

Justification of the precept request for Financial Year 2018-19

The Finance Committee is recommending a precept amount of £96,675 for 2018-19. This is a rise of £9,415 from 2017-18 however the Band D equivalent number properties for Helsby has risen from 1929 to 1960.3 thus lessening the impact. Based on a precept amount of £96,675, a Band D property will pay £49.32 which is an annual rise of £4.08 (0.08p per week) that equates to a 9.02% on 2017-18.

Receipts

The total projected receipts are £113,234 (including the recommended precept). Overall, receipts have decreased by £8,579 on 2017-18. Estimated VAT reclamation is down by £6,900 due to there being no large projects in the current year. The CWaC Council Tax Grant has reduced by one-third and the amount expected is £2059. CWaC has confirmed that the grant will be phased out (reduction year on year) and the final payment will be in 2019/20. Income should be sufficient to cover the main outgoings of salaries (3 Part-time staff), Christmas Illuminations and maintaining the Parish Council's land. Yield on the Parish Council's investments continues to drop as the big banks no longer provide interest bearing accounts to Town and Parish Councils. Due to the uncertainty surrounding the future of the Eccies the normal rent of £1,000 per annum has been excluded. No income is expected from grants but cemetery income has been increased by £1,000 to £3,000 in line with current trends.

Payments

Budget estimates for payments has increased by £836 to £113,234. The decision not to continue funding a PCSO has reduced expected expenditure by £12,000. This however is offset by new expenditure on painting the railings in the Children's Park as an estimated expenditure of £13,500. This is non-recurring so will not appear in future years. Helsby Ward will still have a dedicated PCSO funded by Cheshire Constabulary. The budget has been removed for Helsby Grant Show. This has run its course and reached a natural end given the low number of applications in the last 2 years. The expenditure of £4,000 per annum will therefore be saved. Local groups can now apply to the Community Benefit Funds of Protos £30,000 and the Windfarm £125,000 for funding.

For the first time, the Parish Council has agreed to put in a budget heading for the complete replacement of the soft safety surface underneath the equipment in the Children's Park which is a consumable and therefore must be replaced if it becomes thin or worn. This will be done by placing £8,000 per annum into a specified reserve to accumulate until required. The £8,000 for 2018-19 will be taken from the New Homes Bonus Reserve current balance of £11,003.

Projects

The main project will be the re-painting of the Children's Park railings (included in Budget Heading 213 which has been increased accordingly to cover the estimated costs). The Parish Council cannot apply for grant funding as this can only be obtained on capital projects.

The Parish Council is in the process of developing a 5-Year Business Plan. Projects are being costed for inclusion in the plan which will then form the basis of the annual budget for each of the years.

HELBY PARISH COUNCIL

Budget 2018/19

RECEIPTS

Budget Heading	Description	Budget 2017/18	Receipts as at 02.1.18	Predicted receipts at 31.3.18	Budget 2018-19
Code		£	£	£	£
101	Precept	87,260	87,260	87,260	96,675
102	Interest on accounts	1,150	1,364	1,400	400
103	Rent on 'Eccies' etc	1,000	0	0	0
104	Grants	0	1,000	2,250	0
105	Insurance claims	0	0	0	0
106	Helsby Community Centre	4,300	1,306	4,300	4,300
107	Cemetery fees	2,000	5,589	6,000	3,000
108	Allotment rents	1,000	1,344	1,344	1,100
109	Sundries	100	115	115	100
110	VAT recovery	12,500	12,853	12853	5,600
111	CWaC Council Tax Grant	3,088	3,088	3088	2,059
112	Ho Ho Helsby	0	0	2292	0
Total:		£112,398	£113,919	£120,902	£113,234

Explanation of significant variances (+/- 10% or above) between 2017/18 and 2018/19 budgets as follows:-

102 -Financial institutions limiting interest bearing accounts to local councils

103 - Exepected end of tenancy with Walkerbar. Budget set to zero due to uncertainty about future of the Eccies

107 - Planned income based on trend

110 - No large projects had been undertaken in the current year therefore VAT reclamation would be down

111 - CWaC reducing the amount per annum ie. 2019/20 £1,029 & 2020/21 £0

PAYMENTS

Budget Heading	Description	Budget 2017-18	Payments as at 2.1.18	Predicted payments to 31.3.18	Budget 2018-19
Code		£	£	£	£
201	Allotment maintenance	600	353	600	600
202	Allotment water charge	400	143	400	500
212	Cemetery maintenance	1,500	965	1,500	800
212a	Cemetery repairs/renewals	400	0	400	400
213	Parks maintenance	1,700	266	1,700	15,200
214	Park grass cutting	3,700	3,058	3,700	3,800
215	Park equipment	2,000	76	2,000	2,000
222	Materials	300	0	300	300

223	Litter/dog/grit bins	400	0	400	400
224	Village awards	200	0	200	200
225	Ho Ho Helsby	1,000	0	1008	1,000
226R	Soft Safety Surfaces	0	0	0	0
227	Bridge Lantern Lights	500	1003	1200	1,200
228	Christmas Illuminations	15,500	5,803	20141	15,500
228a	Christmas tree	2,400	2,550	2550	2,600
229	Sherwood Court Land	500	235	560	560
230	Street furn/BT Phone Boxes	300	0	300	500
231	War Memorial	0	0	0	1,500
232	CC – Light and heat	3,500	1,164	4200	4,200
233	CC – Repairs and renewals	1,000	0	2000	2,000
234	CC – Water charges	340	269	550	550
235	CC – Insurances	1,000	0	900	900
237	CC – Sundries	100	0	100	100
239	Hire charges (Meetings)	360	397	397	350
240	Cllr/employee training	700	325	500	500
241	Salaries	28,980	21,507	28,565	30,044
241a	Clerk's annuity/pension	600	5,875	6,000	520
242	Council Office	3,600	2,400	3,600	3,600
243	Admin subscriptions	1,700	1,626	1,700	1,700
244	Admin car allowance	120	95	120	120
245	Admin stationery	300	108	150	150
246	Postage and phone	1,400	1,238	1,800	1,800
247	Councillors' expenses	250	198	250	250
248	Advertisements	200	0	200	200
249	Admin sundries	200	249	249	250
250	Remembrance Day	250	250	250	250
251	External audit fees	500	480	480	510
251a	Internal audit fees	300	295	295	310
252	Insurance premium	2,150	1,902	2,000	2,000
253	Legal and professional	800	364	800	815
254	Donations – s.137	200	160	200	200
256	Equipment	1,500	785	1,000	1,000
258	Sundries	1,500	1,361	1,500	1,500
260R	Future burial provision	2,000	0	2,000	925
261	Community Project / PB	4,000	4,500	4,500	0
262	Chairman's allowance	150	150	150	150
264	Zurich Municipal LCAS	180	0	0	30
265	H&S, PPE etc	200	25	200	200
266	H&S, First Aid trg (staff)	500	420	500	500
267	Newsletter	2,500	1,950	2,482	2,550

268	Cemetery development	0	0	0	0
272	Police Community Support Officer	11,918	11,918	11,918	0
273R	PWLB – HCSC £100k grant	8,000	0	8,000	8,000
274	Community projects	0	0	0	0
275	Parish Election Expenses	0	0	0	0
Total		£112,398	£74,463	£124,515	£113,234
Surplus/ (Deficit)	Added to/drawn from unspecified reserves	£0	£39,456	-£3,613	£0

Key:

Explanation of significant variances (+/- 10% or above) between 2017/18 and 2018/19 budgets as follows:-

202 - Planned expenditure consistent with current years expected outturn

212 - Bin emptying contract cancelled

213 - Increased to cover the £13,500 incl VAT estimated costs to paint the Children's Park railings

226 - New budget heading created to place £8,000 per annum into a specified reserve over the next 5 years to cover costs estimated at £40,000 with the aim to replace all surfaces in the Children's Park. In 2018-19, £8,000 will be taken out of the New Homes Bonus Reserve and placed into this new heading.

227 - Planned expenditure consistent with current years expected outturn

230 - Increased to include maintenance of the 2 x BT Phone boxes now owned by HPC

231 - New budget heading to prepare the memorial for the WW1 centenary celebrations

232 - Planned expenditure consistent with 2016/17 expenditure

233 - as above

234 - as above

240 - Planned expenditure consistent with current year's expenditure

241 - To accord with the Local Living Wage from 1st April 2018 for the GA's and 2% estimate increase in the Clerk's salary

245 - Planning expenditure consistent with current year's expenditure

246 - as above

249 - as above

256 - No new equipment required

260R - The Parish Council had resolved to create in future a budget which equals 50% of the amount received for burials in the preceding Financial Year.

261 - Grant Show had run its course and reached a natural end given the low number of applicants in the last two years. Alternative grant schemes are available to local people by applying to the Community Benefit Grants offered by Protos £30K per annum and the Marshes Community Benefit Fund £125K per annum

264 - Zurich Municipal no longer charging a fee for membership of the Local Community Advisory Service. Small budget set to cover training needs.

272 - Budget no longer required. From 2018/19, PCSO for Helsby Ward would be provided and funded by Cheshire Constabulary

HELBY PARISH COUNCIL

Precept recommendation for 2018-19

	Options for Increase	Per Band D Property	Band D Properties	Total	Actual yield change
2016-17		£44.80	1,904	£85,299	
2017-18		£45.24	1,929	£87,268	
2018-19		£49.32	1960.3	£96,675	10.78%
		9.02%		10.78%	

HELSEY PARISH COUNCIL

Reserves

Grants and earmarked reserves for identified projects as follows:-

Particulars	c/f 2016-17 £	Provided 2017-18 £	Planned Usage 2017-18 £	Released 2017-18 £	Expected Balance 31.3.18 £	Provided 2018-19 £	Planned Usage 2018-19 £	Expected Balance 31.3.19 £
Budgeted for PWLB repayments on £100k	£72,000	£8,000			£80,000	£8,000		£88,000
Clerk's annuity – payable on leaving	£5,500	£0	£5,500		£0	£0		£0
Future burial provision	£16,000	£2,000			£18,000	£925		£18,925
Soft Safety Surface							-£8,000	£8,000
CWAC – new homes bonus 2014/15	£19,171	£0	£8,168		£11,003		£8,000	£3,003
Total:	£112,671	£10,000	£13,668	£0	£109,003	£8,925	£0	£117,928
Total earmarked reserves expected balance at 31st March 2018					£109,003	Expected balance at 31st March 2019		£117,928

See note b

The council has resolved to transfer £8,000 from the new homes bonus reserve to a new reserve for future expenditure on the soft play surface

General Reserves

Reserves not earmarked

Earmarked reserves

c/f 2016-17	Provided 2017-18	Planned Usage 2017-18	Released 2017-18	Expected Balance 31.3.18	Provided 2018-19	Planned Usage 2018-19	Expected Balance 31.3.19
£	£	£	£	£	£	£	£
£45,526	£0	£3,613	£0	£41,913	£0	£0	£41,913
£112,671	£10,000	£13,668	£0	£109,003	£8,925	£0	£117,928
£158,197	£10,000	£17,281	£0	£150,916	£8,925	£0	£159,841

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