

HARDWICK PARISH COUNCIL

I hereby give notice that as previously arranged, the Meeting of the Parish Council will be held on Tuesday 26th February 2016 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 20th January 2016

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 2016**
- 3 To approve budget for financial year ending 31 March 2017**
- 4 To set and demand the precept required for the Parish Council to balance its budget**
- 5 Closure of meeting**

Hardwick Parish Council

	Approved Budget 2016	Amount to Date Jan 2016	Percentage of Budget Spent	Amount Remaining	Draft Budget 2017	Notes 2017
Payments						
Hardwick Happenings Magazine	6,000.00	5,159.55	86%	840.45	6000	
Insurance	1,800.00	1,798.10	100%	1.90	1800	year 3 of 3
Salaries, pension & PAYE	4,100.00	2,811.69	69%	1,288.31	4200	assuming no overtime.
Admin support	11,700.00	9,208.30	79%	2,491.70	11700	year 3 of 3
Ground maintenance, grasscutting & trees	15,200.00	5,477.26	36%	9,722.74		Grasscutting contract £7822.00 Year 2 of 3 £ Tree survey last done in March 2013. Is a new due in 2016 if so contract o/s
Admin (Affiliation fees, Gen. supplies)	2,600.00	2,324.30	89%	275.70	2600	estimated
Repairs & Assets maintenance	5,300.00	7,731.29	146%	-2,431.29		lots of play equipment and bus shelter repairs in FY16 PC to consider from which budget heading the overspend is to be taken. Pavilion roof/guttering and bus shelter repair invoices o/s approx £1900. Drains at the pavilion continue to be a problem.
Street lights	1,450.00		0%	1,450.00	1450	No notification received from CCC but recent streetlighting upgrade programme.
Audit & acct	450.00	478.92	106%	-28.92	480	External audit fee £25k to £50k = £200, £50k to £100k = £300 Internal Audit approx £180
S137 donations	2,000.00	2,673.89	134%	-673.89		
Special projects	10,110.00	2,826.43	28%	7,283.57		
Agency services (P3)		0.00		0.00		
Unallocated/Contingency				0.00		
Total payments	£60,710.00	£40,489.73	67%	20,220.27	£28,230.00	Baseline budget = £18480.00 (note grass, trees and assets maintenance not included)
Receipts						
Income pitches	750.00	£400.00	53%	£350.00	750	FY16 Football Club and Harriers o/s. Additional fees of £150 Coton Netball
Hardwick Happenings	4,000.00	2,029.50	51%	£1,970.50	4000	Period when advertising FOC. Fees increased in 2015
Bank Interest	800.00	1,556.24	195%	-£756.24	1500	
Assets maintenance	11.00	10.61	96%	£0.39		UKPN wayleave
Precept	51,649.00	51,649.00	100%	£0.00		To be decided after the PC consider if any reserves can be released or the reserves need to be increased.
Special Projects				£0.00		
Pavilion rent	3,500.00	2,625.00	75%	£875.00	3500	£4k from September 2018
Misc		£1.34		-£1.34		FY16 admin
Total receipts	£60,710.00	£58,271.69	96%	£2,438.31	£9,750.00	
Reserves						
S106 Taylor Woodrow (Cahills Corner Improvements)	29148.07				29148.07	
Cahills Corner Improvements	19193.71				19193.71	
S106 Lark Rise POS contribution (received 28/01/14)	1383.76				863.63	Public open space £3147.29 and community space contribution £520.13 Community fund spent in Jan 2014 on community room. POS fund adjusted for the Worcester Ave swing in FY15.
S106 Lark Rise Community space contribution (received 28/01/14)					520.13	
Bus Shelter Grant	0.00				0.00	
P3 Scheme	900.00				900.00	o/s £90
Scout Hut	21000.00				24000.00	PC has increased by £3000pa in previous years.
PARC fund	200.52		117.27	83.25		PC could consider it being used towards the new play equipment project eg recent surveys.
Cricket Club Loan	-2000.00	£600.00		-1400.00		£200 every six months. One receipt relates to FY16 received late.
Cricket Club eurobin	0.00			0.00		
Transport consultant	346.39		106.17	240.22		
CC Yellow lines installation	1223.06			1223.06		invoice for FY2016 o/s
General Fund	87890.14			104448.84		Policy 1.5 to 2 times annual expenditure
Total	£159,285.65	£600.00	£223.44	£179,220.91		
Receipts		£58,871.69				
Payments			£40,713.17			

Notes to draft budget meeting

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

receipts os = Sports Clubs pitch hire £500 for 14/15. Is usually 3x£250 and invoiced in March for 15/16.

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

2. Reserves review

The PC to agree the level of reserves it wishes to hold. Current policy is 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. The indoor facilities section of the fund has already been allocated to the Community Room

3. Draft Budget FY2017

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 grasscutting and trees, assets maintenance, 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 2016 that have not been ut in hand and should be (apart from the tenders for the recreation ground

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 944.4 (the advised collation rate). In the current FY2016 the number of Band D properties was 938 = £55.06, in FY2015 it was 922.1 = £56.01, In FY2014 it was 921.3 = £56.06pa and in FY2013 it was 921.3 =£56.33pa).