

**MINUTES OF THE MARCH PART I FINANCE, AUDIT & PERSONNEL
MEETING OF BIRCHWOOD TOWN COUNCIL,
HELD ONLINE, ON TUESDAY 23RD MARCH 2021, 6PM**

- Present:** Councillor Reeves in the Chair
Councillors Atkin, Bowden, D. Ellis, Evans (part of meeting) and Fitzsimmons

Clerk – Mrs. F. McDonald
Deputy Clerk – Mrs C. Caddock
Business and Finance Officer - Mr. G. Crowe

Two residents
- Apologies:** Councillors J. Ellis, M. Hearldon (dispensation) and T. Hearldon

350/20-21 **FEBRUARY 2021 PART I FINANCE, AUDIT & PERSONNEL MEETING MINUTES**

Councillor D. Ellis proposed, Councillor Atkin seconded, and it was resolved that: The Minutes of the Part I Finance, Audit & Personnel Meeting that was held on Tuesday 23rd February 2021 be approved as an accurate record and signed by the Chair.

Code of Conduct – Declaration of Interests

The Chair reminded members of their responsibility to declare any personal or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

Councillors D. Ellis – Birchwood Youth & Community Centre Committee

Councillors Atkin, D. Ellis and Reeves – Birchwood Carnival Committee

351/20-21 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule – (see pages 245 and 246 below).

Councillor Fitzsimmons **proposed** the Payment of Accounts be approved; Councillor Atkin **seconded** the proposal. This was **resolved** by those Members present.

PROGRESS REPORTS ON CURRENT FINANCE, AUDIT & PERSONNEL ITEMS

352/20-21 **BIRCHWOOD YOUTH AND COMMUNITY CENTRE (BYCC) – OWNERSHIP DISCUSSIONS**

- (a) The BAFO asked Members to note the exchange of correspondence between himself and the solicitor confirming that the Town Council wants work on a new lease to cease, but would like the solicitor to consider how the ownership of the land / building can be formally changed to BYCC, to own the land / property on behalf of the Birchwood community.
- (b) To receive the invoice for work undertaken by the solicitor to date regarding this matter (£556.00 +VAT).

Members approved payment of this invoice.
- (c) The BAFO reported that there are some technical issues that need to be overcome before further instructions can be given to the solicitor and a formal contract can be agreed with BYCC and put in place.

The BAFO added that there needs to be some further background discussion with BYCC Trustees. Any further formal progress will have to wait until after the May elections.

Action BAFO to liaise with BYCC Trustees regarding the above.

353/20-21 **PARKERS FARM ESTATE**

- (a) The BAFO reported that the reinstatement valuation of Parkers Farm took place on 17th March 2021. The report will be circulated to Members as soon as it is received.
- (b) To note that Trinity Renovations has been advised that the Town Council does not wish to proceed with the replacement of the chimney pots.
- (c) To report that although we were informed that the repointing of the chimneys had been delayed until 17th May 2021, contractors actually arrived at the office, unannounced, to undertake the work this morning.
- (d) The Clerk reported that a representative of Cube had been to the office at the end of last week, to produce a 'snagging list'. We are currently awaiting a copy of the report.
- (e) To note that our insurance company has been advised that the scaffolding has now been taken down.
- (f) The BAFO stated that the Deputy Clerk/Deputy RFO had produced a cost summary of the works that have been undertaken on Parkers Farm. At this point in time, it appears that the project will be delivered under budget.

There is still some internal remedial work and decoration to be completed. This will be done after some internal damp proof work has been completed – much of which is being undertaken under guarantee, during the week commencing 12th April 2021.

Councillor Evans joined the meeting. He apologised for his lateness, which was due to technical difficulties.

354/20-21 **BTC VEHICLES**

- (a) The BAFO stated that the Deputy Clerk had, as requested at the February meeting, produced a report to show the 2018/2019, 2019/2020 and 2020/2021 costs associated with the vehicles to date (tax, services, MOTs and repairs and the purchase of the tipper van HK64 NNM). Insurance costs are covered within our Combined Insurance Policy with Zurich (a specific cost is therefore not available).

She had also put together some information re: fuel charges for the vehicles (not including the mowers) during 2020-2021 (to date of publication of the Clerk's Report). These charges might be lower than might have been expected, due to the first part of lockdown, when they were not regularly used for a few weeks.

Councillors discussed the information received. It was agreed that the current prices of suitable electric vehicles, with large enough capacity, is prohibitive. Even if offset savings in road tax and fuel costs are taken into consideration, to replace any of our larger vehicles would not be an appropriate use of finances at the present time.

Councillor Atkin suggested that if our small van needs replacing in the future, that might be a good starting point at which to begin replacing the BTC fleet with electric vehicles.

It was noted that grants for electric cars are being reduced, but at the present time grants for vans seem to be staying the same.

- (b) To note that work has been undertaken to NH57 CZV – including the investigation of the engine management light illumination cause, renewal of both front coil springs and top mounts, check of an oil leak and an engine intake clean (£657.88 +VAT).

355/20-21 **BIRCHWOOD CARNIVAL**

Councillor Atkin confirmed that the 2021 Birchwood Carnival has been officially cancelled.

The Clerk stated that all the acts (possibly with the exception of one smaller act) have confirmed they are happy to carry their bookings over to 2022. There will be no loss of deposits, etc. for these acts.

The Clerk added that a provisional date of 5th June for the 2022 carnival had been proposed. However, this will fall on an extra-long bank holiday weekend, as the country has been given an extra bank holiday, in celebration of the Queen's Platinum Jubilee.

The Clerk said that it has been suggested to the Rangers that, following the Covid pandemic, and assuming that the nation will have free movement, that people might wish to take advantage of the long break and many will book to go away.

However, the Rangers have advised that there may be a 'sticking point' with the fairground booking, if they are not available on a different date.

356/20-21 **MEMORIAL PROPOSAL**

To note that an email has been sent to the Birchwood Forest Park Ranger, explaining the reason why the Town Council could not contribute to the memorial bench for Councillor Nelson.

The Town Council will continue to look to assist with funding a suitable memorial in the future, which we are able to financially support under our powers and regulations.

357/20-21 **2020/2021 INTERNAL / EXTERNAL AUDIT**

- (a) To note that we have received the invoice from our internal auditor regarding our 2020/2021 interim internal audit (£294 +VAT). Members approved the payment of this invoice.
- (b) To note that Officers have started working to address the two recommendations made by the internal auditor: to establish a formal contracts register, and to formally verify VAT numbers of any new major supplier. We are also checking the VAT numbers of our regular 'smaller' suppliers.
- (c) To inform Members that our 2020/2021 end of year internal audit has been arranged. The internal auditor will send us details of the information he will require to review the accounts shortly. A date of Friday 11th June 2021 was given to the auditor for us to receive the final, audited, signed documents, including the AGAR, from him.

This will allow them to be considered for approval by full Council at the June meeting, prior to submission to the external auditor. We are awaiting this year's timetable and specific document requests from the external auditor.

- (d) The BAFO and Deputy Clerk will start preparing the figures for the end of year accounts once the majority of final figures are available. There is always a slight delay, specifically with regard to receiving the March Nationwide bank statement, and the submission of the March VAT claim.
- (e) The BAFO asked Members to formally approve the draft 'Annual Risk Assessment Review (Financial and Operational Processes)' copied to them for their consideration, at the February 2021 meeting (see pages 247 to 257 below). Changes from 2020 are highlighted in yellow. This will form part of the formal end of year documentation.

Councillor Evans **proposed**, Councillor D. Ellis **seconded** and it was **unanimously resolved** to approve the Annual Risk Assessment Review (Financial and Operational Processes) document.

358/20-21 **PENSION ITEMS**

The BAFO asked Members to note the receipt of the minutes of the Pension Consultative Forum Meeting that took place on 5th February 2021.

359/20-21 **WILDFLOWERS**

The Clerk had circulated some potential locations and costs received from WBC, in the late papers, for the wildflower meadows. Total cost for the proposed wildflower beds is £1,162.00.

Councillor Fitzsimmons **proposed**, Councillor Evans **seconded** and it was **unanimously resolved** that the wildflower beds, as suggested by WBC, be approved for this year.

Action Clerk's office to contact WBC regarding the wildflowers.

Members also noted and resolved to approve the approximate costs for flowers for the 14 planters in Birchwood, which will be around £500 +VAT.

The Clerk confirmed that the shopping centre only wants eight hanging baskets this year, which they pay for (supply and maintenance). She added that BTC supplies and maintains the hanging baskets near the high school and library.

Councillor Fitzsimmons asked if officers had been able to obtain the details of the driver of the vehicle that been involved in a road traffic accident which had demolished the planter at the end of Glover Road. He suggested that, in the meantime, the planter be replaced by BTC and that we then try to find the details of the insurance company, again, to claim against.

Councillor Fitzsimmons asked about the red tulips, that had been mixed in with daffodils on Birchwood Way. He said that many people had commented that they had looked very nice, and would like to see them again.

The Clerk replied that she had asked WBC about the tulips. They had advised that the majority of tulips, especially those growing by a roadside, will often only come up for one season, then they will not flower again.

As tulips are more expensive than daffodils, and expensive to plant (a machine has to be used on the verges by the high-speed roads) in the current economic climate, it would not be financially prudent to plant them.

The Clerk added that BTC might be able to look at planting some more daffodils around the area for next year.

360/20-21 GENERAL ITEMS FOR REPORTING / NOTING

- (a) To note that the company undertaking the PAT testing, booked for 8th June 2021, has agreed to undertake the BYCC testing on the same day.
- (b) To note that the hedgecutting training will be taking place on 6th April and the pole pruner training will take place on 13th May 2021.

NEW FINANCE, AUDIT AND PERSONNEL ITEMS

361/20-21 BANK ACCOUNT RECONCILIATION

To receive the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the account periods 1st April 2020 – 28th February 2021.

The payroll figure was £12,887.24 for January 2021 and £12,874.07 for February 2021

After consideration and approval by Members the schedules will be signed by the Clerk or BAFO, and the Chair, as soon as is practicable.

Councillor Fitzsimmons **proposed**, Councillor Evans **seconded** and Members **unanimously resolved** to approve the bank reconciliations.

362/20-21 EMPLOYEE WAGES 2021/2022

The BAFO reminded Members that at the November 2020 Budget and Strategy Meeting (see minute 224/20-21 (a) (ii)) it was resolved that the increase from £9.30 to £9.50 per hour in the National Living Wage – as set by the Living Wage Foundation, would be implemented for the maintenance team and the caretaker from the April 2021 payroll.

The Senior Maintenance Team Operative's salary will also be increased by the same percentage rate (approximately 2.151%) as the Living Wage Foundation's annual rate rise.

The BAFO said that although this has already been agreed, Members are always asked to formally ratify this resolution at the March meeting, in order for increases to be implemented in the April wage cycle, for the start of the new financial year.

Councillor Evans **proposed**, Councillor **D. Ellis** seconded, and it was **unanimously resolved** that the wage increases, as detailed above, be implement from the April 2021 wage cycle.

Action Clerk's office to inform our payroll provider regarding the approved wage increases.

363/20-21 PENSION ITEMS

- (a) To note the receipt of the 'Employee Age Retirement Guide' and the 'Retirement Guide – Employers'.

The Employee Guide has been given to staff who fall within the guidelines as stipulated by the Pension Fund.

- (b) To note receipt of information regarding the LGPS Pay Bands 2021/2022. This has been forwarded to our payroll service provider, as requested by Cheshire Pension Fund.

- (a) To note that the legislation enabling local Councils to hold meetings remotely, is due to end on 7th May 2021.

Hybrid meetings or fully face-to-face meetings would mean that the Council will possibly have to find funding and a much larger meeting room, for additional equipment and space, and there are still unknowns as to who might need to stay shielding, whether new Councillors might have had a vaccination, whether we can obtain Covid tests for Members and Officers to ensure they are Covid-free before they attend any face-to-face meetings, etc.

In a year which is a year of ordinary elections of Parish / Town Councillors, the annual meeting of the Town Council must be held on, or within fourteen days after, the day on which the Councillors elected take office. This will mean that the Annual Council Meeting will take place on 18th May 2021.

As we still do not know if legislation for holding remote meetings will be extended, the Clerk has been looking into potential options for alternative meeting spaces. The Clerk has made enquiries with BYCC, the business park and the high school.

The BAFO asked whether, if necessary, Members, in principle, would approve funding (costs currently unknown) to purchase/hire only the basic equipment necessary to facilitate a hybrid meeting and PPE to ensure that any meeting is Covid safe.

Councillor Fitzsimmons said that he thinks that social distancing may be in place for many months to come, and that there will inevitably be costs involved.

Councillor D. Ellis, in his role as Chair of the Trustees of BYCC, said that the BYCC room will be available until August, but there is a group that usually books all Tuesday evenings that is due to restart from September 2021. He would not be happy asking them to give up a Tuesday evening. The fee for hire will be around £25.

Councillor Fitzsimmons **proposed** that the Clerk continues to look for a suitable meeting room that can be used for as long as necessary. This was **seconded** by Councillor Evans and **unanimously resolved**.

Members also **resolved** that they are happy to delegate the approval of necessary costs to Officers, in consultation with the Chair, Vice Chair and Leader of the Council.

Action Clerk's office to continue to look for a suitable meeting room and, if necessary, to purchase PPE, and possibly desk screens, etc., to facilitate a Covid safe meeting.

- (b) To note that the Clerk has spoken to a Public Health England regarding lateral flow testing for our Councillors/staff.
- (c) To note that a letter has been sent to Charlotte Nichols MP, asking whether she supports the extension of legislation to allow local Council to continue to hold remote meetings, at least for another few months, as there are a number of concerns relating to the recommencement of face-to-face meetings.

Ms Nichols' office advised that she will take our concerns to the Government.

365/20-21 **GENERAL ITEMS FOR REPORTING / NOTING**

- (a) To note that we have received our latest 'Anti-virus Health Report', 'Computer Health Standards' and 'Performance Review' from Yellowbus (5th March 2021), relating to our two office pcs and the laptop.
- (b) To note that our insurance company has notified us that the mowers (recently returned to BTC by WBC for the 2021 grass cutting season) have been added to our insurance policy.
- (c) To note that the price of the O2 Airtime Plan will be changing from April 2021, in line with the 1.4% Retail Price Index rate of inflation.
- (d) To note that the shopping centre has asked us to supply a reduced number of hanging baskets for them this year (eight baskets as opposed to 26). The income for the supply and maintenance of the baskets for the 2021 season will therefore be reduced accordingly (to £860).
- (e) Received – Employer Bulletin – February 2021
- (f) Received – Covid update from our specialist Health and Safety consultants.
- (g) Received – Business Rates Bill 2021/2022. There is a NIL charge for 2021/2022 business rates for Parkers Farm.
- (h) To note the receipt of information from the Co-operative Bank re: improvements they are making to their online banking system.
- (i) To note the receipt of the new contribution return forms from Cheshire Pension Fund, which will be used from 1st April 2021. The Employees basic contribution bands have changed slightly.
- (j) To note that the SSP refund has been processed (£685) for those members of staff who had to self-isolate earlier during lockdown. HMRC confirmed that two weeks SSP could be claimed for each employee who had to isolate.

This part of the meeting concluded at 7.35pm

| Payment of Accounts: | | | | | | |
|---|-----|-----------------------------------|---|-------------|------------|-------------|
| Resolved: that the following payments be approved as the residual January 2021 and part of the February 2021 accounts | | | | | | |
| Date | Ref | Payee | Description | Net | VAT | Gross |
| 20.01.2021 | DD | E-on | Electricity - taken out on wrong date - paid back on 25.01.2021 | £ 108.38 | | £ 108.38 |
| 20.01.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 52.44 | £ 10.49 | £ 62.93 |
| 22.01.2021 | * | Terrain | H&S Services January to December 2021 | £ 1,500.00 | £ 300.00 | £1,800.00 |
| 27.01.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 70.75 | £ 14.15 | £ 84.90 |
| 27.01.2021 | * | Croughan Ltd. (t/a Trinity) | Interim fee 2 - building works - Parkers Farm | £ 14,552.51 | £ 2,910.50 | £ 17,463.01 |
| 28.01.2021 | * | E-on | Electricity - Parkers Farm | £ 103.22 | £ 5.16 | £ 108.38 |
| 28.01.2021 | DD | Telesis (now t/a Firstcom europ | Phone charges | £ 57.46 | £ 11.49 | £ 68.95 |
| 29.01.2021 | DD | Copyrite Systems | Photocopier charges | £ 25.34 | £ 5.07 | £ 30.41 |
| 29.01.2021 | * | Arco | PPE - 2 x halfmask respirators | £ 30.36 | £ 6.07 | £ 36.43 |
| 29.01.2021 | * | James Todd & Co | Quarterly payroll services | £ 180.00 | £ 36.00 | £ 216.00 |
| 29.01.2021 | * | Office Depot (UK) Ltd | White A4 Copier paper - 5 reams | £ 13.85 | £ 2.77 | £ 16.62 |
| 29.01.2021 | * | Office Depot (UK) Ltd | Pk 20 AA Batteries | £ 10.95 | £ 2.19 | £ 13.14 |
| 01.02.2021 | DD | Waterplus | Water and wastewater services (4083868280) | £ 22.83 | | £ 22.83 |
| 02.02.2021 | DD | O2 | Ref a/c 04760571 mobile phones | £ 45.62 | £ 9.12 | £ 54.74 |
| 03.02.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 99.36 | £ 19.87 | £ 119.23 |
| 04.02.2021 | * | Office Depot | Stationery | £ 19.90 | £ 3.98 | £ 23.88 |
| 04.02.2021 | * | SAS Daniels | Annual fee re: SASprotect Service | £ 1,377.00 | £ 275.40 | £ 1,652.40 |
| 08.02.2021 | * | February wages | Wages total this month (10 staff) | £ 12,874.07 | | £ 12,874.07 |
| 10.02.2021 | DD | BNP Paribas | Photocopier Lease - 10/02/2021 - 09/05/2021 | £ 401.60 | £ 10.00 | £ 411.60 |
| 10.02.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 59.98 | | £ 59.98 |
| 12.02.2021 | * | Cheshire Association of Local Cou | Training 'Meetings & Procedures (FMc & CC) | £ 50.00 | | £ 50.00 |
| 12.02.2021 | * | Reimburse CC | Petty cash float | £ 25.85 | £ 4.15 | £ 30.00 |
| 12.02.2021 | * | Reimburse CC | 24 x packs anti-bac wipes | £ 24.51 | £ 0.39 | £ 24.90 |
| 12.02.2021 | * | Reimburse CC | Home Bargains - bleach | £ 2.34 | | £ 2.34 |
| 12.02.2021 | * | Reimburse CC | Special delivery - papers to GC | £ 7.65 | | £ 7.65 |
| 12.02.2021 | * | Reimburse CC | Land Registry - Title Plan and Title Deeds | £ 6.00 | | £ 6.00 |
| 12.02.2021 | * | CJ Auto Service | NH57 CZV - Service, MOT and repairs | £ 1,756.20 | £ 327.04 | £ 2,083.24 |
| 12.02.2021 | * | Waterplus | Water/wastewater services (4083867607) | £ 87.07 | | £ 87.07 |
| 15.02.2021 | DD | Financial Direct Fees | FD online charges | £ 39.80 | | £ 39.80 |
| 16.02.2021 | DD | Yellowbus Solutions | IT support, backups, internet services (inc. for laptop) (4 x inv.) | £ 134.70 | £ 26.94 | £ 161.64 |
| 17.02.2021 | * | Reimburse CC | Viking - 15 x reams A4 white copier paper | £ 31.35 | £ 6.27 | £ 37.62 |
| 17.02.2021 | * | Matco | Mat maintenance (adjusted for services not received due to Covi | £ 148.11 | £ 29.62 | £ 177.73 |
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Payments of Account since 18th February 2021

| Date | Ref | Payee | Description | Net | VAT | Gross |
|------------|-----|-----------------------------------|---|-------------|----------|-------------|
| 18.02.2021 | DD | E-on Next | Gas - Parkers Farm | £ 467.85 | £ 93.57 | £ 561.42 |
| 19.02.2021 | DD | E-on | Electricity - Locking Stumps multi-use games area | £ 10.52 | £ 0.53 | £ 11.05 |
| 19.02.2021 | * | HMRC | Re:Jan 2021 Tax £1,403.20 NI £2,087.23 | £ 3,490.43 | | £ 3,490.43 |
| 19.02.2021 | * | Cheshire Pension Fund | Re: Jan 2021 E'ee £782.13 E'er £2,809.82 | £ 3,591.95 | | £ 3,591.95 |
| 24.02.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 106.45 | £ 21.29 | £ 127.74 |
| 25.02.2021 | DD | Telesis (now t/a Firstcom europe) | Phone charges | £ 57.46 | £ 11.49 | £ 68.95 |
| 03.03.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 56.64 | £ 11.33 | £ 67.97 |
| 03.03.2021 | * | CJ Auto Service | NH57 CZV - electrical repairs to beacon, indicator and tipper mechanism | £ 75.00 | £ 15.00 | £ 90.00 |
| 03.03.2021 | * | Uniqwin | Annual key holder charge | £ 375.95 | £ 75.19 | £ 451.14 |
| 03.03.2021 | DD | O2 | Ref a/c 04760571 mobile phones | £ 45.62 | £ 9.12 | £ 54.74 |
| 04.03.2021 | DD | Legal and General | Ill health insurance (February and March payments) | £ 325.32 | | £ 325.32 |
| 05.03.2021 | * | Cube Property Services Ltd | Interim fee 2 - project management Parkers Farm works | £ 1,250.00 | £ 250.00 | £ 1,500.00 |
| 08.03.2021 | * | March wages | Wages total this month (10 staff) | £ 12,873.67 | | £ 12,873.67 |
| 10.03.2021 | DD | Public Works Loan Board | PWLB loan repayment (PW487017) | £ 10,660.00 | | £ 10,660.00 |
| 10.03.2021 | DD | Allstar | Fuel (office vans, and equipment) | £ 34.38 | £ 6.87 | £ 41.25 |
| 10.03.2021 | * | Millhouse Training Ltd | Hedgetrimmer refresher training (6 staff) and powered pole pruner training (4 staff) | £ 1,400.00 | £ 280.00 | £ 1,680.00 |
| 10.03.2021 | * | ESI | 6 monthly servicing of fire alarm system and equipment and 6monthly testing of the emergency lighting system | £ 420.00 | £ 84.00 | £ 504.00 |
| 11.03.2021 | * | Reimburse C Caddock | Spot On-Line Ltd - 4pk polythene dust sheets | £ 3.32 | £ 0.67 | £ 3.99 |
| 11.03.2021 | * | Reimburse C Caddock | BC Profiles - 3 x cotton dust sheets | £ 16.86 | £ 3.37 | £ 20.23 |
| 11.03.2021 | * | Office Depot | 5 x reams A4 copier paper (back order) | £ 19.90 | £ 3.98 | £ 23.88 |
| 11.03.2021 | * | Williams Garage | ND58 BZR - 2 x tyres | £ 139.90 | £ 27.98 | £ 167.88 |
| 11.03.2021 | * | CJ Auto Service | NH57 CZV - investigate and repair engine management light coming back on, renew front coil springs and top mount engine intake clean (advised re: rear main oil seal) | £ 657.88 | £ 131.58 | £ 789.46 |
| 12.03.2021 | DD | Waterplus | Water/wastewater services (4083867607) | £ 87.07 | | £ 87.07 |
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Payments of accounts for approval at the March 2021 meeting

| Date | Ref | Payee | Description | Net | VAT | Gross |
|---------|-----|----------------------------|---|------------|----------|------------|
| all tbc | DD | Legal and General | Ill health insurance (April 2021) | £ 162.66 | | £ 162.66 |
| | DD | Telesis | Phone/enhanced internet speed charges | tbc | | |
| | DD | Waterplus | Water and wastewater services (4083868280) | £ 22.83 | | £ 22.83 |
| | DD | Waterplus | Water/wastewater services (4083867607) | £ 87.07 | | £ 87.07 |
| | DD | Financial Direct Fees | FD online charges | tbc | | |
| | DD | Yellowbus Solutions | IT support, backups, internet services (inc. for laptop) (4 x inv.) | £ 134.70 | £ 26.94 | £ 161.64 |
| | DD | O2 | Ref a/c 04760571 mobile phones | £ 45.62 | £ 9.12 | £ 54.74 |
| | DD | E-on | Electricity - Locking Stumps multi-use games area | £ 10.02 | £ 0.50 | £ 10.52 |
| | DD | Allstar | Fuel (office vans, mowers and equipment) | £ 151.23 | £ 30.24 | £ 181.47 |
| | * | JDH Business Services Ltd | Interim Internal Audit 2020/2021 | £ 294.00 | £ 58.80 | £ 352.80 |
| | DD | CopyriteSystems | Photocopying charges | tbc | | |
| | * | HMRC | Re: Feb 2021 Tax £1,399.60 NI £2,082.07 | £ 3,481.67 | | £ 3,481.67 |
| | * | Cheshire Pension Fund | RE: Feb 2021 E'ee £780.95 E'er £2,805.48 | £ 3,586.43 | | £ 3,586.43 |
| | * | FDR Law LLP | Legal fees re: lease of land and building at Delenty Drive to BYCC | £ 556.00 | £ 111.20 | £ 667.20 |
| | * | Arco | PPE - workboots (JW) | £ 41.11 | £ 8.22 | £ 49.33 |
| | * | Warrington Borough Council | Fourth of four (annual) payments for Locking Stumps by-election | £ 1,322.34 | | £ 1,322.34 |
| | * | Zurich Municipal | Annual insurance renewal (inc. IPT £633.28) | £ 5,910.53 | | £ 5,910.53 |
| | DD | E-on Next | Gas - Parkers Farm | tbc | | |
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Appendix C

(March 2021)

BIRCHWOOD TOWN COUNCIL

Annual Risk Assessment Review (Financial and Operational Processes)

Risk assessment is a systematic general examination of working conditions, policies and operational procedures together with workplace activities and environmental factors that will enable the Town Council to identify any and all potential inherent risks. The Town Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Birchwood Town Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/ Revise |
|---------|--|----------------------|-------------------------|-------------|--|------------------------------|
| Precept | Adequacy of precept in order for the Council to carry out its Statutory duties | 1 | 3 | 3 | <p>To determine the precept amount required, the Town Council regularly receives budget update information monthly.</p> <p>The Town Council plans its expenditure and income requirements over a three-year financial period (detailed income/expenditure) for the forthcoming financial year and an estimated/projected picture for two further financial years. Income is raised only to meet budget needs/adequate cash flow and to raise progressive income for earmarked projects. No money is raised or used just for investment purposes.</p> <p>At the precept meeting Council receives a budget report from the RFO/Deputy RFO, including actual position and projected position to the end of year and indicative figures or costings obtained by the RFO. With this information the Council maps out the required monies for standing costs and projects and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Warrington Borough Council. The figure is submitted by the Clerk/RFO in writing.</p> | Existing procedure adequate. |

| | | | | | The Clerk/RFO informs the Council when the monies are received. | |
|----------------------------|---|----------------------|-------------------------|-------------|--|--|
| | | | | | | |
| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/ Revise |
| Financial Records | Inadequate records | 1 | 9 | 9 | The Council has Financial Regulations which set out the requirements. Indications/advice of need by internal auditor are included. The Financial Regulations are reviewed annually at the May Council meeting. An additional review was undertaken in March 2020 by BTC, following the updating, by NALC, of their Model Financial Regulations (which the Town Council uses as a basis for its Financial Regulations, with some differences). | Existing procedure adequate. Review the Financial Regulations when necessary. |
| | Financial irregularities | 1 | 9 | 9 | | |
| Bank and banking | Inadequate checks – transactions/transfers/balances | 1 | 3 | 3 | The Council has Financial Regulations which set out banking requirements and process instructions. The Council holds two bank accounts to spread risk to meet FSCS compensation claims. Periodic consideration made on bank risks and their viability. Monthly reconciliation. | Existing procedure adequate. Ongoing review of banks' standing/risk with Council. Existing procedure adequate. |
| | Banks mistakes | 1 | 3 | 3 | | |
| | Bank stability/liquidity | 1 | 9 | 9 | | |
| Reporting and auditing | Information communication | 1 | 3 | 3 | Financial information is a regular agenda item (Finance Report) and discussed/reviewed and approved at each meeting. Detailed financial issues or plans are discussed at a Finance, Audit and Personnel Sub-committee session. | Existing procedures adequate. |
| Grants | Receipt of grant | 1 | 1 | 1 | Town Council does not presently receive any regular grants. | Procedure would be formed, if required. |
| Charges-rents / receivable | Payment of rents /room charges | 1 | 1 | 1 | Other than precept income, the Town Council only receives additional regular income for room hire at our Council premises. | Existing procedure adequate. |

| | | | | | The level of income from room bookings is negligible and is usually handled via the Town Council's Facilities Caretaker/Cleaner Officer who agrees room availability and issues invoices and receipts for income relating to room hire. Daytime booking invoices / receipts may be issued by the Officer present. Lettings income is banked speedily once received and checked. | |
|--|---|----------------------|-------------------------|-------------|--|---|
| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/ Revise |
| Grants and support payable | Power to pay Authorisation of Council to pay | 1 | 1 | 1 | All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 or other powers of expenditure. | Existing procedure adequate. |
| Contractor or external work ordering | Work awarded incorrectly. | 1 | 3 | 3 | Normal Town Council practice would be to seek, if possible, more than one quotation, or as set out in Financial Regulations for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk/RFO would investigate the situation and report to the Council. | Detailed rules for procurement procedure are adequate via Financial Regulations. Include when reviewing Financial regulations. |
| | Overspend on services. | 1 | 3 | 3 | | |
| Salaries and assoc. costs and invoice payments | Salary paid incorrectly. | 1 | 1 | 1 | All staff appointments are authorised by Council via delegated Clerk/RFO recruitment activities. | Existing procedure adequate. |
| | Unpaid Tax to Inland Revenue. | 1 | 3 | 3 | Wage/salary payments are made via payroll bureau (currently James Todd & Co.) and in full compliance with HMRC/Pension procedures. Annual pay changes verified by the Chair and thereafter quarterly. Monthly wage figures are reported each month to full Council. | Existing procedure adequate. |
| | Payment of invoices | 1 | 3 | 3 | Payroll process reviewed/checked by Clerk/RFO and external auditor. All payments are certified by Chair of Council on a monthly basis. The Chair also countersigns monthly a (random) sample of invoice payments made by Officers. | Existing procedure adequate. |

| | | | | | | |
|---|---|----------------------|-------------------------|-------------|---|---|
| Employees | Fraud by staff Health and safety | 1 1 | 9 3 | 9 3 | Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. Currently £1 million fidelity cover via Zurich. Internal auditor has reporting of fraud responsibility. Employees are provided with adequate direction, training and safety equipment/PPE needed to undertake their roles. Training log and certificates kept. External specialists used for HR, Health & Safety, Insurance and Fire Risk Assessments. Advice on contractors from Association of Local Councils. | Existing procedures adequate. Monitor health and safety requirements and insurance annually. |
| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/ Revise |
| VAT | Reclaiming/charging | 1 | 3 | 3 | The Council has Financial Regulations which set out the requirements. VAT reclaims usually made quarterly (if there is a large amount to be reclaimed in a month, the claim may be made sooner). Audited. | Existing procedures adequate |
| Annual Return | Submit within time limits | 1 | 3 | 3 | Employers Annual Return is completed and submitted within the prescribed time frame by the Clerk/RFO. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to external auditor within given time frame. | Existing procedures adequate. |
| Legal Powers | Illegal activity or payments | 1 | 9 | 9 | All activity and payments within the powers of the Town Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly. Checked by internal auditor. | Existing procedures adequate |
| Minutes/agendas/ Notices Statutory Documents` | Accuracy and legality Business conduct | 1 1 | 1 3 | 1 3 | Minutes and agenda are produced in the prescribed manner by the Clerk/Deputy Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Notice and Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair | Existing procedures adequate. Members adhere to Code of Conduct. |

| | | | | | | |
|------------------------|--------------------------------|----------------------|-------------------------|-------------|--|---|
| Members interests | Conflict of interests | 1 | 3 | 3 | Declarations of interest by members at Council meetings. | Existing procedures adequate. Members take have the legal responsibility to update register. |
| | Register of members' interests | 2 | 3 | 6 | Register of members' interests forms reviewed regularly. | |
| Insurance | Adequacy | 1 | 3 | 3 | An annual review is undertaken of all insurance arrangements. We have in recent times, moved our overall insurance requirement to be placed with a specialist provider, Zurich Municipal and have achieved significant reductions in insurance costs and superior cover for the Council. Employer's and Employee liabilities are a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place. | Existing procedure adequate. Insurance reviewed annually. |
| | Cost | 1 | 3 | 3 | | |
| | Compliance | 1 | 3 | 3 | | |
| | Fidelity Guarantee | 1 | 9 | 9 | | |
| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/Revise |
| Data protection | Policy provision | 1 | 3 | 3 | The Town Council is registered with the Data Protection Agency and has a Data Protection Policy. The Town Council also utilises the services of a Data Controller. | Ensure annual renewal of registration. |
| Freedom of Information | Policy Provision | 1 | 1 | 1 | The Council has a Model Publication scheme in place. Publication will be online where practical. The Town Council is aware that if a substantial request came in it could create a number of additional hours work. The Town Council can request a fee to supplement the extra costs to comply with a Freedom of Information request. | Monitor any requests made under FOI. |
| Staffing Resources | Loss of key employee | 2 | 9 | 18 | The Council should periodically review staff structures and resources and assess risk of key personnel loss. | To be reviewed |

PHYSICAL EQUIPMENT OR AREAS

| Subject | Risk(s) identified | Probability 1/3/9 | Impact of Risk 1/3/9 | Risk Rating | Management/control of Risk | Review/Assess/Revise |
|------------------------------|---|----------------------|-------------------------|-------------|--|--|
| Assets | Loss or damage Risk/damage to third party (ies) property | 1 1 | 3 3 | 3 3 | An annual review of assets is undertaken for insurance provision. The review is presented to Council at the time of the year end accounting timetable. | Existing procedures adequate. |
| Maintenance | Poor performance of assets or amenities | 1 | 3 | 3 | All assets owned by the Town Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Town Council. Assets are insured. | Existing procedures adequate. |
| Notice Board | Risk of damage | 3 | 1 | 3 | The Town Council currently has several notice boards. No formal inspection procedures are in place but any reports of damage are faults are reported to the Clerk and dealt with in accordance of the correct procedures of the Council. Following a review of the condition of the notice boards in January 2020, three new lockable notice boards were purchased and installed – one outside the main office at Parkers Farm, one in Gorse Covert and the other in Locking Stumps. | Existing procedures adequate. |
| Meeting locations | Adequacy Health & Safety | 1 1 | 1 3 | 1 3 | The Town Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. During national health emergencies, meetings may be held online, in line with government guidance. | Existing procedures adequate. |
| Council records – paper | Loss through: Theft Fire damage | 1 1 1 | 9 9 9 | 9 9 9 | The Town Council records are stored at the Town Council premises. Records include historical correspondences, minutes, insurance, bank records. Key documents are stored, where possible in a lockable cabinet (with some fire resistance) and in the safe. | Damage (apart from fire) and theft is unlikely and so provision is adequate. |
| Council records – electronic | Loss through: Theft, fire damage or corruption of computer | 1 2 | 9 9 | 9 18 | The Town Council electronic records are stored on the Council's two main solid-state drives at our offices. Records are also held on the BTC laptop. Electronic data is continually backing up to the 'Cloud' (see point 37 on attached schedule). | Existing procedures considered adequate. |

In addition, the Town Council (via operational activities delegated to Officers) undertakes the following general Risk Assessment actions and processes on an ongoing basis (see following pages 'Appendix A'):

APPENDIX A

ANNUAL REVIEW OF INTERNAL CONTROLS

Summary of Health and Safety Risk Assessment and Management/Budgetary Control Issues Considered and/or Dealt with During the 2020/2021 Financial Year

- 1 Annual review of Internal Financial Regulations Scheme covering goods ordering, cash receipting, accounts processing controls, payment of accounts, cheque management and VAT recording and claims.
- 2 Continuing monthly submission of Income/Expenditure and Bank Reconciliation to Town Council and Finance Sub-committee.
- 3 Payroll bureau and BACS wage payment scheme continues with key data entry controls between Clerk , RFO and Deputy Clerk.
- 4 Review Annual Council Standing Orders.
- 5 Ongoing daily inspections of locally funded play areas in partnership with Warrington Borough Council which carries the Public Liability Insurance.
- 6 Working with Zurich Municipal we continue to review all insurance policies and vehicle and buildings cover have been increased or amended where necessary. **A rebuild valuation is to be undertaken prior to the end of the 2020/2021 financial year.**

Combined policy (with cost savings) improves efficiency of cover on policies covering fire/theft/public liability and fidelity.

A Council Business Continuity Plan has been drafted and will be enhanced over the **2020/2021** municipal year.
- 7 Membership of the Local Council Advisory Service (LCAS) allows access to their service; dedicated to helping Local Councils manage risks, offering up-to-date and accurate risk management advice.
- 8 Monitoring gas boiler maintenance schedule (carbon monoxide warning device fitted in room with boiler). Room not used as an office; only storage.
The last gas safety check was undertaken on 9th December 2020. A new (10 year guaranteed) carbon monoxide warning device / smoke alarm was fitted in January 2021.

9 All vehicles and premises fire extinguisher systems and signage serviced/validated and replaced where necessary. Fire extinguishers, etc. are checked on an annual basis. (The latest check was undertaken by ESI on 1st February 2021.)

Signage, emergency lighting and smoke/heat detection devices are installed in the Town Council's premises and are checked on a regular basis by ESI (Contractors). (The latest check was undertaken on 1st February 2021.)

Emergency lights that fail the 3-hour 'soak test' are replaced as soon as possible, by an electrical contractor.

10 All first aid kits are checked on a regular basis by staff and replenished as and when necessary.

11 All Maintenance Team Operatives have undergone first aid training, several are appointed persons.

12 All Council vehicles undergo regular checks by operatives (see attached sheet).

13 Annual Health & Safety Audit carried out by Terrain HR covering general operational risk assessments and the Fire Risk Action Plan (the last check was undertaken remotely (due to the Covid pandemic) on 2nd February 2021, for the 2021/2022 period. An on-site check will be undertaken as soon as 'lockdown' conditions allow.

14 Fire Risk Assessment statutory requirements undertaken and documents prepared by professionally retained consultant.

15 ESI to verify (14) (also see items 8 and 9 and 25).

16 Review all employee risk assessments in conjunction with H&S Consultant. Re-issue to employees where necessary. An updated Health & Safety Policy and Handbook was issued to employees in February 2021.

An updated 'Working During the Covid 19 Pandemic' risk assessment form was issued to all staff in February 2021.

Health and Safety meetings take place with employees to review/discuss risk assessments in more detail when necessary. Refreshers take place periodically. An employee health screening exercise was undertaken in 2018, via ELAS Health and Safety Group re: audiometry testing, HAVS Tier 2 and vision testing.

17 Review of PPE carried out regularly and new work boots with steel mid sole and toe cap issued when necessary. Any other PPE/workwear replaced as and when necessary.

- 18 Operatives are issued with any necessary PPE for their job role, e.g. face masks, overalls, gloves, appropriate hi vis, appropriate footwear, head, face, ear protection, etc. During the Covid-19 pandemic additional PPE has been provided to staff, including face masks, respirators, hand sanitiser, gloves and anti-bac wipes.
- 19 Asset Register kept and, where appropriate, serial numbers recorded.
- 20 Regular anti-virus and security processes continue for internal computer equipment, and the laptop.
- 21 Continue to offer eyes tests for all relevant employees and make contribution when spectacles are needed.
- 22 Maintenance Operatives undergo periodic HAVS assessment.
- 23 Reduce access to upper floors/stairs due to narrow step treads and low handrail in listed building.
- 24 Continue to monitor employee absence and carry out return to work health interviews. Make any reasonable adjustments to work if necessary, e.g. light duties; and, if necessary, refer to Occupational Health for further advice.
- 25 Security alarm system maintained regularly, and specialist key holding service retained to reduce or eliminate the need for staff to attend out of hours should the alarm be activated.

A new 'Digiair' alarm monitoring system was fitted on 28th January 2020, due to the changeover of our telephone lines from copper to a fibre-optic network. ESI will now be called as our alarm monitoring company if the intruder alarm is activated. ESI will then contact our specialist key holding company (with a password to identify them as a legitimate contact).

- 26 Weekly testing of the fire alarm and (from 4th March 2016) emergency lighting. Also fire evacuations are carried out without warning.
- 27 Booking in system for all visitors to Council offices continues.

Visitors are strictly limited during Covid-19 'lockdown' – only when necessary work is being undertaken. H&S procedures must be followed – sanitising hands, wearing masks, social distancing. Office staff are mainly working from home and only attending the office when absolutely necessary.

- 28 Annual Portable Appliance Testing carried out. Any PAT test failures are decommissioned. The next tests are booked to be undertaken on 8th June 2021.

- 29 Electrical Installation tests carried out every five years. (Latest Electrical Installation Condition Report (EICR) – fixed wire testing was undertaken over 6th/7th March 2017, by local contractor MC-ES Electrical Services Ltd).
- 30 New main fuse board installed by the Electricity Board 26th February 2014 following electrical fault investigation by local contractor MC-ES Electrical Services Ltd.
- 31 Personal attack alarms issued to all staff.
- 32 Introduced procedure and spoke with the Facilities Caretaker regarding lone working.
- 33 Employee training needs are regularly reviewed and training courses scheduled as and when necessary.
- 34 The Town Council utilises (via an annual advice service contract) SAS Daniels (employment law specialists) to guide us on all and any employment issues arising with employees.
- 35 The Town Council has a robust set of policies and procedures (internal auditor comment 2015/2016) which are used to comply with and enforce the above and other activities of the Council. Additions are made as new procedures or regulations dictate, e.g. GDPR
- 36 The Town Council has undertaken a comprehensive review of its data records to comply with GDPR (May 2018) utilising an external Data Protection Officer service via our internal auditor (JDH Business Services Ltd.).

In January 2021, our Data Protection Officer reported that the UK Gov has not yet issued information on whether UK data law will change post Brexit and whether EU is granting data equivalence. However, the Information Commissioner's Office (ICO) has issued the following statement:

The EU GDPR is an EU Regulation and it no longer applies to the UK. However, if you operate inside the UK, you will need to comply with UK data protection law. The GDPR has been incorporated into UK data protection law as the UK GDPR – so in practice there is little change to the core data protection principles, rights and obligations found in the UK GDPR.

Therefore, for any of BTC's data processing agreements any reference to GDPR will have to be replaced by 'Data Protection Act 2018.'

- 37 A comprehensive review of our IT processing has been completed as part of the GDPR / Data Protection Act 2018 preparation and a company has been appointed as our IT advisors for compliance with data storage and confidentiality.

38. A comprehensive review of Council policies has taken place to ensure we can comply with GDPR / Data Protection Act 2018 and these policies were embraced into existing Council policy documents, with effect from the Annual Council Meeting; held on 22nd May 2018.
39. Bank account signatories were updated with effect from January 2019. Two previous Councillors' names were deleted, and two new Councillors were added to the authorised signatories list.
40. The Town Council will make necessary adjustments to working practices, if necessary, during extreme weather events, national/local health emergencies, etc. The Town Council will follow advice from governing bodies, and in line with any emergency legislation, as necessary, in case of such an event.
41. A homeworking checklist was received from our specialist Health & Safety Consultants, for completion by staff working from home (January 2021).