



NOTICE OF MEETING FINANCE & STAFFING COMMITTEE

The Finance and Staffing Committee will meet
on **Thursday 14th November 2019 at 7:30pm**
at Catshill Village Hall, Golden Cross Lane, Catshill B61 0JZ

Committee members are summoned to attend

The meeting is open to the public and the press, who are welcome to attend the duration of the meeting and may raise questions or comment on agenda items during Public Question Time.

Members of the public are not expected to speak at any other time during the meeting.

AGENDA

- 1. Chairman's welcome**
- 2. Recording of apologies for absence Bernard**
- 3. Declarations of Interest, as per Members' Code of Conduct (Localism Act 2011)**
Committee members must declare and state the nature of any Disclosable Pecuniary Interest (this is where any matter to be discussed relates to their entry on the Members' Register of Interests) and must declare any Other Disclosable Interests where pertinent to items on this agenda. In the event of a Disclosable Pecuniary Interest members are required to leave the meeting during discussion of that item unless granted dispensation to stay in the meeting. Members are required to keep their entry on the Interests Register up to date.
- 4. To consider members' written requests for dispensation** - such requests must be submitted in writing to the Clerk before the start of the meeting. Forms requesting a dispensation are available from the Clerk and in councillors' induction packs.
- 5. Public Question Time**
Members of the public are invited to speak and put questions to the committee on matters relating to any agenda item; comments and questions made will be noted as part of the minutes and may be responded to in the future if appropriate.
Time allowed is up to 5 mins, at the chairman's discretion.
- 6. To consider approval of minutes of the meeting held 10/10/2019**
- 7. Welcome Cllr Jill Bate, the new committee member to replace Martin Knight**
- 8. To consider adding another Approver to Unity Trust Bank account**
- 9. To consider Debit top up Card for CandNMPC**
- 10. To consider contract for printing future newsletters**
- 11. Prepare outline budget for 2020/21 for council consideration 28/11/2019**
- 12. Date and time of next meeting: Thursday 13/02/2020, 7.30pm unless otherwise arranged.**

Committee Members: Cllrs P Baker (Chairman), T Gillespie (Vice-Chairman),
J Bate, M Johnson, B McEldowney, M Saunders

Carol Blake

Clerk to the Council, 08/11/2019

Catshill and North Marlbrook Parish Council
Catshill Village Hall, Golden Cross Lane, Catshill, BROMSGROVE B61 0JZ
tel: 01527 873266 / 07813 671899 | e-mail: clerk@catshillandnorthmarlbrook-pc.gov.uk



Finance and Staffing Committee

Meeting: Thursday 10th October 2019, 7.30pm
 Catshill Village Hall, Golden Cross Lane, Catshill

Committee members	Cllrs – P Baker, T Gillespie, M Johnson, B McEldowney, M Saunders
Members present	Cllrs – P Baker (Chairman), T Gillespie, M Johnson
In attendance	Clerk – Carol Blake Support Officer – Gill Lungley
1. Welcome	The Chairman welcomed everyone to the meeting.
2. Apologies for absence	Cllr B McEldowney (annual leave)
3. Declarations of Interest	None were made.
4. Dispensations	None requested
5. Public questions	No Members of the public were present
6. Approval of draft minutes of previous meetings	The minutes of the committee meetings held 11/04/2019 and 18/06/2019 were agreed a true record and duly signed.
7. Committee's Terms of Reference	Members noted the committee's Terms of Reference
8. Clerk's Report	Successful completion of annual audit for financial year 2018/19 as already reported to full council 26/09/19 (minute no. 19/09-10.8)
9. Current financial position and half-year review	Members noted the current financial position and the half-year review of actual receipts and payments compared to budget was prior to September month-end and did not include the second (of two) precept receipts.
10. Office purchase request	It was noted the office printer/scanner was inadequate to cope with the volume and speed of printing required. Members agreed that leasing involved fewer risks and after considering three quotes, agreed to enter a 5-year agreement at £64 per quarter.
11. Outline budget for 2020/21	Members reviewed the latest budget position and the Clerk's revised figures to the end of the financial year prior to deciding the budget for the next financial year. It was thought beneficial to consult all council members on the future budget and the Chairman undertook to arrange an informal brain-storm with members to progress this. At the same time the members would consider the council's Action Plan for the next year / 3 years.
12. Policy & Procedure working party arrangements	The working party is to meet on Tuesday 5 th November 2019 at 10.30am to review the following policies (the people named in brackets would prepare in advance for the meeting): <ul style="list-style-type: none"> - Disciplinary Procedure and Grievance Procedure (Cllr Gillespie) - Donations and Grants, Privacy notices, Press and Media (Cllr Baker) - Equal Opportunities; Internal Financial Controls (the Clerk)

The Clerk will prepare two new policies for agreement and adoption: (1) Document Retention and (2) Data Breach.

It was noted that following the resignation of Martin Knight from the council there was a vacancy on this committee and the policy working party. A replacement would be requested at the next meeting of the council.

- 13. **Appointment of internal auditor for 2019/2020.** It was agreed to appoint Diane Malley as the council's independent internal auditor for financial year 2019/20.
- 14. **Exclusion of public** Under the Public Bodies (Admission to Meetings) Act 1960 it was agreed to close the meeting to the public to allow for discussion of confidential matters relating to staff.
- 15. **Confirmation of new staffing arrangements** Confirmation of staffing arrangements was required as this was the first meeting of this committee since Becky Powell had left and Carol Blake had started. Members confirmed Gill Lungley was contracted to provide clerical support and mentoring whilst Carol settled in and whilst there was sufficient in the salary budget to cover this, the figure would need to be reviewed for the following year.
- 16. **Date and time of next meeting** The planned date of the next meeting was 13/02/2020 but members would prefer an earlier date at which to firm up the budget for 2020/21, it was therefore agreed to next meet on 14/11/2019 at 7pm.

The meeting ended at 9.30pm

..... Date.....
Chairman, Finance and Staffing Committee
Catshill and North Marlbrook Parish Council

These Terms of Reference comply with the council's Standing Orders, as adopted February 2019

Committee Membership

The committee will comprise of six members of the Parish Council, including the Council Chairman. The quorum is three members.

The Aims and Objectives of the Committee regarding finance are:

- To monitor and review policy regarding financial procedures including banking arrangements and make recommendations to the Council when necessary
- To review from time to time banking arrangements and make recommendations to the Council when necessary
- To monitor quarterly actual payments and receipts against budgeted payments and receipts
- To review the Council's Financial Regulations at least biennially and make recommendations to the Council when necessary
- To carry out risk assessment annually and make recommendations to the Council when necessary
- To review the Register of Assets annually
- To review the Council's insurance policy annually
- To review the Annual Return and make recommendations to the Council on approval of the Statement of Assurance
- To prepare a draft annual budget for approval by the Council

With regards to staffing members of the committee are to be mindful of:

- the legal framework for, and good practice in, employment matters
- the confidential nature of employer-employee matters and that many of the items for consideration will require the public and press to be excluded by resolution of the Committee
- the nationally negotiated model contract and terms and conditions for the employment of the Proper Officer
- the locally produced model Member-Officer Protocol
- the situation regarding staff management. The Proper Officer's Line Manager is the Parish Council Chairman who, with one other member of the Finance and Staffing Committee, will together carry out the Proper Officer's annual appraisal; the Proper Officer is the Line Manager for all other staff.

Delegated responsibilities of the Finance and Staffing Committee are:

- To authorise payments within the approved budget
- To appoint the independent internal auditor
- To be responsible for staff recruitment
- To confirm individual Contracts of Employment and all terms and conditions
- To make arrangements for the regular objective review of the Proper Officer's performance by the Chairman of the Council and one other member as agreed with the Proper Officer, and take necessary action thereon
- To consider other staff reviews undertaken by the Proper Officer and take necessary action thereon
- To decide upon annual salary awards
- To consider matters arising from the application of the Council's Disciplinary and Grievance Procedures and take all necessary action thereon
- As and when required under the Council's Disciplinary and Grievance Procedures, to appoint an Appeals Panel, whose members will not be members of the Staffing Committee, and appoint the Chairman of the Appeals Panel who will initiate an Appeals Panel Meeting
- To consider recommendations from the Appeal Panel and take necessary actions thereon
- To refer all policy issues relating to staff to the Council.

Agenda item 8

At the previous meeting of this committee members agreed to meet informally to discuss issues relating to the budget for the next financial year. The information below is the same as that provided for the committee meeting held on 10/10/2019...

This is the council's bank reconciliation as presented on 10/10/2019:

Opening Cash Book balance		£63,089.54	
Add receipts between 1 April - 20 Sept 2019	25,995.03		
Less payments between 1 April - 20 Sept 2019	-28,492.54		
Cashbook balance at 20 Sept 2019		£60,592.03	A
Bank statements at 20 Sept 2019			
Unity Trust Bank	69,484.48		
Add Pockit Card	11.20		
Less unrepresented cheques, as list below	-8,903.65		
Bank balances at 20 Sept 2019		£60,592.03	B

AS the budget for 2019/20 shows (see below) the council expects to spend £55,585 for the financial year of which £28,493 has already been spent, leaving £27,092 to spend. The above bank reconciliation shows there is £69,484.48 in the bank as at 20/09/2019, ie prior to receipt of second half of annual precept payment from BDC, £25,298. The sum in the council's bank account at the end of the financial year will therefore be IRO:

$$£69,484 - £27,092 + £25,298 = £67,690$$

The parish council's Balances and Reserves Policy is on the next page.

The council's policy is to allocate surplus funds into one of three reserves –

- Specific reserve for something the council has identified for purchase in the future
- Emergency reserve to cover unforeseeable events, 50% of precept
- Discretionary reserve which uses money left over from postponed / cancelled events to offset precept rises.

The audit figures for 2018/19 show that no monies have been set aside in a specific reserve.

As the council's policy is to aim to reduce any monies in the discretionary reserve by using it to offset any increase in precept then the 2019/20 end of year surplus figure of £67,690 can therefore be allocated as follows:

- Emergency Reserve £25,298 (50% of precept)
- Discretionary Reserve £42,392

This creates a dilemma as, despite the council's policy*, it is generally accepted that it is not good practice to use reserve funds to reduce the impact of the precept on the parish council taxpayer, especially if, as could be the case here, it would amount to approx. 80% reduction! Members must retain an element of fairness and proportionality when setting the precept. To reduce the precept to say, £5 per Band D, would be unfair to all those who have contributed in the past but are no longer resident in the parish ie, they would have expected to contribute to the precept for a specific purpose that would be of benefit to them, not so that it would reduce the bill for others.

*It is likely that when agreeing the policy the Council did not expect such an amount to accumulate in the discretionary reserve.

For context compared to all other parish councils in the Bromsgrove district Catshill and North Marlbrook Parish Council has the second-lowest impact at currently £21.48pa for the band D council taxpayer. A table showing all the parish councils in Bromsgrove District is shown on the next page (the table is available online via Ministry of Housing, Communities and Local

Government and is referred to as the 'Summary of all local precepting authorities in England 2019-20').

The national average impact on the band D council taxpayer for this year is £67.18.

The possible options with regard to the council's reserves are:

- Increase emergency reserve to between 50% and 100% (best practice is to retain no more than 100% of precept as emergency reserve). At the most this would therefore be IRO £50,000 / £51,000;
- Allocate the remaining £17,000 to a specific project eg via 'participatory budgeting' ask residents via newsletter or annual parish meeting how they want the funds to be spent, or as a council hold a brain-storming session to decide upon a capital project to be delivered within the next 5 years;
- And/or – not advisable due to long run consequences - reduce precept by up to £17,000.

Parish Council 2019/20	Precept	CTB	Band D
Alvechurch	£118,077	2,321.4	£50.86
Barnt Green	£63,480	1,014.4	£62.58
Belbroughton	£65,000	1,203.6	£54.00
Bentley Pauncefoot	£5,525	187.4	£29.48
Beoley	£11,106	451.1	£24.62
Bournheath	£10,680	220.7	£48.39
Catshill and North Marlbrook	£50,596	2,355.8	£21.48
Clent	£49,850	542.4	£91.91
Cofton Hackett	£40,680	1,008.1	£40.35
Dodford with Grafton	£11,478	402.4	£28.52
Finstall	£8,240	316.2	£26.06
Frankley	£2,097	49.9	£42.02
Hagley	£172,000	3,115.5	£55.21
Hunnington	£11,500	235.5	£48.83
Lickey and Blackwell	£47,000	2,095.1	£22.43
Romsley	£52,850	667.6	£79.16
Stoke	£53,097	1,704.1	£31.16
Tutnall and Cobley	£7,280	361.7	£20.13
Wythall	£130,589	4,748.7	£27.50

Excerpt from the summary of all local precepting authorities in England 2019-20 to show parish councils in Bromsgrove district precept amounts for 2019/20, the Council Tax Base (CTB, based on number of contributors to the council tax; figure provided by BDC) and the impact on the average, Band D council taxpayer.

For reference:

Band A: 6/9 x Band D

Band B: 7/9 x Band D

Band C: 8/9 x Band D

Band D: 9/9 x Band D

Band E: 11/9 x Band D

Band F: 13/9 x Band D

Band G: 15/9 x Band D

Band H 18/9 x Band D

BALANCES AND RESERVES POLICY

1. It shall be the policy of the Parish Council to maintain a range of reserves and balances. These can be regarded as three main types:

1.1 Specific Reserves – these represent amounts that are generally built up over a period of time and are earmarked for specific items of expenditure to meet known or predicted liabilities or projects. Specific Reserves may be used to smooth the effects of certain expenditure commitments over a period of time thereby reducing the impact of significant expenditure in any one year and may be used in tandem with a loan obtained for the same expenditure commitment.

1.2 Emergency Reserves – these represent amounts that have been set aside to meet the costs of exceptional expenditure that will enable the Parish Council to meet its legal, statutory and proper duties or responsibilities. The norm for this fund is roughly 50% of precept and currently stands at around £20,000; it includes for example the costs involved in:

- a) the undertaking of essential repairs or maintenance work;
- b) undertaking unexpected administrative duties;
- c) challenging or deflecting threats to the parish, its people and its environment;
- d) making provision for redundancy obligations;
- e) investigations and disciplinary hearings;
- f) covering for short-term cash flow needs.

1.3 Discretionary Reserve – this is an amount created through surplus funds as a result of activities being postponed or cancelled. Reserves of this nature can be spent or earmarked at the discretion of members.

2. The policy on Balances and Reserves shall be reviewed annually by the Finance Committee and reported to the Parish Council as part of the budget setting process. This will include a statement from the RFO on the adequacy of the reserves in respect of the forthcoming financial year and the Council's medium term financial plan.

3. Each Parish Council committee will have the opportunity to review the levels of Specific Reserve held in their name (if any) and will make recommendations for the creation of additional specific reserves to the Finance Committee in October of each year as part of the annual budgeting process. Each committee will be required to identify the following when making their recommendations:

- 3.1 The reason for / purpose of the reserve
- 3.2 How and when the reserve can be used
- 3.3 Procedures for the reserve's management and control
- 3.4 A process and timescale for review of the reserve to ensure continuing relevance and adequacy

4. The Parish Council will not normally carry discretionary reserves and will aim to minimise them by transfer to other reserves or to revenue, thus reducing the precept over one or more years.

5. Decisions on the levels of reserves to be held will be made by the Parish Council following recommendations from the Finance Committee.

6. The desired level of reserves will be taken into consideration when budgeting for transfers to or from reserves and setting the annual precept.

..... /

Chairman, Catshill and North Marlbrook Parish Council / Date

Amended: 16/06/16; Due for review: October 2016

The table below sets out a draft budget for 2020/21: no precept has been suggested. Each receipt/cost line has been given a comment number which is detailed in the following pages.

RECEIPTS to date 20/09/2019	Actual for fye 31/03/2019	Agreed budget 2019/20	Actual as at 20/09/2019	Likely outturn @ fye	Suggested budget 2020/21	Comment
Precept	46,266	50,596	25,298.00	50,596		1
Interest		300	-	-	-	2
Lengthsman reimbursement	2,221	2,104	661.03	2,104	2,104	3
Donations / grants	11,104	1,000		3,000	3,000	4
Newsletter advertising	180	300	-	300	180	5
VAT Refund	5,361	2,000	-	2,000	2,500	6
Other income		-	36.00	36	-	7
Capital Reserve Fund		3,500	-	1,764		8
Total receipts	65,132.00	59,800.00	25,995.03	59,800		9
PAYMENTS to date 20/09/2019						
Staff Costs	16,255	21,000	8,202.86	18,000	16,500	10
Chairman's Expenses / allowance	400	400	-	400	400	11
Office Rent		1,300	-	1,300	1,400	12
Training and Publications	320	1,500	140.00	1,500	3,000	13
Meeting Rooms and Refreshments		-	112.69	200	200	14
Subscriptions - CALC/NALC, SLCC	1,096	1,400	1,194.24	1,400	1,400	15
Insurance	1,041	1,000	1,174.73	1,175	1,200	16
Audit Fees	470	500	480.00	480	500	17
Lone Worker		-	59.54	120	200	18
Telephone - landline, mobile, b/band		-	501.39	1,000	1,000	19
Elections / by-elections	-	1,500	-	-	1,500	20
Grants/Donations	3,106	1,500	3,000.00	3,500	3,500	21
General admin cost (inc bank charges)	4,347	3,100	1,000.68	2,000	2,000	22
Administration						
Newsletters		1,200	445.00	1,200	1,300	23
Website		-	-	-	700	24
Communications						
Ivy Cottage Garden		1,800	873.49	1,750	1,800	25
Planters		-	716.00	1,600	1,700	26
Other Gardens / Environment misc.		500	1,140.00	1,140	800	27
Gardens						
War Memorial electricity		300	140.26	300	300	28
War Memorial maintenance		200	-	200	200	29
War Memorial						
Fireworks and Bonfire		1,000	3,525.00	4,000	4,000	30
Remembrance Sunday		1,000	-	300	300	31
Christmas Lights/Tree		1,500	-	1,500	1,750	32
Christmas Luncheon		1,500	-	1,500	1,500	33
Other Events		-	-		500	34
Events						
Lengthsman charges	3,147	2,500	1,174.23	2,800	2,800	35
Highways inc dog waste bags	2,728	3,000	864.00	1,500	1,500	36
Highways						
Neighbourhood Plan	5,297	3,000	159.96	2,500	3,000	37
Assets / Capital Expenditure	7,882	9,000	2,006.64	5,000	4,000	38
S137 payments	63	100	-	120	150	39
Payments: Revenue Budget	55,468	59,800	26,910.71	56,485	59,100	40
VAT paid	3,273	2,000	1,581.83	2,200	3,000	41
Total payments	58,741.00	61,800.00	28,492.54	58,685	62,100	42

Ref	Comment
1	<p>The Precept is the amount the council needs in order to fulfil its budget for the year ahead. It is collected from residents by Bromsgrove DC on the parish council's behalf by way of the Council Tax. BDC pays the parish council in two equal amounts on 01/04 and 01/10. As the council must set a balanced budget, then the precept amount is the balancing figure between the projected outgoings and incomings.</p> <p>This year's precept amount of £50,596 impacts on the average Band D council taxpayer by a total of £21.48 for the year, calculated by dividing the precept by the Tax Base figure 2355.8 (which is calculated by BDC). We can assume a similar tax base figure for 2020/21. The 2019/20 national average paid by the band D council taxpayer is £67.18.</p>
2	<p>No interest has been recorded as being received last year. What interest is actually earned on the council's funds and do you wish to review this?</p>
3	<p>Lengthsman reimbursement: this amount is stipulated by WCC through the delegation of function to parish councils; it is up to the parish council to reclaim the amounts owed during the year (should be reclaimed monthly).</p>
4	<p>Donations/grants. Last year (2018/19) the parish council received Neighbourhood Plan grant of £4,627, bonfire takings of £5,084 and WCC grant for War Memorial trees of £1,000. The bonfire takings were offset by donation of 50% (£2,592) to the scouts and the cost of the fireworks £3,000 (net loss).</p> <p>Will there be another request for Neighbourhood Plan grant or any other funding? Due to the vagaries of the weather, the amount of income via fireworks event is conservative and not guaranteed.</p>
5	<p>Newsletter advertising. Assuming the continuation of the newsletter and appropriate advertising this figure remains the same as previous year's actual income (not the budget figure).</p>
6	<p>The amount of VAT refunded depends entirely on the amount of VAT spent on purchases and services the council has bought during the year. The Parish Council is known as 'special' and reclaims all VAT spent on non-business activities via VAT126 arrangements. The Parish Council is not 'VAT registered' as it makes no VATable supplies.</p>
7	<p>The other income shown for last year relates to a refund on money paid for a training course. This amount will vary from year to year and cannot be predicted.</p>
8	<p>The capital reserve fund, according to the council's policy, doesn't exist. It is likely the amount allocated in the budget was to come from the Discretionary Reserve, the purpose of which is to allocate surplus funding from previous years to relieve the impact of the precept. So far it has been used this year to cover the costs of the website update.</p>
9	<p>Total Receipts: sum of all expected income apart from the precept.</p>
10	<p>Staff costs: PC currently pays total of £12,500 pa to two part-time employees (1@14 hrs p/w and 1 @ 6 hrs p/w, both on different pay scales). The council will need to factor in its liability for pension and national insurance contributions. Clerk mentor / support officer is not a member of staff.</p>
11	<p>Chairman's allowance is historically paid to the chairman to offset the expenses incurred in the pursuit of that office, eg flowers / gifts for retiring members, illness, smart clothes in which to represent the council as the council's prime representative, extra telephone calls and home printing costs. It can either be paid as a one-off lump sum or upon production of receipts for purchases made.</p> <p>No other council member is entitled to receive an allowance. It is up to the chairman how the allowance is spent (ie cannot be dictated by individual members).</p>
12	<p>Office rent: PC pays an annual sum to Catshill Village Hall for use of the small office room which is self-contained; access for office staff to the village hall toilets (and kitchen?) is allowed. The office is cramped and cold; use is sometimes made of the hall's committee room where more than one person can meet. The hall is made available for the council's monthly meetings at no extra cost.</p>
13	<p>Training and publications: as this is the first year of a new council (election in May 2019) it is expected to hold induction training and support training for all councillors. Additionally with</p>

	a new clerk there will be clerk's induction training and mentoring with a view to achieving the clerk's CiLCA qualification in due course.
14	Meeting rooms and refreshments: the annual parish meeting is held elsewhere and the Neighbourhood Plan Steering Group also meets on other premises?
15	Subscriptions: the PC is a member of the county association of local councils which is affiliated to the national association. It is a member of CPRE. The clerk's membership to the Society of Local Council Clerks is paid for by the PC, but the trade union element of SLCC membership, ie the ALCC, is paid for by the Clerk.
16	Insurance: the PC is insured via Zurich to May 2020. Cover includes: all risks including named assets; money; public liability (£10m); official's indemnity (£10m); libel and slander (£250,000); fidelity guarantee (£100,000); personal accident; legal expenses up to £100,000.
17	Audit fees: the external audit fees are set by Audit Office and depend on annual turnover; in 2019 the fee was £300. The PC has no choice as to the external auditor, however the independent internal auditor charges will vary between contractors and in 2019 was £180.
18	The aim of the Lone worker care scheme is to ensure office staff are protected when at work by logging into the system upon arrival at the office and logging off when leaving. Although the scheme is being paid for, it is not used as neither member of staff has been registered yet.
19	Telephone: the PC pays for the hall's broadband as well as its own landline and mobile phone. Different providers are used for the broadband/landline (Talktalk) and mobile (O2). There might be a saving if all were bundled together and perhaps a 2 nd mobile phone purchased so that each member of staff has telephone access.
20	Elections/byelections: BDC has not yet submitted its bill for this year's election. As there was no contest at parish council level the bill is not expected to be burdensome, however in the future if there is an election the cost may well be in excess of £6,000 across the parish. For this reason the PC usually budgets an amount each year that builds up over 4 years to cater for an election. NB A reserve should be identified in specific reserves for this eventuality which will build by £1,500 each year (unless there is an election in the meantime).
21	Grants/donations: so far this year the Council has approved grants for Bluwave community transport £500, CAB £500 and for the village hall £2,500 despite only budgeting £1,500. In which case the village hall grant will be vired from capital expenditure. Parish councils are generally the first port of call for community groups looking for support funding and it is therefore a recognised function of those responsible for the public purse to provide support for its community. The council needs to have a proven method of identifying worthy causes via its grant application form and should have a mechanism for following up all successful applicants to ensure the funds have been spent appropriately. The grant scheme is also a useful way to provide start-up funding.
22	General admin cost: some adjustments may be required in the office regarding equipment to aid staff rather than hinder (!) eg new printer/scanner. It appears as if the admin costs being proposed are lower than previous years, but this is due to the alterations to the spread sheet and the inclusion of new cost centres eg telephones that used to be included in 'general admin'.
23	Newsletter: this will continue to be issued 3x pa. current costs are £420 for 3,000 copies.
24	Website: SMIS provide website maintenance, updates service, web-hosting and email services for £695pa. Some work needs to be done to improve the website further, eg fix for the link to the minutes and agendas looks messy.
25	Ivy Cottage Garden: the site is planted up x2 pa. The planting is appreciated by residents and watering is carried out during summer by volunteers. The shrubs are maintained by garden contractor – suggestions to provide something different here are being considered.
26	Planters: are new enterprise this year, much appreciated and likely to continue. Planted up x2 pa. Budget allows for some contingency.
27	Other gardens/environment: the PC is responsible for the shrubbery at rear of Baptist church/corner The Dock with Gibb Lane and its fencing and the shrubs on land between A38 and North Bromsgrove cemetery/corner Barley Mow Lane.

28	War Memorial: the electricity supply is for the spotlight which shines from Remembrance Day to Christmas and provides power for any PA system used during Remembrance Service.
29	The memorial will need to be checked regularly to ensure it is safe. Does the council have plans that will impact on the war memorial budget?
30	Fireworks and bonfire event: the cost of the fireworks is £2800 and related costs are £900 (use of the Meadows, First Aid, skip hire etc). A contingency has been built in for next year.
31	Remembrance Sunday: costs of this event are minimal but include advertising the road closure and printing of service sheets.
32	Christmas lights event: new event, may receive less BDC support this year/next year. What are the PC's plans here?
33	Christmas luncheon: arranged by PC and CVH.
34	Other events not specified, but contingency allowed for.
35	Lengthsman scheme: delegated function from WCC to maintain roadside ditches, traffic signs, pathways, culverts etc. Current Lengthsman is well known. Costs incurred exceed the amount refunded by WCC but considered to be worthwhile (net cost to PC is IRO £1000).
36	Highways: cost centre includes for upkeep of noticeboards and dog-waste bags.
37	Neighbourhood Plan: costs to include website provision and maintenance (SMIS) and printing of pre-paid envelopes for questionnaire. (Referendum costs are paid for by BDC).
38	Assets/capital expenditure: the council will need to allocate some funds to maintenance of its assets as well as purchase of new assets as and when necessary. Does the PC have any plans in this regard?
39	S137 payments: all costs incurred by the parish council must conform to what is allowed by statute. In instances where there is no law to allow a payment, then s137 of Local Government Act 1972 may be referred to – it is the “Power of local authorities to incur expenditure for certain purposes not otherwise authorised”. This allowance is capped at £8.12 per elector for 2019/20 (and annually rises with RPI) and because it is capped it must be separately identified in the council's accounts. The s137 amount allowable for this year is therefore: 5,141 electors x £8.12 = £41,744.92. However the power is rarely used and a sum of £150 has been allocated for 2020/21 budget.
40	The revenue payments line
41	VAT paid will depend on purchases made.
42	Total payments line.