



MINUTES

Meeting: FINANCE & GENERAL
PURPOSES COMMITTEE

Date: 18 December 2023

Time: 7.00pm

Venue: THORNWOOD COMMON PARISH HALL, WEALD HALL LANE, THORNWOOD

PRESENT:

Councillors (11) A Buckley (Chairman), T Blanks, R Spearman, Mrs S Jackman MBE, A Tyler*
Mrs S Hawkins, N Born, B Clegg, A Irvine, C Kinnear, M Stroud

** for part of meeting*

Also in Attendance (2)

Susan De Luca – Clerk to the Council

Adriana Jones – Principal Finance Officer

Members of the Public (0)

Members of the Press (1)

F.2301 APOLOGIES FOR ABSENCE (3)

NOTED apologies had been received from Councillors Bedford, Mrs Etherington, Ms Wood.

F.2302 OTHER ABSENCES (0)

NOTED no other absences.

F.2303 DECLARATIONS OF INTEREST

Cllr Spearman declared an interest in the Neighbourhood Plan.

F.2304 BUDGET / PRECEPT 2024/2025

Members had been issued with Income and Expenditure papers which, following thorough investigation by the Principal Finance Officer (PFO) and Clerk, included suggested budget figures for 2024/2025, along with supporting notes. Papers also included details of earmarked reserves and proposed additional items. Members had been advised to review these figures prior to the meeting, and if any members had any questions, these could be individually discussed at the meeting or they could speak with the PFO prior to the meeting. As part of the deliberations, Councillors **NOTED** the **CONSIDERED** the following points:

EXPECTED INCOME FOR 23/24 VERSUS BUDGET

The total income for the current financial year was expected to be higher than budgeted for (budgeted £262,054 versus expected £297,040, including precept receipt – an expected increase of around £34,986). This could be broadly accounted for by a grant of £15,000 from the Rural Prosperity Fund for the Sensory Garden, an expected £7,764 extra in interest, approximately £2,000 higher than budgeted income from the Parish Hall at Thornwood, just under £4,000 over budgeted income from the Cemetery, and a portion of the Weald Common Tree Project grant.

EXPECTED EXPENDITURE FOR 23/24 VERSUS BUDGET

The total expenditure for 23/24 was expected to be slightly higher than budgeted (budgeted £254,220 versus expected £273,894, a difference of £19,674). There are fluctuations in the budget for a number of the cost centre codes, broadly as follows:

- Professional works associated with the acquisition of the Bowls Club which were not budgeted for (£1,877.50)
- Clearance of the Bowls Club to make safe (£5,180)

- Approximately £3,000 over budget on cemetery costs (offset by being roughly £4,000 over budget on income)
- Weald Common Tree Works (albeit grant funding received and accounted for in income)
- Works associated with the Sensory Garden (albeit grant funding received and accounted for in income).

WEALD COMMON

2023 saw the planting of around 2,500 trees on Weald Common. The Parish Council received funding for this project via the Forestry Commission, as well as using funds specifically earmarked for the project. Funding was also received for two benches from both the Horticultural Society and the Preservation Society. As part of the Forestry Commission funding agreement, an amount of £710.50 will be received per year for the next 9 years (2023 payment received) towards the future maintenance of this area. In addition, the Parish Council is obligated to:

- Replace any tree that dies in the first 5 years
- Ensure planted trees are kept free from competing vegetation and grazing animals
- Maintain the tree protection
- Maintain the area
- Ensure trees are protected against herbivores for the obligation period

This, in conjunction with the new Swale, the play area, the football pitch, the new Sensory Garden, and the two small copse areas (Eldridge Wood and Eldridge Copse) means the costs to maintain Weald Common will change. These changes have been reflected in the proposed Budget, and include for 24/25 two weed kills of areas at base of trees, two grass cuts around trees, replacing loss of any trees, and regular maintenance of other areas of the common.

INCREASING AMOUNT IN CCLA INVESTMENT FUND

The Parish Council currently holds £100,000 on deposit with the CCLA Investment Fund. It was recently proposed by Cllr Blanks at a previous meeting that this amount should be increased, and it was agreed to consider this at budget time. Councillors considered if they wished to increase the amount held. Cllr Irvine enquired as to how risky this investment was, and if the funds were covered by the Financial Services Compensation Scheme. Cllr Blanks provided a brief summary around how much work was involved in researching this investment organisation, stating that the only way to fully ensure all the Parish Councils funds were covered by the FSCS was to have a maximum of £85,000 in any one bank account. It was **AGREED** that further information should be sought concerning how protected this money was, and that this matter should be reconsidered at the January meeting. Councillors noted that access to these funds were not limited, albeit there would be a loss in the interest received if funds were withdrawn.

YOUTH CLUB

At the November parish council meeting, Councillors discussed a request for youth club provision in the Parish. It was suggested this was placed on the Budget/Precept meeting for consideration, as well as asking 10 questions from the requester. Attached to the agenda were the responses to the 10 questions and the proposed costs for running this service. Councillors noted that the service would be run by Zinc Arts in conjunction with Essex County Council. Cllr Stroud raised a number of points, including the fact that ages 11-19 was too wide of an age range, and that after the age of 18 you are technically classed as an adult, so to have 11 year olds and 19 year olds at the same 'youth service' did not seem correct. It was suggested that there should be two different groups, perhaps 11-15 year olds and then 16-19 year olds at two separate sessions. It was also suggested that perhaps feedback should be sought on the success of the sessions that are run in Ongar from Ongar Town Council. Councillors **AGREED** a provisional sum in the budget to run the service for the period up to March 2024, however this was subject to a representative attending the January meeting to answer questions about the service and the Parish Council being satisfied with those

questions. It was also **AGREED** that the Clerk would contact Ongar Town Council to see if they knew how many youths attended the provision in Ongar, and how successful it was.

SENSORY GARDEN

The Clerk has secured £15,000 of funding via the UK Shared Prosperity Fund to create a sensory garden (dementia friendly) on Weald Common. This funding is expected to be received and some probably spent before the end of the 2023/2024 financial year, however there will be an additional cost for maintenance of this area, which for the first three years will be £1,810 per year, entirely paid for out of the funding received. After the first three years, these costs will need to be budgeted for.

STAFFING

Early 2023 an administrative assistant was employed to manage the parish hall bookings. This was a temporary arrangement whilst the Clerk considered the best way to manage the bookings going forwards. Mid way throughout the year the Clerk received a presentation for specific hall book software and recommended that from 1st January 2024 this software is slowly rolled out to manage the hall bookings. It includes an online diary, and a link to invoicing. It is unknown at this time what time will be involved in managing this software, and there may be an element of administrative support needed, however this will be continually reviewed over the first three months of the year whilst the software is rolled out. The annual cost of the software is £199.00 and this has been factored into the proposed budget. Councillors **AGREED** to this.

HASTINGWOOD EMR

At the January 2023 Parish Council meeting it was agreed that the £1,500 EMR for various projects for Hastingwood including 'Everything Council' public event, funding of litter pick equipment, planting along verges, and tidying up of existing sign, new Village Sign, village green area, improving bus stops, notice boards, etc, should be carried forward even though the funds had not been spent. It was also agreed that any additional funds needed for these works could come from the S106 Hastingwood Fund (possibly up to around £15,000) and that any proposals for works would in the first instance be presented to Council for approval. Cllr Irvine stated that the Weald Common Tree Project was a great achievement, and that the Council should aim to do bigger and better projects, with a plan about what this Council wants to achieve. For Hastingwood there are many issues that need addressing, and it was great this money was earmarked, however what was needed now was details of the actual projects or works. Cllr Irvine stated this applied to all Councillors. Cllr Irvine also reported on the numerous reports of drug dealing taking place on the green verge by the Miller and Carter on London Road, Hastingwood, and it was **AGREED** that the Clerk would investigate the possibility of securing CCTV for this area. Councillors **AGREED** to roll this fund forward.

NEIGHBOURHOOD PLAN

On 31st January 2024 the Neighbourhood Planning Committee are expected to consider how to move forward with the Neighbourhood Plan. As at 30th November the EMR stood at £19,777.79. Councillors felt this would be sufficient funds to manage the project if it progressed.

PERMANENT OFFICES

It was noted that the Parish Council was not expected to secure new permanent premises for an office in 2024/2025, however an agreement has been reached with the Queens Hall Charity that the Parish Council can have the use of the Committee room specifically to open on Wednesday mornings. These costs have been factored into the proposed budget. In addition, there is expected to be some legal advice needed regarding a possible future office for the Parish Council, and as such a sum of money has been included in the proposed budget for this.

BOWLS CLUB

The Parish Council had secured ownership of the Bowls Club, located adjacent to Weald Common. This land was obtained at nil value, with the only costs being professional fees associated with

acquiring the land and clearance which was agreed by Council. There was however expected to be a cost to ensure the land is managed, maintained and kept secure, and this was considered under the additional items as detailed later in the meeting.

INTEREST RECEIVED

For 2023/2024 the Parish Council budgeted to receive £2,600 in interest. This was based on the interest rates at the time, however the significantly increased after this date. Should interest rates remained unchanged, the final budget figures expected as at 31st March 2023 is just over £10,000. This was also partly due to the investment in CCLA. Cllr Blanks advised that it wasn't expected interest rates would reduce significantly in the coming financial year.

COUNCILLOR EMAIL ADDRESSES

Councillors **NOTED** that the cost per month to run dedicated Councillor email addresses was roughly £160.00. The need for such emails in order to protect the Parish Council from a GDPR perspective has been previously addresses by the Council. Cllr Irvine emphasised how important it was to separate Councillor and private correspondence, stating he deals with IT issues every day and they are a frequent occurrence. Councillors **AGREED** they wished to continue with this cost, and would ensure use of their dedicated Councillor email addresses going forward.

EXPECTED PROJECTS FOR 2024/2025

Councillors **NOTED** that the main projects expected for 2024/2025 were the continuation of the Weald Common Tree Planting Project, the Sensory Garden, and monitoring of the many large scale developments that are expected to come forward.

EARMARKED RESERVES

Earmarked reserves, which are set aside for specific purposes and for savings for future projects, should be realistic and approved by the council. However, the amount of general reserves should be risk assessed annually and also approved by the council. It is recognised general good practice that the minimum level of General Reserves a Parish Council should hold is between 25%-100% of the precept. Larger councils would be nearer the 25% end. The current predicted figures for 31st March 2024 show that the level of General Reserves (i.e. those reserves that have not been placed into an earmarked fund) is expected to be around 27% of the account balance, and 49% of the precept. This is within acceptable limits. The Parish Council has a high level of Earmarked Reserve (73% of the account balances) but greater than 100% of the precept. Councillors **AGREED** these Earmarked reserves, noting that the Council was in a relatively healthy position.

Outdoor Gym Equipment

The Clerk advised that although not included within the budget, she was looking into the possibility of outdoor gym equipment for Thornwood Common, which had been specifically requested by a number of residents through Cllr Mrs Hawkins. It was expected this could be funded by way of grant funding or via S106 agreements.

The following baseline budget figures were **AGREED** for 2024/2025:

2024 / 2025 budget

BUDGET

| GENERAL ADMINISTRATION | | |
|------------------------|----------------|--------|
| Income | | £ |
| Total Income | | - |
| Expenditure | | |
| 4001 | Staff Salaries | 83,000 |
| 4003 | Superannuation | 29,938 |
| 4004 | Overtime | 800 |

| | | |
|--------------------------|----------------------------|----------------|
| 4008 | Training | 800 |
| 4009 | Travelling Costs | 600 |
| 4013 | Rent | 0 |
| 4020 | Misc. Expenses | 1,600 |
| 4021 | Phone Fax Internet | 1,000 |
| 4022 | Postage | 100 |
| 4023 | Stationery | 1,400 |
| 4024 | Subscriptions | 2,250 |
| 4025 | Insurance | 3,200 |
| 4028 | Books & Publications | 50 |
| 4029 | Photocopier Costs | 1,750 |
| 4030 | Software & Computer Mgt | 5,400 |
| 4036 | Property Maintenance | 0 |
| 4040 | Equipment Maintenance | 250 |
| 4041 | Equipment & Small Tools | 300 |
| 4051 | Bank Charges | 100 |
| 4053 | Loan Capital Repaid (PWLb) | 2,314 |
| 4054 | Loan Interest Paid (PWLb) | 81 |
| 4056 | Professional Fees | 1,500 |
| 4057 | Audit Fees - External | 840 |
| 4058 | Audit Fees - Internal | 1,100 |
| 4070 | Tax and NI | 21,500 |
| 4108 | COVID 19 | 0 |
| 4152 | Agreed Additional items | 0 |
| Total Expenditure | | 159,872 |

INTEREST

| | | |
|---------------------|-------------------|--------------|
| 1190 | Interest Received | 5,000 |
| Total Income | | 5,000 |

CIVIC AND DEMOCRATIC

Income

| | | |
|---------------------|-------------------------|----------|
| 1081 | Repayments Refunds | 0 |
| 1084 | Sponsorship | 0 |
| 1178 | Grants Received - Other | 0 |
| Total Income | | 0 |

Expenditure

| | | |
|------|------------------------------------|-------|
| 4019 | Hospitality / Chairman's allowance | 150 |
| 4020 | Misc. Expenses | 4,000 |
| 4027 | CCTV (New Nom Code for 24/25) | 1,200 |
| 4028 | Books and publications | 0 |
| 4035 | Publicity/Press | 1,500 |
| 4036 | Property Maintenance | 600 |
| 4037 | Grounds Maintenance | 1,100 |
| 4040 | Equipment Maintenance | 0 |
| 4056 | Professional Fees | 2,500 |
| 4071 | Grants Other | 0 |
| 4102 | Notice Boards | 600 |
| 4105 | Vandalism | 0 |
| 4143 | Election Expenses | 0 |
| 4152 | Agreed Additional items | 0 |

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|--------------------------|--------------------|--------------|
| 4153 | Play in the Park | 150 |
| 4160 | Neighbourhood Plan | 0 |
| Total Expenditure | | 11800 |

| REMEMBRANCE DAY | | |
|--------------------------|--------------------------------|--------------|
| Income | | |
| 1041 | Remembrance Day Income | 1,100 |
| 1084 | Sponsorship | 200 |
| Total Income | | 1,300 |
| Expenditure | | |
| 4019 | Hospitality / chairman's Allow | 100 |
| 4020 | Misc. Expenses | 100 |
| 4142 | Remembrance Sunday | 2,200 |
| 4152 | Additional Items | 0 |
| Total Expenditure | | 2,400 |

| PARISH HALL AT THORNWOOD | | |
|---------------------------------|------------------------------|---------------|
| Income | | |
| 1001 | Hall Hire - Regular Users | 11,000 |
| 1002 | Hall Hire - Occasional Users | 3,000 |
| 1003 | Hall Hire - Storage charges | 400 |
| 1004 | Hall Hire - Public Liability | 500 |
| 1007 | Hall Hire - Music Licences | 100 |
| 1080 | Miscellaneous Income | 0 |
| 1082 | Donations Received | 0 |
| 1178 | Grants Received Other | 0 |
| Total Income | | 15,000 |
| Expenditure | | |
| 4001 | Staff Salaries | 6,000 |
| 4003 | Superannuation | 1,600 |
| 4004 | Overtime | 800 |
| 4014 | Utilities | 8,000 |
| 4016 | Cleaning Materials | 600 |
| 4020 | Misc. Expenses | 1,000 |
| 4026 | Music Licence | 150 |
| 4036 | Property Maintenance | 2,300 |
| 4037 | Grounds Maintenance | 1,750 |
| 4040 | Equipment Maintenance | 500 |
| 4049 | Paladin Hire | 1,100 |
| 4070 | Tax and NI | 1,200 |
| 4105 | Vandalism | 0 |
| 4108 | COVID 19 | 0 |
| 4152 | Agreed Additional items | 0 |
| Total Expenditure | | 25,000 |

| CEMETERY | | |
|-----------------|-------------------------|-------|
| Income | | |
| 1011 | Cemetery Interment Fees | 4,500 |
| 1012 | Cemetery Memorial Fees | 1,500 |
| 1013 | Cemetery GOR Purchase | 0 |
| 1015 | Cemetery Transfers | 0 |

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|--------------------------|-------------------------|--------------|
| 1019 | Miscellaneous Income | 0 |
| 1083 | Cemetery Plot Purchase | 2,500 |
| Total Income | | 8,500 |
| Expenditure | | |
| 4014 | Utilities | 150 |
| 4020 | Misc. Expenses | 500 |
| 4036 | Property Maintenance | 500 |
| 4037 | Grounds Maintenance | 6,250 |
| 4043 | Grave Digging | 1,500 |
| 4049 | Paladin Hire | 1,050 |
| 4073 | Cemetery Memorial costs | 0 |
| 4102 | Noticeboards | 0 |
| 4105 | Vandalism | 0 |
| 4152 | Agreed Additional Items | 0 |
| Total Expenditure | | 9,950 |

| WEALD COMMON | | |
|--------------------------|----------------------------|--------------|
| Income | | |
| 1082 | Donations Received | 0 |
| 1178 | Grants Received | 711 |
| Income | | 711 |
| Expenditure | | |
| 4020 | Misc Expenses | 0 |
| 4036 | Property Maintenance | 0 |
| 4064 | Weald Com Play Area | 4,000 |
| 4074 | Weald Common Grounds Maint | 5,241 |
| 1405 | Vandalism | 0 |
| 4152 | Agreed Additional items | 0 |
| Total Expenditure | | 9,241 |

| OPEN SPACES | | |
|---------------------|---------------------------|--------------|
| Income | | |
| 1031 | Dog Bin Recharge Income | 520 |
| 1178 | Grants Received | 0 |
| 1084 | Sponsorship | 500 |
| Total Income | | 1,020 |
| Expenditure | | |
| 4008 | Training | 700 |
| 4020 | Misc. Expenses | 3,000 |
| 4036 | Property Maintenance | 500 |
| 4037 | Grounds Maintenance | 600 |
| 4038 | Play Area Equipment | 0 |
| 4066 | Thornwood Play Area | 3,000 |
| 4104 | Bus Shelters | 100 |
| 4105 | Vandalism | 0 |
| 4106 | Dog Waste Bins | 5,000 |
| 4108 | COVID 19 | 0 |
| 4148 | Bluemans End Rental | 300 |
| 4149 | Bluemans End Maintenance | 1,500 |
| 4150 | Norwegian Mem Grnds Maint | 1,100 |
| 4152 | Agreed Additional items | 0 |
| 4155 | Pike Way | 1,200 |

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|--------------------------|------------------|---------------|
| 4156 | Village Sign | 800 |
| 4157 | Thornwood Common | 2,000 |
| 4159 | SGL Play Area | 2,000 |
| Total Expenditure | | 21,800 |

| STREET LIGHTING | | |
|--------------------------|-----------------------------|---------------|
| Income | | |
| 1081 | Repayments and refunds | 0 |
| | | 0 |
| Expenditure | | |
| 4068 | Street Lighting Maintenance | 4,700 |
| 4072 | Street Lighting Electricity | 7,500 |
| 4105 | Vandalism | 0 |
| 4152 | Agreed Additional items | 0 |
| Total Expenditure | | 12,200 |

| ALLOTMENTS | | |
|--------------------------|---------------------------|--------------|
| Income | | |
| 1021 | Allotment Rents | 2,900 |
| 1178 | Grants Received | 0 |
| Total Income | | 2,900 |
| Expenditure | | |
| 4014 | Utilities | 1,100 |
| 4020 | Misc. Expenses | 1,200 |
| 4036 | Property Maintenance | 500 |
| 4037 | Grounds Maintenance | 3,000 |
| 4040 | Equipment Maintenance | 350 |
| 4041 | Equipment and small tools | 0 |
| 4152 | Agreed Additional Items | 0 |
| Total Expenditure | | 6,150 |

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| TOTAL INCOME (Excl precept) | £34,431 |
|------------------------------------|----------------|

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|--------------------------|-----------------|
| TOTAL EXPENDITURE | £258,413 |
|--------------------------|-----------------|

Councillors **AGREED** the following additional items:

| ITEM | | Proposed Precept Amount | From Earmarked Reserve |
|-------------|---|--------------------------------|-------------------------------|
| 1 | Play Area Emergency Works Fund (Move to EMR). As at 1/12/23, this EMR stands at £4,000. This fund is used to cover any unanticipated essential safety works to the three play areas in the Parish. | £1,000.00 | |
| 2 | The Clerk, Principal Finance Officer, and Senior Admin Officers computers are all causing issues. They are all almost four years old, and are not expected to last for the duration of 2024. The average life span of a laptop is between 3-5 years. These are expected to need replacing in the near future. | £2,505.90 | |

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|-------------------------------|---|-------------------|------------------|
| 3 | Youth Service – (see earlier in the agenda). Provisionally agreed to use £500 from the Youth Club EMR, and subject to satisfactory responses at the January meeting from the organisation wishing to run the event, a further £1,953.00 to come from the HMRC Airfield EMR, taking the group up to the Easter holidays. | | £1,953.00 |
| 4 | Grant for community speedwatch | £300.00 | |
| 5 | New Chairs needed for Remembrance Sunday service (18 green chairs) | £240.00 | |
| 6 | The Parish Council acquired the bowls club near Weald Common. The area was cleared of debris and made safe, with a gated and padlock, however there may be an element of security and / or maintenance measures that are needed in the coming year. | £2,000.00 | |
| 6 | Street Lighting - Rolling Replacement Fund. Based on the average cost of replacing 1 x street Lighting Column of between £4-5,000. As at 1/12/23 this EMR stands at £21,295.85 - enough to replace roughly four street lights. Some of the street lights are aging, and structural testing will take place later in 2024. | £5,000.00 | |
| Total Additional Items | | £11,045.90 | £1,953.00 |

FINAL PRECEPT FIGURE

Councillors considered all the points raised throughout the meeting in detail. Councillors raised concerns regarding the level of precept increase expected by EFDC, along with the current financial situation of the Country. There were a number of proposals put forward, as follows:

| Precept amount | Proposed | Seconded | Vote Results |
|----------------|------------------|-------------|------------------------------------|
| 0% increase | Cllr Mrs Jackman | None | Not carried |
| 1% increase | Cllr Spearman | Cllr Tyler | 8 for 1 against 1 abstention |
| 2.5% increase | Cllr Irvine | Cllr Blanks | 2 for 8 against |
| 3% increase | Cllr Blanks | Cllr Tyler | Not carried |

It was therefore **AGREED** to put forward a proposal for ratification at the January 2024 Parish Council meeting that the Parish Council precept for 2024/2025 should be set at £234,852, resulting in the Parish Council element of the Council Tax being £89.37/year for a Band D Property - an annual increase of just over 88p per year per band D property.

Meeting closed 9.03pm

Signed

Date