

# Elloughton cum Brough Town Council

60 Welton Road, Brough, HU15 1BH

Write to: PO Box 124, Brough, HU15 1YH

Telephone: 01482 665600

Website: [elloughtonbrough-tc.gov.uk](http://elloughtonbrough-tc.gov.uk)



19 November 2019

Dear Councillor,

## RE: Finance and Strategic Planning Committee

You are hereby summoned to attend an Administration and Finance Committee meeting to be held on **Monday 25 November 2019**, commencing at **5pm**, in the **Committee Room (60 Welton Road)**.

The agenda for the meeting is set out below.

**Town Clerk**

## Agenda

**Committee Members:** Cllr Brogden, Cllr S. Duckles, Cllr Credland, Cllr Luckraft, Cllr Bentley and Cllr Rowe.

No	Item
	<b><u>Procedural items</u></b>
1	<b>Apologies</b> Committee to note any apologies, the reasons given for absence and consider acceptance of them.
2	<b>Declarations of interest</b> Committee to receive any declarations of interest in accordance with the requirements of the Localism Act 2011, and to consider any applications for dispensations in relation to disclosable pecuniary interests or personal interest.
3	<b>Minutes of the meeting held on 28 October 2019</b> Committee to consider approving the minutes as a true and proper record.

**Chairman 2019-2020 Councillor Martin Credland**

	<b><u>Business items</u></b>
<b>4</b>	<b>Internal audit report - Quarter 2 2019-20</b> Committee to note and consider the internal audit report for the second quarter of the financial year.
<b>5</b>	<b>Draft budget 2020-21</b> Committee to consider an initial draft proposal for the 2020-21 budget.
	<b><u>Next meeting</u></b>
<b>6</b>	<b>Items for inclusion on the next meeting agenda</b> Members may use this opportunity to raise items for discussion at future Committee meetings.
<b>7</b>	<b>Date and time of the next meeting</b> Committee to consider confirming the date and time of the next ordinary meeting as <b>Monday 24 February 2019 at 5pm</b> in the <b>Committee Room of the Council Offices (60 Welton Road)</b> .

# **ITEM 3**

# Elloughton cum Brough Town Council

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Minutes of the **Finance & Strategic Planning Committee** meeting held on **28 October 2019** in the **Committee Room, Town Council Offices, 60 Welton Road, Brough.**

**Committee Members Present:** Cllr Brogden, Cllr S. Duckles, Cllr Credland, Cllr Luckraft, and Cllr Rowe.

**Meeting Clerk:** Tom Clay, Town Clerk

## Minutes

Number	Item
	<b><u>Procedural items</u></b>
FS29/1920	<p><b>Apologies</b> The following apologies were received:</p> <ul style="list-style-type: none"> <li>• Cllr Bentley – work reasons</li> </ul> <p><b>RESOLVED: Committee resolved to note the apologies and accept the reasons given for absence.</b></p>
FS30/1920	<p><b>Declarations of interest</b> No declarations of interest in accordance with the requirements of the Localism Act 2011 were made.</p>
FS31/1920	<p><b>Minutes of the meeting held on 29 July 2019</b> Cllr S. Duckles proposed, seconded by Cllr Luckraft, that the minutes be accepted as a true and accurate record of the meeting.</p> <p><b>RESOLVED: Committee resolved to approve the minutes as a true and accurate record.</b></p>
FS32/1920	<p><b>Minutes of the meeting held on 15 August 2019</b> Cllr S. Duckles proposed, seconded by Cllr Rowe, that the minutes be accepted as a true and accurate record of the meeting.</p> <p><b>RESOLVED: Committee resolved to approve the minutes as a true and accurate record.</b></p>

Signature: ..... Date: .....

	<b><u>Business items</u></b>
FS33/1920	<p><b>Budget report - Quarter 2 2019-20</b> Cllr Credland proposed, seconded by Cllr Rowe, that the second quarter budget report for 2019-20 be noted and instructed the Town Clerk to carry out any actions associated with it.</p> <p><b>RESOLVED: Committee resolved that the first quarter budget report for 2019-20 be noted and instructed the Town Clerk to carry out any actions associated with it.</b></p>
FS34/1920	<p><b>Internal Audit report - Quarter 2 2019-20</b></p> <p><b>RESOLVED: Committee resolved to defer discussion of the item until the next meeting.</b></p>
FS35/1920	<p><b>Updated financial regulations</b> Cllr Luckraft proposed, seconded by Cllr Rowe, that Committee accept the updated financial regulation (based on the current model regulations) and recommend to Council that they are adopted.</p> <p><b>RESOLVED: Committee resolved that the updated financial regulation (based on the current model regulations) be recommend to Council at the November 2019 meeting.</b></p>
FS36/1920	<p><b>Draft budget 2020-21</b> Cllr Credland proposed, seconded by Cllr Rowe, that the committee note the first draft of the 2020-21 budget and that the matter be discussed again at the next meeting.</p> <p><b>RESOLVED: Committee resolved that the first draft of the 2020-21 budget be noted and instructed the Town Clerk to place the matter on the next ordinary meeting agenda.</b></p>
FS37/1920	<p><b>Annual Grant Fund 2020-21</b> Cllr S. Duckles proposed, seconded by Cllr Rowe, that accept the letter which sets out a time table for the determination of 'Annual Grant' fund for 2020-21 and that the Town Clerk be instructed to send it to the relevant bodies.</p> <p><b>RESOLVED: Committee resolved that the proposal above be accepted and the necessary steps taken.</b></p>
	<b><u>Next meeting</u></b>
FS38/1920	<p><b>Items for inclusion on the next meeting agenda</b> The matter of the second quarter internal audit report and the second draft of the 2020-21 budget will be included on the next ordinary meeting agenda.</p>

Signature: ..... Date: .....

FS39/1920	<b>Date and time of the next meeting</b> Committee confirmed the date and time of the next meeting as <b>Monday 25 November 2019</b> at <b>5pm</b> , in the <b>Committee Room of the Council Offices, 60 Welton Road, Brough.</b>
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**Meeting started 5pm and closed 5:35pm**

Document published on 29 October 2019

**Signed:** .....

**Print Name:** .....

**Print Position:** .....

**Date:** .....

Signature: ..... Date: .....

# **ITEM 4**

## **Sancton Accounting Services**

**7 Chestnut Avenue, Hessle, East Yorks, UK HU13 0RH**  
**Phone 0808-166-0575 Fax 0700 601 9824 [awhitley@yahoo.com](mailto:awhitley@yahoo.com)**

### **ELLOUGHTON CUM BROUGH TOWN COUNCIL** **INTERIM AUDIT FOR THE THREE MONTHS ENDED SEPTEMBER 2019**

#### **SUMMARY OF FINDINGS**

The Council is meeting its key financial controls which are confirmed in the attached document “Interim Audit: July - September 2019 Summary Interim Controls Report”.

There were several minor issues regarding minutes of Committees highlighted to the Town Clerk during the audit which were resolved through discussion. The only other issue of note was that some time sheets missing for the previous Deputy Clerk which were found in the office.

**Anthony Whitley**  
13-11-19



**ELLOUGHTON CUM BROUGH TOWN COUNCIL**  
**INTERIM AUDIT : JULY - SEPTEMBER 2019**  
**SUMMARY INTERIM CONTROLS REPORT**

KEY CONTROL OBJECTIVES		ACHIEVED?
1 (A)	Appropriate accounting records have been kept properly throughout the year.	Y
2 (B)	The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	Y
3 (C)	The council assessed the significant risks to achieving objectives and reviewed the adequacy of arrangements to manage these.	Y
4(D)	The annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored ; and reserves were appropriate.	Y
5 (E)	Expected income was fully received , based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Y
6 (F)	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT properly accounted for.	Y
7 (G)	Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	Y
8(H)	Asset and investment registers were complete and accurate and properly maintained.	Y
9(I)	Periodic and year-end bank account reconciliations are properly carried out	Y
10(J)	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments ), agreed to the cash book, were supported by an adequate audit trail form underlying records, and where appropriate debtors and creditors were properly recorded.	Y
11 (K)	Trust funds (including charitable). The council met its responsibilities as a trustee	N/A

# **ITEM 5**

# **DRAFT Town Council Budget for the 2020-21 Financial Year**

**Committee:** Finance & Strategic  
Planning Committee

**Report Author:** Tom Clay, Town Clerk

**Report Date:** 17 October 2019



## **1. Introduction**

- 1.1 This report provides a commentary on the Town Council budget for 2020-21 and a proposal relating to the setting of a precept.
- 1.2 The broader context of the budget setting process is similar to others in recent years. There continues to be a squeeze on local government funding, which does not directly impact on the Town Council, but does impact on the services provided by the principal authority.
- 1.3 The Government has confirmed that the Town Council could increase the precept by more than 2% without having to hold a referendum. However, the Government has also not ruled out introducing a 'referendum cap' in the future and has urged the local government sector to show restraint.
- 1.4 This report has also been prepared with reference to the 'Governance and Accountability for Smaller Authorities in England' produced by JPAC.
- 1.5 The Personnel, Environment and Events & Publicity Committees (Events to do so on 12 November) have considered the lines for which they have budgetary control and provided recommendations to the Finance & Strategic Planning Committee.
- 1.6 The Planning committee has no budgetary control and has therefore provided no recommendations.
- 1.7 The Finance & Strategic Planning Committee considered a preliminary draft of the budget at a meeting held on Monday 28 October 2019 and an updated draft on Monday 25 November 2019.
- 1.8 This document, with a few minor changes, was agreed by the Finance & Strategic Planning Committee on 25 November 2019 as the version that would be recommended to the December 2019 meeting of Full Council.

## **2. Current Financial Year Overview**

- 2.1 This report will provide a brief narrative description of the income and expenditure in the current financial year (2019-20) up to 30 September 2019.
- 2.2 The budget for the 2019-20 financial year, set by the Town Council on 18 December 2018, has been included at appendix two. Older budgets have been set out at appendix one for comparative purposes.

- 2.3 Please note that any projected end of year figures (those to 31.03.2020) are a 'best guess' and not a prediction.

### **Summary**

- 2.4 The Council set out in the 2019-20 budget that it expected to collect £169,512 through the precept and other income.
- 2.5 As of 30 September 2019 the total figure for income was £166,878. This means that 98.45% of the income set out in the budget had been collected. This is broadly in line with the same time last year (31 October 2018 - £161,639 / 101.48%).
- 2.6 The 2019-20 budget set out that the Council expected there to be expenditure of £169,512 for the current financial year.
- 2.7 As of 30 September 2019 the total figure for expenditure was £89,918, which means that 53.05% of the expenditure budgeted had been spent. This is broadly in line with the same time last year (31 October 2018 - £89,821 / 56.39%).

### **Income**

- 2.8 Income for the 2018-19 is broadly in line with the expectation set out at the start of the year and with the situation from last year.
- 2.9 One matter of note is that the Town Council has received a considerable amount of grant funding, which for the most part related to the 2019 Tour de Yorkshire event.
- 2.10 Additionally, income from the Petuaria Press adverts line is currently at £0 and failed to get close to expectations in the last financial year.

### **Expenditure**

- 2.11 As of 30 September 2019 expenditure seems to be broadly within the parameters set out in the 2019-20 budget.
- 2.12 The following lines have overspends worthy of note:
- i. 4225 Insurance: There is a sizeable overspend of £850 which relates to increased premiums following a review of assets in the previous financial year, the outcome of which was not known when the budget was set.
  - ii. 4235-37 Grant Funding: The grant funding lines are overspent by £1,073 which relates to funds provided during the Tour de Yorkshire event to local groups. The staging of the event in the area could not have been anticipated when the budget was set.
  - iii. 4360 Office Printer: The overspend of £661 relates to the wrapping-up of legacy issues relating to old contractual arrangements, the matter has been brought to a resolution.
  - iv. 140 Events & Publicity: The overall budget provided for this cost centre is too low and needs to be increased in future years. Several virements have already been made in 2018-19 to account for overspends. In the future the expenditure budget will need to match aspirations. A degree of realism will be required in relation to receipts and the prospect of them matching expenditure on certain items.

### 3. Budget Principals

3.1 The table below summarises the estimates and principals taken into consideration during the drafting of the proposed budget.

**Table 1. Budget setting estimates/principles 2019 to 2022**

Type/Item	Estimate 2020-21	Estimate 2021-22	Estimate 2022-23
<b>Expenditure</b>			
Employee Costs	2%	2%	2%
Inflation (CPI)	2%	2%	2%
Business Rates	2%	2%	2%
Utilities	2%	2%	2%
<b>Income</b>			
Fees and Charges	2%	2%	2%
Precept	0%	0%	0%

- 3.2 In considering inflation, the Office for National Statistics reported that the Consumer Prices Index (CPI) 12-month rate was 1.7% in September 2019, unchanged from August 2019.
- 3.3 A benchmark assumption has therefore been made that inflationary costs on most items will be approximately 2% in future years.
- 3.4 The Town Council's employer pension contributions for employees decreased as of 1 April 2019 from 23.3% to 21.3%.
- 3.5 The Town Council's income and expenditure for the current financial year (year to date), together with the budget for 2020-21 and an estimate for the three successive future budget years has been set out at appendix 2.

### 4. Capital Expenditure

- 4.1 The Town Council has an obligation to ensure adequate investment is made in its property assets so that they remain fit for purpose, and to establish financial reserves to meet this expenditure.
- 4.2 A budget line has been set aside to allow for capital expenditure on projects within the financial year. A reserve has also been set up for buildings and property – see paragraph 7.8.

### 5. Investments

- 5.1 The Council's Annual Investment Strategy for 2019-20 outlines investment priorities (adopted by Council on 14 May 2019) and is included as an appendix in the Town Council's current Financial Regulations.

## 6. Delegation

- 6.1 The size and the complexity of business undertaken by the Town Council means it is necessary that some payments, particularly those which occur on a regular basis, are delegated to officers.
- 6.2 NALC's model Financial Regulations reflect the need outlined above, stating that:  
*"5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council or Finance Committee."*
- 6.3 Below the RFO has drawn up a list of due payments, based on expenditure lines, which arise on a regular basis:
- Audit Fees
  - Subscriptions & Memberships
  - Insurance
  - Office Rent
  - PPH Servicing & Insurance
  - Utilities
  - Telephone & Broadband
  - Printer Rental
  - Stationery & Postage
  - Sundries/Petty Cash
  - Salary, PAYE & NI & Pension
  - Office Testing/Health & Safety
  - Office Equipment
  - Allotments
  - Grounds Maintenance (contractual)
  - External Testing/Health & Safety
  - Christmas Lighting
  - Map & walk leaflets
  - Website

## 7. Precept, risk management and reserves

- 7.1 S. 50 of the Local Government Finance Act 1992 makes clear that town and parish councils must take into account the following when setting the annual budget:
- i. The expenditure it will incur in the year in performing its functions;
  - ii. an allowance for contingencies in relation to expenditure;
  - iii. the financial reserves it will be appropriate to raise for meeting its future expenditure;
  - iv. the financial reserves necessary to meet a revenue account deficit for any earlier financial year;
  - v. the sums which will be payable to it for the year, and;
  - vi. the amount of the financial reserves which the authority estimates it will use.

### Risk management and reserves

- 7.2 An assessment of the general fund should take into consideration the Town Council's level of working balances and a risk assessment of contingencies.

- 7.3 The 2017 ‘Good Councillors Guide to Finance and Accountability’ produced by DCLG states that:

*“A council should typically hold between 3 and 12 months expenditure as a general reserve. If the general reserve is too low then it may not be enough to cover unexpected expenditure or emergencies, whilst if the general reserve is too high then local electors have paid a tax which is not being used for the benefit of the local community.”*

- 7.4 On the basis of current projections for 2020-21 this would be an amount between £42,271 and £169,085.
- 7.5 An assessment of risk (see appendix 3) has been carried out which suggests that £46,805 of funds in a General Reserve which may be called upon to manage unexpected or emergency expenditure.
- 7.6 Although many risk factors are low, in the current economic climate it remains of utmost importance that the Town Council’s financial position is robust enough to withstand any unforeseen events.
- 7.7 The total amount held in reserve at 31 March 2019 was £152,756 and it is likely that a similar level will be held at end of the current financial year (31 March 2020).
- 7.8 In addition to the General Fund reserve of £46,805, it is proposed that the Town Council establish or maintain the following earmarked reserves:
- £10,000 - Elections Reserve
  - £95,951 - Buildings and Property Reserve

#### **Precept recommendation**

- 7.9 The precept was set at £160,742 for the current 2019-20 financial year, or £41.08 for a Band D equivalent property which was the same as 2018-19 (0% increase). The Council Tax base figures for the current financial years are described below.

**Table 2. 2019-20 Council Tax base figures**

<b>Council Tax Base Figure for 19/20</b>	<b>3912.9</b>
<b>Precept</b>	<b>£160,742.00</b>
Band A (6/9 of band D)	£27.39
Band B (7/9 of band D)	£31.95
Band C (8/9 of band D)	£36.52
<b>Band D charge (precept)</b>	<b>£41.08</b>
Band E (11/9 of band D)	£50.21
Band F (13/9 of band D)	£59.34
Band G (15/9 of band D)	£68.47
Band H (18/9 of band D)	£82.16

- 7.10 The 0% increase last year was achieved largely as a result of the building and occupation of new residential properties within the Town Council’s area. It is likely that the trend will continue into the medium (i.e. the next 5 years), however, members might wish to consider the scope of it extending beyond that.

- 7.11 For the 2020-21 financial year the Finance and Strategic Planning Committee has recommended that the precept be **£160,742**, which will result in a 0% increase. This will be achieved through close monitoring of budgets and the careful application of public money and resources by the Town Council.
- 7.12 The recommended amount takes into account recommendations made by other committees, expected income, expected expenditure, the expenditure in previous years, the level of reserves, and an allowance for contingencies.
- 7.13 Figures provided by the East Riding of Yorkshire Council (ERYC) suggest that the recommended precept would lead to a Band D equivalent property paying £41.08 in Council Tax (0% or £0 more) per annum. Details of the figures supplied by ERYC can be found at appendix 4.
- 7.14 The table below seeks to demonstrate, in a summary form, that the Town Council is setting a balanced budget for the 2020-21 financial year.

**Table 3. Precept and budget summary for the 2020-21 financial year**

TYPE	EXPENDATURE	INCOME	BALANCE
Precept	£0	£160,740	£160,740
Other Income	£0	£8,345	£8,345
Staff Costs	£78,530	£0	-£78,530
Other Payments	£90,555	£0	-£90,555
<b>Totals</b>	<b>£169,085</b>	<b>£169,085</b>	<b>£0</b>

## 8. Recommendation

- 8.1 It is recommended that Council note and accept the following:
- i. Estimates and analysis included in the body of this report (sections 1-7);
  - ii. the proposed budget for the 2020-21 financial year which includes income and expenditure (appendix 2);
  - iii. a three year projection of income and expenditure (appendix 2);
  - iv. the reserves outlined at paragraphs 7.4 to 7.8 of the report;
  - v. a summary of the financial risk assessment carried out to determine the level of un-earmarked reserves (appendix 3);
  - vi. figures for the Council Tax base supplied by ERYC (appendix 4), and;
  - vii. the 'precept leaflet' explaining in summary terms the 2019-20 budget which will be supplied to members of the public and ERYC.
- 8.2 It is further recommended that Council set the precept at **£160,742** (an increase of 0%) or £41.08 per Band D equivalent for the 2020-21 financial year and that the Town Clerk be instructed to complete the necessary paperwork to inform ERYC of Council's position.



## Appendix 1 – Previous budgets

Table 4. The Town Council's budgets for 2017-18 and 2018-19

	Budgets 2017/18	Budgets 2018/19	
<b>Footway Lighting Maintenance</b>	1,600	2,000	Maintenance
<b>Remuneration</b>	76,000	80,000	Office/play area workers - salaries and associated costs
<b>Agency Workers</b>	5,100	4,500	deliveries, notice posting, ad-hoc litter picks
<b>Administration</b>	7,500	7,500	Admin, insurance, audit fees, Councillor/staff training
<b>Parish Office Accommodation</b>	11,500	11,500	Office accommodation expenses
<b>Village Environment</b>	15,000	15,000	Open spaces, footpaths, street furniture, play area repairs
<b>Arts, Publicity and Fundraising</b>	4,800	4,800	Petuaria Press, newsletter, events
<b>Grants:</b>			
Elloughton-cum-Brough Village Hall	2,000	2,000	Grant for Village Hall maintenance
Elloughton-cum-Brough PCC	2,000	2,000	Grant for Cemetery maintenance
Hull & ER Citizens' Advice Bureau	4,000	2,000	Grant for weekly CAB outreach at the Petuaria Centre
Wold's & Riverbank Countryside Society	800	800	Grant for use within the parish boundary
Elloughton-cum-Brough PFA	600	1,000	Grant for the Burrs playing field
Elloughton-cum-Brough In Bloom	1,000	1,200	Grant to Elloughton-cum-Brough In Bloom
Brough Voluntary Action	2,000	1,200	Grant to Brough Voluntary Action
Community Grants Fund	4,000	4,000	Community Grants Fund
<b>Salt Bin Refills</b>	2,160	2,160	Refills for Town Council salt bins
<b>Contingencies/Projects/Reserves</b>	13,600	15,615	Contingencies
<b>Reserves</b>	2,000	2,000	Reserves
<b>Total</b>	<b>154,860</b>	<b>159,275</b>	

## Appendix 2 – The Budget

Table 5. The table includes the actual spend/income in 2018/19, the approved budget for 2019/20, Year to Date (YTD) figures for 2019/20, the proposed budget for 2019-20 (grey/bold column) and an estimate for the next three financial years.

Please note that a virement of £2,788 was made from 4995 (contingency) to 4500 (events) which is why the approved budget is different from that approved in December 2018.

N/C	Description	Actual 2018/19	Budget 2019/20	YTD 2019/20	Proposed 2020/21	2021/22	2022/23	2023/24
100	Administration							
4210	Audit Fees	1,639	1,350	400	1,400	1,428	1,457	1,486
4215	Professional Fees	2,183	500	311	505	525	536	547
4220	Subscriptions & Memberships	1,502	1,500	1,584	1,600	1,632	1,665	1,698
4225	Insurance	1,534	1,600	2,450	2,550	1,673	1,706	1,740
4235	Grant Funding	12,680	15,000	803	0	0	0	0
4236	Annual Grant	0	0	11,500	10,000	10,200	10,404	10,612
4237	Community Grant	0	0	3,770	5,000	5,100	5,202	5,306
4245	Section 137 Expenditure	150	350	0	0	0	0	0
4300	Office Rent	5,977	7,800	3,900	6,500	6,630	6,763	6,898
4305	Room Hire	0	0	108	325	332	339	346
4310	Property Maintenance	124	500	0	515	525	536	547
4320	Office Servicing & Insurance	2,841	3,100	334	3,000	3,060	3,121	3,183
4340	Utilities	706	1,120	422	800	816	832	849
4350	Telephone & Broadband	1,468	1,150	494	840	857	874	891
4355	Office 365	0	0	426	870	887	905	923
4360	Office Printer	1,038	850	1,511	650	663	676	690
4370	Stationery & Postage	884	800	882	900	918	936	955
4530	Other Comms (non-events)	0	100	0	50	51	52	53
4990	Sundries	235	52	25	50	51	52	53
4995	Contingency	0	2,412	0	2,695	2,749	2,804	2,860
	Total Overhead Expenditure	32,960	38,184	28,920	38,250	38,097	38,860	39,637
1076	Precept	159,275	160,742	160,742	160,740	163,955	167,234	170,579
1090	Interest Received	227	220	0	230	235	240	245

1100	Events Income & Donations	595	0	0	0	0	0	0
1105	Grant	300	0	3,025	0	0	0	0
1990	Other Income	2,605	50	166	150	153	156	159
	Total Income	163,002	161,012	163,933	161,120	164,343	167,630	170,983
	<b>Events - Net Expenditure</b>	-	-122,828	-	-122,870	79,560	81,151	82,774
<b>110</b>	<b>Personnel</b>							
4000	Salary	76,415	76,000	42,319	78,000	79,560	81,151	82,774
4060	Staff Other Expenses	18	30	33	30	31	32	33
4200	Training Staff	899	1,000	189	500	510	520	530
4201	Training Members	216	1,500	435	870	887	905	923
4230	Member Travel & Costs	0	70	16	100	102	104	106
4335	Office Testing H&S	44	350	220	300	306	312	318
4365	Office Equipment	819	1,000	592	1,000	1,020	1,040	1,061
	Total Overhead Expenditure	78,410	79,950	43,806	80,800	82,416	84,064	85,745
	<b>Personnel - Net Expenditure</b>	78,410	79,950	43,806	80,800	82,416	84,064	85,745
<b>130</b>	<b>Environment</b>							
4070	Street Cleaning	2,142	2,500	0	0	0	0	0
4260	Allotments	586	600	598	615	627	640	653
4310	Property Maintenance	2,951	2,000	72	2,500	2,550	2,601	2,653
4311	Grounds Maintenance	7,615	8,000	1,369	5,000	5,100	5,202	5,306
4330	External Testing H&S	418	830	0	500	510	520	530
4380	Capital Projects	8,424	5,000	0	8,000	8,160	8,323	8,489
4400	Christmas Lighting	3,137	5,000	1,124	5,000	5,100	5,202	5,306
4410	Footway Lighting Maintenance	1,530	3,810	0	3,890	3,968	4,047	4,128
4430	Play Area & Equipment	429	3,000	2,411	4,500	4,590	4,682	4,776
4440	Salt Bins	340	1,250	1,230	1,800	1,836	1,873	1,910
4450	Street Furniture	865	3,000	0	2,000	2,040	2,081	2,123
	Total Overhead Expenditure	28,437	34,990	6,804	33,805	34,481	35,171	35,874
1130	Allotment	586	600	598	615	627	640	653

	Total Income	586	600	598	615	627	640	653
	<b>Environment - Net Expenditure</b>	-27,851	-34,390	-6,206	-33,190	33,854	34,531	35,221
140	<b>Events &amp; Publicity</b>							
4500	Events	1,869	5,788	1,838	0	0	0	0
4501	Art Exhibition	0	0	1,558	1,600	1,632	1,665	1,698
4502	Xmas Festival	0	0	0	1,500	1,530	1,561	1,592
4505	Other Events	705	200	0	500	510	520	530
4510	Petuarua Press	4,211	5,000	3,478	8,000	8,160	8,323	8,489
4515	Map & Walk leaflets	0	300	0	100	102	104	106
4520	Website	0	100	0	230	235	240	245
	Total Overhead Expenditure	6,784	11,388	6,874	11,930	12,169	12,413	12,660
1100	Events Income & Donations	19	0	613	750	765	780	796
1110	Sponsorship	1,307	900	30	900	918	936	955
1115	Petuarua Press Adverts	421	2,000	0	500	510	520	530
	Total Income	1,747	2,900	643	2,150	2,193	2,236	2,281
	<b>Events &amp; Publicity - Net Expenditure</b>	-5,037	-8,488	-6,231	-9,780	9,976	10,177	10,379
999	<b>VAT Data</b>							
515	VAT on Payments	4,844	5,000	3,514	5,200	5,304	5,410	5,518
	Total Overhead Expenditure	4,844	5,000	3,514	5,200	5,304	5,410	5,518
115	VAT on Receipts	5,304	5,000	1,704	5,200	5,304	5,410	5,518
	Total Income	5,304	5,000	1,704	5,200	5,304	5,410	5,518
	<b>VAT - Net Expenditure</b>	460	0	-1,810	0	0	0	0
	<b>Total Budget</b>							
	<b>Expenditure</b>	151,435	169,512	89,918	169,985	172,467	175,918	179,434
	<b>Income</b>	170,639	169,512	166,878	169,085	172,467	175,916	179,435
	<b>Net Expenditure</b>	19,204	0	76,960	-900	0	-2	1

## Appendix 3 – Financial Risk Assessment

Table 6. Financial risk assessment with the potential impact expressed as a percentage of the 2020-21 budget figure(s)

RISK	Analysis of Risk	2018/19 Budget	Potential Impact (as a %)	Quantitative Assessment of Risk
Small size of the authority (in comparison to principal authority)	Balance required to withstand budgetary problems due to relatively low asset and resource base.	£169,085	7.5	<b>£12,681</b>
Employee costs are greater than budgeted	Statutory payments increase above the level allowed for in the budget and/or there is a greater need for training.	£78,530	5	<b>£3,927</b>
Contractual inflation is greater than budgeted	A general increase of 2.5% has been assumed on expenditure, however, costs may increase above budgeted inflation.	£114,645	1.5	<b>£1,720</b>
Sponsorship reduced income	Sponsorship income does not reach the amount estimated in the budget.	£900	50	<b>£450</b>
Petuarria Press Advert reduced income	Petuarria Press Advert income does not reach the amount estimated in the budget.	£500	50	<b>£250</b>
Salt Bins	Winter might be worse than previous years and more salt will therefore be required.	£1,800	50	<b>£900</b>
Professional fees	In recent years the Council has had to make use of considerable professional and legal advice. The budget might not be enough for 2019-20.	£515	200	<b>£1,030</b>
Grounds Maintenance	Budget allocated to a new grounds maintenance contract is found to be insufficient.	£5,000	25	<b>£1,250</b>
Maintenance	An incident occurs which leads to urgent repair or renewal work.	£30,755	25	<b>£7,689</b>
Environmental Emergency	Funds put aside to assist with the response to natural disasters, such as, flooding and extreme bad weather.	£169,085	10	<b>£16,909</b>
				<b>£46,805</b>

## **Appendix 4 – Council Tax Base 2020-21**

The tax base is a figure that is determined by ERYC annually in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and is the baseline for setting council tax charges. This figure is based upon the estimated number of chargeable dwellings, expressed as the equivalent number of Band D dwellings, after allowing for reliefs, discounts and non-collection. See the information below for a detailed breakdown of the Elloughton cum Brough Town Council's Council Tax base.

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## Appendix 5 – Precept Leaflet 2020-21

### Elloughton cum Brough Town Council

60 Welton Road, Brough, HU15 1BH

Telephone: 01482 665600

Website: [elloughtonbrough-tc.gov.uk](http://elloughtonbrough-tc.gov.uk)



## TOWN COUNCIL BUDGET 2020-21

### INTRODUCTION

Elloughton cum Brough Town Council provides a range of services to residents. The Town Council remains in a healthy financial position this year and the 2020-21 budget will see it exercise careful financial management.

This leaflet has been put together to explain the amount the Town Council requests from the precept (Council Tax) paid to the East Riding of Yorkshire Council and how it is spent.

### PRECEPT

For the 2020-21 financial year the Town Council has requested a precept of **£160,742**. There is a small increase in the total amount of precept collected because of new build homes. A 'Band D' equivalent property will be charged £41.08 which represents no change from 2019-20.

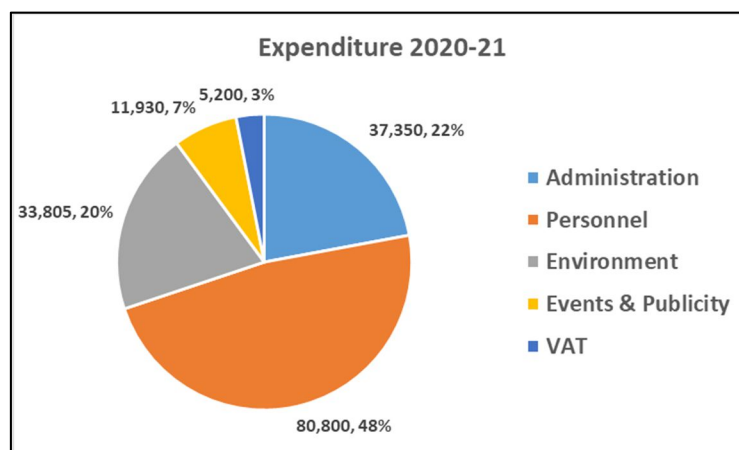
Financial Year	2019-20	2020-21
Receipts	£169,512	£169,085
Payments	£169,512	£169,085
<b>Balance</b>	<b>£0</b>	<b>£0</b>
Precept	£160,740	£160,740
Band D Equivalent Properties	3912.90	3912.90
<b>Amount per Band D Equivalent</b>	<b>£41.08</b>	<b>£41.08</b>

### RECEIPTS

The budgetary situation regarding receipts is straight-forward, with the precept making up 95%. The remaining 5% is made up of VAT reclaims, bank interest and events sponsorship.

### PAYMENTS

The situation regarding payments is slightly more complicated. Not unusually for a Council of its size a significant proportion of payments are allocated to personnel. 'Environment' payments relate to the maintenance of land and equipment. 'Administration' is made up mostly of payments relating to the office and statutory functions.



## **FUNCTIONS AND SERVICES**

The Town Council carries out a range of functions as a statutory body and is the most local level of government. It has an important role in promoting the town, representing its interests and supporting the work of different groups in the community. More specifically it:

- Organises community events, such as, the Art Exhibition and Christmas Tree Festival
- Maintains a park and open spaces, such as, Elloughton Road Play Area
- Oversees the production and distribution of the Petuaria Press
- Provides several Bus shelters
- Provides and maintaining noticeboards
- Commissions Christmas Lights and manages over 50 lighting columns
- Maintains seats, litter bins, and grit bins
- Maintains the War Memorial at Brough Corner

## **GRANT FUNDING**

Every year the Town Council provides grants to groups and organisations that serve the local community. In 2019-20 grant funding was provided to: Brough Voluntary Action, Elloughton cum Brough in Bloom, Elloughton Village Hall, The Burrs Playing Field Association and the Wolds and Riverbank Countryside Society.

A 'Community Grant Fund' also exists that groups and organisations can apply to which manage a project within the Town Council's area or provide a service to its residents.

## **PERSONNEL**

The Town Council has a comparatively simple personnel structure with four members of staff: Town Clerk, Deputy Town Clerk, Administrative Assistant and Environmental Assistant. Occasionally agency staff or contractors are used, however, this is a separate arrangement outside the formal staff structure. The Town Clerk is the senior officer and fulfils the statutory roles of the Proper Officer and the Responsible Financial Officer.

## **COUNCILLORS**

There are 11 Town Councillors serving the Town Council with one vacancy. They are elected every 4 years, the last elections having been in May 2019. All 12 Councillors provide their services on a voluntary basis and do not receive any remuneration. A list of current members can be found on the Town Council's website.

## **MEETINGS AND COMMITTEES**

Meetings are open to members of the public and press. Agendas are posted on several Town Council noticeboards and can be accessed via the website. All Town Councillors attend Full Council meetings which take place on the third Tuesday of every month, except August. Many functions of the Council are delegated to Committees, which Town Councillors are appointed to at the Annual Meeting of the Town for one year, as follows:

- **Environment** – manages external property, land, functions and services
- **Events and Publicity** – manages issues relating to events and publicity
- **Finance and Strategic Planning** – contributes with setting the strategic direction of the Town Council and manages most financial processes
- **Personnel** – manages staffing issues, training (members and staff) and the office
- **Planning and Highways** – acts as the consultee for planning applications and the respondent on issues relating to licensing and highways