

## NETHER ALDERLEY PARISH COUNCIL

### Minutes of the Extra-ordinary Parish Council Meeting held on Friday 12<sup>th</sup> April 2019 at 11.30 a.m. at Nether Alderley Parish Hall

**In the Chair:** Cllr. J.Shufflebottom

**Parish Councillors present:** Y.Bentley, A.Farrell, S.Joseph and J.Wilkinson

**Also present:** The Parish Council Clerk

1. **To receive apologies for absence** – Cllr. D.Clarke, N.Howick and S.Lewis
2. **To receive Declarations of Interests**
  - 2.1 **To Declare Disclosable pecuniary interests** – No declarations were made.
  - 2.2 **To Declare interests conflicting with Nolan principles/non-pecuniary interests** – No declarations were made.
  - 2.3 **To allow Councillors to consider amendments required to their Declaration of Pecuniary interest forms** - No amendments were made.
3. **To consider and approve Applications for Dispensations** - No applications for dispensation were submitted.
4. **11.35 a.m. Public presentation** – No public were present
5. **Meeting resumed**
6. **To exclude the public and press in the public interest for consideration of the following items:**
  - a. Personal issues
  - b. Legal Issues
7. **Finance**
  - 7.1 **To consider and approve the bank reconciliation to 31<sup>st</sup> March 2019**

The Clerk presented the bank reconciliation to 31<sup>st</sup> March 2019, together with analysis of receipts and payments to the current account and the bank statement for current and reserve accounts at 31<sup>st</sup> March 2019.

Cllr. Farrell had independently analysed the bank reconciliation in conjunction with assessment of bank statements and the cash book and the accuracy of the figures recorded.

**RESOLVED: The Parish Council considered and resolved to approve the bank reconciliation to 31<sup>st</sup> March 2019.**

**Proposed: Cllr. J.Shufflebottom**

**Seconded: Cllr. S.Joseph**

**7.2 To consider and approve comparison of receipts/expenditure against budgeted amounts to 31<sup>st</sup> March 2019**

Cllr. Farrell had independently analysed receipts/expenditure against budgeted amounts and accuracy of the figures recorded in comparison with the cash book.

**RESOLVED:** *The Parish Council considered and resolved to approve the comparison of receipts/expenditure to budgeted amounts at 31<sup>st</sup> March 2019.*

**Proposed:** Cllr. Y.Bentley

**Seconded:** Cllr. J.Wilkinson

**7.3 To consider and approve cash book entries for 2018/19**

**RESOLVED:** *Further to reports of the analysis of cash book entries by Cllr. Farrell and Cllr. Shufflebottom, the Parish Council resolved to approve the bank reconciliation to 31<sup>st</sup> March 2019.*

**Proposed:** Cllr. J.Wilkinson

**Seconded:** Cllr. A.Farrell

**7.4 To consider and approve accounts for 2018/19**

Cllr. Farrell had independently analysed the accounts in conjunction with the bank statements at 31<sup>st</sup> March 2019 and the cash book and the accuracy of the figures recorded.

**RESOLVED:** *The Parish Council considered and discussed the accounting figures for 2018/19 and resolved to approve the Nether Alderley Parish Council accounts for 2018/19*

**Proposed:** Cllr. Y.Bentley

**Seconded:** Cllr. J.Shufflebottom

**8. Councillor's reports and items for future agenda**

Councillors may use this opportunity to report minor matters of information not included elsewhere on the agenda and to raise items for future agendas (not for debate or decision making) - None

**9. Next Parish Council meeting:**

To confirm the next Extra-ordinary Parish Council meeting on Monday 13<sup>th</sup> May 2019

**Minutes taken by: the Clerk**

Signed..... Date.....  
Chairman of the Meeting

# Nether Alderley Parish Council

## Bank Reconciliation at 31<sup>st</sup> March 2019

£

### Cash Book

Cash book balance b/f at 1/4/2018	25,866.62
Add Receipts per cash book	24,528.25
Less Payments per cash book	(26,642.44)
Over paid cheque: 1358	( 0.50)
	-----
Balance c/f	23,751.93

### Bank Balances

Current Account	9,079.79
Deposit Account	14,888.82
Less u/p cheques:	
1410	( 144.00)
1411	( 30.00)
1415	(42.58)
Less under paid cheque	
1365	( 0.10)
	-----
Balance at 31/03/2019	23,751.93

Signed.....  
Clerk and RFO

Signed.....  
Councillor with verification responsibility

Signed.....  
Chairman of Meeting



Nether Alderley Parish Council								
		Actual						
	Budget Head	FY	Budget	Q1	Q2	Q3	Q4	TOTAL
		2017/18	2018/19	To 30.06.18	To 30.09.18	To 31.12.18	To 31.03.19	
	<b>PAYMENTS</b>							
1	Clerk's salary/pension/HMRC	10225.52	10446	2769.08	2560.68	2511.95	2796.35	10638.06
2	Payroll Services	160.00	176	50.00	30.00	30.00	30.00	140.00
3	Stationery/travel/phone	856.35	910	268.30	107.75	254.47	201.28	831.80
4	Other admin expenses	22.50	25	0.00	0	0	90.00	90.00
5	Insurance	0	1144	1056.44	0	0	0	1056.44
6	Audit fees	269.00	296	171.00	0	200.00	0	371.00
7	Annual Subscripn	455.40	485	304.04	85.00	0	120.00	509.04
8	Parish Hall expenses	2261.28	2156	1124.22	248.57	946.77	1251.47	3571.03
9	Highways	0.00	200	0.00	0	0	0	0.00
10	Burial Ground expenses	3446.92	2700	0.00	609.00	1483.80	39.46	2132.26
11	Councillor/Clerk courses	376.00	300	275.00	25.00	0	70.00	370.00
12	Hall Re-development	3499.20	3511	0.00	0	1430.00	3510.00	4940.00
13	Hall hire public event	30.00	30	0.00	0	0	30.00	30.00
	Community Fund: Defibrillator/Radar Gun/Hi Vis Jkts	0	1500	99.99	0	0	49.91	149.90
15	Bank Safety deposit	25.00	25	0.00	0	0	25.00	25.00
16	Chairman's allowance	50.00	100	0.00	0	0	0	0.00
17	Neighbourhood Plan	0	0	0.00	0	126.10	0	126.10
18	s137	291.40	0	0.00	0	0	0.00	0.00
	<b>Total</b>	<b>21968.57</b>	<b>24004</b>	<b>6118.07</b>	<b>3666.00</b>	<b>6983.09</b>	<b>8213.47</b>	<b>24980.63</b>
	<b>VAT on expenditure</b>	1244.12		219.45	52.31	505.82	884.23	1661.81
		<b>23212.69</b>						<b>26642.44</b>
	<b>RECEIPTS</b>							
1	Precept	17000.00	21000	10500.00	10500.00	0		21000.00
2	Bank interest	3.80	4	1.87	1.85	7.49	7.18	18.39
3	Burial Fees	5998.00	3000	300.00	1200.00	600.00	60.00	2160.00
4	Ill Health Insurance refund	0	0	14.98	0	0		14.98
	P/Hall Ren. - Donation	3000.00						
5	P/Hall Electricity Refund	29.42			87.41	0		87.41
	Transparency Code Funding	1800.11						
6	Corr. of over/under payment	0				0.40		0.40
	<b>VAT on income</b>				4.07			4.07
	<b>Total</b>	<b>27831.33</b>	<b>24004</b>	<b>10816.85</b>	<b>11793.33</b>	<b>607.89</b>	67.18	<b>23285.25</b>
	<b>VAT repaid</b>	674.22				1243.00		1243.00
		<b>28505.55</b>						<b>24528.25</b>
	<b>Signed:</b>							
	<b>Clerk and RFO</b>							
	<b>Signed:</b>							
	<b>Councillor with verification responsibility</b>							
	<b>Signed:</b>							
	<b>Chairman</b>							

# Nether Alderley Parish Council

## Quarterly Analysis of Expenditure and Receipts compared with budget headings at 31<sup>st</sup> March 2019

### RECEIPTS

1. Precept has been received for 2018-19:							<b>£21,000.00</b>
2. Bank interest on reserve account total:							<b>£18.39</b>
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>			
	<b>£1.87</b>	<b>£1.85</b>	<b>£7.49</b>	<b>£7.18</b>			
3. Burial Fees:							<b>£2,160.00</b>
		<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>		
Ashes Plot (P)		£300					
Burial Plot (NP)			£1,200				
Burial Plot (P)				£600			
Additional Inscription					£60		
4. Ill Health Insurance refund:							<b>£14.98</b>
5. Parish Hall Electricity refund:							<b>£87.41</b>
6. Correction of over/under payment:							<b>£0.40</b>

# Nether Alderley Parish Council

## PAYMENTS

### 1. Clerk's salary, Pension, HMRC/N.I: £10,638.06

	Q1 £	Q2 £	Q3 £	Q4 £
Salary 3 months	1446.58	1465.74	1465.74	1465.74
Overtime	831.57	665.18	653.96	710.33
Pension fund 3 months	459.06	429.39	427.13	438.49
HMRC/N.I.	40.80	18.78	9.45	15.78
Annual payment ill health insurance	65.44			
Additional 'sweep up' ill health insurance	0.00			
CE Pension Fund adjustment (+overpaid/-underpaid)	- 74.37	-36.61	-33.73	-48.19
CE Pension adjustment at EOY				192.90
HMRC Account		18.20	-10.60	21.30
<b>Sub Total</b>	<b>£2,769.08</b>	<b>£2,560.68</b>	<b>£2,511.95</b>	<b>£2,796.35</b>

### 2. Payroll Services: £140.00

	Q1	Q2	Q3	Q4
3 Months payroll service	£30.00	£30.00	£30.00	£30.00
Acting pension delegate (auto enrolment)	£20.00			
<b>Sub Total</b>	<b>£50.00</b>	<b>£30.00</b>	<b>£30.00</b>	<b>£30.00</b>

### 3. Stationery/Travel/Phone Expenses: £831.80

	Q1	Q2	Q3	Q4
HP Instant Ink	£29.00	£16.00	£17.00	£23.00
Mobile Phone	£23.06	£15.81	£16.50	£16.50
Stationery/Postage	£44.34	£23.74	£56.17	£57.83
Travel	£171.90	£52.20	£102.80	£103.95
Cash Book			£62.00	
<b>SubTotal</b>	<b>£268.30</b>	<b>£107.75</b>	<b>£254.47</b>	<b>£201.28</b>

### 4. Other Admin expenses: £90.00

	Q4
Website SSL Certificate	£90.00

### 5. Insurance: £1056.44

### 6. Audit Fees: £371.00

	Q1	Q3
Internal Audit 2017/18	£171.00	
External Audit 2017/18		£200.00



## Nether Alderley Parish Council

### 7. Annual Subscriptions: £509.04

	Q1	Q2	Q4
Cheshire Association of Local Councils (ChALC)	£184.04		
Cheshire Community Action (Parish Council)	£20.00		
Society of Local County Clerks (SLCC)	£100.00		
Information Commissioner's Data Protection		£40.00	
Cheshire Community Action (Buildings Network)		£45.00	
Website hosting (Greensplash)			£120.00
<b>SubTotal</b>	<b>£304.04</b>	<b>£85.00</b>	<b>£120.00</b>

### 8. Parish Hall Expenses: £3,571.03

	Q1	Q2	Q3	Q4
Contribution to running costs for 2017	£344.06			
Waste collection	£105.64	£88.70	£106.44	£88.70
Electricity	£674.52	£159.87	£340.33	£1162.77
Electrical Inspection and Report			£500.00	
<b>Sub Total</b>	<b>£1124.22</b>	<b>£248.57</b>	<b>£946.77</b>	<b>£1251.47</b>

### 9. Highways: £0.00

### 10. Burial Ground expenses: £2,132.26

	Q2	Q3	Q4
Grounds Maintenance	£609.00	£1,011.30	
Garden Equip. (Strimmer)		472.50	
Inspection of Fire Equip. (Mausoleum)			£39.46
	<b>£609.00</b>	<b>£1,483.80</b>	<b>£39.46</b>

### 11. Councillor/Clerk courses: £370.00

	Q1	Q2	Q4
GDPR	£35.00		
BB – Cemetery Management (x3)	£165.00		
Vice Chair/Chairman	£75.00		
SLCC Conference		£25.00	
Code of Conduct (x2)			£70.00
<b>Sub Total</b>	<b>£275.00</b>	<b>£25.00</b>	<b>£70.00</b>

### 12. Hall Re-development: £4,940.00

	Q3	Q4
Bat survey and Report	£1,430.00	
Feasibility Study and Report		£250.00
Measured Survey and Report		£2,310.00
Prof. Architect's Services		£250.00
M&E Survey and Report		£700.00
	<b>£1,430.00</b>	<b>£3,510.00</b>

### 13. Hall hire (Public event): £30.00

	Q4
Police Cluster Group Meeting	£30.00

## Nether Alderley Parish Council

### 14. Community Fund: £149.90

	Q1	Q4
Radar Gun	£99.99	
Defibrillator (still to be purchased)		
Hi-Viz Jackets		<u>£49.91</u>
	<u>£99.99</u>	<u>£49.91</u>

### 15. Bank Safety Deposit fee: £25.00

Q4  
£25.00

### 16. Chairman's Allowance: £0.00

### 17. Neighbourhood Plan: £126.10

	Q3
Print costs for questionnaire	£126.10



**NETHER ALDERLEY PARISH COUNCIL**  
**Receipts and Payments Account - Year ending 31st March 2018**

<b>2017/18</b>		<b>2018/2019</b>	
<b>£</b>	<b>RECEIPTS</b>	<b>£</b>	
17,000.00	Precept	21,000.00	
3.80	Bank Interest	18.39	
5,998.00	Burial Fees	2,160.00	
	Ill Health Insurance Refund	14.98	
3,000.00	Parish Hall Renovation - donation		
28.30	Parish Hall Electricity Refund	87.41	
0.00	Correction of over/under payment	0.40	
1,800.11	Transparency Code Funding		
1.12	VAT on electricity refund	4.07	
674.22	VAT reclaimed	1,243.00	
<b>28,505.55</b>		<b>24,528.25</b>	
<b>£</b>	<b>PAYMENTS</b>	<b>£</b>	
10,225.52	Clerk's salary/pension/payroll	10,638.06	
160.00	Payroll Services	140.00	
856.35	Stationary/travel/phone/broadband	831.80	
22.50	Other administrative costs	90.00	
0.00	Insurance	1,056.44	
269.00	Audit fees	371.00	
455.40	Annual subscription	509.04	
2,261.28	Hall expenses	3,571.03	
0.00	Highways and ROW	0.00	
3,446.92	Burial Ground expenses	2,132.26	
376.00	Courses	370.00	
3,499.20	Hall re-development	4,940.00	
30.00	Hire of hall - public events	30.00	
0.00	Community Fund	149.90	
25.00	Storage of documents fee	25.00	
50.00	Chairman's allowance	0.00	
0.00	Neighbourhood Plan	126.10	
1.00	s137 Highways (telephone kiosk)		
290.40	s137 Lego 'WeDo' kits contribution		
1,244.12	VAT on payments	1,661.81	
<b>23,212.69</b>		<b>26,642.44</b>	

**NETHER ALDERLEY PARISH COUNCIL**  
**Receipts and Payments Account - Year ending 31st March 2018**

	£
Surplus/(Deficit) of Receipts over Payments	-2,114.19
Bank Balance brought forward	25,866.62
Less overpaid cheque	-0.50
Bank Balance carried forward	<u>23,751.93</u>

Held in current account	9,079.79
Held in Reserve account	14,888.82
Less outstanding cheques:	
1410	-144.00
1411	-30.00
1415	-42.58
Less underpaid cheque:      1365	-0.10
	<u>23,751.93</u>

**Signed:**  
**Clerk and RFO**

**Signed:**  
**Councillor with verification responsibility**

**Signed:**  
**Chairman**

# Nether Alderley Parish Council

## Explanation of Accounts 2018/19 and Comparison of End of Year Accounts 2018/19 with 2017/18

### RECEIPTS

#### 1. Precept

	2017/18	2018/19
<b>Precept</b>	<b>£17,000.00</b>	<b>£21,000.00</b>

- Increased in line with budget

#### 2. Bank Interest

	2017/18	2018/19
<b>Bank Interest</b>	<b>£3.80</b>	<b>£18.39</b>

#### 2017/18

- Reserve interest rate lower than 2016/17

#### 3. Burial Fees

	2017/18	2018/19
New exclusive right graves	£3000.00	£1,800.00
New exclusive right ashes plots, and graves over 75 years for ashes only	£600.00	£300.00
Burial in existing grave	£1310.00	
Interment in existing grave		
Interment in existing ashes plot	£60.00	
Inscription	£180.00	£60.00
Payment made in error	£848.00	
<b>TOTAL</b>	<b>£5,998.00</b>	<b>£2,160.00</b>

- Burial income unpredictable

#### 4. Ill Health Insurance Refund

	2017/18	2018/19
<b>'Sweep up'</b>	<b>£0.00</b>	<b>£14.98</b>

#### 5. Parish Hall Renovation

	2017/18	2018/19
<b>Donation from PCC</b>	<b>£3000.00</b>	<b>£0.00</b>

#### 6. Parish Hall Electricity refund

	2017/18	2018/19
<b>Electricity refund</b>	<b>£28.30</b>	<b>£87.41</b>

**7. Correction of over/under payment**

	2017/18	2018/19
Cheque: 1365 (10p) less Cheque: 1358 (50p)	£0.00	£0.40

**8. Transparency Code Funding**

	2017/18	2018/19
Transparency Code Funding	£1800.11	£0.00

2017/18: Government funding for smaller authorities to implement the Transparency Code

**9. VAT on electricity refund**

	2017/18	2018/19
VAT on electricity refund	£1.12	£4.07

**10. VAT reclaimed/repaid**

	2017/18	2018/19
VAT reclaimed/repaid	£674.22	£1,243.00



## **PAYMENTS**

### **1. Clerk's Salary/Pension**

	<b>2017/18</b>	<b>2018/19</b>
Salary and approved overtime	£8427.63	£8704.84
Pension contribution	£1656.02	£1754.07
Tax/NI payments to HMRC	£65.94	£84.81
Annual payment to Ill Health Ins.	£75.93	£65.44
HMRC Account	£0.00	£28.90
<b>TOTAL</b>	<b>£10,225.52</b>	<b>£10,638.06</b>

- The Clerk received a salary increase from January 2017. Therefore, pension payment increased in line with salary (*Minuted ref. 09/01/17 ref 9.1*)

### **2. Payroll**

	<b>2017/18</b>	<b>2018/19</b>
<b>Payroll provision</b>	<b>£160.00</b>	<b>£140.00</b>

**2017/18: Payroll provider to act as pension auto-enrolment (incl. set up costs)**

### **3. Stationery/travel/phone**

	<b>2017/18</b>	<b>2018/19</b>
Clerk's travel	£533.70	£430.85
Stamps and postage	£48.29	
Stationery/Postage	£103.89	£182.08
Mobile Phone	£100.48	£71.87
HP Instant Ink	£69.99	£85.00
Cash Book		£62.00
<b>TOTAL</b>	<b>£856.35</b>	<b>£831.80</b>

### **4. Other Admin Costs**

	<b>2017/18</b>	<b>2018/19</b>
<b>Good Councillor's Guide – new edition</b>	£22.50	£0.00
<b>Website SSL Certificate</b>	£0.00	£90.00
<b>TOTAL</b>	<b>£22.50</b>	<b>£90.00</b>

**2017/18** Website provision transferred to Annual Subscriptions (Pt.7)

**2018/19** SSL Certificate purchased to comply with GDPR

### **5. Insurance**

	<b>2017/18</b>	<b>2018/19</b>
<b>Insurance</b>	<b>£0.00</b>	<b>£1,056.44</b>

#### **2018/19**

- Final year of a 3 year agreement  
Premium paid in the year it is due (2018/19)

## 6. Audit Fees

	2017/18	2018/19
Internal Audit	£169.00	£171.00
External Audit	£100.00	£200.00
<b>TOTAL</b>	<b>£269.00</b>	<b>£371.00</b>

- New appointment of External Auditor in 2018/19 (PKF Littlejohn LLP)

## 7. Annual Subscriptions

	2017/18	2018/19
Cheshire Association Local Councils	£179.40	£184.04
Cheshire Community Action (PC)	£20.00	£20.00
Data Protection	£35.00	£40.00
SLCC	£101.00	£100.00
Website provision	£120.00	£120.00
Cheshire Community Action (Buildings Network)	£0.00	£45.00
<b>TOTAL</b>	<b>£455.40</b>	<b>£509.04</b>

## 8. Parish Hall Expenses

	2017/18	2018/19
Electricity	£2001.59	£2337.49
Waste	£259.69	£389.48
Contribution to running costs (2017)	£0.00	£344.06
Electrical Inspection Report	£0.00	£500.00
<b>TOTAL</b>	<b>£2261.28</b>	<b>£3,571.03</b>

## 9. Highways and ROW

	2017/18	2018/19
Bus shelter repair	£0.00	£0.00
Refurbishing bench in front of Parish Hall	£0.00	£0.00
<b>TOTAL</b>	<b>£0.00</b>	<b>£0.00</b>

## 10. Burial Ground Expenses

	2017/18	2018/19
Burial Ground maintenance	£2387.00	£1,620.30
Mausoleum fire extinguisher check plus parts	£36.92	£39.46
Purchase of replacement strimmer	£0.00	£472.50
Memorial repair	£175.00	
Refund to Funeral Director for payments made in error (x2)	£848.00	
<b>TOTAL</b>	<b>£3446.92</b>	<b>£2132.26</b>

## 11. Courses

	2017/18	2018/19
<b>Courses</b>	<b>£376.00</b>	<b>£370.00</b>

- Clerk/Councillors attended courses which were appropriate

**12. Hall Re-development**

	2017/18	2018/19
Hall re-development	£3499.20	
Bat Survey and Report		£1,430.00
Feasibility Study		£250.00
Measured Survey and Report		£2,310.00
Prof. Architect's Services		£250.00
M&E Survey and Report		£700.00
<b>TOTAL</b>	<b>£3499.20</b>	<b>£4,940.00</b>

2017/18: Initial reports/surveys for the refurbishment of the Parish Hall

**13. Hire of hall (public events)**

	2017/18	2018/19
Hire of Hall public event	£30.00	£30.00

2017/18: 2hrs x Community Police Surgery

2018/19: 2 hrs x Police Cluster Meeting

**14. Community Fund**

	2017/18	2018/19
Radar Gun	£0.00	£99.99
Hi-viz NAPC Jackets	£0.00	£49.91
<b>TOTAL</b>	<b>£0.00</b>	<b>£149.90</b>

**15. Storage of Documents fee**

	2017/18	2018/19
Storage of documents fee	£25.00	£25.00

**16. Chairman's Allowance**

	2017/18	2018/19
Chairman's allowance	£50.00	£0.00

**17. Neighbourhood Plan**

	2017/18	2018/19
Neighbourhood plan	£0.00	£126.10

**18. S137 Expenditure**

	2017/18	2018/19
Purchase of Telephone kiosk	£1.00	£0.00
Lego 'WeDo' kits contribution	£290.40	£0.00
<b>TOTAL</b>	<b>£291.40</b>	<b>£0.00</b>



## 19. VAT on Payments

	2017/18	2018/19
VAT on Payments	£1244.12	£1,661.81

**2017/18** - VAT refund included £1.12 VAT refunded, therefore VAT to be reclaimed = **£1243.00**

**2018/19** - VAT refunded included £4.07 VAT refunded, therefore VAT to be reclaimed = **£1657.74**