

**BRIGHTLINGSEA TOWN COUNCIL
FINANCE & PROPERTY COMMITTEE**

Minutes of the Meeting held at the Parish Hall, Victoria Place, Brightlingsea
on Tuesday 18th June 2024 at 10.00 a.m.

Present:

Councillors

D Atkinson (Chairman)

J Chapman (Vice Chairman)

J Carr, M Court, J Howard and R Morgan

Also in Attendance:

Tracey Pulford - Town Clerk

F.001 APOLOGIES FOR ABSENCE: Councillor Paveley, who will try and attend later in the meeting.

F.002 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON THE 14TH MAY 2024, RECEIVED BY COUNCIL ON THE 16TH MAY 2024:

The Minutes were accepted as a true record.

F.003 DECLARATION OF DISCLOSABLE PECUNIARY INTERESTS:

Members were reminded of the requirement to disclose any interest in relation to items on the agenda when these are discussed.

Councillor Atkinson briefed members on the current situation regarding the finances and circulated a graph showing Reserves – Annual Deficit. He stated that the deficit for 2023/2024 is £12,000, the budget headings for 2024/2025 have all been revised. He then recommended the following:-

- Install Smart Meters on all Council Property.
- Trading Division – establish a working group to review pricing and margins.
- Install a point of sale till, with card reader.
- Review all policies, including risk assessment and asset register, within six months.
- Have an item at every meeting listing any potential write-offs and disputed claims.
- The end of year accounts are prepared earlier in the year and signed off at the May Annual Meeting.

Councillor Chapman the proposed this recommendation, seconded by Councillor Morgan.
Agreed.

Recommendation: The following was agreed:-

- **Install Smart Meters on all Council Property.**
- **Trading Division – establish a working group to review pricing and margins.**
- **Install a point of sale till, with card reader.**
- **Review all policies, including risk assessment and asset register, within six months.**
- **Have an item at every meeting listing any potential write-offs and disputed claims.**
- **The end of year accounts are prepared earlier in the year and signed off at the May Annual Meeting.**

F.004 TERMS OF REFERENCE:

A copy of the Terms of Reference, as agreed on 16th February 2023, had been circulated to all members. After discussion the following amendments were agreed:-

- Item 5b – to add ‘where necessary’
- The end of year accounts are prepared earlier in the year and signed off at the May Annual Meeting.

Recommendation: The Terms of Reference are amended to include:

- **Item 5b – to add ‘where necessary’**
- **The end of year accounts are prepared earlier in the year and signed off at the May Annual Meeting.**

F.005 RISK ASSESSMENT 2023/2024:

The Town Clerk informed members that Councillors Paveley, Morgan and Carr had met to discuss a new format for the Risk Assessment, and that this will be implemented with immediate effect.

F.006 ASSET REGISTER 2023/2024:

A copy of the asset register had been circulated to all members. The register was noted, and the figure of £2,704,579 is to be included on the AGAR – Section 2, box 9.

Recommendation: The Asset Register figure of £2,704,579 is to be included on the AGAR – Section 2, box 9.

F.007 END OF YEAR INTERNAL AUDIT REPORT 2023/2024

A copy of the Internal Audit Report 2023/2024 from Heelis & Lodge had been circulated to all members.

A discussion took place and the following recommendations were noted:- (1) To review the level of general reserves alongside the Reserves Policy; (2) There are limited policies available on the council’s website. It is recommended that the website is updated.

Councillor Atkinson declared an interest in the Lido, and then informed members that an email had been received stating:-

“I would like to advise you of the following confirmation concerning Brightlingsea Lido CIO.

At the Trustees meeting of 6th June 2024, it was resolved that there are no outstanding claims on the BTC past funding support.

The meeting also expressed sincere thanks for the support BTC have given to the pool.”

This email was noted, with thanks.

Recommendation: The Internal Audit Report 2023/2024 from Heelis & Lodge is received and the following recommendations were noted:- (1) To review the level of general reserves alongside the Reserves Policy; (2) There are limited policies available on the council’s website. It is recommended that the website is updated.

Lido – It was noted, with thanks, that there are no outstanding claims on the BTC past funding support.

F.008 END OF YEAR ACCOUNTS 2022/2023:

A copy of the Year End Accounts for 2023/2024 had been circulated to all members.

Much discussion took place and it was proposed by Councillor Morgan, seconded by Councillor Chapman that the accounts are agreed and signed off at the Council Meeting on 20th June 2024.

Recommendation: The Year End Accounts are agreed and are to be signed off at the Council Meeting on 20th June 2024.

F.009 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2022-2023 – ANNUAL GOVERNANCE STATEMENT:

Members went through Section 1 of the Annual Governance Statement and answered questions 1-9 as follows:-.

		Yes	No	N/A
1	We have put in place arrangements for effective financial management during the year and for the preparation of the accounting systems.	✓		
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		
7	We took appropriate action on all matters raised in reports from internal and external audit.	✓		
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting systems.	✓		
9	(For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s) assets, including financial reporting and, if required, independent examination or audit.			✓

This was agreed by all present.

Recommendation: Section 1 of the Annual Governance Statement is completed as follows: - questions 1-8 yes; question 9 N/A.

F.010 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2023/2024 – ACCOUNTING STATEMENTS:

A copy of the figures for Section 2 – Accounting Statements 2023/2024 (boxes 1-10) of the AGAR, as detailed below, had been circulated to all members. The figures for boxes 1-10 were **agreed** by all present. Members also **agreed** box 11a as ‘No’ and 11b as ‘N/A’.

	Year ending 31 March 2023 £	Year ending 31 March 2022 £
1. Balances brought forward	230,690	133,541
2. (+) Precept of Rates and Levies	192,347	201,327
3. (+) Total other receipts	210,464	155,005
4. (-) Staff costs	189,953	202,598
5. (-) Loan interest / capital repayments	0	0
6. (-) All other payments	310,007	165,962
7. (=) Balances carried forward	133,541	121,313
8. Total value of cash and short-term investments	90,673	86,958
9. Total fixed assets plus long term investments and assets	2,702,243	2,704,579
10. Total borrowings	0	0

For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust Funds (including charitable) The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.		✓	
11b. Disclosure note re Trust funds (including charitable) The figures in the accounting statements above do not include any Trust transactions.			✓

Recommendation: Section 2 – Accounting Statements 2023/2024 - The figures for boxes 1-10 are agreed, with box 11a as ‘No’ and 11b as ‘N/A’.

F.011 ADDITIONAL PAPERWORK:

A copy of the additional paperwork to be sent off to the External Auditor had been circulated to all members. These documents were noted.

Recommendation: The additional paperwork to be sent off to the External Auditor were noted.

F.012 APPOINTMENT OF INTERNAL AUDITOR FOR 2023/2024:

A discussion took place and it was agreed to appoint Trevor Brown CPFA as the Internal Auditor for 2024/2025.

Recommendation: Trevor Brown CPFA is appointed as the Internal Auditor for 2024/2025.

F.013 FINANCIAL SUMMARY – CASHBOOK REPORT:

The Town Clerk informed members that the Cashbook figures for 01/04/23-31/03/24 were:-

Income (Nett) - £380,133.41

Expenditure (Gross) - £367,593.61

Bank Balances as at end of March 2024 were:-

Current Account No: XXXX7055 – £2,823.91

Reserve Account No: XXXX8295 – £72,147.92

Reserve Account No: XXXX9433 – £8,781.95

Instant Access Account No: XXXX0373 - £206.09

Unity Current Account T2 No: XXXX0360 - £2,998.61

Making a total on all accounts of £86,958.48.

Regarding the Cashbook figures for April and May 2024 – these will be presented at the next meeting.

F.014 DEBTORS LIST AS OF 31.05.24:

The Debtors list as at 31.05.24 will be presented at the next meeting.

F.015 AUTHORISATION OF PAYMENTS:

A copy of the payment's approval list had been circulated to all members. This list detailed that there are 27 payments in the sum of £17,712.66 to be authorised. The payments were **approved** by the Finance Committee, and Councillors Chapman and Howard agreed to sign off the invoices at the end of the meeting.

Recommendation: 27 payments totalling £17,712.66 are approved for payment, with Councillors Chapman and Howard signing off the invoices.

F.016 COUNCIL POLICIES:

Recording of Public Meetings

A copy of the draft Recording of Public Meetings policy had been circulated to all members. After discussion it was **agreed** that this policy would be adopted at the Full Council meeting on the 20th June 2024.

NALC Model Financial Regulations

The NALC Model Financial Regulations were released on the 13th May 2024, and are being looked at by the Town Clerk and Chairman, for adoption at a future meeting.

Recommendation: (1) The Recording of Public Meetings Policy would be adopted at the Full Council meeting on the 20th June 2024. (2) The NALC Model Financial Regulations are being looked at the Town Clerk and Chairman, for adoption at a future meeting.

F.017 GRANTS:

Standing Annual Grants 2024/2025

A discussion took place on the Standing Annual Grants for 2024/2025. After discussion it was **agreed** to write to all who claim a Standing Annual Grant, stating that the Town Council is carrying out a review of its grants, and ask what the money is spent on, and what would happen if they did not receive this grant.

Grant request from Tendring Families First

A copy of an email from Tendring Families First had been circulated to all members. After discussion it was **agreed** to acknowledge receipt of the request, however due to the current financial situation, there are no monies available at the moment.

Recommendation: Standing Annual Grants - write to all who claim a Standing Annual Grant, stating that the Town Council is carrying out a review of its grants, and ask what the money is spent on, and what would happen if they did not receive this grant. Tendring Families First - acknowledge receipt of the request, however due to the current financial situation, there are no monies available at the moment.

F.018 MOTION TO EXCLUDE THE PUBLIC IN ACCORDANCE WITH THE PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960 –To discuss the following:-

- Disputed Debtors

F.019 DISPUTED DEBTORS:

Members discussed the three outstanding disputed debtors and agreed the next course of action.

F.020 CLOSE OF MEETING: There being no further business, the meeting closed at 11.43 a.m.

Received by Council on: 20.06.24

Approved by Committee on:

Signed by Chairman:

Signed by Chairman: