



HELMDON PARISH COUNCIL

MINUTES



of a meeting of the Finance Committee held in the Reading Room, Church Street, Helmdon at 7:30 p.m. on Thursday 14 November 2024

Present: Cllrs Holloway, Marchant, Moody (Chair), and Wheeler.

In attendance: Kirsty Buttle (Clerk elect).

1.	Apologies for absence None.
2.	Declarations of Interest None.
3.	To approve and sign the minutes of the meeting held on 12 September 2024 The minutes were agreed to be a true and correct record of the meeting. RESOLVED: That the minutes be signed by the chair.
4.	Matters arising None.
5.	Open Forum None.
6.	To approve Financial Regulations for recommendation to full council for adoption Cllr Moody had been through the draft document customising and making amendments based on his and Cllr Hart's suggestions. The document is now ready for the council to adopt. RESOLVED: That the latest draft of Financial Regulations be recommended to the council for adoption at its meeting to be held on 27 November 2024.
7.	To confirm 2024/25 and 2025/26 salaries, NI, and pension It was reported that the new clerk had been appointed at SCP23, which is a slightly higher salary point than the previous clerk, but with one month without a clerk in post, the staff costs for 2024/25 will still be very close to budget. The council noted that for 2025/26 the council will need to factor into its budget an amount for Employer's NI due to the reduction in the Secondary Threshold from 5 April 2025. The council will also need to budget for a 5% Employer's Contribution to a workplace pension. It was agreed to use NEST for the pension. RESOLVED: To note the 2024/25 position, to set the total staff costs for the 2025/26 budget at £11,500, which includes all employer costs, and to use NEST for the workplace pension scheme.
8.	To review bank signatories and approve any changes that may be required The council's policy is that all members of the Finance Committee, the Internal Controls Councillor (ICC) (if they are not already a member of the committee), and the Clerk to the

Council should be signatories to the bank and investment accounts. Cllr Marchant declined to be a signatory for privacy reasons. The ICC should have read-only access to the accounts but in ordinary circumstances should not approve payments.

RESOLVED: That the new clerk adds any signatories that are required to be in line with the policy, and that any signatories not in line with the policy be removed.

9. To review the internal and external auditors' comments regarding the Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2024

The external auditor, PKF Littlejohn, found no matters giving cause for concern. An "other matter" was raised due to the technicality that the Notice of Public Rights was dated as per the first date of the inspection period, but it must be dated at least one day prior to the start of the inspection period. The council must therefore answer "No" to Assertion 4 in the AGAR for 2024/25 and it is paramount that the correct procedure for the notice is used in 2025.

The internal auditor suggested that the ICC should not authorise payments, and this has now been resolved (See Minute Ref 8 above). The internal auditor noted that the council's Register of Members' Interests was incomplete and out of date and so it was agreed that the clerk should ask all councillors to check their register and to submit any amendments required. Finally, the internal auditor noted two items for which the VAT had been incorrectly recorded in Scribe. The clerk should check that the corrections have been made.

RESOLVED: To note and accept the four items raised by the internal and external auditors and to take the remedial actions detailed above.

10. To review the 2024 performance of the grass cutting contract

It was agreed that R&G had done a satisfactory job during 2024, accepting that at times the grass had grown exceptionally quickly making mulching difficult. It was agreed to see if R&G can cut more frequently in April and May 2025.

RESOLVED: To continue with R&G for 2025 and for the clerk to enquire about additional cuts in April and May.

11. To consider the capital provision for a Burial Ground extension

The council has pursued a policy of saving money for a burial ground extension, should an opportunity present itself to purchase suitable land. However, there is still room in the existing churchyard for several decades, so the policy is under scrutiny. At the very least, the money saved should be put in a high-interest savings or investment account.

RESOLVED: That the Finance Committee recommends to the council that it establishes a Burial Ground Working Group to explore the issues and options and report back to the council.

12. To review general and earmarked reserves

A schedule of general and earmarked reserves had been circulated and the current position was noted. The council now has adequate general and earmarked reserves, so it should be looking at appropriate treasury management, noting that any investment products need to be safe (with the capital sum protected) and should have suitable liquidity for the council's needs.

RESOLVED: To note the reserves position and for the clerk to make recommendations on investment opportunities to the Finance Committee at its next meeting.

13.	Use of Scribe versus Excel Spreadsheet for the council's accounts The council has been using Scribe for the past two financial years. However, the new clerk is competent financially and recommends a return to spreadsheets. The committee agreed in principle and noted that the council could return to Scribe in the future if it was felt appropriate. RESOLVED: The clerk to cancel the Scribe subscription as soon as possible and convert the 2024/25 accounts to spreadsheet.
14.	The note the Council Tax Base for 2025/26 West Northamptonshire Council (WNC) has confirmed that the Council Tax Base for Helmdon for 2025/26 is 405.2, up from 401.9 for 2024/25. RESOLVED: To note the Council Tax Base figure.
15.	To consider headline elements for the draft budget for 2025/26 The clerk will prepare a detailed budget for consideration at the next meeting of the Finance Committee but the principles of increases or decreases in precept and tax rate were discussed. It was generally agreed that the council could look at the impact of inflation but that the current precept level was broadly acceptable. The 2025/26 budget requirement will determine the final precept figure, but it was agreed that the council should look for opportunities in 2025 to spend money delivering vital services for the community. RESOLVED: To note the budget principles.
16.	To note that the next meeting of the Finance Committee will be at 7:30 p.m. on Thursday 9 January 2025. RESOLVED: To note the date of the next meeting. The clerk to check availability and attend if possible. The meeting closed at 9:14 p.m.

Signed _____ Dated _____