

To all Members of the Finance & Management Committee

You are hereby summoned to attend a meeting of the **Finance and Management Standing Committee** to be held at **HOLMFIRTH CIVIC HALL, HUDDERSFIELD ROAD, HOLMFIRTH HD9 3AS** on **MONDAY 27 NOVEMBER 2023** at **7pm** to transact the following business -

- AGENDA – (A)

Welcome **7.00 pm**

Public Question Time

Prior to the commencement of the business session of the Council, there will be an open session lasting 15 minutes, for members of the public to speak to the Council.

2324 70 **Public Bodies (Admission to Meetings) Act 1960 amended by Openness of Local Government Bodies Regulations 2014** **7.15 pm**

As Local (Parish & Town) Council meetings can now be recorded, the Chairman to check if anybody wishes to record the meeting, to ensure reasonable facilities can be provided. The Officer will be recording the meeting in video format for upload to the Parish Council's YouTube channel.

2324 71 **To accept apologies for absence** **7.16 pm**

To receive, apologies for absence given in advance of the meeting; these to be recorded in the minutes.

To consider, the approval of reasons given for absence by Members.

2324 72 **To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda** **7.17 pm**

2324 73 **To consider written requests for new DPI dispensations** **7.18 pm**

2324 74 **To consider whether items on the agenda should be discussed in private session** **7.19 pm**

2324 75 **To confirm the Minutes of the previous Committee meeting** **7.20 pm**

- To approve the Minutes of the Finance & Management Committee Meeting held on 25 September 2023, numbered 2324 53 to 2324 69 inclusive. **(B)**

- i. **To note**, the updated rolling list of grants awarded. RFO/Deputy Clerk to report. **(C)**
- ii. **To note**, the following newly completed Grant Evaluation Forms of Finance and Management grants awarded:
- 2022-23 Grant 9, 38 – Holmbridge Cricket Club - equipment **(D)**
 - 2022-23 Grant 22 – Friends of Honley **(E)**
 - 2022-23 Grant 29 – Holme Valley Scouts – training for Jamboree **(F)**
 - 2022-23 Grant 30 – Holmbridge Cricket Club - shower **(G)**
 - 2022-23 Grant 52 – Upperthong Cricket Club **(H)**
 - 2022-23 Grant 58 – Holme Valley Lions **(I)**
 - 2022-23 Grant 67 – The Children’s Art School **(J)**
 - 2022-23 Grant 70 – Honley Village Community Trust – Magdale tree survey - revised **(K)**
 - 2023-24 Grant 29 – Honley Village Community Trust – Magdale map **(L)**
- RFO/Deputy Clerk to report.
- iii. **To consider**, 39. a request from fairandfunky to change the scope of their project. At the last meeting of this Committee, fairandfunky CIC was awarded £750 (against total project costs of £1,500) towards 10 climate change awareness raising assemblies and 4 climate change workshops for Holme Valley schools. At the time of the award, the Parish Council affirmed that it supported the full project as described but did not want to be its sole funder. fairandfunky CIC say they have no other options for grant funding than the Parish Council, so would like the Parish Council to consider approving a more limited project, - only undertaking the 10 school assemblies, not the 4 workshops. The original grant application and the follow-up emails are attached. **(M, N)** The Climate Emergency Working Group has previously reported that it would recommend funding this expenditure from CACE budget lines. RFO/Deputy Clerk to report.
- iv. **To note**, Friends of Cliff Rec who were awarded £427 at the last meeting towards its Carols on the Cliff event, report that they might not now hold the event, because of safety concerns regarding the shelter at the recreation ground. If the event does not go ahead, the grant may need to be returned. **To consider**, any further action.

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- v. **To note**, the Climate Action, Communications and Engagement Standing Committee at its meeting voted to recommend to Council to vire funds from its climate emergency budget lines to Finance and Management budget lines to fund the following grant awards approved by Finance and Management 27th September 2023 as per below:

A. Virement from CACE 4805 Community Mobilisation to F&M 4315 Community Assets:

- Upperthong Village Hall – roof repairs – £4,000

Total virement from 4805 Community Mobilisation to 4315 Community Assets - £4,000.

B. Virement from CACE 4820 Waste Strategy to F&M 4315 Community Assets:

- Upperthong Village Hall – roof repairs – £500

Total virement from 4820 Waste Strategy to 4315 Community Assets - £500.

C. Virement from CACE 4810 Energy Strategy to F&M 4315 Community Assets:

- Brockholes Village Trust – energy survey – £588
- Cartworth Moor Cricket Club – LED lights, ceiling insulation – £3,038
- Wooldale Wanderers AFC – 6 wall heaters – £2,500
- Honley Village Community Trust – Magdale dam - £250

Total virement from 4810 Energy Strategy to 4315 Community Assets - £6,376.

D. Virement from CACE 4830 Business and Economy to F&M 4315 Community Assets:

- Honley Village Community Trust – Magdale dam –£2,000

Total virement from 4830 Business and Economy to 4315 Community Assets - £2,000.

E. Virement from CACE 4825 Environment to F&M 4405 Projects and Events:

- Honley Village Community Trust – Magdale map –£405

Total virement from 4825 Environment to F&M 4405 Projects and Events - £405.

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If approved at Council, this would represent virements totalling £13,281, with £12,876 being vired to 4315 Community Assets and £405 being vired to 4405 Projects and Events.

4315 Community Assets would then have £45,779.40 remaining to spend.
4405 Projects and Events would then have £4,285.34 remaining to spend.

- vi. The next grants cycle of this Committee will be February 26th 2024 with a closing date of January 31st 2023 for applications.

To consider, any further actions with regard to grants.

- vii. **To consider**, reconstituting the grants working group to further work on, for example:
- identifying key priorities for grant awards;
 - being more strategic regarding where money goes;
 - amending the application form and evaluation form to better frame Council priorities regarding i. climate emergency ii. social inclusion &c.
 - a formal grants policy.
- viii. **To consider**, a recommendation from the Service Provision Standing Committee that potential rolling grants for i. Holme Valley Patient Transport and ii. Honley Business Association for the CCTV be transferred to the Finance and Management Committee 2024-25, which already oversees other rolling grants. This would necessitate a change in the Scheme of Delegation at Council.

2324 77 **Chair's Expenses** **7.45 pm**

To note, the Chair's Expenses budget is £1,000. Only expenditure to date, has been £28 for Cllr Colling's attendance, on the Chair's behalf, at the Holme Valley Lions Annual Charter Dinner.

2324 78 **Schedule of Payments** **7.46 pm**

To consider, approval of the draft month-to-date schedule of payments for November 2023. **(O)**

To note the accounting summaries – copies enclosed

i. For September 2023 (P):

- (1) Bank Reconciliations All Accounts (to end 30 September 2023)
- (2) Cash Books All Accounts Receipts and Payments (to end 30 September 2023)
- (3) Trial Balance (to end 30 September 2023)
- (4) Income and Expenditure by Budget Heading (to end 30 September 2023)
- (5) Balance Sheet (to end 30 September 2023)
- (6) Cash and Investment Reconciliation (to end 30 September 2023)
- (7) Earmarked Reserves (to end 30 September 2023)
- (8) Schedule of Payments (to end 30 September 2023)
- (9) VAT Return – for the quarter JUL-SEP 6th October 2023 and £535.11 VAT repayment received 12/10/2023.

ii. October 2023 (Q):

- (1) Bank Reconciliations All Accounts (to end 31 October 2023)
- (2) Cash Books All Accounts Receipts and Payments (to end 31 October 2023)
- (3) Trial Balance (to end 31 October 2023)
- (4) Cash and Investment Reconciliation (to end 31 October 2023)
- (5) Balance Sheet (to end 31 October 2023)
- (6) Cash and Investment Reconciliation (to end 31 October 2023)
- (7) Earmarked Reserves (to end 31 October 2023)
- (8) Schedule of Payments (to end 31 October 2023)
- (9) VAT Return – quarter-to-date (not for submission).

To consider, the Parish Council's charges to tenants for the Council year 2024-25. The current prices are as follows:

- Garages £100/a for a single garage; £200/a for a double garage;
- Allotment plots £25 for a ½ plot; £40 for a full plot;
- Gartside building (currently without a tenant) £400/month.

The price of a ½ allotment plot was increased from £20 to £25 this Council year (2023-24). The price of a full plot has not changed since 2014-15. The price of garages has not changed, again, since 2014-15. The price of the rental of the Gartside shop unit has remained the same for the last three years, though, it would appear, successive tenants have struggled to make it profitable.

To consider, any other actions relevant to the tenancies.

To note the report on behalf of Holmfirth Civic Hall Community Trust ahead of budget-setting. **(R)**

The Parish Council needs to approve a Budget for the Council year 2024-25. The Finance and Management Committee can make recommendations to Council 18th December 2023. RFO/Deputy Clerk to report.

Supporting Documentation:

- Income and Expenditure against Budgets Year to Date **(S)**
- NALC Report on Precepts **(T)**
- Report from Council Tax Statistics for Town and Parish Councils in England – 2023 to 2024 – Average Band D Council Tax Levels **(U)**
- Budget Planner Version 1 **(V)**
- Budget Planner Version 2 **(W)**
- Budget Planner Version 3 **(X)**

Budget Planner Version 1 records the projected outturns of expenditure and income for the current year, and then factors in the requested budgets and earmarked reserves unfiltered of Committees. The difficulty for the Parish Council is that, as presented, and assuming no increase in precept, the Council would still be running a deficit budget of £28,151, - projected income of £305,509 against projected expenditure of £333,660. The further issue is that Committees have asked for new or uplifted earmarked reserves requiring £56,540 of new funds.

As you can see in the top right-hand box, the amount of earmarked reserves as proposed against projected total reserves, would mean that only £5,452 remains in general reserves. This represents 1.78% of net revenue expenditure (NRE) whereas our guidance says that the Parish Council should have 25% of NRE in general reserves (for contingency purposes). This can be offset by contributing to the reserves by raising the precept. By adding £78,000 to the precept to contribute to the reserves (in yellow), this increases the level of general reserves to £83,452, and the percentage of general reserves to NRE to 25%. But this would increase the precept to £391,075 and the charge to Band D households to £37.31, a rise of £10.13. This is in line with average increases of precepts over the past 5 years as per the 'Income and Expenditure against Budgets Year to Date' report. The Parish Council did not increase the charge to households at all over the term of the last Council.

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Version 1:

Projected Expenditure	£409,446
Earmarked Reserves	£144,669
General Reserves	£5,452
General Reserve as % of NRE	1.78%
Contribution to reserves needed	£78,000
Precept	£391,075
Band D Charge	£37.31
Change in Band D charge	+£10.13

Budget Planners 2 and 3 show how money might be saved or moved so as to reduce the precept and the charge to households. Members may have their own ideas of how to save or repurpose the Council's money effectively.

Budget Planner Version 2 requires the Finance and Management Committee to manage its expenditure this year 2023-24, so as to maximise general reserves. What the RFO/Deputy Clerk suggests in this Planner is that the Finance and Management Committee commits to pay for the pending roof repairs (estimated at £22,490 before tax) from its Community Assets grant pot. The Civic was advised last year that it could apply for grants via the 4315 Community Assets line though this amount is significantly higher than the £5,000 limit. If the Finance and Management Committee approved to pay for roof repairs from 4315 (it's shown here as a virement to 4310 Civic Hall), then that would mean that projected expenditure 2023-24 is lower, less money is needed from the precept to contribute to reserves (£55,000 against £78,000). The required precept is lower and the Band D charge lower.

Version 2:

Projected Expenditure	£386,956
Earmarked Reserves	£144,669
General Reserves	£27,942
General Reserve as % of NRE	9.12%
Contribution to reserves needed	£55,000
Precept	£368,075
Band D Charge	£35.11
Change in Band D charge	+£7.93

It should be pointed out that, even after committing to spend £22,490 the Committee would still have a remaining £23,289 to spend on community assets grants in the February cycle. This is due in part to the recommended virements from CACE budget lines to Finance and Management budget lines.

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Budget Planner Version 3 requires the Finance and Management Committee to recommend to Council movement to general reserves of £35,000 in the 338 EMR Children's Playgrounds earmarked reserve. Doing so would have this impact, cumulative on Version 2 being undertaken:

Version 3:

Projected Expenditure	£386,956
Earmarked Reserves	£109,669
General Reserves	£62,942
General Reserve as % of NRE	20.55%
Contribution to reserves needed	£20,000
Precept	£333,075
Band D Charge	£31.77
Change in Band D charge	+£4.59

If Council wants to further reduce what is needed from the precept, roughly any £10,000 saved would knock £1 of the Band D charge. A £10,000 saving might consist of:

- Reducing projected expenditure 2023-24;
- Dissolution or diminution of an earmarked reserve (move back into general reserves).
- Elimination or reduction in a budget line 2024-25.

In referring budgets on to Council, the Committee could decide to:

- a. Recommend a single Budget to Council.
- b. Put forward 2 or 3 Budgets for Council to consider and vote on. It may show full disclosure to give Version 1 as an option as it shows a picture of how to meet the Committee's requests by the simple recourse of increasing the precept.

The Council might wish to consider factoring in an inflationary rise to the budget.

To consider, budget recommendations to Holme Valley Parish Council for Council year 2024-25.

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Internal Control Check

8.50 pm

To note, arrangements have been made for Cllr Liles to undertake the Internal Control Check Thursday 23rd November.

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- 2324 84** **Banking** **8.51 pm**
- i. **To note**, Cllr Blacka, Cllr Colling and Cllr Greaves, are mandated signatories on the CCLA account as per Council 2324 28 and will be attending to fill in the required mandate forms.
 - ii. **To note**, as per resolution, the Handelsbaken account was closed in September, and the money deposited in the Parish Council's main HSBC current account.
 - iii. **To note**, the RFO/Deputy Clerk has delayed the movement of the Parish Council's main banking account to Unity Trust bank until after the second instalment of the precept was paid by Kirklees Council in November 2023. The RFO/Deputy Clerk will now be moving forward with the transfer, hopefully, before Christmas 2023.
 - iv. **To note**, as per above, the Parish Council 1st November 2023 received a payment of £144,139.50 from Kirklees Council representing £142,462 as 50% of Precept and £1,677.50 as 50% of Special expenses Grant. Both Precept and Special Expenses Grant have been received in full for the year 2023-24.
- 2324 85** **Financial Records for the website** **8.56 pm**
- To note**, the financial records for September and October 2023 have been added to the website.
- 2324 86** **Publicising the work of Holme Valley Parish Council** **8.57 pm**
- To consider**, recent events or news that this Committee wishes to publicise via the press, Parish Council website or social media.
- Close of Meeting** **9.00 pm**

Please note that timings on the agenda are given for guidance of the Chairman and the Council only and should not be taken as the time at which discussion of a particular item will commence. The Committee may agree to defer (in whole or part) any items on the Agenda, if necessary.



Mr Richard McGill
Responsible Finance Officer and Deputy Clerk to the Council

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