

Holme Valley Parish Council

DRAFT MINUTES OF THE FINANCE & MANAGEMENT COMMITTEE MEETING HELD ON MONDAY 29 SEPTEMBER 2025

Those present:

Chair: Cllr P Colling

Vice Chair: Cllr I Barnett

Councillors: Cllrs L Baylin, D Bellamy, M Blacka, D Brook, H Davis, J Holmes, G Kirkby, J Liles, A Morgan, H Osborn, S Whitelaw, A Wilson

Proper Officer: Mr R McGill (RFO/Deputy Clerk)

Also present: Mrs Jen McIntosh (Clerk)

Welcome

The Chair welcomed Councillors and Officers to this third 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 45 **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 46 **To accept apologies for absence**

NOTED: The Committee noted that Cllrs Green, Rostron, Rylah and Stewart were absent from the meeting.

Cllrs Green, Rostron and Stewart had tendered apologies.

RESOLVED: The Committee approved the reasons for their apologies.

Cllr Rylah had emailed apologies a few minutes before the start of the meeting, but the email was not picked up until afterwards.

2526 47 **To receive Members' and Officers' personal and disclosable pecuniary interests in items on the agenda**

Under item 2526 51 Grants:

- Cllr Wilson declared personal interests in i. application 10 Huddersfield Sailing Club and ii. Application 24 Hepworth Hurricanes.
- Cllr Whitelaw declared personal interests in i. application 13 Holmfirth Tech and ii. Application 21 Holmfirth Film Festival.
- Cllr Holmes declared a personal interest in application 13 Holmfirth Tech.
- Cllr Baylin declared a personal interest in application 13 Holmfirth Tech.
- Cllr Kirkby declared personal interests in i. application 14 Friends of Honley and ii. Application 28 Friends of Honley Library.
- Cllr Morgan declared a personal interest in Application 28 Friends of Honley Library.
- The Clerk declared a personal interest in Application 18 Sharing Memories.

Signed: _____

Holme Valley Parish Council

2526 48 To consider written requests for new DPI dispensations

None had been received.

2526 49 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 50 To confirm the Minutes of the previous Committee meeting

APPROVED: Members approved the Minutes of the Finance and Management Committee Meeting held on 11 August 2025, numbered 2526 25 to 2526 44 inclusive.

2526 51 Grants

A. 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:

- Just Hoop
- Friends of Honley – seasonal planting
- Honley Village Community Trust – Christmas Party
- Holmfirth Arts Festival
- Friends of Cliff Recreation Ground – VE Day commemoration
- New Mill Male Voice Choir

Members commented that the quality of detail in these reports was often excellent.

Members considered any further action on grant evaluations.

RESOLVED: The Deputy Clerk/RFO would contact Just Hoop about whether the basketball centre was open or when it would open, and to pass on contact details to Cllrs Wilson and Whitelaw.

B. Grant Applications

NOTED: Members noted the list of grant applications being considered tonight against budget lines 4315 Community Assets and 4405 Projects and Events, and that rolling grants awarded previously had been deducted from the budget totals.

NOTED: The Committee noted the RFO's report on previous grant awards to applicants this cycle.

NOTED: Members further noted the RFO's advice that, as part of the considerations of grants, the Committee might wish to consider where awards are offered as rolling, multi-year awards. A rolling grant agreement proforma could be used if the Committee wished to offer a rolling award.

Cllr Holmes advised Members to pay attention to the priorities of the Parish Council when making decisions on which grants to award.

Signed: _____

Holme Valley Parish Council

Budget line 4315 Community Assets Grants

Members considered 9 grants against budget line 4315 Community Assets.

At this point, the Chair asked for all votes on grants to be recorded.

In these minutes, initials used are as follows: Cllr Barnett – IB; Cllr Baylin LB; Cllr Bellamy – DBy; Cllr Blacka – MB; Cllr Brook – DBk; Cllr Colling – PC; Cllr Davis – HD; Cllr Holmes – JH; Cllr Kirkby – GK; Cllr Liles – JL; Cllr Morgan – AM; Cllr Osborne – HO; Cllr Whitelaw – SW; Cllr Wilson – AW.

- Members considered Grant Application 9. Holmbridge Cricket Club for £1,300 towards picnic benches/seating.
NOTED: Members noted the RFO's report that there may be some facility to claim back VAT on these items if they were gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, SW **(13)**
 - Against – None **(0)**
 - Abstention – AW **(1)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. The RFO would look into the possibility of the Parish Council purchasing and gifting these benches to Holmbridge Cricket Club £1083.30 + £216.66 VAT = £1,299.96. If this was not practicable, the Parish Council would pay the grant of £1,300.
- Members considered Grant Application 10. Huddersfield Sailing Club for £4,418 towards toilet facilities at the clubhouse.
NOTED: Members noted the RFO's report that there may be some facility to claim back VAT on these items if they were gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, SW **(13)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – AW **(1)**
- **RESOLVED:** The motion was carried. The RFO would look into the possibility of the Parish Council purchasing and gifting this development, or aspects of it, to the Sailing Club. If this did not prove to be practicable, the Parish Council would pay the grant of £4,418 to the Club.
- Members considered Grant Application 11. Upperthong Village Hall for £3,640 for new steps to the Hall.
NOTED: Members noted the RFO's report that there may be some facility to claim back VAT on these items if they were gifted.
- Voting:
 - For – LB, MB, PC, JH, GK, JL, AM, HO, SW **(9)**
 - Against – AW **(1)**
 - Abstention – IB, DBy, DBk, HD **(4)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. The RFO would look into the possibility of the Parish Council purchasing and gifting the work on these steps to Upperthong Village Hall £3033.97 + £606.79 VAT = £3,640.76. If this was not practicable, the Parish Council would pay the grant of £3,640.

Signed: _____

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- Members considered Grant Application 12. West Yorkshire Red Squirrel Alliance for £1,104.40 towards a gazebo for local shows.
RESOLVED: The Committee resolved to defer this item until the February meeting, given the understanding that the equipment would not be needed until summer 2026. Members felt that more detail was needed in the application on how the award would specifically benefit the Holme Valley (rather than West Yorkshire as a whole). The applicant would be encouraged to reapply.
- Members considered Grant Application 13. Holmfirth Tech for £4,826.13 towards development of the dance studio.
- Voting:
 - For – MB, PC, AM, HO **(4)**
 - Against – IB, DBy, DBk, HD, GK, JL, AW **(7)**
 - Abstention – None **(0)**
 - Declared interest – LB, JH, SW **(3)**
- **RESOLVED:** The motion was rejected. No award.
- Members considered Grant Application 14. Friends of Honley for £1,500 towards seasonal planting of outdoor spaces.
NOTED: Members noted the RFO's report that there may be some facility to claim back VAT on these items if they were gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, JL, AM, HO, SW, AW **(13)**
 - Against – None
 - Abstention – None
 - Declared interest – GK **(1)**
- **RESOLVED:** The motion was carried. The RFO would look into the possibility of the Parish Council purchasing and gifting the project to Friends of Honley, so as to reclaim VAT. If this was not practicable, the Parish Council would pay the grant of £1,500.
- The Parish Council further considered if this would be a rolling grant.
- Voting on the rolling grant:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, JL, AM, HO, SW, AW **(13)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – GK **(1)**
- **RESOLVED:** This would be a rolling grant for the length of the term of the Council.
- Members considered Grant Application 15. Hepworth Community Association for £2,500 towards an air-to-air heat pump.
NOTED: Members noted the RFO's report that there may be some facility to claim back VAT on these items if they were gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, SW, AW **(14)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. The RFO would look into the possibility of the Parish Council purchasing and gifting the heat pump to Hepworth Community Association, so as to reclaim VAT. If this was not practicable, the Parish Council would pay the grant of £2,500.

Signed: _____

Holme Valley Parish Council

- Members considered Grant Application 16. West Yorkshire Police for £4,680 towards a radar speed detection gun.
- An amendment to defer this item was rejected.
- Voting on the award:
 - For – IB, DBy, DBk, HD, JL, AW **(6)**
 - Against – LB, MB, PC, JH, HO, AM **(6)**
 - Abstention – GK, SW **(2)**
 - Declared interest – None **(0)**
 - The votes being tied, the Chair's casting vote was against the motion.
- **RESOLVED:** The motion was rejected. No award.
- Members considered Grant Application 17. Honley Business Association for £1,250 towards replacement brackets for miniature Christmas trees.
- Voting:
 - For – MB, PC, GK, AM **(4)**
 - Against – LB, JBk, HD, JL, SW, AW **(6)**
 - Abstention – IB, DBy, HO **(3)**
 - Declared interest – None **(0)**
 - No vote – JH **(1)**
- **RESOLVED:** The motion was rejected. No award.

Budget Line 4405 Community Benefits Grant – projects, events, other

- Members considered Grant Application 18. Sharing Memories for £1,500 towards artist fees, taxis, refreshments for arts project.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, MB, PC, JH, GK, AM, HO, SW, AW **(9)**
 - Against – None **(0)**
 - Abstention – LB, DBy, DBk, HD, JL **(5)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Sharing Memories was awarded a grant of £1,500.
- Members considered Grant Application 19. Full Life Church Food Bank for £1,500 towards food, toiletries, toys for Christmas food bank.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, HO, SW, AW **(13)**
 - Against – None **(0)**
 - Abstention – AM **(1)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Full Life Church Food Bank was awarded a grant of £1,200.

Signed: _____

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- Members considered Grant Application 20. Environmental Projects in Kirklees (EPIKS) for £1,497 towards the active travel project.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- An amendment was approved to offer half the requested amount and encourage EPIKS to link in with the Parish Council's own work on public transport.
- Voting on the amendment:
 - For – IB, LB, MB, PC, HD, JH, GK, JL, AM, HO, SW, AW **(12)**
 - Against – DBy, DBk **(2)**
 - Abstention – None **(0)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Environmental Projects in Kirklees was awarded a grant of £748.50. The project would have an 8-month deadline.

Cllr Davis left the meeting at this point and did not vote on the following motion.

- Members considered Grant Application 21. Holmfirth Film Festival, – application enclosed, – for £1,500 towards venue hire for the film festival.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, AW **(13)**
 - Against – None **(0)**
 - Abstention – **(0)**
 - Declared interest – SW **(1)**
- **RESOLVED:** The motion was carried. Holmfirth Film Festival was awarded a grant of £1,500.
- The Committee further considered whether this award would be a rolling grant for the term of the Council.
- Voting:
 - For – LB, MB, PC, JH, GK, AM, HO **(7)**
 - Against – None **(0)**
 - Abstention – IB, DBy, DBk, JL, AW **(5)**
 - Declared interest – SW **(1)**
 - Out of the meeting – HD **(1)**
- **RESOLVED:** This would be a rolling grant for the term of the Council.

Cllr Davis rejoined the meeting.

Cllr Osborne left the meeting at this point and did not vote on the following motion.

- Members considered Grant Application 22. Holme Valley Crystal Nest for £1,280 towards therapy sessions for SEND children.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, DBk, PC, HD, GK, JL, AW **(9)**
 - Against – None **(0)**
 - Abstention – MB, JH, AM, SW **(4)**
 - Declared interest – None **(0)**
 - Out of the meeting – HO **(1)**
- **RESOLVED:** The motion was carried. Holme Valley Crystal Nest was awarded a grant of £1,280.

Signed: _____

Holme Valley Parish Council

- Members considered Grant Application 23. Wooldale Warblers for £1,070 towards setting up a community choir.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- An amendment to give half the award was defeated.
- Voting:
 - For – IB, DBy, MB, DBk, PC, HD, GK, JL, AW **(9)**
 - Against – JH, SW **(2)**
 - Abstention – LB, AM, HO **(3)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Wooldale Warblers was awarded a grant of £1,070.
- Members considered Grant Application 24. Hepworth Hurricanes for £1,500 towards kit/dresses for girls' netball.
- Members noted the RFO's report that there was no facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, SW **(13)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – AW **(1)**
- **RESOLVED:** The motion was carried. Hepworth Hurricanes was awarded a grant of £1,500.
- Members considered Grant Application 25. The Nest for £1,440 towards room hire for the parent baby sessions.
- Members noted the RFO's report that there was no facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, MB, DBk, PC, HD, GK, JL, AM, HO, AW **(10)**
 - Against – None **(0)**
 - Abstention – DBy **(1)**
 - Declared interest (as members of The Tech) – LB, JH, SW **(3)**
- **RESOLVED:** The motion was carried. The Nest Holmfirth was awarded a grant of £1,440.
- Members considered Grant Application 26. Past Truisms CIC for £415 towards Yorkshire dialect classes.
- Members noted the RFO's report that there was no facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, AW, SW **(12)**
 - Against – None **(0)**
 - Abstention – IB, LB **(2)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Past Truisms CIC was awarded a grant of £415.

Signed: _____

Holme Valley Parish Council

- Members considered Grant Application 27. Honley Village Community Trust for £380 towards Halloween and Christmas parties for children.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, GK, JL, AM, HO, AW, SW **(14)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – None **(0)**
- **RESOLVED:** The motion was carried. Honley Village Community Trust was awarded a grant of £380.

Budget Line 4420 Honley Library – grant application against EMR332 Honley Library

- Members considered Grant Application 28. Friend of Honley Library for £15,000 towards Honley Library building improvements.
- Members noted the RFO's report that there was limited facility to claim back VAT on this project if it could be gifted.
- Voting:
 - For – IB, LB, DBy, MB, DBk, PC, HD, JH, JL, HO, AW, SW **(12)**
 - Against – None **(0)**
 - Abstention – None **(0)**
 - Declared interest – GK, AM **(2)**
- **RESOLVED:** The motion was carried. Friends of Honley Library was awarded a grant of £15,000.

C. Rolling Grants

NOTED: The Committee noted that the Parish Council has now received the appropriate paperwork in support of its award of a rolling grant of £1,000 per year to Holme Valley Transport for the patient transport service for the term of this Council. The financial papers (accounts and bank statements) have been reviewed by the Chair and the RFO. The Committee considered approving payment of this rolling grant.

RESOLVED: The rolling grant of £1,000 was approved.

NOTED: Members noted that the payments to Honley Business Association for its CCTV system and to Wooldale Community Group for its room rent, will be paid after the new year, not at this time. Their awards were already factored into deliberations.

D. Grants Working Group

NOTED: The Committee noted that the Grants Working Group met 21 August 2025 to start work on: i. Group terms of reference, ii. a grants policy, iii. consideration regarding merging the two grant budgets, iv. a review of HVPC priorities for inclusion within the grants processes. The next meeting had been arranged for 1st October.

2526 52 Chair's Expenses

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

Signed: _____

Holme Valley Parish Council

2526 53

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

NOTED: The Committee noted that the external auditor had requested some additional information from the Parish Council for the AGAR, - regarding why £80,000 had been spent on The Civic and why two speed indicator devices had been purchased but not added to the value of the assets of the Parish Council. The RFO/Deputy Clerk had explained the circumstances, but this had delayed the processing of the AGAR a few days.

The RFO reported that the Parish Council had in the meantime received the finalised AGAR including the External Auditor Report and Certificate. One "exception" had been identified. The RFO was trying to establish the nature of this as the wording was not clear.

2526 54

Schedule of Payments

NOTED: Members noted the following Schedules of Payments:

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

RESOLVED: Members approved the draft Schedule of Payments for September 2025.

The Chair initialled the Schedules of Payments and these must be attached to the minutes of the meeting.

2526 55

Financial Statements

NOTED: The following accounting summaries for financial year 2025-26 were noted.

- i. For July 2025:
- (1) Cash Books All Accounts Receipts and Payments (to end 31 July 2025)
 - (2) Trial Balance (to end 31 July 2025)
 - (3) Balance Sheet (to end 31 July 2025)
 - (4) Income and Expenditure by Budget Heading (to end 31 July 2025)
 - (5) Cash and Investment Reconciliation (to end 31 July 2025)
 - (6) VAT Return – year-to-date for the quarter JUL-SEP 2025 not for submission.
- ii. For August 2025:
- (1) Cash Books All Accounts Receipts and Payments (to end 31 August 2025)
 - (2) Trial Balance (to end 31 August 2025)
 - (3) Balance Sheet (to end 31 August 2025)
 - (4) Cash and Investment Reconciliation (to end 31 August 2025)
 - (5) VAT Return – year-to-date for the quarter JUL-SEP 2025 not for submission.
- iii. **NOTED:** The Committee noted that the August accounting summaries had been prepared by the Assistant Clerk for the first time. This is part of ensuring better business continuity planning.

Signed: _____

Holme Valley Parish Council

- iv. As per the guidance in the SAPPP Practitioners' Guide 2025, the Committee must approve the bank reconciliations cross-referenced with bank statements, and this must be minuted. The Committee considered these bank reconciliations.

RESOLVED: The following bank reconciliations were approved against the bank statements.

For July 2025:

- 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.
- CCLA PSDF Bank Statement and CCLA PSDF Bank Reconciliation.

For August 2025:

- 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.
- CCLA PSDF Bank Statement and CCLA PSDF Bank Reconciliation.

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

- iv. Councillors review the draft Income and Expenditure report for August 2025 from the accounting summaries and noted the following report from the RFO/Deputy Clerk.

Notes from the RFO:

Income side:

- Little new of note on the income side.
- 1092 Toilets Donations are a little up. The Gartside Building rents will inevitably be down after October when the tenant leaves.

Expenditure side:

- Again, not much new of note on the expenditure side.
- 4205 Council Office Expenditure may be a little over budget year to date.
- All other budget lines appear broadly-speaking on target.

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

RESOLVED: No further action.

- v. Earmarked Reserves

NOTED: The Committee noted the Rialtas report on earmarked reserves to end August, and the RFO/Deputy Clerk's commentary.

The Committee considered any further action on earmarked reserves.

RESOLVED: No further action.

Signed: _____

Holme Valley Parish Council

2526 56

The Civic, Holmfirth

NOTED: Members noted the reports from Holmfirth Civic Hall Community Trust that, as these reports may be at times commercially sensitive, had been shared separately to this Agenda and its supporting documentation.

NOTED: Members further noted a report from the Holmfirth Civic Hall Lease Working Group via Cllr Donna Bellamy. Cllr Bellamy reported that the work on the lease was nearing its conclusion. Cllr Bellamy thanked the Clerk and all the Members for their support in this process.

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

RESOLVED: The Assistant Clerk would be encouraged to liaise with The Civic manager regarding greater presence for the Parish Council within The Civic, particularly in the foyer.

2526 57

Honley Library

NOTED: Members noted the reports from Friends of Honley Library that, as these reports may be at times commercially sensitive, had been shared separately to this Agenda and its supporting documentation.

The Committee considered any further actions with regard to the Parish Council's engagement with Friends of Honley Library.

RESOLVED: No further action.

2526 58

Other VAT-related issues

- i. **NOTED:** Members noted the report from the RFO/Deputy Clerk on VAT on garages that the Parish Council lets out.

Members were reminded that in the report on VAT from Parkinson Partners, it was stated that the Parish Council needed to charge VAT on its garage lettings and, indeed, needed to pay money owed on VAT incurred over the previous 4 years. The RFO had been tasked with contacting HMRC about this. In the meantime, the RFO/Deputy Clerk had done some further work on this issue. The reason for this is that on reviewing the tenancies the RFO reflected that the Parish Council lets out the land (not exclusively the garage). Further investigation showed that car parking facilities are only liable for VAT if it is clearly stated on a tenancy that a facility is expressly for parking. In the Parish Council's lease, there is no express mention of car parking as a facility of the garage. The garage may, of course, be used for general storage rather than for vehicle storage. The advice with regard to the need to charge VAT on a garage relies on the lease stating directly or indirectly that it is expressly for parking, - the word "garage" would imply this, - and that the building is, actually, in practice used to store a vehicle. The RFO has consulted with the garage tenants on this to ask how they are using the garages. The first tenant was using his to house a motorbike; this would therefore be a standard-rated VAT taxable supply. The second tenant was using her garage as general storage; this would therefore not be a VAT taxable supply.

In future, if the Parish Council removed the word "Garage" from the tenancy agreements, VAT would not have to be paid, even if the facilities were used to store cars/motorbikes. It is only the use of the word "garage" that confuses the issue.

The Committee considered any further action on this.

RESOLVED: Future tenancy agreements would be amended to remove the word "garage" so that VAT would not need to be paid on the tenancy by the tenant.

Signed: _____

- ii. At the last meeting of this Committee, the RFO/Deputy Clerk reported that he had been tasked with undertaking what is called a 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, therefore, only applies to the letting of the Gartside Building shop unit and to The Civic, where in both places the Parish Council could charge VAT to the tenant but, at present, does not do so. In respect of VAT charged on exempt business activity, the Parish Council incurred, in respect of the Gartside project, VAT on the solar panels' installation and on the cost of the project manager. In respect of The Civic, the Parish Council is charged VAT on the vision document and on the VAT advice report. In respect of the Gartside building, part of the building is a non-business activity of the Parish Council (the toilets) and part of the business is an exempt business activity, - one in which VAT had not been charged but could be, - that is, the shop unit. HMRC allows the building to be fairly-apportioned to reflect these different uses. The RFO/Deputy Clerk simply calculated the Parish Council's VAT liability based on floor area of the Gartside Building, - that is 60% toilet and 40% shop unit. Under this, the Parish Council would be able to reclaim 60% of VAT charges on the Gartside as non-business costs. In respect of the other 40%, the Parish Council may also claim this back since the guidance is that the VAT paid on exempt business activities can be reclaimed if the following *de minimis* conditions are met:

- That the amount of VAT reclaimed on exempt business activities is under £7,500 per year
- That the amount of VAT reclaimed under exempt business activities is under 50% of the total VAT incurred by the Parish Council (including non-business tax) over the year.

As these calculations were projected in the VAT Partial Exemption Calculator, the amount calculated to be reclaimed on exempt business activity is £5,370 (so, under £7,500), and the percentage of total VAT that would represent is 47%. So all the £5,370 may be able to be reclaimed as well as the £6,108 in VAT charged on non-business activity. Ultimately, this will depend on the VAT outturns of the Parish Council at year end remaining under the *de minimis* thresholds. The RFO/Deputy Clerk will monitor this across the year.

The Committee considered any further action on this.

RESOLVED: No further action.

2526 59

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 have been returned to the Parish Council. However, four tenants had paid their rent but had not returned their signed tenancy agreements. These have been chased up via email, with no response from any of the four. The RFO/Deputy Clerk will chase them again.

Garages

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

Gartside Building

- iii. **NOTE:** It was noted that EPIKS will be vacating the Gartside building shop unit Friday 31 October 2025. A handover meeting between EPIKS staff and the Clerk had been arranged for Tuesday 4 November at 10am to take an inventory, read the meter and return the keys.

Overall responsibility for the future of the usage of the shop unit lies with the Service Provision Standing Committee.

Signed: _____

Holme Valley Parish Council

2526 60 Internal Control Check

NOTED: Members noted that the next internal controls check by Cllr Green will take place in October and cover JUL-SEP.

2526 61 Banking

Unity Trust

- i a. **NOTED:** The Committee noted that Cllrs Kirkby and Morgan are now included on the bank mandates and have successfully authorised some payments. Cllrs Blacka, Dixon and Whitelaw, had been removed from the mandate.
- i b. **NOTED:** With regard to getting MultiPay cards for the Clerk and Deputy Clerk/RFO this had been slow, but Unity Trust had acknowledged that they had received the applications and would process them from their side before forwarding the applications to Lloyds Bank who underwrite the scheme.

CCLA

- ii. **NOTED:** With regard to Councillors on the CCLA Public Sector Deposit Fund, - Cllr Kirkby and Cllr Colling, - the RFO/Deputy Clerk has received the correct forms from CCLA and just needs to make arrangements with the named Councillors to get their signatures.

2526 62 Prioritising Climate Action activities 2025-7

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

RESOLVED: It was resolved to try to commission carbon-neutral printing on behalf of the Parish Council using recycled materials where possible.

2526 63 Financial Records for the website

NOTED: The financial records for July and August 2025 had been added to the website. The records for September would be added in due course. Processing these financial records had been undertaken for the first time by the assistant clerk as part of the business continuity planning of the Parish Council, and she had done this extremely well.

2526 64 Publicising the work of Holme Valley Parish Council

The Committee considered whether the Parish Council wished to publicise any recent events or news via the press and social media.

RESOLVED: News of the grants awarded would be publicised.

The meeting closed at 2115.

Signed: _____