



Holmes Chapel Parish Council

Clerk of the Council: Sue Davies

Email: clerk@holmeschapelparishcouncil.gov.uk
01477 533934

Admin: Sue McKay

Email: admin@holmeschapelparishcouncil.gov.uk
01477 533934



1 Church Walk, Holmes Chapel Cheshire, CW4 7AZ

STRATEGY AND FINANCE COMMITTEE

TO ALL MEMBERS OF THE COMMITTEE -

You are summoned to attend a meeting of the Strategy and Finance Committee on **Thursday 15th March 2018** at the Academy Suite, Holmes Chapel Community Centre commencing at 7.00 p.m

If members of the public are present there will be a period of question time at the beginning and end of the meeting.

AGENDA:

1. **Apologies** – to receive any apologies for absence.
2. **Declarations of interest** – To receive any declarations of interest:
 - a) **disclosable pecuniary interests or**
 - b) **other disclosable interests****as required under Chapter 7 of the Localism Act 2011.**
3. **Public Speaking**-The Chairman will adjourn the meeting to allow questions from members of the public to last no longer than 15 minutes. After questions the Chairman will reconvene the meeting.
4. **Committee minutes** – to approve the minutes of the meeting held on 15th February 2018 – copy circulated.
5. **Matters arising:** None
6. **Planning applications** – To consider any applications on lists recently circulated by CEC.
18/1092D – Happy Days Club and Nursery School, Jubilee Walk, CW4 FN – Discharge of condition 2 on application 16/6197C. *Comments deadline: Not available.*
18/1158C – 2 Bramhall Drive, Holmes Chapel, CW4 7EJ. Proposed two storey side extension and single storey front extension. *Comments deadline 29 March 2018*
7. **Strategic Planning Task Group**–To receive the draft minutes and actions from the meeting on the 6th March 2018 and matters arising. (Circulated separately).
8. **Policies:** The Clerk to provide an update on the progress of the updates to the documents contained in the Governance Document including Financial Regulations, Standing Orders, Management Plan and Code of Conduct.
9. **Social Media:** To receive a verbal update from the Social Media/Communications Policy working group.

10. **General Data Protection:** To receive a verbal progress report on the current situation and to receive and review the NALC GDPR Toolkit for Local Councils issued February 2018. (Circulated Separately).
11. **Community Resilience –** To consider the updated Community Resilience Plan and to recommend that it be approved by the Full Council. (Circulated separately.)
12. **Youth Councils:** To receive a verbal progress report on the work to investigate the feasibility and benefit of Youth councils.
13. **Meeting with partners to liaise over Remembrance Events and to agree arrangements for the Civic Service:** To receive a verbal update and to resolve to approve the recommended date for the Civic Service.
14. **Finance relating to the bench for Jill Cope:** To authorise the expenditure for the manufacture and installation of the commemorative bench for Jill Cope.
15. **Financial Issues relating to the Community Centre:**
 - 15.1. **Redesign of Car park and entrance -** To note the issue of the RFQ to a number of suppliers.
 - 15.2. **Skateboard park -** To note that a ROSPA of the Skate park is scheduled for April at a cost of £90 + VAT and to authorise the expenditure.
16. **Other Finance**
 - 16.1. To receive and approve the internal audit plan received from McEllin Kelly (See Appendix 1).
 - 16.2. To note the bank reconciliation for 28th February 2018 is £99,563.
 - 16.3. To receive financial reports including the cash flow forecast to 28th February 2018 (See Appendix 2)
17. **Public Speaking**
18. **Future Agenda Items**
 - 18.1. Update to the Quality Council Action Plan
 - 18.2. Update to the website
 - 18.3. Consideration of formal request for boundary review
 - 18.4. Redesign of adult and older people's specialist mental health services in Cheshire East
19. **Chairman's and Clerk's reports –** To receive reports.

Part II That under the Public Bodies (Admission to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during the consideration of the following items of business as publicity would be prejudicial to the public interest because of the confidential nature of the business to be transacted.

Staffing Matters

1. Matters arising from the appointment of a separate RFO.

**Sue Davies
Clerk of the Council
9th March 2018.**

Holmes Chapel Parish Council

Internal Audit – requirements July 2016

1. Have the appropriate books of account been properly kept throughout the year? (Check addition of income or expenditure).
2. Is there a clear record of the end of year statement? (This will include a check on the end of year statements and reconciliation).
3. What systems are in place for operation of Standing Orders and Financial Regulations?
Were these regulations met?
Are Standing Orders and Financial Regulations being updated and contracts checked?
4. Were payments supported by invoices?
Was expenditure properly approved before and after action? (This may be via delegated powers).
(A sample check of minutes and agendas will be carried out to check this).
5. Is VAT shown separately?
Is there anything unusual in the reconciliation?
Has a VAT been requested recently, if not is the VAT paid since the last refund at a level that is sensible to request a refund?
6. Have the risks been listed and a start been made on assessment and minimisation of risk?
Is there sufficient management of risk?
7. Has the Council undertaken a review of internal control and audits?
8. Is/are there any specific point(s) that the internal auditor should look at (requested by the clerk, RFO or council)?
9. Has the council budgeted in a clear and adequate way?
What checks are in place to ensure the correct precept has been received?
Does the clerk or RFO report to council regularly to give progress reports on expenditure versus budget?
10. Are all account balances shown?
11. Are these reserves/balances appropriate? Is/are there specific project(s) for balances in excess of the annual precept?
12. Was income received/expected (all rental due etc)? Compare with asset register!
Did income equal expected income? If not, why not?
Does the system of receipt of income ensure that it is properly recorded and promptly banked? If applicable was VAT on income properly accounted for?

13. Is there an adequate check on expenses reimbursement?
Were items properly supported by receipts and expenditure approved?
Is VAT properly accounted for?
14. Is there a clear minute and contract which details the employees' pay and conditions and is (are) the employee(s) paid by to those decisions?
15. Has the council been registered with HMRC as an employer (see certificate) ? Have PAYE and NI payments been made (if required)?
16. Is there a list of assets and investments that is checked/modified at least yearly e.g. at annual council meeting? Does the list of assets agree with the insurance details and if not, what are the differences?
17. Is the insurance in order and the correct things covered?
18. Is the cashbook up to date, correctly sub-totalled and accounts reconciled at least once per quarter?
19. Is there an appointed responsible financial officer with duties listed in Financial Regulations or elsewhere?
20. Do members check the accounts at least twice a year and report back to council?
21. Are the year-end accounts clear and accurate?
Are they prepared on the correct accounting basis? (Receipts and Payments or Income and expenditure)
Do they agree with the cashbook?
Are they supported by an adequate audit trail (Sample check of payments - Follow through from estimates or quotations (where required as per Standing Orders/ Financial Regulations), decision to do work, use of correct powers or S137, work done, invoice, decision to pay, payment made (initialled cheque stub) and shown on bank statement and in the minutes).
22. Is there a clear separate list of S137 payments, showing the initial allowance and amount remaining?
23. Is there a record of debtors and creditors? (i.e. sums owed to the council and outstanding payments from the council)
24. Has a year-end bank reconciliation been prepared?
25. Are there any items in the minutes that require bringing to the Council's attention?
26. Do the Council act as sole trustees for any Charity? If so, who are they and what representation does the Council have?
27. Has the Annual Return been completed? If so, which sections and are the figures correct?

28. Are the minutes signed and dated appropriately, when and how are minutes verified?

29. Has an Annual Review of Effectiveness of the Internal Audit been completed?

30. Additional items to check procedures: -

- a) Aspects of lawfulness of agendas – spot check on agendas
 - i) First item on annual parish council meeting – election of chairman
 - ii) All items detailed or marked for information
- b) The letting of contracts as per the financial regulations
- c) The procedure for reviewing insurance
- d) Use of delegated powers
- e) Verification that if the General Power of Competence has been used the council are eligible
- f) No spending has been ultra vires.
- g) Has the council got a complaints procedure, freedom of information publication policy, a procedure for co-option and a procedure for public question time?
- h) Is the council acting as a trustee of a charity

31. Any comments from the internal and external auditors on the last annual return form?

Appendix 2

Holmes Chapel Parish Council 17/18

Income and Expenditure Account for Year Ended 28 February 2018

31st March 2017

28 February 2018

	Operating Income	
188,436	Council Income	197,411
5,389	Grants & Donations	2,060
0	Village Maintenance	1,328
485	Dane Meadow Project	0
129,955	HC Community Centre Project	0
23,960	Youth Facilities Project	12,059
3,200	Neighbourhood Plan Project	0
0	Holmes Chapel Partnership	100
351,423	Total Income	212,957
	Running Costs	
37,071	Employees	29,778
4,479	Premises	3,681
3,749	Office Services	1,972
1,652	Communications	1,673
825	Members	292
9,244	Professional Services	13,086
1,563	Subscriptions	1,588
2,850	Grants & Donations	2,350
11,366	Village Services	14,139
8,423	Village Maintenance	5,284
0	HC Community Centre Revenue	74,763
8,925	Dane Meadow Project	0
232,467	HC Community Centre Project	9,960
31,306	Youth Facilities Project	25,203
4,124	Neighbourhood Plan Project	0
0	River Croco Path Project	20,245
5,148	Boundary Signs Project	0
840	Village Centre Improvements	1,307
1,059	Play Area Elm Drive Project	0
365,090	Total Expenditure	205,321
	General Fund Analysis	
105,593	Opening Balance	66,927
351,423	Plus : Income for Year	212,957
457,017		279,884
365,090	Less : Expenditure for Year	205,321
91,927		74,563
0	Transfers TO / FROM Reserves	(25,000)
91,927	Closing Balance	99,563

Holmes Chapel Parish Council 17/18

Balance Sheet as at 28 February 2018

31st March 2017

28 February 2018

Current Assets			
10,511	VAT control	608	
4,953	Prepayments	0	
9,861	Current A/c	9,341	
44,587	Business Saver	34,613	
25,000	CCLA Deposit Fund - 0117530001	55,000	
94,911			99,563
94,911 Total Assets			99,563
Current Liabilities			
2,985	Creditors	0	
2,985			0
91,927 Total Assets Less Current Liabilities			99,563
Represented By			
66,927	Revenue Expenditure		17,583
25,000	Revenue Reserves		25,000
0	Capital Fund		56,980
91,927			99,563

The above statement represents fairly the financial position of the authority as at 28 February 2018 and reflects its Income and Expenditure during the year.

Signed :
Chairman

_____ Date : _____

Signed :
Responsible
Financial

_____ Date : _____

Detailed Income & Expenditure by Budget Heading 28 February 2018

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Council Income</u>						
Precept	197,030	197,030	0			100.0%
Bank Interest	141	0	(141)			0.0%
Miscellaneous Income	240	0	(240)			0.0%
<u>Employees</u>						
Salaries & Related Costs	(29,387)	(38,000)	8,613		8,613	77.3%
Staff Training	(163)	(500)	338		338	32.5%
Staff Expenses & Subscriptions	(229)	(400)	171		171	57.2%
<u>Premises</u>						
Rent	(2,813)	(3,750)	938		938	75.0%
Electricity	(455)	(1,200)	745		745	37.9%
Water	(148)	(200)	53		53	73.8%
Premises Insurance	(126)	(150)	24		24	84.3%
Property Repairs & Maintenance	(140)	(500)	360		360	28.0%
<u>Office Services</u>						
Telephones/Internet Office	(897)	(1,400)	503		503	64.1%
Office Consumables	(25)	(200)	175		175	12.5%
Printing Misc	(74)	(100)	26		26	74.0%
Postage	(36)	(50)	14		14	71.9%
Photocopier/Printers	(431)	(600)	169		169	71.8%
Stationery and Newspapers	(248)	(300)	52		52	82.6%
Office Equipment Purchases	0	(100)	100		100	0.0%
Office Equipment Maintenance	(20)	(100)	80		80	20.0%
Software Support	(241)	(250)	9		9	96.4%
<u>Communications</u>						
Newsletter Printing	(615)	(600)	(15)		(15)	102.5%
Newsletter Delivery	(75)	(75)	0		0	100.0%
Web Site - host/licen/support	(983)	(600)	(383)		(383)	163.9%
Web site - Additional Work	0	(200)	200		200	0.0%
<u>Members</u>						
Members Expenses	0	(100)	100		100	0.0%
Room Hire	(107)	(100)	(7)		(7)	106.7%
Members' Training	(128)	(300)	173		173	42.5%
Chairman's Allowance	(58)	(250)	192		192	23.0%
<u>Professional Services</u>						
Legal & Professional Fees	(1,635)	(200)	(1,435)		(1,435)	817.5%
Audit Fees	1,170	(2,600)	3,770		3,770	(45.0%)
Insurance	(12,392)	(9,750)	(2,642)		(2,642)	127.1%
Bank Charges	(59)	(72)	13		13	81.9%

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Detailed Income & Expenditure by Budget Heading 28 February 2018

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Payroll Services	(170)	(200)	30		30	85.0%
<u>Subscriptions</u>						
Chalc Subscriptions	(1,463)	(1,500)	37		37	97.6%
Subscriptions Other	(125)	(100)	(25)		(25)	125.0%
<u>Grants & Donations</u>						
Grants Received	2,060	0	(2,060)			0.0%
Grants S137	(1,200)	(2,000)	800		800	60.0%
Grants Other	(350)	(350)	0		0	100.0%
Grant Partnership (Christmas M	(800)	(700)	(100)		(100)	114.3%
<u>Village Services</u>						
Village Competition	(155)	(150)	(5)		(5)	103.1%
Church Floodlights	(399)	(600)	201		201	66.5%
Christmas Activities	(350)	(500)	150		150	70.0%
Christmas Lights Maintenance	(5,110)	(5,000)	(110)		(110)	102.2%
CCTV	(5,550)	(5,550)	0		0	100.0%
Lengthsman	(2,575)	(5,000)	2,425		2,425	51.5%
<u>Village Maintenance</u>						
Memorial Donations	1,328	0	(1,328)			0.0%
Street Lighting - repairs	0	(500)	500		500	0.0%
Street Lighting-electricity	(714)	(750)	36		36	95.2%
Highways & Road Safety	(345)	(500)	155		155	69.0%
Plants/Baskets Purchases	(195)	(500)	306		306	38.9%
Plants/Baskets Maintenance	(1,135)	(1,000)	(135)		(135)	113.5%
Dane Meadow Maintenance	0	(1,500)	1,500		1,500	0.0%
Recreation Services/Maint	(21)	(500)	479		479	4.2%
Street Furniture Maintenance	0	(500)	500		500	0.0%
Donated Memorials	(1,036)	0	(1,036)		(1,036)	0.0%
Grant Funded Improvements	(1,839)	0	(1,839)		(1,839)	0.0%
<u>HC Community Centre Revenue</u>						
HCCC Roofing Maintenance	0	(4,000)	4,000		4,000	0.0%
HCCC Boundary & Hedge Maint	(560)	(1,000)	440		440	56.0%
HCCC Maintenance/Other Work	(8,219)	(3,000)	(5,219)		(5,219)	274.0%
Public Works Loan 1 Repayment	(56,608)	(56,608)	0		0	100.0%
Public Works Loan 2 Repayment	(9,376)	(9,375)	(1)		(1)	100.0%
<u>HC Community Centre Project</u>						
HCCC Car Park	0	(30,000)	30,000		30,000	0.0%
HCCC Boiler Work	(9,960)	(10,000)	40		40	99.6%

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Detailed Income & Expenditure by Budget Heading 28 February 2018

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>Youth Facilities Project</u>						
Youth Facilities Grant Funding	12,059	0	(12,059)			0.0%
Youth Facilities	(25,203)	(13,145)	(12,058)		(12,058)	191.7%
Skate Park Retention	0	(1,321)	1,321		1,321	0.0%
<u>River Croco Path Project</u>						
River Croco Path	(20,245)	(20,245)	0		0	100.0%
<u>Holmes Chapel Partnership</u>						
Partnership Income	100	0	(100)			0.0%
<u>Village Centre Improvements</u>						
Christmas Lights	(1,307)	(5,000)	3,693		3,693	26.1%
<u>Highways & Infrastructure</u>						
Bus Stop Seating	0	(2,000)	2,000		2,000	0.0%
Grand Totals:- Income	212,957	197,030	(15,927)			108.1%
Expenditure	205,321	245,741	40,420	0	40,420	83.6%
Net Income over Expenditure	7,636	(48,711)	(56,347)			
plus Transfers from EMR	16,512					
Movement to/(from) Gen Reserve	24,148					

Cash Flow Forecast 2017/18		updated 07/03/2018											
	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	TOTALS
Carried Forward	91,927.00	110,718.00	88,444.00	81,085.00	71,204.00	59,208.00	151,754.00	111,741.00	94,485.00	82,714.00	77,548.00	74,563.00	
Precept Income	98,515.00					98,515.00							197,030.00
Grant Income	6,094.00	5,965.00	2,060.00										14,119.00
VAT Reclaimed													0.00
Bank Interest	5.00	7.00	15.00	9.00	9.00	12.00	8.00	9.00	36.00	15.00	19.00		144.00
Other Income	292.00	100.00	518.00		2.00	623.00		129.00					1,664.00
Total Income for month	196,833.00	6,072.00	2,593.00	9.00	11.00	99,150.00	8.00	138.00	36.00	15.00	19.00	0.00	304,884.00
													0.00
Revenue Spend	35,912.00	8,101.00	9,952.00	3,330.00	10,700.00	6,604.00	40,021.00	13,994.00	11,807.00	5,181.00	3,004.00	6,500.00	155,106.00
Capital Projects													
<i>Croco Path</i>		20,245.00											20,245.00
<i>Skatepark</i>	25,203.00											1,321.00	26,524.00
<i>HCCC - Boiler</i>				6,560.00									6,560.00
<i>HCCC - Grounds/Car park</i>													
<i>HCCC - Fencing</i>								3,400.00					3,400.00
<i>Christmas Lights</i>					1,307.00								1,307.00
													0.00
Total Spend for month	61,115.00	28,346.00	9,952.00	9,890.00	12,007.00	6,604.00	40,021.00	17,394.00	11,807.00	5,181.00	3,004.00	7,821.00	213,142.00
Actual Balance c/f	135,718.00	113,444.00	106,085.00	96,204.00	84,208.00	176,754.00	136,741.00	119,485.00	107,714.00	102,548.00	99,563.00	91,742.00	
Reserves													
<i>Revenue</i>	25000	25000	25000	25000	25000	25000	25000	25000	25000	25000	25000	25000	
<i>Capital</i>	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	
Available Balance c/f	90,718.00	68,444.00	61,085.00	51,204.00	39,208.00	131,754.00	91,741.00	74,485.00	62,714.00	57,548.00	54,563.00	46,742.00	46,742.00
Notes:	Final figure reflects unspent car park funds, from 2017/18												
Revenue spends:	April and October include PWL 1 repayment; May and November include PWL 2 repayment												
	June/August includes purchase/install of defibrillator												
	August includes CCTV contribution												
	September includes quarterly rent, audit fees (£2.4K)												
	October includes Insurance and Audit Fees												
	November includes replacement hot water system and drainage work HCCC (8K)												
	December includes Christmas lights (6K) and quarterly rent												
	March includes quarterly rent and revenue balance												