KINGTON
HEREFORDSHIRE

Kington Town Council

Email: clerk@kingtontowncouncil.gov.uk
Web site: www.kingtontowncouncil.gov.uk

Members of the Finance & General Purposes Committee you are hereby summoned to attend a meeting of the

Finance and General Purposes Committee

On Monday 31st October 2022 at 5.00pm

At

The Old Police Station, Market Hall Street, Kington

Committee Members:

Mayor Cllr. D. Redmayne, Deputy Mayor Cllr. Mrs. E. Banks, Deputy Mayor Cllr. R. Widdowson, Cllrs R. Banks, T. Bounds, M. Fitton, F. Hawkins, E. Rolls, & I. Spencer

for the purpose of transacting the following business

AGENDA

1. To note apologies, declarations of interest and requests for dispensation
2. To agree Minutes of the meeting held on 8th August 2022
3. To consider budget report for the period to 30.9.2022
4. Update on Community Grants for financial year 2022-2023
5. To consider preliminary draft budget for the year to 31.3.2024
6. To consider financial impact of externally funded projects
7. To consider quotations and proposals for internal audit for the forthcoming year
8. Establishing a staff pension scheme
9. Items for the next agenda
10. Date of next meeting

Issued on 26.10.2022, by:
Liz Kelso, Town Clerk

Kington Town Council

The Old Police Station, Market Hall Street, Kington, HR5 3DP
Telephone 01544 239098 or mobile 0.7483 914485
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Minutes of the Finance & General Purposes Committee Meeting
on Monday 8th August 2022 at the Old Police Station, Kington

PRESENT	IN ATTENDANCE
Cllr. R. Banks - Chairman	
Cllr. E. Banks	Liz Kelso - Clerk
Cllr. M. Fitton	
Cllr. F. Hawkins	
Cllr. D. Redmayne	
Cllr. E. Rolls	

	Agenda Item	
F&GP 029-22	1.	**Apologies, declarations of interest and requests for dispensation** Apologies were noted from Cllr. I. Spencer and Cllr. R. Widdowson. There were no declarations of interest and no requests for dispensation.
F&GP 030-22	2.	**Minutes of the previous meeting** The minutes of the meeting held on 6th June 2022 were approved and the Chairman authorised to sign as a true record of proceedings at that meeting.
F&GP 031-22	3	**Budget report for quarter ended 30.6.2022** Members reviewed the report noting that expenditure is largely as expected and that the grant under the Welcome Back Fund has yet to be received.
F&GP 032-22	4	**Draft Annual Risk Review** Following discussion, the draft Annual Risk Review was confirmed and agreed that this be presented to full council for consideration.
F&GP 033-22	5	**Statement of Internal Control** Members reviewed the draft statement of internal control and agreed that this be presented to full council for consideration.
F&GP 034-22	6	**Financial impact of externally funded projects** **Great Places to Visit Fund** Members noted that the shop front grant scheme is now progressing with the deadline for submission of claims by grant recipients being end August and final claims to be submitted to Herefordshire Council at the end of September. To date some 60% of claims have been received and all outstanding grant recipients have been reminded of the

completion date. Some claims in September are expected which may require an additional full council meeting to approve payment before the deadline.

F&GP 035-22	7	**Internal Audit** This item, to consider quotations for the internal audit function for the current financial year, was deferred to the next meeting.
F&GP 036-22	8	**Items for the next agenda** The following items were raised for the next agenda: • Financial impact of externally funded projects • Quotations for internal audit for the 2022-2023 financial year
F&GP 028-22	10	**Date of the next meeting** It was agreed that the next meeting of the F&GP Committee will take place on 31st October at 5.00pm in the Old Police Station, Market Hall Street. There being no further business, the meeting was declared closed.

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Chairman

Date: ______________________

Kington Town Council

Detailed Receipts & Payments by Budget Heading 30/09/2022

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 General Income							
1076 Precept	117,500	117,500	0			100.0%	
1100 Grants & Donation Received	0	20,000	20,000			0.0%	
1200 Income from markets	783	2,000	1,217			39.1%	
1990 Other Income	30	0	(30)			0.0%	
General Income :- Receipts	118,313	139,500	21,187			84.8%	0
Net Receipts	118,313	139,500	21,187				
110 Administration							
4000 Staff Salary	13,780	35,000	21,220		21,220	39.4%	
4030 PAYE and NI	5,482	12,000	6,518		6,518	45.7%	
4040 Pension	0	8,000	8,000		8,000	0.0%	
4050 Staff Mileage & Benefits	14	0	(14)		(14)	0.0%	
4080 Training	0	50	50		50	0.0%	
4090 Mayor's Allowance	0	1,000	1,000		1,000	0.0%	
4100 Bank Charges	72	200	128		128	36.2%	
4110 Audit Fees	290	800	510		510	36.3%	
4120 Asset Transfer/Legal	0	500	500		500	0.0%	
4130 Subscriptions & Memberships	0	400	400		400	0.0%	
4140 Insurance	0	5,000	5,000		5,000	0.0%	
4150 Stationery	78	300	222		222	26.0%	
4155 Printing & Copying	670	1,000	330		330	67.0%	
4160 Postage	36	300	264		264	11.9%	
4170 Telephone & Broadband	679	1,200	521		521	56.6%	
4180 Website	0	350	350		350	0.0%	
4190 IT	806	500	(306)		(306)	161.2%	
4210 Grants Paid	196	5,000	4,804		4,804	3.9%	
4220 COVID Response	0	1,000	1,000		1,000	0.0%	
4230 Elections	0	500	500		500	0.0%	
4240 Office Rent	1,140	2,400	1,260		1,260	47.5%	
4245 Office Costs	2,240	1,500	(740)		(740)	149.3%	
4250 TIC	2,500	2,500	0		0	100.0%	
4260 Maintenance	0	500	500		500	0.0%	
4310 Markets Running Costs	0	500	500		500	0.0%	
4320 War Memorial	0	5,000	5,000		5,000	0.0%	
4415 Equipment Purchase KTC	0	1,000	1,000		1,000	0.0%	
4990 Sundries	0	100	100		100	0.0%	
Administration :- Indirect Payments	27,984	86,600	58,616	0	58,616	32.3%	0
Net Payments	(27,984)	(86,600)	(58,616)				

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Detailed Receipts & Payments by Budget Heading 30/09/2022

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
130	Recreation Ground							
4035	Rec Ground Salary Support	0	4,000	4,000		4,000	0.0%	
4260	Maintenance	0	2,500	2,500		2,500	0.0%	
4265	Rec Running Costs	1,271	2,000	729		729	63.6%	
4300	Rec Cottage	0	40,000	40,000		40,000	0.0%	
4400	Grass Cutting	1,013	2,000	987		987	50.6%	
4410	Equipment Purchase	9,712	0	(9,712)		(9,712)	0.0%	9,712
	Recreation Ground :- Indirect Payments	**11,996**	**50,500**	**38,504**	**0**	**38,504**	**23.8%**	**9,712**
	Net Payments	**(11,996)**	**(50,500)**	**(38,504)**				
6000	plus Transfer from EMR	9,712						
	Movement to/(from) Gen Reserve	**(2,284)**						
140	Churchyard							
4260	Maintenance	0	3,000	3,000		3,000	0.0%	
4400	Grass Cutting	1,050	2,000	950		950	52.5%	
	Churchyard :- Indirect Payments	**1,050**	**5,000**	**3,950**	**0**	**3,950**	**21.0%**	**0**
	Net Payments	**(1,050)**	**(5,000)**	**(3,950)**				
150	Projects							
4500	Christmas Decorations	0	15,000	15,000		15,000	0.0%	
4510	Kington in Bloom	11,265	12,500	1,235		1,235	90.1%	9,765
4515	GPV - Map Project	2,998	5,000	2,003		2,003	60.0%	2,998
4520	Armed Forces DAy	0	1,000	1,000		1,000	0.0%	
4525	GPV - Shop Front Grants	76,106	75,000	(1,106)		(1,106)	101.5%	74,999
4530	Platinum Jubilee	500	1,000	500		500	50.0%	
4535	Festivals	2,493	0	(2,493)		(2,493)	0.0%	2,493
	Projects :- Indirect Payments	**93,361**	**109,500**	**16,139**	**0**	**16,139**	**85.3%**	**90,254**
	Net Payments	**(93,361)**	**(109,500)**	**(16,139)**				
6000	plus Transfer from EMR	90,254						
	Movement to/(from) Gen Reserve	**(3,107)**						
999	VAT Data							
115	VAT on Receipts	6,977	0	(6,977)			0.0%	
	VAT Data :- Receipts	**6,977**	**0**	**(6,977)**				**0**
515	VAT on Payments	6,164	0	(6,164)		(6,164)	0.0%	
	VAT Data :- Indirect Payments	**6,164**	**0**	**(6,164)**	**0**	**(6,164)**		**0**
	Net Receipts over Payments	**814**	**0**	**(814)**				

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Kington Town Council

Detailed Receipts & Payments by Budget Heading 30/09/2022

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Receipts	**125,291**	**139,500**	**14,209**			**89.8%**	
Payments	**140,554**	**251,600**	**111,046**	**0**	**111,046**	**55.9%**	
Net Receipts over Payments	**(15,264)**	**(112,100)**	**(96,836)**				
plus Transfer from EMR	**99,966**						
Movement to/(from) Gen Reserve	**84,702**						

Kington Town Council

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
320	EMR Recreation Ground	65,080.00		65,080.00
325	EMR Projects - War Memorial	5,000.00		5,000.00
330	EMR Projects - Christmas Light	10,000.00		10,000.00
335	EMR Projects - Churchyard	2,500.00		2,500.00
340	EMR Projects - Shop Fronts	75,000.00	-74,998.50	1.50
345	EMR Projects - Map	5,000.00	-2,997.50	2,002.50
350	EMR Projects - Planters	10,000.00	-9,765.00	235.00
355	EMR - Green Spaces Grant	10,000.00	-9,711.63	288.37
360	EMR - Festivals Grant	2,500.00	-2,493.40	6.60
		185,080.00	**-99,966.03**	**85,113.97**

Kington Town Council
Annual Budget - By Centre

		2021-22		2022-23						2023-24		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	**General Income**											
1076	Precept	112,000	112,000	0	0	117,500	0	117,500	117,500	0	0	0
1090	Interest Received	120	38	0	0	0	0	0	0	0	0	0
1100	Grants & Donation Received	0	102,500	0	0	20,000	0	20,000	0	0	0	0
1200	Income from markets	2,000	2,200	0	0	2,000	0	2,000	783	0	0	0
1990	Other Income	0	286	0	0	0	0	0	30	0	0	0
	Total Income	114,120	217,024	0	0	139,500	0	139,500	118,313	0	0	0
	Movement to/(from) Gen Reserve	114,120	217,024			139,500		139,500	118,313	0		
110	**Administration**											
4000	Staff Salary	35,000	31,033	0	0	35,000	0	35,000	13,780	0	0	0
4030	PAYE and NI	10,000	9,930	0	0	12,000	0	12,000	5,482	0	0	0
4040	Pension	5,000	0	0	0	8,000	0	8,000	0	0	0	0
4050	Staff Mileage & Benefits	0	0	0	0	0	0	0	14	0	0	0
4080	Training	150	0	0	0	50	0	50	0	0	0	0
4090	Mayor's Allowance	0	0	0	0	1,000	0	1,000	0	0	0	0
4100	Bank Charges	350	206	0	0	200	0	200	72	0	0	0
4110	Audit Fees	675	680	0	0	800	0	800	290	0	0	0
4120	Asset Transfer/Legal	250	0	0	0	500	0	500	0	0	0	0
4130	Subscriptions & Memberships	400	0	0	0	400	0	400	0	0	0	0
4140	Insurance	4,600	4,447	0	0	5,000	0	5,000	0	0	0	0
4150	Stationery	250	456	0	0	300	0	300	78	0	0	0
4155	Printing & Copying	1,400	1,031	0	0	1,000	0	1,000	670	0	0	0
4160	Postage	100	188	0	0	300	0	300	36	0	0	0

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Kington Town Council

Annual Budget - By Centre

		2021-22		2022-23						2023-24		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4170	Telephone & Broadband	1,400	929	0	0	1,200	0	1,200	679	0	0	0
4180	Website	350	248	0	0	350	0	350	0	0	0	0
4190	IT	300	746	0	0	500	0	500	806	0	0	0
4210	Grants Paid	5,000	3,881	0	0	5,000	0	5,000	196	0	0	0
4220	COVID Response	6,000	4,500	0	0	1,000	0	1,000	0	0	0	0
4230	Elections	500	0	0	0	500	0	500	0	0	0	0
4240	Office Rent	2,400	2,280	0	0	2,400	0	2,400	1,140	0	0	0
4245	Office Costs	1,500	1,136	0	0	1,500	0	1,500	2,240	0	0	0
4250	TIC	2,500	2,500	0	0	2,500	0	2,500	2,500	0	0	0
4260	Maintenance	500	1,579	0	0	500	0	500	0	0	0	0
4280	Neighbourhood Plan	1,000	0	0	0	0	0	0	0	0	0	0
4310	Markets Running Costs	1,500	0	0	0	500	0	500	0	0	0	0
4320	War Memorial	2,500	0	0	0	0	5,000	5,000	0	0	0	0
4415	Equipment Purchase KTC	500	437	0	0	1,000	0	1,000	0	0	0	0
4990	Sundries	50	0	0	0	100	0	100	0	0	0	0
	Overhead Expenditure	84,175	66,206	0	0	81,600	5,000	86,600	27,984	0	0	0
	Movement to/(from) Gen Reserve	(84,175)	(66,206)			(81,600)		(86,600)	(27,984)	0		
130	**Recreation Ground**											
4030	PAYE and NI	4,000	0	0	0	0	0	0	0	0	0	0
4035	Rec Ground Salary Support	0	0	0	0	4,000	0	4,000	0	0	0	0
4260	Maintenance	4,500	2,811	0	0	2,500	0	2,500	0	0	0	0
4265	Rec Running Costs	950	5,057	0	0	2,000	0	2,000	1,271	0	0	0
4300	Rec Cottage	20,000	0	0	0	0	40,000	40,000	0	0	0	0

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		2021-22		2022-23						2023-24		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4400	Grass Cutting	2,000	1,858	0	0	2,000	0	2,000	1,013	0	0	0
4410	Equipment Purchase	5,000	750	0	0	0	0	0	9,712	0	0	0
	Overhead Expenditure	36,450	10,477	0	0	10,500	40,000	50,500	11,996	0	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	9,712	0	0	0
	Movement to/(from) Gen Reserve	(36,450)	(10,477)			(10,500)		(50,500)	(2,284)	0		
140	**Churchyard**											
4260	Maintenance	5,000	700	0	0	1,000	2,000	3,000	0	0	0	0
4400	Grass Cutting	2,000	1,704	0	0	2,000	0	2,000	1,050	0	0	0
	Overhead Expenditure	7,000	2,404	0	0	3,000	2,000	5,000	1,050	0	0	0
	Movement to/(from) Gen Reserve	(7,000)	(2,404)			(3,000)		(5,000)	(1,050)	0		
150	**Projects**											
4500	Christmas Decorations	6,000	18,642	0	0	15,000	0	15,000	0	0	0	0
4505	WBF - Festivals Marketing	0	3,958	0	0	0	0	0	0	0	0	0
4510	Kington in Bloom	800	642	0	0	2,500	10,000	12,500	11,265	0	0	0
4515	GPV - Map Project	0	2,778	0	0	0	5,000	5,000	2,998	0	0	0
4520	Armed Forces DAy	250	0	0	0	0	1,000	1,000	0	0	0	0
4525	GPV - Shop Front Grants	0	3,000	0	0	0	75,000	75,000	76,106	0	0	0
4530	Platinum Jubilee	1,000	0	0	0	0	1,000	1,000	500	0	0	0
4535	Festivals	0	0	0	0	0	0	0	2,493	0	0	0
	Overhead Expenditure	8,050	29,020	0	0	17,500	92,000	109,500	93,361	0	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	90,254	0	0	0

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Kington Town Council
Annual Budget - By Centre

		2021-22		2022-23						2023-24		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	Movement to/(from) Gen Reserve	(8,050)	(29,020)			(17,500)		(109,500)	(3,107)	0		
999	**VAT Data**											
115	VAT on Receipts	0	2,239	0	0	0	0	0	6,977	0	0	0
	Total Income	0	2,239	0	0	0	0	0	6,977	0	0	0
515	VAT on Payments	0	6,977	0	0	0	0	0	6,164	0	0	0
	Overhead Expenditure	0	6,977	0	0	0	0	0	6,164	0	0	0
	Movement to/(from) Gen Reserve	0	(4,739)			0		0	814	0		
	Total Budget Income	114,120	219,263	0	0	139,500	0	139,500	125,291	0	0	0
	Expenditure	135,675	115,084	0	0	112,600	139,000	251,600	140,554	0	0	0
	Net Income over Expenditure	-21,555	104,179	0	0	26,900	-139,000	-112,100	-15,264	0	0	0
	plus Transfer from EMR	0	0	0	0	0	0	0	99,966	0	0	0
	Movement to/(from) Gen Reserve	(21,555)	104,179			26,900		(112,100)	84,702	0		