

PONTESBURY PARISH COUNCIL
Finance & General Purposes Committee
Held at The Pavilion at 7:00pm on 27th May 2025

PRESENT:

Cllrs D Fletcher, N Hignett, M Trow, A Windows, J Pritchard and A Hodges

CLERK: RFO, C Higgins

No members of the public present

FGP 1.25 ELECTION OF CHAIR – Cllr D Fletcher was proposed by Cllr Trow, seconded by Cllr Hignett and unanimously elected to the Chair.

FGP 2.25 ELECTION OF VICE CHAIR – Cllr M Trow was proposed by Cllr Fletcher, seconded by Cllr Windows and unanimously elected to be Vice Chair.

FGP 3.25 APOLOGIES FOR ABSENCE – Cllr J Pritchard's apologies were taken as received.

FGP 4.25 DECLARATIONS OF INTEREST AND DISPENSATIONS –

4.1.25 No interests declared

4.2.25 No requests for dispensation received

FGP 5.25 MINUTES OF COUNCIL - The Minutes of the Finance & General Purposes Committee Meeting held on 6th January 2025 having been circulated with the minutes were taken as read. It was unanimously **RESOLVED** that they be accepted as a true record and the Chairman authorised to sign them.

FGP 6.25 PUBLIC QUESTIONS AND COMMENTS – No public present

FGP 7.25 YEAR END STATEMENT OF ACCOUNTS 2024-25 – The following documents were reviewed for accuracy, and it was **RESOLVED** unanimously to recommend that items 7.1 –7.10 be presented to Full Council for approval following clarification of the points listed below.

7.1 Annual Statement of Accounts 2024-25

7.2 Reconciliation between Boxes 7 & 8 – including VAT position

7.3 Summary of income and expenditure in the year

7.4 Year End Working Document

7.5 Explanation of variances

7.6 Bank Reconciliation – 31 March 2025

7.7 Balance Sheet

7.8 Asset Register Comparison Report – The RFO was asked to check that the Dell laptop listed as disposed in the year is correctly recorded

7.9 Adjustments, including debtor report – It was noted that the PCC Service Charge invoice for 2024-25 remained outstanding after 60 days.

7.10 VAT partial exemption calculations – The report is awaited from the VAT consultant

FGP 8.25 INTERNAL AUDITOR'S REPORT – The year end audit report was reviewed and it was noted that all recommendations had been actioned. The Chair thanked the RFO for completing the audit checklist and the report was recommended for approval by Full Council.

FGP 9.25 INTERNAL CONTROLS POLICY AND STATEMENT OF INTERNAL FINANCIAL CONTROLS

9.25.1 The **Internal Controls policy and Statement of Internal Controls** were reviewed, and it was recommended that the two policies be combined into a single document for consideration at the next FGP meeting in September, with the review date to be adjusted accordingly.

9.25.2 A draft **income collection / debt write-off policy** was reviewed, and it was **RESOLVED** unanimously that it be **adopted**. It was further resolved that the policy be referred to in the room booking form and in the footer of each invoice (by an electronic link) to ensure all hirers are aware of the policy.

FGP 10.25 MOVEMENT TO AND FROM RESERVES

10.1 Year-end reserves transfers – The statement of reserves on 31 March 2025 was noted and approved.

10.2 2025-26 reserves movements – The proposed movements to earmarked reserves, as listed in the agenda pack were noted and approved.

FGP 11.25 STATUTORY FINANCE

11.1 Review of Electronic Banking Policy, including Bank Mandate – It was **RESOLVED** unanimously to remove former Councillor N Lewis from the bank mandate due to his retirement from the Council. Cllr J Pritchard to confirm his willingness to continue as a cheque signatory. It was confirmed that the Nationwide account will be closed due to the administrative costs of keeping it open with a small balance.

11.2 Review list of Direct Debits & Standing Orders – The updated list prepared by the RFO was noted.

11.3 S137 Expenditure – The RFO reported that expenditure against S137 of the Local Government Act 1972 amounted to £25,510.58 in the year to 31 March 2025, which is within the limit set by the act based on a maximum spend of £10.81 per elector. *(Post meeting note – this figure was revised downwards after the meeting to £23,510.58).*

FGP 12.25 REVIEW OF FINANCIAL REGULATIONS – The Committee reviewed the updated draft Financial Regulations, incorporating changes to comply with the Procurement Act 2023 and the inclusion of clauses from a previous model document specifying budgetary reporting procedures, as recommended by the internal auditor. It was **RESOLVED** to recommend the draft for adoption by Full Council.

FGP 13.25 REVIEW OF STANDING ORDERS – It was **RESOLVED** to defer this item for discussion at Full Council and to delegate authority to a working party including the Clerk, the Chair and Cllr Windows to review the draft in detail before that meeting. It was also suggested that the Expenses policy be reviewed at the next staffing committee meeting.

14.25 DATE OF NEXT MEETING – September date, to be confirmed.

The Chair thanked all members for their input and careful review of the papers and again thanked the RFO for their straightforward presentation.

The meeting closed at 7:55pm

Signed

Chairman

Date