

**WESTON AND CREWE GREEN PARISH COUNCIL
MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 06 DECEMBER 2024**

PRESENT:

Councillors: John Densem (Chairman), Paul Bate, Janet Chamberlain, and John Cornell.

IN ATTENDANCE:

Councillor: Alison Heler

24/005 APOLOGIES FOR ABSENCE

None

24/006 DECLARATIONS OF INTEREST

Councillor Cornell declared an interest in the Budget and Precept report in so far as it related to 'Allowances' and took no part in any discussion thereon.

Councillor Densem declared an interest in the Budget and Precept report in so far as it related to 'Allowances' and took no part in any discussion thereon.

24/007 BUDGET AND PRECEPT 2025/26

The Committee reviewed the detailed report submitted by the Clerk which contained the Budget 2024/25, the projected outturn 2024/25 and a draft budget 2025/26. Following the decision by Cheshire East Council to recharge Parish Councils for elections costs for combined elections, it was necessary to establish an earmarked reserve to cover these potential costs and £5,000 had been allocated for this purpose in 2025/26, with the likelihood that a similar sum would be allocated each year. There was uncertainty about the actual cost as no estimate was forthcoming from Cheshire East Council regarding the 2027 elections. Staffing costs would also increase due to the National Insurance rise and additional hours.

The proposed budget was in the sum of £87,222, an increase of £9,865 on the current year's budget. It was projected that there would be a general reserve of circa £36,000. It was suggested that some of this reserve be moved to earmarked reserves so unspent monies could be directly allocated to the same budget line for 2025/26. The three reserves would be Wychwood Village Hall Maintenance, Weston Cemetery Extension, and Weston Playing Field Maintenance, and any remaining monies from 2024/25 would be carried forward to 2025/26.

The precept in 2024/25 was £49,817. This was an increase on the previous year, as Cheshire East Council had fixed the previous year's precept at a lower than required value, as part of the Community Governance Review. In order to accommodate the budget increases, it was suggested to increase the precept by the same amount as the budget increase so that the precept be in the sum of £59,682. The difference with the current year's effect on households was as follows, noting an annual increase of £4.39 at Band D:

| Year | Precept | Band D | Band A | Band H |
|-------------|----------------|---------------|---------------|---------------|
| 2024/25 | 49,817 | 45.02 | 30.16 | 90.04 |
| 2025/26 | 59,682 | 49.41 | 33.10 | 98.81 |
| Increase | 9,865 | 4.39 | 2.94 | 8.78 |

The forecast outturn for 2025/26 was circa £14,000.

RECOMMENDATION:

- i) That the budget be in the sum of £87,222 and as appended to these minutes; and the precept be in the sum of £59,682; and

- ii) Earmarked reserves be established for any remaining monies at year-end for Wychwood Village Hall Maintenance, Weston Cemetery Extension, and Weston Playing Field Maintenance.

24/008 EXTERNAL AUDIT 2023/24

Internal Audit

The recommendation was that copies of invoices be emailed to the signatories prior to authorisation on Unity Bank (the previous practice had been for the signatories to initial printed invoices).

External Audit

The Council agreed to ensure that whenever values are updated on the Annual Return, then previous year's should be updated as well where applicable.

RECOMMENDATION – that the actions be approved.

RESOLVED – that Don Fanstone be appointed as Internal Auditor for the 2024/25 audit year.

24/009 FINANCIAL REGULATIONS

Councillors reviewed the updated Financial Regulations, following the publication of a new model set by the National Association of Local Councils.

RESOLVED – that the Regulations be approved.

24/010 RISK ASSESSMENT

The Clerk submitted the risk register for consideration. It was suggested that amendments be made to include online payments in the payments section and the Clerk provide the Chairman with a sealed document with details of how to access the Council laptop and information in the event of the Clerk being indisposed.

RESOLVED – subject to the above changes, the Risk Assessment be approved.

24/011 FIXED ASSET REGISTER

The Clerk submitted the Fixed Asset Register for consideration. It was agreed to include £1,300 for the defibrillator and box and remove the Bench (Casey Lane) £550 as this was no longer in position.

RESOLVED – that the Fixed Asset Register be approved in the sum of £737,076.

Proposed Budget 2025/26

| Line No. | Items | Budget 25/26 |
|-----------------|--|---------------------|
| | | £ |
| 1 | Clerk's Salary | 28,500.00 |
| 2 | Clerk's Office expenses | 1,500.00 |
| 3 | Chairman's Allowance | 1,100.00 |
| 4 | External Audit | 315.00 |
| 5 | Internal Audit | 285.00 |
| 6 | Insurance (Parish Council) | 650.00 |
| 7 | Insurance (Village Hall) | 900.00 |
| 8 | Affiliations | 50.00 |
| 9 | Hall Hire | 600.00 |
| 10 | Cheshire Association of Local Councils | 850.00 |
| 11 | Stationery and Copying | 500.00 |
| 12 | General Village Upkeep | 3,000.00 |
| 13 | Travel Expenses | 250.00 |
| 14 | General Maintenance | 2,750.00 |
| 15 | Lengthsman | 5,250.00 |
| 16 | Neighbourhood Plan | 6,000.00 |
| 17 | Community Resilience Plan | 1,500.00 |
| 18 | Playing Field Maintenance | 1,250.00 |
| 19 | Planning consultation | 4,100.00 |
| 20 | Legal Fees | 4,000.00 |
| 21 | Village Hall Maintenance | 1,000.00 |
| 22 | Vice-Chairman's allowance | 300.00 |
| 23 | Planning Chairman's allowance | 1,100.00 |
| 24 | Communications | 2,000.00 |
| 25 | Shires Payroll | 400.00 |
| 26 | Weston Cemetery extension | 3,000.00 |
| 27 | Vice-Chairman's expenses - Planning | 300.00 |
| 28 | Publications | 2,500.00 |
| 29 | Defibrillators | 1,500.00 |
| 30 | Banking | 72.00 |
| 31 | Allotments | 2,000.00 |
| 32 | Community Garden | 500.00 |
| 33 | Street Lighting - electricity | 2,200.00 |
| 34 | Contingency | 2,000.00 |
| 35 | Election Costs | 5,000.00 |
| | TOTALS | 87,222.00 |