

Tibshelf Parish Council
Minutes of the meeting of the Audit Committee
Held on 18th January 2016 in the Parish Meeting Room,
The Village Hall, High Street, Tibshelf at 6.00 pm

ITEM 8
on the Tibshelf Parish
Council Agenda –
19th January 2016 –
marked to follow

Present: Cllrs. A Beckett, I Brentnall, M Coupe, R Heffer and R Vaughan

In attendance: R Price, Parish Clerk

NON EXEMPT ITEMS

AU00116/01 Appointment of Chairman

It was Proposed, Seconded and Resolved that Councillor A Beckett be appointed Chairman for the meeting

AU00116/02 Apologies for Absence

Apologies for absence were received from D Rutland and K Salt

AU0116/03 Declarations of Members Interests

There were no declarations of interest.

AU0116/04 Budget and Precept 2016/2017

Members were provided with a paper which detailed actual income and expenditure for 2014/2015 and for 2015/2016 to December 2016. The paper also included an estimate of the outturn for 2015/2016 and spend against budget for the current financial year.

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 2016/2017 which is attached to these minutes

For 2016/2017 Members estimated a total budgeted expenditure of £202,100

The Clerk explained the effect of different levels of precept on Band D of the Council tax and cautioned that the grant funding element received by the parish council was dropping year on year thereby increasing the burden of the expenditure which would need to be raised through the precept.

Taking this in to account and the level of expenditure that had been estimated it was agreed that a Precept of £126,271 be levied. This represented an increase of 1.52% from the previous year which in real terms meant an increase of £1.82 per year on a Band D property – i.e 3p per week. This increase would generate an additional £945 on the precept figure making a total of £138950 made up of £126271 precept and £12679 CTS grant funding.

Based on this level of precept the estimated income in 2016/2017 would be £144,100. With estimated expenditure of £202,100 this would result in £58000 being taken from reserves. The estimated reserves at year end 2015/2016 was £132064. If all budget was expended as estimated reserves would stand at £74064 at the year end 2016/2017.

In determining the budget for 2016/2017 Members, on the whole, maintained the current budget figures under the majority of the expenditure heads. However they included increased provision of £15000 for expenditure on refurbishment of the village hall and an increased budget of £10000 for Christmas lights

It was PROPOSED, SECONDED and **RESOLVED TO RECOMMEND TO COUNCIL that the budget for 2016/2017 as attached be approved and that a precept of £126271 be levied. This represented a 1.52% increase on the precept level of 2015/2016.**

AU0116/05 Spend Against Budget – Reporting

Members considered the frequency of reporting of spend against budget for 2016/2017 and it was PROPOSED, SECONDED and **RESOLVED TO RECOMMEND TO COUNCIL that the report should be presented to Council quarterly**

The meeting closed at 20:00 hours

Signed _____

Dated _____

BUDGET 2016/2017

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 £33384.99 underspent.

In the main this is due to the non spend of budget on CCTV hardware and Repair and Replacement as well as underspends on other budget headings such as Cost of Democracy, Play Areas and Open Spaces and Grants

The only overspend against budget was in relation to hanging baskets and the cost of testing the lampposts

End of Year balances

Bank balances at 31st December 2013

Current -	£4000
Reserve -	£149025.38
Total -	£153025.38

Possible expenditure to end of year –

£159815.01

making estimated additional spend by the end of the year **£21768.74**

(i.e £159815.01 estimated spend minus £138046.27 actual spend)

Possible income by end of year

£154040.88

Making estimated additional income by end of year **£807.81**

(i.e £154040.88 estimated income minus £153233.07 actual income)

This would leave estimated balances of

£153025.38 minus **£21768.74** plus **£807.81** = **£132064.45** to carry forward to 2016/2017

BUDGET	2016/2017 Budget	2015/2016 Budget	2015/2016		2014/2015 Actual
			Actual to date	Estimated year end	
Income					
Bank Interest receivable	£ 80.00	£ 80.00	£ 54.19	£ 60.00	£ 76.98
Hanging Baskets & Planters - sponsorship	£ 1,200.00	£ 1,200.00	£ 970.00	£ 970.00	£ 1,060.00
Allotment rents	£ 150.00	£ 150.00	£ 85.00	£ 85.00	£ 85.00
Pavilion lettings	£ 350.00	£ 350.00	£ 28.00	£ 70.00	£ 338.00
Football Club	£ 300.00	£ 300.00	£ 300.00	£ 300.00	£ 300.00
Blackwell Striders	£ 300.00	£ 300.00	£ 300.00	£ 300.00	£ 300.00
Burial Fees - (10)	£ 1,500.00	£ 1,500.00	£ 2,299.00	£ 3,000.00	£ 2,014.00
Memorial Fees - (7)	£ 1,100.00	£ 1,100.00	£ 341.00	£ 400.00	£ 1,540.00
Sportsground Fees	£ 170.00	£ 170.00	£ 190.00	£ 190.00	£ 171.00
insurance claims			£ -	£ -	
Miscellaneous Income			£ 275.88	£ 275.88	£ 20.00
noticeboard			£ 420.00	£ 420.00	
Sports Grant			£ 9,965.00	£ 9,965.00	
Precept	£ 138,950.00	£ 138,005.00	£ 138,005.00	£ 138,005.00	£ 136,563.00
Total Income	£ 144,100.00	£ 143,155.00	£ 153,233.07	£ 154,040.88	£ 142,457.98
Transfer from Reserves	£ 58,000.00	£ 50,045.00	£ 15,186.80	£ 5,774.12	£ 732.17
	£ 202,100.00	£ 193,200.00	£ 138,046.27	£ 159,815.00	£ 141,725.81

Expenditure	Budget 2016/17 For discussion	Budget 2015/16	Actual to date	Estimated year end	Estimated Budget variance	2014/2015 Actual
Salaries	£ 78,000.00	£ 78,000.00	£ 62,307.20	£ 75,600.00	£ 2,400.00	£ 75,104.71
Members Allowances	£ 2,300.00	£ 2,100.00	£ 1,940.14	£ 1,940.00	£ 160.00	£ 1,740.00
Quality Council	£ 100.00	£ 500.00	£ 25.00	£ 75.00	£ 425.00	£ -
Administration	£ 14,000.00	£ 14,000.00	£ 12,132.26	£ 12,800.00	£ 1,200.00	
Computers/Office Furniture	£ 1,000.00	£ 1,000.00	£ -	£ 200.00	£ 800.00	£ 11,260.29
Bus Shelters	£ 2,500.00	£ 2,500.00	£ -	£ -	£ 2,500.00	£ 6,308.41
Cemetery	£ 9,000.00	£ 9,000.00	£ 3,709.91	£ 4,200.00	£ 4,800.00	£ 3,684.51
Planters	£ 500.00	£ 500.00	£ -	£ -	£ 500.00	
Highways and Litter Bins	£ 7,000.00	£ 7,000.00	£ 5,102.38	£ 6,100.00	£ 900.00	£ 7,055.49

Hanging Baskets	£ 12,000.00	£ 12,000.00	£ 12,091.20	£ 12,091.20	-£ 91.20	
Lamp post testing	£ 1,500.00		£ 1,463.75	£ 1,463.75	-£ 1,463.75	£ 10,858.65
Pavilion	£ 4,000.00	£ 5,000.00	£ 2,845.61	£ 3,500.00	£ 1,500.00	£ 3,923.80
					£ -	
Play Areas – new equipment		)	£ 500.00	£ 500.00		
Outdoor gym equipment grant aided		)	£ 9,963.43	£ 9,963.43		
Play Areas - maintenance	£ 13,000.00	) 13000	£ 174.54	£ 174.54	£ 4,885.46	£ 1,674.00
Parks and open spaces		)	£ 7,440.00	£ 7,440.00		£ 2,862.68
Motor Vehicle running costs	£ 2,000.00	£ 2,000.00	£ 1,843.40	£ 1,963.40	£ 36.60	£ 1,659.58
Village Hall	£ 350.00	£ 350.00	£ 210.00	£ 210.00	£ 140.00	£ 309.29
Meeting Room	£ 1,000.00	£ 1,000.00	£ -	£ -	£ 1,000.00	
Cost of Democracy	£ 1,000.00	£ 4,000.00	£ 100.00	£ 100.00	£ 3,900.00	£ -
Crime Prevention	£ 3,000.00	£ 3,000.00	£ 3,000.00	£ 3,000.00	£ -	£ 3,036.00
Employees expenses	£ 300.00	£ 300.00	£ 252.25	£ 252.25	£ 47.75	£ 302.44
Training	£ 300.00	£ 300.00	£ 80.00	£ 120.00	£ 180.00	
Allotments	£ 250.00	£ 250.00	£ -	£ -	£ 250.00	£ 320.00
Legal costs (provision)	£ 1,000.00	£ 1,000.00	£ -	£ -	£ 1,000.00	
Repair and Replacement	£ 5,000.00	£ 5,000.00	£ -	£ -	£ 5,000.00	
Grants	£ 7,000.00	£ 7,000.00	£ 6,992.00	£ 7,000.00	£ -	£ 2,310.00
Community Activities					£ -	£ 400.00
Flagpole	£ 100.00		£ 556.76		£ -	£ 51.16
Remembrance	£ 500.00	£ 500.00	£ -	£ 410.00	£ 90.00	£ 514.23
Christmas Lights	£ 10,000.00	£ 4,000.00	£ -	£ 4,000.00	£ -	£ 2,152.87
& Event	£ 700.00	£ 700.00	£ 564.48	£ 564.48	£ 135.52	
Carol Service	£ 1,200.00	£ 1,200.00	£ 170.60	£ 1,182.75	£ 17.25	£ 1,029.25
			£ 3,333.33		£ 637.55	
TCA Fireworks	£ 4,000.00	£ 4,000.00	£ 29.12	£ 3,362.45	£ -	£ 4,000.00
Youth Activities	£ 1,500.00	£ 1,500.00	£ 375.00	£ 375.00	£ 1,125.00	
Reserves		£ -	£ -	£ -	£ -	
Bollards		£ -	£ -	£ -	£ -	
CCTV hardware	£ 500.00	£ 10,000.00	£ -	£ -	£ 10,000.00	
CCTV recurring		£ -	£ -	£ -	£ -	
Parish Clock	£ 1,500.00	£ 1,500.00	£ 767.15	£ 1,150.00	£ 350.00	£ 1,168.45
BMX track		£ -	£ -	£ -	£ -	
Village Hall Refurb	£ 15,000.00		£ -	£ -	£ -	
Doe Hill Country Park	£ 1,000.00	£ 1,000.00	£ -	£ -	£ 1,000.00	
Suspense & misposting			£ 76.76	£ 76.76	-£ 76.76	
TOTAL EXPENDITURE	£ 202,100.00	£ 193,200.00	£ 138,046.27	£ 159,815.01	£ 33,384.99	£ 141,725.81

Precept	2006/7	2007/8	2008/09	2009/10	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/17	2016/2017	2016/2017
Tax Base	1119.11	1114.46	1120.71	1123.08	1134.43	1136.98	1137.93	1000.43	1011.89	1033.43	1037.33	1037.33	1037.33
Precept	£115,229	£ 121,921	£132,983	£ 132,983	£ 134,312	£ 134,312	£ 134,312	£ 116,448	£ 120,900	£ 123,917	£ 126,271	£ 125,326	£ 123,917
Grant funding								£ 15,653.00	£ 14,088.00		£ 12,679.00	£ 12,679.00	£ 12,679.00
Per Band D Equivalent	£102.96	£ 109.40	£ 118.68	£ 118.41	£ 118.40	£ 118.13	£ 118.03	£ 116.40	£ 119.48	£ 119.91	£ 121.73	£ 120.82	£ 119.46
Increase		£ 6.43	£ 9.26	-£0.25	-£0.01	-£0.27	-£0.10	-£1.63	£3.08	£ 0.43	£ 1.82	£ 0.91	-£ 0.45
% increase		6.25%	8.46%	-0.21%	-0.01%	-0.22%	-0.08%	-1.38%	2.65%	0.36%	1.52%	0.36%	-0.36%
											assume 1.5% increase	maintain current precept	
											this would result in an overall financial increase of £945 to £138950	this would maintain the current total funding of £138005	this would maintain the current precept figure but, because the grant funding has been reduced would result in a loss of £1409 with total funding of £136598
No of properties													
2011	993	192	239	145	50	29	9	2		1659			
2014	996	194	240	152	51	29	9	2		1673			
2015													
Bands	A	B	C	D	E	F	G	H					
	6/9THS OF BAND D	7/9THS OF BAND D	8/9THS OF BAND D	9/9THS OF BAND D	11/9THS OF BAND D	13/9THS OF BAND D	15/9THS OF BAND D	18/9THS OF BAND D					
	£ 79.94	£ 93.26	£ 106.59	£ 119.91	£ 146.56	£ 173.20	£ 199.85	£ 239.82		2015			
PER WEEK	£ 1.54	£ 1.79	£ 2.05	£ 2.31	£ 2.82	£ 3.33	£ 3.84	£ 4.61					
	£ 79.65	£ 92.93	£ 106.20	£ 119.48	£ 146.03	£ 172.58	£ 199.13	£ 238.96		2014			
	£ 77.80	£ 90.53	£ 103.47	£ 116.40	£ 142.27	£ 168.13	£ 194.00	£ 232.80		2013			
	£ 78.69	£ 91.80	£ 104.92	£ 118.03	£ 144.26	£ 170.49	£ 196.72	£ 236.06		2012			
	£ 78.75	£ 91.88	£ 105.00	£ 118.13	£ 144.38	£ 170.63	£ 196.88	£ 236.28		2011			
	£ 78.93	£ 92.09	£ 105.24	118.4	£ 144.71	£ 171.02	£ 197.33	£ 236.80		2010			
	£ 78.94	£ 92.10	£ 105.25	118.41	£ 144.72	£ 171.04	£ 197.35	£ 236.82		2009			
	£ 79.11	£ 92.29	£ 105.48	118.68	£ 145.03	£ 171.40	£ 197.77	£ 237.32		2008			