

APPLEBY-IN-WESTMORLAND TOWN COUNCIL

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FINANCE COMMITTEE MINUTES FOR THE MEETING HELD IN THE MOOT HALL ON MONDAY 10TH DECEMBER 2018 at 6.45pm

Present:

Cllr Mrs Anderton
Cllr Chalmers (**Chair**)
Cllr Connell
Cllr Curley
Cllr Mrs Dixon – Dougherty (*Deputy Mayor ex officio*)
Cllr Pape (**Vice Chair**)
Cllr Rooke (*Mayor ex officio*)

Also in attendance:

Cllr Dougherty
Cllr Miss Hutchinson
Cllr Stephenson

F1/12/18 Apologies for Absence

Apologies for absence were received from Cllr F Potts in respect of this meeting.

ACTION

Clerk

F2/12/18 Declarations of Interest

Cllr Connell declared a personal interest in any items on the agenda that relate to Cumbria County Council and Eden District Council.

F3/12/18 Actions from the Previous Minutes

Cllr Stephenson asked if precept information had been received from Eden District Council. The Clerk advised that it had not. He also asked if the urgent repair costs were known for the Moot Hall. The Clerk advised that Crosby Granger had updated the Condition Survey with costs for the urgent external repairs only which came to approximate £217,000. This information to be forwarded to Councillors.

Clerk

F4/12/18 Chairman's Report

There was no Chairman's Report in respect of this meeting.

F5/12/18 Management Accounts

The Clerk presented the Management Accounts for November 2018. The Clerk stated that Eden District Council had advised that the funding for assets that were not able to be transferred this financial year would reduce to 75% next financial. This will be included as an agenda item for the next Finance Committee meeting. Cllr Stephenson asked if any progress had been made the regard to establishing a building reserves fund. The Clerk advised that this would be looked at as part of the budget process.

Clerk

F6/12/18 Councillors' reports and items for future agendas

Cllr Curley advised that the cost of cutting the verge around the cairn at the Long Marton road entrance to the town was £600 – this equated to £50 per cut and there had been 12 cuts. The Clerk advised that her recollection of previous discussions had not included a cost and that the work would be done on a voluntary basis. Cumbria County Council had agreed to cut the grass at the cairn at the Shining Stars approach to the town at no charge as it was understood that there was no volunteers for this area. It was **RECOMMENDED** that the matter be included on the next Finance Committee agenda.

F7/12/18 Date of the Next Meeting

Councillors noted that the next meeting of the Finance Committee will be held in the Moot Hall on **Monday 14th January 2019 at 6.45pm.**

ALL

There being no further business the meeting closed at 7.15pm

AT THE COUNCIL MEETING ON: **WEDNESDAY 19TH DECEMBER 2018**

THE CHAIRMAN OF THE COMMITTEE WAS AUTHORISED BY THE

COMMITTEE TO SIGN THESE MINUTES TO CONFIRM THEIR
BEING A TRUE AND ACCURATE RECORD:

J. Lewis

Appleby in Westmorland Town Council
Management Accounts - Summary -December 2018 - Target % = 75%

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Income							
Precept				104444.00		104444.00	100
Council Tax Reduction Scheme				1534.00		1534.00	100
Recycling				700.00		1400.00	50
Interest		45.85		208.35		200.00	104
Grants Received				2064.16		0.00	0
Planting				0.00		300.00	0
Flood Relief Fund				0.00		0.00	0
Other Income				0.00		0.00	0
Rents		1377.00		15293.00		19000.00	80
Fair Hill				3450.00		3450.00	100
RPA		2832.62		2846.36		2200.00	129
Wayleaves		37.88		37.88		38.00	100
Letting Fees - Coffee Mornings		90.00		1140.00		1560.00	73
Letting Fees - Mini Markets				565.00		300.00	188
Letting Fees - Concerts/Cinema		296.64		967.97		1000.00	97
Letting Fees - Club Events		322.00		4322.00		4000.00	108
Letting Fees - Fair Week				960.00		300.00	320
Letting Fees - Private Functions				410.00		0.00	0
Letting Fees - Other		68.00		1353.00		2000.00	68
PV Income		87.59		1395.59		1700.00	82
TIC Sales		2694.37		25141.24		29000.00	87
EDC Grant				6000.00		6000.00	100
Footway Lighting				1723.00		1693.00	102
Play Areas				0.00		1150.00	0
Seats				0.00		1295.00	0
Market				0.00		1217.00	0
Broadclose Toilets				0.00		16630.00	0
Broadclose Carpark							
Grass Cutting							
Land & Trees							
Football Pitch							
Returnable Deposits							
Total Income		7851.95		174755.55		200411.00	87
Cost of Sales							
Horse Fair				2568.39		23000.00	
Books				871.33			
Maps				1198.17			
Postcards and Cards		69.86		293.71			
Toys and Gifts		16.32		4518.69			
Videos and DVDs				0.00			
Packaging		21.70		71.88			
Appleby Castle Tours				0.00			
SoR Stock				2883.90			
Float							
Summer Pudding Ticket Sales							
Total Cost of Sales		107.88		12406.07		16000.00	78
TIC Gross Profit on Sales		2586.49		12735.17		12500.00	102
Overheads							
Salaries	5818.41		65887.19		77255.00		85
Stationery	5.19		2207.34		2600.00		85
Heating and Lighting	408.07		4299.26		7170.00		60
Minor R & R	38.20		4718.05		4400.00		107
Telephone & Broadband	153.53		1815.01		2400.00		76
Postage			112.40		150.00		75
Cleaning and Refuse	714.36		7532.38		13020.00		58
Insurance			6375.50		6477.00		98
Licences and Compliance			1873.93		2180.00		86
Professional Fees			3060.00		2500.00		122
Rates	1055.00		4916.75		5625.00		87
Water	270.00		2309.75		5420.00		43

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Training			130.00		650.00		20
Subscriptions	25.28		406.60		650.00		63
Advertising	125.00		271.80		1450.00		19
Election			0.00		0.00		0
Marketing			0.00		0.00		0
Credit Card Machine Charges	37.79		303.66		250.00		121
Printing			537.00		0.00		0
Audit			600.00		960.00		63
Mayors Allowance			2935.00		2845.00		103
Grants			1000.00		2000.00		50
Christmas Lights			2000.00		2000.00		100
Computer - Hardware			48.00		450.00		11
Computer - Software	41.95		371.22		650.00		57
Returnable Deposits					240.00		0
Lift Contract			850.00		850.00		100
Building Repairs	601.24		22142.37		6534.00		339
Flood / Insurance			0.00		0.00		0
Planting			393.57		300.00		131
Bus Shelter					400.00		
Catering	8.87		189.21		200.00		95
Bank Charges	42.05		438.89		800.00		0
Footway Lighting			976.92		1723.00		57
Play Areas			0.00		1150.00		0
Seats			0.00		1295.00		0
Market			0.00		1217.00		0
Broadclose Toilets			0.00		16630.00		0
Broadclose Car Park							
Grass Cutting							
Land & Trees							
Football Pitch							
Contingency			0.00		3000.00		0
Total Overheads	9344.94		139369.80		175441.00		79
Total Expenditure	9452.82		151775.87		191441.00		79

Bank Accounts and Cash Closing Balances 31st December 2018

Barclays Current	£ 5,487.91
Barclays Saver	£ 61,554.26
PO	
Cumberland (Reserves)	£ 70,907.93
Clerk's Petty Cash	£ 85.28
PH Petty Cash	
TIC Petty Cash	£ 82.99
	£138,118.37

Balances 31st December 2018

Creditors	£ 1,697.01
Debtors	£ 765.61

Appleby in Westmorland Town Council

Management Accounts - Town Council - December 2018 - Target % =75%

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Town Council Income							
4000 - Precept				36635.00		36635.00	100
4001 - Council Tax Reduction Scheme				1534.00		1534.00	100
4002 - Recycling				700.00		1400.00	50
4003 - Interest		45.85		208.35		200.00	104
4004 - Grants Received				2064.16		0.00	0
4005 - Planting				0.00		300.00	0
4006 - Flood Relief Fund				0.00		0.00	0
4099 - Other Income				0.00		0.00	0
Total Town Council Income		45.85		41141.51		40069.00	103
Town Council Overheads							
7000 - Salaries	1752.76		16909.63		26418.00		64
7001 - Stationery	5.19		1144.77		1600.00		72
7002 - Heating and Lighting	61.22		705.42		1000.00		71
7003 - Minor R & R			315.62		1000.00		32
7004 - Telephone & Broadband	66.84		780.46		1200.00		65
7005 - Postage			50.81		100.00		51
7006 - Cleaning and Refuse	6.03		50.41		200.00		25
7007 - Insurance			2070.13		2100.00		99
7008 - Licences and Compliance			863.99		550.00		157
7009 - Professional Fees			1740.00		1500.00		116
7010 - Rates	189.50		2026.25		1700.00		119
7011 - Water	13.74		175.90		250.00		70
7012 - Training			80.00		500.00		16
7013 - Subscriptions	25.28		406.60		650.00		63
7014 - Advertising			39.30		0.00		125
Election			0.00		0.00		0
7016 - Audit			120.00		460.00		26
7017 - Mayors Allowance			2935.00		2845.00		103
7018 - Grants			1000.00		2000.00		50
7024 - Christmas Lights			2000.00		2000.00		100
7019 - Computer - Hardware			3.00		250.00		1
7020 - Computer - Software	41.95		371.22		250.00		148
7021 - Planting			393.57		300.00		131
7022 - Catering	1.25		30.45		100.00		30
7199 - Contingency			0.00		2000.00		0
7901 - Bank Charges	42.05		438.89		800.00		0
Total Town Council	2205.81		34651.42	0.00	49773.00		70

**Appleby in Westmorland Town Council
Management Accounts - Property -December 2018 - Target % = 75%**

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Property Income							
4102 - Rents		1377.00		15293.00		19000.00	80
4103 - Fair Hill				3450.00		3450.00	100
4104 - RPA		2832.62		2846.36		2200.00	129
4105 - Wayleaves		37.88		37.88		38.00	100
Total Property Income		4247.50		21627.24		24688.00	88
Property Overheads							
7200 - Salaries	272.37		5460.62		2700.00		202
7201 - Heating and Lighting			0.00		150.00		0
7202 - Minor R and R			879.44		1500.00		59
7203 - Cleaning and Refuse			0.00		500.00		0
7204 - Insurance			1182.93		1200.00		99
7205 - Licence and Compliance			0.00		200.00		0
7206 - Professional Fees			1320.00		1000.00		132
7207 - Rates			0.00		0.00		0
7208 - Water			0.00		400.00		0
7209 - Audit			120.00		100.00		120
7210 - Building Repairs	601.24		13878.10		6534.00		212
7211 - Advertising	125.00		212.50		300.00		71
7213 - Bus Shelter			284.00		400.00		
7214- Flood / Insurance			0.00				0
Total Property	998.61		23337.59		14984.00		156

**Appleby in Westmorland Town Council
Management Accounts - Public Hall -December 2018- Target % = 75%**

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Public Hall Income							
4200 - Precept				16712.00		16712.00	100
4202 - Letting Fees - Coffee Mornings		90.00		1140.00		1560.00	73
4203 - Letting Fees - Mini Markets				565.00		300.00	188
4204 - Letting Fees - Concerts/Cinema		296.64		967.97		1000.00	97
4205 - Letting Fees - Club Events		322.00		4322.00		4000.00	108
4206 - Letting Fees - Fair Week				960.00		300.00	320
4207 - Letting Fees - Private Functions				410.00		0.00	
4208 - Letting Fees - Other		68.00		1353.00		2000.00	68
4209 - PV Income		87.59		1395.59		1700.00	82
4210 - Grants Received				0.00			0
4211 - Returnable Deposits				200.00			0
Total Public Hall Income		864.23		28025.56		27572.00	102
Public Hall Overheads							
7400 - Salaries	1321.77		13468.01		13072.00		103
7401 - Stationery			69.98		0.00		0
7402 - Heating and Lighting	285.63		2846.29		3500.00		81
7403 - Minor R and R	29.16		3016.09		1000.00		302
7404 - Telephone and Broadband	19.84		214.23		200.00		107
7405 - Postage			0.00		0.00		0
7406 - Cleaning and Refuse			1018.32		1000.00		102
7407 - Insurance			1939.51		1950.00		99
7408 - Licence and Compliance			700.62		750.00		93
7409 - Lift			850.00		850.00		100
7410 - Rates	64.00		572.00		700.00		82
7411 - Water	242.51		1415.92		3000.00		47
7413 - Advertising			0.00		650.00		0
7414 - Marketing			0.00		0.00		0
7415 - Audit			120.00		200.00		60
7416 - Computer - Hardware			0.00		0.00		0
7417 - Computer - Software			0.00		200.00		0
7418 - Returnable Deposits			100.00		0.00		0
7599 - Contingency			0.00		500.00		0
Total Public Hall	1962.91		24610.57		27572.00		89

**Appleby in Westmorland Town Council
Management Accounts - TIC -December 2018 - Target % = 75%**

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
TIC Income							
4401 - Precept				24643.00		24643.00	100
4403 - Sales		2694.37		25141.24		29000.00	87
4404 - EDC Grant				6000.00		6000.00	100
Total TIC Income		2694.37		55784.24		59643.00	94
TIC Cost of Sales							
5000 - Horse Fair				1937.67			
5001 - Books				1280.87			
5002 - Maps				1419.35			
5003 - Postcards and Cards	69.86			293.71			
5004 - Toys and Gifts	16.32			4518.69			
5005 - Videos and DVDs				0.00			
5006 - Packaging	21.70			71.88			
5007 - Appleby Castle Tours				0.00			
5008 - SoR Stock				2883.90			
5012 - Float				0.00			
5013 -Summer Pudding Ticket Sales				0.00			
Total Cost of Sales	107.88		12406.07		16000.00		78
TIC Gross Profit on Sales		2586.49		14485.11		12500.00	116
TIC Overheads							
7600 - Salaries	1853.51		26824.51		34471.00		78
7601 - Stationery			992.59		1000.00		99
7602 - Heating and Lighting	61.22		747.28		1000.00		75
7603 - Minor R and R	9.04		57.30		200.00		29
7604 - Telephone and Broadband	66.85		820.32		1000.00		82
7605 - Postage			61.59		50.00		123
7606 - Cleaning and Refuse			88.68		200.00		44
7607 - Insurance			1182.93		1167.00		101
7608 - Licencing and Compliance			309.32		370.00		84
7610 - Rates	189.50		1706.50		1695.00		101
7611 - Water	13.75		175.91		150.00		117
7612 - Training			50.00		150.00		33
7613 - Credit Card Machine Charges	37.79		303.66		250.00		121
7614 - Marketing			0.00		500.00		0
7615 - Advertising			20.00				
7616 - Audit			240.00		200.00		120
7617 - Comupter - Hardware			45.00		200.00		23
7618 - Computer - Software			0.00		200.00		0
7619 - Printing			537.00		240.00		224
7620 - Catering	7.62		158.76		100.00		159
7799 - Contingency			0.00		500.00		0
Total TIC Overheads	2239.28		34321.35		43643.00		79
Total Expenditure	2347.16		46727.42		59643.00		78

Appleby in Westmorland Town Council
Management Accounts - MA Toilets -December 2018 - Target % = 75%

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
MA Toilets Income							
Precept		0.00		16790.00		16790.00	100
Total Property Income		0.00		16790.00		16790.00	100
MA Toilets Overheads							
- Salaries			659.46		930.00		71
- Heating and Lighting			0.00		1520.00		0
- Minor R and R			449.60		700.00		64
- Cleaning and Refuse	708.33		6374.97		10120.00		63
- Insurance			0.00		60.00		0
- Licence and Compliance			0.00		310.00		0
- Rates	612.00		612.00		1530.00		0
- Water			0.00		1620.00		0
Total Property	1320.33		8096.03		16790.00		48

Appleby in Westmorland Town Council
Management Accounts - Services - December 2018 - Target % = 75 %

	December		Totals		Budget		%
	Debit	Credit	Debit	Credit	Debit	Credit	
Services Income							
- Precept				9664.00		9664.00	100
Footway Lighting				1723.00		1723.00	100
Play Areas				0.00		1150.00	0
Seats				0.00		1295.00	0
Market				0.00		1217.00	0
Broadclose Toilets				0.00		16630.00	0
Broadclose Car Park				0.00		0.00	0
Grass Cutting				0.00		0.00	0
Land & Trees				0.00		0.00	0
Football Pitch				0.00		0.00	0
Total Public Hall Income		0.00		11387.00		31679.00	36
Services Overheads							
- Salaries	618.00		2564.96		9664.00		27
Footway Lighting			976.92		1693.00		0
Play Areas			0.00		1150.00		0
Seats			0.00		1295.00		0
Market			0.00		1217.00		0
BroadClose Toilets			0.00		16630.00		0
Broadclose Car Park			0.00				0
Grass Cutting			0.00				0
Land & Trees			0.00				0
Football Pitch			0.00				0
Total Public Hall	618.00		3541.88		31649.00		11

APPLEBY-IN-WESTMORLAND TOWN COUNCIL

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Finance Report

Report 3

Finance Committee – Monday 14th January 2019

The Council Tax Base which is a calculation of the number of properties paying Council Tax has increased. This means that the value of the Precept will increase by £610 without any increase to the amount each household contributes. This would be the 6th year that the Council has not increased the amount each household contributes.

Precept 2019-2020 – No Increase

The CTRS for 2019 – 2020 is **£1,800**

Precept value 2019 – 2020 of **£105,054**

Total value of £106,854

The Council Tax Base for 2019 – 2020 is **1141.89**

Giving a Band D precept of **£92** – no increase on 2018 - 2019

Calculation: £105,054 divided by 1141.89 = £92.

The table below shows how much additional funding would have been generated had the Council increased the Precept by 2% over the last 5 years.

Year	%	Precept	% Increase	Cumulative Total
2014-2015	2	69740	1395	1395
2015-2016	2	73319	1466	2861
2016-2017	2	74125	1483	4344
2017-2018	2	76420	1528	5872
2018-2019	2	105972	2119	7992
				22463

The table below shows how much funding each % increase would generate and also how this would increase the amount per household.

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%	Precept	% Increase	% Band D	Band D Increase (Per Yr)	Total Precept
1	105,054	1051	92.92	0.92	106105
2	105,054	2101	93.84	1.84	107155
3	105,054	3152	94.76	2.76	108206
4	105,054	4202	95.68	3.68	109256
5	105,054	5253	96.60	4.60	110307
6	105,054	6303	97.52	5.52	111357
7	105,054	7354	98.44	6.44	112408
8	105,054	8404	99.36	7.36	113458
9	105,054	9455	100.28	8.28	114509
10	105,054	10505	101.20	9.20	115559
20	105,054	21011	110.40	18.40	126065
30	105,054	31516	119.60	27.60	136570
40	105,054	42022	128.80	36.80	147076
50	105,054	52527	138.00	46.00	157581
60	105,054	63032	147.20	55.20	168086
70	105,054	73538	156.40	64.40	178592
80	105,054	84043	165.60	73.60	189097
90	105,054	94549	174.80	82.80	199603
100	105,054	105054	184.00	92.00	210108

It is recommended that to allow the Council to contribute to a building reserves fund that the Precept be increased by at least 2% for 2019 – 2020. It is also recommended that up to £30,000 from the Council's general reserves be transferred to a specific building reserves fund.

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Precept 2018-2019

The CTRS for 2018 – 2019 is **£1,534**.

Precept value 2018 – 2019 of **£77,990**

Total value of £79,524

The Council Tax Base for 2018 – 2019 is **1130.29**

Giving a Band D precept of **£69** – no increase on 2017 - 2018

Calculation: £77,990 divided by 1130.29 = £69.

The above calculation shows the Town Council's proposed Precept requirement for 2018 – 2019. The Council Tax Base which is a calculation of the number of properties paying Council Tax has increased. This means that the value of the Precept will increase by £3,053 without the need to increase the amount each household contributes. This will be the 5th year that the Town Council has not increased the amount each household contributes.

Eden District Council will no longer be charging "Special Expenses" for Appleby. The total amount raised last year through special expenses was £26,454. To enable the Town Council to take over a number of local services from Eden District Council it is the Town Council's intention to increase their Precept by £26,454. This is a transfer of funds and not an increase.

The CTRS for 2018 – 2019 is **£1,534**.

Precept value 2018 – 2019 of **£104,444**

Total value of £105,978

The Council Tax Base for 2018 – 2019 is **1130.29**

Giving a Band D precept of **£92** (previously £69 to the Town Council and £23 to Eden District Council)

Calculation: £104,444 divided by 1130.29 = £92.

Precept 2017-2018

The estimated CTRS for 2017 – 2018 was £2,074 the confirmed amount is **£2,077**.

Precept value 2017 – 2018 of **£74,937**

Total value of £77,014

The Council Tax Base for 2017 – 2018 is **1086.05**

Giving a Band D precept of **£69** – no increase on 2016 - 2017

APPLEBY-IN-WESTMORLAND TOWN COUNCIL

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Calculation: £74,937 divided by 1086.05 = £69.

Precept 2016-2017

The estimated CTRS for 2016 – 2017 was £3,348 the confirmed amount is **£3,053**.

Precept value 2016 – 2017 of **£72,659**

Total value of £75,712

The Council Tax Base for 2016 – 2017 is **1053.03**

Giving a Band D precept of **£69** – no increase on 2015 - 2016

Calculation: £72,659 divided by 1053.03 = £69.

Precept 2015-2016

The estimated CTRS for 2015 – 2016 was £5,578 the confirmed amount is **£5,511**.

Precept value 2015 – 2016 of **£71,924**

Total value of £77,435

The Council Tax Base for 2015 – 2016 is **1042.37**

Giving a Band D precept of **£69** – no increase on 2014 - 2015

Calculation: £71,924 divided by 1042.37 = £69.

Precept 2014-2015

CTRS for 2014-2015 was **£5,772**

Precept value for 2014-2015 was **£69,740**

Total value of £75,512

The Council Tax Base for 2014 – 2015 was **1011**

Giving a Band D precept of **£69**.

Calculation: £69,740 divided by 1011 = £69.