

## COOKHAM PARISH COUNCIL

**Minutes of Meeting of the FINANCE COMMITTEE**  
**Held in the Community Room on Tuesday, 30<sup>th</sup> May 2023, commencing at 7.30pm**

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**PRESENT:** Cllr R. Kellaway (Chairman)  
Cllrs M. Brar, T. Caen, J. Edwards, M. Howard, J Moore and A-L Regan

No members of the press or public were present.

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**1. APOLOGIES:**

There were no apologies, all Cllrs were present.

**2. DECLARATIONS OF INTEREST:**

None.

**3. TO ELECT A CHAIRMAN FOR THE FINANCE COMMITTEE:**

On the proposal of Cllr M. Howard, Cllr R. Kellaway was unanimously approved as Chairman of the Finance Committee.

**4. TO CONSIDER THE INTERNAL AUDITOR'S REPORT FOR THE FINANCIAL YEAR 2022-23:**

The Annual Governance and Accountability Return (AGAR) Annual Internal Auditor Report 2022/23 was reviewed and unanimously approved for recommendation to Full Council on the proposal of Cllr M. Howard seconded by Cllr M. Brar.

With regards to the Internal Auditors assessment of compliance, three points were raised.

1. The Burial records need to be maintained on an up to date basis: At the time of the audit the burial records including financial transactions, paperwork and burial registers were up to date however a number of the Exclusive Rights of Burial deeds were outstanding. This has since been addressed and are now up to date.
2. There is a need for a clear audit trail between the cash book figure (R & P) and the Annual Accounts (I & E): The Clerk has taken advice from the Internal Auditor as to how best to show this and will now produce a detailed balance sheet going forward.
3. The level of the General Fund continues to be seen as high and has again been the subject of the Internal Auditors comments. Over the course of the last few years the General Fund has remained at a similar level whereas the precept has increased. The General Fund now stands at 65% of the value of the precept. (It was 82% for Financial Year 2019/20). The council aim to maintain a General Fund of 4-6 months running costs of £80,000 in line with guidance from the Joint Panel on Accountability and Governance - Practitioners Guide.

**5. TO CONSIDER THE ASSERTIONS IN AGAR SECTION 1 - ANNUAL GOVERNANCE STATEMENT 2022/23 AND APPROVE IT'S RECOMMENDATION FOR APPROVAL BY FULL COUNCIL:**

Cllrs reviewed the documentation provided by the Clerk to enable them to properly consider the assertions 1 to 8 of the Annual Governance Statement. Question 9 relates to trust funds which this council does not hold. Cllrs were encouraged to ask questions to satisfy themselves that the council is following procedures to get to the required outcome.

The Annual Governance Statement, Section 1 of the Annual Governance and Accountability Return (AGAR) as prepared by the Clerk, was unanimously approved for recommendation to Full Council.

**6. TO REVIEW THE ACCOUNTING STATEMENTS FOR FINANCIAL YEAR 2022-23 AND APPROVE ITS RECOMMENDATION FOR APPROVAL BY FULL COUNCIL:**

The large variance for 'total other receipts' and 'all other payments' to the previous year was due to the implementation of the play area improvement project, the Explanation of Variances report gives the detailed explanation as required by the External Auditor. The Committee reviewed the Accounting Statement, Section 2 of the AGAR, as prepared by the Clerk. This was unanimously approved for recommendation by Full Council.

**7. TO REVIEW THE BANK RECONCILIATION AS AT 31<sup>ST</sup> MARCH 2023 AND APPROVE ITS RECOMMENDATION FOR APPROVAL BY FULL COUNCIL:**

The Bank Reconciliation report was reviewed as part of the AGAR and was unanimously recommended for approval by Full Council.

**8. TO REVIEW THE INFORMATION CONNECTED WITH THE 'CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS':**

The dates for the period for the exercise of public rights were acknowledged as running between Monday 12<sup>th</sup> June to Friday 21<sup>st</sup> July 2023.

**9. TO REVIEW THE INFORMATIONAL ACCOUNTS FOR FINANCIAL YEAR 2022-23 AND APPROVE THE RECOMMENDATION FOR APPROVAL BY FULL COUNCIL:**

The Clerk introduced the Income and Expenditure Accounts for Cllrs to review. The set of Accounts were unanimously recommended for approval at Full Council. Cllrs asked a number of question to familiarise themselves with the report.

**10. TO REVIEW THE REGISTER OF ASSETS:**

The Register of Assets was reviewed.

**11. TO REVIEW THE STRATEGIC RESERVE FUND AT 31<sup>ST</sup> MARCH 2023:**

Cllrs discussed the use of Strategic Reserves as a way of setting aside funds for defined projects or activities. These earmarked reserves will be discussed during October and November in the budget setting period with the final confirmation of moves made at the March Finance Cmte meeting.

The report shows the movements in the Strategic Reserves for 2022-23 and the end position as of March 31<sup>st</sup> 2023. As approved at the April Full Council, the Strategic Reserve stands at £72,469. The Strategic Reserves, as of 31st March 2023, are shown on minute page 3039. The General Fund stands at £88,960.

**12. TO APPROVE CONTINUING PAYMENTS IN 2023-24 OF ONGOING DIRECT DEBITS, STANDING ORDERS AND REMUNERATION PAYABLE TO ALL EMPLOYEES:**

Cllrs unanimously approved the list of ongoing direct debits, standing order payments and remuneration payments to all employees, for the year 2023/24.

**13. TO APPROVE PAYMENTS OF MEMBERSHIP SUBSCRIPTIONS OVER 2023-24:**

Cllrs reviewed and unanimously approved the list of membership subscriptions for the year 2023/24.

**14. TO REVIEW AND APPROVE THE INTERNAL FINANCIAL CONTROL CHECKLISTS AND TO AGREE THE CLLR WHO WILL CARRY OUT THE QUARTERLY CHECKS FOR 2023-24:**

The Statement of Internal Control and the Internal Control checklist were reviewed, and it was felt no changes were required. Cllr R. Kellaway volunteered to carry out the internal control checks this year.

The Clerk reminded Cllrs that it is their responsibility to carry out these checks to ensure proper practices are being followed and to safeguard the Councils finance.

**15. TO DISCUSS THE ENERGY PERFORMANCE CERTIFICATE (EPC 2023) FOR CEMETERY LODGE AND CONSIDER THE START OF A PROJECT TO IMPROVE THE ENERGY RATING IN LINE WITH A GOVERNMENT CONSULTATION TO ENSURE THE MINIMUM RATING FOR RENTAL PROPERTIES IS C OR ABOVE:**

There is a legal obligation for rental properties to have a minimum EPC rating of E, which Cemetery Lodge currently has. There is a proposal, still in consultation, that may require properties to be brought up to EPC rating C, however as this is not yet legislation. However, the council recognise that it is beneficial for both council and tenants if the building were as energy efficient as possible.

A new Energy Performance Certificate was prepared in early 2023 and whilst it gives some energy saving recommendations these still need to be checked. On the proposal of Cllr M. Brar and seconded by Cllr M. Howard, Cllr J Moore will look at the building to give his professional opinion. The information will be brought back for further review. The Clerk to arrange a site visit.

**16. TO PROPOSE THAT THE COUNCIL ACTIONS A TENDER PROCESS FOR THE GROUNDS MAINTENANCE CONTRACTS:**

The contracts for the Council Grounds Maintenance should be reviewed approximately every 5 years. Although Council did take some steps towards reviewing the contracts this has not taken place in that time. Cllrs understood the need for the review as it is a requirement of Financial Regulations, best practice and ensures residents were getting value for money. Due to the value of the contract, currently split across two suppliers, it is likely to need to be advertised on the Governments Contract Finder website.

Cllrs approved a decision to undertake a Tender process for the Ground Maintenance contract. Cllr A-L Regan volunteered to help prepare a Tender document with the Clerk.

**17. REVIEW THE FINANCE ACTION LIST:**

The action list was reviewed.

The Clerk to follow up with Prospect Letting Agents on a number of issues.

**The meeting closed at 9.15pm.**