000.00	£0.00	£0.00	£0.00				
Finance, Administration & Remuneration	£73,517.28	£14,475.68	£10,852.79	£3,622.89				
Kings Worthy Community Centre	£9,685.00	£2,392.77	£1,206.89	£1,185.88				
Planning & Highways	£6,500.00	£0.00	£0.00	£0.00				
Recreation & Amenities	£81,269.00	£8,481.20	£6,981.28	£1,499.92				
	£179,971.28	£25,349.65	£19,040.96	£6,308.69				

Position - Actual (excluding transfer to play area reserve)				
Net Surplus / Deficit	£6,298.92	£4,266.45	£10,167.96	£5,901.51
Transfer to play area maintenance reserve at 30/04/2020				£10,000.00

Memorandum - Revised Position (including transfer to play area)				
Net Surplus / Deficit	-£3,701.08	-£5,733.55	£167.96	£5,901.51

Balance Sheet	
<u>Bank Accounts</u>	
Unity Trust Bank Current Account	£10,762.37
Unity Trust Tailored Deposit Account	£82,385.08
Sub-Total:	£93,147.45
<u>Investments/Deposits</u>	
Hampshire Trust Bank Variable (45 day notice)	£42,313.17
Hampshire Trust Bank Variable (90 day notice)	£42,686.83
United Trust Bank Variable (100 day notice)	£5,000.00
Sub-Total:	£90,000.00
<u>Other</u>	
B4B Procurement Card	£177.04
Debtors	£3,334.15
Prepayments	£0.00
Sub-Total:	£3,511.19
Total Current Assets:	£186,658.64
<u>Current Liabilities</u>	
Trade Creditors	£1,019.02
Retentions	£377.20
Received on Account (inc. Precept)	£54,859.66
PAYE Payments Due	£299.80
NI Payments Due	£509.86
Pension Payments Due	£839.09
VAT to be Paid	(£1.58)
VAT to be Reclaimed	(£1,530.05)
VAT that has been Reclaimed but not received	£0.00
Total Current Liabilities:	£56,373.00
Current Assets Minus Liabilities:	£130,285.64
<u>Earmarked Funds in Reserve</u>	
Church Green Reserve	£10,669.99
Play area maintenance reserve	£24,053.22
CIL Reserve	£31,746.75
Total Current Liabilities:	£66,469.96
<u>Net Assets</u>	
Profit & Loss Accounts Brought Forward	£12,582.28
General Reserves (inc. £7,364.59) for tree works)	£41,065.43
Profit & Loss Year to Date	£10,167.96
Total Net Assets:	£63,815.67

Payment Authorisation Listing - for June 2020 meeting

Payments previously authorised on the bank (paid to meet payment deadlines)

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
					Total:	£ - £ -

Payments to be authorised

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
13/05/2020	FAR	Konica Minolta Business Solutions (UK) Ltd	Copier charges (07/02/2020 - 06/05/2020)	Printing	£ 68.81	£ -
14/05/2020	FAR	Konica Minolta Business Solutions (UK) Ltd	Copier rental (07/05/2020 - 06/08/2020)	Printing	£ 76.07	£ -
20/05/2020	FAR	Viking Payments	Year planner (2021), Chair floor protector, ballpoint pens	Office Stationery / Miscellaneous Expenditure	£ 51.54	£ -
20/05/2020	FAR	Viking Payments	Pack of 4 1st class large letter stamps	Postage and Carriage	£ 5.06	£ -
20/05/2020	FAR	Pear Technology	Asset manager technical support & updates	Computer Software	£ 84.00	£ -
21/05/2020	FAR	Amazon EU	Epson printer cartridge for Assistant Clerk	Printing	£ 16.49	£ -
22/05/2020	FAR	Repark Ltd	2020-21 Mid year planner	Office Stationery	£ 6.99	£ -
22/05/2020	FAR	Amazon EU	Air blower for electronics	Miscellaneous Expenditure	£ 6.99	£ -
22/05/2020	FAR	Amazon EU	Pack of 250 B4 envelopes	Office Stationery	£ 15.34	£ -
23/05/2020	FAR	Amazon EU	Ream of A4 paper for Assistant Clerk	Printing	£ 5.39	£ -
25/05/2020	FAR	Nanchangshi Sijie Maoyi Youxiangongsi	Sticky cable holders (pack of 30)	Miscellaneous Expenditure	£ 4.20	£ -
25/05/2020	FAR	Clear Mind Concepts (Tomas Bulaitis)	2020 A2 wall planner	Office Stationery	£ 2.99	£ 0.50
25/05/2020	FAR	Amazon EU	Pack of cable ties	Miscellaneous Expenditure	£ 1.79	£ -
25/02/2020	FAR	Amazon EU	25x C4 envelopes and 100x cut flush folders	Office Stationery	£ 12.91	£ -
25/02/2020	FAR	Amazon EU	3m micro USB cable and ballpoint pens	Miscellaneous Expenditure / Office Stationery	£ 11.99	£ -
27/05/2020	R&A	Defibshop	Annual service of defibrillators	Defibrillators	£ 794.40	£ -
27/05/1950	FAR	Digital Dolla	A2 2020 wall planner	Office Stationery	£ 6.98	£ -
02/06/2020	FAR (KWCC)	Croma Security Solutions	Annual test and inspection of automatic doors	External Doors	£ 168.00	£ -
02/06/2020	FAR	Amazon EU	Highlighter pens, 3x reams of A4 paper and bookends	Office Stationery / Printing / Miscellaneous Expenditure	£ 27.67	£ -
03/06/2020	FAR (KWCC)	Fire Link Ltd	Test of fire alarm system, emergency lighting and servicing of fire extinguishers	Fire Safety	£ 403.46	£ -
04/06/2020	FAR	Amazon EU	Marker pen and Post-it index flags	Office Stationery	£ 8.00	£ -
04/06/2020	FAR	OMG HOW CHEAP LTD	Sticky dots for wall calendar	Office Stationery	£ 2.08	£ -
05/06/2020	R&A	Worthy Tree Care	Removal of dead tree at Eversley Park (inc. stump grinding)	Tree Works	£ 114.00	£ -
05/06/2020	FAR	Do the Numbers Ltd	Internal audit for the year ending 31st March 2020	Internal Audit Fee	£ 500.00	£ -
					Total (all):	£ 2,395.15 £ 0.50

Direct Debits & Standing Orders

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
15/04/2020	FAR (KWCC)	Winchester City Council	Business rates for Parish Office	Business Rates - Tubbs Hall	£ 60.39	£ -
01/05/2020	FAR (KWCC)	EDF Energy	Gas -Tubbs Hall	Gas	£ 66.00	£ -
04/05/2020	R&A	Business Stream	Water rates for Eversley Park (Jan 20 - April 2020)	Water Rates - Eversley Park	£ 12.62	£ -
05/05/2020	FAR (KWCC)	Business Stream	Water rates for Kings Worthy Community Centre (monthly)	Water Rates - Tubbs Hall	£ 21.00	£ -
11/05/2020	FAR (KWCC)	XLN Telecom	Phone & Broadband supply	Telephone & Broadband	£ 57.77	£ -
11/05/2020	FAR	Freeola Ltd	Website and email hosting (26/04/20 - 25/07/2020)	Website/Email Expenses	£ 53.46	£ -
15/05/2020	FAR	TLC Online	Website support and maintenance services	Website/Email Expenses	£ 20.00	£ -
15/05/2020	FAR (KWCC)	Winchester City Council	Business rates for Parish Office	Business Rates - Tubbs Hall	£ 61.00	£ -
15/05/2020	FAR (KWCC)	British Gas Lite	Electricity for Kings Worthy Community Centre	Electricity	£ 19.05	£ -
18/05/2020	FAR	Lloyds Bank Plc	Monthly card charges	Bank Charges and Interest	£ 6.00	£ -
18/05/2020	FAR	Sage Software Ltd	SAGE accounting software	Computer Software	£ 26.40	£ -
27/05/2020	R&A	Green Smile Ltd	Grounds maintenance service	Grounds maintenance	£ 3,594.00	£ -
					Total:	£ 3,997.69 £ -

Remuneration Costs

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
25/06/2020	FAR	C Read	Salary	Employee Wages and Salaries	£ 1,847.42	£ -
25/06/2020	FAR	Lucia Foster Found	Salary	Employee Wages and Salaries	£ 950.92	£ -
19/07/2020	FAR	HMRC	National Insurance	NI	£ 509.86	£ -
19/07/2020	FAR	HMRC	PAYE	PAYE	£ 251.20	£ -
19/07/2020	FAR	Hampshire County Council	Pensions	Pensions	£ 877.56	£ -
					Total:	£ 4,436.96 £ -

Procurement Card Payments (Total includes transaction fees)

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
04/05/2020	FAR	GiffGaff	Monthly calls, text and data package for emergency mobile	Miscellaneous Expenditure	£ 6.00	£ -
04/05/2020	FAR	Google Commerce Ltd	Annual subscription for Bitdefender Mobile Security & Anti-virus	Computer Software	£ 9.95	£ -
04/05/2020	FAR	Avangate BV dba 2Checkout	Annual subscription for Bitdefender Small Office Security	Computer Software	£ 69.99	£ 11.66
04/05/2020	FAR	Zoom Video Communications Inc.	Monthly subscription for Standary Pro service	Computer Software	£ 14.39	£ 2.40
					Total:	£ 100.33 £ 14.06

Committees:		
	FAR	Finance, Administration & Remuneration (KWCC= Kings Worthy Community Centre)
	PC	Parish Council
	P&H	Planning & Highways
	R&A	Recreation & Amenities