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LEGAL AND FINANCE COMMITTEE MEETING

MINUTES OF MEETING HELD: 24 April 2023, 7.30pm
VENUE: Council Chambers, Suite 3, 4 The Limes

Present: Cllrs P Jeater P Davey R Whittow-Williams M Hart
(Chair)

Also present A Wood
(Clerk and RFO) – attended online

Absent Cllrs B Bull

LF23/024 Apologies for Absence – for noting but not approval

No apologies were received

LF23/025 Announcements and Declarations of Interest

There were no declarations of interest presented.

LF23/026 Public Participation

No members of the public were in attendance.

LF23/027 To approve the minutes of the Legal and Finance Committee meeting held on 27 March 2023

The minutes were approved and will be signed as an accurate record by Cllr Jeater.

LF23/028 Matters arising for report / Information Exchange (not for resolution)

No matters were arising for report

LF23/029 To consider the recent update on VAT on sporting fees

The clerk provided a briefing document from Parkinson Partnership about the recent High Court ruling on sporting fees and VAT. She explained that it has now been confirmed that VAT should not be charged on sporting hires from this point onwards and that an application can be made to reclaim 4 years' worth of VAT on previous hires. This only relates to sporting hire and not hall hire but not hires by companies. The Clerk also presented a briefing note published by HMRC on the 3rd March to this effect. She confirmed that although IFPC opted to tax Seymour pavilion and field to receive a £50,000 VAT refund from the redevelopment of the hall, that this ruling still applied. Finally, she informed the committee that when deciding the pitch hire fees for Seymour, that it was agreed that IFPC would swallow the VAT cost and therefore it was appropriate that the rebate is returned to the parish council reserves. It was **RESOLVED that the Clerk proceed with the application for a VAT refund to the amount of £3910.59 and that future pitch hire fees would not include VAT.**

Proposed: Cllr Jeater

Seconded: Cllr Hart

All agreed

LF23/030 To consider the closing of the Yorkshire Building Society bank account

The Clerk presented options for the committee to consider, following the agreement made at the last full council to close the Yorkshire Building Society account based on difficulty of access. It was **RESOLVED that the Clerk look to open an account with the Cambridge Building Society and investigate opening**

a further account with Cambridge and Counties to ensure that the FSCS limit of £85000 per bank is maintained.

Proposed: Cllr Hart

Seconded: Cllr Davey

All agreed

LF23/031 To review the draft AGAR for 2022/23 and other end of year documents

The committee reviewed the annual report of the council, along with the AGAR and associated documents. The Clerk was thanked for her thoroughness with the council's finances. It was noted that these documents will be formally ratified by the full council in May.

LS23/032 To consider any grant applications received

None received.

LF23/033 Risk Management

Nothing tabled.

LF23/034 GDPR matters

Nothing tabled.

LF23/035 Finance and Payment approval

The new payments and receipts March / April 2023 were approved.

LF23/036 Items for inclusion in the next agenda (not requiring resolution or action)

There were no items.

LF23/037 Chair to close the meeting

The meeting closed at 7.52pm.

The next Legal and Finance Committee on the 26 June 2023, 7.30pm, Council Chambers, Suite 3, 4 The Limes, Ingatstone, CM4 0BE

Appendix LF23/035

Date:		19/04/2023					
Date From :		19/03/2023					
Date To :		31/12/2050					
Bank Payments & Receipts by Bank Account							
No	Type	Date	N/C	Ref	Details	Gross	B
11961	BP	22/03/23	2220	Mar 23 payroll	Mar 23 net wages	-4,556.24	N
11962	BP	22/03/23	2210	Mar 23 payroll	Mar 23 PAYE	-772.00	N
11963	BP	22/03/23	2210	Mar 23 payroll	Mar 23 Ee NIC	-152.18	N
11964	BP	22/03/23	2210	Mar 23 payroll	Mar 23 Er NIC	-318.26	N
11965	BP	22/03/23	2230	Mar 23 payroll	Mar 23 pension admin	-16.56	N
11966	BP	22/03/23	2220	Mar 23 payroll	Mar 23 staff pension	-207.04	N
11967	BP	22/03/23	2230	Mar 23 payroll	Mar 23 Ers pension	-783.87	N
11983	BP	28/03/23	6100	SJTidd	French drain installation cemetery	-5815	R
11987	BP	28/03/23	8200	IFPC grant	Grant - hall hire in lieu - recording the action	-500	R
11973	BP	29/03/23	7550	zoom Mar/Apr	Zoom reimbursement A Wood Mar/Apr 23	-12.99	R
12042	BR	30/03/23	4005	stall deposit	CM Hubbard deposit	25	R
12043	BR	30/03/23	4005	stall deposit	IFCA CIO	25	R
12044	BR	30/03/23	4005	stall deposit	J Cowan deposit	25	R
12041	BP	31/03/23	7901	bank charges	Bank charges for quarter	-41.25	R
12045	BR	31/03/23	4005	stall deposit	E Wellock	25	R
12026	BP	14/04/23	6504	3696234/235	3 x signs for different locations	-92.33	N
12068	BR	12/04/23	4001	23/24 precept	First installment of parish precept 23/24	95751.5	N
12146	BR	19/04/23	2202	103561509	VAT Refund	6589.74	N
12143	BP	19/05/23	8204	IFPC insurance	BHIB insurance 1/6/23	-919.99	N

Date:	19/04/2023						
	Day Books: Supplier Payments (Summary)						
Date From:	19/03/2023						
Date To:	31/12/2050						
No	Type	Date	N/C	Ref	Details	Gross	B
11970	PP	20/03/2023	ECOTRICI	Eco elect dd	Seymour electricity for March	15.01	R
11971	PP	20/03/2023	ECOTRICI	Eco gas dd	Seymour gas for March	226.15	R
11972	PP	20/03/2023	PLUSNET	PNet 036	Seymour wifi for March	23.62	R
11873	PP	24/03/2023	MS2	MS2 rent	Office rent and service charge for quarter	5390.60	R
11997	PP	27/03/2023	EBM	EBM 117517	Printing and copying charge for the month dd	23.99	R
11877	PP	28/03/2023	PRINTWIS	Pwaste 2255927	Tetrapak recycling service monthly charge	79.46	R
11975	PP	29/03/2023	JMPAYROL	JM 37359	Payroll service monthly charge	42.00	R
11994	PP	31/03/2023	RICHARDS	Richardson 713	Materials for the Bell mead path	2712.00	R
12022	PP	31/03/2023	JPB	JPB so	Grounds maintenance contract for March 23	3931.74	R
12067	PP	03/04/2023	BRENTWOO	BBC x 4 rates	Business rates for office, Seymour and cemetery	876.93	N
12030	PP	04/04/2023	DIOCESAN	Diocesan 170.4	Faculty fee for the french drain	317.00	N
12062	PP	06/04/2023	ANGLIANW	Wave 11764862	Seymour water rates for the month dd	76.00	N
12069	PP	12/04/2023	POZITIVE	Poz 3156015	Lychgate electricity for the month dd	10.74	N
11977	PP	14/04/2023	TRADE	TUK 619568	Lychgate light replacement	32.92	N
11979	PP	14/04/2023	LODGE	ICE23531	Backup and IT support	126.00	N
11985	PP	14/04/2023	AMAZON	Amazon 100813	toilet paper for Seymour pavilion	44.68	N
11990	PP	14/04/2023	TRADE	TUK49191	Disposable gloves	11.99	N
11992	PP	14/04/2023	AMAZON	Amazon LAEUI	HDMI cable for meeting room	12.27	N
12012	PP	14/04/2023	NALC	EALC 16370	NALC and EALC fees for 2023/24	903.23	N
12023	PP	14/04/2023	JPB	JPB 1468	Line marking, 2 x internment and grave topping	808.76	N
12025	PP	14/04/2023	CSH	CSH 598830	Seymour bin emptying monthly charge	198.34	N
12028	PP	14/04/2023	CHRGs	CHRGs Inga/1	Job evaluation report fee (personnel committee)	350.00	N
12033	PP	14/04/2023	EUROFFIC	EO 4367812	Stationery and paper for the office	67.55	N
12054	PP	14/04/2023	PRINTWIS	Printwaste 2257449	Tetrapak recycling service monthly charge	79.46	N
12057	PP	14/04/2023	LODGE	LIS 12126182	3cx hosting, broadband, line rental and phone calls	100.52	N
12061	PP	14/04/2023	JK	JK 0016/0024	Office and pavilion cleaning for Mar 23	910.00	N
12075	PP	14/04/2023	RICHARDS	Richardson 717	Balance for Bell mead garden path	1920.00	N
12145	PP	17/04/2023	BBALARMS	BB dd	Seymour alarm maintenance charge monthly so	18.00	N
12140	PP	18/04/2023	PLUSNET	PNet dd	Seymour wifi for April monthly dd	23.62	N
12071	PP	25/04/2023	AMAZON	Amazon 2023-682	Replacement outside light for Seymour pavilion	21.95	N
12073	PP	25/04/2023	ICCM	ICCM 4626/2023/	Institute of cemetery and crematoria management annual membership	95.00	N
12142	PP	25/04/2023	TRADE	TUK17164	sandpaper for caretaker	9.98	N
BALANCES IN BANK ACCOUNTS DATED 31/3/23						178,922.90	
Unity Trust Bank Current Account						5,526.29	
Unity Trust Bank Savings Account						35,731.56	
Petty cash						36.27	
Redwood Bank						50,751.99	
Yorkshire Building Society						86,876.79	