

Draft Minutes
of a meeting of the
Yatton Parish Council
Finance, Personnel and Administration Committee
held on
13 February 2023
Held at Hangstones Pavilion, Stowey Road, Yatton, BS49 4HS.

Meeting Commenced: 7.30 p.m.

Meeting ended: 8.45 p.m.

Present: Councillors: David Crossman, Jonathan Edwards, Peter Lomas, Graham Humphreys, Chris Jackson, Jessie McArdle and Roger Wood.

In attendance: Clerk Aleana Baird.

MATTERS FOR DECISION

FIN 51/23: Apologies for Absence
NONE.

FIN 52/23: Declarations of Interest

Councillor Roger Wood declared a non-disclosable pecuniary interest in agenda item 13 as he was Chairman of Yatton Youth Club Management Committee.

MATTERS FOR INFORMATION

PUBLIC PARTICIPATION

FIN 53/23: Public participation.

NONE.

MATTERS FOR DECISION

FIN 54/23: To confirm the minutes of the Finance, Personnel & Administration Committee meeting held on 12th December 2022.

RESOLVED: the minutes of the meeting held on 12th December 2022 were approved as a correct record and signed by the Chairman.

FIN 55/23: If the Committee wishes to exclude the public for a particular agenda item, the following resolution must be passed:

‘That the public be excluded from the meeting during consideration of agenda item(s) ... on the ground that publicity would be prejudicial to the public interest [by reason of the confidential nature of the business] or [for other special reason which must be stated].’

NOT REQUIRED AS NO MEMBERS OF THE PUBLIC ATTENDED.

FIN 56/23 Finance

To authorise payments, to note receipts and petty cash payments for February 2023.

RESOLVED: To authorise payments, note receipts and petty cash payments for February 2023.

FIN 57/23 To determine value parameters for additions to the Asset Register.

Members discussed the options for the level of value that was practical to apply to items for the asset register and those that may be added to the inventory going forward. They appreciated the difficulty of making the parameters too rigid.

RESOLVED: that, in future, all items over £1,000 be added to the asset register and items under this value be recorded on the inventory unless advised otherwise by the internal auditor or by designation at the Clerk's discretion.

FIN 58/23 To review the filming policy and make a recommendation to Full Council on March 13th 2023.

The Committee discussed the policy and considered that it was satisfactory and fit for purpose without amendment. It was felt that either filming or recording all meetings was not necessary and would be burdensome to maintain the films/recordings and had little benefit. Members also discussed the provision for audio recording meetings should they wish to and concluded that a designated Parish Council owned device should be used for this purpose.

RESOLVED: to approve and re-adopt the filming policy (full title Policy on Filming, Audio-recording, Photographing and Reporting of Council & Committee Meetings) without amendment, next review February 2027 or sooner if required. To purchase an audio recording device up to the value of £200. Councillor Chris Jackson was to research suitable devices. This was the recommendation to Full Council 13th March 2023.

FIN59/23: To discuss the Parish Council's Risk Assessments.

The Clerk had circulated a Risk Assessment Report prior to the meeting including an appendix list of all the Risk Assessments held by the Parish Council. The report outlines the risks the Council is exposed to and the processes in place that mitigate those risks.

RESOLVED: that the Parish Council risks were being managed satisfactorily and the report was to be signed by Chairman Jonathan Edwards.

FIN60/23 To discuss the suggestions from the Interim Internal Audit Report December 2022.

The Interim Internal Audit Report had been circulated to the Committee and recommendations (R1-4) were raised by him that were considered as follows and the accompanying responses from members:

R1. To simplify the member reviewing and verifying bank reconciliation detail on each individual account, use should be made of the Omega "Cash and Investment Reconciliation Statement" and Trial Balance rather than each individual account reconciliation statement. **Councillors Peter Lomas and Graham Humphreys who normally carry out the Councillors' audit would look at the reports and consider if they are of assistance the next time they audit.**

R2. Consideration should be given to insuring against any potential loss of income at Hangstones Pavilion. **Councillors discussed the inclusion of loss of income on the insurance policy. It was concluded that the loss of income should Hangstones be unusable would only represent approx. 2.6% of the income for the Council as the majority comes from precept and other sources like allotments and burials. This fact balanced with the risk/likelihood of this happening and the probable increase in insurance cost to include this cover members concluded they did not wish to pursue this.**

R3. The three invoices and contra credit notes should be cleared against each other thereby removing their detail from Sales Ledger 2. These were cleared after the month was closed down so dealt with. **This matter had been dealt with by the Finance Officer.**

R4. The payroll software supplier should be contacted to seek assistance in either explaining the reason for and / or rectifying the apparent anomaly in the calculation of the one employee's NI contribution (and, also the Council's contribution). This may require some retrospective adjustment to the payments to be made to HMRC and the employee.

This matter had also been resolved; it was a settings issue on the software package not anything to do with how the system was operated by staff.

The Committee thanked the office staff for all their work and for what was a clean audit other than the above matters.

FIN61/23 To discuss the recovery of VAT on sports facility invoices.

The Committee had received a circulation from ALCA given by the Parkinsons Partnership regarding a court case brought by Chelmsford City Council against HMRC which resulted in HMRC losing at appeal. The result being that local authority sport services were now classed as non-business and therefore outside the scope of VAT. HMRC had not issued any further guidance about the interpretation of 'sport & leisure services or what steps should be taken to recover VAT over the previous four years.

The advice from Parkinsons Partnership in light of HMRC not issuing guidance and the possibility they might refuse claims or require them to be submitted in a particular way was as follows:

If VAT registered (Yatton Parish Council are) and charging VAT on sport services to stop charging VAT immediately or at the latest by 1st April 2023 and consider recovering the VAT as guidance emerges and conclude if it was appropriate to pass these back to those who had been charged.

The Committee discussed the advice and the Clerk confirmed that VAT will not be charged on pitch and changing room hire from now onwards. Members concluded it was prudent to wait for further guidance from HMRC. It was suggested that hire charges for Hangstones and for pitch and changing room hire should be reviewed by the Amenities Committee in due course.

FIN62/23 To review the Complaints Procedure.

The Complaints Procedure had been circulated to members prior to the meeting. The Committee had wished to examine it again following its use in a complaint about the Council which was dealt with on 10th October 2022.

The Committee all considered that the procedure had operated very well and it was the first time it had been tested for many years. Members discussed including having discretion to reserve the right to audio record meetings that deal with complaints, advising the complainants as such in advance of such a meeting.

RESOLVED: to include under section 8 of the Complaints Procedure wording that allows having discretion to reserve the right to audio record meetings that deal with complaints against the Parish Council with the complainants being advised of this prior to the meeting.
The procedure was to be updated as such and the review date changed to February 2027.

***** Councillor Roger Wood having declared an interest in the following item took no part in the discussion or voting.**

FIN63/23 To consider a request from Yatton Youth Club to release part of their approved grant within the 2023-24 budget this current financial year.

Yatton Youth Club had made this request due to the possibility that expected funds may not be received in time to make certain essential payments by the end of March. They had requested if possible to receive £6k w/c 13th March 2023 and £8k in April 2023 followed by three further payments of £7k during the 2023-24 financial year.

RESOLVED: that the £6k be paid w/c 13th March 2023 if it is required and the £8k payment be released, if required, in the first week of April 2023. Three further payments of £7k will be made during 2023-24 upon receipt of a written request.

MATTERS FOR INFORMATION

FIN 64/23: Clerk's Report.

- i) The year end closedown of the accounts was to be done 28th April 2023.
- ii) The final internal audit for 2022-23 was to be done on 4th May 2023.
- iii) The Clerk advised that the Land Registry had still not registered the North End Allotments site land they had a large backlog following the pandemic. This did not affect the ownership of the land as the legal transfer had been completed in August 2021.
- iv) The Clerk had asked if this made any impact on the cemetery project in terms of registering the lease with the Land Registry. She had been advised that in proving the legal title to use the land for the cemetery that usually a copy of the preceding registered title, transfer and search and application to the Land Registry should suffice and the project can continue.
- v) The Clerk was on holiday w/c 27th February for one week.

FIN 65/23: Future agenda items.

- Online banking.

Chairman

____/____/2023