MINUTES OF FINANCE & GENERAL PURPOSES COMMITTEE MEETING
Monday 16th March 2026 at 7.00pm, Manor Hall, Red Brick Annexe

MINUTES OF WESTERLEIGH & COALPIT HEATH PARISH COUNCIL FINANCE & GENERAL PURPOSES COMMITTEE MEETING 7.00pm Monday 16th March 2026

Present: Cllr Jon Lean (Chair), Cllr R McCullough, Cllr K Kelliher
Meeting Clerk: Rachel Davis (Clerk & RFO)

527. To NOTE apologies for absence
Cllr T Clark - attending another meeting
Cllr D Margetts - attending another meeting

528. To RECEIVE Declarations of Interest relating to this meeting, as required by the Council's Code of Conduct for Members and the Localism Act 2011
None.

529. To APPROVE Minutes of Finance & General Purposes meeting held on 3rd November 2025.
RESOLVED: The minutes were approved and signed by the Chair.

530. To RECEIVE questions and comments from members of the public present with respect to business on the agenda (in accordance with Standing Orders 3 e-3 i)
None.

531. To discuss and COMMENT on any Planning Applications or other Planning Matters (necessary due to deadline dates):
None.

532. To NOTE full lists of payments & receipts for 1st November 2025– 28th February 2026
NOTED.

533. To NOTE progress with switching current account to Unity Trust Bank (from NatWest)
NOTED. Two signatories signed debit debits instructions for ICO annual registration fee, PWLB repayments and change of nominated account form for Redwood Bank savings account. Once tenant/ lake licensee has updated standing order details, final balance of the NatWest account will be transferred and the account closed.

527. To NOTE Avon Pension Fund employer valuation results and revised contribution rate (15%) from 1st April 2026. To NOTE impact on 2026/27 budget
NOTED revised employer contribution rate of 15% (increased from 14.6%) and revised surplus of -6.1% from 1st April 2026 – 31st March 2029. A contingency sum is included in the salary budget to cover the cost increase.

534. To NOTE update on South Gloucestershire Council Special Expenses review (Feb 2026)
NOTED that charges made directly to residents via 'special expenses' (for open space and 17 bus shelters in this parish) may be transferred to the precept in future years. 2026/27 figure for the parish is £8,437. An SGC review will conclude by summer 2026, to inform budget-setting for 2027/28.

535. To NOTE details of internal and external audit processes

The first Internal Audit meeting was held on 20th January. A final follow-up meeting is scheduled for 23rd April to review the AGAR. The end of year accounts and AGAR will be ready for approval at the May Full Council meeting. This year's AGAR must be prepared on an income and expenditure basis as income/ expenditure has exceeded £200,000 for the last three financial years. The 2024/25 AGAR figures, prepared on a receipts and payments basis, will be restated.

ITEMS REQUIRING A DECISION

536. To NOTE information on 2025/26 Receipts & Payments vs Budgets and forecasts and discuss/APPROVE any required decisions

NOTED. A significant underspend (est £6,000, 13%) is expected on the staffing budget as a second staff member was budgeted for in the second half of the year. A significant underspend is also expected on the Manor Hall Repairs budget (£6,655, 66%) as planned external painting work has been pushed back to April following wet weather. Expected underspends are addressed under the reserves item (min 538). No decisions required.

537. To review CIL (Community Infrastructure Levy) expenditure & forecast report and make RECOMMENDATIONS with regard to:

(i) Investigating future funding priorities - replacement noticeboard/s, village entrance gates

The updated forecast was noted. By 31/03/2027, if forecast spend is achieved £266,533 of total CIL awarded from 2018/19 - 2025/26 (£279,823.98) will have been spent. There will £13,270.98 unallocated CIL left to spend at the end of financial year 2026/27. The time limit to spend CIL is 5 years from receipt. Therefore, the Council has until the end of 2030/31 to spend remaining CIL funds, as long as they do not exceed £23,961.12 (the last tranche of CIL received in 2025/26.) Christmas lights were discussed as a potential project (initial set up costs from CIL). Committee to revisit this idea during 2026/27 and decide whether to obtain quotes.

RESOLVED: During 2026/27 to obtain costs for a replacement noticeboard in Westerleigh village (by the triangle or village hall, taking account of local feedback), to be allocated from the unallocated CIL total of £13,270.98. The remainder to be left unallocated, but regularly reviewed by the committee.

538. To APPROVE Earmarked Reserves and proposed transfers to reserves for 2026/2027

The Clerk/ RFO reported an estimated budget surplus of £25,543 at end of year (forecast income minus expenditure, plus annual VAT refund).

RESOLVED: In accordance with WCHPC Reserves Policy, the recommended transfers to existing earmarked reserves were approved along with the creation of two new earmarked reserves: defibrillator/ bleed kits supplies & replacement, play equipment replacement. See Appendix 1.

539. To review and APPROVE location of funds with reference to WCHPC Investment Policy and upcoming payments

RESOLVED: Not to open a savings bond with Cambridge & Counties Bank (previously approved 10th Nov Full Council min 4173) as it is no longer accepting applications from parish councils. Also the FSCS limit has since increased to £120,000 per institution. To approve transfers as follows:

(i) Full balance of £8,506.47 from NatWest Reserve Account to Unity Trust Instant Access Savings Account. NatWest Reserve Account closed.

(ii) £78,732.51 from Unity Trust Instant Access Savings Account to Hampshire Trust Bank Instant Access Savings Account.

(iii) Once the NatWest Current Account is no longer needed, transfer outstanding balance (currently £30,895.19) to Unity Trust Current Account. NatWest Current Account closed.

(iv) Going forwards maintain two months of normal expenditure in Unity Trust Current Account (£20,000). Clerk/RFO to transfer any surplus to Unity Trust Instant Access Savings Account.

The revised balances after transfers are attached at Appendix 2.

540. To REVIEW anticipated council VAT liabilities for 2026/27, and take a DECISION regarding VAT registration
The Council carries out non-business, business and exempt business activities. These are listed at Appendix 3.
RESOLVED: As assumed VAT output tax payable on the Bitterwell lake licence fee (business activity) will likely exceed the £1,000 maximum in 2027/28, the Clerk/ RFO to register the Council for VAT during the next financial year. (All VAT input tax paid will then be reclaimed via an annual VAT return, rather than a VAT 126 form.)

528. To APPROVE budget format for 2027/28 onwards (three-year forecast)
RESOLVED: To approve a three-year forecast budget format for 2027/28 onwards.

529. To APPROVE staff training requests – SLCC Regional Training Seminar 3rd June 2026 - £85 + travel
RESOLVED: To approve Clerk training request to attend SLCC Regional Training seminar. £85 fee from training budget and mileage from Clerk expenses budget.

530. To APPROVE quotation (from four) for accessible website and councillor email service [report
RESOLVED: To approve the quotation from Parish Online to provide a replacement accessible website at a cost of £455 per annum. Clerk to investigate solutions for councillor email provision alongside the new website and report to Full Council for a decision.

541. To consider and APPROVE any Grant Applications including:
(i) Westerleigh Village Fun Day grant application with revised figures – £1,131.12
Village Hall - £60
Public liability insurance - £141.12
First Aid cover - £185
Gazebo - £380
Punch & Judy/ children's entertainer - £165
Sundries - £200
RESOLVED: To approve a grant of £751.12 (excluding cost of a gazebo) with the condition that the grant is used to provide activities free of charge to attendees.

(ii) Updated Henfield Hall grant application for audio system (if received before the meeting)
Not received before meeting.

542. To NOTE items considered urgent by the Chairman
None.

543. To CONSIDER any exempt items:
Due to the nature of the business under consideration, a resolution to exclude the press and public may be required under the Public Bodies (Admission to Meetings) Act 1960 and the LGA 1972, s100.

No members of the press or public were present for this item.
i) APPROVE updated contract for Clerk& RFO
RESOLVED: To approve updated contract.

544. Dates of future Committee meetings
F & GP Committee meeting TBC – June/ July 2026 - Manor Hall, Red Brick Annex

The meeting was closed at 8.45pm.

Appendix 1 - End of Year 2025/26 Earmarked Reserves and transfers to Earmarked Reserves

EARMARKED RESERVES: COMMUNITY BENEFIT GRANTS	Opening Balance 01.04.2025	Forecast closing balance	Transfers from General Reserve at YE	**Forecast opening balance 01.04.2026**
CIL/S106 fund	£ 54,574.26	£ 37,845.25	£ -	**£ 37,845.25**
CIL/S106 sub fund for BINS	£ 1,192.00	£ 642.00	£ -	**£ 642.00**
CIL/S106 sub fund for FC Youth provision	£ 4,667.00	£ 1,166.75	£ -	**£ 1,166.75**
CIL/S106 sub fund for Smile & Shine Grant	£ 5,400.00	£ 996.00	£	**£ 996.00**
CIL/S106 sub fund for WPF & Newman EQUIPMENT	£ 26,439.10	£ -	£	**£**
CIL SUB TOTAL	**£ 92,272.36**	**£ 40,650.00**	£ -	£ 40,650.00
Says Court Solar Farm Community Benefit fund	£ 13,477.93	£ 22,699.73	£ -	**£ 22,699.73**
Says Court sub fund for LNAP	£ 3,769.15	£ 3,618.17	£ -	**£ 3,618.17**
SAYS COURT SUB TOTAL	**£ 17,247.08**	**£ 26,317.90**		**£ 26,317.90**
General Grant Fund (GPoC)	**£ 10,000.00**	**£ 4,995.30**	£ 5,005.00	**£ 10,000.30**
GRANTS & BENEFITS BUDGET TOTAL	**£ 119,519.44**	**£ 71,963.20**		**£ 76,968.20**
EARMARKED RESERVES:OTHER				
EMR Election Costs	£ 2,650.00	£ 4,150.00	£ -	**£ 4,150.00**
EMR Treeworks	£ 870.92	£ 870.92	£ 25.00	**£ 895.92**
EMR Chalet Repair Fund	£ 7,694.28	£ 7,638.48	£ -	**£ 7,638.48**
EMR Manor Hall Repairs	£ 461.07	£ 461.07	£ 6,655.00	**£ 7,116.07**
EMR Memorial works	£ 500.00	£ 500.00	£ 2,000.00	**£ 2,500.00**
EMR Advertising	£ 475.00	£ 475.00	£ -	**£ 475.00**
EMR Office equipment (lap top replacement)	£ 300.00	£ 300.00	£ 1,200.00	**£ 1,500.00**
EMR The Pound - outstanding work	£ 125.00	£ 125.00	£ -	**£ 125.00**
NEW EMR Defib/ Bleed kit supplies & replacement fund			£ 5,000.00	**£ 5,000.00**
NEW EMR Play equipment renewal/ replacement fund			£ 20,000.00	**£ 20,000.00**
EARMARKED RESERVES:OTHER SUB TOTAL	**£ 13,076.27**	**£ 14,520.47**		**£ 49,400.47**
TOTAL EARMARKED RESERVES	**£ 132,595.71**	**£ 86,483.67**		**£ 126,368.67**

Appendix 2 – Bank balances after transfers

Accounts at 16.03.2026	Balances at 16.03.2026	Balances after approved transfers
Deposit Protection Scheme	£836.00	£836.00
Natwest Current	£30,895.19	£30,895.19 (Balance to be transferred to Unity Trust once account no longer needed)
NatWest Reserve Account	£8,506.47	£0.00
Unity Trust Current Account	£39,739.88	£39,739.88
Unity Trust Instant Access Savings Account: Interest Rate 2.1% (three-monthly)	£84,695.87	£14,469.83
Hampshire Trust Instant Access Savings Account: Interest Rate 3.61% (paid annually)	£41,267.49	£120,000.00
Redwood Bank 35 Day Notice Account: Interest Rate 2.58% (monthly)	£10,355.29	£10,355.29
TOTAL	**£216,296.19**	**£216,296.19**

Appendix 3 –VAT liability for financial year 2026/2027

Non business activities	Business activities
• Public bins • Public benches • Play areas x 2 • Public open space/ recreation areas • Free sports pitches • Car parking (part of Henfield Hall car park) • Resident fishing permits • Memorial benches (charged at cost and become property of WCHPC) • Free holiday activity days • Youth Service • Free Citizens Advice drop-in service *Reclaim VAT input tax via 126 form*	• Bitterwell Lake fishing licence (below £1,000 VAT output tax per annum)* *Reclaim VAT input tax via 126 form*
	Exempt business activities
	• Rental of Bitterwell Lake chalet to lake licensee (subject to de minimus VAT input tax reclaim limit of £7,500 per annum) *Reclaim VAT input tax via 126 form*

*VAT output tax expected to exceed £1,000 maximum in 2027/28

 Signed…………………………. Date………………..