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 THURSDAY 26th FEBRUARY 2026 from 1.30pm until 3pm at the Horam Centre

In Attendance: Cllrs Ann Sadler, Andy Billings, Graham Knight, Sue Lane (arrived at 2.22pm) and Virginia Roberts

Also in attendance: 2 members of the public (1 on zoom)
The Clerk

PUBLIC SESSION
A member of the public spoke on ITEM 16 – To clarify the position of the parish council as a corporate trustee of the Horam Club Rooms Charity. She spoke of the past position of the parish council as a corporate trustee when she had felt unable to ask questions. She urged the committee to ensure that if relevant this would be tackled differently in the future. She informed the council of her personal position regarding complaints to the Monitoring Officer at WDC and requested an update.
The Chairman and Clerk confirmed that the parish council had not made any complaints to the WDC Monitoring Officer and could not help in that matter.

F445/02/26 APOLOGIES OF ABSENCE
None.

F446/02/26 DECLARATIONS OF INTEREST:
Cllr Virginia Roberts – Personal Interest – ITEM 16 – To clarify the position of the parish council as a corporate trustee of the Horam Club Rooms Charity

F447/02/26 MINUTES OF FINANCE MEETING held on 28th NOVEMBER 2025 (previously distributed) to be confirmed and signed as a true record

RESOLVED the minutes of the Finance Committee meeting held on the 28th NOVEMBER 2025.

F448/02/25 DATES FOR COUNCILLORS' INSPECTION OF FINANCIAL RECORDS
Members noted that Cllr Johnston had been booked to complete the Cllr Internal Audit in March.

F449/02/26 CONFIRMATION OF THE DATE FOR THE INTERNAL AUDIT – For noting

Members noted the date for the Internal Audit had been set for 30th April. Only the Clerk needed to be present.

F450/02/26 DIARY OF FINANCE MEETING DATES AND PREPARATION SCHEDULE FOR YEAR END- For noting

Members noted the Clerks schedule and **AGREED** the Administration Assistant would attend the March Full Council meeting to ensure the actions from the meeting would be arranged promptly as the Clerks time would be taken up by the Year End process. She would also clerk a Planning meeting in April.

F451/02/26 REVIEW OF THE 2024/2025 INTERNAL AND EXTERNAL AUDIT REPORTS AND AGREE ANY ACTIONS

The Clerk confirmed that the council had received a clean Internal and External Intermediate Audit.

Members **AGREED** that the Clerk would keep a reserve movement spreadsheet which would be updated quarterly and circulated to members of the Finance Committee. This had been a recommendation from the Internal Auditor.

F452/02/26 REVIEW OF THE MANAGEMENT ACCOUNTS FOR THE PERIOD ENDED 31ST JANUARY 2026

Members reviewed the expected final spend for the 2025/26 financial year. Expected underspend and overspend for each budget line item was predicted. The Clerk clarified that a physical journal would not be required to move the budgeted general reserves into general reserves at Year End. Surplus funds at Year End form the final general reserves figure. The Clerk to add a line on the on the Income & Expenditure Spreadsheet against actions still to be completed i.e. moving funds to Ear Marked Reserves / General Reserves.

Members noted the predicted General Reserves figure at Year End.

The Clerk to investigate the cost of a training session on the accounting system for Members.

F453/02/26 TO NOTE FUNDS ALLOCATED TO THE BUSINESS PLAN

Members noted the allocated funds set aside for each business objective.

Dirty road signs and overgrown foliage would be recorded when the asset register took place. The Clerk had obtained details of a professional group with the relevant insurances who would be able to quote for the work. Cllr Knight had completed a preliminary check of parish road signs and nothing alarming had arisen.

Members **AGREED** all allocated funds were adequate.

F454/02/26 TO CONSIDER ANY TRANSFERS TO EAR MARKED RESERVES

Members considered the Clerk's suggested transfers and **AGREED** the following recommendations to Full Council.

To transfer the balance of £10,482 from the Landscape Sensitivity budget to a new EMR – Landscape Sensitivity. Members **AGREED** that until the WDC Local Plan had been finalised these funds may be required in the future.

To transfer the budgeted £1,875 for parish elections into the existing EMR -Elections. The council was building up a fund to cover a possible election in 2027.

F455/12/26 TO CONSIDER VIREMENTS BETWEEN EAR MARKED RESERVES

Members considered the Clerk's suggested virement. This was to transfer £10,000 from EMR 393 Unconfirmed CIL 20/21 to a new EMR – Youth Activities CIL. Members **AGREED** that the CIL Youth monies should be kept separate from the existing EMR for Youth Activities for accountancy purposes. Members noted WDC had confirmed in writing that spending CIL on improving youth facilities in the parish was permitted which had resulted in the council resolving this as part of their budget / precept process for 2026/27.

Members noted the importance of the Clerk's Reserve Movement spreadsheet circulated prior to the meeting.

Members **AGREED** to recommend the above virement to Full Council.

F456/02/26 TO NOTE THE COUNCIL'S GENERAL RESERVES

Members noted the council's Reserves Policy which stated the council should aim to maintain General Reserves at a level of between 50%-80% of the precept.
At the end of the 2024-25 financial year General Reserves totalled £35,983 which was 44% of the precept. As a result, the council budgeted £25,000 for General Reserves to increase them to a healthy level.
Expected General Reserves at the end of current financial year 2025-26 were £72,344 which was 57% of the precept and a healthier level.
Members noted that the precept for the following financial year 2026-27 was decreasing by 24% which would mean General Reserves at the beginning of the new financial year would be 76% of the precept. This level would still fall within the parameters of the councils General Reserves Policy.
Members **AGREED** to budget prudently in October as expected General Reserve levels were healthy.

F457/02/26 TO RESOLVE WHETHER TO USE CIL TO PAY THE PLAY PARK LITTER PICKING COSTS AND BIN COSTS FROM 1.4.2025

Members noted that WDC had confirmed in writing that CIL could be used for the above.
The council had resolved to use CIL to fund the above for the 2026-27 budget / precept request.
Members **RESOLVED** that all of the above costs would be paid using CIL from 1.4.2026 onwards.

F458/02/26 TO CONSIDER THE COST OF ADDING THE ACCOUNTANCY PACKAGE TO THE CLERK LAPTOP

The Clerk clarified to Members that she could only complete accountancy work on the office computer. Email was the only method available to contact Rialtas who then have a four-hour response time so often this was after she had left the office. As a result, queries were solved more slowly than necessary. The Clerk also stated that she would prefer to complete the accountancy work at home with less interruptions. Currently the council paid £210 a year for the desktop version but there would now be an additional £212 a year for the web version.

RESOLVED to add the Rialtas package to the Clerk's laptop.

F459/02/26 TO CONSIDER THE PENSION SCHEME UPDATE

Members noted that all the additional information that the committee had requested had been received and circulated. Members noted the following facts:

- There would be no charge from ESCC if the council joined the Local Government Pension Scheme
- The council could designate individuals or certain roles for the LGPS
- The employer contribution rate was decreasing from 20.1% to 18.1% from the 1.4.2026
- Details of the fund had been circulated
- LGPS was calculated on all earnings but did not include the working from home allowance
- The council's payroll provider did not charge to change pension schemes.

The Clerk was instructed to confirm if the LGPS was a mandatory scheme and the council would not be at risk of having to provide two pensions.

Members noted that the employer's percentage was not fixed. The Clerk to confirm how much notice the council would be given if their contribution would be changing and when. Also were there were specific start dates for joining the LGPS.

Members **AGREED** that as soon as the information was obtained the item should be added to the next Full Council agenda.

F460/02/26 TO CLARIFY THE POSITION OF THE PARISH COUNCIL AS A CORPORATE TRUSTEE OF THE HORAM CLUB ROOMS CHARITY

Members noted that the council **RESOLVED** to become a corporate trustee of the Horam Club Rooms Charity in October 2025.
The council would have one vote.
Cllr Poole was **RESOLVED** as the Parish Council representative for the Horam Club Rooms Charity.
The Charity then named Cllr George Poole as an individual trustee to the Horam Club Rooms Charity.
The Chairman had had an unexpected unplanned informal conversation with the Chairman of the Horam Club Rooms Charity and another trustee at the parish council office. The Chairman stated that he would be researching the role of the parish council as a corporate trustee to clarify the council's position. During this conversation The Chairman of the Horam Club Rooms Charity had suggested that due to all the confusion the charity may consider removing the parish council as a corporate trustee. Members reviewed the documents provided by the Chairman of the parish council setting out the responsibilities of a parish council as a corporate trustee. It had appeared that the charity had listed George Poole as an individual trustee in a personal capacity which was not how the charity had detailed their proposal to the council in October 2025. As a corporate trustee the council had resolved that Cllr George Poole would then be voting on the council's behalf at the charity meetings. However, it was noted that Cllr George Poole's charity trustee duties should take precedent over his councillor duties which therefore would allow him to vote against the position of the council. Members noted the disconnect.
At the Horam Club Rooms Charity AGM, it was resolved that the parish council would be removed as a corporate trustee of the charity.

Members **AGREED** the council would need to **note** the removal of themselves as a corporate trustee.

The Chairman of the council had drafted a response to the charity. It was **AGREED** that the response letter should be an item on the Full Council agenda for resolution. Members noted with disappointment that ties between both parties had been severed.

F/461/02/26 TO REVIEW THE UPDATED RISK REGISTER FOR RECOMMENDATION TO FULL COUNCIL

Members noted the updated Risk Register circulated prior to the meeting. Any suggested amendments had been highlighted. The Committee reviewed each amendment in detail and made several further changes.

It was **AGREED** to recommend to Full Council for re-adoption.

F/462/02/26 NEXT MEETING

Wednesday 27th May at 9.30am in the Horam Centre.

F/463/02/26 INFORMATION TO/FROM COUNCILLORS (for noting or inclusion on future agendas)

None.

To: - Members of the Finance Committee – Councillors Virginia Roberts, Ann Sadler, Graham Knight, Andy Billings and Sue Lane

Signed: Chairman: