Minutes of the Meeting of the Finance & Resources Committee held at the Parish Office on Tuesday 17th February 2026

Present:

Stephen Brown (SB)	NP	Charlie Butfoy (CB)	P
Sheena Grassi (SG)	P	Murray Campbell (MC) - **CHAIR**	P
Cathy Robinson (CR)	P	Francesca Maritan-Hawkins (FMH)	P
Kate Tuck (KT)	P		

Present (P) Not Present (NP) Part Present (PP)

Also Present: Kate Hope, Parish Clerk/RFO (Clerk), Judith Lillis (Finance Officer)
In Attendance: No members of the public (MOPs)

1. Apologies for absence

Apologies were received from SB.

2. Declarations of Interests and Dispensations

No declarations were received.

3. Public Participation

No members of the public attended.

4. Minutes of the Previous Meeting

Members reviewed the Minutes of the Finance & Resources Committee Meeting held on 28th October 2025.

DECISION: RESOLVED to approve the minutes of the meeting on 28th October 2025 as a true record

5. Chair's Report

The Chair encouraged members to begin preparing for the forthcoming Strategy Day, particularly in considering priorities for the Council's financial planning in the year ahead.

Members were also asked to reflect early on the anticipated precept discussions later in the year, with inflation forecast to be around 3%, to support more timely debate on the Council's position.

The Chair highlighted the need for increased provision for staff and councillor training within future budgets.

Finally, he reflected on the Council's expenditure on consultants over recent years, emphasising the importance of assessing the value and impact of such work when considering future commissioning, particularly in relation to emerging outcomes of the Local Plan process.

6. Q3 2025-26 Management Accounts

The Finance Officer presented the Quarter 3 Management Accounts, noting that the figures were now one month out of date but continued to show income ahead of budget and expenditure below forecast, although the gap had narrowed significantly in January.

Key highlighted fluctuations were explained as follows.

Income is up £22,525 against budget.

Main factors (year to date – new additions shown in **bold**):

- Increased income from burials of £5,515.
- Increased HCC Litter Warden grant by £4,538.
- Higher than anticipated use of Lychpit Hall - income is up £5,134.
- **Higher than anticipated non-parishioner Levy from Clubs – Income is up £1,440.**
- **Higher than anticipated use of Tea Rooms – income is up £1,393.**
- Reimbursement of S106 funds from Basingstoke and Deane (for the OB Recreation Ground cricket nets & Open Spaces benches) was due in 2024-25 but not paid until 2025-26 giving extra income of £2,401.
- **Higher utilisation of Allotment – income is up £1,923.**
- **Beddington Centre rent – Payment of December invoice not made in period, reducing indicated income as down by £1,502 (has been paid in Feb 26).**

Expenditure is down £17,730 against budget

Main factors (year to date – new additions shown in **bold**):

- Water costs over budget by £3,559 (due to the dry summer). No budget remaining so any more costs will take us further over expected expenditure.
- Insurance costs over budget by £2,253.
- Training is over budget by £740 due to unanticipated level of demand.
- Development rebuttal is running £1,537 above budget – Council agreed to use earmarked reserves in addition to budget at September meeting.
- Litter Warden costs are running below budget by £2,848 due to over budgeted for Employer NI.
- **Meeting Owl was purchased following Council approval- expenditure up £1,274.**
- **OBLEC was dissolved – leading to reduced costs of £1,500, saving will increase.**
- Maintenance and energy costs for buildings are running below budget due to the seasonal nature of costs. This will level out by the end of the financial year.

The projected year-end position currently showed a modest surplus of approximately £3,500 after accounting for expected additional costs, including the cottage refurbishment, with the Chair noting this reflected a well-calibrated budget.

Members reviewed the variance markers within the accounts as detailed above, and raised no further questions.

DECISION: RESOLVED to approve the Q3 Management Accounts for 2025-26.

7. Reserves

The Clerk presented the updated earmarked reserves, explaining that the proposals reflected the Committee's October discussion on allocating reserves in a more structured and time-bound way. The 2024/25 allocations incorporated both previous Committee suggestions and the application of last year's £21,470 surplus.

Members agreed to review reserves quarterly, with July being the key point for allocating any future surplus.

The Committee noted that the cottage tenants would be vacating on 27 February and approved, in principle, expenditure of the remaining £1,500 maintenance budget and up to £5,000 from the earmarked reserve for redecoration and new carpets, subject to the Clerk obtaining and circulating quotations before final approval.

It was also agreed that some items—such as the insurance excess—should be moved to the budget rather than held as reserves in future.

DECISION: RESOLVED to approve the earmarked reserves and agreed that the finalised spreadsheet should be published on the Parish Council website.

8. CIL Funding

The Clerk presented an update on current CIL allocations and project progress. Members noted the report and raised no further questions.

9. Internal Auditor

The Committee received an update on internal audit arrangements. The current auditor has confirmed his retirement and recommended a replacement firm, from whom a quote has been obtained; further quotes are being sought, although availability in the sector is limited. His interim audit report—conducted remotely due to flooding—was highly positive, confirming satisfactory findings to date and offering a small number of recommendations, several of which have already been addressed. The Committee noted the update and the report.

10. Policies & Procedures: Financial Risk Assessment

The Committee reviewed the updated Financial Risk Assessment, noting that it remains a robust and effective document. The Clerk reported that only minor changes had been made and that the assessment forms part of a wider combined financial and governance risk document currently being developed.

Members were satisfied that financial controls had been thoroughly reviewed and remained appropriate.

DECISION: RESOLVED to approve the updated Financial Risk Assessment 2025/26.

11. Proposed Change to Parish Office Finance/Facilities Software Package

The Committee considered a proposal to move from the current Sage and Edge systems to the integrated Scribe financial and facilities management package.

The Clerk explained that Scribe is tailored for parish council governance processes and would streamline accounting, bookings, invoicing and reporting, significantly reducing manual input and improving accuracy. Although the new system carries higher annual costs and an early-termination fee for Edge, members noted the expected savings in staff time and improved reporting functionality.

The Committee also discussed implementation timing, the need to run Sage in parallel during year-end, and the resource implications for April.

It was agreed that the investment will deliver improved governance, significant operational efficiency, and better use of officer time, supporting the Council's commitment to transparency, compliance and value for money.

DECISION: RESOLVED to approve the rollout of Scribe accounts, allotments, bookings and cemetery management modules. RESOLVED to delegate implementation (including termination of the EDGE contract, ideally without penalty payment) to the Clerk.

12. Renewal of Electricity Contract (Pavilion Building)

The Committee received an update on the electricity contract renewal. The Clerk reported that, although an energy broker had historically been used, she had obtained additional independent quotations to ensure best value for the Council. Following consideration of the comparative tariffs, the Committee expressed satisfaction with the proposed option and approved the recommended electricity contract.

DECISION: RESOLVED to transfer to a Scottish Power tariff via Love Energy

13. Date of Next Meeting

The next meeting is scheduled to be held on Tuesday 14th April 2026 at 7.30pm in the Parish Office

Meeting ended at 8.35pm

SIGNED:..... DATED:.....