

GLAPTHORN PARISH COUNCIL

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17 January 2019

FINAL Budget Report for 2019-20 with notes

The text below refers to the 'notes' numbered in the **RH column** of spreadsheet entitled 'Budget 2019-20 shown on page 4 below, and/or separately.

1. VAT - Unless stated otherwise, figures are shown without VAT.
2. Grass Maintenance Contract – At present grass maintenance is delivered by East Northamptonshire Council (ENC), who provide eight cuts a year, within the 30mph speed limit, plus four cuts to the verges outside of the 30mph limit, including the crossroads visibility splays. Additionally, the contract with ENC includes the cost of maintaining the Oundle Road, between the two 30mph zones, either side of the footpath. Northamptonshire County Council (NCC) continue to provide two cuts a year, for the main highways in the parish, outside the 30-mph speed limit zone. For Glapthorn taking responsibility for grass maintenance, there is an allowance is £309 per year from NCC.
3. Precept – The local authority will set the Glapthorn Council Tax rate by dividing the **Precept demand** by the tax base* as at 1st March. The council tax base for Glapthorn 2018-19 was 140. Based on the £9,700 precept, the band D rate of Council Tax as the Glapthorn element, was £69.29 per year.
For 2019-20 the council tax base will increase to 150 and therefore by keeping the Band D element approximately the same an increase of £700 is proposed.
Audit costs are based on the council's total sum of either Receipts or Payments. As it is likely significant sums will pass through the council's accounts next year, due to the Playing Field project, the audit fees will increase significantly. To cover this cost a further £400 has been added to the Precept.
The council has agreed to take a PWLB loan of £60,000 repayable over 30 years. The start date for the loan, and therefore the date for repayments (of the £2904 per annum) is unknown. Nonetheless, a sum equal to one half-yearly payment of £1,500 has also been added to the Precept.
Therefore, the proposed Precept for 2019-20 will be £9,700+£700+£400+£1,500 = **£12,300**.
Consequently, the new band D rate will be approximately £82 per year – a rise of just over a pound a month. A further £1,500 will be added to the Precept in 2020-21 to cover the full annual repayments for the PWLB loan.
*The total number of households that pay council tax.
4. Election – There is a local election due in 2020-21 and a sum has been included in the budget in case there is a contested Parish Council election. If the election is uncontested the fee will be significantly less.

5. Replacement Clerk – The incumbent is retiring and will leave his post during the summer of 2019. A sum has been included which allows a one-month handover and a 2-day training course, if required.
6. Reserves - Glapthorn Parish Council is required have regard to the level of Reserves needed for meeting estimated future expenditure when calculating the budget requirement. Northamptonshire County Association of Local Councils (NCALC) advise an Unallocated Reserve holding of not less than 25% of expenditure. See Financial Reserves Policy document for fuller explanation.
7. S137 payments - Section 137(4)(a) of the Local Government Act 1972 enables Parish Councils to spend a sum, per elector, on activities or projects not specifically authorised by other powers. The S137 rate for 2018-19 is £7.86 per elector. As at December 2018 there were 229 electors, therefore the limit for Glapthorn Parish Council for the period 2018-19 is £1,799.94. However, the allocation of this fund is not mandatory and should only be given if the money is available. There is no precedent for S137 payments in Glapthorn; consequently, there is no provision in this budget either.
8. Clerk's Salary - The Clerk has a contract based on the National Agreement on Pay and Conditions of Service of the National Joint Council (NJC) for Local Government Services. The Clerk's receives an annual salary, based on Spinal Column Points (SCP). The calculation is based on what was previously SCP 20/now SCP 9 at £10.57/hour for 2019-20; plus, one twelfth (8.33%) in lieu of holidays.
9. Expenses – Generally incurred by the Parish Clerk.
10. Admin/Stationery – This is primarily for the trading account at Colemans.
11. Insurance – Without knowledge of any market increases, I anticipate the projected figure in the budget to be accurate.
12. NCALC, SLCC and ACRE membership fees – Membership of the Northamptonshire County Association of Local Councils (NCALC), the Society of Local Council Clerks (SLCC) and Northamptonshire Action with Communities in Rural England (ACRE) provides significant benefits to Glapthorn. Examples of the benefits include, model policy docs, a member enquiry service, legal service, HR advice, financial advice and training. All of the organisations provide information and interpretation on new legislation in a timely manner, and send out regular briefings. NCALC manage a panel of internal auditors. SLCC offers a county-based branch network providing local support and resources, with the opportunity to network and meet other professionals, as well as a wealth of advice notes
13. Audits – There is likely to be an increase in fees for external and internal audits caused by higher Receipts and Payments due to the Playing Field Project.
14. Lighting Energy Costs – The move to LED lighting has reduced the running and maintenance costs from previous years although E.on have announced an increase in their charges for 2019 by 19%.

15. Website – The website domain name and hosting fees are paid annually and no significant change is envisaged.
16. Nene Valley News delivery – This initiative was introduced during 2014-15. No change expected.
17. Grit/salt for bins – The Parish Council has a responsibility for the two red bins on Main Street plus two on Benefield/Cotterstock road; provision has been made for the purchase of road salt/grit.
18. Training – This nominal sum allows for Clerk and/or Councillor training.
19. Dog-litter bin cleansing – The Parish Council is responsible for the dog-litter bin installed at footpath MZ6 by Village Hall only.
20. SALIX Loan – This is the £3,000 loan for the street lights, to be repaid over five years, ending with a final payment in December 2022. The six-monthly payments are made on 1st June and 1st December.
21. Gigaclear rental – In August 2017 Gigaclear installed an H50 broadband service in the Village Hall, at zero cost to the community. The service was free for 12 months and thereafter, the Parish Council agreed to pay the subsequent line rental cost.
22. Maintenance Fund – A provisional sum.
23. Village Hall – At its meeting in August 2017 the Parish Council resolved to make an annual contribution to the Village Hall committee of £500. In return the Parish Council will be entitled to use the hall for regular meetings, free of further charge. Furthermore, the Parish Council agree to make a second annual donation to the village hall, of up to £500, subject to funds being available at the time and a suitable project having been identified.
24. Playing Field Project – In November 2018 the Parish Council approved up to £2,000 of funding to support the submission of a Planning Application for the change of use of the proposed land to a Playing Field. In addition, the Council has been promised a further £1,500 from the East Northants Resource Management Facility (ENMRF) towards these costs; and has received £1,600 from the GPFA fund raising committee. For the purpose of this budget, created late 2018, it is assumed that all of the above money will be spent during 2018-19.

Alan Tresadern
Clerk to the Parish Council

RECEIPTS

2017-18 Actual	Item	2018-19 to date and forecast	2019-20 Budget	See Notes sheet
8,381.29	Opening balance B/F	6,009.91	5,641.06	
1,106.63	Income - VAT refund	2,436.13	1,039.64	1
309.28	S136 grass maintenance subsidy	309.28	309.28	2
0.00	Pathfinder grant	3,000.00	0.00	
0.00	Right of Way alignment	5,000.00	0.00	
1,617.79	Transparency Fund	0.00	0.00	
3,000.00	SALIX Loan	0.00	0.00	
7,020.00	Neighbourhood Plan grant	1,388.00	0.00	
	ENRMF grant (for Playing Field Project)	1,500.00	0.00	
	Playing Field Fundraising	1,868.90	0.00	
	Member empowerment fund (for VAS)	1,000.00	0.00	
93.66	Other	0.00	0.00	
9,300.00	Precept	9,700.00	12,300.00	3
30,828.65	Total Receipts	32,212.22	19,289.98	
24,818.74	Planned payments - see foot of the page	26,571.16	12,803.35	
6,009.91	Balance C/F to Reserve	5,641.06	6,486.63	

RESERVES			Notes
Allocated	Contested election 2019	600.00	4
	Projects, unidentified	2,285.79	
	Recruitment of replacement Clerk	400.00	5
	Other	0.00	
Unallocated	Contingency sum	3,200.84	6
	Total	6,486.63	

PAYMENTS

2017-18 Actual	Item	2018-19 to date and forecast	2019-20 Budget	See Notes sheet
0.00	S137 payments	0.00	0.00	7
2,869.23	Clerk's salary (gross)	2,878.56	2,750.00	8
304.41	Expenses	289.09	300.00	9
259.19	Colemans Admin/stationery	282.62	160.00	10
359.33	Insurance	303.58	310.00	11
155.52	NCALC membership fee	221.32	235.27	12/13
167.00	Internal audit	172.00	338.00	12/13
0.00	SLCC membership fee	76.00	80.00	
0.00	ACRE membership fee	35.00	40.00	
0.00	ICO membership fee	35.00	35.00	
267.00	External Audit	0.00	400.00	13
614.31	Lighting (power)	176.73	230.00	14
108.90	Lighting (Maintenance)	13.00	15.00	
0.00	Website hosting	300.00	330.00	15
286.08	NVN delivery	286.08	286.08	16
50.00	Grit/salt for bins	96.00	50.00	17
34.50	Training	49.00	100.00	18
54.93	Dog litter bin cleansing	54.41	60.00	19
1,260.65	Grass maintenance contract	1,512.78	1,650.00	2
0.00	SALIX Loan payment	600.00	600.00	20
0.00	Gigaclear rental	205.92	420.00	21
0.00	GDPR	99.99	10.00	
12.49	General Maintenance	472.14	500.00	22
800.73	Village Hall Annual Grant	500.00	500.00	23
0.00	Village Hall Projects	196.47	500.00	
0.00	PWLB Loan	0.00	2,904.00	
0.00	Playing Field Project	5,729.75	0.00	24
0.00	Pathfinder flooding prevention	3,000.00	0.00	
266.39	Website support/IT Maintenance	50.00	0.00	
0.00	Wall safe for projector remote	45.74	0.00	
6,945.95	Neighbourhood Plan	1,188.00	0.00	
0.00	Award frame	50.00	0.00	
0.00	Right of Way realignment	5,000.00	0.00	
0.00	New printer	149.17	0.00	
0.00	New grit bin	188.17	0.00	
0.00	Vehicle Activated Sign (VAS)	1,000.00	0.00	
975.00	New Website	0.00	0.00	
5,840.00	Replacement street lights	0.00	0.00	
751.00	Other	0.00	0.00	
2,436.13	VAT	1,314.64	0.00	
24,818.74	Total	26,571.16	12,803.35	

RECEIPTS

		£	£	£	£	£
		Budget 2019/20	Budget 2020/21	Budget 2021/22	Budget 2022/23	Budget 2023/24
	Opening balance B/F	5,641	3,201	3,255	3,313	3,373
	Income - VAT refund	1,040				
	S136 grass maintenance subsidy	309	309	309	309	309
	Playing Field Fundraising	0	0	0	0	0
	Precept	12,300	13,800	13,800	13,800	13,800
	Total Receipts	19,290	17,310	17,365	17,422	17,482
	Planned payments - see below at foot of the page	12,803	13,022	13,251	13,490	13,141
	Balance C/F	6,487	4,288	4,114	3,932	4,340

RESERVES

Allocated	Contested election 2019	600	600	300	300	300
	Projects, unidentified	2,286	433	502	259	755
	Recruitment of replacement Clerk	400	0	0	0	0
	Other	0	0	0	0	0
Unallocated	Contingency sum	3,201	3,255	3,313	3,373	3,285
	Total	6,487	4,288	4,114	3,932	4,340

PAYMENTS

Item	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget
S137 payments	0	0	0	0	0
Clerk's salary (gross)	2,750	2,819	2,889	2,961	3,035
Expenses	300	311	321	333	344
Colemans Admin/stationery	160	166	171	177	184
Insurance	310	318	326	334	342
NCALC membership fee	235	241	247	253	260
Internal audit	338	346	355	364	373
SLCC membership fee	80	82	84	86	88
ACRE membership fee	40	41	42	43	44
ICO membership fee	35	36	37	38	39
External Audit	400	410	420	431	442
Lighting (power)	230	265	304	350	402
Lighting (Maintenance)	15	15	16	16	17
Website hosting	330	338	347	355	364
NVN delivery	286	286	286	286	286
Grit/salt for bins	50	51	53	54	55
Training	100	100	100	100	100
Dog litter bin cleansing	60	62	63	65	66
Grass maintenance contract	1,650	1,691	1,734	1,777	1,821
SALIX Loan payment	600	600	600	600	0
Gigaclear rental	420	431	441	452	464
GDPR	10	10	11	11	11
General Maintenance	500	500	500	500	500
Village Hall Annual Grant	500	500	500	500	500
Village Hall Projects	500	500	500	500	500
PWLB Loan	2,904	2,904	2,904	2,904	2,904
Playing Field Project	0	0	0	0	0
Pathfinder flooding prevention	0	0	0	0	0
Website support/IT Maintenance	0	0	0	0	0
Other	0	0	0	0	0
VAT	0	0	0	0	0
Total	12,803	13,022	13,251	13,490	13,141