

**Minutes of the Finance and Staff Committee of Aston Clinton Parish Council - held on
Monday 25th March 2019 at 7.30pm
at Aston Clinton Parish Meeting Room**

Present:

Councillors: -

L Tubb (Chair)

A Duffield

A Watton

L Ronson

C Judge

Clerk: G Merry

Members of the public: 0

19.028 Apologies

Apologies were received and accepted from Cllr Stewart.

19.029 To approve the minutes of the last meeting held on 4th February 2019

The minutes were PROPOSED by Cllr Judge agreed and signed.

19.030 Declarations of Interest:

There were no declarations of interest

19.031 Public Participation

There were no items

19.032 Financial Situation Reports

i. Reconciliations:

Cllr Tubb carried out the invoice reconciliation and it was agreed the bank reconciliations would be done after month-end. It was agreed all councillors would take a turn in carrying this out.

ii. Month-End Accounts and Budget Status:

The Clerk circulated the accounts to March. These showed a total income for the year to-date as £319,129 (146% of budget). Total expenditure was £267,702, (123% of budget). The clerk also circulated a year-end predicted out-turn budget, predicting a very small surplus of income over expenditure.

iii. Liabilities:

The clerk circulated an updated spreadsheet of liabilities to be taken into account, amounting to approx. £17,148. Cllr Watton advised this may not be as high because the VAT already claimed back on community centre invoices, would be allowed under the Capital Goods Scheme. There was a discussion as to whether and how to disclose, that VAT was likely to have been erroneously reclaimed on the All-Weather Pitch installation costs. It was agreed the PC would disclose this to HMRC and Cllr Watton agreed to draft a letter.

iv. Community Centre Review of Invoices:

Cllr Tubb explained that there will be change of process for reviewing community centre invoices. Each invoice will be summarised on pro-forma and the community centre committee will approve them if below £5000. Above £5000, they will be recommended up to the F&S, followed by the full PC. 3 invoices were circulated and discussed. All were happy with this process.

v. Payments to be agreed:

the clerk circulated the list of payments to be agreed (below) and all were approved for payment, before year-end, except for one (discussed at 19.33 ii).

Date	Company	For	Amount £	Vat £	Total £
Quote	Power Networks	Reconnection - Green End Street	869.00	173.80	1042.80
28/02/2019	E Sharp Electrical	Office Light replacement	25/01/1900	£ 5.00	30.00
28/02/2019	Bancroft Consulting	CC Traffic Report	£ 3,122.40	£ 624.48	3746.88
28/02/2019	CBG Consulting	CC Mechanical and Electrical phase 2	£ 2,520.00	£ 504.00	3024.00
08/03/2019	John Brown Vat Consultancy	VAT Consultancy services	£ 1,925.00		1925.00
12/03/2019	N Power	Streetlighting	£ 623.38	£ 124.68	748.06
15/03/2019	Buckland Landscapes	Sleepers in Play park - Quote5554KC	£ 1,660.00	£ 333.00	1993.00
15/03/2019	Buckland Landscapes	Return War Memorial - Quote5555KC	£ 185.00	£ 37.00	222.00
20/03/2019	E Sharp Electrical	Rosebery Road	£ 91.71	£ 18.34	110.05
March	Bucks Assoc of Local Councils	Subs 2019-20	£ 619.27		619.27

MOTION: to recommend the list of payments, except one, to full council, PROPOSED by Cllr Ronson SECONDED by Cllr Duffield and AGREED.

19.033 VAT Situation

i. Offer from Option to Tax:

A letter of offer had been received from the Option to Tax (OTT) office, who were only acknowledging the second submitted form and so were offering the community centre and the All-Weather pitch in the option. The start date was that stated on the second (correct) application form – 1614H, i.e. 23/11/18. The clerk and Cllrs Tubb & Watton had discussed this and were recommending accepting the offer, so that VAT paid on community centre invoices could be claimed, meaning the build cost would remain viable. It was essential to move quickly on this; hence the proposal being put before 2 meetings for approval – the community centre committee, who had approved accepting the offer, and this one. Cllr Tubb proposed applying to 'Opt' the remainder of the park, in a new application as soon as possible. Cllr Watton explained this would be necessary, as otherwise, only parts of the park let out for commercial use, would be subject to VAT, but not all of the time, so there would be a need to apportion invoicing which would be extremely complicated. It may yet be necessary to go back to 23/11/18 and do a pro-rata calculation for VAT owed. There was further discussion surrounding the date at which exempt supplies were made, starting from January 2018, when the AWP was installed. Cllr Watton agreed to look into this as it may be that VAT should have been charged to commercial permit holders from that date. The clerk stated the admin time required for this will be considerable and Cllrs Watton and Tubb offered to help. It was also important to ascertain whether the car park, and subsequent installation costs associated with the temporary accommodation, would be considered as part of the community centre,

and therefore included in the Option. Cllr Watton advised that either way, this this will be set out clearly in the new application.

MOTION: to accept the offer from Option to Tax, to opt the all-weather pitch and community centre only, at present from 23/11/18, PROPOSED by Cllr Ronson and SECONDED by Cllr Judge and AGREED.

ii. Pending Invoice:

The invoice for VAT advice was checked for the detail of what is being charged, and this was discussed. It was agreed to recommend non-payment at this stage, and Cllr Watton will prepare a detailed summary as to why.

19.034 Risk

i. Risk Register:

It was recommended at the recent annual audit course, attended by the clerk and Cllr Tubb, that the council's Risk Register is reviewed and updated before the end of the financial year. Cllr Tubb had updated and circulated the document, adding in the VAT situation and risk of having to pay back refunded VAT, as well as the potential for having to repay S106 money should the community centre not be built. This was discussed as S106 is being received, and the project is progressing. It was agreed this was a medium risk and would be detailed as such, although the work must continue at present, to keep within timeframe. It was agreed to keep the Risk Register on this agenda. Repayment of VAT claimed for the All-Weather pitch would be classified as high risk.

ii. Internal Audit Report:

The clerk circulated this, and each item was reviewed. All recommendations have been implemented except for the signing of staff contracts. It was agreed to wait until the new contracts have been completed, before signing.

iii. Community Centre – Procurement of Temporary Accommodation:

Cllr Tubb explained that any council spend over £25,000, should be put out to tender with a formal specification and published on the Government 'Contract Finder' portal. With this project however, it was proving impossible to define one specification. 7 suppliers had been contacted and each had their own suggestion of how to configure the accommodation. There was a risk that publishing on 'contract finder' would not produce a workable solution. The community centre committee felt that it had carried out due diligence in contacting and meeting with several suppliers, each requiring a site visit, and the committee is recommending a quotes-only process, to be assessed by the PC in the usual way. The downside of not publishing on the portal was that the best price may not be found. However, the cost in time slippage was considered to be greater risk and is outweighed by the time saved. Cllr Duffield enquired as to the timeframe for the temporary accommodation which is: ordering in May/June, installation in September with probably an up-front payment, followed by monthly rental payments for the duration of the build.

iv. MOTION: to agree the community centre committee’s proposal, to implement Financial Regulation 11.1.d allowing 11.1.b to be waived, thereby setting aside Standing Order 18 c (Standing Order 18 d i. to be apply), i.e. that the 3 quotes approach will be adopted. PROPOSED by Cllr Duffield, SECONDED by Cllr Watton and AGREED.

19.035 CCLA/COIF Account

Cllr Watton had not yet been able to pursue this, and it was agreed the clerk would send her the account-signatory details.

19.036 Staffing Sub-Committee

i. Revisions to staff Contracts:

Cllr Tubb explained that in the staff contracts, successful completion of certain qualifications triggers a salary scale increase. Mostly these are local government related. However, the staffing sub-committee was recommending that the PRINCE2 qualification be added to the list, as it would be crucial to the success of large council projects such as the community centre build. This was agreed.

MOTION: to recommend adding to contracts, successful completion of PRINCE2 qualification, to the list of qualifications triggering incremental salary increases, PROPOSED by Cllr Tubb SECONDED by Cllr Judge and AGREED.

19.0037 Date of next meeting:

Tuesday 7th May 2019 at 7.30pm

Signed Date
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