

SEALAND COMMUNITY COUNCIL

MINUTES OF THE ANNUAL FINANCE MEETING OF COUNCIL HELD ON 12th DECEMBER 2022 AT ST. BARTHOLOMEW'S CHURCH, OLD SEALAND ROAD, SEALAND, DEESIDE. CH5 2LQ

PRESENT: Councillors: David Wisinger (Chair), Gwyneth Bullock, Ashley Griffiths (Vice-Chair), Barbara Hinds, Chris Jones (County Councillor), Norman Jones, Alex Lewis, Lionel Prouve, Mary Southall, Brian Ward and Shelley Webber.

Peter Richmond - Clerk and Financial Officer.

22/182 SUMMARY OF ACCOUNTS – 2022/23 FINANCIAL YEAR

The Clerk outlined the expenditure and income for the 2022/23 financial year up to cheque number 003541

2022/23 Financial Year	Actual	Anticipated	Difference
Income			
General Admin Inc. Precept	£40,000.00	£60,000.00	-£20,000.00
Bank Interest and Refund of Fees	£12.09	£6.00	£6.09
VAT Refund	£492.48	£500.00	-£7.52
Total	£40,504.57	£60,506.00	-£20,001.43
Expenditure	Actual	Anticipated	Difference
Bank Charges	£79.60	£135.00	£55.40
Chairman's Fund	£300.00	£800.00	£500.00
Staffing Costs	£10,772.64	£13,190.00	£2,417.36
General Admin inc St Barts rental costs	£2,838.52	£3,670.00	£831.48
Insurances	£628.95	£700.00	£71.05
Play Schemes and New Play Equipment	£0.00	£10,800.00	£10,800.00
Street Furniture Repairs	£0.00	£400.00	£400.00
Street Lighting	£22,815.10	£21,700.00	-£1,115.10
Election Costs - Representation of the Peoples Act 1983 - RPA1983 S36C	£246.17	£4,500.00	£4,253.83
Council Web Site	£2,268 (inc VAT £378.00)	£2,304.00 (inc VAT)	£36.00
S137 - Grants	£1,400.00	£3,000.00	£1,600.00
School Milk - Section 137	£0.00	£1,500.00	£1,500.00
Total	£41,348.98	£62,699.00	£21,250.02

Current Summary	Balance as at 1 st April 2022 including £25,000 contingency fund.	£44,239.45
	Total expenditure	£41,348.98
	Total income	£40,504.57
	Balance	-£844.71
	Overall balance as at 12th December 2022	£43,395.04
	VAT Costs for 2022/23 financial year	£586.10
End of Year Prediction	Balance as at 1 st April 2022 including £25,000 contingency fund.	£44,239.45
	Total anticipated expenditure	£62,699.00
	Total anticipated income	£60,506.00
	Anticipated balance for the year	-£2,193.00
	Anticipated Overall Balance as at 31st March 2023	£ 42,046.45

22/184 **2021/22 FINANCIAL YEAR ANNUAL FINANCIAL RETURN**

There was no report.

22/187 **FINANCIAL REPORT – 2022/23 and 2023/24**

The Clerk advised on the Financial Report as circulated: -

- a) that a precept is an order to the charging authority – Flintshire County Council to pay a requested sum to the precept authority – Sealand Community Council and that the schedule of payment from Flintshire County Council will be 3 equal instalments – on the last working days of April, August and December.
- b) the appropriate sum for the S137 Expenditure Limit for the purpose of Section 137 (4) (a) of the Local Government Act 1972 for the calculation of the Free Resource Base is based on the local population taken from the current electoral role. The Welsh Government have advised that the Section 137 Expenditure Limit for 2023/24 is £9.93 per elector. The electoral role from Flintshire County Council at September 2022 was 2496. This has increased to 2538 at December 2022. So, per elector produces a total of £25,202.34

The Acting Headteacher at Sealand Primary School has confirmed that the school will not be returning to provide milk to KS2 pupils – previously funded by Council.

Section 137 payments so far in the 2022/23 financial year are for grant payments to the Sealand Primary School £1,000, Sealand Happy Group £150.00, Eye2Eye £150.00 and for the Earl Haig Poppy Appeal £250.00.

- c) the Clerk is contracted for a working week of 16 hours. Payment is net with the Council deducting income tax at 40% on the full income and making payment to the HMRC. The Council also pays the employers National Insurance contribution to HMRC. Payroll being undertaken by Wainwrights Accountants.
- d) refer to Minute 21/80 – meeting 19th July 2021.

RESOLVED – that it be agreed that the Clerk should move to scale point 24 with effect from 1st April 2022 and then point 25 at 1st April 2023 and point 26 at 1st April 2024.

Council also agreed under minute 21/80 that that with effect from 1st April 2022 that the home allowance payment is £312. Noting that the internal auditor advised on 22nd April 2021 that this amount is non-taxable.

The NALC pay award 2022/23 has been advised on by the LGA via One Voice Wales and to be implemented from 1st April 2022. Copies of the pay award details and salary scales were circulated to members of Council on 3rd November 2022.

Based on contracted 16 hours worked the salary for 2023/24 on scale point 25 £32,020 will be £13,846. Plus the home working allowance of £312 = £14,158.

This was noted by Council as its meeting on 21st November under Minute no - 22/147 - NATIONAL PAY AWARD SETTLEMENT 2022/23

- e) that IT expenses will be reimbursed by the Council.
- f) non-IT expenses incurred in carrying out his duties are also reimbursed. The expenditure being incurred on behalf of the Council as part of its administration and running cost, i.e., stamps and travelling expenses. NJC rate for Casual Users / HMRC approved mileage rate being paid for car mileage within Sealand and as required mileage to venues outside Sealand – £0.45p per mile.
- g) the estimated income for the current 2022/23 financial year is £60,500 and estimated expenditure is £61,085. The opening balance at 1 April 2022 was £44,239. The estimated opening balance at 1 April 2023 is £43,654 assuming all planned expenditure takes place which may not be the case.

RESOLVED: - that the following funds be allocated: -

Annual Subscriptions	£750
Audit Fees	£725
Bank Charges	£150
Chair's Fund	£800
Chain of Office - Engraving	£10
Clerk's salary and allowance	£14,158
Conferences - attendance	£200
Council's Web Site	£2,400
Data Protection Registration	£35
Defibrillator – Energy – Garden City	£75
Free Resource Fund – Grants	£4,000
Free Resource Fund – School Milk	£0.00
Hire Costs – St Barts	£500
Insurances	£650
Joint funded project play areas	£5,000
NI Employers contribution	£690
Playleader Scheme	£6,378
Postage / Mileage	£800
Printer, Computers repairs etc. and printer cartridges	£500
Sealand Newsletter	£200
Stationery	£100
Street Furniture Repairs – Seats / Notice Boards	£200
Street Lighting – Energy £3,000 - Repairs, Maintenance - £3,450 and Replacement / Adoption of 9 lights at Riverside Park and Cedar Close- £19,350	£25,800
Councillors and Clerks Training Costs	£500

Full Total	£64,621
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22/188 PRECEPT 2023/24

The Clerk advised that the Council has an indicated estimated expenditure of £64,621 for the 2023/34 financial year. Estimated income excluding precept for the 2023/24 financial year is £508. Estimated opening balance at 1st April 2023 is £43,554. To achieve an estimated balance at 1st April 2024 of £42,000 a precept of £62,559 is required.

The Clerk advised that the County Council require the completion of a precept mandate form to be signed by the Chairman and Clerk. This form will not be provided until late December 2022. The County Council has apologised for the delay.

Also awaited is the following information for Sealand -
Current Tax Base of equivalent Band D properties
The current Band D charge

RESOLVED: - that –

i) the precept for the 2023/24 financial year be agreed in principle at £62,000 for a review at the January 2023 meeting.

ii) Clerk be thanked for his usual excellent and informative and very clear financial report.

22/189 COUNCIL RESERVES – 2023/24

The Council's policy on Financial Reserves recommends an amount to be held in reserves for contingency purposes should be proportionately 6-9 months of gross expenditure – estimated expenditure for 2023/24 is £64,621 – 6 months is equivalent to £32,310. The Clerk advised that of the estimated carry forward of £43,654 at 1st April 2023 an amount of £25,000 should be held as a Contingency Reserve to assist cash flow in the event of unforeseen occurrences. The remaining funds being required to cover council expenditure until the first precept payment is made by Flintshire County Council during the 2023/24 financial year. The Council's Policy on Reserves will need to be amended accordingly.

RESOLVED – that of the estimated carry forward of £43,654 at 1st April 2023 an amount of £25,000 will be held as a Contingency Reserve to assist cash flow in the event of unforeseen occurrences. The remaining funds being required to cover council expenditure until the first precept payment is made by Flintshire County Council during the 2023/24 financial year. The Council's Policy on Reserves will be amended accordingly.

22/192 DATE OF COUNCIL'S NEXT MEETING – 16th JANUARY 2023

**22/193 IN ACCORDANCE WITH SEALAND COMMUNITY COUNCIL'S CODE OF CONDUCT -
DECLARATION OF INTEREST - NONE**

The meeting opened at 6pm and closed at 8.05pm

..... Signed 16th January 2023