

# MINUTES

**Committee:** Finance & Personnel Committee  
**Date:** Monday, 17 June 2024  
**Time:** 7:00pm  
**Venue:** Younghayes Centre, 169 Younghayes Road, Cranbrook EX5 7DR

## Present

Cllr Les Bayliss  
Cllr Colin Buchan  
Cllr Sam Hawkins (Chair)  
Cllr Vincent Wilton

## Also Present

Janine Gardner, Town Clerk and Responsible Financial Officer, Cranbrook Town Council

## F&P/24/19 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllrs Kevin Blakey and Ray Bloxham.

## F&P/24/20 DECLARATION OF INTERESTS

No declarations of interest were made or dispensations granted.

## F&P/24/21 MINUTES

It was proposed by Cllr Les Bayliss, seconded by Cllr Colin Buchan and **resolved** to accept and sign the minutes of the meeting held on 22 April 2024 as a correct record.

## F&P/24/22 PUBLIC PARTICIPATION

No requests were made from members of the public to make representations, answer questions or give evidence in respect of the business on the agenda under Standing Orders 3e to 3k.

## F&P/24/23 GRANT FEEDBACK

The Committee noted the grant feedback from Operation Rudolph which had been awarded £1,500 by the full Council on 20 November 2024 to support the project "Operation Rudolph" in Cranbrook which comprised of three elements: A community meal on Christmas Day, fresh meal boxes and gifts from Santa (ref. minute 23/193). The Committee welcomed the breakdown of the grant for Cranbrook.

## F&P/24/24 GOVERNANCE AND ACCOUNTABILITY FOR SMALLER AUTHORITIES

The Committee noted the updated Practitioners' Guide to Proper Practices dated March 2024.

Signed .....

Date: 15 July 2024

## **F&P/24/25 2023-24 YEAR-END FINANCIAL STATEMENTS**

The Committee considered:

### a) Receipts and Payments from 1 April 2023 to 31 March 2024

The Committee considered the following receipts and payments:

- i. Receipts and Payments Cash Book 1 (Bank Accounts)
- ii. Receipts and Payments Cash Book 2 (Credit Card)
- iii. Receipts and Payments Cash Book 3 (Younghayes Centre)

### b) 2023-24 Year-End Budget Monitoring Report

The Committee considered the budget monitoring report for quarter 4 (year-end).

The Committee queried:

- how overspends such as in budgets 4080 (Office Supplies) and 4085 (Equipment) could be better managed or avoided in the future, e.g. by setting an onboarding budget for new staff.
- the zero spend in the budget 4100 (PR, Branding, Newsletter, Etc) which should include the spend on the Council website.
- the allocation of various subscriptions (Information Commissioner's Office, Parish Online, Society of Local Council Clerks, Amazon Prime, Zoom, the National Allotment Society etc) and suggested to capture software subscriptions within the IT budget and separate the budgets for the IT support and website providers.
- whether staffing costs could be allocated to cost centres.

### c) 2023-24 Year-End Bank Reconciliations

On 25 September 2023, full Council had appointed Cllr Vincent Wilton as its signatory for bank statements and quarterly bank reconciliations (minute 23/159 refers) who verifies and signs the documentation relating to the 2023-24 third quarter.

The Committee received Cllr Wilton's report.

It was proposed by Cllr Colin Buchan, seconded by Cllr Vincent Wilton and **resolved** to approve the documents under items (a), (b) and (c) above.

### d) Use of Underspends at Year-End

The Committee considered a report recommending transferring some an underspend at the financial year end into an earmarked reserve.

It was proposed by Cllr Sam Hawkins, seconded by Cllr Vincent Wilton and **resolved** to

- a) transfer any underspends at year-end to the general reserves.
- b) review the spending needs against earmarked reserve 327 (Grounds Maintenance & Path Replacement) and report back to the Finance & Personnel Committee.

## **F&P/24/26 VALUE ADDED TAX (VAT) EXEMPTION CALCULATION**

The Committee considered a report on the treatment of value added tax (VAT) relating to the Younghayes Centre.

Signed .....

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The Committee noted the Council's value added tax exemption calculation for the 2023-24 financial year.

#### **F&P/24/27 ASSET REGISTER**

The Committee noted the Council's asset register dated 31 March 2024.

The Committee requested that the Ingrams Pavilion would be explicitly added to the register as only the sports pitches featured in the document at present.

#### **F&P/24/28 REPORT BY THE INTERNAL AUDITOR**

On 21 February 2022, the full Council had appointed the Devon Audit Partnership as the Council's internal auditor (ref. minute 22/45).

The Committee considered and noted the report by the internal auditor covering the year 2023-24 financial year in which the Devon Audit Partnership had awarded a substantial assurance, indicating that a sound system of governance, risk management and control existed, with internal controls operating effectively and being consistently applied.

#### **F&P/24/29 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR)**

##### a) Section 2: Statement of Accounts 2023-24

The Committee considered the Statement of Accounts set out in Section 2 of the Annual Governance and Accountability Return (AGAR).

##### b) Period for the Exercise of Electors' Rights

Each year, councils must set a period for the exercise of public rights during which the accounting records for the financial year to which the audit related and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. The period would last for 30 working days set by a smaller authority and must include the first 10 working days of July.

It was proposed by Cllr Vincent Wilton, seconded by Cllr Colin Buchan and **resolved** to

a) approve the Statement of Accounts set out in Section 2 of the Annual Governance and Accountability Return (AGAR) and recommend it to the Town Council.

b) recommend to the full Council the period for the exercise of public rights from Monday, 1 July 2024 until Friday, 9 August 2024.

#### **F&P/24/30 STATEMENT OF INTERNAL CONTROL**

The Committee reviewed the Council's Statement of Internal Control 2024.

The Committee requested adding the Council's payments by direct debit to the document under the heading "Payments" on page 2 which were approved by Council in principle on the schedule of regular payments which was approved at the annual Council each May.

It was proposed by Cllr Vincent Wilton, seconded by Cllr Les Bayliss and **resolved** to recommend the Statement of Internal Control as amended to the full Council for approval.

#### **F&P/24/31 COMMUNITY INFRASTRUCTURE LEVY ANNUAL REPORTS 2022-23 AND 2023-24**

The Committee considered the Town Council's community infrastructure levy (CIL) annual reports for the 2022-23 and 2023-24 financial years.

Signed .....

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It was proposed by Cllr Sam Hawkins, seconded by Cllr Colin Buchan and **resolved** to recommend the Town Council's community infrastructure levy (CIL) annual reports for the 2022-23 and 2023-24 financial years to the full Council for approval and submission to the local planning authority East Devon District Council.

**The meeting closed at 8:02pm.**

Signed .....

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