



# Prestbury Parish Council

## Minutes of the Finance & General Purposes Committee

**Date:** Wednesday 27 April 2022

**Time:** 7.15pm

**Venue:** Prestbury Village Hall

### ATTENDANCE:

#### **Prestbury Parish Council:**

Cllr K Podmore (Chair)  
Cllr M Leather (Vice-Chair)  
Cllr P Holes  
Cllr V Herbert (Non-Member)  
Clerk J Darling

#### **Cheshire East Council**

None

**Members of the public – None**

#### **1. Apologies for absence**

Cllr J Hallowell, Cllr D Franks and RFO Susan Dalrymple.

#### **2. Declarations of Interest**

None

#### **3. Public Participation**

None

#### **4. Minutes**

The Committee approved the minutes of the Finance & General Purposes Committee meeting held 31 January 2022.

**Proposed Cllr Podmore. Seconded Cllr Holes. Two in favour. 1 against.**

#### **5. Finance/ Audit**

The Committee reviewed the previously circulated report prepared by the RFO, as set out in Appendix A, with the following outcome:

##### 4th Quarter Audit Jan – Mar 2022:

It was noted that the paper files containing bank statements, reconciliations, receipts and payments authorisation list presented to Council and invoices had been delivered to Cllr Franks, who was requested to audit check a random

Signed

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sample, particularly the high value invoices. Any invoices checked would be initialled and dated. Payment authorisation slips were also checked and initialled, where applicable.

It was noted that the bank balance was £88,802.31 as of 31 March 2022. DOC4 and DOC5 agree, and both state this amount.

It was noted that DOC6 Summary of Receipts & Payments 1 April 2021 to 1 April 2022 (Receipts £92,638.10 and Payments £133,697.36) both agree to the Bank Reconciliation (DOC5).

Cllr Leather noticed that the training budget was overspent, and Cllr Holes explained that the SADPD invoice from Peter Yates had been post to that budget in error. Cllr Holes would ask the RFO to amend this.

The Committee approved the 4th Quarter Audit Jan – Mar 2022 report as outlined in Appendix A.

**Proposed Cllr Holes. Seconded Cllr Podmore. Two in favour, 1 abstention.**

## 6. VAT Quarter 4

The Committee noted that all VAT relating to the financial year 2021/2022 had been sent to HMRC for reclaim. The outstanding balance due to be reimbursed by HMRC was £8,812.22, see Appendix 1.

## 7. Regular Payments Update

The Committee noted the increases in price and number of Microsoft licenses, see Appendix 1.

## 8. 2021/2022 Year-End

The Committee reviewed the following:

### a. Draft AGAR sections 1 & 2 (DOC11)

It was noted that a written explanation for recommending 'No' to statements 4 and 7 on section 1 and a report on the significant variances for section 2 was being prepared by Cllr Holes. See item 8b below.

To approve the draft AGAR sections 1 & 2 subject to the figure in box 9 'Total fixed assets plus long-term investments and assets' being amended to £194,785. It was noted that the Committee were recommending the answers to Section 1. The Council would formally agree their response and vote on it at the June

Signed

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Council meeting.

**Proposed Cllr Podmore. Seconded Cllr Leather. All in favour who were present.**

b. Internal Audit checklist (DOC12a and DOC12b)

Point 4. Response to previous year internal audit report. Cllr Holes explained that it was not possible to provide a minute reference because although the Committee had reviewed the report at its 13 July 2021 meeting the minutes from that meeting had not been presented to council. Cllr Holes would provide an explanation to the internal auditor.

Point 18. Dated evidence that the authority has complied with the publication requirements for the 2020/21 AGAR. Cllr Holes explained that the final date of 30 September 2021 had not been complied with because the email from PKF Littlejohn requesting further information had been sent to the previous RFO's email address. Once the email had been picked up it had been acted upon immediately by the new RFO, but this was outside of the deadline. Cllr Holes would provide an explanation to the internal auditor. The Clerk would ensure that PKF Littlejohn have the correct email address going forward. The Committee noted the Internal Audit checklist.

c. Year-end timetable (DOC13)

The Committee noted the Year-end timetable.

d. Asset Register (DOC14)

It was noted that the Asset Register contained a small error in the Reconciliation section. The correct figure was £194,785 and Cllr Holes would correct this. The Committee noted the Asset Register.

It was noted that Cllr Podmore and Cllr Holes would meet to complete any outstanding matters regarding Audit.

## 9. Any Other Business

Cllr Leather advised that the Silver Jubilee plaque at Springfield's carpark was in need of repair and she had received a quotation for the work. Cllr Leather was asked to send the quotation to the Clerk for inclusion on the May Council agenda for approval.

Cllr Herbert asked how we can make sure that the emails sent to the RFO and Cllr Holes are not missed when they leave. Cllr Holes would speak to Cllr Franks about archiving/forwarding the emails.

Signed

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## **10. Date of next meetings**

The next meetings will be arranged for:

Monday 20 June 2022 at 7.30pm as an EGM for year-end matters (post audit)

Monday 18 July 2022 at 7.30pm for Q1

Monday 17 October 2022 at 7.30pm for Q2

The meeting closed at 10.12pm.

## **Items for next meeting:**

Review Financial Regulations

Signed

Date

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## **APPENDIX A**

### **RFO report to the Finance and General Purposes Committee 27 April 2022**

**Date of report:** 21 April 2022

### **4th Quarter Audit: January to March 2022**

The paper files containing bank statements, reconciliations, receipts and payments authorisation list presented to Council and invoices have been delivered to Cllr Franks, who is requested to audit check a random sample, particularly the high value invoices. Any invoices checked should be initialled and dated. Payment authorisation slips were also checked and initialled, where applicable.

The following documents have been sent to the F&GP Councillors:

DOC1	This RFO report
DOC2	Annotated bank statement to 1 February 2022
DOC3	Annotated bank statement to 1 March 2022
DOC4	Annotated bank statement to 1 April 2022
DOC5	Bank reconciliation to 1 April 2022
DOC6	Summary of Receipts & Payments 1 Apr 2021 to 1 Apr 2022, reconciles to Bank Rec
DOC7	Receipts & Payments, Appendix A of RFO report from PPC Feb 2022 (for Jan 2022)
DOC8	Receipts & Payments, Appendix A of RFO report from PPC Mar 2022 (for Feb 2022)
DOC9	RFO report (new style) from PPC Apr 2022 (for Mar 2022)
DOC10	Draft minutes of the previous F&GP meeting held on 31 Jan 2022
DOC11	Draft AGAR for year-end 2021/22, sections 1 & 2
DOC12a & b	Internal Audit checklist (12a is as received from John Henry, 12b is annotated by the RFO)
DOC13	Year-end timetable
DOC14	Asset register
DOC15a-15d	VAT reclaim for the period 01 July 2021 to 28 February 2022
DOC16a-16c	VAT reclaim for the period 01 March 2022 to 31 March 2022
DOC17a-17b	VAT reclaim for 10 remaining lines of expenditure that were missed during the year

### **Agenda Item 6: VAT Quarter 4**

Signed

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Councillors to note that all VAT relating to financial year 2021/22 has now been sent to HMRC for reclaim.

DOC15 (et al) is the VAT claim for 01/07/21 to 28/02/22. This was sent to HMRC for reclaim on 22/03/22 for £11,628.25. It was included in the RFO report for PPC on 13 April 2022. This was repaid by HMRC on 06/04/22.

DOC16 (et al) is the VAT claim for 01/03/22 to 31/03/22. This was sent to HMRC for reclaim on 15/04/22 for £8,687.12. The RFO has not received any further correspondence and as at 21/04/22 it is not yet repaid.

DOC17 (et al) is the VAT claim for 10 remaining lines of expenditure that were missed for various reasons. This was sent to HMRC for reclaim on 16/04/22 for £125.10. The RFO has not received any further correspondence and as at 21/04/22 it is not yet repaid.

## **Agenda Item 7: Regular Payments Update**

Councillors are invited to note that Microsoft has increased its prices for a Business Basic Licence from £32.40 (VAT inclusive) to £38.88 (VAT inclusive) during the Quarter. The price increase was reflected in the amounts charged in March 2022.

Councillors are also invited to note that the number of Microsoft Business Basic Licences increased from 6 to 7 in Q4, and the number of Business Standard Licences is due to increase from 8 to 9.

## **Agenda Item 8: 2021/22 Year-end**

Councillors are invited to review and comment on the draft AGAR for year-end 2021/22, sections 1 & 2 (DOC11).

Councillors are invited to review and comment on the Internal Audit checklist (DOC12a and DOC12b).

Councillors are invited to review and comment on the Year-end timetable (DOC13).

Councillors are invited to review and comment on the Asset Register (DOC14).

Signed

Date

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