

**Minutes of the Finance Committee meeting held at the Masonic Hall, Manningtree on Thursday 7 November 2024 at 7:30 p.m.**

**1. Present:**

Cllr Charlesworth	Cllr Dunnett
Cllr Lewis	Cllr Lay-Flurrie
Cllr Gee	Cllr Taylor

Cllr Stocks was in the Chair

**2. Apologies:**

The Clerk was unable to attend due to a family emergency.

Cllr Dunnett agreed to act as minute taker.

**3. Declarations of Interest:**

Cllr Dunnett (Volunteer Street Keeper) in respect of any discussion relating to Street Keepers.

**4. Minutes of the Finance Committee meeting held on 2 May 2024:**

These had not been provided by the Clerk.

**5. Public Participation:**

No members of the public were present.

**6. To Review Year To Date Actual Expenditure versus Budgeted Expenditure 2024/2025:**

Prior to the meeting, the Clerk had circulated a Scribe report entitled Detailed Budget Summary. This detailed actual expenditure across the cost codes for a 7 month period from April to October 2024. Previously, the Council had requested that for ease of reading, the RFO should present any data in an excel spreadsheet. As this had not been actioned, Cllr Dunnett had transferred the data into a spreadsheet, and also added projected expenditure for each cost code to the year end 31 March 2025. She explained that the year-end figures in some instances were estimates based on the previous year's payments (2023/2024).

Councillors considered each of the budget codes, with Cllr Dunnett highlighting the following:

- Although the Clerk's salary was projected as an under spend, no provision had been made when setting the 2024/2025 budget for a pension, as the request for a pension came in after the budget setting process
- There would be an overspend on energy costs due to a rise in pricing
- Council had approved, at the October meeting, for the perennial planting of the flower tubs. Cllr Dunnett explained that in the long term there would be a cost saving. However, the initial planting of the tubs would mean that there would be no cost savings, in the current financial year, so the budgeted figure would be spent
- No costs had been allocated for training, even though a budget for the Clerk (£1200) and Councillors (£400) had been set. Cllr Lewis indicated that due to time constraints he was not in a position to undertake training; Cllr Gee had not seen any information about training. **Action Points:**
  - ***To raise with Clerk/RFO why there are no training costs for the current financial year***
  - ***Clerk to provide Cllr Gee with details of New Councillor training courses***

- A seat on the riverside path had been vandalised and needed to be replaced. There were sufficient funds in the 2024/2025 budget, and in addition a contribution of £200 had been received from the Rotary Club, to enable an immediate purchase.

Cllr Dunnett advised that there may be some funds available from the District Councillor's Locality Budget.

**Action Point:**

***Cllr Charlesworth to raise with Cllr Barrett at the forthcoming Three Parishes meeting***

- It was noted that no budget for stationery had been allocated for 2024/2025, Council agreed that this should be included when setting the 2025/2026 budget

**7. To consider the Income & Expenditure draft budget for 2025/2026:**

This item also incorporated any capital expenditure/projects.

Councillors considered each of the budget codes line by line, and the following was noted:

- **Training Allocation:** No figure was agreed, as need to discuss with the Clerk
- **Clerk's Salary/Pension/Employer Contributions:**

Cllr Dunnett advised that the Clerk was currently on Point 18.

As a result of the recently published NALC 2024/2025 pay agreement, she would be due back pay of £305.06 in this current financial year, and from November her hourly rate would increase from £15:21 to £15:84 per hour. This would have financial implications for the Council in respect of her pension and the Council's NIC. In respect of the later, the recent announcement by the government that the NIC for employer's would increase from 13.8% to 15%, and the threshold to be lowered from £9100 to £5000 would further impact on the Council's costs for 2025/2026. Cllr Charlesworth did a very quick calculation for those present on the implication of these increased costs.

**Action Point:**

***It was proposed by Cllr Charlesworth and seconded by Cllr Stocks and agreed by all members that the Clerk should be requested to keep a log of her hours.***

- **Beach Signs:** Cost should be covered by the grant received from Defra £331.40  
**Cllr Dunnett advised this should be actioned within the current financial year**
- **Beach:** Cllr Taylor queried whether the provision/quantity of sand could be reduced in order to save costs. Councillors felt that it was necessary to maintain the beach as it is very well used throughout the year. Furthermore, both Mistley and Lawford Parish Councils had contributed to the cost in the current financial year; although it was appreciated that this could not be taken as granted for 2025/2026.

**Cllr Lewis suggested that the public should be made aware that the Council maintains the beach area**

- **VE Celebration:** Picnic on the beach; no monies allocated, as no costs anticipated
- **Quasar (Local Policing):** A possible contribution from the Business Chamber.

**Action Point:**

**Cllr Charlesworth agreed to raise at the forthcoming Three Parishes meeting.**

- **Street Maintenance:** Currently, undertaken by Environmental Design, but the possibility of employing a local handyman was being investigated by the Clerk via Lawford P.C.
- **Audit:** Increase to £500
- **Energy:** Increase to £2800
- **Mayor's Allowance:** Reduce to £200
- **Insurance:** Increase to £750
- **Stationery:** £50
- **Website Costs:** Subject to change if move to new supplier

- All other budgeted costs to remain as 2024/2025 values, including:

Street Furniture	£1K
Emergency Planning	£1K
Town signs	£1K
Contingency	£1K

**8. To set the recommended precept request for 2025/2026:**

More detailed work was required before this figure could be determined.

**Action Point:**

***Cllr Dunnett would populate the spreadsheet with the proposed budget figures for 2025/2026, to enable further discussion, at the next full Council meeting, when the RFO would be in attendance.***

**9. To consider the appointment of an internal auditor for 2024/2025 audit:**

Councillors agreed that Jan Stobart had carried out an excellent 2023/2024 internal audit, and to employ her to undertake the 2024/2025 internal audit.

**Action Point:**

***Clerk to contact Jan Stobart to ascertain her availability/costs***

The Chair thanked Cllr Dunnett for undertaking the minutes, and for her work in relation to the budget setting process.

**10. Date of next Finance Committee meeting**

Thursday 1 May 2025, 7:30 p.m., Masonic Lodge, Manningtree

This concluded the business, and the meeting closed at 8:55 p.m.