

Minutes of the Parish Council Precept meeting held on Wednesday 27th January 2016 in the Sherwood Room of Newstead Centre starting at 7.30pm.

1. **Councillors present:** Cllrs Mrs P Young, Mr C Bicknell, Mr P Burnham and Mr C Bicknell.
2. **Apologies for absence:** Apologies received from Cllr P Andrews and County Cllr C Barnfather. Belated apologies were also received from Cllrs Mrs B Blood and Miss H Scott.
3. **Declarations of interest:**
No interests were declared

4. **To Review Cemetery Charges for 2016/17**

Details of the revised charges from Clarke's Cemetery & Churchyard Services applicable from the 1 January 2016 had been circulated with the agenda, where it was noted that the various grave digging fees charged by Anthony Clarke had been increased by a flat rate of £15 each.

Proposed cemetery charges by the Council for 2016/17 were then discussed and it was agreed that the Parish Council's charges would increase by a flat rate of £20 under each of the various headings.

The Clerk explained that in dealing with cemetery issues, it had been commented by funeral directors that charges made by the Parish Council for permission to erect memorial headstones in either the burial or cremations section of the cemetery and particularly for non residents were quite expensive. Nor were these costs affected by an increase in grave digging charges. As such, the Parish Council agreed not to increase the charges in respect of requests for headstones in either sections of the cemetery.

The new cemetery charges for 2016/17 were therefore agreed as follows:

	<u>Resident</u>	<u>Non-Resident</u>
Purchase of a Deed of Right of Burial	£220	£670
Grave preparation fee for 6ft grave	£265	£745
Grave preparation fee for 8ft grave (for 2)	£285	£770
Re-open grave	£245	£535
Purchase of a Deed of Right of Burial in the cremations section	£170	£495
Burial of a casket in the cremations or burial sections	£140	£330
Erection of a headstone in the burial section	£100	£250
Additional inscription	£Nil	£Nil
Memorial on a cremation plot which must be no more than 2ft in height	£90	£240

Cllrs agreed that the new charges would be applicable from the start of the new financial year i.e. 1st April 2016.

5. To Set the Precept for 2016/2017

A report by the Responsible Financial Officer on the Council's accounts had been attached with the agenda and is now shown as an appendix to these minutes. This demonstrated the effect on the budget as a result of 0%, 2% and 4% increase in the precept.

Having read this report Cllrs asked the Chairman if she was happy to accept the same allowance as last year set at £15 per month, to which she confirmed she was. No further recommendations were made in respect the proposed budget headings, which were then agreed as stated in the report from the Responsible Financial Officer.

Cllr Burnham advised that last year he had supported a 4% increase in the precept to achieve a balanced budget for 2015/2016, and was pleased to note that for 2016/17, a balanced budget could be achieved without the need to collect additional funds from taxpayers. With all members in agreement, it was therefore proposed to seek no increase in the precept, resulting in a total precept requirement of **£14,724**

Form C was then signed by the Chairman and Cllrs Mr P Burnham and Ms J Smith requesting this amount from Gedling Borough Council.

6. Items that the Chairman considers urgent.

6.1 The Late Simon Gascoigne – Following the sudden death of Cllr Gascoigne, the Chairman advised that his funeral would be held on Tuesday 9th February and the order of service would be as follows:

- 2.20pm - Funeral cortege to leave home for Newstead Abbey, when a short service will be held in the private chapel within the Abbey.
- 2.30pm – Service to take place within the Abbey Chapel
- 3.15pm – Committal at Mansfield Crematoria

It was agreed that the Clerk would purchased a wreath on behalf of the Council and to use her digression in terms of the cost.

6.2 Cllrs Responsibilities and Duties

The Chairman read extracts from the Good Councillors Guide on the duties and responsibilities of a Councillor, where it was made clear that Councillors had a duty to represent electors of the parish and were not simply volunteers.

7. Closure and Date of next meeting

The next meeting would take place on Wednesday 3rd February commencing at 7.30pm.

As there was no further business the meeting finished at 8.05pm.

APPENDIX A

Report for the Precept Meeting

This report has been written by the Responsible Financial Officer of the Council to assist in setting the precept for 2016/2017 and should be read in conjunction with the document headed **Receipts and Payment Estimate 2016/17**.

This document outlines what has been spent over the current financial year, from 1st April 2015 to the end of December 2015, and also shows the expenditure over the same period in the previous year (left hand side columns on this sheet).

The third column shows the actual income and expenditure incurred by the Council for the whole of 2014/2015, whilst Column 4 shows the budget for 2015/2016 set in January 2015.

Also shown (third column from the right) is a forecast of expenditure for the remainder of this year and includes goods and services already purchased by the Council for which it has yet pay e.g. Christmas tree plus other regular expenses such as the Clerks wages, room hire, and Chairman's Allowance.

The final columns demonstrates the effect on the budget set for 2016/2017 based on a **0%**, **2%** and **4%** increase in the precept.

Income / Receipts

The **precept** for 2015/2016 was agreed at **£14,652** (an increase of 4% on the previous year) on a tax base of **357.12**, which means that at present the cost of Newstead Parish Council to a Band D household is currently **£41.03** per annum. Households in Tax Band C or less would pay less than this figure, whilst properties in the higher tax bands will pay considerably more.

The tax base for the parish for 2016/17 has been set at **358.86**. If no increase is sought in the amounts paid by individual households, slightly more money will be collected overall due to the increase in the tax base. The amount of income received as a result of a 0%, 2% and 4% increase in the precept are shown in the far right hand columns of the **Receipt and Payments Estimate** along with a forecast of income and expenditure for 2016/2017.

Council Tax Support, which last year was set at **£3,886**, is a grant is paid to the Parish Council to offset changes to the tax base, which as a result of the Local Government Finance

Act, had fallen significantly from **409.89** in 2012/2013, to **342** in 2013/2014. In December 2015, the Parish Council were advised by Gedling Borough Council that less assistance has been provided by the Government to offset the effects of the changes to the tax base and it is proposed by Gedling Borough Council (subject to final ratification by Gedling Councillors in March 2016) to reduce the financial assistance for Newstead during 2016/17, to **£3,326**. This represents a decrease of **£560** on the sum provided in 2015/2016, which is a drop of 14.4% and equates to a similar reduction in funding received by Gedling Borough Council from central government. The Parish Council has also been advised, that the Borough Council is anticipating further significant cuts to its funding from central government over the next few years with revenue support grant due to be phased out completely by 2020. Hence the level of council tax support will be reduced to nothing by 2020, which is why the Parish Council has already made representations to NALC that this support should be retained.

The increase in the precept last year was set at 4% to achieve a balanced budget. The present forecast is that for 2015/2016, the expenditure of the Council will exceed the income received by approximately **£4k** at the end of the year. This is mainly as a result of expenditure on the cemetery car park extension for which provision had been made in the previous year's budget. Nevertheless, the original budget set in January 2015 for 2015/2016, assumed by the end of the year the reserves would decrease to **£49,833**, whilst the forecast in terms of the reserves show these will be closer to **£55k**. In other words even with the cost of the May elections, (NB an invoice has now been received from Gedling Borough Council for this cost) and a revised forecast has been made under the 'expenses' heading to take this cost into account, the Council has still performed better than expected.

In terms of income received from **cemeteries and other areas**, it is very difficult to assess the amount of income the Council is likely to receive from this source. The income received so far this year has been well below that received last year but more than in the past. The amount shown in the estimate for 2016/2017 is based on the average income received over the last three years from this source. The Council will also need to agree revised cemetery fees as part of the precept meeting under Agenda item 4 and the revised charges for grave digging for 2016 are attached with the agenda.

Other income usually includes grants received by the Council. There is currently one outstanding grant claim in respect of the war memorial of £300. Although, it is likely that other grant claims will be submitted during 2016/17, such as in respect of a drainage scheme for the skate board park, additional income received under this heading is always cost neutral where any income received is usually matched by a corresponding increase in expenditure. Accordingly, I have included the sum of **£300** under **Other income** expected by the Parish Council in 2016/2017.

Expenditure/ Payments

In respect of **salaries** this heading includes wages paid to the Clerk and also includes pension contributions in respect of the Clerk paid by the Council to the Notts. County Council under the Local Government Pension Scheme. For 2016/17, I have assumed for the purpose of this report there will be 2% increase in wage costs where the Council has agreed to review the Clerks wage annually. As a result of changes agreed in September 2015, the Clerk now works an additional one hour each week plus additional payments in respect of time spent on new interments. I have tried to include a small allowance in the budget to cover these costs which again are not easy to determine. Only a small amount of income tax is now deducted as the total earnings of the clerk fall below the level on which contributions to HMRC have to be made. Pension contributions in respect of the Clerk cost the Council a further 14.7% of the base salary paid to the Clerk, but in 2016/17, a further payment of £250 will have to be made to the Local Government Pension Scheme over and above the usual contributions to meet the pension deficit identified at the last valuation and provision has been made in the budget for this. These additional payments will cease by the end of the year.

Expenses – This covers the allowance previously agreed for the Chair of the Council, any travel or subsistence costs for Councillors and other expenses assumed by Councillors in the course of their duty. During the current year it was agreed to increase the amount paid to the Chairman from **£10** per month to **£15**. For the purposes of these figures, I have assumed that the amount paid to the Chairman in 2016/17 will remain the same as this year. Expenses also cover a number of items such as postage, ink cartridges and other sundry items, which are bought by the Clerk as and when needed and are reimbursed to her as expenses. A sum of **£6** a month is also paid towards broadband costs and use of the Clerks home as an office. Also previously included under this heading was the cost of the Christmas buffet (cost in 2014 was £112), which members now pay for themselves. It is assumed for the purpose of the budget that the same arrangements for the Christmas buffet will apply this year.

Stationery and office equipment is self explanatory. Again there is very little in terms of office equipment required but a provision has been included towards either a new answering telephone answering machine or photocopier or their repair. During the current year expenditure was incurred on fees charged for hosting the village website for the next three years.

Cemeteries and Parish Maintenance – Again it is not easy to predict with any certainty the amounts likely to be paid out under this heading. Cllrs will be aware that a new three year grounds maintenance contract was agreed with Anthony Clarke in April 2015. The cost of this contract is **£3,920** per annum where prices are fixed for the duration of the contract. Also under this heading comes repairs undertaken to parish council property such as seats, notice boards, and the MUGA, either as a result of wear and tear or sadly due to vandalism and also includes other ad hoc expenses relating to the parish such as removal of fly tipping, the provision of grit and grit bins and other sundries such as paint and weedkiller used by

the lengthsman. In relation to the restocking of the grit bins, it is likely that by the end of the current financial year the Parish Council will be responsible for six grit bins instead of three at present so I have included a provision of at least **£200** to cover this aspect of expenditure.

Other costs under this heading also include the provision of a Christmas tree, and installation decoration and removal of the same (**£450**). Cllrs will also need to bear in mind there will be additional costs in respect of Newstead Meadow which will require annual strimming and removal of the haylage. The same also applies in respect of the Old Cemetery and the budget assumes costs of **£1,000** towards maintenance of both these areas of land. Other items for consideration include repair of perimeter wall around the Old Cemetery.

Burial fees are also included under this heading, but these costs are always covered by the fees charged by the Council and the budget assumes costs of around **£2k**. Costs of **£250** have been included to re-site the existing notice board in the Abbey. The figure also includes a contingency of approx **£1,000** where we simply do not know what other costs could transpire under this heading

It is fair to say that the budget allocation under this heading for 2016/2017 is generous to accommodate any unexpected contingencies in terms of expenditure on maintenance in the parish.

Audit/Insurance and Subscriptions – Again these are based on the amounts paid out during current year in respect of insurance and charges for both the internal and external audit. Substantial savings were made last year in terms of insurance costs whereby the premium fell by over £500. It is assumed that costs will rise slightly this year.

Room Hire – The figure proposed for 2016/17 takes into consideration the present cost of hiring the Newstead centre and assumes that two additional meetings are likely to be held by the Council over and above the regular council meetings held.

VAT payments – Any VAT payments will always be cost neutral to the Council. The Council is able to reclaim VAT on room hire costs and on other goods and services it buys which are subject to VAT. During the current year the amount of VAT the Council will be able to claim back is higher than usual where this includes VAT paid on work undertaken on the cemetery car park. At present there is approximately £2k waiting to be collected from HMRC which will be reclaimed during March 2016.

Section 137/Donations – These are usually grants paid to other bodies that approach the Parish Council for funding. This amount has been pegged for a number of years and for the purpose of the budget I have assumed that the amount under this heading will remain the same as this year.

Other Expenses – This heading includes items of ad hoc expenditure primary membership of N.A.L.C, copies of local council review, bank charges, etc.

Capital Expenditure – Expenditure under this heading for this year includes the sum of **£2k** already committed towards the MUGA lights and **£1100** towards the drainage scheme on the skate park, **£500** towards the refurbishment of the war memorial and **£250** towards the provision of CCTV at the cemetery car park. A further **£1k** has been included in respect of the repair of cemetery wall.

Summary

Last year the Council opted to increase the precept by 4% to achieve a balanced budget, however income was far better than anticipated mainly in respect of cemetery fees. Expenditure is also down especially in terms of **cemetery and parish maintenance**. This was as a result of the re-tendering of the existing grounds maintenance contract, where costs actually fell compared to previous years. Also, a number of ad hoc jobs continue to be carried out by the lengthsman at no cost to the Council. As a result, the expenditure under this heading was less than expected.

At the end of this financial year, the reserves of the Council are expected to increase to **£54,725**, whereby **£40k** of this was previously earmarked towards the extension of the new cemetery.

The Parish Council at present has substantial reserves which it could use to fund capital projects that may be proposed over the next financial year. There remains a number of significant challenges over the next year both in terms of the Newstead Centre and the Newstead and Annesley Country Park. The Parish Council was criticised by the Auditor in September 2014, who felt the reserves of the Council were on the high side. As these have continued to increase the amount included in the budget under Capital Expenditure has been kept fairly low, where the reserves should be reduced before further funding is sought from local taxpayers.

As the Responsible Financial Officer for the Council, my own advice is that the Council agree an increase in the precept of between **0** to **2%**, and for any other capital project over and above that already mentioned in this report to be funded from existing reserves.

Overall, I am pleased to report that the financial position of the Council remains healthy.

In terms of future projects that the Council wishes to undertake, these will form part of the discussions at the precept meeting. However I hope the attached report will provide an overview of the finances of the Council and provide a basis for further discussions.

Signed

Mrs J Johnson
Responsible Financial Officer for the Council

NEWSTEAD PARISH COUNCIL - RECEIPTS AND PAYMENTS ESTIMATE 2016/17									
Actual		Year to 31st March							
Apr-14 to Dec-14	Apr-15 to Dec-15		Actual 2014/15	Budget 2015/16	Forecast 2015/16	Estimate 2016/7			
						0%	2%	4%	
RECEIPTS									
13,615	14,652	Precept	13,615	14,652	14,652	14,724	15,019	15,313	
2,321	3,886	Gedling BC Council Tax Support	2,321	3,886	3,886	3,326	3,326	3,326	
		Capital Aid	-	-	-	-	-	-	
8,025	3,720	Cemetery and other areas	8,740	5,250	4,500	5,675	5,675	5,675	
360	265	VAT Refund	360	225	2,250	200	200	200	
1,625	1,505	Other Income	1,625	1,625	1,505	300	300	300	
		Bank Interest	13	50	25	-	-	-	
25,946	24,028	TOTAL Receipts	26,674	25,688	26,818	24,225	24,520	24,814	
PAYMENTS									
3,289	3,558	Salaries	4,769	4,488	4,744	5,089	5,089	5,089	
6	53	Inland Revenue	19	25	53	50	50	50	
525	752	Expenses	861	800	1,864	850	850	850	
	194	Stationery and Office Equipment	-	250	250	250	250	250	
6,130	6,631	Cemeteries and parish maintenance	6,470	10,500	8,482	9,000	9,000	9,000	
1,528	966	Audit / Insurance / Subscriptions	1,706	1,800	1,000	1,100	1,100	1,100	
324	352	Room Hire	537	450	502	502	502	502	
		VAT Payments	259	500	2,100	200	200	200	
1,029	622	Section 137 / Donations	879	1,225	1,225	1,225	1,225	1,225	
123	17	Other Expenses	123	300	206	300	300	300	
369	10,507	Capital Expenditure	2,169	5,250	10,507	5,000	5,000	5,000	
13,323	23,652	TOTAL Payments	17,792	25,588	30,933	23,566	23,566	23,566	
12,623	376	TOTAL RECEIPTS OVER PAYMENTS	8,882	100	- 4,115	659	954	1,248	
RESERVES									
49,958	58,840	Opening Balance	49,958	49,733	58,840	54,725	54,725	54,725	
12,623	376	Excess of Receipts over Payments in year	8,882	100	- 4,115	659	954	1,248	
62,581	59,216	Closing Balance	58,840	49,833	54,725	55,384	55,679	55,973	