

Tibshelf Parish Council

Minutes of the meeting of the Audit Sub Committee

**Held on 14th January 2014 in the Lounge, The Village Hall,
High Street, Tibshelf at 6.00 pm**

Present: Cllrs. A Beckett, A Dunn, S Ellks, R Heffer, R Vaughan

In attendance: R Price, Parish Clerk

NON EXEMPT ITEMS

AU00114/01 Appointment of Chairman

It was Proposed, Seconded and Resolved that Councillor R Heffer be appointed Chairman for the meeting

AU00114/02 Apologies for Absence

Apologies for absence were received from D Rutland, G Foley and W Vardy

AU0114/03 Declarations of Members Interests

There were no declarations of interest.

AU0114/04 Budget and Precept 2014/2015

Members were provided with a paper which detailed actual income and expenditure for 2012/2013 and for 2013/2014 to December 2013. The paper also included an estimate of the outturn for 2013/2014, spend against budget and a draft budget for 2014/2015.

The Clerk explained in detail the spend under each of the budget heads. Overall spend within the year was well under budget.

Members considered each of the income and expenditure heads and determined a budget for 2014/2015 which is attached to these minutes

The Clerk explained the effect of different levels of precept on Band D of the Council tax and the fact that, in real terms the precept level had been dropping over the past 5 years.

For 2014/2015 £54,107 would need to be taken from reserves based on a slightly increased precept of £136,553, an estimated income of £139,793 and estimated expenditure of £193,900. The estimated balance at bank at year end 2014/2015 would therefore be £84238.

Members considered proposed additional works to the pavilion and to the container at the allotments. It was PROPOSED, SECONDED and **RESOLVED TO RECOMMEND TO COUNCIL** that the following works be undertaken and costs be met in the current financial year (2013/2014)

- An anti climb system be installed on the container at the allotments
- The estimate from L B & J Mathers for the supply and installation of a door and frame to the Sports Ground cricket score hut in the sum of £1050 be approved and the work commissioned
- Subject to approval of the design by members, the supply and installation of the shutters for the windows at the pavilion be commissioned.

It was PROPOSED, SECONDED and **RESOLVED TO RECOMMEND TO COUNCIL** that the budget for 2014/2015 as attached be approved and that a precept of £136,553 be levied. This represented a 1.9% increase on the precept level of 2013/2014.

	2014/2015 Budget For discussion	2013/2014	2013/2014		2012/2013
BUDGET					
Income		Budget	Actual to date	Estimated year end	Actual
Bank Interest receivable	80	£80	£45	60	£75
Hanging Baskets & Planters - sponsorship	500		250	250	0
Allotment rents	150	£85	170	170	£85
Pavilion lettings	100	£160	160	174	£160
Football Club	300	£300	£300	300	
Sheepbridge Cricket Club					£400
Burial Fees - (10)	2000	£2000	£1934	2400	£2601
Memorial Fees - (7)	1100	£1100	£834	950	£1022
Sportsground Fees			£182	182	
insurance claims			0	0	0
Miscellaneous Income				0	0
Viridor Grant			10000	10000	0
Sports Grant			795	795	0
Precept	136553	£134312	£134312	£134312	£134312
Total Income	139793	£138037	148982	149593	
Transfer from Reserves	54107	£67663	£0	£19805	£0
	193900	£205700	£148982	£169398	£138655

Expenditure	Budget 2014/15 For discussion	Budget 2013/14	Actual to date	Estimated year end	Estimated Budget variance	2012/2013 Actual
Salaries	75000	65000	47109	64700	-300	63049
Members Allowances	2100	2100	1740	1740	-360	
Quality Council	100	0	0	0	0	
Administration	14000	14000	11230	13000	-1000	12995
Computers/Office Furniture	500	500		200	-300	
Bus Shelters	2500	2500 ??	245	2800	+300	
Cemetery	5000	5000	3245	4000	-1000	3431
Planters	2000	500)	1718)	2183)	+1683	
Highways and Litter Bins	6500	6500)	4113)	4900)	-1600	7909
Hanging Baskets	7000	6500	6517	6517	+17	4222
Pavilion	5000	6000	6734	7000	+1000	2750
Play Areas - new equipment	)	5000	1275	1275	-3725	
Play Areas - maintenance	) 13000	3500	4141	4500	+1000	2536
Parks and open spaces	)	4500	582	700	-3800	2535
Motor Vehicle running costs	2000	2000	1269	1600	-400	1242
Village Hall	250	500		100	-400	1129
Meeting Room	1000	2000	1203	1500	-500	427
Cost of Democracy	1000	0	0	0	0	120
Crime Prevention	3000	3000	3000	3000	0	3000
Employees expenses	300	300	392	400	+100	220
Allotments	250		2265		+2265	
Training	300	300	80	100	-200	
Legal costs (provision)	1000	1000	0	0	-1000	
Repair and Replacement	5000	5000	0	0	-5000	
Section 137 plus	7000	7000	3530	4500	-3430	5100
Community Activities			40			8067
Remembrance	400	400	350	350	-50	
Christmas Lights	3500	1500	116	1000	-250	
& Event	700	700	418	418	-282	
Carol Service	1000	900	617	850	-50	
TCA Fireworks	3500	2500	3048	3048	+548	
Youth Activities	1500	2500	1475	1475	-1025	
Reserves	0		0			
Bollards	0	0	0	0	0	
CCTV hardware	25000	23000	0	0	-23000	
CCTV recurring	2000	2000	0	0	-2000	
Church Clock	1500	1500	1011	1500	0	4639
BMX track	0	2000	0	0	-2000	
Pavilion Refurb	0	25000	36042.93	36042.93	+11042	
Doe Hill Country Park	1000	1000	0	0	0	
TOTAL EXPENDITURE	£193900	£205700	£143505	£169398	-36302	£123371

Notes

Underspends against budget are highlighted in green on the table and overspends are highlighted in red.

You will note that overall the expected spend against budget at the end of the financial year is estimated to be £36302 underspent.

In the main this is due to the non spend of budget on CCTV, BMX track and Repair and Replacement as well as underspends on some other budget headings such as Section 137 (Section 137 expenditure is calculated by multiplying the sum of £6.80 by the number of electorate – 2873. The Council therefore has the power to spend up to the sum of £19,536.)

The main areas of **overspend** where a budget had not been set was for

- Container for allotments

Main areas of overspend against budget were on

- Planters
- Refurbishment of the pavilion
- Maintenance of play areas

Unexpected income was £10000 from Viridor for the pavilion refurbishment and £795 Sports Grant

End of Year balances

Bank balances at 31st December 2013

Current - £4000

Reserve - £161327

Total - £165327

u/presented £1700

Available £163627

Possible expenditure to end of year – £169398 making estimated additional spend by the end of the year £25893 (i.e £169398 estimated spend minus £143505 actual spend)

With a possible increase in income of £611 (i.e £149593 estimated income minus £148982 actual income) by the end of the year

This would leave estimated balances of

£163627 minus £25893 plus £611 = **£138345** to carry forward to 2014/2015