



Horsforth Town Council

Mechanics Institute
Town Street
Horsforth
Leeds
LS18 5BL

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Finance and General Purposes Committee

Thursday 12th January 2023

AGENDA PACK

Contents page overleaf

*Distribution: Cllrs J Arbuckle, D Collins, SM Dowling, K Firth,
M Fletcher, J Garvani, R Hardcastle, R Harris, E Hyndes, R Jones, T Stones*



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Finance and General Purposes Committee Minutes Thursday 10th November 2022 at 7pm Mechanics Institute, Town Street, Horsforth, Leeds LS18 5BL

Present: In Chair – Cllr T. Stones (Chair)

Cllrs J Arbuckle, D Collins, SM Dowling, K Firth, M Fletcher, J Garvani, R Hardcastle, R Jones, E Hyndes.

In attendance: B. Crabtree – Clerk

FGP/22.17 To consider apologies and the reason for absence

Apologies were received from Cllr Harris and reasons were approved.

FGP/22.18 Declaration of Disclosable Pecuniary and other Interests

None declared.

FGP/22.19 To consider questions and comments from members of the public at the Chairman's discretion.

One member of public was present with concerns about the new playground near Drury Avenue which included the following:

- He raised that it was a health and safety issue as there is no fence surrounding the playground.
- There is no bin installed.
- A number of youths hang around the site and he would like a sign stating the age limit for the equipment.
- It was noted that Police have attended due to the issues.

His concerns were discussed, and it was noted that the playground was an LCC project and Cllr Garvani confirmed that he is currently investigating the costs of fencing and a bin as the Ward City Councillor. He hopes that he can find the funding within the next 12 months.

All agreed that as the Town Council is not responsible for the playground, Cllrs will wait for an update from Cllr Garvani before any decision is to be made.

The Clerk will keep the member of public updated.

FGP/22.20 To confirm and accept the minutes of the Finance and General Purposes meeting held on 14th July 2022.

Resolved to approve the minutes of the meeting held on 14th July 2022 as a true and accurate record with one amendment.

FGP/22.21 Financial Matters

22.21.1 To consider recommending that the Council approves the accounts and cash book entries to 31st October 2022.

Resolved to recommend that the Council approves the accounts and cash book entries to 31st October 2022.

22.21.2 To review the reserves.

Noted.

22.21.3 To ratify any payments.

The payments were ratified and the Clerk gave an update about the cost of Horsforth Matters and it was **resolved** that the distribution of Horsforth Matters needs to be considered by the Editorial Working Group to ensure all households receive a copy.

22.21.4 To consider and approve scheduled payments.

Resolved to approve the payments and all agreed to present all payment on the same list. See Appendix 1.

22.21.5 To note the available CIL funding and time limits and review existing projects/consider other possible projects

The available CIL funds were discussed and the Clerk was requested to prepare a spreadsheet for 3&5 The Green to show what has been spent on the refurbishment including details about the loan.

a) To consider purchasing and installing two Stamford Benches at Newlaithes Playground at a cost of £2,032.42 with personalized plaques showing HTC has provided the benches at a cost of £67.96 each

Resolved to purchase two bins, plaques and a litter bin up to the cost of £3000.

b) To consider purchasing one litter bin at a cost of approximately £500-£600.00 at Newlaithes Playground

See item 22.21.5a.

22.21.6 To note the Parish Precept Timetable for 2023-2024

The Precept timetable was noted.

22.21.7 To consider the budget and precept for 2023-2024

Resolved to defer to the next meeting to allow all Committee budgets to be considered and provide recommendations.

22.21.8 To agree to authorise a credit card for the Clerk

Resolved to authorise a credit card for the Clerk. The Clerk confirmed there is a spend limit of £1000.

22.21.9 To note the new salary pay scales for 2022-2023

The new salary pay scales were noted and the Clerk will make arrangements to backpay the previous Clerk.

FGP/22.22 Internal checks and reviews

To note the following and decide any action:

22.22.1 Review of internal audit

The Clerk reported that an internal audit is being carried out the week commencing 14th November 2022.

22.22.2 Internal control checks

It was noted that the Clerk will arrange for the internal checks to be carried out.

22.22.3 Review of risk management

Resolved to defer to the next meeting.

FGP/22.23 To consider any correspondence and requests

22.23.1 To further consider the request from Horsforth Sports Club/Horsforth St Margaret's JFC for a £5000 donation towards pitch improvements

Resolved to grant £3400 towards the pitch improvements. It was noted that 68% of the Clubs members are from Horsforth and therefore, the Cllrs agreed to contribute 68% of the amount requested.

22.23.2 To consider and agree to sponsor the band concerts at Horsforth Hall Park as part of Summer Bands in Leeds Parks 2023 at a cost of £990

Resolved to sponsor the band concerts at a cost of £990 and the Clerk will liaise with Cllrs to ensure that there are no double bookings.

22.23.3 To consider a request from a resident to install fencing, a bin and signage at the new playground on Drury fields.

See item FGP/22.19.

FGP/22.24 Website and Social Media

22.24.1 To note the website statistics

The website statistics were noted.

FGP/22.25 Exclusion of press and public

No members of public were present at the time.

FGP/22.26 3&5 The Green

22.26.1 To receive an update and agree any necessary action

Cllr Collins gave the following report:

- The architect has not yet provided the tender documents. The TC will be provided with a draft before it goes out to tender. The Clerk has requested an update.
- The works that have been carried out were noted including the fire alarm, roofing works, humidifier rental, and the windows have been painted.
- The electrical testing and asbestos survey has been carried out.
- The new gas meter is being fitted at a cost of £7226 which was agreed at item FGP/22.21.4.
- It was proposed that a landlord meter is installed for the electric so that the TC can invoice The Museum for the electric usage instead of renewing the electricity supply.
- To date, £23,379.28 has been spent on 3&5 The Green.

22.26.2 To consider and confirm the Clerks delegated powers

Resolved to delegate powers to the Clerk to authorise invoices up to £4000 in consultation with the lead and keyholders.

FGP/22.27 Recruitment

22.27.1 To receive an update about staffing and agree any necessary action

Resolved to convene a Staffing and Employment Committee meeting on 8th December 2022 at 7pm to have a review with the Clerk and address the Administration Assistant vacancy.

FGP/22.28 Matters for information

Cllr Firth asked for an update about the Metro bank account and the Clerk confirmed that it is ongoing and will be contacting Yorkshire Bank shortly to start the process.

FGP/22.29 Items for future agenda

- Budget and Precept request
- Risk Management

FGP/22.30 Date of the next meeting

Next meeting of the Committee: 12th January 2023 at 7pm

Deadline for agenda items: 2nd January 2023

The meeting dates were noted.

*Distribution: Cllrs J Arbuckle, D Collins, SM Dowling, K Firth,
M Fletcher, J Garvani, R Hardcastle, R Harris, E Hyndes, R Jones, T Stones*

Appendix 1

Schedule of Payments for the Finance and General Purposes meeting being held on 10th November 2022

Payments to be ratified:

Payee	Details	Amount
Enlightened	IT Support and Microsoft Office	80.50
Medicaid	First Aid at two events	£300.00
Sofire	Fire alarm works at 3&5 The Green (50% part payment)	£3316.78
R. Crabtree	Salary	£762.78
Friends of Horsforth Hall Park	Grant – Community Garden Project	£500.00
Ace Leaflet Distribution and Print LTD	Horsforth Matters	£1999.90

Payments to be approved:

Payee	Details	Amount
PWLB	Loan repayment	£4905.18
Leeds City Council	Non-Domestic rates	£848.00
Public Access Defibrillators	Defib pads	£130.00
British Gas	3 & 5 The Green – Gas works	£7226.31
Rialtas	Training	200.00
Horsforth in Bloom	Queens Jubilee Garden maintenance	120.00
Engie Electric	3 & 5 The Green	£1318.98
Engie Gas	3 & 5 The Green	£536.40
Aire Valley Tree Services	Christmas Tree x 2	£950.00
3D Productions	Stage PA for Christmas Event	£1521.66
3D Productions	PA system for Remembrance Service	£543.00
R. Crabtree	Salary	£2461.20



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Schedule of Payments for the Full Council meeting being held on 12th January 2022

Payee	Details	Amount	Comments
Giff Gaff	Telephone	£6.00	Clerk authorised with delegated powers
Leeds City Council	Room hire for Remembrance Service	£24.04	Clerk authorised with delegated powers
YPO	Stationary & paper	£56.24	Clerk authorised with delegated powers
PPL PRS	Music License	£94.47	Clerk authorised with delegated powers
Royal British Legion	Wreath	£54.50	Clerk authorised with delegated powers
West Yorkshire Pension Fund	Pensions	£896.08	Clerk authorised with delegated powers
T&B Bookkeeping	Bookkeeping	£405.00	Clerk authorised with delegated powers
St Margaret's Church	Room Hire	£94.50	Clerk authorised with delegated powers
Horsforth in Bloom	Plants for Jubilee Garden	£350.00	Approved at the Full Council meeting held on 24 th November 2022
Sofire	Fire Alarm works (second 50% payment)	£2763.98	Clerk authorised with delegated powers
YLCA	Advert	£15.00	Clerk delegated powers at meeting held on 8 th December 2022.
Larkfield Engraving	Good Citizen Award trophy	£30.00	Clerk authorised with delegated powers
Horsforth in Bloom	Jubilee Garden maintenance	£60.00	Clerk authorised with delegated powers
PKF Littlejohn	External Audit	£1000.00	Payment outstanding
R. Crabtree	Salary	£2213.21	Paid in accordance with Financial Regulations
West Yorkshire Pension Fund	Pension	£672.75	Paid in accordance with Financial Regulations
HMRC	PAYE & NI	£2345.56	Paid in accordance with Financial Regulations

Engie	3&5 Electricity	£3410.53	Clerk authorised with delegated powers
Engie	3&5 Gas	£3624.68	Clerk authorised with delegated powers
Brian Jones Structural Design	Structural engineering consultancy for 3&5 The Green – Visit and calculation	£889.00	Payment outstanding
Brian Jones Structural Design	Structural engineering consultancy for 3&5 The Green – Drawing	£165.00	Payment outstanding
Inspectas Compliance LTD	Survey – 3&5 The Green	£450.00	Payment outstanding
SLCC	Job Advert – Jan 2022	£309.00	Clerk authorised with delegated powers
R. Crabtree	Expenses (Postage, stationary and frames for Award Scheme)	£90.80	Clerk authorised with delegated powers
Leeds City Council	Purchase of 3&5 The Green (Final Payment due 31/03/2023)	£35,000.00	Payment outstanding

Financial Report

The internal auditor carried out the interim Audit in November and stated the following:

Where balances exceed £85,000, they are not covered by the Governments' compensation scheme. "The Financial Services Compensation Scheme [FSCS]". I suggest therefore that the Council discuss this shortfall of cover with their bankers and insurance company and after taking appropriate financial advice consider whether opening several building society accounts of £85,000 or less would be a satisfactory option.

The Financial Services Compensation Scheme (**FSCS**) protects customers from losing some of their cash if authorised financial services firms go bust. FSCS would cover up to £85,000.

The Town Council banks with the following:

Bank	Amount as of October 2022
Unity	£278,937.84
Nationwide	£85352.54
Yorkshire Bank	£84080.75

The Town Councils insurance provider has said the following when asked if the policy would cover the shortfall:

Unfortunately, this is not something that the policy would cover. There may be specialist insurance policies out there that would cover this type of situation but you would need to approach a broker who can advise whether such policies exist and direct you towards one that is appropriate.

The Town Council needs to consider arrangements to ensure that the shortfall is covered.

It has been agreed previously to close Yorkshire Bank and transfer the funds to Metro bank and I started making preparations to do so.

Yorkshire Bank (Virgin Money) confirmed that there are two current councillors that are signatories so we will be able to arrange a transfer of the monies and then close the account by sending a letter.

Metro Bank requires all signatories to attend the bank (in Bradford) to show identification and I have been told the process takes 30 minutes per person. I have been told now that only three signatories are allowed for the account.

As the TC does not have a constitution, the bank requires minutes stating the following information:

- the agreement to open an account with Metro Bank
- who has been appointed to the key official roles
- who is authorised to operate the bank account and the account signing rule

The Minutes must be signed and dated within the last three months, by at least two officials.

I asked what the interest rate was and it is 0.35%.

For your information: I note from the Yorkshire Bank statement that the interest received in December was 1.00% and November was 0.25%.

Options to consider:

To keep the Yorkshire Bank open, open an account with Metro Bank and one further account.

The available bank options are Santander, Lloyds, Natwest, Royal Bank of Scotland, Cambridge Building Society, Redwood and NS&I. Some brief details are below.

Santander: They are only allowing existing customers to open a bank account.

Lloyds Treasurers Account:

- Free day-to-day business banking¹
- No minimum deposit amount required

- Withdraw funds as and when needed
- Optional second signatory on the account
- Manage your account online and by phone
- Free presentation cheques to use when making a large donation or awarding a major prize
- Do not charge a monthly account fee for day to day business banking on this account
- No interest rates stated on website

Royal Bank of Scotland Treasurers Account:

- Free day-to-day banking¹ as long as you're in credit
- Additional signatory access and presentation cheques available
- Withdraw funds as and when needed, without the need to give notice
- Access a range of deposit solutions and make the most of your surplus funds
- Guidance and support from our dedicated Business Management Team
- View and manage your account however it suits you

The Cambridge Building Society Savings Account:

Information for the Council Saver is as follows:

Interest will be paid annually, on the 31st December.

They calculate the interest on the balance of the account at the end of each day.

Minimum investment	Gross p.a. / AER %
£1,000+	1.00%

Interest rates are variable, that means they may change interest rates at any time if we reasonably believe that the change is needed.

Opening the account:

- open in branch or via post
- the minimum amount required to open the account is £1,000
- invest between £1,000 and £2,500,000
- available to Parish and Town Councils
- the account must be opened with a cheque drawn from a UK bank account bearing the name of your Council
- the overall maximum holding by any one council with The Cambridge is £2,500,000

Natwest:

Existing NatWest personal or business banking customers are eligible to apply for free banking if your community account's annual credit turnover is less than £100,000 and remains at this level

Useful cheque and paying in books

Everyday support from texts and email alerts

Make banking easier by authorising up to four individual signatories

Lloyds:

The Town Council is not eligible for a community account.

NS&I:

- Interest rate is 2.30% gross/AER, variable
- Can take money out with no notice or penalty
- Payable tax on gross interest

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Horsforth Town Council - WY0043**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority is required by law to publish its AGAR, including the signed external auditor report, by 30 September this year; however, we are unable to certify completion of our review work on the AGAR and supporting documentation prior to 30 September to allow the smaller authority to fulfil this requirement, as the period set by the smaller authority for the exercise of public rights does not expire until on or after 30 September 2022

Our fee note for the limited assurance review will be issued when we certify completion.

Other matters not affecting our opinion which we draw to the attention of the authority:

Please see above.

3 External auditor certificate 2021/22

We do not certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022

We do not certify completion because:

The period set by the smaller authority for the exercise of public rights does not expire until on or after 30 September 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

28/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Final External Auditor Report and Certificate 2021/22 in respect of Horsforth Town Council – WY0043

Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2021/22

On 28 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority failed to approve the AGAR in time to publish it before 1 July 2022, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering 'No' to Section 1, Box 1.

Other matters not affecting our opinion which we draw to the attention of the authority:

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.

External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

PKF Littlejohn LLP

PKF Littlejohn LLP

14/12/2022

Email

1 Nov 2022 - 30 Nov 2022

All Users

100.00% Sessions

Visits

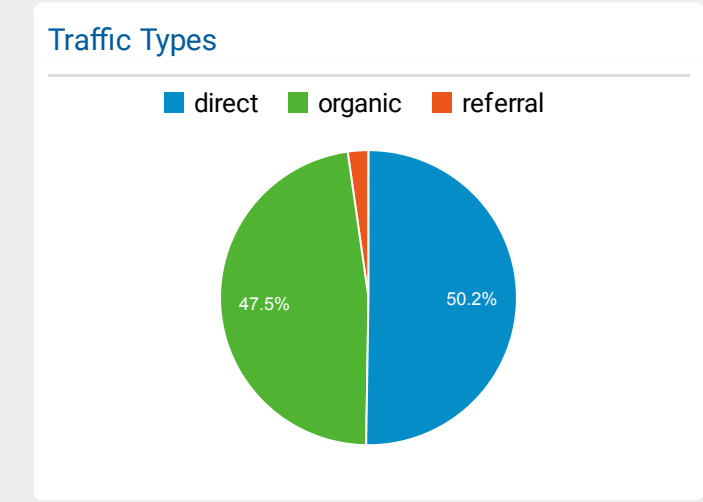
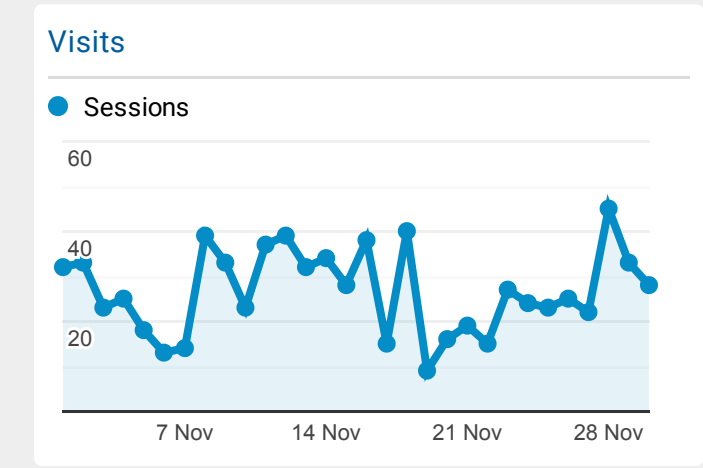
802

% of Total: 100.00% (802)

Avg. Visit Duration

00:01:28

Avg for View: 00:01:28 (0.00%)



Pageviews

1,796

% of Total: 100.00% (1,796)

Bounce Rate

59.10%

Avg for View: 59.10% (0.00%)

Keyword

Keyword	Sessions
(not provided)	380
(not set)	1

Pages/Visit

2.24

Avg for View: 2.24 (0.00%)

% New Visits

73.44%

Avg for View: 73.44% (0.00%)

Visits and Pages/Visit by Source

Source	Sessions	Pages/Session
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lm.facebook.com	4	1.50
search.aol.co.uk	3	2.00
en.m.wikipedia.org	2	1.50
bbc.co.uk	1	1.00
en.wikipedia.org	1	1.00
l.facebook.com	1	3.00