

Holme Valley Parish Council

DRAFT MINUTES OF THE FINANCE & MANAGEMENT COMMITTEE MEETING HELD ON MONDAY 11 AUGUST 2025

Those present:

Chair: Cllr P Colling

Vice Chair: Cllr I Barnett

Councillors: Cllrs L Baylin, D Bellamy, M Blacka, J Brook, H Davis, C Green, J Holmes, G Kirkby, H Osborn, J Rylah, T Stewart, A Wilson

Officer: Mr R McGill (RFO/Deputy Clerk)

Also present: Mrs Jen McIntosh (Clerk)

Welcome

The Chair welcomed Councillors and Officers to this second meeting of the Finance and Management Committee 2025/26.

Public Question Time

No members of the public were present, and no Councillor spoke in the open session.

2526 25 Public Bodies (Admission to Meetings) Act 1960 amended by Openness of Local Government Bodies Regulations 2014

The RFO/Deputy Clerk recorded the meeting for upload to the Parish Council's YouTube channel.

No-one else wished to record the meeting.

2526 26 To accept apologies for absence

NOTED: The Committee noted that Cllrs Liles, Morgan, Rostron and Whitelaw were absent.

Cllrs Liles, Morgan and Whitelaw had tendered apologies.

RESOLVED: The Committee approved the reasons for their apologies.

2526 27 To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda

Cllrs Baylin, Holmes, Rylah and Stewart disclosed pecuniary and/or personal interests in the grant evaluation of Holmfirth Tech under item **2526 31 ii**.

Cllr Wilson disclosed a personal interest in Huddersfield Sailing Club and Hepworth Hurricanes under item **2526 31 i**.

Cllrs Blacka and Stewart disclosed a personal interest in the rolling grant of Friends of Cliff Recreation Ground under item **2526 31 iii**.

Signed: _____

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2526 28 To consider written requests for new DPI dispensations

Cllr Whitelaw's DPI had been shared with full Council, and the redacted form would be uploaded to the Parish Council website in due course.

2526 29 To consider whether items on the agenda should be discussed in private session

RESOLVED: Members resolved at this time that no item should be heard in private session.

2526 30 To confirm the Minutes of the previous Committee meeting

NOTED: Members noted the Minutes of the Finance and Management Committee Meeting held on 2 June 2025, numbered 2526 01 to 2526 24 inclusive, already approved by full Council.

2526 31 Grants

- i. The RFO reported on applications received ahead of the September 29th Grants meeting of this Committee.

The Committee had received fewer applications for grants this time than usual, -

5 Community Assets grant applications:

- Holmbridge Cricket Club - £1,299.96
- Holmfirth Tech - £4,286.13
- Huddersfield Sailing Club - £4,418
- Upperthong Village Hall - £3,640
- West Yorkshire Red Squirrel Alliance - £1,104.40

6 Projects and Events grant applications:

- EPIKS - £1,497
- Full Life Food Bank - £1,200
- Hepworth Hurricanes - £1,500
- Holmfirth Film Festival - £1,500
- Sharing Memories - £1,500
- Wooldale Warblers

Plus, one application from Friends of Honley Library for an application for funds from the earmarked reserve 332 EMR Honley Library for development work to the building. (£15,000)

NOTED: Members noted that no applications had been received from Honley.

The RFO reported that some of the grants potentially went against Parish Council guidelines. The RFO also reported that the reason the Parish Council had received fewer applications than usual may have been down to not all posts about the grants process being shared with the Holmfirth and Honley Facebook community groups.

Signed: _____

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The Parish Council considered any further actions on grant applications and/or the grant applications process.

RESOLVED:

1. The closing date for grant applications would be extended to 31st August 2025.
2. Further social media posts about the available grants would be made to encourage more applicants.
3. The Full Life Food Bank would be encouraged to submit an amended application, - perhaps requesting funding for food or toys or Christmas.

ii. Grant Evaluations

NOTED: Members note that new grant evaluations for awards made in the year 2024/25 had been received since the last meeting from the following community organisations:

- Sharing Memories
- Holmfirth Film Festival
- Friends of Honley Library – activities for young people
- Honley Village Community Trust – Magdale Tree Works
- Honley Business Association – Open Gardens Festival
- Holmfirth Tech – Warm Spaces (updated)
- Hepworth Hurricanes

Members further noted that Arts for Health CIC had been wound up due to a change in personal circumstances and had returned unspent funds to the Parish Council.

The RFO/Deputy Clerk reported that he would continue to update the grants pages on the website to include all evaluation reports received to date.

Members noted that three of these Grant Evaluations disclosed awards with unspent funds.

Members considered any further action on grant evaluations.

RESOLVED: With regard to the unspent grants, organisations would be asked if the projects were complete. If so, any remaining cash would be returned to the Parish Council if over £50. Such groups would be applauded for their honesty and encouraged to apply again.

Signed: _____

iii. Rolling Grants

The RFO apologised to the Committee for somewhat misdirecting it at the last meeting to approve payments to the community groups awarded rolling grants by this Committee. The Committee should have approved the anticipated expenditure, rather than the actual payments. Approval of any payment is conditional on the receipt of the appropriate paperwork which had not at that time been received, so should not have been approved. Since then, the appropriate paperwork had been received from the following organisations:

- Holmfirth Festival of Folk - £1,500
- Friends of Cliff Rec - £500
- Holmfirth Arts Festival - £1,500

The financial papers (accounts and bank statements) for these applicants had been reviewed by the Chair and the RFO.

The Committee considered approving payment of these rolling grants.

RESOLVED: These payments were approved.

RESOLVED: As per the previous resolution, Friends of Cliff Recreation Ground would be asked to return the £118.50 underspend.

NOTED: The Committee noted that the Parish Council is yet to receive the relevant paperwork from Holme Valley Transport for the patient transport service. That group have been in touch with the Parish Council and the award will be heard when we receive the completed paperwork. The payments to Honley Business Association for its CCTV system and to Wooldale Community Group for its room rent, are normally paid after the new year, not at this time.

iv. Grants Working Group

The Grants Working Group held a meeting by Zoom to agree its priorities for the year ahead. As per the resolution of this Committee, an invitation to join the working group was shared with members of this Committee at the meeting by Cllr Colling.

RESOLVED: Cllr Whitelaw and Cllr Wilson would join the grants working group.

v. Request from The Nest, Holmfirth

The RFO reported that The Nest had underspent £562.50 on its last grant award from the Parish Council. One worker who was to be paid had given up their time for free. The Nest had asked whether the underspend could be retained by them to pay for room hire at The Tech for the support sessions it runs for babies, toddlers and pre-schoolers.

The Committee considered this request.

RESOLVED: The Nest would be asked to return the underspend. They would simultaneously be encouraged to apply for a new grant in the current grants cycle with an extended closing date of 31st August.

Signed: _____

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2526 32 Chair's Expenses

NOTED: Members noted that the Chair's Expenses budget for 2025-26 was £1,000. Nothing had yet been spent from this budget line.

2526 33 Holme Valley Parish Council Annual Governance and Accountability Return (AGAR) 2024/25

NOTED: Members noted the RFO's report that the external auditor had requested some additional documentation from the Parish Council for the AGAR, - a link to the minutes where the Parish Council's risk assessment was approved 2024/25. Since then, the only communication the Parish Council had had is that we are in the queue for processing.

The Parish Council considered when the AGAR paperwork on the notice board should be taken down.

RESOLVED: The Committee resolved that the AGAR paperwork could be taken down from the notice board the following day.

2526 34 Schedule of Payments

NOTED: Members noted the following Schedules of Payments:

- the finalised, Rialtas Schedule of Payments for June 2025.
- the draft Schedule of Payments for July 2025.

APPROVED: Members approved the draft Schedule of Payments for August 2025.

The Chair initialled the Schedules of Payments and they will be attached to the minutes of the meeting.

Signed: _____

NOTED: Members noted the following accounting summaries for financial year 2025-26.

i. For May 2025:

- (1) Cash Books All Accounts Receipts and Payments (to end 31 May 2025)
- (2) Trial Balance (to end 31 May 2025)
- (3) Balance Sheet (to end 31 May 2025)
- (4) Income and Expenditure by Budget Heading (to end 31 May 2025)
- (5) Cash and Investment Reconciliation (to end 31 May 2025)
- (6) VAT Return – year-to-date for the quarter APR-JUN 2025 not for submission.

ii. For June 2025:

- (1) Cash Books All Accounts Receipts and Payments (to end 30 June 2025)
- (2) Trial Balance (to end 30 June 2025)
- (3) Balance Sheet (to end 30 June 2025)
- (4) Income and Expenditure by Budget Heading (to end 30 June 2025)
- (5) Cash and Investment Reconciliation (to end 30 June 2025)
- (6) VAT Return –for the quarter APR-JUN 2025 submitted 29th April 2025.

iii. **NOTED:** Members noted that the July records were not be ready for this meeting since the assistant clerk was to undertake the accounts for that month as per better business continuity planning.

iv. As per the guidance in the SAPPP Practitioners' Guide, the Committee considered approving the Rialtas bank reconciliations cross-referenced with the relevant bank statements. This must be minuted.

The following bank reconciliations against bank statements were approved:

For May 2025:

- HSBC Current Account Bank Statement and HSBC Current Account Bank Reconciliation.
- HSBC Business Money Manager Bank Statement and HSBC Business Money Manager Bank Reconciliation.
- CCLA PSDF Bank Statement and CCLA PSDF Bank Reconciliation.
- Unity Trust Current Account T2 Bank Statement and Unity Trust Current Account T2 Bank reconciliation.
- Unity Trust Savings Account Bank Statement and Unity Trust Savings Account Bank reconciliation.

For June 2025:

- HSBC Current Account Bank Statement and HSBC Current Account Bank Reconciliation.
- HSBC Business Money Manager Bank Statement and HSBC Business Money Manager Bank Reconciliation.
- CCLA PSDF Bank Statement and CCLA PSDF Bank Reconciliation.
- Unity Trust Current Account T2 Bank Statement and Unity Trust Current Account T2 Bank reconciliation.
- Unity Trust Savings Account Bank Statement and Unity Trust Savings Account

Signed: _____

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Bank reconciliation.

NOTED: Members noted the RFO's report that the last-named account, unusually for this Parish Council, does not reconcile perfectly. This is because the Parish Council had received the cheque for £58,244.30 from HSBC to cover the remaining funds in the two HSBC accounts, but at the end of June 2025, this had not yet been deposited in the Unity Trust Savings account. The £58,244.30 cheque was thus recorded on the Reconciliation Report as "Unpresented Receipts".

NOTED: With the above in mind, Members noted the Unity Trust Instant Access Savings Account Bank Statement from July showing the deposit of £58,284.30 on 10th July. This represented the deposit of the cheque for £58,244.30 from the closure of the HSBC accounts, plus an additional £40.00 cash donation for a bench plaque. The Instant Access account would, thus, be fully reconciled in the July accounts.

The Chair and Vice-Chair signed and dated all the bank reconciliations, checked against the bank statements.

- iv. Councillors reviewed the draft Income and Expenditure report for June 2025 from the accounting summaries, and the RFO's report on this: -

Notes from the RFO:

Income side -

- 1076 Precept £225,615.50 had been received 1st May 2025.
- Bank interest ¼ into the year was 25% of the projected budget so was very much on course.
- 1200 Allotments had received £322 of the budgeted £324. The Committee were reminded that one tenant had given up their plot and a new tenant paid £27.50 for 11 months remaining on the lease to 31 March 2026 which had rounded by the accounts programme to £28.
- 1300 Garages had received all of the budgeted £840. The tenant who had been unable to pay due to his personal circumstances was able to pay.
- EPIKS, the tenant of the Gartside building shop unit had been paying its rent and electricity costs in a timely fashion. However, EPIKS had decided to forego its tenancy and would vacate the unit by end October 2025. (see below)

Expenditure side -

- **NOTED:** As already reported to the Staffing Committee the RFO drew the Committee's attention to an incorrect calculation on the 4000 Staffing Salaries budget. The negotiations on pay for local council workers do not tend to be finalised until November of each year. The pay agreements then are backdated to April of that year. When the calculations for the 2025/26 salaries budget were done in the autumn of 2024 these were calculated on the basis of the 2023/24 pay agreement. The RFO then made provision in the budget for the uplift related to the 2024/25 Pay Agreement. However, provision needed to also be made in the 2025/26 budget for the anticipated 2025/26 Pay Agreement, and this had not been included in the calculation. Hence, the 4000 budget line is likely to be around £3,000 down at year end.

Signed: _____

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- **NOTED:** It seems likely that The Parish Council will, at year-end, be a little over budget on the 4275 Internet/Telephone budget line due to an increase in the cost of the package.
- All other budget lines appeared, broadly-speaking, on target.

The Committee considered any further actions on income and expenditure against budget.

RESOLVED: No further action.

v. Earmarked Reserves

As per the last meeting of this Committee, the RFO/Deputy Clerk had contacted Chairs of Committees, Sub-Committees and working groups or, if not contactable, their Proper Officers to report on the current and ongoing status of earmarked reserves of the Parish Council.

NOTED: Members noted the reports on the Committees earmarked reserves.

Members suggested that the reports were useful in helping them understand the funds held, and their purposes.

NOTED: The Committee noted the Rialtas report on earmarked reserves to end June.

Given the above reports, the Committee considered any further actions on earmarked reserves.

RESOLVED: No further action.

2526 36

The Civic, Holmfirth

NOTED: Members noted the reports from Holmfirth Civic Hall Community Trust shared confidentially.

Members shared that they wanted to feel that the work between the Parish Council and Holmfirth Civic Hall Community Trust was a partnership working together for common goals.

The Committee considered whether any further actions with regard to the Parish Council's engagement with The Civic and with Holmfirth Civic Hall Community Trust was needed.

RESOLVED:

- i. Members resolved to continue to build a stronger, working partnership with the Trust.
- ii. The Clerk would send out the Holmfirth Civic Hall Community Trust draft business plan from 2025 and the business plan from 2013.

Signed: _____

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2526 37 Honley Library

NOTED: Members noted the reports of extracts of the Accounts 2024-25 from Friends of Honley Library.

Members complimented the engagement of the Friends and, more broadly, of volunteers with the Honley Library project.

The Committee considered whether any further actions with regard to the Parish Council's engagement with Honley Library and with the Friends was needed.

RESOLVED: Ongoing support for major projects within the Library development plan would be considered as part of the budget-setting process.

2526 38 Other VAT-related issues

- i. Members were advised that Holme Valley Parish Council is registered for VAT and its sole business activity which must have VAT included in its charges is the renting of garages. The Parish Council has not charged VAT on its garage lets.

The Committee considered any further action on this issue. The Parish Council may be liable for backdated VAT on these sales; this is likely to be backdated 4 years.

RESOLVED: The RFO would calculate the money owed over 4 years, speak to HMRC regarding this situation and make arrangements for any debt to be repaid.

- ii. The RFO reported that the Parish Council needs to undertake an annual Partial Exemption Calculation. This only applies to exempt business supply of the Parish Council, and therefore only to where the Council *could* apply VAT to a business activity but does not do so. This only applies to the letting of the Gartside Building shop unit where the Council could charge VAT to the tenant but, at present, does not do so.

RESOLVED: The RFO would undertake this calculation and report to the next meeting.

2526 39 Tenancies

Allotments

- i. **NOTED:** The RFO/Deputy Clerk reported that all rental payments on the allotments had been received. The Clerk had signed all the tenancy agreements that had been returned to the Parish Council. However, four tenants had paid their rent but had not returned their tenancies. These had been chased up.

Garages

- iii. **NOTED:** The RFO/Deputy Clerk reported that all rental payments on the garages had been received, and tenancies counter-signed by the Clerk returned to the tenant.

Signed: _____

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Gartside Building

- iv. The RFO/Deputy Clerk reported that all rental payments on the Gartside building had been received and were paid regularly via a standing order. Payments for the electricity used by the unit were also paid in a timely fashion.

However, Holme Valley Parish Council had received, via email on 22 July 2025, 3 months' written notice to quit the unit from the tenant, EPIKs. This is as per the terms of the lease. The premises would be vacated by the end of Friday 31 October 2025. A handover meeting between EPIKs staff and the Clerk has been arranged for Tuesday 4 November at 10am to take an inventory, read the meter and return the keys.

EPIKs are surrendering the lease due to changes in their funding circumstances. EPIKs have conveyed their thanks to the Parish Council for ongoing support and look forward to continuing this positive partnership. The Clerk had passed onto EPIKs the Parish Council's best wishes in its continuing mission to provide active travel events and advice in the Holme Valley.

The Finance and Management Committee considered any further action on this.

RESOLVED: Given that overall responsibility for this tenancy lies with the Service Provision Standing Committee, no further action.

2526 40 Internal Control Check

Cllr Green reported that he had undertaken the first internal controls check for 2025-26 covering the APR-JUN period. He had found no issues with the accounting records, though shared that it was not always easy, coming fresh to the record books, to be able to genuinely appraise everything in the accounts.

NOTED: The Committee noted Cllr Green's verbal report.

The Committee considered any further action on the internal controls check 2025-26.

RESOLVED: The Deputy Clerk/RFO would make some changes to how the information is received by the internal controls checker, - clearer recording of VAT repayments.

2526 41 Banking

Unity Trust

- ia. **NOTED:** Members noted that some actioning of tasks with Unity Trust had been, unfortunately, very slow. With the directive to add Cllr Kirkby and Cllr Morgan to the bank mandate and to remove Cllrs Blacka, Dixon and Whitelaw, the process had been slowed by some issues with form-filling. Eventually, the form had been sent to Unity Trust. The RFO/Deputy Clerk reported that Unity Trust had received the paperwork, had deleted Cllr Blacka, Cllr Dixon and Cllr Whitelaw from the bank mandates, but had not yet added Cllrs Kirkby and Morgan.
- ib. **NOTED:** Similarly to the above, signing the Parish Council onto the MultiPay card scheme, and getting MultiPay cards for the Clerk and Deputy Clerk/RFO had been slow, requiring multiple form-signing and submissions of accounts. A last requirement was for mandated Councillors to sign an indemnity agreement form. The complete applications had, at the time of the meeting, been despatched to Unity Trust and from thence, hopefully, would go onto Lloyds, the card issuer.

Signed: _____

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HSBC

- ii **NOTED:** Members noted that both HSBC bank accounts had now been closed.

CCLA

- iii. **NOTED:** Members noted that, with regard to Councillors on the CCLA Public Sector Deposit Fund mandates, that is, Cllr Kirkby and Cllr Colling, the RFO/Deputy Clerk had received the correct forms from CCLA and just needed to make arrangements with the named Councillors to get their signatures.

2526 42 **Prioritising Climate Action activities 2025-7**

The Committee considered ways in which the Parish Council can prioritise the climate emergency through its works.

RESOLVED: The Grants Working Group would consider how this might be effected and report back to the Committee.

2526 43 **Financial Records for the website**

NOTED: The financial records for May and June 2025 had been added to the website. The records for July would be added in due course. Processing these financial records would be undertaken for the first time by the assistant clerk as part of the business continuity planning of the Parish Council.

2526 44 **Publicising the work of Holme Valley Parish Council**

The Committee considered recent events or news that this Committee wished to publicise via the press, Parish Council website or social media.

RESOLVED: The Deputy Clerk/RFO would advertise the extended deadline on the September grants. The Parish Council would take photos and publicise the Holme allotments.

The meeting closed at 816pm

Signed: _____