

# **Minutes from Millbrook Parish Council Finance Committee meeting held in Millbrook Village Hall on 4th January 2023**

(rescheduled from the meeting due to be held on 20<sup>th</sup> December 2022 in the Rame Centre).

**Councillors' present:** Cllrs N. Roberts (Chair), S. Lewis (Vice-Chair), R Meeson, M Beadnall  
**In attendance:** Mrs K Heald (Clerk/RFO)

## **1. Apologies for absence**

Cllr H Wood was absent from the meeting.

## **2. Election of Chair of The Finance Committee**

It was proposed by Cllr Meeson and seconded by Cllr Beadnall that Cllr Roberts is elected as Chair of the Finance Committee. Motion passed unanimously. Resolved.

## **3. Review of the 2022-23 budget report showing receipts and payments to date and the forecasted receipts and payments for December 2022 to March 2023.**

The Clerk's spreadsheet noting the actual and forecasted receipts and payments was noted.

## **4. To review and to consider the budget for 2023-24**

The Councillors reviewed the draft 2023-2 budget submitted by the Clerk.

### **(i) Recommended changes to be allocated for earmarked reserves:**

Buildings and street furniture - £10,000. Action: Lime Kiln bat survey to be completed  
Legal costs - £1,000.

Skatepark - £60,000 (to include £20,000 already committed).

Traffic & Transport £30,000 (to include £15,000 committed to the St Johns Road project, as agreed during the Full Council meeting held on 18<sup>th</sup> October 2022, Minute 82b(iii)).

### **(ii) General reserves**

General reserves – £50,000 (approximately six months operating costs).

The Councillors reviewed each expenditure item on the 2023-24 draft budget. The following items were considered:

### **(iii) Parish council office / Millbrook Village Hall Management Committee**

The Clerk read an email received from the Chair of Millbrook Village Hall Management committee (see appendix i) regarding the running costs of the hall and the increase in the electricity costs. It was noted that the mortgage for the hall had paid off, so the Council was no longer paying approximately £13,881 for the Public Works Loan Board.

Action: Include an agenda item recommending £1,200 for 'Office rental' from April 2023.

### **(iv) Car park fees**

The Clerk recommended that long stay fees for West Street car park should be increased but in order to do so a statutory consultation needs to be undertaken. There would also be costs involved, such as replacing the signage etc. Car park machine fees have remained the same since July 2012, when the responsibility of West Street car park was devolved

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from Cornwall Council to Millbrook Parish Council. Resident car park fees have increased. **Action:** Further consultation to be completed and the Clerk to check the minimum legal requirements for a statutory consultation.

**5. To consider the recommendation for the precept submission for 2023-24.**

It was proposed by Cllr Lewis and seconded by Cllr Roberts that the budget as presented and reviewed by the committee is approved for recommendation to the full council and the precept submission is £117,740. See appendix ii. **Resolved.**

**6. To review the car park charges for residents with more than one vehicle.**

It was proposed by Cllr Roberts and seconded by Cllr Beadnall that the committee recommends to the full council a proposal that up to three registration numbers be allowed on one permit for residents, at no extra cost. **Resolved.**

**7. Recommendation for the appointment of the Council's internal auditor**

It was proposed by Cllr Roberts, seconded by Cllr Lewis and unanimously agreed by all Councillors that Julie Snooks is recommended to continue as the internal auditor for Millbrook Parish Council. See appendix iii detailing costs from Julie Snooks. **Resolved.**

**8. To review the Council's asset register.**

The committee reviewed the council asset register. The following amendments were noted:

- New bench in the dog walking field
- Picnic bench by the tractor park
- Clerk's laptop.

It was noted the Council's strimmer is not repairable. Action: include a replacement strimmer on the Council's agenda.

**9. To review the cemetery fees**

Current Parish Council fees detailed below:

Burial plot fees - £500.00

Plot reservation fees £125.00

Interment of ashes in a grave - £125.00

Name plate on a grave - £75.00

Additional inscription - £75.00

Headstone on a grave - £75.00

Kerb around a grave - £75.00

It was proposed by Cllr Meeson, seconded by Cllr Beadnall and unanimously agreed by all Councillors that burial fees are increased in line with inflation, by 10%. **Resolved.**

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**Appendix i: Email from the Chair of Millbrook Village Hall Committee**

“As a result of escalating costs MVH committee has been reviewing the annual costs associated with running the hall and in particular the cost of energy which has more than tripled against the same energy usage last year (like many we have turned down the heating thermostats). In 2022 electricity costs were £1350 – in 2023 assuming the same usage we will be paying £4500 under new contract terms. We have sought a 2-year fixed contract to enable us to budget better – however we are struggling to find a way to increase income to match such a startling escalation. We do not expect to receive any assistance from either central or local government.

This is a situation faced by many village halls – and MVH is lucky to have good thermal insulation and a recently installed ASHP. Many halls are reporting facing closure. Clearly the committee is keen to avoid this but is also acutely aware that Millbrook pre-school (the main hirer of the hall) is struggling financially due to minimum wage rises and cannot bear additional costs. If the Committee were to attempt to recoup the energy cost increase from all other hirers (excluding pre-school), we estimate this would require an hourly increase of about £4/£5 per hour which would be likely to lead to cancelled bookings for the hall and undermine financial stability. The committee is mindful that it must retain a minimum sum for long term maintenance and currently have the bare minimum to cover this, given the size of the building.

The committee have decided to implement an interim moderated rise from Jan 2023 of £1 per hour for all hirers except pre school- to be reviewed in 6 months.

Our request of the Parish Council is to pay a fixed monthly fee of £100 towards the electricity used in the office, to help cover these extraordinary increases in energy costs.

We hope that you will be able to assist, in order to keep the MVH finances on a stable footing.”

**Appendix ii: Proposed precept and council tax analysis**

<b>Council Tax Analysis</b>	<b>Millbrook PC</b>
Precept for 2022/23	<b>106,250.00</b>
Divided by the taxbase 2022/23	<b>741.13</b>
<b>Equals : Band D Council Tax 2022/23</b>	<b>143.36</b>
<b><u>For 2023/24</u></b>	
<b>Proposed precept for 2023/24</b>	<b>117,740.00</b>
Divided by the taxbase 2023/24	<b>758.09</b>

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<b>Equals : Band D Council Tax 2023/24</b>	<b>155.31</b>

	Band A	Band B	Band C	Band D
	£	£	£	£
Parish Council Tax Charge 2022/23	95.58	111.50	127.43	143.36
<i>As a proportion of Band D</i>	<i>6/9</i>	<i>7/9</i>	<i>8/9</i>	<i>9/9</i>
Proposed Parish Council Tax Charge 2023/24	103.54	120.80	138.05	155.31
<b>Annual change (£) for 2023/24</b>	<b>7.96</b>	<b>9.30</b>	<b>10.62</b>	<b>11.95</b>
<b>Annual change (%) for 2023/24</b>	<b>8.33%</b>	<b>8.34%</b>	<b>8.33%</b>	<b>8.33%</b>

	Band E	Band F	Band G	Band H
	£	£	£	£
Parish Council Tax Charge 2022/23	175.22	207.08	238.94	286.73
<i>As a proportion of Band D</i>	<i>11/9</i>	<i>13/9</i>	<i>15/9</i>	<i>18/9</i>
Proposed Parish Council Tax Charge 2023/24	189.83	224.34	258.85	310.62
<b>Annual change (£) for 2023/24</b>	<b>14.61</b>	<b>17.26</b>	<b>19.91</b>	<b>23.89</b>
<b>Annual change (%) for 2023/24</b>	<b>8.34%</b>	<b>8.33%</b>	<b>8.33%</b>	<b>8.33%</b>

### Appendix iii: Internal audit costs

#### JULIE SNOOKS, INTERNAL AUDITOR

Scale of audit charges (for 2022/23 accounting year) – based on fees payable on the higher of receipts/income or payments/expenditure in the previous year (*or in the case of new audits, the budgeted figures for the year audited*).

Up to:	<u>Annual Fee</u>
£5,000	£50
£10,000	£100
£20,000	£175
£50,000	£225
£75,000	£275
£100,000	£325
£150,000	£375
£175,000	£425
£200,000	£475
£250,000	£580

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**2021-22 Accounts**

Receipts = £164,552

Payments = £111,697

Therefore, internal audit costs = £425.00