

**SEALAND COMMUNITY COUNCIL**

**MINUTES OF THE ANNUAL FINANCE MEETING OF COUNCIL HELD ON 16<sup>th</sup> DECEMBER 2024 AT  
SEALAND COUNTY PRIMARY SCHOOL, FARM ROAD, GARDEN CITY. CH5 2HH**

**PRESENT: Councillors:** Barbara Hinds (Chair), Christine Jones (County Councillor), David Wisinger (Vice-Chair), Brian Ward, Mary Southall, Gwyneth Bullock, Lionel Prouvé and Norman Jones.

Four members of the public.

Jane Parry – Headteacher – Sealand Primary School.

Ashley Griffiths – Clerk and Financial Officer.

**24/196 SUMMARY OF ACCOUNTS –2024/25 FINANCIAL YEARS**

Ashley Griffiths (Clerk) outlined the expenditure and income for the 2024/25 financial year up to cheque number 003672. Note that an outstanding cheque (No: 003632) from June has not been banked by the organisation that received it, totalling £384.00.

**Sealand Community Council - Summary Accounts  
2024/25 Financial Year**

		<b>Actual</b>	<b>Anticipated</b>	<b>Difference</b>
<b>Income</b>	Precept	£42,666.67	£64,000.00	-£21,333.33
	Bank Interest and Refund of Fees	£474.58	£500.00	-£25.42
	VAT Refund Flintshire County Council	£0.00	£0.00	£0.00
	VAT Refund HMRC	£1,050.52	£2,000.00	-£949.48
	<b>Total</b>	<b>£44,191.77</b>	<b>£66,500.00</b>	<b>-£22,308.23</b>

		<b>Actual</b>	<b>Agreed Spend</b>	<b>Balance</b>
<b>Expenditure</b>	Bank Charges	£92.75	£150.00	£57.25
	Chairman's Fund	£200.00	£800.00	£600.00
	Staffing Costs	£13,123.54	£15,375.00	£2,251.46
	General Admin etc	£2,296.16	£4,500.00	£2,203.84
	Insurances	£625.99	£650.00	£24.01
	Play Schemes and New Play Equipment	£7,663.20	£18,665.00	£11,001.80
	Street Furniture Repairs	£0.00	£200.00	£200.00
	Street Lighting	£19,747.50	£26,200.00	£6,452.50
	Council Web Site	£2,148.00	£2,400.00	£252.00
	S137 - Grants	£650.00	£3,035.00	£2,385.00
	<b>Total</b>	<b>£46,547.14</b>	<b>£71,975.00</b>	<b>£25,427.86</b>

<b>Current Summary</b>	Balance 1st April 2024 inc £25,000 contingency fund	<b>£55,951.88</b>
	Total Expenditure	£46,547.14
	Total Income	£44,191.77
	Balance	-£2,355.37
	<b>Balance as at 16 December 2024</b>	<b>£ 53,596.51</b>
	<b>VAT Costs for 2024/25 Financial Year</b>	<b>£816.06</b>

**End of Year Prediction**

	Balance as at 1st April 2024	£55,951.88
	Total Anticipated Expenditure	£71,975.00
	Total Anticipated Income	£66,500.00
	Balance Expenditure compared with income at 31st March 2024	-£5,475.00
	<b>Anticipated Closing Balance as at 31 March 2025</b>	<b>£ 50,476.88</b>

**24/197 EXTERNAL AUDIT - ANNUAL FINANCIAL RETURN – 2023/24 FINANCIAL YEAR AND NOTICE OF AUDIT**

Ashley Griffiths (Clerk) conveyed the council's external audit requirement, noting that the documents will be partly delivered to South Wales via recorded delivery and that the remainder will be uploaded to the objective portal. He also mentioned the public notice and details of the public inspection arrangements for the 2023/24 financial year, specifically that they are on the Council website and notice boards. Inspection runs from the 1<sup>st</sup> of July to 26 July between 10:00 and 17:00 on Monday to Friday in line with Section 30 of the Public Audit Wales Act 2004, which gives the elector the right to inspect the Council's accounts.

The Clerk advised that the completed Annual Return and most of the requested information were uploaded to the objective portal on July 10<sup>th</sup>, 2024, and 2 documents were posted via special delivery to Audit Wales on July 18<sup>th</sup>, 2024.

**Publication of audited accounts for the year ended 31 March 2024**

Regulation 15(5) of the Accounts and Audit (Wales) Regulations 2014 (as amended) requires that by 30 September 2024, Sealand Community Council publish its accounting statements for the year ended 31 March 2024 together with any certificate, opinion, or report issued, given, or made by the Auditor General. The accounting statements in the form of an annual return have been published on the Council's website. However, the accounts are published before the conclusion of the audit.

RESOLVED – that the report be noted.

**24/201 FINANCIAL REPORT- 2024/25 AND 2025/26**

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 precepting authority – Sealand Community Council, and that the schedule of payment from Flintshire County Council will be three 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 advised that the Section 137 Expenditure Limit for 2024/25 was £10.81 per elector.

Welsh Government has advised that the Section 137 Expenditure Limit for 2025/26 is £11.10 per elector. Flintshire County Council confirmed the electorate as of the end of November 2024 was 2733. So, per elector produces a total of £30,336.30.

The allocated spend for 2024/25 for Section 137 grants is £3,035.00. Section 137 payments so far in the 2024/25 financial year are grant payments to Sealand Happy Group for £150.00, 50 Plus Action Group for £150.00, the Earl Haig Poppy Appeal for £200.00, and Eye 2 Eye Social Club for £150.00.

- c) The clerk is contracted for a 16-hour working week. Payment is net, with the Council deducting income tax at 20% on the full income and making payment to HMRC. The Council also pays the employer's National Insurance contribution to HMRC and the NEST Pension scheme, agreed under Minute 23/272. Wainwrights Accountants is undertaking payroll.
- d) Refer to Minute 21/80 – meeting 19<sup>th</sup> July 2021 - RESOLVED – that it be agreed that the Clerk should move to scale point 24 with effect from 1<sup>st</sup> April 2022.

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

The NALC pay award 2023/24 has been advised on by the LGA via One Voice Wales and will be implemented on 1 April 2023. Copies of the pay award details and salary scales were circulated to members of the Council on 7 November 2023.

Based on the 16 hours worked in the contract, the salary for 2025/26, on a scale of 24, £33,024, will be £14,280.65. Plus, the home working allowance of £312 = £14,592.65.

The Council noted all the above at its meeting on 20 November 2023—minute ref 23/145 and the meeting held on 15 April 2024—minute ref 23/272.

- 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 is incurred on behalf of the Council as part of its administration and running costs, 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 2024/25 financial year is £66,500.00, and the estimated expenditure is £68,125. The opening balance at 1 April 2024 was £55,951.88, including £25,000 contingency fund.

The estimated opening balance at 1 April 2025 is £57,594.94, assuming all planned expenditure occurs, which may not be the case.

- h) the precept for the 2024/25 financial year is £64,000.00

RESOLVED – that the following funds be allocated.

Annual Subscriptions	£850.00
Audit Fees	£775.00
Bank Charges	£150.00
Chair's Fund	£800.00
Chain of Office - Engraving	£20.00
Clerk's salary and allowance.	£14,592.65

Conferences - attendance	£200.00
Council's Web Site inc VAT	£2,400
Clerks Pension	£241.20
Data Protection Registration	£40.00
Defibrillator – Energy – Garden City	£75.00
Free Resource Fund – Grants	£3035.00
Insurances	£650.00
Joint-funded project play areas	£8,000
NI Employers contribution	£715.44
Playleader Scheme	£8,813.00
Postage / Mileage	£500.00
Printer, Computers repairs, etc., and printer cartridges	£200.00
Stationery	£150.00
Street Furniture Repairs – Seats / Notice Boards	£200.00
Street Lighting – Energy - £5,000, Repairs & Maintenance £3500 and Replacement / Adoption of 9 lights and - £20,250. VAT charged for maintenance	£28,750
Councillors and Clerks Training Costs	£500.00
<b>Full Total</b>	<b>£71,657.29</b>

#### **24/202    PRECEPT 2025/26**

The Clerk advised that the Council has an indicated estimated expenditure of £71,657.29 for the 2025/26 financial year. Estimated income excluding precept for the 2025/26 financial year is £1,525.10, which includes HMRC VAT refund and bank interest. The estimated opening balance on 1<sup>st</sup> April 2025 is £57,594.94.

The Clerk advised that Flintshire County Council requires the completion of a precept mandate form, which must be signed by the chairperson and the Clerk and returned by January 28, 2025.

Current year's precept – 2024/25- £64,000

The current Tax Base of equivalent Band D properties is £1,554.24

The current Band D charge is £41.18

After debate and consideration, it was decided to agree on a precept of £64,000.

The precept for 2025/26 - £64,000

Tax Base for 2025/2 of equivalent Band D properties is £1,564.80

The band D charge for 2025/26 will be £40.90

The decrease in the Band D charge amount is £0.28

The percentage decrease in the 2025/26 Band D charge compared to the 2024/25 Band D charge is 0.67%

RESOLVED: - that –

- i) the precept for the 2025/26 financial year be agreed upon at £64,000.
- ii) the Clerk be thanked for his clear and concise explanation of the financial report.

**24/203 COUNCIL RESERVES 2025/26**

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 2025/26 is £71,657.29 – 6 months is equivalent to £35,828.65

RESOLVED – that of the estimated carry forward of £57,594.94 at 1<sup>st</sup> April 2025, £25,000 should be held as a Contingency Reserve to assist cash flow in the event of unforeseen occurrences. The remaining funds are required to cover council expenditures until Flintshire County Council makes the first precept payment during the 2025/26 financial year. The Council’s Policy on Reserves will need to be amended accordingly

**24/204 DATE OF COUNCIL’S NEXT MEETING – 20<sup>th</sup> January 2025.**

**24/205 IN ACCORDANCE WITH THE SEALAND COMMUNITY COUNCIL'S CODE OF CONDUCT  
DECLARATION OF INTEREST— Two Council members declared an interest to the Council.**

Cllr Christine Jones declared an interest in minute numbers 24/181 (c) and 24/183.

Cllr David Wisinger declared an interest in minute number 24/183.

The meeting opened at 5:30 pm and closed at 8:50 pm.

..... Signed 20<sup>th</sup> January 2025

Barbara Hinds, Chair of the Council