

**MINUTES OF THE MEETING OF EASTRY PARISH COUNCIL FINANCE COMMITTEE
HELD ON MONDAY 17th JANUARY 2022 AT 7.30pm IN EASTRY VILLAGE HALL**

Present: Councillors L. Taylor (Chair) A. Barwick D Russell
M Jones N Kenton

Joanna Jones Clerk to the Parish Council

1. APOLOGIES

Cllr M Hay

2. DECLARATIONS OF INTEREST

Cllr Kenton declared a prejudicial interest in item 7.c) as he is a member of the Cricket Club. Cllr Barwick declared a prejudicial interest in item 7.a) as his daughter runs Sandwich Rainbows in Eastry. Cllr Taylor declared a prejudicial interest in item 7.d) as she is on the committee of Eastry Events.

3. GROUND WORK TENDERS

4 companies were invited to tender for the Ground Work for 2022-27, all had said that they would tender but for various reasons two withdrew from the process. Discussions were held on the merits of the remaining contractors, both had met and walked the sites with the Chair, had worked for the Parish Council before and the Parish Councillors decided that they satisfied the requirements of the contract.

RESOLVED the quote from Trevor Oku – Cemetery & Churchyard Services for Contract A for Grounds Maintenance in the Churchyard and Cemetery to be accepted £2,140 per year for years 1-3 and £2,351 for years 4 & 5.

RESOLVED the quote from AJL Garden Services for Contract B for Grounds Maintenance throughout the village should be accepted for £9,754 per year for years 1-3 and £10,167.93 for years 4 & 5.

Action Clerk

4. FEES & CHARGES

To review fees and charges for 2022/23

a) Churchyard Fees

RESOLVED the Churchyard Fees should remain the same for the coming year. Appendix A.

b) Allotment Charges – Currently £2.50 a rod plus £3.00 per plot admin fee.

RESOLVED the allotment charges should increase to £2.75 per rod and the administration charge to increase to £3.30 per plot.

5. BUDGET FOR 2022/23

a. Receipts and Payments to date & Predicted outturn for 2022/23

The Clerk went through the document explaining the details and her reasoning behind the figures. See appendix B.

b) Budget for 2022/23

The Clerk had produced a draft budget for 2022/23. This was discussed and after one minor alteration agreed by the members.

RESOLVED the budget be recommended for adoption by the full Council all agreed. See Appendix B.

c) Precept for 2022/23

RESOLVED an increase in Council tax of 1.98% be recommended to full council. With the current Council tax base this would be a Precept of £58,991.79, an increase of £1.39 pa for a Band D property.

6. ANNUAL RISK ASSESSMENTS**a) Financial and Property risks**

The Clerk had provided copies of the 2022/23 risk assessment for Financial and property matters, this was discussed by the committee and all agreed.

RESOLVED the Financial and Property assessment should be adopted by the committee for the coming Year. See Appendix C

b) Other Risks - Caretaker

This Risk assessment will be discussed at the next Ordinary Meeting.

7. TO CONSIDER GRANT APPLICATIONS

Total budgeted organisation grant fund for 2021/22 is £1,500, the Clerk stated the criteria for awarding grants.

Cllr Barwick withdrew from the discussion.

a) Sandwich Rainbows in Eastry

Buy programme badges

The application was discussed in detail and it was RESOLVED a grant of £359.40 should be made. Cllr Barwick rejoined the discussion.

b) Eastry Short Mats Bowls Club

Replacement of Playing Mat

The application was discussed in detail and it was RESOLVED a grant of £500 should be made.

Cllr Kenton withdrew from the discussion

c) Eastry Cricket Club

Re-loaming and re-seeding of square for 2022 season

The application was discussed in detail and it was RESOLVED a grant of £200 should be made.

Cllr Kenton rejoined the discussion.

Cllr Taylor withdrew from the discussion

d) Eastry Events

Eastry Queen's Jubilee Fete.

The application was discussed in detail, it was agreed that the Parish Council would love to support a village event but they can't pay for the whole event. Eastry Events doesn't currently meet the criteria to be awarded a grant, so once evidence is provided of being fully constituted with a bank account and with fund raising activities having been undertaken, the Parish Council resolved to pay directly for the insurance for the event if it is planned to go ahead. £405 will be kept back in the grant fund for this purpose until the evidence is provided.

Cllr Taylor rejoined the discussion.

8. Payments

RESOLVED the following payments should be made

- | | |
|--------------------------------|---------|
| a) Sandwich Rainbows in Eastry | £359.40 |
| b) Eastry Short Mat Bowls Club | £500.00 |
| c) Eastry Cricket Club | £200.00 |

The meeting closed at 9pm

Committee Members

L Taylor (Chair) A Barwick M Hay M Jones N Kenton D Russell

EASTRY PARISH COUNCIL

Eastry Cemetery Table of Fees from 1st April 2020**1. Purchase of Burial plot including exclusive rights of Burials**

a) Of a person whose age exceeded 12 years.	£400
b) Child under 12	£200

2. Interment Fees

a) Of a person whose age exceeded 12 years.	£400
b) Child under 12	£100
c) Interment of cremated remains in any grave	£200

The fees above expressly **exclude** the charge for Grave Digging

4. Monuments & Memorials

For the right to erect or place on a Grave the following Monument / Memorial, the **Exclusive Rights for a Burial Plot** must also be purchased.

a) A Flat Stone or Kerb	£250.00
b) A Head Stone	£110.00
c) A Foot Stone	£200.00
d) Purchase of a Vase, Book or similar Monument.	£100.00
e) Any other Monument not exceeding 1.5m in height and occupying a space not exceeding 1m x 0.75m.	£350.00
f) For each additional inscription after the first	£75.00

Work to Monuments & Memorials can only be carried out by qualified personal holding either a BRAMM (British Register of Accredited Memorial Masons) fixer license or a NAMM RQMF (National Association of Memorial Masons Register of Qualified Memorial Fixers). Any contractor working in the Council's cemeteries must hold and maintain a policy of public liability insurance for no less than 5 million pounds.

All applications for memorials must be submitted to the Clerk to the Parish Council. No memorial shall be erected without the prior approval of the Council

Double the amount of fees shown in 1-2 above will be payable in respect of non-parishioners. With the exception of previous long-term residents, who, because of old age or infirmity, have ceased to be residents at the time of death.

NOTE 1: Fees as laid down in the appropriate Parochial Fees Order due to the Officiating Minister at the interment shall be paid direct to that Minister by the Funeral Director arranging the interment.

NOTE 2: No Memorial shall be placed upon a Grave until at least 12 Months after interment: to allow ground to settle.

	Actual to 31-03-2021	Draft Budget April - 2021/22	Actual to 30-12- 2021	Predicted Outturn	Draft Budget 2022/23
RECEIPTS					
Precept	56,190.00	56,592.79	56,592.79	56,592.79	58,991.79
Allotments	974.12	975.00	1,286.12	1,286.12	1,300.00
Burials	2,200.00	2,000.00	6,495.00	6,495.00	2,200.00
Grants	-	10,000.00	-	-	-
Interest Current Account	27.13	12.00	3.08	3.08	3.00
Capital Interest	60.25	-	9.27	12.36	12.00
VAT	5,738.42	2,288.38	2,291.12	2,291.12	2,033.02
- Refunds McAfee & Office 365 & EDF Way.	66.16	67.00	426.87	426.87	66.00
	65,256.08	71,935.17	67,104.25	67,107.34	64,605.81
Current Account Funds B/F	106,187.11	122,254.17	122,254.17	122,254.17	135,761.33
Capital Carry Forward	69,052.02	69,052.02	69,052.02	69,052.02	69,052.02
	240,495.21	263,241.36	258,410.44	258,413.53	269,419.16
PAYMENTS - CURRENT A/C	Actual to 31-03-2021	Draft Budget April - 2021/22	Actual to 30-12- 2021	Predicted Outturn	Draft Budget 2022/23
<i>Admin</i> Clerks Salary	12,537.27	12,500.00	9,287.72	12,383.63	12,700.00
PC National Insurance Cont.	523.75	470.00	366.81	489.08	506.00
Pension Contribution	3,002.08	3,000.00	2,253.62	3,004.83	3,106.00
	16,063.10	15,970.00	11,908.15	15,877.54	16,312.00
Telephone	276.92	240.00	174.10	232.13	250.00
Office Allowance	414.00	288.00	228.00	312.00	312.00
Stationery - Consumables, Post	413.22	500.00	149.56	250.00	500.00
Office equipment - Computer, Printer	689.31	-	-	-	-
Audit Fees	300.00	330.00	300.00	300.00	330.00
Internal Auditor	75.00	85.00	75.00	75.00	85.00
Insurance	2,072.00	2,200.00	-	2,200.00	2,350.00
Training	86.00	250.00	225.00	295.00	300.00
Travelling/Cllrs Expenses	21.15	200.00	94.50	126.00	200.00
Annual Meeting	-	60.00	-	-	100.00
Web-Site, Internet security, email, Teams	1,423.12	500.00	360.00	360.00	500.00
Wreath - remembrance Sunday	20.00	25.00	-	25.00	30.00
Bank Charges	72.00	76.00	54.00	72.00	76.00
Contingency Pension deficit fund	-	5,000.00	-	-	5,000.00
	21,925.82	25,724.00	13,568.31	20,124.67	26,345.00
<i>Parish Room & Pavilion</i> Rates	-	-	21.17	21.17	25.00
Gas	386.03	360.00	-	111.00	360.00
Electric	249.29	360.00	235.76	360.00	450.00
Fire Extinguishers Check & Pavilion	70.14	150.00	164.55	164.55	200.00
Boiler Service	-	150.00	74.17	74.17	100.00
maintenance/improvements	35.41	250.00	236.72	585.00	300.00
Pavilion Fire Extinguisher Checks	-	150.00	-	-	-
Repair following vandalism	-	250.00	-	-	250.00
	740.87	1,670.00	732.37	1,315.89	1,685.00
PAYMENTS - CURRENT ACCOUNT	Actual to 31-03-2021	Draft Budget April - 2021/22	Actual to 30-12- 2021	Predicted Outturn	Draft Budget 2022/23
<i>Work</i> Chch Yard & Cemetery Grass	1,955.00	1,900.00	1,725.00	1,985.00	2,140.00
Chch Yard & Cemetery hedges	637.01	695.00	532.44	709.92	1,000.00
Recreation Ground A3	1,097.63	1,132.00	866.25	1,155.00	800.00
Gun Park A4	2,123.00	2,316.00	1,763.28	2,351.04	3,800.00
Allotments A5	1,653.63	1,804.00	1,372.50	1,830.00	1,740.00
Highstreet A6	527.12	575.00	650.53	590.04	1,150.00
Pond A7	428.12	467.00	356.22	474.96	1,300.00
Tree Work All	500.00	2,000.00	890.00	2,870.00	3,000.00

Additional Work	-	1,200.00	9.00	9.00	600.00
	8,921.51	12,089.00	8,165.22	11,974.96	15,530.00
<i>Allotments</i> Maintenance	588.99	1,000.00	139.42	185.00	1,000.00
Water Use	596.26	600.00	73.28	100.00	600.00
	1,185.25	1,600.00	212.70	285.00	1,600.00
<i>Leisure Fields</i> Maintenance	299.50	1,250.00	3,688.79	4,200.00	1,250.00
Vandalism Repairs	-	750.00	-	-	750.00
Bins & Dog Bins	9.95	250.00	-	-	250.00
Pond	198.00	500.00	-	-	500.00
Play Equipment Inspection	265.50	300.00	180.00	360.00	370.00
Parade	-	2,000.00	-	820.00	1,000.00
	772.95	5,050.00	3,868.79	5,380.00	4,120.00
<i>Community Services</i> Village Caretaker	8,653.78	9,000.00	6,610.50	8,814.00	9,020.00
Pension Contributions	-	-	-	-	-
Equipment	180.33	225.00	98.77	200.00	225.00
Toilet Supplies	17.40	50.00	41.05	50.00	50.00
SID	-	150.00	67.50	67.50	150.00
PAD Supplies	134.00	150.00	-	150.00	150.00
Highways Improvement Plan	-	10,800.00	-	-	-
	8,985.51	20,375.00	6,817.82	9,281.50	9,595.00
<i>Grants</i> Grants/Donations	325.00	1,500.00	35.00	1,500.00	1,500.00
Coffee Break	220.00	850.00	66.80	110.00	1,000.00
Section 137	-	500.00	-	-	500.00
	545.00	2,850.00	101.80	1,610.00	3,000.00
<i>Church Yard Maintenance/works</i> Churchy	-	1,000.00	-	-	1,000.00
Monument Safety	-	2,000.00	-	-	2,000.00
	-	3,000.00	-	-	3,000.00
<i>Membership</i> KALC	682.76	813.77	678.14	678.14	690.00
Publications	-	250.00	-	-	150.00
SLCC	103.00	110.00	-	108.00	120.00
ICCM	95.00	100.00	95.00	95.00	100.00
	880.76	1,273.77	773.14	881.14	1,060.00
<i>Events</i> Christmas Trees & Lights	203.89	300.00	-	300.00	300.00
Parish Council elections	-	1,000.00	-	-	1,500.00
Eastray Open Day/Communications/Events	258.88	300.00	260.00	260.00	850.00
	462.77	1,600.00	260.00	560.00	2,650.00
PAYMENTS - CURRENT ACCOUNT	Actual to 31-03-2021	Draft Budget April - 2021/22	Actual to 30-12-2021	Predicted Outturn	Draft Budget 2022/23
Contingency	-	2,907.57	-	-	1,968.14
Damage falling tree Gun Park	1,377.20	-	-	-	-
Village Hall Hire	-	-	66.00	154.00	264.00
Professional fees - New Parish Rm	581.00	2,000.00	-	-	2,000.00
Street Furniture	522.00	550.00	-	-	550.00
	2,480.20	5,457.57	66.00	154.00	4,782.14
New Parish Room Capital	-	69,052.02	-	-	69,052.02
New Parish Room Revenue	-	62,000.00	-	-	62,000.00
Street Light - Allotments Footpath	-	-	-	-	5,000.00
Play equipment Gun Park	-	30,000.00	-	-	50,000.00
New toilets	-	4,000.00	-	-	-
VAT	2,288.38	-	2,033.02	2,033.02	-
Reserves	-	17,500.00	-	-	10,000.00
Total	49,189.02	263,241.36	36,599.17	53,600.18	269,419.16
Current A/c B/F	122,254.17				
Capital A/c B/F	69,052.02				
Petty cash	0				
Receipts	67,104.25	Current A/c C/F	48,740.38		
Payments	-36,599.17	Cap & Dep A/c	173,070.89		
	221,811.27		221,811.27		

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Eastry Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information quarterly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Dover District Council. The precept demand is completed by the Clerk and signed by the Chairman & Clerk.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Clerk maintains Receipts and Payment accounts as per current accounts and audit regulations.	Existing procedure adequate Review the Financial regulations annual
Bank and banking	Inadequate checks Banks mistakes	L L	Monthly reconciliation undertaken.	Existing procedure adequate Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved quarterly	Existing procedures adequate.
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Grants	Power to pay Authorisation of Council to pay	L	All such expenditure goes to full Council or Finance Committee for approval, and is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly.	L	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work the Council has Financial Regulations which set out the requirements. If problems encountered with a contract the Clerk to investigate the situation and report to the Council.	Existing procedure adequate.
Salaries and assoc. costs	Overspend on services. Salary paid incorrectly. Unpaid Tax to Inland Revenue.	M L	The Council is PAYE registered and works on Real Time reporting to HM Rev & Customs. Salaries are paid by electronic transfer and go to full Council for approval.	Include when reviewing Financial regulations. Existing procedure adequate
Employees	Fraud by staff	L	Cheques and stubbs reconciled against invoice and meeting agenda. Cheques signed by 2 councillors and stubbs initialled by same. Electronic payments reconciled against invoice, these are set up by the Clerk then electronically authorised by two Councillors. Card payments are recorded against receipts for goods or services. Fidelity Guarantee insurance in place.	Existing procedures adequate.
VAT	Reclaiming/charging	L	VAT is claimed annually unless large sums are involved using the section 126 process.	Existing procedures adequate
Annual Returns Tax and Pension Audit Annual Return	Submit within time limits Submit within time limits	L	Annual Returns completed and submitted online within the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the	Existing procedures adequate Existing procedures

Subject	Risk(s) identified	H/M/L	Parish Council to be resolved at full Council Meeting or Finance Committee meeting.	adequate
Minutes/agent's Notices Statutory Documents`	Accuracy and legality Business conduct	L L	Management/control of Risk Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Review/Assess/Revise Existing procedures adequate. Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council has a data protection policy	Existing procedures adequate.
Freedom of Information	Policy Provision	L	The Parish Council has a freedom of information policy	Existing procedures adequate

PHYSICAL EQUIPMENT OR AREAS

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Assets	Loss or damage Risk/damage to third party (ies) property	L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
All Play equipment	Poor performance of assets or amenities	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Wheeled Sports facility	Risk of damage	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Brush Cutter	Risk of injury	M	The equipment is serviced annually by qualified engineers. Those using the equipment are provided with suitable safety equipment and have completed a appropriate training course	Existing procedures adequate
Village Signs	Risk of damage	L	The Parish Council currently has two village signs. No formal inspection procedures are in place, however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has a large notice board by the High Street Car park. No formal inspection procedures are in place however the Parish Clerk and caretaker undertake regular checks whilst on their rounds and one of the Parish Councillors regularly updates the notices, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Bus Shelters	Risk of damage	L	The Parish Council currently has three bus shelters. No formal inspection procedures are in place however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Benches	Risk of damage	L	No formal inspection procedures are in place however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Cemetery	Risk of damage Risk of Injury	L L	No formal inspection procedures are in place however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, and the members of the Church yard and Cemetery make regular inspections. Any reports of damage or faults reported to the Parish Council and dealt with in accordance with the correct procedures of the Council.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Historical minutes, insurance and bank records are stored in the fire safe in the Parish Room.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the computer at the Clerk's home. All data is backed up to the cloud daily.	Existing procedures considered adequate
Employees and Volunteers	Risk of Injury Risk of Coronavirus Infection	M	Those using equipment are provided with suitable safety equipment and have completed an appropriate training course. Suitable clothing & footwear provided by the Parish Council. All current Government Coronavirus guidance is followed and PPE provided when required.	Existing procedures considered adequate

Speed Indicator Device (SID)

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
SID Unit	Theft or tampering when on the Post Risk of injury when fitting/removing the unit from the post.	L M	The unit is padlocked to the post. The Battery compartment is padlocked to prevent tampering. The unit has been added to the Insurance policy. The operator must wear a high visibility jacket or vest. The operator must ensure they are not standing on the road when moving the sign. The operator must use steps if required.	Existing procedure considered adequate Existing procedure considered adequate
Beacon – Gun Park	Risk of damage	L	No formal inspection procedures are in place, however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
WW1 Plinth and Plaque	Risk of damage	L	No formal inspection procedures are in place, however the Parish Clerk and Caretaker undertake regular checks whilst on their rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate