

Tibberton Parish Council

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NOTICE OF STRATEGY and FINANCE COMMITTEE MEETING A meeting of Tibberton Parish Council's Strategy and Finance Committee will be held on Wednesday 2nd August 2023, 7.30pm at Tibberton Parish Hall

The meeting is open to members of the public who will be invited to speak and ask questions during the public forum at agenda item 5.

Summons

Members of Tibberton Parish Council's Strategy and Finance Committee are hereby summoned to attend this meeting at Tibberton Parish Hall for the purpose of transacting the business detailed on the following pages.

Signed: *G Lungley*

Date: 26th July 2023

Gill Lungley, Support Officer / Acting Clerk

AGENDA

- 1. Chairman's welcome.**
- 2. Apologies.** To receive apologies from absent members.
- 3. Declarations of Interest**
Members are reminded that to ensure transparency and retain public confidence in the council's decisions they are required to –
 - Keep their Register of Interests form up to date.
 - Declare any Disclosable Pecuniary Interests (DPI), any Other Registerable Interests (ORI) and any Non-Registerable Interest (NRI) relating to items on the agenda and the nature of those interests.
- 4. To consider written requests from councillors seeking a dispensation.** Having declared an interest in any agenda item councillors may only stay in the meeting when that item is discussed if the council permits dispensation to a) stay, or b) stay and speak, or c) stay, speak and vote. Written requests for the granting of a dispensation must be provided to the clerk in advance of the meeting.
- 5. Public Forum.** Members of the public are invited to speak on matters relating to this agenda or for consideration at future meetings.
- 6. To approve the minutes** of the committee meeting held 05/07/2023, attached pp 3-4.
- 7. To discuss and recommend where appropriate:**

A. The SmartWater project and recommend uptake.

A presentation to the council meeting on 20/07/2023, provided information on the Towns and Villages Project which seeks to reduce and disrupt the market for stolen goods. Residents are encouraged to mark their moveable property with Smart Water; each kit costs £8.90 and support is provided by the Police and Crime Commissioner for whole parish coverage where there is 80% take-up; blanket coverage acts as further deterrent to acquisitive crime. To move forward with this scheme the parish council would be expected to find minimum match funding of £1,481.85 (maximum £1,855.65) and work in partnership with Neighbourhood Watch to agree distribution. Documents: [Terms and Conditions](#); [Application Process](#); [Pricing Scheme for Tibberton](#).

B. Solar-powered vehicle-speed warning indicators.

To recommend contributing to the purchase and installation of two new poles and a new solar-powered vehicle-speed warning indicator that will be moved between poles, at sites to be agreed. Examples: [StartSafety](#), [Roadside Technologies Ltd](#).

8. To review the asset register.

The council's assets should be reviewed at least annually to ensure they are fit for purpose, with insurance arrangements managed appropriately and recorded on the register. A [template](#) is provided.

9. Appointment of Lengthsman.

Update to applications for the role and admin update from the county council via their Customer Experience Transformation Programme.

10. To approve the following policies:

- a) [Health & Safety](#)
- b) [Sickness Absence](#)
- c) [Grievance Policy](#)
- d) [Disciplinary Policy](#)
- e) [Equality & Diversity Policy](#)
- f) [Scheme of Delegation](#)
- g) [Investment Policy.](#)

And the Policy Review Calendar, attached page 5.

11. Annual Governance and Accountability Return (AGAR) – Action Plan.

[The Internal Audit](#) report provides a number of recommendations, attached on page 6, which will form the basis of an agreed Action Plan to include:

- **Ongoing review of the council's financial control systems.**
- **Establishing the council's position in respect of the 'old' Village Hall.**
- **Fully establishing control processes and checking their effectiveness, with compliance being assured, evidenced and reported.**
- **The introduction of a Reserves Policy that identifies earmarked reserves.**
- **Review of Asset Register.**

Arising from the Annual Governance Statement comments, the committee is to agree to the appointment of a payroll provider, to be discussed, and consider the purchase of sector-specific accounting software such as [Scribe Accounts](#) costs £595 for 1st year, £348 per year thereafter; additional users £0.

The Acting Clerk will provide an update on HMRC discussions.

12. To discuss the budget for three years 2024/27.

Copy of budget to 31/07/2023 attached for reference, page 7.

13. New Village Hall update

- a) Lease revision as agreed between some members of TPC and TCLT and arrangements to meet the solicitor to finalise.
- b) Start-up Budget: To identify the budget needed for one year to be self-sufficient. So far the funds available are £25,000 from Parish Hall and £5,000 from TCLT's own funds.
- c) Equipment requirements.
- d) Works required pre handover to Tibberton Community Land Trust.

14. [Wychavon Rural Fund](#) – to identify potential applications and agree next steps.

15. Members to put forward items for future meetings of this committee:

16. To agree date and time of next meeting.

Finance Committee members:

**Cllr Robbie Hazlehurst (Chairman), Cllr Trevor Knight,
Cllr Liz Morton, Cllr Helen Savage.**

TIBBERTON PARISH COUNCIL
MINUTES OF STRATEGY and FINANCE COMMITTEE MEETING
WEDNESDAY 5th JULY 2023, 7.30PM
at TIBBERTON PARISH HALL, PLOUGH ROAD.

Committee Members present: Cllr Robbie Hazlehurst, Chairman
Cllr Trevor Knight
Cllr Liz Morton
Cllr Helen Savage

Committee Members absent: All present.

In attendance: Cllr Margaret Rowley,
Gill Lungley, Acting Clerk/Support Officer

- 1. Chairman's welcome.**
All were welcomed to the first meeting of this committee.
- 2. To receive and note apologies for absence.**
No apologies required.
- 3. Declarations of interest.**
None
- 4. Written requests for dispensation.**
No requests for dispensation had been received.
- 5. To hear from members of the public.**
There was no request to speak.
- 6. To agree this committee's Terms of Reference.**
The proposed Terms of Reference (attached to pp3,4) were reviewed and agreed subject to ratification by the full council.
- 7. Appointment of new Clerk.**
This item was discussed at the end of the meeting.
- 8. Appointment of Lengthsman and approval of annual partnership agreement.**
It was noted the WCC 2023/24 budget allocation is £2,232,91 and WCC will provide training.
It was **AGREED** to sign the annual agreement with Worcestershire CC for 2023/24.
It was **AGREED** to advertise the position locally and via social media.
- 9. To consider and agree the new Village Hall lease.**
Members discussed various clauses of the proposed lease as well as the objections raised by the Tibberton Community Land Trust (TCLT) to the inclusion of a rent review clause; further discussion would take place with TCLT regarding a general review process which the council would insist on as the owner of this public asset.
- 10. Review of current year's budget and the monitoring and control mechanisms in place.**
The budget to date was reviewed and adjustments were proposed for presentation to and adoption by the next meeting of the full council. The revised budget would add in a line for the newly established Communications and PR committee for the amount of £2,000.

11. To consider preparation of a budget beyond 2023/24.

The Communications and PR committee is to be asked to prepare an outline of expected expenditure for the current financial year, to be sourced by reserves, and to prepare figures to feed into the 2024/25 budgeting process later this year.

12. To consider opening a deposit account or investment.

It was agreed to seek to deposit £35,000 with CCLA’s Public Sector Deposit Fund.

13. To review the Scheme of Delegation.

The example produced was insufficient; the scheme is to identify –

- Income, expenditure and payment authorisations.
- Arrangements for pursuit of matters affecting the parish particularly when there are no financial implications to the council in keeping with Standing Orders, Financial Regulations, committees’ Terms of Reference, and staff job description.

14. Review of Risk Management.

Current arrangements include the Operational Risk Assessment and Internal Controls Policy and Statement. **It was AGREED** the current documents are adequate and are to be reviewed in February 2024.

15. Review of 2022/23 Annual Governance and Accountability Return (AGAR).

The audit period has been called for 5th June to 14th July 2023 inc. The relevant paperwork has been sent to the External Auditor and includes the Internal Auditor’s report .This committee would address the issues arising from both the report and the Annual Governance Statement, and develop an Action Plan to include monitoring progress.

16. The meeting was closed to the public to allow for discussion of confidential matters relating to staffing issues.

- a) **HMRC responsibilities: actions agreed.**
- b) **Appointment of new Clerk to the Council and Responsible Financial Officer: appointment agreed following recommendation of the Recruitment and Interview Panel.**

17. Items for discussion at next meeting.

- a. Handover arrangements for the Village Hall to TCLT:
 - i. Inventory
 - ii. Documentation
 - iii. Additional capital expenditure, if required, to ensure the facility is equipped to provide the core activities expected of a Village Hall.
- b. Review of Parish Council and Village Assets.
- c. Prepare a policy review calendar to include review of GDPR Policy.

18. Date and time of next meeting.

The date of the next meeting is on a day week commencing 31st July 2023, starting 7.30pm.

This meeting ended at 9.34pm.

Signed as a true record:

.....
Chairman, Strategy and Finance Committee

Date.....

TIBBERTON PARISH COUNCIL POLICY REVIEW CALENDAR

| | Previous review | Date Reviewed | Next Review |
|---|-----------------|------------------------------------|-------------|
| Review at Annual Council Meeting | | | |
| Standing Orders | 10/2022 | 16/05/2023 | 05/2024 |
| Financial Regulations | 10/2022 | 20/06/2023 | 05/2024 |
| Code of Conduct | 11/10/2022 | Should have been 05/2023 | 05/2024 |
| Committee Terms of Reference | 23/03/2023 | 20/06/2023 | 05/2024 |
| Strategy and Finance Committee, includes HR | | | |
| Asset Register | | 02/08/2023 | 01/2024 |
| Complaints Procedure | | 04/04/2023 | 04/2025 |
| Disciplinary Policy | | 02/08/2023 | 09/2024 |
| Equality and Diversity | | 02/08/2023 | 09/2024 |
| Grievance Policy | | 02/08/2023 | 09/2024 |
| Health and Safety Policy | | 02/08/2023 | 09/2024 |
| Internal Audit terms of reference | | 02/02/2023 | 02/2024 |
| Internal Controls Statement | | 02/02/2023 | 02/2024 |
| Insurance Policy | | 04/2023 | 03/2024 |
| Investment Policy | | 02/08/2023 | 09/2024 |
| Operational Risk Assessment | | 02/02/2023 | 02/2024 |
| Record Management | | 12/01/2023 | 01/2025 |
| Reserves and Balances Policy | | 02/08/2023 | 09/2024 |
| Sickness and Absence Policy | | 02/08/2023 | 09/2024 |
| Training Policy | | tba | tba |
| Communications and PR Committee, includes Fol and GDPR | | | |
| Accessibility Statement (website) | 17/10/2022 | | 10/2023 |
| Community Engagement Policy | | 27/07/2023 | 10/2024 |
| Data Breach Policy | | tba | tba |
| Data Protection Policy | undated | 27/07/2023 | 10/2024 |
| General Privacy Notice | undated | 27/07/2023 | 10/2024 |
| Media & Social Media Policy | | 27/07/2023 | 10/2024 |
| Privacy Statement (website) | undated | 27/07/2023 | 10/2024 |
| Publication Scheme | undated | 01/2023 | 01/2025 |
| Recording of Meetings Policy | | Tba | tba |
| Subject Access Requests | | Tba | tba |

Internal Audit recommendations arising from the internal audit for financial year ending 31/03/2023; to be read alongside the report, provided separately.

Recommendation 1

The Council undertake a comprehensive review of its financial control systems, introducing arrangements that ensure there is:

- effective controls to manage the Councils financial risks.
- compliance with the Councils Financial Regulations.

The Council develops polices and associated process appropriate to the Councils size and its activities in support of its governance and administration arrangements.

Note – the Acting Clerk has commenced this recommendation.

Recommendation 2

The Council formally establishes its position in respect of the ‘old’ Village Hall and respond appropriately.

Recommendation 3

The Council has recently introduced risk management arrangements, during 2023-24 the control processes need to be fully established with the effectiveness of those controls, and compliance with them, being assured, evidenced and reported.

Recommendation 4

The Council introduce a Reserves policy that identifies earmarked reserves (for specific projects and specific projected costs) with the balance being held as general reserves. The general reserves being set in the policy (a percentage of the years expenditure, [see JPAG guidance](#)). The level of reserves should be a factor when setting the coming year’s budget and precept.

Recommendation 5

The Council reviews its Asset Register and the arrangements operating to ensure the effective management of its assets, including inspections and associated record keeping.

To also note the council’s explanations for ‘no’ responses to the Annual Governance Statement for financial year ending 31/03/2023:

Assertion 2 explanation: [We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.]

The council did not maintain an adequate system of internal control during the first nine months of the financial year, but during the latter three months it has:

- adopted new procedures notably the Internal Controls Policy & the Operational Risk Assessment.
- Appointed a new, independent and competent internal auditor.
- Arranged the review of its finances by an independent accountant.
- Appointed a qualified clerk to provide support.
- Scheduled review of its Standing Orders and Financial Regulations.

Assertion 3 explanation: [We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.]

The council is concerned it did not comply with the law or proper practices with regard to the collection and payment of PAYE to HMRC. It has written to HMRC to seek guidance on this matter and is awaiting a response. The council is aware it lacked oversight of payroll matters and is putting measures in place to ensure this does not recur including the appointment of a payroll provider and purchase of appropriate finance software.

Assertion 8 explanation: [We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.]

Whilst the council is now working more openly and transparently the outcome of correspondence with HMRC, which may have a financial impact after the year end, is as yet an unknown hence the ‘No’ response.

TPC BUDGET as at 31/07/2023 (as for 30/06/2023)

| | Actual 2022/23 to 31/03/2023 | Budget 2023/24 | Actual 2023/24 to date | % difference | REVISION: Y'R END LIKELY OUTCOME |
|---|------------------------------------|---|------------------------------|-----------------|--|
| RECEIPTS | | | | | |
| Precept | 36,509.00 | 35,993.00 | 17,997.00 | 50% | 35,993.00 |
| Council tax support grant | 711.00 | 711.00 | 356.00 | 50% | 711.00 |
| Community Infrastructure Levy (CIL) | | | 694.97 | | 694.97 |
| Lengthsman Scheme grant | 2,478.75 | 1,850.00 | 90.00 | 5% | 2,232.91 |
| Interest received | 175.24 | 30.00 | | 0% | 180.00 |
| Miscellaneous | 350.00 | | | | |
| WCC divison member's grant | | | 3,280.42 | | 3,280.42 |
| From reserves | | | | | |
| VAT126 Refund | | | 62,746.46 | | 62,746.46 |
| VAT to be reclaimed | | | | | 1,107.34 |
| Total | 40,223.99 | 38,584.00 | 85,164.85 | 221% | 106,946.10 |
| PAYMENTS | | | | | |
| Chairman's allowance | - | - | - | | |
| Public Works Loan Board repay | 13,654.50 | 14,000.00 | 6,766.50 | 48% | 13,533.00 |
| Audit | 75.00 | 800.00 | 2,079.90 | 260% | 2,290.00 |
| Bank Charges | 323.08 | 80.00 | 18.00 | 23% | 80.00 |
| Staffing, salary costs | 9,404.44 | 7,800.00 | - | 0% | 5,000.00 |
| Admin expenses | 3,025.65 | 700.00 | 5,433.66 | 776% | 7,000.00 |
| Lengthsman | 1,365.00 | 1,850.00 | 150.00 | 8% | 2,233.00 |
| Training, staff and councillors | - | 500.00 | - | 0% | 1,500.00 |
| Elections | 50.00 | 2,000.00 | - | 0% | 2,000.00 |
| Equipment | 766.83 | 300.00 | - | 0% | 1,000.00 |
| Insurance | 2,466.79 | 2,600.00 | 1,889.20 | 73% | 1,889.20 |
| Subscriptions | 377.84 | 600.00 | 395.18 | 66% | 550.00 |
| Hire of meeting room | - | 150.00 | - | 0% | 150.00 |
| Village Hall energy | 2,840.99 | 1,000.00 | 657.87 | 66% | 1,000.00 |
| Village Hall landlord obligations | 697.00 | 500.00 | 89.00 | 18% | 500.00 |
| Comms & PR C'ttee NEW budget line | - | - | - | 0% | 2,000.00 |
| Village Hall contingencies | - | 1,000.00 | - | 0% | 1,000.00 |
| Professional services | 2,650.00 | 2,000.00 | - | 0% | 2,000.00 |
| VAS equipment and road safety | - | 500.00 | - | 0% | 500.00 |
| Grants and donations | 600.00 | 600.00 | 1,350.00 | 225% | 2,904.00 |
| Contingencies | - | 1,554.00 | - | 0% | - |
| s137 | - | 50.00 | - | 0% | 50.00 |
| subtotal | 38,297.12 | 38,584.00 | 18,829.31 | 49% | 47,179.20 |
| VAT | 878.37 | | 1,107.34 | | 1,107.34 |
| Capital Expenditure from reserve | | | 2,825.18 | | 3,280.42 |
| Total | 39,175.49 | 38,584.00 | 22,761.83 | | 51,566.96 |
| Earmarked Reserves | | 2023/24 s.137 allowance £5,322.48 | | | |
| New village hall landscaping | £20,000.00 | Funds available as at 31/07/2023 | | | |
| Total CIL received 2019/20 | £1,536.00 | Current account £118,996.00 | | | |
| Total CIL received 2021/22 | £2,018.44 | Building Society account £6,310.00 | | | |
| CIL received 2023/24 | £694.97 | | | | |
| NB Spending of CIL Receipts is subject to rules on what it can be spent on but must be spent within 5 years of receipt. https://www.gov.uk/guidance/community-infrastructure-levy#spending-the-levy | | | | | |