

**MINUTES OF THE MEETING OF EASTRY PARISH COUNCIL FINANCE COMMITTEE  
HELD ON MONDAY 14<sup>th</sup> JANUARY 2019 AT THE PARISH ROOM AT 7.30pm**

**Present: Councillors** M Jones (Chair) M Pemble N Kenton A. Barwick

Sarah Wells Clerk to the Parish Council

**1. APOLOGIES**

Cllr P Bailey

**2. DECLARATIONS OF INTEREST**

Cllr Pemble declared a prejudicial interest in item 3. (b) As she is an allotment holder.

**3. FEES & CHARGES**

To review fees and charges for 2019/20

a) Churchyard Fees

RESOLVED the Churchyard Fees should remain the same for the coming year. Appendix A.

b) Allotment Charges – Currently £2.20 a rod plus £2.00 per plot admin fee.

RESOLVED the allotment charges should remain the same for the coming year.

**4. BUDGET FOR 2018/19**

**a) Receipts and Payments to date & Predicted outturn for 2019/20**

The Clerk went through the document explaining the details and her reasoning behind the figures. See appendix B.

**b) Budget for 2019/20**

The Clerk had produced a draft budget for 2019/20. This was discussed and after some alterations was agreed by the members.

RESOLVED the budget be recommended for adoption by the full Council all agreed. See Appendix B.

The funding for the new parish room was discussed, it was felt that the best way to raise the additional funds for this was through a Public Works Loan. PWL interest rates are very competitive at the moment and the repayment term could be anything from 10 to 50 years.

RESOLVED it be recommended to full Council that a PWL is taken out to fund the new Parish Room project.

During budget talks the provision of play equipment in the parish was discussed. The play area survey had been inconclusive, however with the new housing development coming in Gore Lane it was felt that in the short term the installation of a replacement adventure trail in Centenary Gardens play area could be justified. Hopefully this could be funded from Council funds and an Awards for all grant. In the long term it was felt the Gun Park play area needed replacing. It was hoped that with the two housing developments being built, Gore Lane and the Hospital, that some funding could be sort from the developers to contribute towards a new play area in Gun Park, also if a PWL is used for the New Parish Room this would free up some funds for the Gun Park Project.

RESOLVED the committee recommend to full Council that the Centenary Gardens adventure trails is replaced as soon as practical and that Gun Park is replaced when funding can be obtained.

**c) Precept for 2019/20**

RESOLVED a Precept of £55,070.60 be recommended to Council. An increase in Council tax of 1.99% or £1.23 pa for a Band D property.

**5. ANNUAL RISK ASSESSMENTS****a) Financial and Property risks**

The Clerk had produced a risk assessment for Financial and property matters, this was discussed by the committee.

RESOLVED the draft Financial and Property assessment should be adopted by the committee. See Appendix C

**b) Caretaker RA**

This was discussed by the members, it was felt that loan working should be added and that the caretaker should have some way of reporting in each day with his intended working hours to ensure his safety. It was also felt that he should be provided with a panic button in case he was injured and unable to get help.

The Clerk to investigate and speak to the Caretaker Liaison Councillor and the Caretaker about how this could best be managed.

**Action Sarah Wells**

## EASTRY PARISH COUNCIL

Eastry Cemetery Table of Fees from 1<sup>st</sup> April 2019**1. Purchase of Burial plot including exclusive rights of Burials**

a) Of a person whose age exceeded 12 years.	£275
b) Child under 12	£110

**2. Interment Fees**

a) Of a person whose age exceeded 12 years.	£275
b) Child under 12	£18
c) Interment of cremated remains in any grave	£55

The fees above expressly **exclude** the charge for Grave Digging

**4. Monuments & Memorials**

For the right to erect or place on a Grave the following Monument / Memorial, the **Exclusive Rights for a Burial Plot** must also be purchased.

a) A Flat Stone or Kerb	£220.00
b) A Head Stone	£55.00
c) A Foot Stone	£110.00
d) Purchase of a Vase, Book or similar Monument.	£70.00
e) Any other Monument not exceeding 1.5m in height and occupying a space not exceeding 1m x 0.75m.	£275.00
f) For each additional inscription after the first	£55.00

Work to Monuments & Memorials can only be carried out by qualified personal holding either a BRAMM (British Register of Accredited Memorial Masons) fixer license or a NAMM RQMF (National Association of Memorial Masons Register of Qualified Memorial Fixers). Any contractor working in the Council's cemeteries must hold and maintain a policy of public liability insurance for no less than 5 million pounds.

All applications for memorials must be submitted to the Clerk to the Parish Council. No memorial shall be erected without the prior approval of the Council

Double the amount of fees shown in 1-2 above will be payable in respect of non-parishioners. With the exception of previous long-term residents, who, because of old age or infirmity, have ceased to be residents at the time of death.

**NOTE 1:** Fees as laid down in the appropriate Parochial Fees Order due to the Officiating Minister at the interment shall be paid direct to that Minister by the Funeral Director arranging the interment.

**NOTE 2:** No Memorial shall be placed upon a Grave until at least 12 Months after interment: to allow ground to settle.

	Budget April 18	Actual to 31st Dec 2018	Projected Outturn 2018/19	Budget 2019/20 1
<b>RECEIPTS</b>				
Precept	52,097.00	0.00	0.00	55,070.00
Allotments	900.00	921.60	921.60	920.00
Burials	1,750.00	545.00	545.00	1,000.00
Grants	0.00	0.00	0.00	0.00
Interest Current Account	15.00	40.00	60.00	100.00
Capital Interest	60.00	125.12	228.00	350.00
VAT	3,193.61	3490.61	3490.61	2,339.00
Other	65.00	523.40	523.40	65.00
Section 106 Monies	37,500.00	37,500.00	37,500.00	0.00
	<b>95,580.61</b>	<b>43,145.73</b>	<b>43,268.61</b>	<b>59,844.00</b>
Current Account Funds B/F	77,465.39	125,869.08	125,869.08	104,809.49
Capital Carry Forward	68,339.30	68,339.30	68,339.30	68,567.30
	<b>241,385.30</b>	<b>237,354.11</b>	<b>237,476.99</b>	<b>233,221</b>
<b>PAYMENTS - CURRENT ACCOUNT</b>	<b>Budget 2018/19</b>	<b>Actual to 31st Dec 2018</b>	<b>Projected Outturn 2018/19</b>	<b>Budget 2019/20</b>
<i>Admin</i> Clerks Salary	12,000.00	9,061.68	11,793.39	12,887.00
PC national Insurance Contribution	360.00	373.50	500.00	541.00
Pension Contribution	1,240.00	1755.51	2344.00	2513.00
	<b>13,600.00</b>	<b>11,190.69</b>	<b>14,637.39</b>	<b>15,941.00</b>
Redundancy & PILON payment	3,857.00	3776.44	3776.44	0.00
Telephone anytime calling	96.00	70.00	94.00	96.00
Office Allowance	216.00	162.00	216.00	216.00
Stationery - Consumables - Postage	500.00	186.36	275.00	400.00
Audit Fees	400.00	400.00	400.00	300.00
Internal Auditor	200.00	105.00	105.00	125.00
Insurance	2,300.00	1951.75	1951.75	2100.00
Training	120.00	0.00	0.00	300.00
Travelling/Cllrs Expenses	150.00	0.00	0.00	300.00
Annual Meeting	75.00	92.89	190.00	0.00
Web-Site	500.00	386.11	422.00	500.00
Wreath - remembrance Sunday	25.00	20.00	20.00	25.00
Bank Charges	72.00	54.00	72.00	72.00
Contingency Pension deficit fund	5,000.00	0.00	0.00	5000.00
	<b>27,111.00</b>	<b>18,395.24</b>	<b>22,159.58</b>	<b>25,375.00</b>
<i>Parish Room &amp; Pavilion</i> Rates	90.00	79.87	79.87	90.00
Gas	350.00	270.11	350.00	350.00
Electric	350.00	251.34	350.00	350.00
Fire Extinguishers Check	150.00	54.30	54.30	150.00
Boiler Service	100.00	0.00	100.00	100.00
maintenance/improvements	500.00	0.00	0.00	250.00
Legal Fees	1,000.00	565.00	1000.00	0.00
Pavilion Fire Extinguisher Checks	150.00	55.80	55.80	150.00
Repair following vandalism	250.00	0.00	0.00	250.00
	<b>2,940.00</b>	<b>1276.42</b>	<b>1989.97</b>	<b>1,690.00</b>

	Budget 2018/19	Actual to 31st Dec 2018	Projected Outturn 2018/19	Budget 2019/20
<b>PAYMENTS - CURRENT ACCOUNT</b>				
<i>Ground Work</i> Church Yard & Cemetery Grass	1900.00	1870.00	1870.00	1900.00
Church Yard & Cemetery hedges	930.00	509.94	680.00	695.00
Recreation Ground A3	1,110.00	832.50	1,110.00	1,132.00
Gun Park A4	2,280.00	1710.00	2,280.00	2,316.00
Allotments A5	1,780.00	1335.06	1,780.00	1,804.00
High street A6	560.00	420.03	560.00	575.00
Pond A7	460.00	344.97	460.00	467.00
Tree Work All	3,000.00	1100.00	3,000.00	2,000.00
Additional Work	500.00	0.00	500.00	500.00
	<b>12,520.00</b>	<b>8,122.50</b>	<b>12,240.00</b>	<b>11,389.00</b>
<i>Allotments</i> Allotment Maintenance	1,000.00	152.09	152.09	1000.0
Water Use	400.00	261.07	350.00	400.00
	<b>1,400.00</b>	<b>413.16</b>	<b>502.09</b>	<b>1400.0</b>
<i>Leisure Fields</i> Maintenance	1,500.00	2871.23	2871.23	1500.00
Vandalism Repairs	1,000.00	18.00	250.00	1000.00
Bins & Dog Bins	500.00	0.00	0.00	500.00
Pond	1,000.00	563.00	563.00	1000.00
Play Equipment Inspection	480.00	177.00	480.00	500.00
Parade	1,500.00	0.00	1000.00	800.00
	<b>5,980.00</b>	<b>3,629.23</b>	<b>5,164.23</b>	<b>5,300.00</b>
<i>Community Services</i> Village Caretaker	7800.00	5,255.68	7,226.56	8,244.60
Pension Contributions	156.00	0.00	0.00	250.00
Equipment	1000.00	559.12	750.00	200.00
Environmental Engineer and Toilets Apr 2018	0.00	1,557.61	1,557.61	0.00
Toilet Referb	0.00	162.26	162.26	0.00
Toilet Supplies		43.27	65.00	65.00
Volunteer Support Warden	1075.00	0.00	590.00	585.00
SID	250.00	951.27	951.27	250.00
PAD Supplies	100.00	0.00	0.00	100.00
	<b>10,381.00</b>	<b>8,529.21</b>	<b>11,302.70</b>	<b>9,694.60</b>
<i>Grants</i> Grants	1,500.00	1,144.00	1,144.00	1,500.00
Coffee Break	1,700.00	980.92	1,700.00	1,700.00
Section 137	500.00	0.00	0.00	500.00
	<b>3,700.00</b>	<b>2,124.92</b>	<b>2,844.00</b>	<b>3,700.00</b>
<i>Church Yard Maintenance works</i> Churchyard wall	1000.00	0.00	0.00	1000.00
Monument Safety	2000.00	0.00	0.00	2000.00
	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3000.00</b>
<i>Membership</i> KALC	600.00	583.74	583.74	600.00
Publications	200.00	110.99	110.99	250.00
SLCC	90.00	87.50	87.50	90.00
Action Communities Rural Kent	60.00	0.00	0.00	0.00
ICCM	100.00	90.00	90.00	100.00
	<b>1,050.00</b>	<b>872.23</b>	<b>872.23</b>	<b>1040.00</b>
<i>Events</i> Christmas Trees & Lights	500.00	0.00	266.00	300.00
Parish Council elections	100.00	0.00	0.00	1100.00
WW1 Commemorations'	1,000.00	70.50	70.50	0.00
	<b>1,600.00</b>	<b>70.50</b>	<b>336.50</b>	<b>1400.00</b>
<i>Contingency</i> Other Projects	3864.00	175.01	175.01	2,165.00
Professional fees link to planning applications	1,000.00	0.00	0.00	500.00
Street Furniture	1,000.00	0.00	1000.00	1000.00
	<b>5,864.00</b>	<b>175.01</b>	<b>1175.01</b>	<b>3,665.00</b>
New Parish Room/Bowling club <b>Revenue</b>	60,500.00	3174.75	3174.75	62,000.00
New Parish Room/Bowling club <b>Capital</b>	68,339.30	0.00	0.00	68,567.00
New Play area /Gym	12,000.00	0.00	0.00	12,000.00
New toilets	4,000.00	0.00	0.00	4000.00
VAT	0.00	2339.42	2339.42	0.00
Reserves	21,000.00	0.00	0.00	19,000.00
<b>Total</b>	<b>241,385.30</b>	<b>49,122.59</b>	<b>64,100.48</b>	<b>233,221</b>

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Eastry Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

## FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information quarterly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Dover District Council. The precept demand is completed by the Clerk and signed by the Chairman & Clerk.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	L L	The Clerk maintains Receipts and Payment accounts as per current accounts and audit regulations.	Existing procedure adequate Review the Financial regulations annual
Bank and banking	Inadequate checks Banks mistakes	L L	Monthly reconciliation undertaken.	Existing procedure adequate Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved quarterly	Existing procedures adequate.
Grants	Receipt of grant	L	Parish Council does not presently receive any regular grants.	Procedure would be formed, if required

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Grants	Power to pay Authorisation of Council to pay	L	All such expenditure goes to full Council or Finance Committee for approval, and is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate.
Best value accountability	Work awarded Incorrectly.  Overspend on services.	L  M	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work the Council has Financial Regulations which set out the requirements. If problems encountered with a contract the Clerk to investigate the situation and report to the Council.	Existing procedure adequate.  Include when reviewing Financial regulations.
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L  L	The Council is PAYE registered and works on Real Time reporting to HM Rev & Customs. Salaries are paid by electronic transfer and go to full Council for approval.	Existing procedure adequate
Employees	Fraud by staff	L  L	Cheques and stubbs reconciled against invoice and meeting agenda. Cheques signed by 2 councillors and stubbs initialled by same. Electronic payments reconciled against invoice, these are set up by the Clerk then electronically authorised by two Councillors. Card payments are recorded against receipts for goods or services. Fidelity Guarantee insurance in place.	Existing procedures adequate.
VAT	Reclaiming/charging	L	VAT is claimed annually unless large sums are involved using the section 126 process.	Existing procedures adequate
Annual Returns Tax and Pension Audit Annual Return	Submit within time limits  Submit within time limits	L	Annual Returns completed and submitted online within the prescribed time frame by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.  Existing procedures adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meeting or Finance Committee meeting.	Existing procedures adequate

<b>Subject</b>	<b>Risk(s) identified</b>	<b>H/M/L</b>	<b>Management/control of Risk</b>	<b>Review/Assess/Revise</b>
Minutes/agendas/ Notices Statutory Documents`	Accuracy and legality  Business conduct	L  L	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair	Existing procedures adequate.  Members adhere to Code of Conduct
Members interests	Conflict of interests Register of members interests	L M	Declarations of interest by members at Council meetings. Register of members interests forms reviewed regularly.	Existing procedures adequate. Members take responsibility to update register.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L M	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council has a data protection policy	Existing procedures adequate.
Freedom of Information	Policy Provision	L	The Parish Council has a freedom of information policy	Existing procedures adequate



**PHYSICAL EQUIPMENT OR AREAS**

<b>Subject</b>	<b>Risk(s) identified</b>	<b>H/M/L</b>	<b>Management/control of Risk</b>	<b>Review/Assess/Revise</b>
Assets	Loss or damage Risk/damage to third party (ies) property	L L	An annual review of assets is undertaken for insurance provision	Existing procedures adequate
All Play equipment	Poor performance of assets or amenities	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Wheeled Sports facility	Risk of damage	L	An annual safety inspection and 3 operation inspections are undertaken by qualified outside agencies. All repairs and relevant expenditure for any repair is actioned / authorised by the full Council. Assets are insured.	Existing procedures adequate
Brush Cutter	Risk of injury	M	The equipment is serviced annually by qualified engineers. Those using the equipment are provided with suitable safety equipment and have completed a appropriate training course	Existing procedures adequate
Village Signs	Risk of damage	L	The Parish Council currently has two village signs. No formal inspection procedures are in place, however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Notice Board	Risk of damage	L	The Parish Council currently has a large notice board by the High Street Car park. No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Bus Shelters	Risk of damage	L	The Parish Council currently has three bus shelters. No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Benches	Risk of damage	L	No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Cemetery	Risk of damage Risk of Injury	L L	No formal inspection procedures are in place however the Community Warden undertakes regular checks whilst on his rounds, and the members of the Church yard and Cemetery make regular inspections. Any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the home of the Clerk. Historical minutes, insurance and bank records are stored in the fire safe in the Parish Room.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L M	The Parish Council electronic records are stored on the computer at the Clerks home. All data is backed up to the cloud daily.	Existing procedures considered adequate
Employees and Volunteers	Risk of Injury	M	Those using equipment are provided with suitable safety equipment and have completed an appropriate training course. Suitable clothing & footwear provided by the Parish Council.	Existing procedures considered adequate

## Speed Indicator Device (SID)

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
SID Unit	<p>Theft or tampering when on the Post</p> <p>Risk of injury when fitting/removing the unit from the post.</p>	<p>L</p> <p>M</p>	<p>The unit is padlocked to the post. The Battery compartment is padlocked to prevent tampering. The unit has been added to the Insurance policy.</p> <p>The operator must wear a high visibility jacket or vest. The operator must ensure they are not standing on the road when moving the sign. The operator must use steps if required.</p>	<p>Existing procedure considered adequate</p> <p>Existing procedure considered adequate</p>
Beacon – Gun Park	Risk of damage	L	No formal inspection procedures are in place, however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
WW1 Plinth and Plaque	Risk of damage	L	No formal inspection procedures are in place, however the Community Warden undertakes regular checks whilst on his rounds, any reports of damage or faults reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate