HORAM PARISH COUNCIL

The Horam Centre
3 Bank Buildings
High Street, Horam
TN21 0EH
Tel: 01435 812151

Email: clerk@horamparishcouncil.gov.uk

Jackie Cottrell – Clerk to the Council

Horam Parish Council Finance Committee Minutes of the meeting held on Monday 24th February 2025 from 7.30pm until 8.47pm at the Horam Centre

In Attendance: Cllrs Michael Cousins, Andy Billings, Graham Knight and Virginia Roberts

Also in attendance: 2 members of the public
The Clerk

PUBLIC SESSION
The Chairman of the Village Hall Trustees spoke in support of their grant application for the BMX pump track which was item 4 on the agenda. He queried the need for the Chairman to declare a personal interest in the item.

F/376/02/25 APOLOGIES OF ABSENCE
Cllr Sue Lane – family commitment

RESOLVED Cllr Lane's apologies.

F/377/02/25 DECLARATIONS OF INTEREST
Cllr Michael Cousins – Personal Interest - ITEM 4 - Horam Village Hall grant application.

F/378/02/25 MINUTES OF FINANCE MEETING held on 4th December 2024 (previously distributed) to be confirmed and signed as a true record

RESOLVED the minutes of the Finance Committee meeting held on the 4th December 2024.

Cllr Billings was elected as the temporary chairman at 7.36pm.

F/379/02/25 TO RECONSIDER THE HORAM VILLAGE HALL & RECREATION GROUND CHARITY GRANT APPLICATION PREVIOUSLY DEFERRED AT THE DECEMBER 2024 FINANCE MEETING
The Chairman stated to Members that he believed the committee had not received answers to the questions that had been posed to the Village Hall at the last meeting in December. Information was still required on the following:

- Drainage- where would the water drain away to? The soil was clay. Would there be an attenuation pond? What measures would be taken to stop surface water draining into the caravan park?
- Written approval from the caravan park to confirm they support the pump track and its location.
- Feedback from ESCC regarding potential safeguarding issues. The committee would accept written approval to alleviate their concerns that the pump track, aimed at younger children, is located a significant distance away from the play park and skate park in a isolated position.
- The approved WDC planning application stated the track needed to be 2m wide to allow a safe two-way flow. The Village Hall grant application stated the pump track would be 1.8m wide. The committee would accept written confirmation from WDC that this width was agreeable with them.
- The Committee still had unanswered questions regarding figures from the previous village hall grant award from the parish council for the GAP path. Members agreed this topic would be added to the upcoming parish council / village hall liaison meeting.

RESOLVED to defer the decision on the village hall grant application until the May Finance Committee meeting when it was expected all the above information would have been received.

One member of public left at 7.44pm.

Cllr Cousins resumed Chairmanship of the meeting at 7.45pm.

F/380/02/25 BANK SIGNATORY UPDATE

Cllr Roberts and Sadler were the only members who could release payments.

Cllr Lane's application had been submitted to Barclays and the Clerk had confirmation of receipt.

Cllr Howells had reapplied for a new card as hers had been damaged.

Cllr Knight still needed to apply for a new card. The clerk to email details.

F/381/02/25 DATES FOR COUNCILLORS INSPECTION OF FINANCIAL RECORDS

The Chairman reported these were up to date. There would be one more audit required after 31st March 2025 for the months: January, February and March.
Members noted a new councillor would be elected for internal audits for the following financial year.

F/382/02/25 CONFIRMATION OF THE DATE FOR THE INTERNAL AUDIT

Members noted that the internal audit would be held on the 8th May at the Horam Centre.

F/383/02/25 DIARY OF MEETING DATES

Members noted the diary of meeting dates circulated prior to the meeting.

F/384/02/25 REVIEW OF THE INTERNAL AND EXTERNAL AUDIT REPORTS AND AGREE ANY ACTIONS

Members noted the following:

The internal audit had recommended:

- that a table of open balances, movements and close balances of reserves is produced for both the forecast and the budget. **Not completed**.

The Clerk/RFO now had a spreadsheet to help monitor the above, but she would be arranging additional training before it could be circulated to members.

- The administration assistant was in the process of setting up new bank accounts. Once this was done the council could produce an investment policy.

No further issues were raised.

The external audit was clean with no recommendations.

Members also noted that the parish council now had a Business Plan document which had always been a verbal recommendation from the internal auditor.

The Clerk/RFO was thanked for her work in ensuring a clean external audit.

F/385/02/25 TO REVIEW THE MANAGEMENT ACCOUNTS FOR THE PERIOD ENDED 31ST JANUARY 2025

The following observations had been circulated to members ahead of the meeting:

- There was one more interest payment to be received which was approximately £900 which would take the total interest for the year to £5,200 which was £4,200 above the budget.
- The council was still owed another £60 for the first aid training places that had been taken up. This money had now all been received but after the date of the report.
- Staff costs were expected to be approximately £3,500 under budget. The council did not increase the staff budget for the 2025/26 accounting year.
- The HMRC costs were expected to be approximately £300 over budget. The budget for the 2025/26 accounting year had increased by £2000 to cover the increased NI that the council would have to pay.
- Pension costs were in line with the budget.
- Hire of the club rooms was expected to be approximately £1,400 over budget. This was due to the charges for the additional meetings the council had held. The 2025/26 budget has taken additional meetings into account.
- Computer support and equipment was over budget but some of this spend has been taken from an Ear Marked Reserve. This budget had been increased for the 2025/26 financial year.
- **Members would need to agree to recommend to Full Council a virement to move the £1,000 budgeted for legal advice to EMR 325 Legal Advice.** The total in this EMR would be £6,000. The council have budgeted another £1,000 for the 2025/26 financial year.
- All Neighbourhood Plan expense had been debited from an EMR.
- The council had resolved to budget £2,340 to increase general reserves. None of this money had been spent. This money would go into general reserves at the end of the financial year.
- **Members would need to agree to recommend to Full Council a virement to move the £1,875 budgeted for the Election to the EMR for Election funds.**
- All grant awards had been collected.
- The RFO has chased ESCC for the grass cutting contribution. It was expected to be received before the end of March.

- It was expected that there would be a surplus of funds going into the general reserves at the end of the year.

All observations were noted.

The Clerk to circulate to members the invoice for the new computer to ensure it matched the quote.

Members agreed to consider item 13 as the next item on the agenda.

F/386/02/25 TO NOTE FUNDS ALLOCATED TO THE BUSINESS PLAN

The Clerk clarified that there was £2,882.00 of funds allocated to the Business Plan

Members noted that at the last Full Council meeting it had been resolved to add stiles to the Business Plan but there were no funds allocated to this project.

As a result of the recent SLR meeting the parish council were expecting advice from ESCC in writing regarding repair work to stiles.

It was **AGREED** to recommend to Full Council a virement of £6,000 from EMR 393 CIL 2020/21 to EMR 356 Business Plan for possible repair work to stiles subject to consultation with ESCC Rights of Way and the landowners.

It was also noted that the A267 Action Group had been approached twice with the suggestion that the parish council may consider a grant award for the community group who were responsible for cleaning local road signs if all the relevant insurance documentation was in place. This could possibly take the form of investment in their safety training and any qualifications required. No funds had been directly allocated to this project.

It was **AGREED** to recommend to Full Council a virement of £1,000 from EMR 393 CIL 2020/21 to EMR 356 Business Plan for funds for a provisional grant offer to the community group who clean the road signs in the parish by request only.

If the virements were agreed at Full Council there would be £9,882.00 of funds allocated to the Business Plan.

F/387/02/25 TO CONSIDER VIREMENTS BETWEEN EAR MARKED RESERVES

Members considered the idea of transferring funds to the Community Projects ear marked reserve. This fund was used to maintain the memorial garden and the planters in the high street. The transfer would ensure there were funds available for a number of years without these costs having to be funded from the precept. The existing funds would last until the end of the 2025/26 financial year.

It was **AGREED** to recommend to Full Council a virement of £14,000 from EMR 393 CIL 2020/21 to EMR 360 Community Projects which would ensure 5 years of maintenance costs starting from 2026 onwards.

It was **AGREED** to recommend to Full Council a virement to move the £1,000 budgeted for legal advice to EMR 325 Legal Advice.

It was **AGREED** to recommend to Full Council a virement to move the £1,875 budgeted for the Election to the EMR for Election funds.

F/388/02/25 TO NOTE THE COUNCIL'S GENERAL RESERVES

Members noted the spreadsheet produced by the Clerk/RFO showing the predicted general reserves at the end of the financial year.

Her corresponding report had stated:

As at the 31st March 2024 the council's general reserves were £25,852.00

As at the 31st January 2025 the council's general reserves were £49,938.00 with 2 months expenditure left.

The predicted general reserves at at 31st March 2025 were £34,448.00 which would equate to 42% of the precept.

The council have budgeted in the 2025/26 financial year an additional £25,000 for general reserves. This would total £59,448 and equates to 47.6% of the precept.

The council's general reserves policy states:
The Parish Council will normally aim to maintain General Reserves at a level which is between 50-80% of the precept.

There would be an expected £8,596 to move into general reserves at the end of the financial year. This figure had been broken down in the table below.

General Reserves	8596
Budgeted general reserves not used	-2340
Additional interest not budgeted for	-4200
Surplus funds	-2056

F/389/02/25 TO REVIEW THE EUROPLANT CONTRACT

Members noted the existing Europlant contract would end on 31.10.2025.
The monthly invoice totalled £86.50 before VAT and covered the supply and maintenance of the 4 planters in the high street. Shrubs were replanted twice a year. The Cherry tree in the memorial garden was also watered.
The Chairman stated that the four planters contained two mature hebes in each which did not allow much space for flowers and much needed colour to the high street.

Members **AGREED** the Clerk to contact Europlants and request that the Cherry Tree would no longer be watered from the end of October 2025. And to also request that the hebes were replaced with more colourful flowers.

F/390/02/25 TO REVIEW THE UPDATED RISK REGISTER FOR RECOMMENDATION TO FULL COUNCIL

Members reviewed the updated risk register and added further amendments.
Members **AGREED** all changes. The Clerk to add to the March Full Council agenda for recommendation for adoption.

F/391/02/25 NEXT MEETING

Wednesday 28th May 9.30am in the Horam Centre

INFORMATION TO/FROM COUNCILLORS (for noting or inclusion on future agendas)
End of Year finances, pump track grant application, Business Plan, Cuckoo Trail

To:- **Members of the Finance Committee** – Michael Cousins, Graham Knight, Andy Billings, Virginia Roberts and Sue Lane