

Minutes of the Finance and Resources Committee

Held on Tuesday 19th November 2024, at Bruton Community Hall, 7.30pm.

Present: Cllrs Anderton, Fradley, Buckland, Cullen, Coulter, Crawford, Hood, Jones, Robinson.

In the Chair: Cllr Cullen.

Officers present: Town Clerk and Assistant Clerk.

Members of the public: none

The public session wasn't required.

The meeting started at: 7.31pm.

MINUTES

FR24/17: Apologies for absence (LGA 1972 s85(1)).

To receive and approve any apologies of absence and to approve the reasons given.

None, all members present.

FR24/18: Declarations of interest

Declarations of Interests Members to declare any interests, including disclosable pecuniary interests, they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any written requests from members for dispensations that accord with the Localism Act 2011 s33 (b-e) (This does not preclude any later declaration).

Cllr Crawford and Cllr Hood both have an allotment.

Cllr Buckland is a representative on the Jubilee Park Pavilion Trust (agenda item FR24/25 Community Grant Applications).

Cllr Coulter is a member of One Planet Bruton (agenda item FR24/25 Community Grant Applications).

Cllr Jones is a member of the Museum committee (agenda item FR24/25 Community Grant Applications).

FR24/19: [Minutes of the last meeting](#) held on 18th June 2024 (LGA 1972 sch 12 para 41 (1)).

To agree the minutes from the meeting on 18th June 2024 as a true and accurate record of the meeting.

It was RESOLVED [9-0-0] [for-against-abstain] that the minutes are a true and accurate record of the meeting on 18th June 2024.

Cllr Cullen signed the minutes.

FR24/20: Actions from the last meeting.

To receive a short oral update from the clerk regarding actions from the last meeting.

The clerk gave a short oral report regarding actions from the last meeting, and also included a meeting with the Community Engagement Officer from the Enhanced Highways Maintenance Scheme, which took place on 12th November.

FR24/21: Internal audit report

To receive the internal audit report from the interim visit on 7th November 2024. To discuss any recommendations and to decide next steps.

The internal audit report was discussed, noting no formal recommendations. The clerk reported the auditor's observations:

- Transferring the accounting basis for the town council accounts to Income and Expenditure from Receipts and Payments will mean restating the 2023/24 Annual Return.
- Rounded values to be used in the budget and precept setting rather than pounds and pence.
- The link to the payments list, on the Town Council finance website page, needs moving to a more obvious position.
- It is recommended that General Reserves should sit at around 50% of the precept.

The report is to be published on the town council website.

FR24/22: Review of Risk Register.

To review the Risk Register, and consider any changes if required (last reviewed June 2024).

The risk register was reviewed with the following observations:

6a: replacement of the bus shelters is being considered, as they are both not economically viable to repair/refurbish. The question of removing both bus shelters, rather than replacing them was discussed. The shelters are unlikely to fail structurally in the short term, but the contractor consulted regarding repairs recommended replacement was the best option. The bus shelters can be removed if there is cause for concern.

6d: Trees will remain as red.

9b: Both a councillor and the Assistant Clerk undertook training during this year to routinely inspect the play areas. All failing equipment has been removed. The rating can be reduced from red.

10a: needs to be updated, the fire extinguisher inspection took place in August 2024.

FR24/23: Reserves Policy.

To consider the draft Reserves Policy as circulated.

The following comments were made:

- A key point in policy is that if any money is taken out, it should always be topped up to the previous level in the next budget (or higher/lower, as required). Any proposed overspend may need to wait for consideration in the next budget.
- The level of 25% to 50% of precept for General Reserves requires suggested wording “aspiration for General Reserves to be at 50% of the precept”. Currently the town council’s reserves sit at the minimum 25%. Perhaps begin this year with a 25% minimum and an aspiration to get to 50% over the next 3 years.
- Asset and Service Devolution from Somerset Council remains unclear.
- Reviewing Earmarked Reserves needs to be considered as part of the annual budget setting process.
- Earmarked Reserves are for planned expenditure or a project in the future, that takes place within a given time frame.

It was proposed that the town councils follow the Joint Panel on Accountancy and Governance (JPAG) Practitioners guide and set the General Reserves nearer to 25% of precept.

It was RESOLVED [8-1-0] to set General Reserves at around 25% and aspire to target of 50% of precept for General Reserves over the next 3 years.

FR24/24: Review of Earmarked Reserves.

As part of the budget setting process, review the current level of Earmarked Reserves.

The Earmarked Reserves list, previously circulated, and each reserve line discussed. The list of amended reserves will be considered for approval at the full council meeting on 26th November 2024.

The following changes and transfers were proposed:

- To merge the Jubilee Park Development Programme and the Jubilee Park Play Area Sinking Fund, named as the Jubilee Park Play Area Sinking Fund.
- The County fields, walking and cycling and footpaths Earmarked Reserves be merged into one reserve and named County Fields, to promote safer walking and cycling.
- Signage/fingerposts Earmarked Reserves to be moved into General Reserves.
- Climate emergency Earmarked Reserves to be moved into General Reserves.
- Grit bins Earmarked Reserve to be moved into General Reserves and ensure that there is a budget line for grit bins/salt in the budget
- Noticeboards Earmarked Reserve to be moved into General Reserves.
- SALC Reconnecting Communities Earmarked Reserves to be moved to General Reserves.
- Project and Grant Fund Earmarked Reserve to be renamed 'In Year Grant Fund'.
- Neighbourhood Plan Earmarked Reserve to be renamed Town Plan.
- LCN youth project Earmarked Reserve to be used to fund an alternative venue for the youth group, and the remainder of this reserve to be transferred to General Reserves at the end of the financial year.
- Men's Shed Earmarked Reserve to be transferred to General Reserves.

It was RESOLVED [9-0-0] that the above proposals for Earmarked Reserves are recommendations for Full Council to approve at the next Full Council meeting.

Agenda item FR24/25: community Grant Applications for 2025/2026 was moved to be discussed after agenda item FR24/26.

FR24/26: To consider the Town Council budget for 2025/26, and discuss possible precept options.

The town clerk provided an overview of how the budget had been approached this year. This included the success of the investment in the CCLA account, which boosted income.

There are new budget lines introduced, and the grounds maintenance contract lines will be collated under one main cost code from the next financial year.

The areas for concern are the potential asset and service devolution from Somerset Council, and also the assets such as the Engine Shed that require extensive maintenance works.

It was suggested to approach the budget discussion looking at three main areas: the 'normal, day to day' expenditure for the town council, the unknown impact assets and services from Somerset Council, and the 'Heritage Assets' that require significant investment.

Heritage Assets includes the Engine Shed and the closed churchyard. Significant investment is required for the Engine Shed, as the roof needs to be replaced, and other repointing works to be considered whilst the scaffolding is in place. A provisional budget line of £25,000 has been set.

The closed churchyard has multiple grave stones and memorials that require remedial work and work to make safe within the next 15 months. Works on the perimeter walls of the closed churchyard will also be required. It was proposed to have a budget line of £10,000 for urgent works to gravestones and memorials. Any funds remaining at the end of the year will be used to start a new Earmarked Reserve.

It was RESOLVED [9-0-0] to have a budget line of £10,000 for gravestones and memorials.

The churchyard walls also require maintenance works. The suggestion was to consider the walls that the town council are responsible for, in Bruton, as a whole, rather than define into specific locations. It was proposed to remove the suggested new church wall budget line, and instead increase the Walls Reserve budget line by £5000 (from £5000 to £10,000).

It was RESOLVED [8-0-0] to increase the Walls reserve budget line by £5000 up to £10,000.

It was proposed that the suggested new budget line for Bus Shelters was removed entirely, and the replacement of both bus shelters be reconsidered during budget setting next year.

It was RESOLVED [9-0-0] to remove the budget line to replace both bus shelters.

Car park maintenance was discussed. It was proposed to rename the Station Road Car Park sinking fund as a general car park maintenance fund. A counter proposal was put forward to create a separate car park sinking fund for future maintenance of car parks where the town council holds the freehold.

It was RESOLVED [8-1-0] to create an additional car park sinking fund budget line, and allocate £5,000.

The meeting was stopped at 9.30pm, in accordance with standing order 3y: a meeting shall not exceed a period of 2 hours without prior approval of the council.

A date for the next meeting was suggested, Tuesday 3rd December 2024, at 7.30pm. The clerk will confirm once the Community Hall is booked.

It was RESOLVED [9-0-0] to reconvene the Finance and Resources meeting on Tuesday 3rd December 2024, to continue discussing the budget for 2025/26, and the agenda items not addressed this evening.

FR24/25: Community Grant Applications for 2025/26.

To discuss the Community Grant Applications received for 2025/26 for consideration when budget setting.

To be discussed at the meeting to be arranged for 3rd December 2024.

FR24/27: Staffing.

- a. To note the national pay award has been agreed for 2024/25. For all grades up to SCP 43 the agreed amount is £1290 per annum, and grades from SCP 44 to 62 are increased by 2.5% This is with effect from 1 April 2024, and will need to be backdated. To recommend to full council that this pay rise is implemented and backdated to 1st April 2024.

To be addressed at the meeting to be arranged for 3rd December 2024.

- b. To discuss additional hours worked by officers.
A short report has been circulated to councillors which covers additional hours worked by both the Deputy Clerk and the Town Clerk. To discuss the report and decide next steps.

To be addressed at the meeting to be arranged for 3rd December 2024.

- c. To set the schedule for annual reviews for all staff.

To be addressed at the meeting to be arranged for 3rd December 2024.

FR24/28: Date of next meeting.

There will be an additional meeting on Tuesday 3rd December 2024 to continue with this agenda.

The next meeting is provisionally scheduled for Monday 13th January 2025, in Bruton Community Hall.

The meeting ended at 9.30pm.

END OF MINUTES