

HARDWICK PARISH COUNCIL

**I hereby give notice that as previously arranged, the Meeting of the Parish Council will be held on
Tuesday 10 February 2015 in the School at 7:45pm**

*The Public and Press are cordially invited to be present.
The order of business may be varied at the Chairman's discretion.*

All members of the Council are hereby summoned to attend for the purpose of considering and resolving upon the business to be transacted at the meeting as set out below.



Gail Stoehr, Clerk 04/02/15

AGENDA

Open Public Session

- 1. To approve apologies for absence and declarations of interest**
 - 1.1 To receive declarations of interests from councillors on items on the agenda
 - 1.2 To receive written requests for dispensations for disclosable pecuniary interests (if any)
 - 1.3 To grant any requests for dispensation as appropriate
- 2 To review the budget for financial year ending 31 March 2015**
- 3 To approve budget for financial year ending 31 March 2016**
- 4 To set and demand the precept required for the Parish Council to balance its budget**
- 5 Closure of meeting**

Hardwick Parish Council

Budget (R&P)	Approved Budget 2015	Amount to Date	Percentage of Budget Spent	Draft Budget 2016
Payments				
Hardwick Happenings Magazine	5,000.00	5,033.00	101%	5,000.00
Insurance	3,000.00	1,763.30	59%	1,800.00
Salaries, pension & PAYE	4,100.00	3,495.17	85%	4,100.00
Admin support	11,700.00	8,287.47	71%	11,700.00
Ground maintenance, grasscutting & trees	15,200.00	12,571.40	83%	15,200.00
Admin (Affiliation fees, Gen. supplies)	1,905.00	2,597.58	136%	3,000.00
Repairs & Assets maintenance	5,300.00	4,245.11	80%	5,300.00
Street lights	1,200.00	£1,436.24	120%	1,450.00
Audit & acct	450.00	431.68	96%	450.00
S137 donations	2,000.00	1,769.91	88%	
Special projects	10,544.00	7,408.27	70%	
Agency services (P3)		0.00		
Unallocated/Contingency				
Total payments	£60,399.00	£49,039.13	81%	£48,000.00
Receipts				
Income pitches	750.00	£950.00	127%	750.00
Hardwick Happenings	4,000.00	1,786.50	45%	4,000.00
Bank Interest	500.00	800.01	160%	800.00
Assets maintenance		10.35		
Precept	51,649.00	51,649.00	100%	
SCDC grant		0.00		
Special Projects				
Pavilion rent	3,500.00	5,250.00		3,500.00
Misc				
Total receipts	£60,399.00	£60,445.86	100%	£9,050.00

Reserves	B/F	Receipts	Payments	C/F
S106 Taylor Woodrow (Cahills Corner Improvments)	30806.29		1658.22	29148.07
Cahills Corner Improvments	19193.71			19193.71
S106 Lark Rise	3667.42			3667.42
Bus Shelter Grant	1000.00			1000.00
P3 Scheme	900.00			900.00
Scout Hut	18000.00			21000.00
PARC fund	850.52			850.52
Cricket Club Loan	-2000.00			-2000.00
Cricket Club eurobin	0.00	£107.60		107.60

General Fund	83784.90			89080.18
Total	£156,202.84	£107.60	£1,658.22	£162,947.50
Receipts		£60,553.46		
Payments			£50,697.35	

Notes to draft budget meeting

1. The Council is asked to review its budget to date.

receipts os = Sports Clubs pitch hire is usually 3x£250 and invoiced in March. Football club have asked for a reduction.

Hardwick Happenings advertising receipts are down on same period last year. VAT should be charged on advertising but HMRC grant a dispensation for chargeable VAT below £1k. Advertising over £5k the PC might have to change its VAT status (to be discussed)

S33 of VAT Act 1994 is a special refund scheme which allows specified bodies, including local authorities, to recover VAT incurred on their non-business activities.

<https://www.gov.uk/government/publications/vat-notice-749-local-authorities-and-similar-bodies>

5.8.4 Letting facilities for sport or physical recreation

If a public authority charges members of the public for sporting or recreational facilities, it is not acting in its capacity as a public authority. It is not acting under a special legal regime applicable to it but rather under the same legal provisions as those that apply to private traders. The activity is business.

For our meeting -

VATGPB4250 S33 bodies: local authorities requirement to register and

VATGPB4510 – S33 bodies: calculations: insignificant test.

Hirers may be exempt of VAT charges providing that certain conditions are met. These include –

- A series consists of 10 or more sessions.
- Each of those sessions is for the same sport or activity
- The interval between each session is at least 24 hours but not more than 14 days apart
- There is a written contractual agreement between both parties that all sessions will be paid for.

Estimated at approx £11300 outstanding as the PC has not decided on its special projects and grounds maintenance

lower than anticipated due to change in works. Cricket Club loan repayment outstanding a reminder has been sent.

Reserves will be within the recommended 1.5 to 2x. depending on proposed budget for 2015

2. Reserves review

Any under spend from budget headings this FY will either be put to the general reserves or can be used to offset the Precept or can be carried forward in an earmarked reserve if the Council anticipate that the money will be spent in the next FY. The Council to say what funds it wants earmarked.

The PC to agree the level of reserves it wishes to hold. Agreed levels 1.5 to 2x annual expenditure

S106 Taylor Woodrow money - SCDC confirmed that the money does not have to be spent within 10 years. Earmarked for village improvements i.e Cahill's Corner works fund

S106 money for Larkrise can only be spent on outdoor play facilities. Would the PC like to use it for the Worcester Ave swing? The indoor facilities section of the fund has already been allocated to the Community Room

3. Draft Budget FY2015

Please note the comments alongside the budget. The unshaded cells are based on contracts in place or historic receipts & payments. (RFO to support discussions and outline alternative options as appropriate)

The Council is asked to complete the grey cells, eg S137 donations to Clubs & organisations, special projects.

S137 if the PC budget an amount it should only spend up to this amount and not over (as in the current year). If not used the balance is released to the general reserves it can not be carried forward.

Are there any special projects for FY 2015 that are not out of S106 funds?

4. Precept required

The baseline amount required to balance the budget is £21105 (£20480 last year). Any changes to grey cells, S137 donations and special projects which are not out of the S106 money would raise the resulting Precept demand accordingly

The amount required to balance the budget - payments v receipts = the precept

To work out the amount a band D house pays the Precept should be divided by 938 (the advised collation rate). In the current FY2015 the number of Band D properties was 922.1 = £56.01 (In FY2014 it was 921.3 = £56.06pa and in FY2013 it was 921.3 = £56.33pa).