

**CROXLEY GREEN PARISH COUNCIL**

**MINUTES OF A MEETING OF THE  
FINANCE AND ADMINISTRATION COMMITTEE  
ON THURSDAY 9 JANUARY 2014**

Present: Cllr Mitchell – In the Chair David Allison – Clerk to the Council

Cllrs Bennett, Edmunds, Jordan and Seeley

Voting Members: 5

Members of the Public: 0

FA954/13 Apologies for Absence

Apologies had been received from Cllr Shafe.

FA955/13 Declaration of Interests

The Chairman recommended that any declarations of interest be made, if necessary, throughout the meeting.

FA956/13 Representations from the Public

There were no members of the public present.

FA957/13 Minutes

**Resolved:**

- That the Minutes of the meeting held on Thursday 12 December 2013 be approved and be signed by the Chairman.

FA958/13 Matters Arising

There were no matters arising.

FA959/13 Monthly Accounts

There was an adjournment to allow Cllrs the time to peruse the accounts for month 9 (December).

The Clerk brought to Members attention:

4027/101 Computer Software & IT (£461) – it was noted that this payment relates to the software support for the Council's accounts package.

4036/103 Property Maintenance (£187) – it was noted that this related to the annual service of the Alarm system.

4024/102 Subscriptions & Publications (£5,707) – it was noted that this related to the 2013/14 Subscription to Croxley Green Society and £207 for subscription to the Society of Local Council Clerks.

4711/107 Grants (£1,493) – it was noted that this related to part payment of the S137 Grant given to Croxley Guild of Sport.

4615/211 External Xmas Tree, Library (£3,191 – it was noted that this relates to the necessary engineering works and cabling (£2,919) and £275 for the install, maintenance and removal of the tree.

4702/302 Community Bus (£2,860). It was noted that this relates to the Friday bus service from August to November which had been invoiced 'en bloc' by the bus company and also for December's bus service.

**Resolved:**

- That the Management Accounts for months 9 (December) be approved and be signed by the Chairman.

Budgets 2014/15

The Chairman introduced this item and asked the Clerk to elaborate. The Clerk gave a visual presentation of the budget schedule v6 dated 20 December 2013 which without a Grant from Three Rivers District Council (TRDC) for the tax benefit changes as per last year showed a draft Precept at this time of £279,857.

The Clerk advised that following the Environment and Amenity Committee meeting held on 7 January an additional £250 had been added to the tree plaque budget for the Dawn Redwood (*Metasequoia glyptostroboides*) which is located outside the Parish Council office.

The Clerk continued that TRDC had now confirmed that the Tax Base for Croxley Green for 2014/15 is 5417.32 and that a Grant relating to the changes in tax benefit would be forthcoming but this would be 12.13% reduction from last and equates to £12,579. The Clerk added that TRDC have also stated that if the Grant was available in 2015/16 there would be a reduction of 15.28% from the current year figure and would equate to £10,657.

The Clerk asked that given that a Grant of £12,579 was available for the budget year under discussion whether the Committee wished this to be included as revenue income in the figures for further discussion. A discussion ensued as to whether some of the monies from the Grant be placed into the Council's reserves to be called upon in subsequent years given that the Grant could not be guaranteed in future. It was important that a gap in the Council's finances did not arise as a result of the tax benefit changes or for the need to consider exceptionally large increases in Precept over a number of future years to underpin the shortfall and that modest increases should be made to maintain the services the Council provides for the benefit of local residents.

**Resolved:**

- That the TRDC Grant of £12,579 be included in the next version of the budget schedule (version 7) as Miscellaneous Income (Acct Code 1080).

The Clerk showed the result of the adjustment to the Tax Base and inclusion of the Grant monies and advised that as a result, the draft Precept showed as £267,578, an increase of £19,335 over the current year. The Clerk pointed out however, that as a result of the increase in the Tax Base from the previous year, there could be an increase in the Precept of 1.5% (£3,771) without any effect of the Band D equivalent so the net increase of the draft Precept was £15,564.

It was agreed that these figures be taken forward to Council for discussion and ratification as appropriate.

**Resolved:**

- That the budget schedule version 7 dated 9 January 2014 be taken forward to Council for discussion and ratification as appropriate.

Financial Regulations/Standing Orders

The Chairman introduced this item and asked the Clerk to elaborate. The Clerk referred to his paper that was circulated with the Agenda and advised that he was continuing to work on customising the NALC Model Financial Regulations for their application in practice to the way the Parish Council works.

The Clerk reminded Members that at the last Finance and Administration Committee meeting he had demonstrated some of the practical implications of the NALC Model, particularly in respect that cheque signing would have to take place during the course of the meeting which Members considered was an onerous burden and a waste of other Members time in sitting at the meeting whilst cheque signing was taking place.

The Clerk also took the opportunity to remind Members of guidance that had been given

to the Council by a Director of the Council's accountants in respect of authorising expenditure. The Clerk added that the letter contained an Extract from a report the accountants had given to a Town Council which stated:

*" During my visit to the town council last month, it was noticeable that preparation of reports for the council meeting that day was causing considerable disruption to normal working practices.*

- 1. It has become the practice for cheques to be signed at council/committee meetings and, as a consequence*
- 2. There is considerable pressure on the days of such meetings to make every effort to ensure that all possible payments due are incorporated in a major cheque run that day.*
- 3. Only when the payment run has been done, i.e. as late as possible, can the paperwork currently being presented be assembled.*
- 4. In addition to the disruption caused, such late preparation, with the incumbent time pressures, provides more that a possibility of errors occurring in either the cheque preparation or council/committee papers, or both.*

### **Current Procedures**

*In my opinion these procedures have developed from the (mistaken) belief that the Local Government Act 1972 requires that all payments be authorised by council. In fact this is not the case. The Act proves that:*

- 1. All **expenditure** be approved by council (or a committee thereof) and that*
- 2. All payment be signed by a minimum of two councillors.*

*B Town Council is already fully complying with the above requirements – the setting of a detailed budget constitutes, subject to Financial Regulations and Standing Orders, approval of such expenditure within the budget"*

The Clerk added that given the above and the demonstrated procedures at the last Finance and Administration Committee meeting it confirms that further customisation to the NALC Model was required to finalise a workable set of procedures for this Council.

Members then considered the levels at which estimates or quotes and formal tendering procedures should be set noting that the European Threshold would also need to be recognised for formal tendering procedures. Following a discussion it was concluded that for works & services and purchases over £5,000 three quotes/estimates should be obtained and for works & services and purchases over £25,000 tenders should be sought unless it was of a specialist nature or similar as contained in the draft Regulations under paragraph 11.1 (i) – (vi).

For anything under £5,000, the Clerk shall strive and use best endeavours to obtain 3 estimates or that the best available terms and value for money is obtained.

The recommendation put forward by the Clerk in the supporting paper was proposed and seconded.

### **Resolved:**

- That the Clerk continues with updating the Finance Regulations with a view of presenting a refined draft at the Council Meeting on 27 February 2014.

FA962/13

### Closure

There being no further business, the Chairman closed the meeting at 8.58pm.

# DRAFT BUDGET for 1 Apr 2014 - 31 Mar 2015

## - for discussion purposes only

Date: 09/01/14.v7

Inflation= 2.2% (CPI - Oct 13)

Croxley Green Parish Council

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Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year 2012/13		Current Year 2013/14		Next Year 2014/15	
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8	Projected Actual	Budget
<b>Finance &amp; Administration</b>						
<b>101 General Administration</b>						
4001 Salaries & Wages	69,000	67,393	67,000	39,853	59,780	71,000
4007 Courses / Conferences	0	0	0	0	0	0
4008 Training	1,500	130	500	0	0	500
4009 Travel	1,300	1,239	1,300	1,239	1,239	1,300
4010 Misc Staff Costs	0	0	0	0	0	0
4011 Rates	2,743	2,897	2,897	2,380	2,897	2,897
4012 Water Rates	1,000	869	550	227	341	560
4013 Rent	110	100	110	0	110	110
4014 Light & Heat	1,600	1,808	2,000	1,551	2,327	2,900
4016 Janitorial	1,400	1,342	1,400	1,001	1,502	1,400
4017 Health & Safety	260	56	270	0	0	280
4019 Consultancy Fees	2,700	2,640	2,700	1,760	2,640	2,700
4020 Misc Establishment Costs	400	368	400	322	483	400
4021 Telephone & Fax	1,600	1,387	1,600	1,159	1,739	1,600
4023 Stationery, Printing & Postage (incl Photocopier hire)	3,700	3,582	3,800	1,539	2,309	3,900
4025 Insurance	4,400	3,958	4,400	3,917	4,400	4,400
4026 Photocopy Hire / Charges (see 4023 from 1/4/11)	0	0	0	0	0	0
4027 Computer Software & IT	1,500	1,593	1,500	1,658	1,600	1,500
4030 Recruitment Advertising	0	781	0	1,781	156	0
						(8%)

Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Projected Actual	Next Year		
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8		Next Year Budget	2015/16	2016/17
4036 Property Maintenance	3,000	2,711	1,000	987	500	400		
4038 Maintenance Contracts	0	0	0	0	0	0		
4042 Equipment Maintenance	0	0	0	0	0	0		
4046 Equipment Purchased	0	0	0	0	0	0		
4151 Bank Charges	0	0	0	0	0	0		
4156 Audit Fees - External	1,000	800	1,000	43	1,000	1,000		
4157 Audit Fees - Internal	860	681	880	360	880	900		
4158 Accountancy Fees	830	779	850	0	850	870		
4963/199 PCSO Funding	28,500	28,500	28,500	14,250	28,500	28,500		
Ext. Decoration of Office	0	0	0	0	0	0		
4903/199 New Village Centre	4,000	0	3,000	3,000	3,000	2,500	2,000	
Balancing figure	0	0	267	0	0	0		
Trf from Reserves re previous Pension contrib.	0	0	0	0	0	0		
Trf from Reserves (if required)	-15,000	0	0	0	0	0		
Trf from Reserves re 4019 Peninsular	0	0	0	0	0	0		
<b>OverHead Expenditure</b>	<b>116,403</b>	<b>123,614</b>	<b>125,924</b>	<b>77,027</b>	<b>116,250</b>	<b>129,617</b>	<b>2,000</b>	<b>0</b>
1001 Rent Received	0	0	0	0	0	0		
1076 Precept	258,242	258,242	248,243	248,243	248,243	267,578		
1080 Miscellaneous Income (TRDC Grant)	0	0	14,315	14,315	14,315	12,579		
1090 Interest Received	50	26	30	17	26	30		
<b>Total Income</b>	<b>258,292</b>	<b>258,268</b>	<b>262,588</b>	<b>262,575</b>	<b>248,269</b>	<b>280,187</b>	<b>0</b>	<b>0</b>
<b>101 Net Expenditure</b>	<b>-141,889</b>	<b>-134,654</b>	<b>-136,664</b>	<b>-185,548</b>	<b>-132,019</b>	<b>-150,570</b>	<b>2,000</b>	<b>0</b>

Note: (-) Net Expenditure means Income is greater than Expenditure

	<u>Last Year</u>		<u>Current Year</u>		Projected Actual	<u>Next Year</u>			
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8		Next Year Budget	2015/16	2016/17	2017/18
<b>102</b>									
	<b>Local Democracy</b>								
4020	Misc Establishment Costs	0	60	0	0	0	0	0	
4024	Subscriptions/Publications	7,400	7,249	7,400	1,658	7,400	7,400	7,400	
4033	Parish Pump Newsletter	5,000	4,939	5,000	1,945	5,000	5,000	5,000	
4201	Chairman's Allowance	250	218	500	26	39	500	500	
4251	Election Expenses	1,250	0	1,250	0	0	1,250	1,250	1,250
4300	Events - Revels on the Green Funding for APM Referendum	350	25	350	22	22	350	350	0
	<b>OverHead Expenditure</b>	<b>14,250</b>	<b>12,491</b>	<b>14,500</b>	<b>3,651</b>	<b>8,961</b>	<b>14,500</b>	<b>1,250</b>	<b>1,250</b>
1031	Map Income	0	0	0	0	0	0	0	0
1051	Advertising Income	1,600	1,347	1,600	185	500	1,600	1,600	0
	<b>Total Income</b>	<b>1,600</b>	<b>1,347</b>	<b>1,600</b>	<b>185</b>	<b>500</b>	<b>1,600</b>	<b>0</b>	<b>0</b>
<b>102</b>	<b>Net Expenditure</b>	<b>12,650</b>	<b>11,144</b>	<b>12,900</b>	<b>3,466</b>	<b>8,461</b>	<b>12,900</b>	<b>1,250</b>	<b>1,250</b>

Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Next Year	
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8	Projected Actual	Next Year Budget
<b>103</b>						
<b>Groundworks</b>						
4001	48,900	34,216	48,900	11,927	17,891	51,500
4006	320	280	330	74	111	340
4008	1,500	189	500	0	0	500
4010	680	571	700	236	354	720
4012		252	400	356	400	400
4016	0	0	0	0	0	0
4017	1,100	66	750	31	47	750
4018	0	0	0	0	0	0
4020	0	0	0	0	0	0
4036	500	120	500	84	126	500
4037	2,100	1,123	2,100	261	2,000	2,100
4038	0	0	0	1,782	2,673	2,000
4041	0	0	0	0	0	0
4042	580	1,360	590	0	500	600
4046	2,100	49	500	12	0	500
4047	0	0	0	0	0	0
4051	3,500	2,528	3,500	2,219	2,300	2,500
4055	1,300	1,722	1,300	456	684	1,300
4060	790	416	810	395	593	830
4070	530	2,132	540	902	1,100	550
4071	1,100	1,844	1,100	446	669	1,100

Note: (-) Net Expenditure means Income is greater than Expenditure

	<u>Last Year</u>		<u>Current Year</u>		Projected Actual	<u>Next Year</u>		
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8		Next Year Budget	2015/16	2016/17
4072	320	916	330	1,021	1,100	500		
	65,320	47,784	62,850	20,202	30,547	66,690	0	0
<b>OverHead Expenditure</b>								
1061	0	0	0	0	0	0		
1062	0	0	0	0	0	0		
1080	0	0	0	0	0	0		
<b>Total Income</b>	0	0	0	0	0	0	0	0
<b>Net Expenditure</b>	65,320	47,784	62,850	20,202	30,547	66,690	0	0











Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Next Year	
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8	Projected Actual	Next Year Budget
<b>211</b>						
<b>Events/Projects</b>						
4601 Garden Competition	0	0	0	0	0	0
4602 Quiz Night	50	50	50	0	50	50
4604 Campaigns & Comps.	0	0	0	0	0	0
4605 Christmas Lights	10,649	7,586	10,784	7,020	7,600	8,500
4606 Exhibitions	0	0	0	0	0	0
4607 Youth Sport Activity	0	0	0	0	0	0
4608 Library Xmas Tree	0	6	0	0	0	0
4609 Craft Workshop Day	750	610	750	0	0	0
4610 Fireworks on Green	4,500	4,542	4,500	48	4,500	4,500
4611 Senior Citizens Seaside/Outing	960	960	1,100	960	960	1,200
4614 Boundary Walk Signage	100	1,313	0	0	0	0
4615 Library Xmas Tree (External)	250	0	1,700	593	0	500
4616 Picnic in the Park			500	0	0	0
4617 Wassail			250			250
4618 Dog Show			250			250
Local Travel Map						1,000
Bird Boxes						150
Ponds						1,000
Tfr from Reserves for external Xmas Tree (ex 2012 provision)			-350			0
Tfr from Christmas Lights Fund	0	0	0	0	0	0
Tfr from Reserves ex Craft Fair prev yr	0	0	0	0	0	0
<b>OverHead Expenditure</b>	17,259	15,476	19,534	8,621	13,110	17,400
1077 Grants and Donations Received		1,990	0	0	0	0
1078(299) Flowers for Croxley Income	0	0	0	0	0	0
1079(299) Play Area Income	0	0	0	0	0	0
1080(299) Miscellaneous Income	0	0	0	0	0	0
1082(299) Brown Bin Caddy Liners	320	1,240	400	0	400	400
<b>Total Income</b>	320	3,230	400	0	400	400
<b>211 Net Expenditure</b>	16,939	12,246	19,134	8,621	12,710	17,000
<b>Total Expenditure</b>	17,259	15,476	19,534	8,621	13,110	17,400
<b>Total Income</b>						
<b>Net Expenditure</b>						
			1,700	1,700	1,700	1,700
						0
						0



Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Projected Actual	Next Year		
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8		Next Year Budget	2015/16	2016/17
<b>299 E &amp; A Capital &amp; Projects</b>								
4932 War Memorial	200	0	200	0	0	200		
4037 Grounds Maintenance					0			
4934 Flowers in Croxley	0	0	0	0	0	0		
4935 Project - Village Signs	0	0	0	0	0	0		
4936 School Gardening Clubs	0	0	0	0	0	0		
4937 Development of Play Areas	5,000	14,920	0	0	5,000	7,000	5,000	
4938 Brown Bin Caddy Liners	180	768	180	320	180	180		
Stop Parking on Green Initiative						2,500		
Canal Adoption Scheme/Twoing Path works						1,500		
Commemorative Plaques on oak trees	150		0		300	2,250		
Queens Diamond Jubilee tree	250		250	140	0	0		
Local Producers Market						250		
4831 Transfer to Reserves Play Area	0	-10,000	0					
Transfer from Reserves (if required)								
<b>OverHead Expenditure</b>	<b>5,780</b>	<b>5,688</b>	<b>630</b>	<b>460</b>	<b>5,480</b>	<b>13,880</b>	<b>5,000</b>	<b>0</b>
<b>299 Net Expenditure</b>	<b>5,780</b>	<b>5,688</b>	<b>630</b>	<b>460</b>	<b>5,480</b>	<b>13,880</b>	<b>5,000</b>	<b>0</b>
1077 Grants and Donations Received	0	0	0	0	0	0	0	0
<b>Environment &amp; Amenity - Expenditure</b>	<b>35,039</b>	<b>30,819</b>	<b>35,164</b>	<b>14,471</b>	<b>26,675</b>	<b>44,280</b>	<b>18,700</b>	<b>12,000</b>
Income	320	3,230	400	0	400	0	0	0
<b>Net Expenditure</b>	<b>34,719</b>	<b>27,589</b>	<b>34,764</b>	<b>14,471</b>	<b>26,275</b>	<b>43,880</b>	<b>18,700</b>	<b>12,000</b>

Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year			Next Year	
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8	Projected Actual	Next Year Budget	
						2015/16	2016/17 2017/18
<b>301</b>							
<b>Roads &amp; Street Furniture</b>							
4042 Equipment Maintenance	0	0	0	0	0	0	
4043 Salt Bins/Salt	500	160	200	0	0	500	
4047 Footpath Maintenance	1,000	780	1,000	0	0	1,000	
4050 Bus Shelters	100	0	100	0	0	100	
4056 Street Trees	0	0	0	0	0	0	
CMS Grant for Footpath Maint	-1,000		-1,000		0	-1,000	
Tfr from Reserves ex Equipment Maint	0	0	0	0	0	0	
Tfr from Reserves ex Footpath Maint	0	0	0	0	0	0	
Tfr from Reserves ex Street Trees	0	0	0	0	0	0	
<b>OverHead Expenditure</b>	<b>600</b>	<b>940</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>
<b>301 Net Expenditure</b>	<b>600</b>	<b>940</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>



Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Projected Actual	Next Year		
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8		Next Year Budget	2015/16	2016/17
<u>302</u>								
<u>Community Bus</u>								
4702	6,900	6,760	6,900	2,210	6,900	6,900	6,900	6,900
	<u>6,900</u>	<u>6,760</u>	<u>6,900</u>	<u>2,210</u>	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>	<u>6,900</u>
OverHead Expenditure			6,900	2,210	6,900	6,900	6,900	6,900
302			6,900	2,210	6,900	6,900	6,900	6,900
			<b>Net Expenditure</b>					

Note: (-) Net Expenditure means Income is greater than Expenditure

	Last Year		Current Year		Next Year				
	Budget	Actual	Agreed Budget	Actual YTD 31 Oct - Mth 8	Projected Actual	Next Year Budget	2015/16	2016/17	2017/18
<b>399 P &amp; D Capital &amp; Projects</b>									
4965 Miscellaneous Road Safety Works	0	0	0	0	0	0	0	0	0
Community/Neighbourhood Plan Development	3,000	2,254	1,850	1,799	1,850	2,000	0	0	0
4967 Roadside clutter removal	0	0	0	0	0	0	0	0	0
Carbon footprint reduction	500	500	500	0	0	0	0	0	0
Cycle Hire Project	0	0	0	0	0	500	0	0	0
4852 Tfr to Reserves for Village Plan									
Tfr from Reserves for Village Plan (if required)	-2,400	0	0	0	0	0	0	0	0
Tfr from Reserves for Carbon footprint (ex 2012 budget)	0	0	-500	0	0	0	0	0	0
<b>OverHead Expenditure</b>	<b>1,100</b>	<b>0</b>	<b>1,850</b>	<b>1,799</b>	<b>1,850</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>399 Net Expenditure</b>	<b>1,100</b>	<b>0</b>	<b>1,850</b>	<b>1,799</b>	<b>1,850</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning &amp; Development - Expenditure</b>	<b>8,600</b>	<b>7,700</b>	<b>9,050</b>	<b>4,009</b>	<b>8,750</b>	<b>10,000</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>8,600</b>	<b>7,700</b>	<b>9,050</b>	<b>4,009</b>	<b>8,750</b>	<b>10,000</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
<b>Total Budget Expenditure</b>	<b>265,212</b>	<b>244,887</b>	<b>268,588</b>	<b>130,611</b>	<b>212,034</b>	<b>285,187</b>	<b>28,850</b>	<b>41,850</b>	<b>35,150</b>
<b>Income</b>	<b>261,212</b>	<b>267,152</b>	<b>265,588</b>	<b>262,760</b>	<b>250,169</b>	<b>285,187</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Expenditure</b>	<b>4,000</b>	<b>-22,265</b>	<b>3,000</b>	<b>-132,149</b>	<b>-38,135</b>	<b>0</b>	<b>28,850</b>	<b>41,850</b>	<b>35,150</b>