CYNGOR CYMUNED GOETRE FAWR COMMUNITY COUNCIL FINANCE COMMITTEE

# MINUTES OF THE MEETING HELD BY TELE-CONFERENCE ON TUESDAY 18th APRIL 2023 @ 18.30

## **Present**: Community Councillors Peter Daniel, Janet Robins, Nigel Morrey, Morgan Chandler & Jonathan Lazenby as Clerk/RFO

**Apologies**: None

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|  |  | **ACTION** |
| 1 | Welcome and apologies for absence  The meeting commenced at 6.30pm with the Clerk/RFO welcoming everyone to the meeting. |  |
| 2 | Approval of Minutes of the Previous Meeting  The minutes of the previous meeting held on Tuesday 10th January 2023 were reviewed. The minutes were proposed as a true and correct record by Councillor Daniel, seconded by Councillor Robins, and carried unanimously. | Clerk/RFO |
| 3 | Matters Arising  (Updates not covered as separate issues under the various agenda items below)  There were no matters arising. |  |
| 4 | Cashflow and accounts for 2022/23 year-end   1. Cashflow as at March 31st 2023 The Clerk/RFO provided those present with a copy of the March 2023 cashflow position, together with the Unity Trust Bank (UTB) statements covering January, February & March 2023. The cashflow balances were verified to the closing balances in the UTB statements at the end of Jan/Feb/Mar, with Councillor Daniel agreeing to sign to confirm their accuracy in accordance with section 2.2 of the Community Council Financial Regulations (Wales).  There was no further comment or observation. 2. 2023/23 Year End Accounts The Clerk / RFO also provided the end of year Accounts, together with the Bank Reconciliation for confirmation before they are formally presented to Council on 24th April for acceptance. They will subsequently form part of our internal and external audit submissions. The Clerk/RFO demonstrated that the closing balances on each document were in alignment with those on the cashflow and the Unity Trust bank statements. It was noted that for some reason the income figures for 2016 had dropped from the Accounts spreadsheet – The Clerk/RFO to reinstate these before further distribution. However, these did not affect the figures for the year ending 31st March 2023 which were checked as being accurate.   After review, all the documents were confirmed by the committee, with agreement that (following insertion of the 2016 figures), they should be presented to Full Council for formal acceptance. This was then proposed by Councillor Morrey and seconded by Councillor Robins and carried unanimously. | Clerk/RFO  Clerk/RFO |
| 5 | Audit 2021/22 - Outcome The Clerk was delighted to report that we have received an unqualified audit report from Wales Audit, with no issues or comments being raised. This is particularly pleasing, as the accounts have been subjected to additional scrutiny as part of the first three-yearly transactional analysis. Those attending thanked the Clerk/RFO for his work and diligence on this important area. |  |
| 6 | Audit 2022/23   1. Internal Audit.  EH Accountancy have now signed our standard terms of engagement. Clerk / RFO is preparing papers to send. 2. External Audit. The external audit papers have now been received for 2022/23, which the Clerk/RFO has already started to prepare for both the internal and external audits. However, given the issues that Wales Audit has had recently with resourcing and the ongoing backlog of older audits still being cleared, they have decided not to issue the key notice dates until they have confirmed the date from which their audit team will be in place. In the meantime, we are asked to prepare and approve the annual returns as soon as we are able, and so the Clerk/RFO will follow the usual timescales with sign-off no later than 30th June.   The Clerk /RFO confirmed that the 2022/23 review will NOT be subject to the 3-yearly full transactional audit (undertaken last year). | Clerk/RFO    Clerk/RFO |
| 7 | Budget 2023/24 Clerk / RFO advised that our year end reserves had increased to £19710, up from c£15k, at the end of the last financial year. This was due to originally setting a balanced budget, although the CC traditionally underspends this. In particular the following key budget variations were noted:   1. Councillor allowances / honoraria / care costs – c£3k underspent 2. Election Costs £600 underspent (as no election) 3. Graveyards - £1375 additional income   Based on the above, the Clerk / RFO felt the existing budget was appropriate and that no changes were required for the forthcoming year and will advise Full Council accordingly at its meeting on 24th April. | Clerk/RFO |
| 8 | Risk Review (inc Health & Safety schedule)  Following last month’s review of the risk levels / classifications, this meeting considered the risk comments in full, with the salient points noted below:   1. Precept    1. Not Paid by Council. MCC have confirmed to us that this year’s payments will be received on 28th April, 31st August and 29th December. 2. Reserves – General Adequacy    1. End of year reserves as of March 2023 were £19,710, (48% of this year’s £41k precept) – up from 41% as at 31/03/22. Clerk/RFO considers this to represent an adequate short-term reserve 3. Legal Powers – Illegal Payment or Activity    1. The General Power of Competence was passed at the May 2022 ASM, and will require renewal at May’s 2023 ASM. The unqualified audit means that we still meet all three eligibility criteria. Our Standing Orders and Financial Regulations will also require review and re-adoption at the same meeting. OVW have confirmed that an updated template for T & CC Standing Orders will be made available shortly to take into account the changes brought about by the Local Govt. and Elections (Wales) Act 2021. 4. Salaries / Wages    1. Wrong Salary Paid - Increase of wage rate to £10.50 per hour formally agreed at Full Council in March 2023. The updated wage details have been forwarded to Beverley & Williams for payment from April 2023 onwards. The Bank standing orders for the wages have been updated to reflect 2023/24 salaries.    2. Wrong Rates Applied - Clerk’s salary increase for 2022/23 agreed at January 2023 Full Council, and backdated to April 2022. B&W (payroll providers) advised. 5. Recovery of VAT payment    1. The claim for 2022/2023 (£2260.89), was submitted to HMRC and received into our account today (18th April). 6. Councillors Allowances – proper deduction of Tax    1. We are still awaiting confirmation from OVW as to whether the IRPW approved ‘basic’ and ‘consumables’ allowances for Councillors can now be paid without deduction of tax. The indication from OVW is that they are still taxable, but specific written advice is still awaited. 7. Training of Clerk / Staff    1. Email sent to S&A Fodden 02/02/23 asking for confirmation of adequate safety supplies / materials safety guidance/training issues. Confirmation rec’d 08/02/23. 8. Assets    1. Loss / Damage - Insurance renewed 2nd February 2023. As suggested by our Internal Auditor, all cover was reviewed due to the current high rate of inflation, with renewal levels assessed against the asset register. In particular, building insurances were confirmed at March Full Council following re-instatement revaluations by Linnell’s (Property Consultants) in February 2023, at £125k (OPS) and £90k (Public Conveniences).    2. Asset Register - Clerk obtained property re-instatement valuations Feb 2023. Building valuations confirmed to Zurich in line with surveyor recommendation as per 8(viii)(a) above. 9. Consultations    1. Meeting of deadlines for response. The planning committee’s quorate numbers were reduced from 4 to 3 at full Council in February 2023. 10. Health & Safety     1. The St Bartholomew’s Graveyard headstone risk assessment has now been completed with headstones either secured or laid over where this was not possible. 11. Register of Interests     1. Interests received and recorded with exception of Councillor Grayland who has not filed a return.   Councillor Robins asked if we could add another risk to reflect that none of the playground equipment is disability inclusive (technically this ‘risk’ is MCC’s who have ownership of the park). However, Clerk / RFO to include to ensure that this ‘gap’ in inclusive play facilities is monitored and ultimately addressed.  The Risk Assessment updates agreed during the meeting were then formally proposed by Councillor Daniel, seconded by Councillor Morrey and carried unanimously. The Clerk / RFO will propose at next Full Council meeting for formal sign-off.  The **Health & Safety Checklist** update was then provided by the Clerk / RFO as follows:   1. As per item 8(x) above, the previous outstanding issue of the headstone safety check has now been completed.   The Health & Safety updates were accepted by the meeting and formally proposed by Councillor Daniel, seconded by Councillor Chandler and carried unanimously. The Clerk / RFO will propose at next Full Council meeting for sign-off. | Clerk/RFO  Clerk/RFO  Clerk/RFO |
| 7 | Date of Next Meeting Next meeting scheduled for Tuesday 11th July 2023, 6.30pm – with attendance by teleconference. | All |

Council member Date:

Clerk / RFO..................................................... Date: