

Westhall Parish Council
Responsible Financial Officer's Report 2019/20

The Parish Council's total receipts for the 2019/20 financial year was **£4,047.15**, the precept of **£2,826** being the major item; the Council received a grant of £500 from Cllr Tony Goldson's Locality Fund towards purchase of computer equipment for the Parish Clerk. We also hold £100 in the Tony Whatling fund towards future purchase of a memorial bench.

This year the Parish Council's total payments of **£3,396.64** was less than its receipts by £550.51 (if we strip out the £100 held for memorial bench) and we spent **£2287.51** less than in the previous financial year. These costs have been offset somewhat by the Charity's reimbursement of the maintenance costs paid by the Council in relation to the pleasure ground and allotments, as mentioned below. Apart from a slight overspend on budget for office equipment for Parish Clerk all other recurring items of expenditure have remained as budgeted, with the Council due to receive a VAT refund of £47.83, based on 2019/20 expenditure.

At the end of the financial year the Parish Council held cash at bank totaling **£5,481.76**. This breaks down as £5,480.76 in the Barclays current account, and £1 in the business premium account.

On the basis of its 2020/21 budget, the Parish Council considered it necessary to request an increase in the 2020/21 precept to ensure adequate funding is available to cover payments for the coming and future years. The 2020/21 will be **£3,120**. This means that parishioners will see a 10% increase in their parish precept. The 2020/21 budget includes an appropriate cash reserve of **£3,500** against ongoing and reasonably foreseeable additional expenses which at present includes £1,200 for tree cutting and £300 ringfenced for possible return to a donor.

The Council carried out a review of Clerk/RFO's salary and expenses. The Council acknowledged that home-based Clerks to Councils will incur certain expenditure in the performance of their duties at home, such as additional heating and electricity costs. The Council approved a home working allowance of £18 per month to cover these costs.

With regards to the charity 'Recreation Ground', which owns the car park, pleasure ground and allotments with the Parish Council as Trustees, the total income for the 2019/20 financial year was £158.55. The allotment rents contributing £156 have been paid to the charity and, in turn, the charity reimbursed to the Parish Council the cost borne by the Council of cutting the pleasure ground grass £266.73 net of VAT. As at year end 2018/19 the cash at bank total was £1,407.07 and at year end 2019/20 it was **£1,298.89**.

Look to review 2020/21

In 2017 a review was conducted of the car park and pleasure ground (which are both registered Village Green), and the allotments. All of this land is held by the Council as mere Trustee for the charity, 'Recreation Ground', and so the Parish Council's Assets Register no longer includes the land. Further the Parish Council is not obliged to maintain the land out of Parish Council funds. Whilst the charity itself holds a reserve against future costs, it has little prospect of funding meaningful maintenance works, which might become necessary in future if the car park is to remain viable. The transfer of the car park to the Community Council charity that owns the Village Hall was considered, given that the primary users of the car park are the hirers of the Hall. This did not prove possible due to Charity Commission rules. The Parish Council, as Trustee of the 'Recreation Ground' charity, will therefore keep the position under review, particularly as it holds the responsibility to insure the car park against public liability.

Ann Donnachie
Responsible Financial Officer, July 2020