



Watlington Parish Council

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Minutes of the Meeting of the Finance Committee Held on Tuesday 21st November 2023 at 7pm in the Parish Office

Present:

Councillors:

Steve Bolingbroke (SB) -Chair
Nicky Smallbone (NS) – Vice-Chair
Karyn Buck (KB)
Tim Horton (TH)
Ian Hill (IH)

Officer:

Kristina Tynan (KT)

26/23 Apologies for absence

There were none.

27/23 Approval of Minutes from 28/9/2023 which were received by Council on 14/11/2023.

Two amendments were agreed; Minute 19/23 1, duplicate of 'it was noted' one to be removed; Minute 2023 1, 'Dead' to be changed to 'Deed'.

Resolved: That with the changes noted above, **these** minutes be agreed as a correct record and signed by the Chair.

28/23 Matters Arising

Pump Track – Minute 17/23 1, refers – TH asked how this project was coming along and what the time scale and strategic plan was. It was noted that we have given the Skateboarders until March 2024 to come up with a proposal.

CCTV at the Pavilion – Minute 17/23 7, refers – The cameras have been fixed but there is now a problem with the hard drive not working. We have a quote of £850 for a new one. It was agreed to put a hold on this until a meeting has been held to look at this within the scope of new CCTV for the town. Ian Hill will meet the company asap and report back as to whether it would be feasible for this to extend to the Pavilion. Hopefully this can be found out within a week or two.

Deed of Easement for Redrow – Minute 20/23 1, refers – SB said that she has spoken to Redrow and just a license is needed, the lawyers will now sort this out.

It was noted that our solicitors LGP have been very slow to progress things and it was agreed to look for a new solicitor with commercial knowledge that WPC could use. KT will investigate this.

Willow Close Proposal – Minute 20/23 2, refers – SB asked if there was an update on this. TH said that he has asked the Planning Committee to look at this in their December meeting and GB has said that they would consider it. He has also asked if the planning members could have a site visit there.

29/23 Declarations of Interest

There were none notified.

30/23 Financial Issues

1. **Management Accounts** – update on budget position- This was noted.

2. **Moore External Audit** – report was attached to the agenda
RECOMMENDATION TO COUNCIL; That we accept the report from the External Auditor and that their advice on the minor issues is taken for the next Audit.
3. **Christmas Trees for the Town** - Proposal that WPC pay the full cost of the for this current year.
RECOMMENDATION TO COUNCIL: That WPC pay the total cost for the Christmas Trees for the Town this year.
4. **CCT legal advice request from Charlotte Coxe Working Group from Gill Bindoff** - *The working group is not in full membership yet, but the two members of WPC are in place in addition to me – Karyn and Denise. A preliminary meeting has been held with Denise Allnutt to ask for an assessment of the accounts for the years 2020/21 and 2021/22 which will be on a prop bono basis. It has been agreed that legal advice is needed on the terms of the draft lease between the trustees and OCC for the Library. There would be quite a delay in getting OCC Trustee approval. It would have to go to the OCC trustee committee, and I think there is a strong possibility that it would not agree to meet this cost. Having been to these meetings, I think that they would expect WPC, as the new body which will hold the freehold of the CCT property, to meet this cost as a way of demonstrating support for the transfer. Of course, I can't be sure of this. However, I am sure that it could give an unfavourable impression to those trustees who are not wholly convinced that WPC would do a better job than OCC in managing the Trust. My hope is that we can produce a reasonable plan for the management of the Trust for the WPC December meeting, but we will certainly need a legal opinion on the draft lease to do that. Would you support a request that WPC meet the legal cost in the short term but on the understanding that the new trustee body will refund it once the charity is transferred to Watlington.*

It was noted that FOWL will be represented by two committee members. It was noted that WPC would not take on the trust if there was any financial risk to the Council. After discussion it was:

Resolved: To ask our County Councillor to contact OCC to request these costs are paid out of the Charlotte Coxe Trust as they have previously stated that all legal costs would be taken from the trust.

It was noted that the working group need some specialist volunteer people to help, namely someone who is in property management and a financial advisor. KB was advised of some names of people she could approach.

5. **To agree a delay in payment by the clubs for the utility bills.** - attached end of year forecast for the Pavilion was attached to the agenda.

Following the PSFC meeting from last night the clubs have asked for a delay in payment of these. It was noted that the new Sport Club Chair attended this meeting and the Sports Club wish to work actively with us on the Business Plan which WPC gave a response to their plan.

Resolved: That we give them an extension to pay Q1 and Q2 utility bills until 1 April 2024 as a gesture of goodwill.

6.. **Budget 2024/2025**

There was a lengthy discussion on this, and the following was agreed:

RECOMMENDATIONSTO COUNCIL:

That the following be agreed:

1. That the precept be increased from £147,285 in 23/24 (Total Budget was £157,285 but £10,429 was taken from general reserves) to £165,667. This is a 12.5% increase on the precept figure but a 4% increase on the budget from last year.
2. It was noted that the tax base has increased from 1224.72 to 1309.10. The Band D Tax would be £126.55 (£120.26 in 23/24)
3. That the draft budget for 2024/25 be agreed (shown at the end of these minutes) which shows a total budget of £165,667.
4. The MUGA maintenance costs are higher than the business case stated. WPC will budget for a sinking fund of £3,600 but it was agreed that the income should cover the maintenance costs. This can only be done by increasing the MUGA rates by the suggested amounts below from 1/1/24:

- Daytime from £5 to £10
- Evening from £10 to £15

Summary of Budget Changes

Central Services –

- This allows for a percentage salary increase for staff.
- The higher audit figure is used as we are likely to spend over £200k next year.
- The insurance for the pavilion has been removed.
- £1K has been added to Community Office Maintenance for an Energy Audit
- £1K potentially to be added to First Steps grant.
- Two new grant pots Ad Hoc Grants and Festival Grants – £2K in each pot
- Christmas Trees that WPC pay for all trees for the town. The WBA would put them up and decorate them.

Operations

- An increase in budget from £39,571 to £44,571
- Budget lines have been simplified.

Allotment and Public Conveniences

- These have a breakeven budget with costs matching income.

MUGA

- Budget to put £3600 into sinking fund in 24/25. 50% to be paid from WPC and 50% from MUGA income

Comet Bus

- This has been removed as OCC now providing services to Thame.

The following Actions to be taken if Full Council approve the above recommendations in December 2023

Item	Action	Who / When
1	Inform WBA that we will pay full cost of Christmas Trees in 2023 and in future. Press release to be sent out by WPC and WBA	NS
2	Inform community of Ad Hoc Grants budget (£2k)	Office
3	Inform community of "Events" budget (£2k)	Office
4	Notify WBA of no increase in Car Park subsidy	Office
5	Approach Coop for increase in contribution by £1200 ish	SB/NS/KT
6	Notify First Steps of agreement to £5k grant and initiate discussion about additional services in Watlington vs budget of £1k	DM
7	Notify CAB of agreement to £200 grant	Office
8	Notify Town Hall Trust of increase in caretaker charge	Office
9	Notify Allotments Committee of budget	Office
10	Revise nominal codes and/or titles to reflect new and combined codes. Change management accounts to reflect new organisation	Office
11	Approve increase in MUGA charges (to £10 and £15)	Change from 1 st Jan

31/23 Grant Requests

1. **First Steps** – This is in the budget, and it was agreed to pay the £5K to them for 23/24.
2. **CAB** – Request for grant- Agreed to pay a grant of £200 for 23/24.

32/23 General Financial Issues

1. **Bollard proposal from OCC for Couching and Brook Street** – OCC have sent in a proposal to put in 8 new bollards 4 on each road which they will subsidise. This issue was brought up in the Operations Committee as a safety concern with lorries mounting the pavement at Brook Street. OCC have visited the site and advised

that the bollards they will install are socketed and will 'withstand a knock'. The total cost to OCC will be £8199.08 + VAT. They have asked for a contribution of £2459.72 +VAT from WPC for this scheme.

RECOMMENDATION TO COUNCIL: That we pay this contribution of £2459.72 from our general reserves for this current year.

2. **Septic Tank at the Pavilion** – Following an inspection last week the company have advised that the septic tank is collapsing. Our caretaker has fenced off this area. It was noted that a new septic tank will be needed, and this would be the ideal time to replace it in a different location. It was agreed that urgent quotes be sought for this so it can be an item for Full Council. This was in the Rec Ground Master Plan as an action.

Resolved: That quotes be sought, and a recommendation will be put on the December Full Council Agenda. This could be allocated from the CIL budget.

33/23 **Confidential Session**

Resolved: To go into confidential session to discuss the next item on the agenda, Staff Issues,

34/23 Staff Issues

1. **Staff Reviews** – Taken in confidential session.

2. **Salary Rates following reviews and NALC Pay Awards from 1/4/23** – There will be a recommendation to Full Council which will be taken in Confidential Session.

35/23 Correspondence

1. **South and Vale Business News**

2. **NALC Pay Awards notification**

Correspondence was noted.

36/23 Any Other Business

THERE BEING NO OTHER BUSINESS THE MEETING CLOSED AT 9.20PM

PROPOSED BUDGET 2024/2025					
WPC - Mangement Accounts: 04/10/2023 [Click (+)] above to show past years	Budget 2023/24	Prov y/end 2023/24	Budget 2024/25	Change vs. 23/24	Note Inflation rate
Enter all costs and revenues as +ve numbers. -ve figures in totals indicates net surplus					
ADMINISTRATION & OFFICE					
Expenses					
Clerk's Salary Gross	28,158	28,158	30,312	8%	
Assistant Clerks	12,580	14,852	13,826	-7%	Prov y/end figure is too high (hence apparent drop)
Caretaker Services (Town Hall)	2,863	2,863	3,355	17%	Increased in line with caretaker costs
Employer's NI	4,688	6,559	5,430	-17%	Prov y/end figure is too high (hence apparent drop)
Staff Pensions Employer	12,826	15,366	14,778	-4%	Prov y/end figure is too high (hence apparent drop)
Staff cover	1,000	1,629	1,000	-39%	
Water Supply (Office and Paddock)	484	1,395	500	-64%	One off water cost in 23/24
Electricity (Office and Paddock)	2,655	2,655	2,655	0%	
Fire Prevention/PAT test	140	140	140	0%	
Gas - Community Office +Boiler Ann Chec	1,075	1,075	1,075	0%	
Office - Telephone + Broadband + swbd	650	650	650	0%	
Office Equipment	1,200	1,200	1,200	0%	
Business Rates - Comm/Office	7,095	7,638	7,790	2%	
Postage and Petty Cash	400	300	300	0%	
Copier Service	1,183	1,646	1,650	0%	
Stationery/Printing	500	500	500	0%	
Publications & Advertising	75	75	500	564%	
Corn Support, Website Office 365,Zoom	1,400	1,400	1,400	0%	
Audit Fee Internal and External	1,613	2,438	2,500	3%	Higher audit cost as council >£200k
Legal /Election/Divestment Fees	4,300	2,000	2,000	0%	
Planning and NP	2,000	1,000	1,000	0%	
Insurances WPC excl Pavilion	4,000	3,890	2,900	-25%	Pavilion Insurance removed
Subscriptions	1,075	1,075	1,100	2%	
Travel & Training	323	240	500	108%	
Community Office Maintenance	645	500	1,500	200%	£1k for energy surveys / CO2 reduction
Chairman's Expenses	100	100	151	51%	
Miscellaneous	301	2,564	300	-88%	Coronation one off removed
Bank Charges	170	201	200	-1%	
Xmas Trees	376	376	800	113%	Assume WPC pay 100% for these
Transfer to Parish Office Sinking Fund	0	0	0	-	
Transfer to General Reserve	0	0	0	-	
Transfer to Contingency fund in year	0	0	0	-	
Expenses subtotal	93,874	102,484	100,013	-2%	
Income					
Repay Caretaker Services (Town Hall)	2,863	3,063	3,355	10%	
Interest/Loyalty Rewards/Misc	108	1,336	1,336	0%	
Cuxham Field	800	800	800	0%	
Wayleave	9	9	9	0%	
Income Community Office	260	400	260	-35%	One off in 23/24
Grants (Locality) for NP	0	0	0	-	
Sale of Photocopies	108	186	150	-19%	
Transfer from Reserves	0	0	0	-	
Income subtotal	4,147	5,794	5,909	2%	
Administration & Office Net Cost	89,727	96,690	94,104	-3%	
EXTERNAL GRANTS					
Grants under LGA 1972 s 137					
CAB	215	200	200	0%	As discussed at FC Nov '23
Watlington In Bloom/RBL/WEG	430	430	430	0%	
Grant for Churchyard	850	850	850	0%	
Childrens' Centre	5,000	5,000	6,000	20%	
Ad Hoc Community Grants	1,000	1,000	2,000	100%	
Festival Grants	1,000	1,000	2,000	100%	
Youth Club Grant	3,000	1,500	3,000	100%	
Other Grants (with relevant power)					
Town Hall (LGA 1972 s.133 & PCA 1957, s.2)	6,500	6,500	6,500	0%	
Grants subtotal	17,995	16,480	20,980	27%	
OPERATIONAL BUDGETS					
WEST ROOM					
Expenses					
West Room Service Charge	764	764	764	0%	No increase vs forecast
West Room Kitchen Repayment	631	631	631	0%	
West Room costs	50	50	50	0%	
Expenses subtotal	1,445	1,445	1,445	0%	
West Room Income	400	500	500	0%	
West Room Net Cost	1,045	945	945	0%	
ALLOTMENTS					
Expenses					
Allotment expenses	914	2,500	2,365	-5%	Budget for break even in this year
Allotment Projects	0	0	0	-	
Transfer to Allotment Sinking Fund	2,298	712	0	-100%	Any unspent surplus to go into sinking fund
Expenses subtotal	3,212	3,212	2,365	-26%	
Income					
Allotment rents	2,365	2,365	2,365	0%	No increase proposed
Other income (fundraising & grants)	847	847	0	-100%	
Income subtotal	3,212	3,212	2,365	-26%	
Allotment Net Cost	0	-0	0	-100%	
PAVILION & SPORTS FIELD (SEE DETAIL SHEET)					
Expenses					
Pavilion Expenses	18,896	18,896	0	-100%	Budget set to £5k operational grant (not yet agreed)
Sports Field Rent	5,000	5,000	5,000	0%	
Transfer to Pavilion Sinking Fund	0	0	0	-	
Expenses subtotal	23,896	23,896	5,000	-79%	
Income					
WTFC / WCC rent	10,996	10,996	0	-100%	
WTFC / WCC / WSC cost share	4,700	4,700	0	-100%	
WTFC / WCC / WSC Other	0	0	0	-	
Hire Charges & Other income	3,200	3,200	0	-100%	
COVID Grants	0	0	0	-	

WPC - Mangement Accounts: 04/10/2023 <small>(Click [+] above to show past years)</small>	Budget 2023/24	Prov y/end 2023/24	Budget 2024/25	Change vs. 23/24	Note Inflation rate
Income subtotal	18,896	18,896	0	-100%	
Pavilion & Sports Field Net Cost	5,000	5,000	5,000	0%	
CAR PARK					
Expenses					Inflation-ish
Car Park Business Rates	3,000	2,984	3,040	2%	
Caretaker services (Car Park)	2,653	2,653	3,115	17%	
Car Park Lighting (Annual Payment)	1,129	1,129	1,150	2%	
Car Park Grondon bin	1,290	1,019	1,020	0%	
Maintenance, Green+hedges+lining	1,075	1,075	1,075	0%	
Transfer to Car Park Sinking Fund	1,613	1,613	50	-97%	Any unspent surplus to go into sinking fund
Expenses subtotal	10,759	10,472	9,450	-10%	
Income					
Car Park Trader Income	8,385	8,385	9,450	13%	Increase COOP contribution
Other Income (Refund /Bus Rates/Reserves)	0	0	0	-	
Income subtotal	8,385	8,385	9,450	13%	
Car Park Net Cost	2,374	2,087	0	-100%	Any savings to achieve break even?
PUBLIC CONVENIENCES					
Expenses					Budget *2 for additional toilets Additional hours from Pavilion
Caretaker services (Pub Conv)	1,806	1,806	3,115	72%	
Public Toilets Contracts	4,000	1,000	2,000	100%	
Pub Convenience Maintenance/Supplies	1,075	1,474	3,000	104%	
Surplus transferred to Restricted Grant	1,826	4,427	766	-83%	Surplus to sinking fund
Expenses subtotal	8,707	8,707	8,881	2%	
Income (SODC Grant/Bus Rates/reserves)	8,707	8,707	8,881	2%	Assume inflation
Public Convenience Net Cost	0	-0	0	-100%	
OPERATIONS					
Expenses					Proposal based on lan input (see reconciliation)
Grass cutting & ground maintenance	12,000	11,000	15,000	36%	
Tree/Footpath and Hedge Maintenance	1,720	2,500		-100%	
Annual Tree Management Cost CwT	1,200	1,200	4,500	275%	
Tree Management Programme	3,100	3,100		-100%	
Caretaker services (Recreation Ground)	2,686	4,045	4,792	18%	
Caretaker services (Paddock)	1,327	1,327	0	-100%	
Operations general maintenance	3,500	3,500	3,500	0%	
Road Signing/Traffic Monitoring	400	400	2,200	450%	
SID Maintenance	1,075	1,075		-100%	
Other Green Spaces	0	0		-	
Caretaker services (Street cleaning)	7,901	4,238	9,585	126%	
Dog Bin Emptying	1,040	1,366	1,500	10%	
Minor Works/sundries	538	600	500	-17%	
Bollard Repair/Replace	600	600		-100%	
Weekend Caretaker	734	734		-100%	
Recycling Bins/Litter/Dog Sack Dispenser	250	250		-100%	
Play Equip Maintenance/New Play Equipment	1,500	2,540	3,000	18%	
Play Area Other	0	0		-	
Expenses subtotal	39,571	38,474	44,577	16%	0
Income					
Public Charities Grant /Paddock contr/WM	1,200	100	1,200	1100%	
OCC Grass Cutting Grant	568	528	539	2%	
Income (Bollards)	0	0	0	-	
Playground related Income	0	0	0	-	
Transfer from reserves	0	0		-	Keep this line to manage long term Ops plan
Income subtotal	1,768	628	1,739	177%	
Operations Net Cost	37,804	37,846	42,838	13%	
COMET BUS (\$137)					
Expenses					
Bus operator	2,500	2,500	0	-100%	
Other expenses	0	0	0	-	
Expenses subtotal	2,500	2,500	0	-100%	
Income					
Sale of tickets	1,344	1,344	0	-100%	
Cost share contribution (Chalgrove)	672	672	0	-100%	
Income subtotal	2,016	2,016	0	-100%	
Comet Bus Net Cost	484	484	0	-100%	
MISC. COMMUNITY GROUP PROJECTS (SELF-FUNDING)					
Expenses					None expected
	0	0	0	-	
Income					
	0	0	0	-	
Misc. Comm. Grp. Net Cost	0	0	0	-	
MUGA					
Expenses					Budget set to WPC paying 50% of sinking fund
Maintenance	3,285	2,978	3,000	1%	
Lighting		180	180	0%	
Transfer to MUGA sinking fund			3,600	-	2023/24 sinking fund will come from reserves
Expenses subtotal	3,285	3,158	6,780	115%	
Income					
Booking fees	2,500	2,260	4,480	98%	
Lighting Tokens		500	500	0%	
Income subtotal	2,500	2,760	4,980	80%	
MUGA Net Cost	785	398	1,800	353%	Note: WPC paying 50% of sinking fund
SUMMARY BUDGET					
NET EXPENDITURE					
ADMINISTRATION & OFFICE	89,727	96,690	94,104	-3%	
EXTERNAL GRANTS	17,995	16,480	20,980	27%	
WEST ROOM	1,045	945	945	0%	
ALLOTMENTS	0	-0	0	-100%	
PAVILION & SPORTS FIELD (SEE DETAIL SHEET)	5,000	5,000	5,000	0%	
CAR PARK	2,374	2,087	0	-100%	
PUBLIC CONVENIENCES	0	-0	0	-100%	
OPERATIONS	37,804	37,846	42,838	13%	

WPC - Mangement Accounts: 04/10/2023 (Click [+] above to show past years)	Budget 2023/24	Prov y/end 2023/24	Budget 2024/25	Change vs. 23/24	Note Inflation rate
COMET BUS (S137)	484	484	0	-100%	
MISC. COMMUNITY GROUP PROJECTS (SELF-FUN	0	0	0	-	
MUGA	3,285	398	1,800	353%	
TOTAL NET EXPENDITURE	157,714	159,532	165,667	3.8%	
PRECEPT	147,285	147,285	165,667	12.5%	Budget increase
SURPLUS / SHORTFALL from Gen Reserves	-10,429	-12,247	0	-100%	
Numbers in red are funds some of which will be transferred to Earmarked Reserves					
<< CLICK [+] FOR ADDITIONAL ANALYSES					
1. Aggregated Caretaker salary	19,970	17,665	23,962		
2. S137 expenditure					
S137 Grants	11,495	9,980	14,480		
S137 Bus Operations	484	484	0		
Total S137 Expenditure	11,979	10,464	14,480		
S137 Maximum Permitted	22,293	22,293	22,293		
S137 per elector	9.93		9.93		S137 limit to be changed when announced
3. Precept					
Tax Base	1,224.72		1,309.10		Tax base is 6.9% higher than 22/23
Band D tax	120.26		126.55		Council Tax is £6.29 or 5.2% higher than 22/23
4. Cost Splits				Share of Budget	
Office Staff	£62,115	£69,426	£68,702	41%	
Admin & Office (Net)	£27,612	£27,264	£25,402	15%	
External Grants	£17,995	£16,480	£20,980	13%	
West Room	£1,045	£945	£945	1%	
Allotments	£0	£0	£0	0%	
Pavilion etc.	5,000	5,000	5,000	3%	
Car Park	£2,374	£2,087	£0	0%	
Public Conveniences	£0	£0	£0	0%	
Operations	£37,804	£37,846	£42,838	26%	
Comet Bus	£484	£484	£0	0%	
Misc Community Projects	£0	£0	£0	0%	
MUGA	£3,285	£398	£1,800	1%	
xCheck Total = 100%	£157,714	£159,930	£165,667		
		Staff Inc Caretaker		56%	