

## **Elsenham Parish Council**

### **Finance Committee Meeting held on Tuesday 20 May 2025 at 9.30am at 1 Crossway, Station Road, Elsenham**

**All members of the public welcome**

## **MINUTES**

### **Present:**

Mr B. Burlton (Chair, BB), Mrs F. Lambert (FL),  
Dr G. Mott (GM), and Mrs L. Johnson (Parish Clerk LJ)

**Members of the public: 0**

#### **1. Election of Chair for 2025 Council Year.**

GM proposed BB for the Chair of the Finance Committee, FL seconded, the vote was carried unanimously.

#### **2. Apologies for absence.** None.

#### **3. Declarations of Interest.** None.

#### **4. Approval of minutes from the meeting held on 18 March 2025.**

The minutes were agreed as a true record and signed by BB.

#### **5. Matters arising from the minutes (not otherwise on the agenda),**

- To work out the quarterly payments to be made by the Football Club for the maintenance of the pitches. The next payment is due 1<sup>st</sup> July 2025. To be added to the next Finance Committee agenda.
- Research other options for some of the funds from the Unity Trust Bank to be transferred to another bank or to another account.

#### **6. Review of new payment processes and EPC agenda.**

BB explained the new procedure for authorising payments, to comply with the Financial Regulations.

It was agreed to change the Financial Regulations, adding under 6.9 ii. Any payment that EPC has preauthorised.

It was agreed to change the letters of the Schedules.

Schedule A – Payments within the budget up to £500.

Schedule B – Payments not covered within Schedule A or C.

Schedule C – Recurring payments with a monthly limit.

BB to construct a Schedule B.

BB to add two extra columns to Schedule C, 'total amount of invoice' 'VAT on invoice'.

The complete list of payments produced by Rialtas is to be circulated to all members under 'For Noting'.

It was agreed the Friday, before the Parish Council meeting on the following Monday, would be the financial cut off. LJ would prepare all the schedules, A, B and C, delivering them to GM with the payments under A & B (this may not involve all three schedules every month). GM will sign the schedules and initial the payments then deliver them to Ray Franklin to do the same. Ray Franklin will then deliver them back to LJ. LJ to ask Ray Franklin if he is happy to do this.

**7. To review the internal Audit Report for the year ending 31/03/2025.**

The following points were raised by the internal auditor,

*Recommendation: Council should review its Financial Reserve Policy dated July 2021 and ensure that the provisions contained therein are still appropriate to the council's requirements and aspirations.*

The review of this policy is to be added to the next Financial Committee agenda.

*The council might wish to note that NALC have updated Model Standing Orders and Model Financial Regulations.*

EPC has updated Standing Orders and Financial Regulations; both are on the EPC's website.

*Comment: Council might wish to be aware that every three years an employer must put certain staff back into a pension scheme. This is known as 're-enrolment. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.*

LJ is aware of the requirement; the pensions are due for re-enrolment in 2026.

*Information received from the smaller authority indicates that assets purchased during the prior year have not been included in Section 2, Box 9 for the prior year. Comment: council might wish to ensure that there is an accurate description within the minutes clarifying the council's response and the manner in which it will address the comments received from the external auditor.*

Members noted the recommendation. As this is historic and has now been corrected, members agreed no further action was necessary.

*Comment: council might wish to note the treatment of long-terms investments (i.e. those for more than 12 months) as defined within Proper Practices and review the provisions of its investment within the NS&I portfolio and consider whether it should be included within its Asset Register and reported as Assets in the Annual Governance and Accountability Return.*

Members considered this. Noting the terms of the NS&I account it was considered that the account cannot be judged as a long-term asset. Funds can be withdrawn or transferred at any time.

*Comment: Council is aware that, to positively demonstrate that it has provided for the exercise of elector's rights and that the dates set are in accordance with the period specified within the Accounts and Audit Regulations 2015, it is advised to not only publish the dates set but to also record in the minutes the agreed dates.*

LJ to add the dates to June's agenda.

*Transparency Code 2015 and the council might wish, as a commitment to openness and transparency, to consider maintaining and monitoring the council's website so that it is updated regularly with the above information.*

Members considered that EPC fully comply with this. All payments are listed on the minutes of the parish council meetings.

*Recommendation: as previously mentioned, under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. The council is advised to adopt such a scheme. Further information can be found here: ICO Model Publication Scheme.*

Member attempted to access the link; the page did not upload.

*Recommendation: to be fully compliant with the General Data Protection Regulation requirements, the council should adopt formal policies and procedures covering the way data and electronic information is retained including the periods for retention along with policies for dealing with subject access requests (as opposed to freedom of information) and policies for dealing with data breaches. Templates should be available from the Local Association of Local Council's website.*

LJ to research this and add it to the next Finance Committee agenda.

*Evidence was seen on the parish council's website of the Register of Interests for ten (10) of its serving councillors.*

The website was checked, and the required information is available for all 11 councillors.

*Whilst the minutes show apologies given (where applicable), there is still no formal record to show that Council has approved the apologies submitted.*

Members considered the requirement and decided this was not an issue of consideration for EPC at this present time. All councillors have good attendance records.

*Recommendation: as part of council's development, it is advised that a range of additional policies and protocols relevant to the council's own responsibilities and duties are adopted thereby aiding effective overall governance. To ensure clarity on the relevance of each policy, council should ensure that there are reviewed details on each document thereby demonstrating that they are regularly reviewed, fit for purpose, and adhered to.*

The Finance Committee noted the recommendation but considers the range of policy EPC has is adequate.

*The minutes of the Finance Committee of 2nd September 2024 proposed that the clerk and councillors should migrate to a .gov.uk email system there ensuring the use of a secure e-mail system. It is assumed that the proposal would ensure that the secure email system would operate under the elsenham pc.gov.uk domain name thereby providing official email accounts for officers and councillors. This process is ongoing.*

EPC have found many issues with changing to a .gov.uk email. Until these issues are resolved some of the council prefer to remain with their present email providers.

Note – the External Audit due to be ready in September must be reviewed by the Financial Committee.

Note - Comment: Council might wish to note that there is a requirement to ensure that the audited Sections 1, 2 and 3 remain available for public access for a period of not less than 5 years from the date of publication and as best practice, the narrative internal audit report is also published.

**8. Recruiting other councillors.**

As there is now only three members on the committee, BB will ask at the next parish council meeting if any of the councillors would like to join the Finance Committee.

**9. Lease with EYFC for the football pitch and pavilion on the Bloor site.**

S106 agreement states that the provisions are handed over to EPC with a maintenance contribution of nearly £60,000 and a sinking fund of nearly £20,000. Both are index-linked from the day of provision (Dec 2020) to the day of the payment; the contribution is for 25 years. Part of the pavilion could be used by EPC, either for the parish Clerk's office and/or meeting rooms.

Full Parish Council will need to decide whether to lease the building and pitches to EYFC. BB said his first thoughts are, EPC should be responsible for the running of the building with a license to EYFC for a period of about 5 years.

LJ to add this to the next agenda for further discussion.

**10. A.O.B**

It was agreed that LJ would make a budget line for the LAP on Isabel Drive under 215. The LAP is part of the Playing Field Committee responsibilities.

The next meeting was scheduled for 24 June 2025 at 1.00pm

The meeting finished at 11.15am