

Agenda Item - Financial Management

Cheques to be signed this month:

<u>Ref</u>	<u>Chq No</u>	<u>Date</u>	<u>Payee & Details</u>	<u>Amount</u>
1463	1670	23/11/21	Nigel Tigwell - expenses - gloves, stamps, envelopes, certificate paper, burial plot marker	£ 64.04
1464	DD	23/11/21	ICO - renewal with DD discount	£ 35.00
1466	1671	23/11/21	Alison Geen - expenses - dongle	£ 31.98
1467	1672	23/11/21	David Cole - Pay	£ 528.00
1468	1673	23/11/21	Tindle Newspapers - advert for Clerk	£ 172.80
1469	1674	23/11/21	Josh Cook - Litter Picker fee	£ 40.00
1470	1675	23/11/21	Steve Cox - expenses - Vinnicombe funeral	£ 32.40
1471	1676	23/11/21	Vinnicombe funeral overpayment refund	£ 100.00

Bank Reconciliation: The monthly bank reconciliations has been completed and is correct.

Outstanding Income:

- a. Vinnicombe funeral plan payment £100.

Outstanding Payments/Liabilities:

- a. New printer. A broad order cost for replacement is £200-300.
- b. UPS for CCTV. Broad order cost £150-200.

Outstanding Actions:

- a. Churchyard grass cutting back pay for David Cole.

Actions Completed since last month:

- a. Cllr Henson is now a signatory on the bank account.
- b. Bank statements will be sent to Cllr Tigwell until the new Clerk takes post.
- c. Direct debit mandate for Information Commissioner has been implemented and associated £5 (12.5%) discount in fees obtained.
- d. Direct debit mandate for WDBC has been implemented.
- e. Grant application submitted to Vision Zero South West Road Safety Partnership (see below).

Grass Cutting: David Cole has been paid his normal amount this month as the anticipated £500 donation from the Walkhampton Church Wardens did not arrive before the payroll run. This will be paid in December. As discussed last month, a decision on whether to pay David for more of his 'volunteer hours' cutting the churchyard will be made by March 2022. He is 'owed' around a further £450.

Cemetery: We have received and banked £350 from the Vinnicombe family in payment for two plots and one interment. However, Charlie Vinnicombe apparently had a funeral plan that should have covered £100 of this cost. This has now been paid by the Funeral Director so DFPC will reimburse the Vinnicome family by £100. Some legal paperwork concerning the funeral still needs to be processed.

Steve Cox has declined payment for his work as volunteer burials clerk. However, he incurred the expenses of two round trips from home to the cemetery (72 miles). This has been paid at the higher rate of £0.45 per mile.

Vision Zero South West Road Safety Partnership Grant Application: A grant application was made for £6306.21. The outcome of the scheme should be available from 21 November and will be briefed at the meeting.

Precept 2022/23: Rather than present a detailed spreadsheet, a list of assumptions has been prepared to guide the development of the budget. Councillors are requested to agree or propose amendments to these assumptions so I can proceed to develop the budget. (See attached sheet.)

Councillors are requested to approve the precept/budget assumptions subject to any agreed amendments.

Parishscapes Grant Fund and Other Similar Funds: We deferred discussion on this at the last meeting. This could prove nugatory, but could equally give the parish a nice 'freebie' if we are prepared. Options the Council may wish to consider developing are (from the list circulated in February 2020):

- a. Bench seats and a 'chat bench' in Princetown village centre.
- b. The same but on a smaller scale at Postbridge.
- c. A chat bench in the Play Area (new bench or new sign on existing bench).
- d. Footpath restoration work – eg from Community Centre to Devonport Leat.
- e. Better footpath signposting before Station Cottages.
- f. Provision of seating in the bus shelters.
- g. Princetown/Parish Christmas lights.
- h. Play area ground reinforcement by gate.
- i. Upgrade path by community centre.
- j. Any other good idea.

Councillors are requested to select which potential grant applications are to be developed for possible submission in January.

Risks: The main financial risks identified are listed below.

- a. Undetected liabilities and responsibilities missed during the hiatus. Mitigation: conduct a careful review of the 400+ unread emails. Reduced from last month.
- b. WDBC challenge to the council's adopted position on public toilet funding. Mitigation: find/create records of discussions and agreements reached; do not reallocate budget until certain risk will not materialise; maintain allocated and unallocated reserves to cover potentials costs not covered by budget. No change from last month.

Report of Accounts:

The report of Accounts is shown on the page below. Items changed from last month are:

Clerk's Pay: The budget for the Clerk's pay has been reduced to reflect the gapping of the post and the lower hourly rate for the new clerk. (-£1236) The budget will be increased again if a locum clerk is contracted in for a period.

Dog Bins: Dog bins are underspent and the budget has been reduced accordingly. (-£142)

Play Area: The £300 provision for repairs following the March 2020 inspection was not utilised and has been removed from budget. (-£300)

Training: The budget for training has been increased to cover courses for an unqualified new Clerk. It also includes provision for the new Councillor and one existing Councillor to undertake the New Councillor online course. (+£86)

Admin Costs: Although generally underspending, the Admin Costs are overspent owing to unbudgeted advertising costs and computer services. The budget has been increased accordingly. (+£250)

Tools and Equipment: This budget has been increased to cover the CCTV UPS. (+£200)

Improve and Repair: Repairs to the mower have put this area into overspend. The budget has been increased accordingly. (+£250).

Net effect of adjustments: -£1092.

Forecast:

The current end-of-year forecast has been reduced to predict an underspend against original budget of around £2000-£2300. This is dominated by the underspend against toilets (£2938) and Clerk's pay (£1236), and the unbudgeted churchyard donation (£500); all offset by the unbudgeted mower repairs (£546), unbudgeted advertising (£480), unbudgeted CCTV UPS (est £200) and the remaining full cost of churchyard maintenance (est £450).

NKT

PRECEPT 2022/23 NOTES AND ASSUMPTIONS

Overarching assumptions:

1. Any increase in Precept will be kept to the current rate of inflation or less.
2. Budgets will be cut as necessary to achieve (1) above.

Specific assumptions for each budget area:

Litter Picking

Litter Picker wages will increase in line with National Minimum Wage for 16-17 year olds, rounded up to the nearest £1 per month. Increase of £24 per year.

Dog Bins

Following last year's increase in charges, it is assumed there will be no further increases in charges next year.

Play Area

No provision is made for repairs, which will be funded from reserves.

Running Costs

Defibrillator servicing will be required for both defibrillators.

One set of defibrillator replacement pads will be required.

The ride on mower and strimmer will require servicing.

Estimates will be sought for CCTV equipment maintenance.

Improve and Repair

Provision for regular repair costs (Christmas tree lights, grass cutting equipment etc) will be in line with average spend over previous 5 years.

Tools and Equipment

No new tools and equipment are planned.

Donations including s137

These will be in line with average spend over previous 5 years.

Fees

Fees, on average, will rise in line with current CPI inflation of 3%.

Admin Costs

Admin costs, on average, will rise in line with current CPI inflation of 3%.

Clerk's Pay

The new Clerk will start on £18.66ph, rising to £11.07 after 1 year and then to £11.29 when CiLCA qualification is achieved.

It is assumed the new Clerk will work 35 hours per month.

Training

In 2021-22 the new Clerk will attend DALC Clerk Essentials modules 1, 2 & 3 (£90), Budgeting for Clerks (£30), and Year End Accounts & Audits (£30) courses.

In 2022-23 the new Clerk will register for the CiLCA qualification (£410).

Councillors who have not yet undertaken new councillor training will do so in the 2021-22 financial year (£36).

Skate Park

All expenditure and income will be managed in a 'project budget' outside the precept calculations.

Cemetery

Postbridge cemetery is self-financing and non-profit making. (Broadly, one funeral or 2½ plot purchases covers the cemetery costs for one year.)

Income for one funeral will be assumed.

Grass Cutting

Grass cutting times for each area will remain the same as for 2021/22.

DCC and Duchy grass cutting income will continue at the current rates.

DNPA cutting areas and income will be removed.

The costs of Churchyard Grass Cutting will be separated out for ease of management and accounting (see below).

Churchyard Grass Cutting

DFPC will fund grass cutting in the churchyard up to budget (tbc), with the Lengthsman working the remainder as a volunteer.

DFPC will cover all fuel costs and permit its equipment to be used without charge whenever the Lengthsman is working as a volunteer.

A £500 donation from Walkhampton Church Wardens is assumed (in the knowledge this is not guaranteed).

A total of £50 donations from parishioners is assumed, whether by the collecting box in the Post Office or by other means (in the knowledge this is not guaranteed).

Toilets

DFPC will resume contributions towards Princetown public toilets.

DNPA will no longer contribute towards the toilets.

The contribution will be a fixed amount and not the previous unpredictable variable invoices.

The DFPC contribution will be conditional on minimum opening hours agreed between DFPC and WDBC.

The arrangements for this must be agreed/negotiated with WDBC in advance of setting the precept.

It is assumed the contribution will be in the region of £2000-£2500.