

Bovingdon Parish Council

Minutes of the Finance & General Purposes Committee
held via video conferencing
on Monday 12 October 2020 starting at 6.00 p.m.

Present:

Councillor Graham Barrett
Councillor Julie Steer (Chairman)
Councillor Dave Stent
Councillor Phil Walker

Also Present:

Mike Kember Parish Clerk
Dave Kirk, Responsible Financial Officer (RFO)

1.	Apologies for Absence	
	There were no apologies for absence.	
2.	Declaration of Interests	
	There were no Declarations of Interest.	
3.	Minutes of the Meeting of the Finance & General Purposes Committee held on 10 June 2020	
	It was agreed by those present at the meeting that the minutes of the meeting held on 10 June 2020 were a true representation of the meeting and will be signed by Councillor Steer.	
4.	Matters arising from the Minutes of the Meeting of the Finance & General Purposes Committee held on 10 June 2020 not on the agenda	
4.1	Recharge costs Parish / Memorial Hall	
	Councillor Steer reported that this had not been progressed due to the additional work created by COVID-19. The RFO reported that he had produced a spreadsheet with some preliminary costings, which could be used as the basis for further work.	Councillor Steer / Parish Clerk
4.2	Rialtas accounting software package	
	Councillor Steer and the Asst. to the Parish Clerk have input information onto the Rialtas system relating to the Memorial Hall for the current financial year commencing 1 April 2020 and produced the first quarters management reports. However, the RFO reported that there were a few 'teething' issues, which needed to be addressed. He thinks that this format does not currently make the account reports easily understandable to the non-technical reader. Many of our budgets are highly seasonally sensitive so profiled budgets are needed to give an idea of how things are going. The RFO reported that if the software is unable to do this then he will need to transfer their results to a spreadsheet for a more informative presentation.	Councillor Steer / Parish Clerk / RFO
	The Parish Clerk reported that Rialtas are holding their fees and charges for 2021 – 22 at the same level as for 2020 – 21.	
4.3	To review and approve the revised Risk Assessment	
	Councillor Steer, the Parish Clerk and the Assistant to the Parish Clerk have been working on a Risk Assessment but this work had been overtaken by COVID-19 arrangements for the Memorial Hall. Agreed this work will be completed in the near future.	Councillor Steer / Parish Clerk

	As part of reviewing the Risk Assessment, the group agreed there was a need to review the Parish Council's Asset Register and to ensure that the existing Insurance Policy incorporated all the council's assets. This work is on-going.	Councillor Steer / Parish Clerk														
4.4	BACS payment to reimburse staff for miscellaneous purchases															
	This has been set-up. When a Councillor needs to be re-imbursed for a purchase, then a BACS record will be set-up for them.	Councillor Steer / RFO														
5.	Parish Council End of year accounts 2019 -20 – Rialtas report															
	The RFO confirmed that he has entered the information relating to the Parish for 2019 – 20. There are still some adjustments to be made e.g. transfers between reserves and deposit and investment accounts. To be completed by end of October 2020. Rialtas End of Year reports to be circulated on completion.	Councillor Steer / Parish Clerk / RFO														
6.	Memorial Hall – internal / external auditor reports 2019 - 20															
	The RFO confirmed that the internal auditor had reviewed the accounts for 2019 -20, although it was noted that they had not been audited for the two previous years. Agreed that these accounts should be audited every year.															
	The RFO confirmed that the Charity Commission return for the Memorial Hall accounts for the year ending 31 March 2020 is in progress.	RFO														
	In the absence of any contact from the External Auditor, the RFO was asked to contact the external auditor to find out when the Parish and Memorial Hall Accounts for 2019 – 20 are to be audited.	RFO														
7.	2020 – 21 Budgets – spend to date															
	<p>The RFO gave a verbal report. The annual budget for the Memorial Hall is as follows:</p> <table border="0"> <tr> <td>Budget</td> <td>33,000</td> </tr> <tr> <td>(Projected) Income</td> <td>13,371</td> </tr> <tr> <td></td> <td><hr/></td> </tr> <tr> <td>Shortfall</td> <td>19,629</td> </tr> <tr> <td>Less balance on COVID-19 Retail, hospitality & leisure grant (£10,000) B/Fwd</td> <td>8,966</td> </tr> <tr> <td></td> <td><hr/></td> </tr> <tr> <td>Net reduction remaining</td> <td>10,663</td> </tr> </table>	Budget	33,000	(Projected) Income	13,371		<hr/>	Shortfall	19,629	Less balance on COVID-19 Retail, hospitality & leisure grant (£10,000) B/Fwd	8,966		<hr/>	Net reduction remaining	10,663	
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	<p>The RFO commented that there is a possibility that the income could drop from these levels. It is good to see the resurgence of bookings since the Hall reopened in September although there is a risk that even if groups can meet all the COVID-19 requirements, their clients will increasingly feel uneasy about turning up. On the other hand, if things improve after Christmas, the income might move upwards. It is impossible to be able to make reasoned projections in these unprecedented times and we must be ready for difficult news. Councillor Steer said that we need to keep sufficient money easily available in case matters worsen.</p> <p>It is unclear from the conditions whether they allow for the COVID-19 Retail, hospitality & leisure grant (£10,000) to be used to offset lost income. The RFO will look into this and report back.</p> <p>The reassuring news for the Council and the Charity is that the prudence of setting aside reserves and the strict budgetary control that the Council have exercised for some years, will see us through this situation even if it lasts for more than two years or more.</p>	Councillor Steer / RFO														

	The Committee iterated that it is essential for all the necessary paperwork to be circulated with the agenda as it is not always possible to assimilate financial data given verbally.	Parish Clerk / RFO
	Noted that meetings of the Committee will be scheduled later in the month to allow the RFO to produce the most up to date income and expenditure information.	Parish Clerk / RFO
8.	Draft budgets 2021 - 22	
	The RFO will circulate the draft budget papers to the Committee Chairman and Parish Clerk by 15 October 2020. The completed papers will be circulated to the Finance & General Purposes Committee by 1 December 2020 for consideration at the meeting to be held on 16 December 2020. Details to be provided of on-going yearly costs of office services incl. Microshade, Rialtas, Microshade (website), Photocopier, Telephones, Salaries, etc.	RFO /Committee Chairman / Parish Clerk
9.	Review VAT arrangements	
	The RFO confirmed that he has submitted the VAT claim at the end of September 2020 for both the Parish Council and the Memorial Hall for the period ending 31 March 2020. Agreed that in future, the VAT claim will be made quarterly once issues with the Rialtas Accounting System are resolved. In 2020 – 2021, Q1, Q2 & Q3 VAT returns will be submitted in early January in this financial year. Q4 will be submitted early in 2021 – 22.	RFO
	The RFO confirmed that VAT cannot be claimed in respect of the BP 10k but it will be claimed for £10k grant items that will be used to support other events. Councillor Steer to supply details for VAT claim.	Councillor Steer
10.	Unity Trust Bank – update	
	The RFO has reviewed the paperwork and acknowledged that there had been a delay over the change of bank but as RFO he has the responsibility to ensure that it is the right move for the Council. Getting cash and cheques banked is getting more difficult and Internet banking and cheque less, cashless banking is clearly a direction we cannot avoid but our business, especially for the Memorial Hall will involve cash and cheques for some time yet. We already know that the vast majority of banks and building societies will not accept our investments. The Council has experienced the nightmare of changing investments. Changing bank accounts will be worse, so the RFO needs to be sure it will be workable. The RFO undertook to look further into this as a matter of urgency. He was advised to speak to the Clerks to Northchurch and / or Kimpton Parish Councils as they use this bank for more of an insight and report back.	RFO
	The Bank does not issue cheque books, has 0% interest on deposit savings and the Council will have to pay £60 per annum per account to operate the accounts, but on balance the Committee agreed that the flexibility the Bank allowed was worth it.	
11.	Update on investments	
	Hampshire Trust Bank Bovingdon Parish Council - 90-day Business Notice Account - £55k invested. The Account has earned interest of £820.93, which has been paid into the Co-op Bank account. Councillor Steer has contacted the Hampshire Trust Bank and agreed that in the future all interest in the Parish savings account will be added to the account and not transferred to the Parish Co-op Bank account.	

	Memorial Hall - 90-day Business Notice Account - £40k invested + £595.06 interest.	
	<p>Skipton Building Society Bovingdon Parish Council – 45-day notice account issue 7 - £14,999.90 + £63.76 interest = £15,063.66 – opened 8 October 2020. The account had previously been opened under the Memorial Hall but was Parish Council funds. This has now been corrected and the Memorial Hall account closed.</p> <p>Bovingdon Parish Council - One year fixed bond issue 131 - £20,278.47 - Matures 23 October 2021.</p> <p>Memorial Hall - £10k - One year fixed bond issue – Matures 15 April 2021</p> <p>Memorial Hall - to ensure that there are sufficient funds to cover the running costs of the Memorial Hall during COVID-19, an original investment of £20k + interest of £278.47 from a matured Skipton Bond has been transferred to a deposit account with the Co-operative Bank.</p> <p>Councillors Graham Barrett, Julie Steer and Philip Walker are signatories on all the investment accounts. All interest will be paid back into their respective savings accounts.</p> <p>Councillor Steer to circulate details of all savings accounts to the Committee.</p>	Councillor Steer
12.	To review outstanding tasks including draft yearly planner	
	Councillor Steer circulated an updated copy of the draft yearly planner, which details all financial actions with associated dates for the year. The Parish Clerk and Assistant to the Parish Clerk have reviewed the draft document and the RFO was asked to check it and to make comments by the next meeting of the Committee, which will be held on 16 December 2020. The document will then be circulated to the councillors.	Councillor Steer / Parish Clerk / RFO
	The Assistant to the Parish Clerk has reviewed our BT account and with effect from 16 October 2020 our broadband and line rental will be brought together as a one bundle package rather than being charged for separately. We are currently paying approx. £77 per month (including £5.85 call divert charges) and once the new arrangement takes effect we will be paying £49.30 per month (including £5.85 call divert charges). There is also a one-off charge of £20 for them to transfer ownership of the telephone line to BPC, as it is currently listed as belonging to Dacorum Borough Council.	
	Councillor Steer confirmed that the yearly planner has been incorporated into the outstanding tasks list until end of March 2021. The following are a list of the outstanding items from the Yearly Planner that require attention.	Councillor Steer / Parish Clerk / RFO
	<ul style="list-style-type: none"> • Confirm retention period for invoice files and review finance information on office PC as per GDPR - RFO to complete by next meeting of the Committee to be held on 16 December 2020. • Update on the pension provision and how it works. RFO reviews at the End of year. RFO to complete by next meeting of the Committee to be held on 16 December 2020. • Councillor Steer to review and resolve outstanding Rialtas End of year queries for Memorial Hall by end of October 2020 • Quarter 1 list of payment for Parish Council to be provided by end of October 2020. 	<p>RFO</p> <p>RFO</p> <p>Councillor Steer</p> <p>RFO</p>

	<ul style="list-style-type: none"> Quarter 2 Parish Council and Memorial Hall reports including list of payments to be circulated by 13 October 2020. 	RFO
13.	Implementation of National Pay Award 2020 - 21 - implications for council	
	The Parish Clerk reported that there has been a National Pay Award for Local Government staff, which is back dated to 1 April 2020. The RFO was asked to calculate the cost to the Council. This will be discussed at the Personnel Committee meeting to be held on 27 October 2020.	Parish Clerk / RFO
14.	Health & Safety	
14.1	COVID-19 – arrangements for Parish Office and Memorial Hall incl. Bovingdon preschool and charging	
	Councillor Steer confirmed that with effect from 1 September 2020 most of our regular hirers have returned or are in the process of returning to the Memorial Hall with the exception of Bovingdon Players, Ladybirds, SSKI Karate and the Bovingdon Evergreens (due to the age of their members they have sadly decided to fold completely). On the plus side, we have an additional regular booking, Bovingdon Dance Academy who will hold classes weekly.	
	The councillors met after the meeting of the Outdoors Committee held on 28 September and agreed that: <ul style="list-style-type: none"> The Memorial Hall will remain closed to ad-hoc bookings for the foreseeable future, as we cannot control attendee numbers or ensure they are following all of the guidelines and safety procedures; The public toilets will remain closed for the same reasons as above. The toilets are also used by our regular hirers and therefore, they need to be Covid-19 secure and this will be more difficult to control if they are being used by members of the public and The Parish Office will remain closed for the foreseeable future, as we are not able to guarantee the safety of our employees due to the Memorial Hall being used by our regular users. Jarman's have kindly agreed to sell the dog waste bags on our behalf. 	
15.	Any other urgent business	
15.1	Community Infrastructure Levy (CIL)	
	Councillor Steer gave an update on the October CIL payment of £7,957.50 and is following up with Dacorum Borough Council issues relating to other CIL properties and outstanding payments. Councillor Steer undertook to circulate the CIL email received from Dacorum BC together with the latest tracker file. The Parish Clerk was asked to include this as an agenda item for the meeting of the Parish Council to be held on 2 November 2020. It is hoped to be able to identify possible project spends and to establish whether the cost of the Christmas Street Lights are an appropriate expenditure from these funds.	Councillor Steer / Parish Clerk
15.2	Bovingdon Evergreens	
	Councillor Steer reported that the Memorial Hall has received a donation of £465 from the Evergreens who sadly have had to disband. The Parish Clerk was asked to send a letter of thanks on behalf of the Parish Council.	Parish Clerk
15.3	Grant request from the Friends of St Lawrence Church	
	Agreed to recommend to the meeting of the Parish Council to be held on 2 November 2020 that a grant of £500 be awarded to the Friends of St Lawrence Church towards the costs of producing a Guide to St Lawrence Churchyard.	Parish Clerk
15.4	On-line training courses	
	The Parish Clerk reminded members to let him know if they are interested in attending any of the on-line courses in Finance being organised by the Herts Association of Town & Parish Councils.	

16.	Date of next meeting	
	To be held remotely via video conference on Wednesday 16 December 2020 starting at 6.00 p.m.	Parish Clerk
	Meeting closed at 7.15 p.m.	