

# Glaphorn Parish Council

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## **Budget and Report for 2017-18**

The text below refers to column 1 of the spreadsheets to be found on pages 4 and 5 below. Some of the figures vary slightly from the earlier drafts.

Note that all figures are shown without VAT, as the Parish Council is able to reclaim VAT expenditure.

**Paragraphs with bold headings indicate change from the revised draft of these notes.**

1. **S137 payments** - Section 137 of the Local Government Act 1972 enables Parish Councils to spend a sum, per elector, on activities or projects not specifically authorised by other powers. The S137 rate for 2016-17 is £7.42 per elector. As at December 2016 there were 219 electors, therefore the limit for Glaphorn Parish Council for the period 2016-17 is £1,624.98. However, the allocation of this fund is not mandatory and should only be given if the money is available. There is no precedent for S137 payments in Glaphorn; consequently, there is no provision in this budget either.
2. **Clerk's Salary** - The Clerk has a contract based on the National Agreement on Pay and Conditions of Service of the National Joint Council (NJC) for Local Government Services. The Clerk's receives an annual salary, based on Spinal Column Points (Currently SCP 18 at £9.299/hour), plus one twelfth (8.33%) in lieu of holidays. Last year the council agreed that the SCP will increase to SCP 19 from 1st April 2017; and to SCP 20 from 1st April 2018. On 19th May 2016, the revised salary scales for 2017/18 were published. Consequently, the Clerk's salary for 2017-18 will be based on SCP 19 at a rate of £9.743/hour.
3. **Expenses** – There may be a small reduction in the Clerk's expenses as printing costs are now a direct cost. Broadband costs have increased.
4. **Pension** – All parish and town councils have new duties under the Pensions Act 2008. As Glaphorn Parish Council has no individual employees who earn in excess of £5,824 (or who are likely to), the Council does NOT need to contribute as an employer. Consequently, there is no provision for a pension sum in the budget
5. **Admin/Stationery** – This is primarily for the trading account at Colemans. Use of the account has increased as printer consumables are now a direct cost; printing was previously within the Clerk's expenses.
6. **Village Hall rent** – Increased since 2015-16 due to Planning Meetings now being on the meeting schedule. A fixed sum per annum has been agreed with Village Hall Treasurer. Costs for GNPG meetings are treated separately and outside of this budget.
7. **Insurance** – There will be an increase of insurance tax of 2%, otherwise no significant change is expected.

8. NCALC, SLCC and ACRE membership fees – Membership of the Northamptonshire County Association of Local Councils (NCALC), the Society of Local Council Clerks (SLCC) and Northamptonshire Action with Communities in Rural England (ACRE) provides significant benefits to Glapthorn Parish Council. Examples of the benefits include, model policy docs, a member enquiry service, legal service, HR advice, financial advice and training. All of the organisations provide information and interpretation on new legislation in a timely manner, and send out regular briefings. NCALC manage a panel of internal auditors. SLCC offers a county based branch network providing local support and resources, with the opportunity to network and meet other professionals, as well as a wealth of advice notes; ACRE offer similar advice and have assisted with the Neighbourhood Plan.
9. Lighting Energy Costs – In July 2016 E.on increased their charges for unmetered electricity supply by 20%. I foresee there may be a further increase next year as E.on rates for unmetered supply are below their fixed-contract rates. After consultation with NCALC and others I am satisfied there is no better alternative supplier at this time, therefore I recommend we continue with E.on on a non-contract basis to be reviewed annually. (A move to LED lighting will reduce the running costs c.66% and maintenance costs will reduce to c. £20/year).
10. Audit – There will be no external audit fee payable from 2018-19 onwards.
11. Website – The website domain name and hosting fees are paid annually and no significant change is envisaged. The support fee is an ad hoc sum in case of need – no contract.
12. Nene Valley News delivery – This initiative was introduced during 2014-15. No change expected.
13. Grit/salt for bins – The Parish Council has a responsibility for the two red bins on Main Street; provision has been made for the purchase of road salt/grit. No replenishment was necessary in 2015-16.
14. Training – This nominal sum allows for Clerk and/or Councillor training.
15. Election – There are no known elections in 2017-18.
16. Dog-litter bin cleansing - New charge added in 2016-17 for extra dog-litter bin installed at footpath MZ6 by Village Hall.
17. **Grass Maintenance Contract** – This **FINAL** budget assumes that for 2017-18 the grass maintenance service will be provided by East Northamptonshire Council (ENC), at a cost of **£1,370.70** for the year. This will provide 8 to 4 cuts a year (detailed areas discussed separately) and will cover a wider area than at present. The current grass maintenance contract, which provides two to three cuts a year inside the 30mph zone only, is delivered by Northamptonshire County Council (NCC). There is no direct charge for the amenity but an allowance of **£309.28**, for 2017-18, is available to any Town or Parish Council that opts out of the service. Therefore, the net cost for a more thorough grass cutting regime will be **£1,061.42**.

18. Contingency Sum – Set at 4% of the total budget.
19. Drainage Loan - In March 2007 the Glapthorn Parish Council was advanced a loan by East Northamptonshire Council for a Drainage Improvement Scheme. The loan value was £31,486.00 and has been repaid, interest free, over a ten-year period. The final payment was in January 2017.
20. Precept – During November 2016 residents were asked if they are in favour of an increase in the Precept to cover the cost of taking on a higher level of grass maintenance (see paragraph 17 above) whilst simultaneously building up the reserve to pay for a future street-lighting upgrade (see paragraph 21 below). Some 77% of residents consulted were in favour of a proposal to increase the Precept, to cover the cost of the grass cutting and by using the money currently set aside for the paid-up drainage loan, add a further £2,500 to the street lighting reserve. Consequently, this budget is based on a Precept for 2017-18 of **£9,300**. This is a rise in Precept of £1,500, which will add £13.16\* a year to a Band D council tax bill. *\*based on the number of properties (114) in the Parish December 2016.*
21. Reserves - In the opinion of BDO Stoy Hayward LLP, the External Auditor appointed by Central Government, Parish Council reserves should not be more than twice the precept, unless the Council is saving for something in particular. However, a Parish Council should hold sufficient reserves to cover unforeseen expenditure.
22. Lighting replacements – In Glapthorn mercury street lamps, a common lamp in use since the 1950's, remain in use. Under an EU directive the sale of this type of lamp was banned in 2015. The replacement of the lamps will be the responsibility of the parish and this will be a substantial expense. A contingency sum has been set aside to provide the new street lights as and when it is necessary. (It should be noted that modern street lighting, of the LED type for example, will lead to decreased energy costs (>66%) and minimal maintenance bills). With a target project cost of £9,500 I have proposed a sum of £2,500 be added to the 'street lighting' contingency fund in the 2017-18 budget, and other sums added year-on-year within a 5-year plan (see below). It is envisaged the street lighting fund will be sufficient by 2019-20, or possibly earlier as prices reduce with more and more take up of the new technology lamps.
23. Maintenance Fund – A provisional sum, reduced from last year.
24. 5 Year Plan – The 5-year plan takes the council past the next election year in 2019-20 and under the headings above most sums attract an increase to cover inflation.

**Alan Tresadern**  
**Clerk to the Parish Council**

**BUDGET 2017-18**

Date: 18/01/2017

See report		2016-17	2017-18	Comments
		Actual	Estimate	
1	S137 payments	0.00	0.00	
2	Clerk's salary (gross)	2,417.68	2,533.10	Based on published scale and rate for 2017-18.
3	Expenses	270.00	300.00	
5	Colemans Admin/stationery	142.95	160.00	
6	Village Hall Rent	150.00	150.00	
7	Insurance	351.31	360.00	Insurance premium tax will rise in June 2017 by 2%
8	NCALC membership fees	215.48	225.00	
8	SLCC membership fees	67.00	70.00	
8	ACRE membership fees	35.00	40.00	
9	Lighting (power)	682.49	875.00	Increased by E.on July 2016. A further 20% increase is assumed.
9	Lighting (Maintenance)	168.67	180.00	
10	Audit	262.00	282.00	
11	Website hosting	91.39	120.00	Includes domain name, hosting and SMTP email.
11	Website support	125.00	125.00	Adhoc maintenance and advice.
11	Computer maintenance	16.66	30.00	Anti virus software
12	NVN delivery	286.08	286.08	£23.84/month
13	Grit/salt for bins	41.67	50.00	
14	Training	100.00	100.00	Nominal sum for Councillor's and Clerk's training
15	ENC Election	0.00	0.00	
16	Dog litter bin cleansing	56.71	65.00	
17	Grass maintenance contract	0.00	1,370.70	See budget notes
	Queens birthday mugs	303.00	0.00	
	NP costs	159.53	0.00	
	BT Kiosk	1,230.00	0.00	
	Other	65.00	0.00	Parish profile
	Sub Total	7,237.62	7,321.88	
18	Contingency (4%)		292.88	
19	Drainage Loan payment	3,148.60	0.00	Final payment March 2017.
	<b>Total Annual Costs</b>	<b>10,386.22</b>	<b>7,614.76</b>	
	<b>Opening balance</b>	<b>9,704.73</b>	<b>8,922.10</b>	
	Income - VAT refund	953.59		Not in budget beyond 2016-17; also not in expenditure.
	Reimbursement BT kiosk balance by VH	850.00		
	S136 grass maintenance subsidy		309.28	
20	Precept	7,800.00	9,300.00	
	Total funds	19,308.32	18,531.38	
	Projected expenditure	10,386.22	7,614.76	
	<b>Estimated year end balance (Total Reserve)</b>	<b>8,922.10</b>	<b>10,916.62</b>	
21	<b>Reserve allocations</b>			
22	Reserve Lighting replacement	3,750.00	6,250.00	Planned savings for a total lamp replacement.
	Other project(s)	0.00	0.00	
23	Maintenance Fund	1,650.00	1,000.00	E.G.drains, street lights, general maintenance
	Total allocated to reserve	5,400.00	7,250.00	
	<b>Unallocated reserve</b>	<b>3,522.10</b>	<b>3,666.62</b>	Target is 50% of annual costs.
	<b>Percentage of annual expenditure</b>	<b>34%</b>	<b>48%</b>	

5- YEAR PLAN

Date: 18/01/2017

See report		£	£	£	£	£	£	Comments
		Payments	Budget	Budget	Budget	Budget	Budget	
		2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
		Actual	Estimate	Estimate	Estimate	Estimate	Estimate	
1	S137 payments	0	0	0	0	0	0	
2	Clerk's salary (gross)	2418	2533	2,690	2,757	2,826	2,897	2018-19 salary scale at SCP 20 + 2.5% and +2.5% per year thereafter.
3	Expenses	270	300	308	315	323	331	
5	Colemans Admin/stationery	143	160	164	168	172	177	
6	Village Hall Rent	150	150	154	158	162	166	
7	Insurance	351	360	369	378	388	397	
8	NCALC membership fees	215	225	231	236	242	248	
8	SLCC membership fees	67	70	72	74	75	77	
8	ACRE membership fees	35	40	41	42	43	44	
9	Lighting (power)	682	875	897	919	942	315	Will reduce with LED lighting by c.66%
9	Lighting (Maintenance)	169	180	185	189	194	20	Will reduce to nominal sum with LED lighting.
10	Audit	262	282	189	194	199	204	No external audit fee from 2018-19.
11	Website hosting	91	120	123	126	129	132	
11	Website support	125	125	128	131	135	138	
11	Computer maintenance	17	30	31	32	32	33	
12	NVN delivery	286	286	293	301	308	316	
13	Grit/salt for bins	42	50	51	53	54	55	
14	Training	100	100	103	105	108	110	
15	ENC Election	0	0	0	100	0	0	Every four years based on non-contested
16	Dog litter bin cleansing	57	65	67	68	70	72	
17	Grass maintenance contract	0	1371	1,405	1,440	1,476	1,513	
	Queens birthday mugs	303						
	NP costs	160						
	BT Kiosk	1230						
	Other	65						
	Sub Total	7238	7,322	7498	7786	7878	7245	
18	Contingency (4%)	0	293	300	311	315	290	
19	Drainage Loan payment	3149						
	<b>Total Annual Costs</b>	<b>10386</b>	<b>7,615</b>	<b>7798</b>	<b>8097</b>	<b>8193</b>	<b>7535</b>	
	<b>Opening balance</b>	<b>9705</b>	<b>8,922</b>	10,917	12,735	4,763	6,203	
	Income - VAT refund	954						Not in budget beyond 2016-17; also not in expenditure.
	Reimbursement BT kiosk balance by VH	850						Any NP costs will be offset by a dedicated NP grant
	S136 grass maintenance subsidy	0	309	317	325	333	341	
	Precept	7800	9,300	9,300	9,300	9,300	9,300	
	Total funds	19308	18,531	20,534	22,360	14,396	15,844	
	Projected expenditure	10386	7,615	7,798	8,097	8,193	7,535	
		0	0	0	9,500	0	0	Street lighting replacement planned for summer 2021.
	<b>Estimated year end balance (Total Reser</b>	<b>8922</b>	<b>10,917</b>	12,735	4,763	6,203	8,309	
21	<b>Reserve allocations at 1st April</b>							
22	Reserve Lighting replacement	3750	6,250	7,750	0	0	0	Contingency for replacements. Increase when funds are available.
	Other project(s)	0	0	0	0	1,000	3,500	
23	Maintenance Fund	1650	1,000	1,000	1,000	1,000	1,000	Any unscheduled maintenance. E.G. flood drainage scheme, street lights, street furniture, general 'fix-it' matters.
	<b>Total allocated to reserve</b>	<b>5400</b>	<b>7,250</b>	8,750	1,000	2,000	4,500	
	<b>Unallocated reserve</b>	<b>3522</b>	<b>3,667</b>	3,985	3,763	4,203	3,809	Target is 50% of annual costs.
	<b>Percentage of annual expenditure</b>	<b>34%</b>	<b>48%</b>	51%	46%	51%	51%	