



MINUTES OF THE FINANCE COMMITTEE MEETING HELD IN ARMTHORPE COMMUNITY CENTRE,
WELFARE PARK, CHURCH STREET, ARMTHORPE, ON TUESDAY, 09 DECEMBER 2025

PRESENT:

Chairperson: Councillor T Needham.

Councillors: N Berry, C Brodhurst Brown, C Head, E North, and C Trewick.

01 APPOINTMENT OF CHAIRPERSON

Council members were asked to appoint a Chairperson for the committee.

RESOLVED: To appoint Councillor T Needham.

02 APPOINTMENT OF VICE CHAIRPERSON

Council members were asked to appoint a Vice Chairperson for the committee.

RESOLVED: To appoint Councillor C Head.

03 APOLOGIES

Apologies were received from Councillor S Rose and M Walton.

RESOLVED: To approve the reasons for absence.

04 ITEMS TO WHICH THE PUBLIC AND PRESS ARE TO BE EXCLUDED FROM

No matters identified.

05 DECLARATIONS OF PERSONAL AND PREJUDICIAL INTERESTS

None declared.

06 MINUTES OF THE MEETING HELD ON 11 FEBRUARY 2025

Council members were provided with a copy of draft minutes.

RESOLVED: That the minutes of the meeting be approved and signed as a true record of the meeting.

07 Q1 AND Q2 REPORTS

Council members were provided with a copy of the Bank Reconciliation, Income and Expenditure report, Trial Balance, Balance Sheet, and breakdown of miscellaneous expenditure for each period.

RESOLVED: For the reports to be approved.

Armthorpe Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 30 September 2026

Confirmed Bank & Investment Balances

Bank Statement Balances

30/09/2026	Co-Operative Bank Plc Current	821,520.41
30/09/2026	Co-Operative Bank Credit Card	-2,365.80

819,154.61

Other Cash & Bank Balances

608.91

819,763.52

Receipts not on Bank Statement

0.00

Closing Balance

819,763.52

All Cash & Bank Accounts

1	Co-Operative Bank Plc Current	821,520.41
2	Co-Operative Bank Credit Card	-2,365.80
	Other Cash & Bank Balances	608.91
	Total Cash & Bank Balances	819,763.52

Armthorpe Parish Council Current Year

Income and Expenditure Account for Year Ended 31st March 2027

31st March 2026		31st March 2027
	Operating Income	
1,072,489	General / Administration	380,124
14,518	Events	6,154
1,059	Allotments	2,044
15,796	Burial	8,852
106,277	Community Centre	66,145
11,940	Sports & Recreation	4,767
1,222,079	Total Income	468,086
	Running Costs	
40,035	General / Administration	34,013
257,249	Salaries & Wages	140,151
72,500	Events	24,694
1,842	Allotments	489
10,545	Burial	15,156
136,826	Community Centre	90,351
15,519	Sports & Recreation	8,672
219,933	Play Park	0
0	Estates Maintenance	7,639
97	Community Clean Up Champion	300
754,347	Total Expenditure	321,466
	General Fund Analysis	
86,105	Opening Balance	163,783
1,222,079	Plus : Income for Year	468,086
1,308,184		631,869
754,347	Less : Expenditure for Year	321,466
553,837		310,402
390,054	Transfers TO / FROM Reserves	0
163,783	Closing Balance	310,402

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
100	Debtors			9,770.50	
105	VAT Control A/c			8,433.67	
120	Stock			3,472.83	
200	Co-Operative Bank Plc Current			821,520.41	
205	Co-Operative Bank Credit Card				2,365.80
230	Co-Operative Bank Instant Acce			0.05	
235	Co-Operative Bank 14 Day A/c			8.86	
250	Tea Dance Float			100.00	
255	Bar Float			450.00	
256	Vending Machine			50.00	
310	General Reserves				163,782.96
325	EMR - Park Project				395,053.82
500	Creditors				135,413.49
1076	Precept	100	General / Administration		380,000.00
1080	Bank Interest	100	General / Administration		0.05
1300	Christmas Market Income	300	Events		495.00
1305	Table Top Sale Income	300	Events		474.00
1310	Entertainment Income	300	Events		1,015.00
1315	Tea Dance Income	300	Events		3,950.00
1320	Fireworks Display Income	300	Events		50.00
1340	Miscellaneous Income	100	General / Administration		123.75
1340	Miscellaneous Income	300	Events		170.00
1340	Miscellaneous Income	600	Community Centre		5,739.45
1400	Rents	400	Allotments		2,044.00
1500	Burial Fees	500	Burial		8,852.00
1600	Lettings	600	Community Centre		42,466.50
1620	Bar Income	600	Community Centre		17,782.52
1650	Vending Machine Income	600	Community Centre		727.31
1700	Sports & Recreation Income	700	Sports & Recreation		4,767.00
4000	Administration Salaries	200	Salaries & Wages	35,093.11	
4005	Burials Salaries	200	Salaries & Wages	1,040.00	
4010	Parks Salaries	200	Salaries & Wages	2,033.00	
4015	Community Clean Up Salary	200	Salaries & Wages	5,320.22	
4020	Community Centre Salaries	200	Salaries & Wages	38,141.86	
4025	Bar Salaries	200	Salaries & Wages	7,401.25	
4026	Estates Maintenance Officer	200	Salaries & Wages	5,860.82	
4030	Sports & Recreations Salaries	200	Salaries & Wages	20,263.62	
4035	The Acorn Hub Cleaner Salaries	200	Salaries & Wages	994.78	
4039	PAYE & NI Contributions	200	Salaries & Wages	10,795.91	
4040	Pension Contributions	200	Salaries & Wages	13,206.89	
4100	Stationery	100	General / Administration	358.13	
4101	Training Costs	100	General / Administration	1,068.00	

Detailed Income & Expenditure by Budget Heading 30/09/2026

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100 General / Administration						
1076 Precept	380,000	380,000	0			100.0%
1080 Bank Interest	0	0	(0)			0.0%
1200 The Acorn Hub Rent	0	5,000	5,000			0.0%
1340 Miscellaneous Income	124	0	(124)			0.0%
4100 Stationery	(358)	(1,000)	642		642	35.8%
4101 Training Costs	(1,068)	0	(1,068)		(1,068)	0.0%
4105 Postage	(20)	(200)	180		180	9.9%
4107 Website and Email Costs	(1,583)	(750)	(833)		(833)	211.0%
4110 Subscriptions	(8,470)	(8,500)	30		30	99.6%
4114 Shredding	(77)	(200)	123		123	38.3%
4115 Photocopying & Printing	(617)	(2,500)	1,883		1,883	24.7%
4116 Commission	(15)	(50)	35		35	30.8%
4120 Audit & Accountancy Fees	839	(4,000)	4,839		4,839	(21.0%)
4122 Consultancy Fees	(13,166)	(20,000)	6,834		6,834	65.8%
4130 Office Equipment	(21)	(1,000)	979		979	2.1%
4135 Defibrillator Costs	0	(200)	200		200	0.0%
4140 Chair's Allowance	(178)	(100)	(78)		(78)	177.8%
4150 Elections	0	(500)	500		500	0.0%
4170 Grants to Voluntary Bodies	(358)	(10,000)	9,642		9,642	3.6%
4180 The Acorn Hub	(7,443)	(10,000)	2,557		2,557	74.4%
4185 Card Machine Fees	(496)	(1,000)	504		504	49.6%
4340 Miscellaneous Expenditure	(139)	0	(139)		(139)	0.0%
4640 Telephone & Broadband	(190)	(500)	310		310	38.0%
4728 Grounds Maintenance Equipment	(653)	(10,000)	9,347		9,347	6.5%
4729 Vehicle Costs	0	(15,000)	15,000		15,000	0.0%
200 Salaries & Wages						
4000 Administration Salaries	(35,093)	(75,000)	39,907		39,907	46.8%
4005 Burials Salaries	(1,040)	(2,400)	1,360		1,360	43.3%
4010 Parks Salaries	(2,033)	(3,840)	1,807		1,807	52.9%
4015 Community Clean Up Salary	(5,320)	(9,914)	4,594		4,594	53.7%
4020 Community Centre Salaries	(38,142)	(64,000)	25,858		25,858	59.6%
4025 Bar Salaries	(7,401)	(20,000)	12,599		12,599	37.0%
4026 Estates Maintenance Officer	(5,861)	(23,063)	17,202		17,202	25.4%
4030 Sports & Recreations Salaries	(20,264)	(37,000)	16,736		16,736	54.8%
4035 The Acorn Hub Cleaner Salaries	(995)	(1,983)	988		988	50.2%
4039 PAYE & NI Contributions	(10,796)	(15,000)	4,204		4,204	72.0%
4040 Pension Contributions	(13,207)	(34,450)	21,243		21,243	38.3%
300 Events						
1300 Christmas Market Income	495	800	305			61.9%

Detailed Income & Expenditure by Budget Heading 30/09/2026

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4655 Waste Recycling Fees	(277)	(1,000)	723		723	27.7%
4660 Cleaning Materials	(1,828)	(3,500)	1,672		1,672	52.2%
4670 Maintenance	(15,562)	(25,000)	9,438		9,438	62.2%
4676 Solar Panel	(30,486)	(30,000)	(486)		(486)	101.6%
4680 Equipment / Furniture	(6,677)	(2,500)	(4,177)		(4,177)	267.1%
4685 Uniform	(468)	(100)	(368)		(368)	468.2%
4690 Entertainment Costs	(71)	0	(71)		(71)	0.0%
4728 Grounds Maintenance Equipment	(826)	0	(826)		(826)	0.0%
4730 Bar Supplies	(9,127)	(15,000)	5,873		5,873	60.8%
4735 Vending Machine Supplies	(738)	0	(738)		(738)	0.0%
<u>700 Sports & Recreation</u>						
1700 Sports & Recreation Income	4,767	0	(4,767)			0.0%
4640 Telephone & Broadband	(138)	(300)	162		162	46.0%
4700 Sports & Recreations	(7,780)	(6,000)	(1,780)		(1,780)	129.7%
4720 Parks Expenditure	(754)	(5,000)	4,246		4,246	15.1%
<u>850 Estates Maintenance</u>						
4640 Telephone & Broadband	(62)	0	(62)		(62)	0.0%
4727 Fuel	(337)	0	(337)		(337)	0.0%
4728 Grounds Maintenance Equipment	(597)	0	(597)		(597)	0.0%
4729 Vehicle Costs	(6,643)	0	(6,643)		(6,643)	0.0%
<u>900 Community Clean Up Champion</u>						
4710 Community Clean Up Costs	(300)	(100)	(200)		(200)	300.0%
Grand Totals:- Income	468,086	518,450	50,364			90.3%
Expenditure	321,466	586,250	264,784	0	264,784	54.8%
Net Income over Expenditure	146,619	(67,800)	(214,419)			
Movement to/(from) Gen Reserve	146,619	(67,800)	(214,419)			

ARMTHOPE PARISH COUNCIL Q2 INCOME PERFORMANCE (2026-2027)

Actual year-to-date income compared with the current annual budget

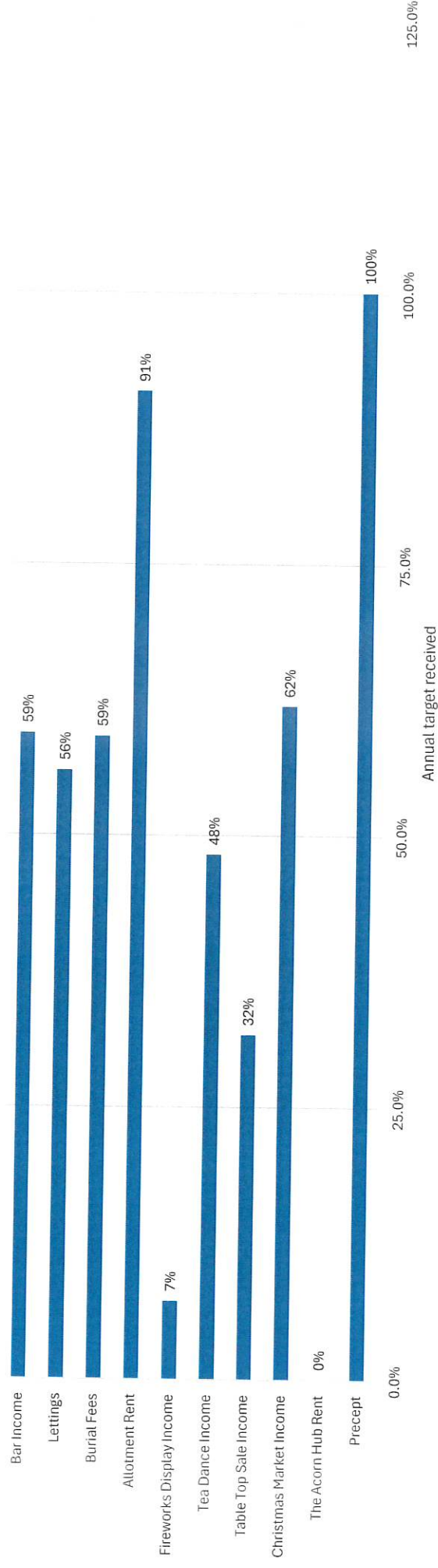
ACTUAL INCOME	ANNUAL BUDGET	REMAINING GAP	BUDGET ACHIEVED
£468,126	£518,450	£50,324	90.3%

INCOME OVERVIEW

1. Income received is 90.3% of the £518,450 annual budget, leaving £50,324 still to collect.
2. Precept contributes 81.2% of income received; Precept, Lettings and Bar Income together contribute 93.9%, showing high concentration.
3. £12,582 has been received on unbudgeted lines. This is positive income, but those lines show 0% in the source because there is no budget denominator.

VISUAL OVERVIEW

How much of each annual income target has been received?



ARMTHORPE PARISH COUNCIL Q2 EXPENDITURE PERFORMANCE (2026-2027)

Actual year-to-date expenditure compared with the current annual budget

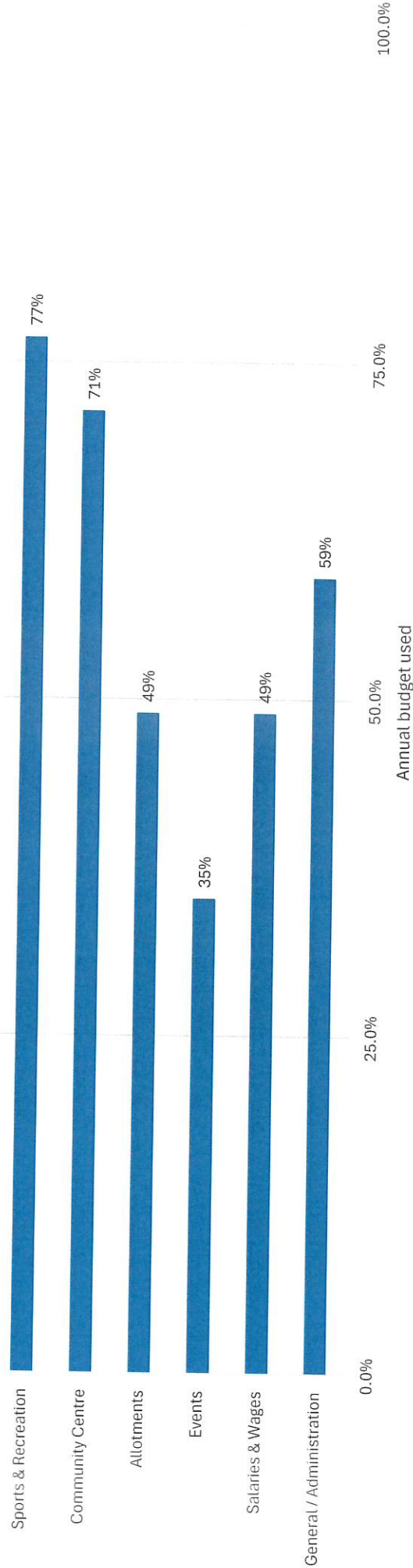
ACTUAL SPEND	ANNUAL BUDGET	BUDGET LEFT	BUDGET USED
£326,911	£586,250		£259,339
			55.8%

EXPENDITURE OVERVIEW

1. £326,911 has been spent, equal to 55.8% of the £586,250 annual budget; £259,339 remains.
2. Salaries & Wages is the largest service area at £-140,152 spent (48.9% of its annual budget).
3. Three budgeted lines are already over their full-year budgets: Uniform, Website and Email Costs, and Equipment / Furniture.

VISUAL OVERVIEW

How much of each service area's annual budget has been used?



Park Development Financial Report

Financial Position Update

Approved Project Budget: £608,430.00

Description	Amount
Expenditure to Date	£213,376.20
Outstanding Contract Sum Payable to HACS	£286,623.84
Acoustic Fencing (Estimated)	£24,787.16
Soft Landscaping Scheme (Estimated)	£400.00
Drainage Works (Estimated)	£50,000.00
Total Known Expenditure and Commitments	£575,187.20

Remaining Budget Position

Description	Amount
Total Approved Budget	£608,430.00
Total Known Expenditure and Commitments	£575,187.20
Remaining Budget Available	£33,242.80

Additional Costs Yet to Be Confirmed: Existing car park improvement works, new car park construction works, and lighting installation and associated electrical infrastructure. These costs have not yet been established and are not included within the projections.

Budget Analysis: The Council has spent £213,376.20 to date. A further £286,623.84 remains payable to HACS. Including estimated costs for acoustic fencing, landscaping and drainage works, total known expenditure is forecast at £575,187.20, leaving an estimated balance of £33,242.80.

Risk and Considerations: While the project remains within budget based on current information, the remaining balance may be insufficient to fully fund the outstanding car park and lighting works once quotations are received. Continued monitoring is recommended.

Conclusion: Based on current expenditure and estimates, the project remains within the approved budget of £608,430.00. The final financial position cannot be confirmed until costs for the car park and lighting works have been established. Further funds may need to be added to the budget for 2027-2028.

Financial Risk Assessment

The Council has looked at the financial risks that it must deal with and resolved to adopt the following policy.

1. Handling Cash

The Parish Council tries to limit the amount of cash received, all cash is secured in a locked cabinet and is banked monthly. Other items of regular income including the precept, bank interest and annual VAT return are paid directly into the Parish Council's bank account. Customers are encouraged to pay by card or BACS for functions.

2. Employers Liability

The Council employs seventeen members of staff. Its insurance policy with Zurich Municipal provides employers liability cover of £5,000,000.

3. Public Liability

The Council has public liability cover to £10 million under its policy with Zurich Municipal.

4. Fidelity Guarantee

The Council has fidelity guarantee cover to £500,000.

5. Contracts and tendering

The Council has a standing order in place for contract, which is mandatory.

6. Banking Arrangements

~~Three~~ **Four** Councillors are currently signatories, this will be reviewed in May ~~2025~~ **2027** to increase the number of signatories to six to ensure business continuity. Two Councillor signatures are required by the bank and in law. Cheques are only signed at meetings of the council and are rarely used. The Clerk, and ~~three~~ **four** Councillors also have access to online banking. The Council uses the BACS system to make payments and all payments entered onto the system are required to be authorised by a Councillor before being released.

7. Bank Reconciliation

The Council receives a monthly bank reconciliation statement.

8. Cash Book Records

Cash book records are entered onto Rialtas Business Suite system and reconciled on a monthly basis. All records are backed up regularly.

9. Internal Audit

The Council has appointed an independent internal auditor. An audit is carried out every six months.

10. Internal Control

The Council has established a system of internal control and set criteria for the appointed Councillors to work to. Two Councillors are appointed at the annual meeting to undertake the internal control checks throughout the year as agreed in the Council's policy (see Financial Regulations).

11. PAYE and Workplace Pensions Compliance

The Council receives evidence of PAYE payments to HMRC via a monthly payment schedule and is compliant with its duties in respect of automatic enrolment and workplace pensions (i.e. declaration of compliance and list of monthly pension payments).

Dated: 20th July 2026
Adopted: 28th July 2026
Review: April 2027 then annually