

FELSTED PARISH COUNCIL



Minutes of the Finance Committee Meeting

held on 19th May 2025 at 3.00 pm in the Committee Room at the URC Hall.

Present Councillors Roy Ramm (Chair), Frances Marshall, Graham Harvey, Richard Silcock, John Moore and the RFO (Daniel Plunkett).

F25/20 Apologies for absence and declarations of interest

There were no Apologies or Declarations of Interest.

F25/21 Election of Chair

Councillor Graham Harvey proposed Councillor Roy Ramm remain as chair, seconded by Councillor John Moore and unanimously approved.

F25/22 Approval of Minutes of the meeting held on 26th February 2025

The Minutes of the meeting were approved and signed by the Chairman.

F25/23 Matters arising from the previous Minutes (not covered elsewhere on this Agenda)

None.

F25/24 Bank Reconciliation and PAYE Records

The bank reconciliations and PAYE records were reviewed and signed by the Chair and Councillor Frances Marshall.

F25/25 Consideration of the 2024-25 Year End Accounts

Members studied the Year End accounts and actual vs budget review produced by the RFO (appended on page 3-7) and noted the following items:

- There was a deficit vs budget of £6,252 for the year.
- Grant income was lower than budgeted with no grant applications being made due to tight finances and the requirement for matched funding for available grants.
- Playing field rents were lower than budgeted due to the decision by 1 of the teams who rent the playing field not to play in the 2024-25 season.
- Sundry other receipts were higher than budgeted with the contribution from Felsted School towards the additional parking patrols.
- Street lighting maintenance and electricity costs had come in lower than budgeted because the invoices for the electricity supply had not been received from the supplier during the year. These were subsequently received in the 2025-26 financial year after chasing by the RFO.
- Administration costs were higher than budgeted due to expenditure on the triennial tree survey and a redesign of the Council website.
- Maintenance, Repairs and Upkeep had come in higher than budget because of a few items including an increase in grass cutting costs following the expiration of the previous contract. There were also additional costs in the year for the installation of the wildflower meadows, which were paid for by a grant from UDDC in the previous financial year, works to the trees in the churchyard and the billing of 2 years of green waste collections by UDC (2023-24 and 2024-25) in the year.
- Projects came in below budget with reduced cost for playbark and no expenditure on the Neighbourhood plan during the year (the Neighbourhood plan group is receiving grant income directly from the Locality Fund).
- Sundry costs had come in higher than budget with donations made to the Felsted Community Trust to help with professional costs relating to the setup and design of the new village surgery higher than anticipated.
- It was noted that Income for the Nature Area was £707 for the year consisting solely of bank interest.
- Expenditure for the Nature Area for the year was £12,282 consisting of maintenance of the area and the watering of new trees.

- It was noted that a donation of £12,727 had been received from the Felsted Village Events Committee (a separate and unrelated group to the Parish Council) specifically for the Council to use for village events. These funds are held in a separate account and governed by the Events Committee Terms of Reference. The account accrued interest of £85 and there was no expenditure during the year.

F25/26 Consideration of the 2024-25 year-end Audit Annual Governance Statement

The RFO presented the Year End Audit Annual Governance Statement (Section 1) – appended on page 8. Members studied the document and confirmed compliance with the requirements of the External Auditors and the new Practitioners Guide. Members agreed to recommend acceptance at the June full Council Meeting.

F25/27 Consideration of the 2024-25 year-end Audit Accounting Statements and Audit Return

The RFO presented the Year End Audit Accounting Statements (Section 2) – appended on page 9. Members studied the document and discussed the figures and agreed to recommend acceptance at the June full Council Meeting.

F25/28 Review of Accounts for the current year

Members studied the budget comparison prepared by the RFO (appended on page 10) and noted the following items:

The Estimated actual vs budget for the year end was for an £8,286 deficit.

The RFO noted that this was primarily driven by the invoicing of the prior year's street light electricity (see F25/25) in the current financial year. Higher than budgeted estimated expenditure on Salary and Expenses of £1,706 was offset by lower than budgeted estimated expenditure of £1,893 on Maintenance, Repairs and Upkeep. All other budget lines were close to budget.

Members further noted that the Nature Area account had spent £1,422.06 on maintenance in the year to date and there had been no expenditure from the Events Committee funds.

The RFO noted that with only 1½ months of expenditure so far it was difficult to draw any firm conclusions on likely year-end figures but that given the deficit to date on the street light electricity it was likely there would be a meaningful deficit.

F25/29 Consideration of the 2025-26 Schedule of Donations

Members studied the Donation List prepared by the RFO (appended on page 10) and noted that donations totalling £75 had been made in 2024-25. Councillors carefully considered the proposed donations list and requests for donations made from 2 other local charities. It was felt that while the additional requests for donations were worthy, they were not sufficiently relevant to Felsted to replace any of the proposed donations. The donation list as presented was approved with payments set for October.

F25/30 Review of Conduct of future Finance Committee Meetings

It was agreed that the 30th July 2025 Finance Committee Meeting would take place at 3pm in the Committee Room of the URC Hall (subject to availability).

F25/31 Any urgent matters and proposals for future agenda items

None.

F25/32 Next meeting

The meeting closed at 3.30pm.

The next meeting will be held on 30th July 2025 at 3.00pm in the Committee Room at the URC Hall, Stebbing Road, CM6 3JD.

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Chairman

Dated

F25/25 - Consideration of the 2024-25 Year End Accounts



Felsted Parish Council Final Accounts to 31 March 2025

	1 April 2024 to 31 March 2025 Income & Expense Basis	
	£	£
Opening Balance		43,426
INCOME		
Precept	128,765	
Allotments Rents	2,152	
Playing field rent	650	
Grants	-	
Sundry other receipts	1,031	
Magazine advertising & donations	4,669	
Bank Interest	-	
Total Receipts		137,267
EXPENSES		
Salary and Expenses		
Salary - Clerk	23,847	
- Assistant Clerk	12,288	
- RFO	5,605	
- Volunteer co-ordinator	-	
Pension - Clerk & Assistant Clerk	2,075	
Income Tax & National Insurance	6,857	
Payroll Administration	350	
Clerk/Asst Clerks/RFO Expenses	173	
Councillors' Expenses	-	
Salary and Expenses		51,195
Street Lighting		
Public Lighting Maintenance	3,099	

Public Lighting Electricity	-
Street Lighting	3,099
Administration	
Rent URC Hall/Office/Storage	1,800
Ravens Crescent Playing Field Rent	-
Memberships and Subscriptions	1,191
Parish Magazine	4,893
Telephone/Fax/Broadband	523
Professional Fees	1,585
Website/Planning System Support	2,757
Stationery and Equipment	206
Audit Fee	691
Training	1,042
Advertising	-
Election expenses	-
Hire of halls	-
Administration	14,687
Maintenance, repairs and upkeep	
CCTV camera's	411
Hedgecutting/Tree maintenance	4,619
Grass Cutting	10,390
Churchyard	6,040
Playing Field	720
Play equipment repairs/inspection	2,298
Pavilion repairs	-
Playing Field toilets	4,733
Pavilion electricity	1,476
MUGA electricity	289
Green Waste collections	6,099
Allotment maintenance/rodent control	1,291

Allotments water supply	360
Village Attendant	11,097
Small equipment (bins,signs,seats,shelters etc)	1,164
Village Car Park	715
Planting	838
Electrical testing	-
Parish Paths Partnership	66
Other	274
Maintenance, repairs and upkeep	52,747
Projects	
Neighbourhood Plan	-
Playbark and matting	720
Village Christmas Tree	956
Notice boards	-
Parking enforcement	1,158
Defibrillators	113
Beacon	-
Events	-
Book Boxes	-
Projects	2,948
Sundry	
Donations	12,984
S.137 Items - Remebrance Wreath	-
Bank charges	-
Risk Assessment	-
Insurance	3,143
Sundry	16,127
Total Payments	140,803
Closing Balance	39,890

Includes Reserves carried forward: Long Term Works Reserve	18,000
General Reserve	21,890
Reserves Adjusted as per Resolution 24/129.8 Consolidation to Long Term Works Reserve agreed as per Resolution 25/09.4	



Nature Area Final Accounts to 31 March 2025

	1 April 2024 to 31 March 2025 Income & Expense Basis	
	£	£
Opening Balance		129,345
INCOME		
Bank interest	707	
Total Receipts		<u>707</u>
EXPENSES		
Groundworks / Grass and hedge cutting	12,282	
Total Payments		<u>12,282</u>
Closing Balance		117,770



Felsted Events Committee Final Accounts to 31 March 2025

	1 April 2024 to 31 March 2025 Income & Expense Basis	
	£	£
Opening Balance		0
INCOME		
Bank interest	85	
Donations	12,727	
Total Receipts		<u>12,812</u>
EXPENSES		
Total Payments		<u>0</u>
Closing Balance		12,812



FPC - Budget Comparison to 31 March 2025

	Budget 2024-25		YTD Actual 2024-25		Year End Estimate		YE Estimate - Budget	
	£	£	£	£	£	£	£	£
Opening Balance		43,426		43,426		43,426		
INCOME								
Precept	128,765		128,765		128,765		0	
Allotments Rents	1,700		2,152		2,152		452	
Playing field rent	1,050		650		650		-400	
Grants	1,000		0		0		-1,000	
Sundry other receipts	500		1,031		1,031		531	
Magazine advertising & donations	4,660		4,669		4,669		9	
Bank Interest	0		0		0		0	
Total Income		137,675		137,267		137,267		-408
EXPENSES								
Salary and Expenses		51,322		51,195		51,195		-127
Street Lighting		8,841		3,099		3,099		-5,742
Administration		11,773		14,687		14,687		2,913
Maintenance, repairs and upkeep		43,260		52,747		52,747		9,486
Projects		6,750		2,948		2,948		-3,802
Sundry		13,012		16,127		16,127		3,115
Total Expenses		134,958		140,803		140,803		5,844
Closing Balance		46,143		39,890		39,890		-6,252
Includes Reserves carried forward:								
Long Term Works Reserve		18,000		18,000		18,000		
General Reserve		28,143		21,890		21,890		

F25/26 - Consideration of the 2024-25 year-end Audit Annual Governance Statement

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

EN Felsted Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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F25/27 - Consideration of the 2024-25 year-end Audit Accounting Statements and Audit Return

Section 2 – Accounting Statements 2024/25 for

EN Felsted Parish Council TY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	190,364	172,772	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	113,950	128,765	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,979	22,021	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	50,296	50,672	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	96,225	102,412	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	172,772	170,474	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	179,154	171,023	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,145,058	1,262,427	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

F25/28 - Review of Accounts for the current year



FPC - Budget Comparison to 14 May 2025

	Budget 2025-26		YTD Actual 2025-26		Year End Estimate		YE Estimate - Budget	
	£	£	£	£	£	£	£	£
Opening Balance		39,890		39,890		39,890		
INCOME								
Precept	136,490		68,245		136,490		0	
Allotments Rents	1,700		0		1,700		0	
Playing field rent	600		50		50		-550	
Grants	1,000		0		1,000		0	
Sundry other receipts	200		0		200		0	
Magazine advertising & donations	4,132		89		4,420		288	
Bank Interest	0		0		0		0	
Total Income		144,122		68,384		143,860		-262
EXPENSES								
Salary and Expenses		54,404		6,328		56,110		1,706
Street Lighting		8,299		8,013		17,112		8,813
Administration		12,409		3,430		11,930		-479
Maintenance, repairs and upkeep		48,600		4,968		46,707		-1,893
Projects		4,470		0		4,470		0
Sundry		13,243		3,020		13,120		-123
Total Expenses		141,425		25,759		149,449		8,024
Closing Balance		42,587		82,515		34,301		-8,286
Includes Reserves carried forward:								
Long Term Works Reserve		18,000		18,000		18,000		
General Reserve		24,587		64,515		16,301		

F25/29 - Consideration of the 2025-26 Schedule of Donations

PROPOSED DONATIONS FOR 2025-26

£ 1,000

Date	Organisation	Donation made
	Felsted Poppy Appeal - Donation and wreath (LGA 1972 Section 137)	£ 75
	Essex and Herts Air Ambulance	£ 325
	Uttlesford Citizens Advice Bureau	£ 300
	East Anglia's Children's Hospices (EACH)	£ 300

NOTES:

Payments to be made at October Full Council Meeting

Requests for Donations:

Buffy Playbus
Uttlesford Community Travel