

ENMORE PARISH COUNCIL

Report of the Responsible Financial Officer for the meeting to be held on 7th May 2024

The main Finance tasks at the May meeting are to sign off the accounts for the year ended 31 March 2024 and the various declarations of compliance. These will then be posted on the website. Thanks to Petra Ingram undertaking the Internal Audit, the accounts have received an independent examination and checks have been made on compliance in various areas. I am delighted to report that these were all satisfactory. However, Enmore Parish Council does try hard to operate correctly and observe all the relevant transparency and publication requirements.

Year to date (1 April 2024 to 1 May 2024) transactions

To date there have been no payments out. Our Clerk is no longer employed and is currently undertaking this work on a voluntary basis. While this remains the case, the running costs of the Council will be lower than budget (the budget for this year assumed a continuation of Clerk's salary payments, and at a higher rate of pay reflecting Local Government pay increases) and my own (unpaid) work will be reduced by not having monthly payroll tasks.

Income to date has been the April interest on the deposit account balance (£28.58) and the receipt of this year's precept (£5,253 received 30 April). We also received the VAT refund of £153.82 owed to the Parish Council at the end of the 23/24 financial year (paid on 4 April).

Expected payments

Work has been started at the Jubilee Field, both on the car park at the lower end and on the seating area at the higher end. Both these projects are being undertaken by Simon Bowditch, who proved to be the most competitive when the original work was put out to tender. I have not yet received any invoices for his work but would remind you of the expected amounts:

Car park: Enmore Parish Council accepted Simon's tender of £12,091 plus VAT = £14,509.20. We will be able to reclaim the VAT of £2,418.20 under Section 126 provisions. The last VAT claim, which I was able to make online, was paid within a week so I am hoping that there will only be a very temporary dent in our reserves as a result of our having to pay the VAT. Once completed, we will submit paperwork to claim a grant from the Quantock Access Fund and hope to receive £5,000 toward the cost. This work has been authorised by the Parish Council. I will keep Councillors informed of invoices and all financial transactions. Money will have to be transferred from our deposit account to meet this payment.

Seating area, the final stage of the Landscape and Seating project: Simon quoted £2,328 plus VAT for the all-weather seating area, installing the seating (with some security anchoring) and a few other minor repairs and improvements (to gateposts and spring water supply). We bought some fixing ironmongery from the bench suppliers and are hoping that Simon's invoice will be marginally lower than the original quotation by part or all of the cost of the fixing kits. Once we have the invoice from him, I will be able to submit a claim for the final instalment of our grant from Greater Quantock Landscape Development Fund (GQLDF). This will be 75% of the lower of his ex VAT invoice figure for this work and £2,286.29 (£2,328 minus £41.71 for fixing kits), giving a maximum final grant claim of £1,714.73. As above, all VAT can be reclaimed. Project accounts are attached (items shaded blue are the current estimates of outstanding payments out and in). Payments within budget have already been authorised and Councillors will be kept informed of financial matters.

You will recall that there was a suggestion that a septic tank be installed while the car park was being made, and that an offer to finance this was made by a local resident. This would have made it easier to provide sanitation at a later stage. Numerous bureaucratic hurdles have prevented this eminently sensible suggestion from being carried out. In my opinion sanitation would still be worth considering as a future enhancement, and I propose that, once the current projects have been completed, we look for grant funding for this

purpose. Most grants require some matching funding from the Council/community and part of this has already been offered.

Completion of these works will accomplish a long-awaited plan to make the land more readily accessible and usable both as a community green space and, in the longer term, for partial use as a cemetery. It will also significantly reduce the level of capital funds held by the Council. It should be noted that Councils are only supposed to hold reserves of suitable size to meet their commitments plus a margin for prudence, and that much of the current level of reserves has been built up in order to complete the car park project. The subsequent reduced level of reserves is therefore both expected and no cause for concern.

Magic Little Grant for wilding of churchyard and Jubilee Field: Of the original £500 grant, £104.96 was spent in the 23/24 financial year. The reserve carried forward for this purpose stands at £395.04. I understand that some further expenditure is currently under consideration and would be grateful for your permission to settle costs of purchases falling within the terms of the grant and up to its remaining amount.

Other payments likely to fall due before the July meeting are the annual costs for the web domain (£10 last year, paid by Debbie and reimbursed by the Parish Council) and for our Wix website platform (£132 plus VAT last year, which I settle on behalf of the Parish Council and then seek reimbursement). I would be grateful for approval to settle these costs, subject to keeping Councillors informed, promptly after they have been incurred.

I have not included year to date accounts in this report since there is no expenditure to report. I propose to prepare and circulate updated current year accounts once there has been progress on the financial aspects of the projects currently in hand. I hope to be able to report well before the July meeting that the projects have been completed, bills paid, VAT repaid to us and grant paperwork submitted, with grant payments hopefully following promptly. Then we can move forward with more financial certainty.

Bank balances as at 1st May 2024 were:

NatWest current account:	£5,905.37
NatWest deposit account:	£21,825.95
Lloyds current account:	£140.38
Total funds available:	£27,871.70

This sum has to cover the projects in hand, all current year expenditure and prudent margins and reserves.

Anne Stoye
Responsible Financial Officer

1st May 2024

Jubilee Field/Cemetery Landscaping Project

	net of VAT		net of VAT		net of VAT		Reclaimable VAT		In 23/24 accounts		In 24/25 accounts		Outstanding
Costs	Budget		Revised expected		Est grant								
Purchase Fruit Trees	£	404.92	£	404.92	£	303.69	£	-	£	404.92	£	-	
Stakes (purchased)	£	72.00	£	30.40	£	22.80	£	6.08	£	30.40	£	-	
Tree ties (donated - est value per Amazon)		incl above	£	19.98	£	14.99				n/a			
Spiral rabbit guards (donated - est value)		incl above	£	11.99	£	8.99				n/a			
Wire rabbit protection (donated - balance)		incl above	£	9.63	£	7.22				n/a			
Yellow rattle seed	£	241.67	£	241.67	£	181.25	£	48.33	£	241.67	£	-	
Planting and seeding labour	£	100.00	£	100.00	£	75.00	£	-	£	100.00	£	-	
Purchase benches	£	930.92	£	837.83	£	628.37	£	167.57	£	837.83	£	-	
Fixing kits	£	-	£	41.71	£	31.28	£	8.34	£	41.71	£	-	
Materials and labour all weather seating area	£	2,328.00	£	2,286.29	£	1,714.72	£	465.60			£	2,286.29	estimated
Other wild flower seeds and p&p	£	-	£	44.16	£	-	£	8.83	£	44.16	£	-	
Tree and bench labels	£	-	£	52.75	£	-			£	52.75			
	£	4,077.51	£	4,081.33	£	2,988.32	£	704.75	£	1,753.44	£	-	£ 2,286.29
VAT reclaimed to date							£	239.15					
VAT reclaim made but not yet paid							£	-					
VAT still to be reclaimed							£	465.60					
Interim Grant claimed and paid					£	1,273.59							
Income													
Donations from individuals and households.	£	717.00	£	775.00					£	775.00	£	-	
From fund raising initiatives	£	200.00	£	200.00					£	200.00	£	-	
From GQLDF	£	3,058.13	£	2,988.32					£	1,273.59	£	1,714.73	
From Parish Council (balance of cost)	£	102.38	£	76.42									
								£	2,248.59	£	-	£	1,714.73
								-£	495.15			£	571.57