

**SEALAND COMMUNITY COUNCIL**

**MINUTES OF THE ANNUAL FINANCE MEETING OF COUNCIL HELD ON 15th DECEMBER 2025 AT  
SEALAND COUNTY PRIMARY SCHOOL, FARM ROAD, GARDEN CITY, CH5 2HH**

PRESENT: Councillors: David Wisinger (Chair), Alex Lewis (Vice-Chair), Christine Jones (County Councillor, Brian Ward, Bob James, Mary Southall, Lionel Prouvé, Jean Fairbrother, Gwyneth Bullock, Shelley Webber, Linda Thomas & Norman Jones.

OTHERS: Robin Davies – Headteacher – Sealand County Primary School.

OFFICER: Ashley Griffiths – Clerk and Financial Officer.

**25/206 SUMMARY OF ACCOUNTS – 2025/26 FINANCIAL YEARS**

Ashley Griffiths (Clerk) outlined the expenditure and income for the 2025/26 financial year up to cheque number 003738.

Sealand Community Council - Summary Accounts 2025/26 Financial Year					
			Actual	Anticipated	Difference
Income	Precept		£42,666.67	£64,000.00	-£21,333.33
	Bank Interest and Refund of Fees		£370.45	£525.10	-£154.65
	VAT Refund Flintshire County Council		£0.00	£0.00	£0.00
	VAT Refund HMRC		£976.18	£1,000.00	-£23.82
	Total		£44,013.30	£65,525.10	-£21,511.80
			Actual	Agreed Spend	Balance
Expenditure	Bank Charges		£107.00	£150.00	£43.00
	Chairman's Fund		£300.00	£800.00	£500.00
	Staffing Costs		£12,314.92	£14,592.65	£2,277.73
	General Admin inc		£2,300.33	£4,266.64	£1,966.31
	Insurances		£492.27	£650.00	£157.73
	Play Schemes and New Play Equipment		£15,538.40	£16,813.00	£1,274.60
	Street Furniture Repairs		£0.00	£200.00	£200.00
	Street Lighting		£4,783.27	£28,750.00	£23,966.73
	Election Costs		£0.00	£0.00	£0.00
	Council Web Site		£2,172.00	£2,400.00	£228.00
	S137 - Grants		£1,500.00	£3,035.00	£1,535.00
	Total		£39,508.19	£71,657.29	£32,149.10
Current Summary	Balance 1st April 2025 inc £25,000 contingency fund		£64,041.63		
	Total Expenditure		£39,508.19		
	Total Income		£44,013.30		
	Balance		£4,505.11		
	Balance as at 15th December 2025		£ 68,546.74		
	VAT Costs for 2025/26 Financial Year		£1,325.81		
End of Year Prediction					
Balance as at 1st April 2025			£64,041.63		
Total Anticipated Expenditure			£71,657.29		
Total Anticipated Income			£65,525.10		
Balance Expenditure compared with income at 31st March 2025			-£6,132.19		
Anticipated Closing Balance as at 31 March 2026			£ 57,909.44		

## 25/208 EXTERNAL AUDIT – ANNUAL FINANCIAL RETURN 2024/25 FINANCIAL YEAR

The Clerk gave an overview of the requirement to Council for the external audit noting that the documents can be sent to the Cardiff office via recorded delivery or By secure data transfer via

Objective Connect with a deadline of the 30th June 2025 and mandated the Council to publish an audit notice by the 16th of June on all notice boards and Council website for a minimum of 14 calendar days, after the forementioned period it is the requirement of Council to allow the electors 20 working days of inspection from the 1st July to the 28th of July between the hours of 10:00 and 17:00 from Monday to Friday in line with Section 30 of the Public Audit Wales Act 2004 gives the rights of the elector to inspect the Council's accounts.

The clerk received the audit notice for 2025, which pertains to the audit of accounts, and informed the Council that the relevant documents have been sent via email to the auditors for submission to the Local Council for Wales in the Annual Return for the year ended March 31, 2025.

RESOLVED – that the report be noted.

#### **25/214 FINANCIAL REPORT– 2025/26 and 2027/28**

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 roll. The Welsh Government advised that the Section 137 Expenditure Limit for 2025/26 was £11.10 per elector.

The Welsh Government has advised that the Section 137 Expenditure Limit for 2026/27 is £11.60 per elector. Flintshire County Council confirmed the electorate as of the 1<sup>st</sup> of December 2025 was 2812. So, per elector produces a total of £32,619.20.

The allocated spend for 2025/26 for Section 137 grants is £3,035.00. Section 137 payments so far in the 2025/26 financial year are grant payments to Sealand Happy Group for £150.00, Sealand County Primary School for £1000.00, the Earl Haig Poppy Appeal for £200.00, and 50 Plus Action Group 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 £312.00, with effect from 1 April 2022, noting that the internal auditor advised on 22 April 2021 that this amount is non-taxable.

The Local Government Association informed One Voice Wales that the National Joint Council for Local Government Services (NJC) had reached an agreement on rates of pay for the period 1 April 2024 to 31 March 2025, and that the Council had implemented it.

Based on 16 hours worked under the contract, the 2025/26 salary on a 24-point scale of £34,314 will be £14,801.28. Plus, the home working allowance is £312, totalling £15,113.28.

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 and at its meeting on 16 December 2024 – minute ref 24/195.

- 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 – £ 0.45 per mile.
- g) The estimated income for the current 2025/26 financial year is £65,355.52, and the estimated expenditure is £71,657.29. The opening balance at 1 April 2025 was £64,041.63, including a £25,000 contingency fund.

The estimated opening balance at 1 April 2026 is £76,044.81, assuming all planned expenditure occurs, which may not be the case.

- h) the precept for the 2025/26 financial year is £64,000.00

RESOLVED- that the following funds be allocated.

Annual Subscriptions	£975.00
Audit Fees	£775.00
Bank Charges	£165.00
Chair's Fund	£800.00
Chain of Office - Engraving	£20.00
Clerk's salary and allowance.	£15,113.28
Conferences - attendance	£200.00
Council's Website inc VAT	£2,400
Clerks Pension	£256.92
Data Protection Registration	£52.00
Defibrillator – Energy – Garden City	£90.00
Free Resource Fund – Grants	£3035.00
Insurances	£665.00
Joint-funded project play areas	£15,000
NI Employer's contribution	£1,469.64
Playleader Scheme	£9,129.00
Postage / Mileage	£300.00
Printer, computer repairs, etc., and printer ink	£200.00
Stationery	£150.00
Street Furniture Repairs – Seats / Notice Boards	£7,400

Street Lighting – Energy - £5,000, Repairs & Maintenance £3800	£8,800
Councillors and Clerks Training Costs	£500.00
Remembrance exhibit	£200.00
Seasonal amenity provisions	£4000.00
<b>Full Total</b>	<b>£71,695.84</b>

### **25/215 PRECEPT 2026/27**

The Clerk advised that the Council has an indicated estimated expenditure of £71,695.84 for the 2026/27 financial year. Estimated income excluding precept for the 2026/27 financial year is £1,500.00, which includes HMRC VAT refund and bank interest.

The estimated opening balance on 1<sup>st</sup> April 2026 is £76,044.81. To achieve an estimated balance at 1<sup>st</sup> April 2027 of £50,000, a precept of £59,848.97 is required.

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, 2026.

Current year's precept – 2025/26- £64,000

The current Tax Base of equivalent Band D properties is £1,564.80

The current Band D charge is £40.90.

After debate and consideration, it was agreed to set a precept of £64,000.

Following the resolution, the Clerk advised that, in his view, the precept figure is too high, given planned expenditure from the 2025/26 financial year that did not proceed, resulting in a surplus and an increased balance carried forward.

Council members noted the Clerk's comments; however, no proposal to amend or reduce the agreed precept was made, seconded or voted upon.

The Council therefore resolved to maintain the precept at £64,000 as agreed.

The precept for 2026/27 - £64,000

Tax Base for 2026/27 of equivalent Band D properties is £ 1,777.48

The band D charge for 2026/27 will be £36.00

The decrease in the Band D charge amount is £4.90

The percentage decrease in the 2026/27 Band D charge compared to the 2025/26 Band D charge is 11.98%

RESOLVED: - that –

- I. the precept for the 2026/27 financial year be agreed upon at £64,000.

#### **25/216 COUNCIL RESERVES 2026/27**

The Clerk presented information relating to the Council's policy on Financial Reserves that recommends an amount to be held in reserves for contingency purposes, which should be proportionately 6-9 months of gross expenditure – estimated expenditure for 2026/27 is £71,695.84 – 6 months is equivalent to £35,847.92

I advise that of the estimated carry forward of £76,044.81 at 1<sup>st</sup> April 2026, in accordance with the Council's decision, £34,000 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 2026/27 financial year. The Council's Policy on Reserves will need to be amended accordingly.

RESOLVED: - that in accordance with the Council's decision, the Contingency Reserve be increased from £25,000 to £34,000. The Council considered this level to be prudent and proportionate in relation to anticipated expenditure, cash flow requirements, and the need to maintain financial resilience against unforeseen costs.

It was further noted that the Council's Policy on Reserves will be reviewed and updated accordingly as part of the budget-setting process.

#### **25/217 DATE OF COUNCIL'S NEXT MEETING – 19<sup>th</sup> JANUARY 2026.**

#### **25/218 IN ACCORDANCE WITH THE SEALAND COMMUNITY COUNCIL'S CODE OF CONDUCT, DECLARATION OF INTEREST—** Two Council members declared interests to the Council.

Councillor Christine Jones declared an interest in minute number 25/197 (b) and Councillor Brian Ward in minute number 25/200 – (PA Number: FUL/001026/25).

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

..... Signed 19<sup>th</sup> January 2026, Chairperson of the Council