

**MINUTES OF THE PART I FINANCE, PRECEPT 2018/2019 MEETING  
OF BIRCHWOOD TOWN COUNCIL, HELD AT  
PARKERS FARM COMMUNITY CENTRE, 19<sup>TH</sup> DECEMBER 2017 AT 6PM**

**Present:** Councillor Ellis in the Chair  
Councillors Allman, Atkin, Breslin, Evans and Reeves

Clerk – Mrs. F. McDonald  
Deputy Clerk – Mrs. C Caddock  
Business and Finance Officer - Mr. G. Crowe

**Apologies:** Councillors Bowden, Fitzsimmons, M. Hearldon, T. Hearldon and Nelson

**Code of Conduct – Declaration of Interests**

The Chair reminded members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

*Councillors Breslin and Ellis– the Youth & Community Centre Committee*

*Councillors Allman and Evans – Oakwood Community Association*

*Councillor Allman - Spectrum Striders*

*Councillors Allman and Evans – Friends of Birchwood Forest Park*

*Councillors Atkin, Breslin and Ellis – Birchwood Carnival Committee*

349/17-18 **APPROVAL OF MINUTES FROM PREVIOUS MEETINGS**

(a) Members noted that the Minutes of the October Finance, Audit and Personnel Meeting of the Town Council which took place on Tuesday, 24<sup>th</sup> October 2017 were approved as an accurate record and signed by the Chair at the Pre-Budget, Finance & Strategy Meeting which took place on 28<sup>th</sup> November 2017.

(b) **Councillor Evans proposed, Councillor Reeves seconded and it was resolved that:**

**The Minutes of the November Part I Pre-Budget, Finance & Strategy Meeting which took place on 28<sup>th</sup> November 2017 be approved, including the various recommendations therein, as an accurate record and signed by the Chair.**

350/17-18 **PRECEPT 2018/2019**

Following the approval of the Minutes of the November Part I Pre-Budget, Finance & Strategy Meeting which took place on 28<sup>th</sup> November 2017, the Chair proposed we now move to the formal Rate Precept part of the evening's proceedings.

The BAFO reminded Members that although nine Members were present at the Town Council forward Pre-Budget Finance and Strategy Meeting held on 28<sup>th</sup> November 2017, it was still a necessary formality that Members consider again and ratify all recommendations made at that meeting, when many policy and financial issues were discussed for tonight's official precept meeting.

For full details reference can be made to the full minutes of that meeting, which Members have now approved (see above) and which were all considered as Part I items. The minutes of the Pre-Budget, Finance & Strategy Meeting (313/17-18 to 321/17-18) have been published on our website and a copy is available to view at Birchwood Library.

(a) **INTRODUCTION**

The Chair informed the meeting that the business to be transacted was to formally discuss the Town Council's current budgetary position, foreseen future expenditure and any potential contributory factors which may affect the Town Council and to propose a Council precept for 2018/2019.

Members were reminded that the Council's policy over recent years was to set out, in detail, the proposed income and expenditure for the forthcoming financial year and also to set out, indicative income/expenditure over a further two years, to establish a three year budget plan.

The BAFO stated that, in view of the notification of a potential significant reduction in precept income in 2019/2020, figures for 2019/2020 and 2020/2021 are just indicative expenditure.

Correspondence and papers relevant to the precept discussion, including Schedules A and B were copied out again to Members in their papers (see pages 200 and 201 below). These have changed from those first issued at the Pre-Budget Finance and Strategy Meeting held on 28th November 2017.

The BAFO gave an introduction and explanation of the precept procedures. Members had been issued with papers setting out the Town Council's actual budget for 2017/2018; the year-end projected out turn for 2017/2018 and provisional financial projections for 2018/2019, 2019/2020 and 2020/2021.

The BAFO stated that he was presenting in detail the way the figures were emerging for the above financial years, taking into account issues raised at the pre-budget planning meeting held in November 2017 where Members had reviewed the future expenditure proposals. The figures reflect those considerations.

In Schedule A the figures show our original budget for 2017/2018 and projections likely to the end of March 2018. Figures reflecting projected expenditure for 2018/2019, 2019/2020 and 2020/2021 were also highlighted.

The BAFO informed Members that a letter and worked example had been received from Warrington Borough Council giving us details of the precept calculations for 2018/2019 and the number of properties on which they set the Council Tax Band (see pages 202 and 203). The Town Council is required to respond to the Borough Council with its precept requirement by Friday, 12th January 2018.

The letter also indicates the payment timetable made by the Borough Council for us receiving the precept. The payment will for 2018/2019 be a single payment made by the end of April 2018.

The tax base for our Council for 2018/2019 has been calculated as 3602; this compares to 3604 for 2017/2018, a reduction of 2; the impact of this was considered when setting the proposed precept. The tax base represents the number of Band D equivalent properties in our Parish after allowing for various adjustments e.g. single person discounts, etc.

The decrease in the number of Band D properties and the way the Band D formula works means that Band D would produce around £196 less income for 2018/2019.

The BAFO stated he has made income and expenditure projections for 2018/2019 on most items where considered necessary and following detailed prior declarations and discussions.

In Schedule B of the papers, the BAFO had made some projections on the precept and earmarked balances for next year allowing for reasonable continuance of working balances to be retained. These projections assumed no major increases or surprise elements in expenditure on our main budget headings for 2018/2019.

Council Members have determined that a 3.5% precept increase to match the expenditure profile from the BAFO would seem relevant and justifiable.

All income and expenditure detail is now for formal Member decision.

The BAFO reminded Members that the Town Council's accounts for the financial year 2016/2017 had been submitted to the external auditor on 10<sup>th</sup> July 2017 and these were given approval with a clean report on 12<sup>th</sup> September 2017.

The current year's interim accounts for 2017/2018 have not yet been considered by the internal auditor. Members have continued to receive complete monthly income, expenditure and bank reconciliation detail as part of each monthly Council meeting. The next internal audit is arranged for 15<sup>th</sup> January 2018.

All relevant issues raised by the internal auditor for 2016/2017 and over the past 18 months have been reviewed by Members as they have been reported.

The figures now presented to Members therefore reflect the most up-to-date auditable figures upon which to consider the decisions for the 2018/2019 precept.

(b) **GENERAL DISCUSSION OF OTHER KEY INCOME / EXPENDITURE ISSUES**

The BAFO said that, following the Budget and Strategy Meeting held on 28th November 2017, there were several main areas for discussion which would impact quite considerably on the Town Council's budget, in addition to several long standing matters.

The most significant consideration for tonight's discussion is the formal notification received, indicating the projected change to Band D income in 2019/2020 and the likely reduction in precept income of approximately £52,196.39 (see attached letter on page 204).

The BAFO said that it would be wise, therefore, for the Town Council to allow for this in its budget balances as well as sensible balances for general cash flow.

(c) **OTHER ISSUES TO BE CONSIDERED RELEVANT TO THE 2018/2019 PRECEPT DECISION**

(i) **Maintenance Team Resources 2017/2018**

The BAFO stated that the figures given on the budget sheet (Schedule A) are calculated on the basis that the maintenance workforce will stay at its current level to enable the Town Council to continue additional work responsibilities undertaken in 2017/2018, such as extra grass cutting in Birchwood and to enable us to catch up on environmental work that we have been struggling to keep on top of over the last few months.

(ii) **Employee Wages 2018/2019**

The BAFO brought to Members' attention that we have been notified that the Living Wage Foundation's recommended basic wage for employees has risen to £8.75 per hour with effect from 1<sup>st</sup> November 2017, previously £8.45 per hour (a 3.4% increase).

The Council has previously resolved to apply the Living Wage Foundation's pay rates since 1<sup>st</sup> August 2015. It has also previously been resolved that rises from November 2016 onwards would be awarded from the 1<sup>st</sup> April the following year.

351/17-18 **POLICE COMMUNITY SUPPORT OFFICERS (PCSOs)**

The BAFO stated that this issue was discussed in detail at the Pre-Budget, Finance and Strategy meeting on 28<sup>th</sup> November 2017 and also at the October Town Council Meeting.

The Town Council has informed the Cheshire Constabulary that it will not participate in the new scheme for 2018/2019, which invited Councils to consider employing a full time PCSO at approximately £33,000 per annum.

352/17-18 **COMMUNITY DEVELOPMENTS**

At the meeting on 28<sup>th</sup> November 2017 the BAFO had stated that the Council has concluded its current community development programme. Good expenditure reductions had been achieved on these projects.

The figure remaining in the Community Development Fund for 2018/2019 is expected to be approximately £70,000.

Some of this remaining funding is earmarked for the next phases of further improvements at Birchwood Forest Park. However, this fund may be needed to contribute to income reductions in 2019/2020 when the proposed new Council Tax Support arrangements are due to be implemented.

353/17-18 **ELECTION FEES**

This matter was discussed at the meeting on 28<sup>th</sup> November 2017 when the BAFO explained the £5,000 that had been budgeted for in 2018/2019 was would bring the earmarked election fund to £35,000.

Because there are no foreseen elections for 2018/2019 and 2019/2020, the BAFO believes there is currently enough in the election fund, if required, to cover a number of by-elections. Therefore there is a NIL amount in the budget on Schedule A for elections for 2019/2020 and 2020/2021.

In addition, the Borough Council usually offers the opportunity to spread elections costs over four years.

#### 354/17-18 **BUSINESS RATES**

The BAFO confirmed that a business rate rebate of £12,897.79 had been paid in 2017; covering several years of back payment, following a query made by Officers regarding payment levels.

We need to wait until April 2018 to be clear on ongoing business rate charges.

#### 355/17-18 **CONCLUSIONS**

Those present reflected on the above discussions and the effect of the decisions presented in Schedules A and B (pages 200 and 201 below) put forward by the BAFO and considered in substantial detail at the 28th November 2017 and tonight's meetings.

Those present voted on the details discussed and the income/expenditure and balances profile submitted. It was **proposed** by Councillor Atkin and **seconded** by Councillor Allman to resolve that a rate precept increase of 3.5% for 2018/2019 be submitted to Warrington Borough Council as detailed below.

All Members present **voted in favour** of the proposal.

#### **It was therefore resolved following the vote:**

- (i) That the itemised estimated expenditure £367,977 as shown in the column of the 2018/2019 budget sheet be accepted for the Town Council to operate from 1<sup>st</sup> April 2018.
- (ii) That the projected income, expenditure and balances profile as detailed by the BAFO for 2018/2019 and the subsequent 2019/2020 and 2020/2021 financial years be adopted as the target expenditure for the Council's subsequent financial years.
- (iii) That the total estimated budget expenditure for the 2018/2019 financial year be £367,977.

Anticipated working balances carried forward for the 2018 year end are £137,136 i.e. approximately 37% of general and precept income, well below allowable levels. That the Council utilises its expected other general income of £3,000 for 2018/2019 and contribute £2,230 towards the projected expenditure and general inflation in 2018/2019 to balance the rate precept level of £365,747 and expenditure of £367,977 for 2018/2019.

**It was resolved that a precept requirement of £365,747.00 be submitted to the Borough Council for the 2018/2019 financial year to comply with their 12th January 2018 budget timetable.** This determines that the rate precept for 2018/2019 will be 3.5% higher for Band D properties.

- (iv) That the estimated working budget balance at 31<sup>st</sup> March 2019 should be in the order of £132,906 to be carried forward for the 2019/2020 financial year, in addition a likely maximum earmarked expenditure fund of £140,000 be approved for 2018/2019.
- (v) That awards for grant aid will be by further resolution of the Council after formal applications have been received and brought before the Council.
- (vi) That the Council continues to monitor how it can assist Birchwood Youth and Community Centre to continue to be viable and in the short term to direct our community users to their more usable and practical premises.
- (vii) That once the precept has been confirmed, an announcement on the coming year's precept will be published in the local press and on the Town Council's website.

**The Precept section of the meeting concluded at 6.50 pm**

#### 356/17-18 **ADDITIONAL PART I FINANCE ITEMS**

The BAFO stated that with the conclusion of the Precept Meeting, the 'normal' finance business will now be considered.

#### 357/17-18 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule (see pages 205 and 206 below).

Councillor Atkin **proposed** the Payment of Accounts be approved; Councillor Evans **seconded** the proposal. This was **resolved** by those Members present.

#### **PROGRESS REPORTS ON CURRENT FINANCE, AUDIT & PERSONNEL ITEMS**

#### 358/17-18 **BIRCHWOOD YOUTH AND COMMUNITY CENTRE**

There was no update information available regarding the Youth and Community Centre.

#### 359/17-18 **BROOK FOOTPATH**

To note that the tree works have now been completed on the Brook Footpath.

#### 360/17-18 **BIRCHWOOD FOREST PARK RECREATION/PROPOSED LIGHTING SCHEMES**

The BAFO reminded Members that the Town Council had paid for a survey for putting additional lights in the Forest Park, at the 'top end' where there is currently no lighting. The approximate costs would be in the region of £34,000 for 14 lights, which due to the timing of the receipt of the information, was not considered within the 2018/2019 budget considerations.

The BAFO stated that the outline proposal is still on the table, but that it is not something the Town Council could initiate in the immediate future. Members have previously suggested looking for partners to share the cost of installing the new lighting. Spectrum Striders have, in the past, said they might be able to put some funding towards new lights in the Forest Park.

Councillor Allman, for information, said that Spectrum Striders, of which he is a member, use the path as a 1K route during their winter training. He asked whether the Town Council was going to formally write to the Striders regarding their previous indications that the Striders might be able to part fund some new lighting in the park; something they have been requesting for several years.

Members unanimously agreed to contact Spectrum Striders about this matter.

**Action** Clerk's office to contact Spectrum Striders to enquire whether they might be able to offer any financial assistance towards the supply of some additional lighting in Birchwood Forest Park.

Councillor Ellis asked whether grant applications could be made to other organisations for the proposed scheme.

The BAFO stated that any grant applications would have to be discussed with and ultimately made by the Borough Council, as the scheme would be on their land.

#### 361/17-18 **BANKING**

To note that Officers are continuing to explore additional alternative options to see if there are any other banking facilities that might offer appropriate deposit accounts.

#### 362/17-18 **BIRCHWOOD CARNIVAL**

- (a) To note that a Birchwood Carnival Committee meeting took place on 5<sup>th</sup> December 2017. The Clerk will circulate the draft minutes of the meeting to members of the Carnival Committee when they are completed.
- (b) To note that the Town Council has requested that the resulting excess income from the 2017 Carnival (provisionally £998.19) be returned into Council funds.
- (c) To note that the Carnival Committee has registered an interest in the Gallifordtry Community Support Offer – a potential source of funding for the 2018 Carnival.
- (d) To note that an invitation was extended to The Friends of Birchwood Forest Park for one of their members to join the Carnival Committee. They sent a representative to the December meeting.

#### 363/17-18 **HANGING BASKET QUERY**

The BAFO reported that the Clerk's office requested information from both the Borough Council and a supplier of lighting column hanging baskets re: the potential for installing baskets on some of the new lighting columns. This information, including the terms and conditions from the Borough Council, were included in Members' papers.

The new columns will only take 'half units' due to the weight of the half basket plus brackets and fittings, compost, soil and water.

The cost to purchase 48 half units for lighting columns is £2,160 plus VAT, plus carriage. The cost of compost, feed and plants would be approximately £960 plus VAT. New batteries are needed for the water pump.

Logistics and staff time would have to be considered for installing the baskets, watering them and removing them. There is a comprehensive list of conditions that the Borough Council expects to be complied with regarding these actions; some of which would be difficult to achieve.

The additional 48 half baskets, when added to the current 42 and the planters will take 2 x staff 4 full days each week to water. There are also some areas where it would be difficult to park safely to water the baskets.

The Clerk commented that the requirement to water the hanging baskets would fall at the same time that the additional grass cutting is taking place. If both services were undertaken, it would leave very little or no time for core services, e.g. litter picking and some basic landscaping services, such as keeping footpaths open.

Members discussed this matter in detail.

Councillor Reeves stated that he believes that the Town Council has explored this option as fully as possible, but that it is not practical to progress the proposal to bring back some hanging baskets.

All those Members present agreed, albeit reluctantly.

Councillor Ellis asked whether additional wildflowers might be an alternative option.

The Clerk stated that suitable areas needed to be quite large in order to prepare, sow and harvest the wildflowers. Some areas have already been tried, but been found to be too wet. Other areas have had a poor showing after one or two years of having been sown as wildflower meadows previously.

The Clerk added that some areas now need to be left fallow for a year or two, rotating to other areas where possible. One such area is on Ordnance Avenue, where it is proposed to look at other potential plots for wildflowers.

Councillor Allman enquired whether additional planters could be installed instead.

Councillor Ellis asked whether local businesses could be asked to sponsor additional planters. He suggested that he could email details to Birchwood Forum and ask if they could circulate them to their business members.

The Clerk said that she would find some current prices for additional planters. Any new planters would have to be added to the maintenance/watering regime; which would take some time away from the work programme. Permissions will have to be obtained from landowners to place planters on their land, once sites are identified.

The Clerk added that we would continue to look into whether there are any other lower cost options that could also be explored.

**Action** Clerk's office to find some costs for planters.

### 364/17-18 **PARTNERSHIP WORKING**

The Clerk/BAFO asked Members to consider an email conversation with the Borough Council regarding partnership working and some previously unanswered questions that the Town Council Officers and Members had put to the Borough Council and had been waiting some time for responses.

Councillor Ellis said that the Town Council has, in particular, been trying to ascertain what time is spent by Borough Council operatives in Birchwood and what work they are doing. He acknowledged that some of this information has now been provided in writing.

It was suggested and agreed that further discussion regarding the contents of the letter be deferred until a future meeting.

**Action** To put the correspondence on the agenda for a future meeting.

### 365/17-18 **PCSO FUNDING**

To note a letter has been sent, as requested, to Acting Chief Constable Janette McCormick stating reasons why the Town Council cannot commit £33,280 funding for one additional PCSO for the 2018/2019 financial year. This was also discussed earlier in the meeting, see Minute 351/17-18 above.

### 366/17-18 **GENERAL ITEMS FOR REPORTING/NOTING**

- (a) To note that the new contract regarding our photocopier has been clarified with Copyrite and a £500 credit will be applied to our account from 29<sup>th</sup> November 2017.
- (b) To note that a letter of thanks has been received from the North West Air Ambulance Charity for the donation of £150 from the Town Council.
- (c) To note that a letter of thanks has been received from Birchwood Lions Club for the grant of £100 to support the 2017 Birchwood Service of Remembrance.
- (d) To note that an invoice was sent to the shopping centre for the 2017 hanging baskets (£2,350) which has been paid into our Co-operative Account.
- (e) To note that the invoice sent to Croft Parish Council to recharge for 2 spaces on a training course, arranged by our Clerk (£90) has been paid.

### **NEW FINANCE, AUDIT AND PERSONNEL ITEMS**

### 367/17-18 **BANK ACCOUNT RECONCILIATION**

To receive from the Clerk/BAFO the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the accounts period 1st April 2017 – 30th November 2017.

The payroll figure for October was £13,441.60 and £13,194.26 for November.

After consideration and approval by Members the schedules were signed by the Business and Finance Officer and the Chair.

## 368/17-18 REPAIRS TO THE MEETING ROOM

The BAFO reported that a quotation had been requested, from the contractor who had done the original work to damp proof the downstairs of the building, for work to undertake repairs from long-term water damage (due to a roofing issue) in the meeting room. The cost quoted is £1,600 plus VAT. Details had been circulated to Members in their papers.

The contractor will also deal with some damp in the downstairs office beneath the window. There will be no charge made to undertake this part of the work as it is still under guarantee.

The contractor advised that the water damage to the ceiling was likely to be due to a problem with the roof. He offered the name of a roofer with whom he has worked in the past and who he has confidence in.

The roofer was invited to inspect the roof and offer a quotation for any work that might be necessary; which he did.

The BAFO explained the issues surrounding the need for repairs. This is due to leakage where the valley of where the barn roof meets the farm building. The roofer advised it appears that when the original renovation works had been done, insufficient membrane had been used to line the valley. This has allowed water penetration over the years.

The quotation for the roofing work (details circulated to Members) is £1,280 plus VAT.

The BAFO stated that the roofing work needs to be undertaken before the indoor repairs are done and would be best scheduled for when it is more likely that there will be better weather.

There is likely to be some minor disruption to the downstairs office and to potential meeting room bookings whilst the works are being undertaken.

The BAFO stated that Officers think that both quotations, for what is specialist work on this Grade II listed building, are reasonable.

In the 'Birchwood Town Council Financial Regulations May 2017' in relation to section 10 – 'ORDERS FOR WORK, GOODS AND SERVICES', item 10.3 states that:

*10.3 All members and Officers are responsible for obtaining value for money at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining two or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11 (1) below.*

**Note:** However, our Financial Regulations only require formal quotations when the work value is in excess of £2,000. In this case each individual specialist contractors' estimates @£1,600 and £1,280 are well under the benchmark for the requirement to obtain other quotations for the work.

Also, in section 11 of the Financial Regulations – 'CONTRACTS', item 11.1 (a) (ii) lists such specialist services as being an exception to requiring two or more quotations:

11.1 Procedures as to contracts are laid down as follows:

- (a) Every contract shall comply with these financial regulations and prevailing statutory regulations for tendering – currently “The Public Contracts Regulations 2015” (where applicable) and no exceptions shall be made otherwise than in an emergency provided that these regulations shall not apply to contracts which relate to items (i) to (vi) below:
- (i) for the supply of gas, electricity, water, sewerage and telephone services; (see also note below vii);
  - (ii) for specialist services such as are provided by e.g. solicitors, insurance providers, accountants, surveyors, planning consultants, electrical work and specialist building and repair contractors;

The BAFO stated that if Members are happy with the quotations for the proposed works, taking financial regulation exception item 11.1 (a) (ii) into account, there is no requirement for more quotes to be obtained. Both contractors would be required to supply relevant insurance documentation, working method statements, etc. prior to commencement of any work.

Members discussed the quotations and **unanimously resolved** that the two quotations be accepted and that it be arranged for the work to be undertaken at an appropriate time.

**Action** Clerk’s office to liaise with the two contractors regarding the above.

#### 369/17-18 **MEMBERS’ ALLOWANCES**

The BAFO asked Members to note that correspondence was received from Warrington Borough Council regarding the Members Scheme of Allowances for the Civic Year 2018/2019. This was published on our notice board for 14 days, as required.

The Independent Remuneration Panel met on 21st November 2017 and approved its formal recommendation to Parish and Town Councils as follows: *That Parish and Town Councils within Warrington be recommended to not increase their Chairman’s’ respective allowances for civic year 2018/2019.*

With the exception of the Chair of the Council who can take an allowance of up to £1,000, no Birchwood Town Councillors receive any allowances.

#### 370/17-18 **INTERIM AUDIT OF ACCOUNTS – YEAR ENDING 31<sup>ST</sup> MARCH 2018**

The BAFO asked Members to note that the internal auditor will be undertaking the interim audit review of the accounts 2017/2018 on 15th January 2018.

#### 371/17-18 **ELECTRICITY – LOCKING STUMPS MULTI USE GAMES AREA**

The BAFO informed Members that a renewal summary has been received from E-on, the company that we currently use to supply electricity for lighting at the MUGA at Locking Stumps. A renewed 2 year fixed price plan would cost approximately £108.99 per year (estimated). The variable price plan would cost approximately £205.76 per year.

The BAFO recommended the Town Council renews a 2 year fixed price plan with E-on. He added that for such a small amount of electricity usage it is not of interest to other suppliers.

Members **resolved** to renew the 2 year fixed price contract with E-on.

**Action** Clerk’s office to liaise with E-on regarding the contract renewal.

## 372/17-18 GENERAL ITEMS FOR REPORTING/NOTING

- (a) Received – Information Commissioner’s Office e-newsletters – November and December 2017.
- (b) Received – NALC Chief Executive’s Bulletin 40 – with links to two new legal documents relating to the new General Data Processing Regulation (GDPR) coming into force next year (copied to Members).
- (c) Received – Notification that the Clerk’s annual renewal to the Society of Local Council Clerks is due on 1st January 2018.

Members **resolved** to approve payment (£233) for the renewal of the Clerk’s subscription to the SLCC.

**Action** Clerk’s office to arrange for the SLCC subscription renewal to be made.

- (d) Received – Details of dates and venues for a Local Community Advisory Service (LCSA) 2018 seminar.
- (e) To note the annual SLA from our key holding service provider has been received, completed and returned.
- (f) To note the purchase of two Stihl FS94 brushcutters with cowhorn handlebars, nylon head and a metal blade, at a discounted price (£289 plus VAT each).
- (g) To receive information re: changes to the ways that customers can make payments to HMRC.
- (h) To note some email correspondence received from WBC re: discounted price offered for daffodil bulb planting. The offer was time sensitive (an answer was required within 4 days) and was discussed with the Chair. As there were substantial costs involved, which had not been considered within the budget, the offer was declined.
- (i) To note the receipt of the HMRC Employer Bulletin – December 2017 Issue 69.

## 373/17-18 CHRISTMAS SHUTDOWN

The BAFO reminded Members it had been agreed that the office and maintenance operations would shut down over the Christmas period, with staff using holiday allowance to cover the break. Staff are aware they may be called in if there are any emergencies.

Members were happy with these arrangements and following a discussion **resolved** that the office and maintenance operations could close any time from 12 noon on 22<sup>nd</sup> December 2017, at the discretion of the Clerk.

**The meeting concluded at 7.10pm**

## Schedule A

05/12/17

**BIRCHWOOD TOWN COUNCIL**  
**YEAR-END PROJECTED OUTTURN 2017/2018**  
**AND FINANCIAL PROJECTION FOR 2018/2019, 2019/2020 AND 2020/2021 \***

ITEM NO.	EXPENDITURE ITEM	BUDGET 2017/2018	PROBABLE TO MARCH 2018	ESTIMATED EXPENDITURE 2018/2019	ESTIMATED EXPENDITURE 2019/2020	ESTIMATED EXPENDITURE 2020/2021
1	Caretaker's costs - Parkers Farm (inc employer NI & superannuation)	£ 7,500	£ 8,000	£ 8,785	£ 9,136	£ 9,547
2	General and Water Rates/Gas/Electric	£ 7,000	£ 5,000	£ 7,000	£ 7,000	£ 7,500
3	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 18,000	£ 18,000	£ 20,000	£ 22,000	£ 22,000
4	Employment costs (inc employer NI & superannuation)	£ 240,000	£ 230,000	£ 245,192	£ 254,997	£ 265,199
5A	Civic - Chairman's Allowance	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000
5B	Civic - Newsletter and Flower Displays	£ 5,000	£ 5,000	£ 4,000	£ 3,000	£ 3,000
5C	Councillors Allowances/Expenses	NIL	NIL	NIL	NIL	NIL
6A	Town Council Revenue Expenditure	£ 34,000	£ 35,000	£ 37,000	£ 37,000	£ 37,000
6B	Police Community Support Officer	£ 12,000	£ 12,000	NIL	NIL	NIL
7	Community Developments	NIL	£ 35,865	NIL	NIL	NIL
8	Town Council Elections	NIL	NIL	£ 5,000	NIL	NIL
9	Grants	£ 10,000	£ 8,000	£ 12,000	£ 12,000	£ 12,000
10	Parkers Farm Estate/Maintenance/Equipment fund	£ 5,000	£ 5,000	£ 5,000	NIL	NIL
11	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 24,000	£ 24,000	£ 23,000	£ 22,000	£ 21,000
	<b>TOTALS</b>	£ 363,500	£ 386,865	£ 367,977	£ 368,133	£ 378,246

\* Figures shown reflect decisions/recommendations from Members, following discussions during the Pre-Budget Finance & Strategy Meeting held on 28th November 2017



Mrs F McDonald  
Parkers Farm Community Centre  
Delenty Drive  
Birchwood  
WA3 6AN

Professor Steven Broomhead  
Chief Executive

Lynton Green  
Director of Corporate Services

Quattro 5 Floor  
Buttermarket Street  
Warrington  
WA1 2NH

15 November 2017

Dear Mrs McDonald,

**Birchwood (Town Council) Parish Precept 2018/19**

I am writing to you regarding arrangements for parish precepts for 2018/19.

For funding purposes, the 2018/19 tax base for your parish has been calculated as 3602. This compares to 3604 for 2017/18, and you should consider this change when setting your precept.

Would you please send me the amount you require for your 2018/19 parish precept, based on this tax base, by no later than Friday 12 January 2018. Please note for parish councils with a precept over £140,000 we are required to send a breakdown of parish expenditure with our Council Tax bills. To enable us to do this would you please provide details of your budget and expenditure for 2018/19 with your letter confirming your precept, where applicable.

The specific amount payable in respect of your parish precept will be shown separately on the bill sent to each taxpayer. Please find enclosed a worked example that illustrates the council tax for each property band if the band D precept remains the same as last year, and what precept this would equate to.

In previous letters, we highlighted the changes that were introduced through the Local Government Finance Act in 2013/14, which transferred the responsibility for Council Tax Support from Central Government to Local Government.

These changes resulted in the tax base falling by approximately 13% in 2013/14, but to ensure continuity for the Parish Council's funding the calculation of the tax base in relation to Parish Councils remained unchanged. For 2018/19 the reduction in tax base is approximately 10%.

I can confirm that we do not intend to change these arrangements for 2018/19, however as funding continues to be reduced by Central Government it has been proposed to pass on the reduction in tax base to the Parish Council's for 2019/20 as part of the current budget proposals to be approved in February. We are giving you this advanced notice now to help you plan for your budget and the level of precept required in 2019/20.

Your precept payment will be paid by 30 April 2018 but if you have any further queries regarding your parish precept please contact Mark Dennett on 01925 442274.

Yours sincerely,

**Lynton Green**  
**CPFA**

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**Birchwood (Town Council)**

**Worked Example**

	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
a) Your Tax Base - Band D equivalents	3,604	3,602
b) Your Band D Charge (based on current year)	£98.11	£98.11
c) Your parish precept	£353,601	£353,405

The amounts relevant to the other bands are calculated as follows:-

Band A = b) multiplied by 6/9	£65.41	£65.41
Band B = b) multiplied by 7/9	£76.31	£76.31
Band C = b) multiplied by 8/9	£87.21	£87.21
Band D = b) multiplied by 9/9	£98.11	£98.11
Band E = b) multiplied by 11/9	£119.92	£119.92
Band F = b) multiplied by 13/9	£141.72	£141.72
Band G = b) multiplied by 15/9	£163.52	£163.52
Band H = b) multiplied by 18/9	£196.23	£196.23

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Mrs F McDonald  
Parkers Farm Community Centre  
Delenty Drive  
Birchwood  
WA3 6AN

Professor Steven Broomhead  
Chief Executive

Lynton Green  
Director of Corporate Services

Quattro 5<sup>th</sup> Floor  
Buttermarket Street  
Warrington  
WA1 2NH

08 December 2017

Dear Mrs McDonald,

**Effect of Changes to Birchwood (Town Council) Parish Tax Base for Council Tax Support Allowance**

Further to my letter on 15<sup>th</sup> November, I am writing to further outline the proposals regarding the changes to the Parish Tax Base for the Council Tax Support Allowance and the possible effect on your Parish Precept.

As from 1<sup>st</sup> April 2013 Council Tax Benefit was replaced by a locally funded scheme, "Council Tax Support Allowance" (CTSA). Anyone receiving CTSA will be exempt from payment of council tax and as such, have been taken out of the Council Tax Base for Council Tax Setting Purposes.

From 2013/14 to date, this reduction in the tax base had not been passed down to the parishes, and has resulted in a charge to the Council's revenue budget to fund this reduction. For 2018/19 this reduction equates to 7,311 Band D equivalents for the whole of the borough including unparished areas.

The proposal for 2019/20 (subject to Full Council approval) is to pass this reduction down to the lowest level. Each parish's tax base would be reduced by the number of Band D equivalents within that parish related to CTSA. For Birchwood (Town Council) the reduction in tax base using the 2018/19 data would be -532 Band D equivalents. Multiplied by the 2017/18 Band D Precept of £98.1135, this would mean a loss in precept of £52196.374.

The proposal will go to Full Council as part of the Council's Medium Term Financial Plan and Budget Setting on 26, February 2018.

If you have any further queries regarding the proposed changes, please contact Mark Dennett on 01925 442274.

Yours sincerely,



Payment of Accounts:						
Resolved: that the following payments be approved as some of the residual October and part November 2017 accounts						
Date	Ref	Payee	Description	Net	VAT	Gross
18.10.2017	DD	Copyrite Digital	Photocopying services	£ 25.58	£ 5.12	£ 30.70
18.10.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 51.83	£ 10.36	£ 62.19
18.10.2017	DD	E-on	Electricity - Locking Stumps MUGA	£ 8.12	£ 0.41	£ 8.53
20.10.2017	*	Acumen	October payroll services	£ 40.50	£ 8.10	£ 48.60
20.10.2017	*	Arco	Safety boots (JW)	£ 41.39	£ 8.28	£ 49.67
20.10.2017	*	St John Ambulance	First aid course (transferred from Oct 17 - Dec 17)	£ 105.00	£ 21.00	£ 126.00
20.10.2017	*	J Parker Bulbs	Bulbs for fire station roundabout	£ 293.50	£ 58.70	£ 352.20
20.10.2017	*	Risley MOT & Truck	3x invoices - ND09VNL and ND58BZR new tyres and ND09VNL new starter motor)	£ 299.16	£ 59.83	£ 358.99
				£ -		
23.10.2017	DD	Waterplus	Water/wastewater services (4032774195)	£ 67.24		£ 67.24
25.10.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 143.38	£ 28.68	£ 172.06
25.10.2017	*	Cheshire Pension Fund	(E'ee £668.09 E'er £2,349.43)	£ 3,017.52		£ 3,017.52
25.10.2017	*	HMRC	(Tax £1,600.00 NI £2,168.92)	£ 3,768.92		£ 3,768.92
26.10.2017	DD	Telesis	Phone charges	£ 52.04	£ 10.41	£ 62.45
27.10.2017	CHQ	North West Air Ambulance	Donation	£ 150.00		£ 150.00
27.10.2017	CHQ	Birchwood Lions	Grant 2017 Remembrance Service	£ 100.00		£ 100.00
31.10.2017	*	Aquaspray	Jetwasher service	£ 46.55	£ 9.31	£ 55.86
31.10.2017	*	G Crowe	Petty cash reimbursement	£ 200.00		£ 200.00
31.10.2017	*	Duttons Mowerworld	(2x invs) Stihl brushcutter with metal blade a nylon head & spool of nylon line and service to long reach hedgecutter	£ 313.12	£ 75.83	£ 388.95
01.11.2017	DD	Waterplus	Water services Parkers Farm (4083868280)	£ 19.19		£ 19.19
01.11.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 53.70	£ 10.74	£ 64.44
01.11.2017	DD	O2	Ref a/c 04760571 mobile phones	£ 71.95	£ 8.39	£ 80.34
06.11.2017	DD	Legal and General	Legal and General - Ill Health Liability Insurance	£ 76.95		£ 76.95
07.11.2017	*	November wages	Wages (12 staff)	£ 13,194.26		£ 13,194.26
08.11.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 107.66	£ 21.53	£ 129.19
10.11.2017	DD	BNP Paribas	Photocopier lease 10/11/17 - 09/02/18	£ 343.00	£ 68.60	£ 411.60
13.11.2017	DD	Waterplus	Water/wastewater services (4083867607)	£ 19.58		£ 19.58
14.11.2017	DD	E.on	Electricity - Locking Stumps multi-use games area	£ 7.40	£ 0.37	£ 7.77
15.11.2017	DD	O2	Device Plan	£ 17.88	£ 3.57	£ 21.45
15.11.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 26.65	£ 5.33	£ 31.98
15.11.2017	DD	Financial Direct Fees	FD online charges	£ 41.40		£ 41.40
22.11.2017	DD	Allstar business	Fuel (office vans, mowers and equipment)	£ 195.51	£ 39.10	£ 234.61
23.11.2017	DD	United Utilities	Water/wastewater services (4032774195)	£ 67.24		£ 67.24
24.11.2017	*	Duttons Mowerworld	Stihl brushcutter with metal blade a nylon head & various items to service machinery (oil, filters, grease, etc.)	£ 458.68	£ 91.73	£ 550.41
24.11.2017	*	Elite Industrial	2 x invoices - PPE and workwear	£ 259.39	£ 51.87	£ 311.26
24.11.2017	*	Regal Polythene	15 x boxes refuse sacks and 8 boxes paper hand towels	£ 250.98	£ 50.20	£ 301.18
24.11.2017	*	Samantha Hill	60 x trays winter plants for planters	£ 78.00		£ 78.00
24.11.2017	*	MC-ES Electrical	Replace car park light bulb and investigate security light - new halogen bulb fitted	£ 80.00	£ 16.00	£ 96.00
24.11.2017	*	HMRC	Tax £1,1,629.00 NI £2,060.56)	£ 3,689.56		£ 3,689.56
24.11.2017	*	Cheshire Pension Fund	(E'ee £644.48 E'er £2,266.62)	£ 2,911.10		£ 2,911.10
24.11.2017	*	Acumen	November payroll services	£ 40.50	£ 8.10	£ 48.60
24.11.2017	*	Risley MOT & Truck Ltd	MOT & Service/repairs ND09 VNL	£ 251.98	£ 40.40	£ 292.38
24.11.2017	*	Risley MOT & Truck Ltd	MOT & Service/repairs ND58 BZR	£ 576.65	£ 107.33	£ 683.98
27.11.2017	DD	Telesis	Phone charges	£ 52.31	£ 10.46	£ 62.77

**Payments of Account since 27th November 2017**

Date	Ref	Payee	Description	Net	VAT	Gross
29.11.2017	CHQ	Post Office Ltd	Vehicle Tax ND58 BZR	£ 240.00		£ 240.00
29.11.2017	CHQ	Post Office Ltd	Vehicle Tax ND09 VNL	£ 240.00		£ 240.00
29.11.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 18.92	£ 3.78	£ 22.70
30.11.2017	DD	Copyrite Digital	Photocopying services	£ 54.57	£ 10.91	£ 65.48
01.12.2017	DD	United Utilities	Water and wastewater services (4083868280)	£ 19.19		£ 19.19
01.12.2017	DD	Screwfix Direct	Cement, deckposts, sand, limestone, paint, etc.	£ 100.60	£ 20.09	£ 120.69
01.12.2017	DD	O2	Ref a/c 04760571 mobile phones	£ 102.58	£ 8.52	£ 111.10
04.12.2017	DD	SSE Southern Electric	Gas - Parkers Farm	£ 205.82	£ 10.29	£ 216.11
04.12.2017	DD	Legal and General	Ill health insurance	£ 76.95		£ 76.95
04.12.2017	DD	SSE Scottish Hydro	Electricity - Parkers Farm	£ 125.48	£ 6.27	£ 131.75
06.12.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 118.38	£ 23.67	£ 142.05
07.12.2017	*	December wages:	12 staff	£13,088.58		£13,088.58
07.12.2017	*	MC-ES Electrical	Supply and installation of new LED floodlight	£ 89.75	£ 17.95	£ 107.70
07.12.2017	*	Business Plus Office	Stationery and transfer cases	£ 59.82	£ 11.96	£ 71.78
08.12.2017		Cheque 501874	Presume presented in error (already paid in October). It was repaid back into our account on the same day.	£ 100.00		£ 100.00
12.12.2017	DD	Waterplus	Water/wastewater services (4083867607)	£ 19.58		£ 19.58
12.12.2017	*	Beers	17 x bags rock salt for gritting	£ 56.44	£ 11.29	£ 67.73
13.12.2017	*	WBC	Flower meadows 2017 - Oakwood Gate Island/Ordnance Av	£ 626.37	£ 125.27	£ 751.64
13.12.2017	DD	Allstar	Fuel (office vans, mowers and equipment)	£ 209.43	£ 41.88	£ 251.31
15.12.2017	DD	Financial Direct Fees	FD online charges	£ 40.20		£ 40.20
18.12.2017	DD	E-on	Electricity - Locking Stumps multi-use games area	£ 9.93	£ 0.50	£ 10.43
			Plus various other recurring direct debits yet to be shown on bank statement / monthly invoices yet to be received			

**Payments of accounts presented for approval at the December 2017 Meeting**

Date	Ref	Payee	Description	Net	VAT	Gross
all tbc	DD	Legal and General	Ill health insurance	£ 76.95		£ 76.95
	*	ESI	Replace faulty smoke head (Mess Room entrance hall)	£ 75.00	£ 15.00	£ 90.00
	*	HMRC	Tax £1,602.60 NI £2,058.49)	£ 3,661.09		£ 3,661.09
	*	Cheshire Pension Fund	(E'ee £644.36 E'er 2,265.82)	£ 2,910.18		£ 2,910.18
	DD	Allstar	Fuel (equipment)	£ 4.74	£ 0.95	£ 5.69
	DD	Telesis	Phone charges	tbc		
	DD	O2	Ref a/c 04760571 mobile phones	£ 42.37	£ 8.47	£ 50.84
	DD	CopyriteSystems	Photocopying charges	£ 33.18	£ 6.63	£ 39.81
	DD	United Utilities	Water and wastewater services (4083868280)	£ 19.19		£ 19.19
	DD	United Utilities	Water/wastewater services (4083867607)	£ 19.58		£ 19.58
	DD	United Utilities	Water/wastewater services (4032774195)	£ 67.24		£ 67.24
	*	Acumen	December payroll services	£ 40.50	£ 8.10	£ 48.60
	DD	Financial Direct Fees	FD online charges	tbc		tbc
	*	Warrington Borough Council	Tractor repairs (awaiting a full invoice breakdown)	£ 2,022.91	£ 404.58	£ 2,427.49
	*	Warrington Borough Council	Flail repairs (awaiting a full invoice breakdown)	£ 202.00	£ 40.40	£ 242.40
	*	Aqua Solutions	Boiler service and gas safety report	tbc		
			Plus various other recurring direct debits yet to be shown on bank statement /invoices yet to be received			

Items marked \* have been / will be paid online by Officers (not direct debits)