

**Kings Worthy Parish Council**

**Minutes of the Finance, Administration & Remuneration committee meeting  
held on Thursday, 14 May 2020 at 20:05  
Due to COVID-19 this meeting was held electronically via Zoom**

<b>Chair of the meeting:</b>	<b>Clerk(s):</b>
Cllr Stewart Newell	Christopher Read & Lucia Foster-Found

<b>Attendees:</b>	<b>Apologies:</b>
Cllr Ian Gordon Cllr Emily Fish	None

<b>Members of the public:</b>	
	None

**F/20/042 – Public question time**

None.

**F/20/043 – Agree and sign the minutes of the meeting held on the 10 March 2020**

The minutes were agreed as a true record of the meeting and signed by the Chair.

**F/20/044 – Matters arising from the meeting held on the 10 March 2020**

None.

**P/20/045 – Proposed new expenditure for Finance approval**

**Planning and Highways (P&H) – None.**

**Finance, Administration & Remuneration (FAR) – None.**

**Recreation and Amenities (R&A) –**

**Reseeding of the Tubbs Hall Mound (on Kings Worthy Green) – R&A had agreed to spend £143.99 for the reseeded on the mound, including watering when required.**

**Communications – None.**

**Grants – None.**

**F/20/046 – To receive the statement of accounts and management reports for period ended 30<sup>th</sup> April 2020 (see attached)**

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The Clerk/RFO gave a presentation of the accounts for the month ending 30<sup>th</sup> April 2020. This included showing the balance sheet, bank reconciliations and bank data.

Points of note:

**Layout of the Management Report** – Members agreed to the removal of the current month budget, actual and variance columns as this level of budgeting detail was no longer practical.

**Current position** – The Clerk highlighted spend in April had been low due to COVID-19.

It was agreed that the Chair will sign the accounts after the meeting via the post.

**F/20/047 – To receive the statement of accounts and management reports for the year ended 31<sup>st</sup> March 2020 (see attached)**

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The Clerk/RFO gave a presentation of the accounts for the year ending 31<sup>st</sup> March 2020.

There had been some small end of year changes including some corrections from the previous year, movement of prepayments and the resultant VAT to be reclaimed.

It was unanimously agreed to recommend these accounts for adoption by the full council.

**F/20/048 – Remuneration and Staffing**

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None.

**F/20/049 – Tubbs Hall Landlord's Responsibilities**

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**VAT for Tubbs Hall** – The advice has been received and the invoices have now been issued. Cllr Newell is in the process of reviewing the proposed new sub-lease.

**Caretaker (employed by THMC)** – The Bookings Clerk for Tubbs Hall Management Committee informed the Clerk that they are investigating furloughing the Caretaker.

**F/20/050 – Legal issues**

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**Ramsay Road** – No further update.

**F/20/051 – RFO/Clerk's Notices**

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None.

**F/20/052 – Chairman's Notices**

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None.

**F/20/053 – Authorise Payments Listing (see attached)**

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Members were given a copy of the listing and the payments authorised.

**F/20/054 – Items for discussion at the next meeting on the 09 June 2020**

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None.

Meeting Closed:	21:01
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Signed:

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Date:

## Management Accounts for the period ending 30th April 2020

2020/21 Financial Year					Balance Sheet	
Income	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Bank Accounts	
Neighbourhood Plan	£9,000.00	£0.00	£0.00	£0.00	Unity Trust Bank Current Account	£11,110.39
Finance, Administration & Remuneration (inc. CIL receipts)	£214,135.02	£13,733.46	£13,734.92	£1.46	Unity Trust Tailored Deposit Account	£128,748.25
Kings Worthy Community Centre	£4,181.20	£348.43	£183.00	-£165.43	<b>Sub-Total:</b>	<b>£139,858.64</b>
Planning & Highways	£0.00	£0.00	£0.00	£0.00	Investments/Deposits	
Recreation & Amenities	£6,060.00	£496.87	£595.00	£98.13	Hampshire Trust Bank Variable (90 day notice)	£42,686.83
	<b>£233,376.22</b>	<b>£14,578.76</b>	<b>£14,512.92</b>	<b>-£65.84</b>	United Trust Bank Variable (100 day notice)	£5,000.00
					<b>Sub-Total:</b>	<b>£47,686.83</b>
	<b>£186,270.20</b>	<b>£14,578.76</b>	<b>£14,512.92</b>	<b>-£65.84</b>	Other	
Expenditure	Annual Budget	Budget YTD	Actual YTD	Variance YTD	B4B Procurement Card	£177.04
Neighbourhood Plan	£9,000.00	£0.00	£0.00	£0.00	Debtors	£3,644.61
Finance, Administration & Remuneration	£73,517.28	£8,780.94	£4,759.24	£4,021.70	Prepayments	£0.00
Kings Worthy Community Centre	£9,685.00	£1,549.57	£1,016.75	£532.82	<b>Sub-Total:</b>	<b>£3,821.65</b>
Planning & Highways	£6,500.00	£0.00	£0.00	£0.00	<b>Total Current Assets:</b>	
Recreation & Amenities	£81,269.00	£3,954.82	£3,016.00	£938.82		<b>£191,367.12</b>
	<b>£179,971.28</b>	<b>£14,285.34</b>	<b>£8,791.99</b>	<b>£5,493.35</b>	Current Liabilities	
<b>Position - Actual (excluding transfer to play area reserve)</b>					Trade Creditors	£753.93
<b>Net Surplus / Deficit</b>	<b>£6,298.92</b>	<b>£293.42</b>	<b>£5,720.93</b>	<b>£5,427.51</b>	Retentions	£377.20
					Received on Account (inc. Precept)	£68,574.58
<b>Transfer to play area maintenance reserve at 30/04/2020</b>				<b>£10,000.00</b>	PAYE Payments Due	£251.20
					NI Payments Due	£509.86
<b>Memorandum - Revised Position (including transfer to play area)</b>					Pension Payments Due	£877.56
<b>Net Surplus / Deficit</b>	<b>-£3,701.08</b>	<b>-£9,706.58</b>	<b>-£4,279.07</b>	<b>£5,427.51</b>	VAT to be Paid	(£6.88)
					VAT to be Reclaimed	(£652.37)
					VAT that has been Reclaimed but not received	(£5,156.56)
					<b>Total Current Liabilities:</b>	<b>£65,528.52</b>
					<b>Current Assets Minus Liabilities:</b>	
						<b>£125,838.60</b>
					Earmarked Funds in Reserve	
					Church Green Reserve	£10,969.49
					Play area maintenance reserve	£24,053.22
					CIL Reserve	£31,746.75
					<b>Total Current Liabilities:</b>	<b>£66,769.46</b>
					Net Assets	
					Profit & Loss Accounts Brought Forward	£12,582.28
					General Reserves (inc. £7,364.59) for tree works)	£40,765.93
					Profit & Loss Year to Date	<b>£5,720.93</b>
					<b>Total Net Assets:</b>	<b>£59,069.14</b>

## Management Accounts for the period ending 31st March 2020

Income	Current Month			2019/20 Financial Year				2019/20	2020/21
	Budget	Actual	Variance	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Income Outturn	Income Budget
Finance, Administration & Remuneration (inc. CIL receipts)	£32,073.31	£12,970.03	-£19,103.28	£195,011.90	£195,011.90	£158,075.05	-£36,936.85	£165,676.24	£214,135.02
Kings Worthy Community Centre	£1,121.93	£2,973.91	£3,729.84	£6,086.71	£6,086.71	£4,986.91	-£1,099.80	£5,366.10	£4,181.20
Planning & Highways	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Recreation & Amenities	£701.01	£546.00	-£155.01	£7,100.00	£7,099.99	£7,110.87	£10.88	£6,679.87	£6,060.00
<b>Totals:</b>	<b>£33,896.25</b>	<b>£16,489.94</b>	<b>-£15,528.45</b>	<b>£208,198.61</b>	<b>£208,198.60</b>	<b>£170,172.83</b>	<b>-£38,025.77</b>	<b>£177,722.20</b>	<b>£224,376.22</b>
<b>Revised Totals (excluding CIL receipts):</b>	<b>£14,896.25</b>	<b>£16,489.94</b>	<b>£1,593.69</b>	<b>£170,198.61</b>	<b>£170,198.60</b>	<b>£168,905.98</b>	<b>-£1,292.62</b>	<b>£169,505.56</b>	<b>£177,270.20</b>
Expenditure	Current Month			2019/20 Financial Year				2019/20	2020-21
	Budget	Actual	Variance	Annual Budget	Budget YTD	Actual YTD	Variance YTD	Expenditure Outturn	Expenditure Budget
Finance, Administration & Remuneration	£4,743.98	£6,140.18	-£1,396.20	£67,328.76	£67,328.76	£71,131.50	-£3,802.74	£70,914.76	£73,517.28
Kings Worthy Community Centre	£789.65	£560.82	£228.83	£15,680.45	£15,207.78	£10,445.64	£4,762.14	£10,956.81	£9,685.00
Planning & Highways	£3,721.21	£3,368.52	£352.69	£6,750.00	£6,750.00	£6,220.93	£529.07	£6,352.32	£6,500.00
Recreation & Amenities	£13,181.46	£11,164.10	£2,017.36	£88,300.00	£88,300.00	£68,131.91	£20,168.09	£80,007.56	£81,269.00
<b>Totals:</b>	<b>£22,436.30</b>	<b>£21,233.62</b>	<b>£1,202.68</b>	<b>£178,059.21</b>	<b>£177,586.53</b>	<b>£155,929.98</b>	<b>£21,656.55</b>	<b>£168,231.45</b>	<b>£170,971.28</b>
Current Position									
<b>Net Surplus / Deficit</b>	<b>£11,459.95</b>	<b>-£4,743.68</b>	<b>-£16,203.63</b>	<b>-£7,860.60</b>	<b>-£7,387.94</b>	<b>£12,976.00</b>	<b>£20,363.94</b>	<b>£1,274.11</b>	<b>£6,298.92</b>
								<b>£7,860.00</b>	<b>£10,000.00</b>
<b>Transfers into ringfenced 15 year play area maintenance fund</b>									
<b>Revised position (including transfers above)</b>								<b>-£6,585.89</b>	<b>-£3,701.08</b>

Variance analysis (above 1%)	
-£36,936.85	FAR - Main reason is that £36,733.15 of CIL has not yet been paid from WCC
-£1,099.80	KWCC - Variance is due to the need to calculate the 2018/19 and 2019/20 bills following the VAT advice received. These have now been completed.
-£3,802.74	FAR - Due to baliffs bill for removal of travellers from Eversley Park. I have chased a payment from the insurers for this.
£4,762.14	KWCC - £3,000 contingency for replacement boiler not spend; underspends on toilets and kitchen.
£529.07	P&H - Savings on energy costs for street lights
£20,168.09	R&A - Underspends on trees (due to the timing of works around the nesting season) and play area maintenance (this underspend was expected and will be transferred into the 15 year play area fund)

## Balance Sheet - 31st March 2020

Current Assets	
<u>Bank Accounts</u>	
Unity Trust Bank Current Account	£7,800.24
Unity Trust Tailored Deposit Account	£69,248.25
<b>Sub-Total:</b>	<b>£77,048.49</b>
<u>Investments/Deposits</u>	
Hampshire Trust Bank Variable (90 day notice)	£42,686.83
United Trust Bank Variable (100 day notice)	£5,000.00
<b>Sub-Total:</b>	<b>£47,686.83</b>
<u>Other</u>	
B4B Procurement Card	£177.04
Debtors	£3,644.61
Prepayments	£450.26
<b>Sub-Total:</b>	<b>£4,271.91</b>
<b>Total Current Assets:</b>	<b>£129,007.23</b>
Current Liabilities	
Trade Creditors	£12,168.90
Retentions	£377.20
Received on Account (inc. Precept)	£0.00
PAYE Payments Due	£181.20
NI Payments Due	£394.74
Pension Payments Due	£920.10
VAT to be Paid	£3.98
VAT to be Reclaimed	(£5,156.56)
VAT that has been Reclaimed but not received	£0.00
<b>Total Current Liabilities:</b>	<b>£8,889.56</b>
<b>Current Assets Minus Liabilities:</b>	<b>£120,117.67</b>
Earmarked Funds in Reserve	
Church Green Reserve	£11,268.99
CIL Reserve	£31,746.75
<b>Total Current Liabilities:</b>	<b>£43,015.74</b>
Net Assets	
Profit & Loss Accounts Brought Forward	£20,284.40
General Reserves (inc. £8,500.00 for tree works)	£43,841.53
Profit & Loss Year to Date	<b>£12,976.00</b>
<b>Total Net Assets:</b>	<b>£77,101.93</b>

## Payment Authorisation Listing - May 2020 meeting

### Payments previously authorised on the bank (paid to meet payment deadlines)

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
02/04/2020	FAR	OfficeTeam Ltd	Black HP 953XL Printer cartridge	Office Stationery	£ 42.98	£ -
03/04/2020	FAR	Amazon EU	Drywipe board	Office Stationery	£ 2.86	£ -
06/04/2020	FAR	Amazon EU	A4 Plastic lever arch file and plastic dividers	Office Stationery	£ 17.74	£ -
06/04/2020	FAR	Amazon EU	Printable shipping labels	Office Stationery	£ 6.70	£ -
<b>Total:</b>					<b>£ 70.28</b>	<b>£ -</b>

### Payments to be authorised

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
11/04/2020	FAR (KWCC)	Winchester City Council	Rent for Kings Worthy Community Centre	Rent	£ 354.00	£ -
17/04/2020	FAR	Viking Direct	A4 paper, storage box, staples, files, ruler and usb stick	Printing / Misc. Expenditure / Stationery / Small Office Equipment (under £100)	£ 96.17	£ -
21/04/2020	FAR	Edward Leonard Conroy Ltd	Sharpie marker pen	Stationery	£ 1.99	£ -
24/04/2020	FAR	Amazon EU	Plastic folder dividers	Stationery	£ 7.19	£ -
24/04/2020	FAR	IT-Services Alexander Irro	Replacement mouse feet pads	Misc. Expenditure	£ 7.99	£ 1.28
24/04/2020	FAR	Amazon EU	Hole reinforcement refill for punched pages	Stationery	£ 9.22	£ -
01/05/2020	FAR	Hampshire Association of Local Councils	Annual affiliation fee and National Association of Local Councils levy	Subscriptions	£ 926.86	£ -
06/05/2020	R&A	Glasdon UK Ltd	Dog faeces bag dispenser and bags	Dog bins	£ 329.59	£ -
<b>Total (all):</b>					<b>£ 1,733.01</b>	<b>£ 1.28</b>

### Direct Debits & Standing Orders

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
01/04/2020	FAR (KWCC)	EDF Energy	Gas -Tubbs Hall	Gas	£ 66.00	£ -
06/04/2020	FAR (KWCC)	Business Stream Ltd	Water -Tubbs Hall	Water -Tubbs Hall	£ 21.00	£ -
09/04/2020	FAR	Sharp Business Systems UK Plc	Final bill for copier rental and charges	Printing	£ 47.04	£ -
14/04/2020	FAR (KWCC)	XLN Telecom	Phone & Broadband supply	Telephone & Broadband	£ 57.95	£ -
15/04/2020	FAR	TLC Online	Website support and maintenance services	Website/Email Expenses	£ 20.00	£ -
15/04/2020	FAR (KWCC)	British Gas Lite	Electricity for Kings Worthy Community Centre	Electricity	£ 84.42	£ -
16/04/2020	FAR	Lloyds Bank Plc	Monthly card charges	Bank Charges and Interest	£ 50.08	£ -
16/04/2020	FAR	Sage Software Ltd	SAGE accounting software	Computer Software	£ 26.40	£ -
27/04/2020	R&A	Green Smile Ltd	Grounds maintenance service	Grounds maintenance	£ 3,594.00	£ -
<b>Total:</b>					<b>£ 3,966.89</b>	<b>£ -</b>

### Remuneration Costs

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
24/04/2020	FAR	C Read	Salary	Employee Wages and Salaries	£ 1,847.42	£ -
24/04/2020	FAR	Lucia Foster Found	Salary	Employee Wages and Salaries	£ 950.92	£ -
19/05/2020	FAR	HMRC	National Insurance	NI	£ 509.86	£ -
19/05/2020	FAR	HMRC	PAYE	PAYE	£ 251.20	£ -
19/05/2020	FAR	Hampshire County Council	Pensions	Pensions	£ 877.56	£ -
22/05/2020	FAR	C Read	Salary	Employee Wages and Salaries	£ 1,847.42	£ -
22/05/2020	FAR	Lucia Foster Found	Salary	Employee Wages and Salaries	£ 950.92	£ -
22/05/2020	FAR	Adrian Reeves	Salary	Employee Wages and Salaries	£ 195.00	£ -
19/06/2020	FAR	HMRC	National Insurance	NI	£ 509.86	£ -
19/06/2020	FAR	HMRC	PAYE	PAYE	£ 299.80	£ -
19/06/2020	FAR	Hampshire County Council	Pensions (including -£38.58 deficit payment due to payroll error in 2019/20)	Pensions	£ 916.14	£ -
<b>Total:</b>					<b>£ 9,156.10</b>	<b>£ -</b>

### Procurement Card Payments (Total includes transaction fees)

Date	Committee	Beneficiary	Description	Category	Total (Inc. VAT)	Unrecoverable VAT
02/04/2020	FAR	Lloyds Bank	Monthly card fees	Bank Charges and Interest	£ 6.00	£ -
02/04/2020	FAR	1&1 IONOS LTD	PHP5.2 Extended Support	Website/Email expenses	£ 8.44	£ -
02/04/2020	FAR	GiffGaff	Office phone monthly goodybag of data and minutes	Misc. Expenditure	£ 6.00	£ -
02/04/2020	FAR	GiffGaff	Emergency phone monthly goodybag of data and minutes	Misc. Expenditure	£ 6.00	£ -
02/04/2020	FAR	Kenable Ltd	HDMI Adaptor and power cord	Misc. Expenditure	£ 7.43	£ -
02/04/2020	FAR	Dashlane Inc.	Password manager (annual cost)	Computer software	£ 16.21	£ -
<b>Total:</b>					<b>£ 50.08</b>	<b>£ -</b>

<b>Committees:</b>	FAR	Finance, Administration & Remuneration (KWCC= Kings Worthy Community Centre)
	PC	Parish Council
	P&H	Planning & Highways
	R&A	Recreation & Amenities