ARTHURET PARISH COUNCIL

MINUTES of the **MEETING** of the **FINANCE, STAFFING & GENERAL PURPOSES COMMITTEE,** held in the **PARISH COUNCIL OFFICES, LONGTOWN** on **TUESDAY 28th JANUARY 2025**

PRESENT
Councillor Sir JFS Graham (Chair), Councillor G Routledge (Vice Chair), Councillor M Gunson, Councillor C Adams, Councillor M Irving and Councillor E Jeffrey

Parish Clerk and RFO

APOLOGIES
Councillor R Graham and Councillor C Johanssen

Minute Number	
607	**Apologies for Absence** **RESOLVED** that apologies were received from Cllrs R Graham and C Johanssen
608	**Declaration of Interest** To receive declarations by elected and co-opted members of interests in respect of items on the agenda **RESOLVED** no declarations received
609	**Public Participation** **RESOLVED** that no members of the public were in attendance
610	**Financial Matters** To agree the budget / precept for 2025/2026 **RESOLVED** that the recommendations were agreed to

ARTHURET PARISH COUNCIL - DRAFT BUDGET FOR 2025/2026

PRECEPT INCREASE 6%

RECEIPTS	2024-25 BUDGET	APR-DEC ACTUAL	PROJECTED JAN	PROJECTED FEB	PROJECTED MARCH	2024-25 TOTAL	VARIANCE	2025-26 PROPOSED BUDGET	Comments
Precept	75671.00	75671.00				75671.00	0.00		
Allotment Rents - £230 relates to previous year	1240.00	230.00			1240.00	1470.00	230.00		As allotment rents are ring-fenced for allotment use only - not included within budget provision
Grants received	0.00	8031.72				8031.72	8031.72		
VAT claim	0.00	1737.10			1429.93	3167.03	3167.03		
Xmas Party	0.00	224.00				224.00	224.00		
Insurance Claim	4500.00			4350.00		4350.00	-150.00		
Utility Refund		1261.08				1261.08	1261.08		
Bank Interest	80.00	494.98			90.00	584.98	504.98	250.00	Interest rates to decrease - therefore lower amount to be received
Playing field/Changing room hire - How is this received?	1100.00				1100.00	1100.00	0.00		
	82,591.00	**87,649.88**	**0.00**	**4,350.00**	**3,859.93**	**95,859.81**	**13,268.81**	**250.00**	

PAYMENTS	2024-25 BUDGET	APR-DEC ACTUAL	JAN	FEB	MARCH	2024-25 TOTAL	VARIANCE	2025-26 PROPOSED BUDGET	Comments
Salaries	37980.00	29369.34	2861.40	2273.76	2273.76	36778.26	1201.74	32926.08	Assumed 60p p/h inc on current SCP & NIC/pension liability for employer
Clerks Gratuity	2000.00	7675.00				7675.00	-5675.00	0.00	No longer applicable
Cleaners Salary	595.00	326.88	0.00	0.00	0.00	326.88	268.12	1378.00	Assumed SCP 4 with 60p per hour increase x 2 x 52 - will this cover the council rooms and changing room?
Council room rates						0.00	0.00		To investigate and confirm any applicable small rate relief
Council Room Electric	250.00	169.48	235.72		235.72	640.92	-390.92	720.00	Estimated £60 per month
Council Room Oil/Service	250.00	0.00			660.00	660.00	-410.00	1200.00	£1k for oil & £200 for service
Council Room Water	250.00	645.25	141.61	141.61	141.61	1070.08	-820.08	1000.00	Estimated on current years costs but seems high
Council Room misc - no repairs to be carried out til post y/e	250.00					0.00	250.00	1000.00	Provision to cover repairs - estimate for lights etc approx £800
Bungalow Rates	800.00	923.15				923.15	-123.15	940.00	Small increase
Bungalow Electric	400.00	104.48	235.72		235.72	575.92	-175.92	500.00	Estimate - slightly lower - need to keep an eye on it being left on
Bungalow Water	600.00	645.28	141.61	141.61	141.61	1070.11	-470.11	1000.00	Estimated similar cost
Bungalow misc	600.00				485.00	485.00	115.00	400.00	Provision for repairs
Stationery	250.00	979.55			50.00	1029.55	-779.55	500.00	Estimated - lower than current year as we had to purchase a chair etc
Phone/Broadband	250.00	612.10	124.65	124.65	124.65	986.05	-736.05	1495.80	As current year - cannot get out of contract without paying a £4k penalty
Meeting room hire	0.00	471.25				471.25	-471.25	0.00	No provision - council rooms back in use
Sec 137	23.00	23.00				23.00	0.00	23.00	Assumed similar cost for poppy wreath
Special Projects	0.00					0.00	0.00	0.00	No provision - assumed any costs will be covered by grants eg VE Day 80
Petty Cash	0.00					0.00	0.00	0.00	No provision - any spending would be allocated to the relevant budget heading
Grant to APCC	3000.00	3000.00				3000.00	0.00	3000.00	Assumed same as current year
Internal Audit Fee	90.00	175.00				175.00	-85.00	150.00	Estimate
External Audit Fee	420.00	420.00				420.00	0.00	420.00	Per Moore UK audit fees for 22/23 to 26/27
Allotment subs and misc reps	300.00	575.70			200.00	775.70	-475.70	0.00	No provision to come from earmarked funds
Insurance	3700.00	3650.54				3650.54	49.46	4000.00	Estimate - a full review of cover to be carried out
Information Commissioner	35.00	35.00				35.00	0.00	47.00	To increase per government advice
Play area inspections £284.75 relates to previous year	360.00	284.75			292.00	576.75	-216.75	300.00	Small increase
Play equipment maintenance & repairs						0.00	0.00	1000.00	Estimate to cover all play areas - perhaps needs to be increased
Grass cutting	4280.00	160.00			4280.00	4440.00	-160.00	4500.00	Estimate - to be confirmed from tenders received
Hedges & BMX track maintenance	200.00				200.00	200.00	0.00	200.00	As current year
Flowerbed maintenance and planting	4300.00	5017.00				5017.00	-717.00	5200.00	Assumed costs will increase
Tree maintenance	1600.00	2390.00			500.00	2890.00	-1290.00	3000.00	Estimated £800 to cover inspection; £500 to cover maintenance and £1700 for tree contract
Riverside cleaner	4968.00	3726.00	414.00	414.00	414.00	4968.00	0.00	5800.00	Assumed increased costs to ensure correct disposal of waste
Waste bags for riverside		153.81				153.81	-153.81	0.00	Included in above budget
Maintenance of land adj to bridge						0.00	0.00	500.00	To be confirmed re maintenance of wildflowers
CALC subscription	400.00	457.70				457.70	-57.70	474.62	Per CALC
Members - Training & mileage	500.00	295.70			200.00	495.70	4.30	250.00	Estimate
Clerk/RFO training & mileage						0.00	0.00	300.00	Estimate
Assets		4624.17				4624.17	-4624.17	0.00	Assumed purchases will come from grants
Website	936.00	710.00				710.00	226.00	650.00	Per parish online fee table
Maintenance of Assets (not play area equipment)	250.00	80.00				80.00	170.00	1000.00	To cover maintenance & repairs of bins,seats, SIDS, noticeboards etc
Misc repairs	1000.00				500.00	500.00	500.00	0.00	Should be covered by designated budget lines above
Election costs	0.00					0.00	0.00	1000.00	Requires provision over the next 2-3 years to have an ear-marked reserve
Christmas Lights	4000.00	1111.13		1200.00		2311.13	1688.87	1500.00	Will only cover the column lighting - no provision for solar powered trees
Christmas Party	2000.00					0.00	2000.00	2000.00	Per previous years budget provision
VAT	0.00	1995.40				1995.40	-1995.40		
						0.00	0.00		
	76,837.00	**70,806.66**	**4,154.71**	**4,295.63**	**10,934.07**	**90,191.07**	**-13,354.07**	**78,374.50**	

Total Bank Balances at 24.12.24	14,995.02	
Projected Income to 31.3.25	8,209.93	
Less Projected Expenditure to 31.3.25	(19,384.41)	
Projected Balance c/f @ 31.3.25	**3,820.54**	

Balance breakdown

Allotment ear-marked balance	1,775.78	£2351.48 b/f less year to date expenditure

Community Pot	FOR INFORMATION
1,749.38	Balance b/f
6448.78	Received for 2024/25
(1,200.00)	Paid to E Mylnek for grounds mnce
(260.00)	Community Centre

Community Pot balance	3,405.81	
Ear marked reserves		Did have £2k in election costs - these have been spent
General Reserves	-1,361.05	Negative balance - this needs rectified
	3,820.54	

GENERAL RESERVES BALANCE

General Reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of General Reserves should be agreed with the Annual Budget. JPAG (March 2024 edition) advises: The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE). NRE (subject to any planned surplus or deficit) is effectively Precept/Levy less any loan repayment and/or amounts included in Precept/Levy for Capital Projects and transfers to Earmarked Reserves. The reason for the wide range (3 to 12 months) is to cater for the variation in sizes of individual authorities. The smaller the authority the closer the figure should be to 12 months NRE, the larger the authority, the nearer to 3 months.

(900.00)	Football Club
(60.00)	Flower show
(850.00)	Community Centre
(217.35)	Christmas party
(102.00)	Christmas party - tablecloths
(823.00)	Christmas party - meal
(160.00)	Christmas party - hall hire
(220.00)	Christmas party - entertainment
3,405.81	

ARTHURET PARISH COUNCIL **APPENDIX 1**

PRECEPT 2025/26

Proposed expenditure budget for 25/26	78,374.50	
Less proposed income budget for 25/26	(250.00)	
Towards a reserve balance **	20,892.18	Equates to a NRE of 3 months as calculated below (£19,531.13)and to cover the projected deficit from the draft budget figures (£1,361.05)
Precept required	**99,016.68**	
Current precept	75,671.00	
Difference on above	**23,345.68**	Equates to 30.85% increase

NRE calculation

78,374.50	Expenditure per proposed budget
(250.00)	Income per proposed budget
78,124.50	Net revenue expenditure calculation

6,510.38 Monthly Net Revenue Expenditure (NRE) for 25/26 = Net revenue calculation of £78,124.50 divided by 12

19,531.13 NRE x 3 months - This is the minimum reserve balance per JPAG

COST TO BAND D PROPERTY - CURRENT YEAR

	£	Tax base	Precept £
2024/25	93.34	810.67	75,671.00

				Increased cost....		
% increase	**Precept**	**Tax base**	**Band D cost**	**Per annum**	**Per week**	
31	99,017.00	819.88	120.77	27.43	0.53	
20	90,805.00	819.88	110.75	17.41	0.33	A 20% increase would give a reserve balance of £12,680.50 =1.94 months of NRE per draft budget figures
15	87,022.00	819.88	106.14	12.80	0.25	A 15% increase would give a reserve balance of £8,897.30 =1.36 months of NRE per draft budget figures

31% increase cost to other property bands

			Increased cost....	
BAND	**25/26 Cost**	**24/25 cost**	**Per annum**	**Per week**
A	80.51	62.23	18.28	0.35
B	93.93	72.60	21.33	0.41
C	107.35	82.97	24.38	0.47
E	147.60	114.08	33.52	0.64