

Appendix 1 Clerk Report Oct 2023 _____	2
Appendix 4a Oct 2023 Schedule redacted _____	6
Appendix 4b Summary Receipts and Payments for Year Ended 29092023 _____	7
Appendix 4c all accounts Bank - Cash and Investment Reconcilia- tion as at 29 September 2023 _____	9
Appendix 4d VAT Return_ 01_07_2023 - 30_09_2023 _____	10
Appendix 4e Clerk RFO Report Q2 29th September 2023 _____	12
Appendix 4f Clerk Report Earmarked Reserves Oct 2023 _____	17
Appendix 4g RFO Budget Setting 2024 2025 October 2023 Report 2 _____	19
NMPC Report - Remembrance Service 2023 _____	27
Appendix 7 Action List Sept 2023 (post meeting) _____	28



NASH MILLS

PARISH COUNCIL



Clerk Report Oct 2023

Parish Asset/Warden Walkaround.

Clerk would like to invite the Cllrs to join a walkaround with the warden around the boundary and to catalogue the parish assets. Date **Tuesday 17th October 2023. 9.15am**

Memorial garden/Memorial/S106 Monies

Clerk has received a query from DBC re- taking over the memorial gardens maintenance in addition to the memorial. Clerk is currently trying to ascertain background to the historic s106 agreement. We have previously advised DBC that we are unhappy with the repairs and current condition of the memorial.

Clerk will be pushing this back to DBC to find the legal agreement stating our acceptance of the liability. Clerk requesting the definition of the boundary of 'the gardens', definition of whether this land will remain privately owned and proof of where NMPC agreed to undertake either ownership and/or ongoing maintenance. Clerk will be asking what sum will be commuted to NMPC for this. Clerk will also be asking what legal agreement will be provided should we find we have an obligation to do this (ie a lease or licence).

Background

NMPC received £600 from the s106 agreement for a new noticeboard and received no monies in relation to the ongoing maintenance of the memorial. NMVHA received approx. £110k. for Village Hall maintenance.

Minutes from March 2019 and an email from B/Cllr Maddern show an entry where NMPC agreed that the NMVHA should not be held responsible for the memorial but there is no mention of NMPC and the gardens. The actual s106 agreement has only just been provided to me and I am yet to find the section where it indicates that NMPC is liable for the garden maintenance. It may be that there has been a misunderstanding, and we are just liable for the small bit around the memorial but again I would expect some sums from the agreement to have been offered across to NMPC for this as even the paved area will be an ongoing maintenance cost.

I will also be asking the s106 officer about items in the 'head of terms' for the s.106 below, in particular the crossing that NMPC have been canvassing for a long time.

Update 28/9/23 following a call with the S106 officer it transpires that there is £73000 unspent in S106 at HCC for the crossing. It also appears that money from the s106 that was to be used for football pitches at Bunkers Park where the crematorium has now been sited has been reallocated, via a deed of variation to

the S106 agreement, for works at Coronation Fields at Bennetts End as this is the next nearest suitable green space.

- Sustainable transport measures.
- Upgrading and relocating adjacent bus stops.
- A formal pedestrian crossing for Belswains Lane.
- A pedestrian crossing point at Bunkers Lane to the Bunkers Recreation Ground.
- Mitigating measures for indiscriminate parking at Belswains Lane, Lower Road and Red Lion Lane
- A section 278 Agreement
- The construction of the canal footbridge as approved under planning reference 4/02407/08/FUL and provision for its future maintenance

This matter remains outstanding, and my stance will be that the developer or DBC need to provide NMPC with a legal document showing where they formally agreed to this liability.

I would also recommend that we ‘audit’ all s106 agreements both historical and future agreements to ensure that NMPC are recovering the full details agreed and have a record on our files.

Canal Towpath Upgrade

Works completed. HCC are investigating tarmac entrance and will decide whether to remove or leave. Queries were received about moorings -no changes have been made.

Lease

Finalised, copy held on file. Clerk diaries note for renewal (exp March 2025)

Insurance

Claim outstanding -awaiting council decision re design for sign. Waiting for details from Cllr Cobb’s requested quote (sent 28/9/23) & Cllr Roberts, waiting for clarity re design to be quoted. Cllr Briggs quotes obtained.

Warden Updates

- Clerk has ordered winter grit supplies for warden
- Warden receiving regular enquiries from residents re works at the Methodist church site.
- Dacorum Borough Council CCTV team are monitoring the bins at The Denes following a spate of green waste issues
- Fly Tipping remains an issue
- Basket swing re taped again.

Christmas Lights

Still waiting for stage 1 licence from HCC

Former Methodist Church site

Works on clearing the site have been started at the time of writing this report. It is reported that the site may be used as a place of worship (as is permitted under the land covenants/clauses/fire regulations). Dacorum Borough Council, as the lead planning and enforcement authority have the jurisdiction in this area. NMPC have received no further information at this time.

Action List Updates

Training Attended/Attending/CPD

Clerk attended SLCC AGM in Wheathampsted 27/9/23, re-elected as Vice-Chairman Hertfordshire Branch.

Correspondence received (please note that this will not include all items dealt with by the clerk)

- Correspondence with DBC re Memorial ownership. Waiting for official contact but requested site visit and independent inspection prior to handover.
- Another query x 2 re yellow lines at Mill Close and commencement dates- B/Cllr details passed on. No update re commencement date.
- Query from resident from neighbouring parish re Himalayan Balsam in the weir at the Wharf Estate and its removal. Still awaiting resident's email to clerk address.
- Query to Herts & Middx Wildlife Trust re replacement steps (further details in business plan summary)
- Complaint re parish mags boxes being strewn all over the underground carpark at Nash Mills Wharf
- Enquiry received re filming for TV in Long Denes. May be moved to Bunkers Park
- HCC P&TC meeting cancelled due to low responses -clerk raised attendance at daytime meeting issues
- Bunkers Park complaint-dog walkers/dog waste/ out of control dogs etc -waiting for residents' permission to share details with DBC but also supplied links to DBC website for reporting (DBC have responded and will be increasing patrols next year as more funding being allocated to this)
- Resident to sign up with Friends of Bunkers Park-details of resident forwarded DBC coordinator.
- DBC parks & open spaces team will add our play area to their inspection schedule and will (subject to availability and costs) assist with small repairs upon request.
- Correspondence from B/Cllr concerning fencing at the Milbor site and reported damage to a vehicle.
- Email received chasing verges works at Barnacres. Resident advised plans on hold whilst DBC reconsider all verges works.
- Complaint re fly tipping in Little Wood that has been reported to DBC but not actioned. B/Cllr notified.
- Query re bank mandate authorisation at NatWest
- Response sent to St Albans DC Reg 18 Consultation

In response to the consultation NMPC would ask ST Albans DC to note that NMPC

1. welcome an extension to Bunkers Park as part of SANG (Suitable Alternative Natural Green Space) whilst noting that the increased usage would exacerbate the need for an increase in parking provision.
2. Would be wishing to make representation for width restrictions on Bunkers Lane.
3. Would be wishing to make representation on the concerns received from residents regarding the impact of additional traffic on both Chambersbury Lane and Georgewood Road.
4. Would be looking forward to future consultation on the details of the proposed St Albans local plan as it affects land bordering Nash Mills.
5. Would be recommending an impact assessment of the St Albans (and Dacorum) revised local plans on the WHHT hospital redevelopment plans.

Business Planning Working Group – Clerk Update Summary

Activity	Clerk Comments/Actions	Permissions/Comments/costs
Additional rewilding (esp Mill Close area)	Clerk waiting for all areas to be determined by council then RC will be invited to quote. 26/9 DBC emailed for initial comments	There would be no cost to re-wild. To seed with wildflower or turf there would be a cost. That would be determined by size
Bench / picnic bench for park	19/9 lease finalised and permissions in new lease. Council needs to provide preferred styles for clerk to obtain quotes.	
Bunkers sign refurb		
Gilmor-Blake replanting	26/9 DBC emailed	
Hedgehog Highways	26/9 DBC Emailed	DBC would like to be involved
More benches / picnic benches around the Parish	council to determine locations, then DBC will be contacted.	Benches to purchase and install would be £800 for a bench and £1200 for a picnic bench (inc of installation)
New bin at the Denes (Jubilee Garden)	council to determine then clerk will request from DBC	bins are around £250 and about £150 to install
Purge of yellow developer signs	clarity required from wg	
Rubbish bin for park	Council to provide preferred designs to enable clerk to obtain quotes.	bins are around £250 and about £150 to install
Trees e.g. where cut down on verges	clarity require from wg	
Nash Mills map (Katherine Harper)	19/9 Clerk has quote for artwork and supplied to WG Lead council need to determine sign design and proposed location for permissions to be obtained.	
Post box at the Denes	b/cllr investigating	
Improve path/steps opposite Denes to Georgewood	19/9 B/Cllr has taken forward with DBC awaiting response.	
Nature reserve steps	18/9 response received from HMWT, reply sent by clerk, awaiting response	
Parking issues rear of shops	clarity required from wg	
Willows path	clarity required from wg	
Park Run - Bunkers Park	Start your own event (parkrun.com)	DBC will not give permissions-area deemed unsuitable.

Nikki Bugden 5/10/2023

Nash Mills Parish Council		Oct						Minutes ref	
FINANCIAL SCHEDULE									
Oct									
Payee	Method	Description	code	Amount	Vat	Amount			Inv No
SALARIES/HMRC/PENSION	SO	Oct Salaries, HMRC,Pension	Various	£ 2,454.98	£	2,454.98			
Vodafone	DD	Clerk's Mobile	4060	£ 18.34	£ 3.66	£ 22.00			
NMVHA	SO	Hall Hire	4165	£ 30.00	£	30.00			
DBC	DD	Garage Rental	4175	£ 54.60	£ 10.92	£ 65.52			
Paybureau	SO	Monthly Wages Fee	4050	£ 18.80	£ 3.76	£ 22.56			pb2311
Chess ICT	DD	dd monthly fees for Cllr emails due (paid 28th monthly)	4120	£ 36.00	£ 7.20	£ 43.20			489674
Diverse	Online	parish mag 1600	4065	£ 785.00	£ -	£ 785.00			21380
Diverse	Online	Posters for noticeboard	4162	£ 20.00	£ 4.00	£ 24.00			21363
Lamps & Tubes	Online	Xmas Lights	4305	£ 345.00	£ 69.00	£ 414.00			71296
Viking	Online	stationery	4105	£ 65.88	£ 13.18	£ 79.06			3058403
SUBTOTAL				£ 3,828.60	£ 111.72	£ 3,940.32			
Payment made using Debit Card/online		Online			£	-			
Payment above using delegated powers				£ 3,828.60	£ 111.72	£ 3,940.32			

Nash Mills Parish Council

Summary Receipts and Payments for Year Ended 29092023

Last Year Ended 31st March 2022		Current Year Ended 29092023
Operating Income		
45,805.02	Income	49,280.25
784.00	Parish Magazine	260.00
2,064.75	VAT Data	52.00
48,653.77	Total Receipts	49,592.25
Running Costs		
41,666.43	Administration	25,551.46
2,755.00	Parish Magazine	850.00
15,210.00	Projects	462.60
2,141.42	VAT Data	-9.44
61,772.85	Total Payments	26,854.62
Receipts and Payments Summary		
108,950.64	Opening Balance	95,831.56
48,653.77	Add Total Receipts(As Above)	49,592.25
157,604.41		145,423.81
61,772.85	Less Total Payments(As Above)	26,854.62
95,831.56	Closing Balance	118,569.19
These cumulative funds are represented by:		
4,075.53	LLoyds Current A/C	25,658.05
0.00	Lloyds Holding TF Account	0.00
61,116.38	NatWest BR	61,423.32
8,427.70	NatWest Current A/C	9,033.19
22,211.95	Lloyds 32 Day	22,454.63
0.00	DNU - Lloyds 32 Day	0.00
95,831.56		118,569.19
Reserve Balances are represented by:		
-13,119.08	Current Year Fund	22,737.63
36,552.85	General Reserves	29,616.29
15,985.00	EMR - Business Expenses	15,985.00
5,500.00	EMR - Playpark	4,981.64
3,000.00	EMR - Election Costs 2023	2,498.44
3,000.00	EMR - Election Costs 2027	3,000.00
3,000.00	EMR - Election Costs 2030	3,000.00
7,896.15	EMR - Community Support	7,896.15
21.60	EMR - Village Hall Support	21.60
10,000.00	EMR - Verges	10,000.00
866.71	EMR - Community Events	404.11
106.09	EMR - Projects, Denes Defib Jub	6,906.09
23,001.34	EMR - CIL (Conditional spend)	11,501.34
20.90	EMR - The Denes CCTV	20.90

Nash Mills Parish Council

Summary Receipts and Payments for Year Ended 29092023

Last Year Ended
31st March 2022

95,831.56

Current Year Ended
29092023

118,569.19

Signed : _____ (Chairman) _____ (RFO)

Nash Mills Parish Council

Bank - Cash and Investment Reconciliation as at 29 September 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

30/09/2023	Lloyds Current A/C	25,658.05
31/08/2023	';	61,423.32
31/07/2023	NatWest Current A/C	9,033.19
29/09/2023	Lloyds 32 Day	22,454.63
25/11/2021	Lloyds Holding Account	0.00

118,569.19

Other Cash & Bank Balances

0.00

Closing Balance

118,569.19

All Cash & Bank Accounts

1	Lloyds Current A/C	25,658.05
2	NatWest BR	61,423.32
3	NatWest Current A/C	9,033.19
4	Lloyds 32 Day	22,454.63
5	Lloyds Holding TF Account	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	118,569.19

MTD Enabled - Do Not Manually Submit to HMRC

Date: 02/10/2023

Nash Mills Parish Council

Page 1

Time: 17:38

VAT Return: 01/07/2023 - 30/09/2023

User: NIKKI

<u>Source</u>	<u>Cashbook</u>	<u>Ref No</u>	<u>Date</u>	<u>Code</u>	<u>Gross</u>	<u>Net</u>	<u>VAT</u>
Cashbook	2		31/08/2023		73.03	73.03	0.00
Cashbook	4		29/09/2023		44.33	44.33	0.00
		OUTPUT	Total Rate:	E	117.36	117.36	0.00
Cashbook	1		08/09/2023		240.00	200.00	40.00
Cashbook	1		11/09/2023		72.00	60.00	12.00
		OUTPUT	Total Rate:	S	312.00	260.00	52.00
Cashbook	2		30/06/2023		57.87	57.87	0.00
Cashbook	3		07/07/2023		309.76	309.76	0.00
Cashbook	2		31/07/2023		68.92	68.92	0.00
Cashbook	4		31/07/2023		43.68	43.68	0.00
Cashbook	2		31/08/2023		73.03	73.03	0.00
Cashbook	4		31/08/2023		46.17	46.17	0.00
		OUTPUT	Total Rate:	Z	599.43	599.43	0.00
Cashbook	1		16/07/2023		850.00	850.00	0.00
Cashbook	1		18/09/2023		531.56	531.56	0.00
		INPUT	Total Rate:	E	1,381.56	1,381.56	0.00
Cashbook	1		16/07/2023		130.08	108.40	21.68
Cashbook	1		18/07/2023		22.00	18.34	3.66
Cashbook	1		28/07/2023		139.20	116.00	23.20
Cashbook	1		16/08/2023		586.08	488.40	97.68
Cashbook	1		18/08/2023		22.00	18.34	3.66
Cashbook	1		30/08/2023		43.20	36.00	7.20
Cashbook	1		11/09/2023		22.56	18.80	3.76
Cashbook	1		18/09/2023		709.55	591.30	118.25
Cashbook	1		28/09/2023		43.20	36.00	7.20
		INPUT	Total Rate:	S	1,717.87	1,431.58	286.29
Cashbook	1		16/07/2023		2,761.52	2,761.52	0.00
Cashbook	1		16/08/2023		2,454.98	2,454.98	0.00
Cashbook	1		11/09/2023		1,338.46	1,338.46	0.00
Cashbook	1		18/09/2023		1,263.45	1,263.45	0.00
		INPUT	Total Rate:	Z	7,818.41	7,818.41	0.00

Date: 02/10/2023	Nash Mills Parish Council	Page 2
Time: 17:38	VAT Return: 01/07/2023 - 30/09/2023	User: NIKKI

Source	Cashbook	Ref No	Date	Code	Gross	Net	VAT
VAT Return Summary:				Total Outputs	1,028.79	976.79	52.00
				Total Inputs	10,917.84	10,631.55	286.29
VAT due in the period on sales and other outputs						Box 1	52.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States						2	0.00
Total VAT due						3	52.00
VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)						4	286.29
Net VAT to reclaim from HMRC						5	234.29
Total value of sales and all other outputs excluding any VAT						6	976.00
Total value of purchases and all other inputs excluding any VAT						7	10,631.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States						8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States						9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States							0.00



NASH MILLS
PARISH COUNCIL

RFO Report Finance Q2 29th Sept 2023

Please note that the full financial figures are listed at the end of this document. These are from a third-party software programme and therefore are not able to be made accessible in this document. Please contact the clerk should you require assistance.

Summary

Nash Mills Parish Council (NMPC) is now at the end of the first quarter of the new financial year 2023/24. Precept and grants have been received.

Total balances held on accounts (less NatWest final interest payment) on 29th Sept 2023 £118569.19

of which £66215.27 is currently earmarked and with £29616.29 in general reserves.

The business planning group continues to work on its objectives for the next 4 years. Shortlisted recommendations for council will be brought to the meeting in November 2023. This will inform the priorities for this administration and will feed into the autumn budget setting. Consideration and any reallocation for the use of the existing earmarked reserves will form part of this process.

As well as considering the CIL expenditure the clerk has also recommended (Sept 23) that council audits all s106 awarded to developments within the parish to ensure that funds aren't committed from NMPC funds for items which may be covered under historical s106 agreements via DBC.

The VAT return for quarter end Sept 2023 has just been submitted (£234.29 repay due)

Ongoing Matters/ Projects in Progress

Insurance claim for 'welcome' sign. Claim approved. Cost approved by insurer £1019 for sign only. Cllrs to determine replacement sign design and supplier.

Business Planning

Whilst the outline shortlist has not yet been approved by full council (due Nov 23) the clerk is currently obtaining quotes for budget setting purposes and currently the following information is available and will be updated in due course.

Activity	Clerk Comments/Actions	Permissions/Comments/costs
More benches / picnic benches around the Parish	council to determine locations, then DBC will be contacted.	Benches to purchase and install would be £800 for a bench and £1200 for a picnic bench (inc of installation)
New bin at the Denes (Jubilee Garden)	council to determine then clerk will request from DBC	bins are around £250 and about £150 to install
Rubbish bin for park	Council to provide preferred designs to enable clerk to obtain quotes.	bins are around £250 and about £150 to install

Financial Headlines

Position 29th Sept 2023 (income/expenditure)

	Budget	Actual	Variance	Notes
Income	49090	49592	(502)	<p>Interest is performing at a higher rate than budgeted due to inflation.</p> <p>The interest heading includes £100 Lloyds Bank compensation. We budgeted £100 interest per annum.</p> <p>We are just receiving the advertising income from our first edition of the standard parish magazine this financial year.</p>
Expenditure	53948	26885	27093	<p>We are only half way into our annual expenditure. Any unplanned expenditure has been met from Earmarked Reserves.</p> <p>As the elections were uncontested the expenditure was only £501.56 instead of £3000 as budgeted.</p> <p>Council will be revisiting the EMR as part of the budget setting exercise.</p>

Budget heading Overspends over £100 or 15% of budget (reported as required in our Financial Regulations)

Too early in the year to report under this heading. No concerns at present.

Budget Heading Underspends over £100 or 15% of budget (reported as per our Financial Regulations)

Too early in the year to report under this heading. No concerns at present.

Invoices Income Due

Remainder of parish magazine invoices. Issue only just delivered so outstanding invoices will be chased mid-October.

Nikki Bugden

Clerk to the Council 3rd October 2023

Attached

Earmarked Reserves

Bank reconciliation -All Accounts

Receipts and Payments details

Please note that documents from this point onwards are from third party software and are therefore not accessible. Please ask the clerk should you require additional formats.

Earmarked Reserves 29/9/2023

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Business Expenses	15,985.00		15,985.00
321 EMR - Playpark	5,500.00	-518.36	4,981.64
322 EMR - Bench and plaque	0.00		0.00
323 EMR - Election Costs 2023	3,000.00	-501.56	2,498.44
324 EMR - Election Costs 2027	3,000.00		3,000.00
325 EMR - Election Costs 2030	3,000.00		3,000.00
326 EMR - Community Support	7,896.15		7,896.15
327 EMR - Village Hall Support	21.60		21.60
328 EMR - Verges	10,000.00		10,000.00
329 EMR - Community Events	866.71	-462.60	404.11
330 EMR - Projects, Denes Defib Jub	106.09	6,800.00	6,906.09
331 EMR - CIL (Conditional spend)	23,001.34	-11,500.00	11,501.34
332 EMR - Groundworks/ DBC Grant R	0.00		0.00
333 EMR - Elections 2019 owed	0.00		0.00
334 EMR - CCTV	0.00		0.00
336 EMR - The Denes CCTV	20.90		20.90
337 EMR - Rewilding grant	0.00	0.00	0.00
	72,397.79	-6,182.52	66,215.27

Bank reconciliation All Accounts 29/9/2023

Confirmed Bank & Investment Balances			
<u>Bank Statement Balances</u>			
30/09/2023	Lloyds Current A/C	25,658.05	
31/08/2023	';	61,423.32	
31/07/2023	NatWest Current A/C	9,033.19	
29/09/2023	Lloyds 32 Day	22,454.63	
25/11/2021	Lloyds Holding Account	0.00	
			118,569.19
<u>Other Cash & Bank Balances</u>			
			0.00
			118,569.19
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1	LLoyds Current A/C	25,658.05	
2	NatWest BR	61,423.32	
3	NatWest Current A/C	9,033.19	
4	Lloyds 32 Day	22,454.63	
5	Lloyds Holding TF Account	0.00	
	Other Cash & Bank Balances	0.00	
	Total Cash & Bank Balances		118,569.19

Receipts and Payments details 29/9/2023

Last Year Ended 31st March 2022		Current Year Ended 29/09/2023
	Operating Income	
45,805.02	Income	49,280.25
784.00	Parish Magazine	260.00
2,064.75	VAT Data	52.00
48,653.77	Total Receipts	49,592.25
	Running Costs	
41,666.43	Administration	25,551.46
2,755.00	Parish Magazine	850.00
15,210.00	Projects	462.60
2,141.42	VAT Data	-9.44
61,772.85	Total Payments	26,854.62
	Receipts and Payments Summary	
108,950.64	Opening Balance	95,831.56
48,653.77	Add Total Receipts(As Above)	49,592.25
157,604.41		145,423.81
61,772.85	Less Total Payments(As Above)	26,854.62
95,831.56	Closing Balance	118,569.19
	These cumulative funds are represented by:	
4,075.53	LLoyds Current A/C	25,658.05
0.00	Lloyds Holding TF Account	0.00
61,116.38	NatWest BR	61,423.32
8,427.70	NatWest Current A/C	9,033.19
22,211.95	Lloyds 32 Day	22,454.63
0.00	DNU - Lloyds 32 Day	0.00
95,831.56		118,569.19
	Reserve Balances are represented by:	
-13,119.08	Current Year Fund	22,737.63
36,552.85	General Reserves	29,616.29
15,985.00	EMR - Business Expenses	15,985.00
5,500.00	EMR - Playpark	4,981.64
3,000.00	EMR - Election Costs 2023	2,498.44
3,000.00	EMR - Election Costs 2027	3,000.00
3,000.00	EMR - Election Costs 2030	3,000.00
7,896.15	EMR - Community Support	7,896.15
21.60	EMR - Village Hall Support	21.60
10,000.00	EMR - Verges	10,000.00
866.71	EMR - Community Events	404.11
106.09	EMR - Projects, Denes Defib Jub	6,906.09
23,001.34	EMR - CIL (Conditional spend)	11,501.34
20.90	EMR - The Denes CCTV	20.90
Last Year Ended 31st March 2022		Current Year Ended 29/09/2023
95,831.56		118,569.19



Clerk Report – Earmarked Reserves 2023

Council Actions Required (agenda items)

- To determine the earmarked reserves to support budget setting for 2024/2025

Background

NMPC holds a healthy sum in reserves. Whilst earmarked reserve balances are not limited by legislation the council should be certain that reserves are being held for valid purposes and are not being held without any planning for their future use.

Under NMPC financial regulations these balances should be reviewed for suitability when considering the budget for the new financial year (NMPC financial regulations 3.3).

Any amendments should be decided by the council (NMPC financial regulations 4.9).

The External Auditor will also check that the balances are fair and consistent with the size of the council.

General reserves are separate from the earmarked reserves and are there as the plus or minus figure at year end once all expenditure has been met. This is the 'pot' that we can use for any unexpected or unplanned expenditure i.e., items that are emergencies or are required for projects that arise during the year after the budget has been set. At the end of the last financial year NMPC held £24036 in general reserves. This amount should not exceed the advised levels. We are within the prescribed limits. ⁱ

Considerations & Clerk Recommendations

As the business planning group are still shortlisting the potential projects for the new council term it is not possible, at this time, to determine the exact levels required for the plans. The clerk is recommending that some of the unspent, existing reserves are moved to start growing the earmarked reserves for these new projects.

Once each project is signed off by council, and the expenditure levels determined it is suggested that funds are moved across to a new separate earmarked reserves budget line with the appropriate level of monies apportioned to undertake a particular proposed project.

Existing Reserves and Proposed amendments

	Current	Proposed		
Business Exp	15985	10000	5985	move to 4 yr. plan reserve
Playpark	4981.64	4981.64		
Bench & Plaque	0	0		
Elections 2023	2498.44	0	2498.44	move to 4 yr. plan reserve
Elecons 2027	3000	3000		
Elections 2030	3000	3000		
Community Support	7896.15	5000	2896.15	move to 4 yr. plan reserve
Village Hall Support	21.6		21.6	move to 4 yr. plan reserve
Verges	10000	10000		

Community Events	404.11	404.11		
Projects defib Denes, Jubilee	6906.09	6906.09		
CIL (Community Infrastructure Levy)	11501.34	11501.34		
The Denes CCTV	20.9	0	20.9	move to 4 yr. plan reserve
Rewilding	0			
*****new heading Nov 23**				
4-year plan reserves		11422.09		
Total	66215.27	66215.27	11422.09	

Nikki Bugden
Clerk & RFO
5/10/2023

ⁱ The Practitioners Guide 5.33 dictates "The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure"



NASH MILLS

PARISH COUNCIL

RFO Budget Setting Report for 2024/24 (Report 2)

October 2023

*Please note that for further detail this report should be read in conjunction with the supporting excel and Rialtas budget sheets (availability on request)

Introduction

Financial Regulations

3.2 The RFO must each year, by no later than end of November prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.

3.3. The council shall consider annual budget proposals in relation to the council's three-year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

RFO/Clerk Recommendation.

- That all Cllrs consider the first edition of the draft budget and liaise with the clerk to ensure that expenditure, use of reserves and any increase to the precept is fair and proportionate.
- Council should note that the final budget must be signed off at the November meeting ready for the precept demand submission to DBC by January 2024 (there is no planned NMPC meeting in December).

The first draft of the budget is attached and shows a potential increase to the precept for 2024/25 of approx. **£2.37 per band D property per annum. This is below inflation.**

An increase in the precept to £40677.55. (providing that grants from DBC and the tax base do not reduce this year).

All comments to the clerk by **Thursday 2nd November 2023** for reporting and inclusion in the November version.

At the time of writing this report the rate of inflation was showing at 10.1% Retail Price Index (RPI) 10.5% however the markets remain volatile.

Last year's budgets were set with the rate of inflation showing at 10.096% Retail Price Index (RPI) 12.30%

Background

NMPC has a proportion of new Cllrs following elections, so I have provided some notes.

The budget process as dictated by statute is laid out below.¹

1. Council determines its expenditure budget
2. Council takes into account any income
3. Council determines any use of reserves
4. Shortfall is met from the precept

Grants from Dacorum Borough Council

NMPC currently receives a grant from DBC that covers the majority of the staffing costs for the warden. Historically these figures are not notified until early December. On that basis council should approve their expenditure levels prior to receiving these. Once the grant figures are received, council can then accurately calculate the impact on the precept demand ready for the required January submission.

NMPC Budget 2024/25

Report 1 (Sept 2023) contained background details relating to this draft budget and its preparation.

Council undertook an extensive investigation into expenditure and potential costs savings in 2022/23 with a review for budget setting 2023/24.

This year we do not have many areas in which we can reduce expenditure as they are mainly contractual or fixed costs. As expected for a parish council of this size, with minimal assets generating income or liabilities, our biggest expenditure is for staff costs, closely followed by magazine production and Christmas lights provision at The Denes.

Staff salaries are negotiated at a national level, for local government officers (NJC awards) and annual increments are awarded following national consultations. These are separate from any performance related increments.

¹ [Local Government Finance Act 1992 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/1992/51)

Income is derived from the precept, grants from DBC, magazine advertising and bank interest. Due to the rise in interest rates the income from interest is performing better than predicted.

Forward Planning

As council are still working on their 4-year plan I have been unable to add any of this proposed expenditure to the draft budget. I have anticipated that the majority of proposed expenditure will be 'one off' costs therefore these could be taken from the reserves and council must ensure that the reserves figures are considered prior to committing to any new projects.

Cllrs will be expected to notify the clerk, prior to determining projects, of any potential ongoing maintenance costs should any project require this. It is the clerk's recommendation that any subsequent ongoing annual costs are met from the main budget and not the precept.

Precept Explanation

- The precept is a tax that the district council requests annually along with its council tax bills [Council Tax \(dacorum.gov.uk\)](https://www.dacorum.gov.uk/council-tax)
- The precept is calculated per band D property (this gives a method of comparing nationally). This is then scaled up or down in 8ths depending on the actual property band
- The NMPC precept is calculated by taking the actual sum needed and dividing it by the parish 'tax base' figure.
- The tax base is provided by DBC. A "tax base" is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums, or exemptions
- In 2023/24 There were 10,245 parishes in England, 8,881 of which issued a precept. The average Band D parish precept was £79.71, an increase of £4.90, or 6.5% from 2022-23.
- Last year NMPC requested £30.41 (there are 14 parishes in Dacorum, the band D sums ranged from £65.13 to £21.61, and the tax bases from 5254 to 179. We were 10th with a tax base of 1241)

Enclosed.

- Proposed expenditure budget for 2024/25 (more detailed notes are available from the clerk on request) showing last year and current year budget versus actual
- Summary for 2024 2025 budget draft version 1
- Earmarked reserves to date.

Nikki Bugden (RFO & Clerk) 3rd October 2023

Figures from
Rialtas software
Oct 23

	20222023		20232024		Suggested 2024 2025	Notes
	Budget	Actual	Budget	Actual 29th Sept 23		
Income						
Precept	29690	29690	37759	37759		add precept in after as per legislative budget setting requirements
Council Tax Grant	10379	10380	10571	10571		Waiting for DBC
Bank Interest	100	451	100	550		3/4 of anticipated 23 24 out turn
Grants Received	0	3000	0			
CIL	0	2284	0	300		Unable to budget as not guaranteed income
Administration						
Staff Costs (Inc HMRC & Pension	29900	30700	34524	15434	38374	increase for 23/24 still not awarded likely to be £1925 per person
WFH allowance & mileage	432	427	475	221	498.75	add 5% across most headings unless notes show otherwise.
OT/Backpay	0	76	0	0	0	included under salary (5hr per month max)
Payroll Charges	216	223	238	112	250	
P.O.Box	300	315	330	0	346.5	
Communications/Mobile	240	192	264	110	278	
Office Supplies	300	278	330	62	346.5	
Subscriptions	1155	1162	1271	925	1335	waiting for figures from HAPTC
Insurance	880	808	968	712	968	keep the same as discounted this year
Election Costs	0	0	3000	0	0	no elections this year/EMR for next elections
Audit Fees	918	1538	1010	475	800	one visit paid early this year in previous financial year. Reduce to 800
Website Maintenance	150	0	165	0	100	not used -reduce
Domain Hosting	82	50	91	0		
ICT/Licenses/IT Support	532	129	1050	498	1102.5	
Community Grants	668	200	735	0	500	reduce-not used, additional on EMR if required. Used reserves last year
Grants Made	0	0	0	5000	0	CIL Unexpected Towpath contribution-funds on EMR
Conferences/Training Courses	675	386	743	90	743	unchanged for clerk CPD/Cllr training conference Feb 24 part use reserves
Section 137	0	29	0		0	not req we have GPC

Misc (park inspect and misc)	400	3030	440	200	460	up 5%
Park Repairs	400	0	440	594	600	increase as wear and tear increasing due to age of equipment
Sundry Expenditure	100	1054	110	537	120	amend as elections showing in here but EMR spend £501
Defib Sundries	0	0	221	105	221	defib pads
Hire Costs (Hall or Zoom)	432	330	475	150	475	unchanged for clerk CPD/Cllr training and conference attendance Feb 24
Tools/Covid Exp	200	109	220	0	220	
Garage Rent	587	631	646	328	678.3	up 5%
Parish Magazine						
Advertising (Income)	573	784	660	260		unchanged
Parish Magazine	1950	2515	2145	0	2355	3x £785 (price sept23), paper and ink going up
Delivery of Magazine	360	240	396	0	396	unchanged
Half Cent Mag & Delivery	0	0	770	850	0	
Projects						
2023 Coronation The Denes	0	0	350	463	0	
Project/maintenance Christmas	0	14081	1300	0	1300	includes grass cutting every 2 weeks May-Sept £100 pw
Lights/Repairs/sign	1128	1129	1241	0	1241	unchanged
VAT Data						
VAT on Receipts	0	2065	0	52		
Total Income	0	2065	0	9		
VAT on Payments	0	2141	0			
Overhead Expenditure	0	2141	0			
Movement to/(from) Gen Reserve	0	(77)	0			
Total Budget Income	40742	48654	49090	49592		
Expenditure	42005	61773	53948	26855		

Net Income over Expenditure	-1263	-13119	-4858	22738	
plus Transfer from EMR	0	17800	0	6483	
less Transfer to EMR	0	5284	0	300	
Movement to/(from) Gen Reserve	(1,263)	(603)	(4,858)		

Summary of First Draft Budget 2024 2025

	2024 2025 suggested		
Expenditure	53708.55		
Income	1410		
Precept required	52298.55		
If DBC grants remain the same	10571		
Precept	41727.55		
Precept last yr 23/24	37759		
shortfall	3968.55		
last year use of reserves	4854		inc 3k for elections
this year use of reserves	500	community grants	
	550	part of training budget	
shortfall	2918.55		
Suggested precept 2024/25	40677.55	37759 2023/24	2918.55 difference plus new projects
band D working on last year's tax base	40677.55		Benches in Nash Mills x1 800
Tax base (2023/24)	1241		Park-Bin x1 400
per band d	£32.78		Park picnic bench x1 1200
last year	£30.41		The Denes Bin x1 400
Increase	£2.37		nash mills map 500
per week	0.08p		lectern for map above 1200
%	8%		does this come from reserves? 4500
Sept inflation rate	10.1		

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR - Business Expenses	15,985.00		15,985.00
321 EMR - Playpark	5,500.00	-518.36	4,981.64
322 EMR - Bench and plaque	0.00		0.00
323 EMR - Election Costs 2023	3,000.00	-501.56	2,498.44
324 EMR - Election Costs 2027	3,000.00		3,000.00
325 EMR - Election Costs 2030	3,000.00		3,000.00
326 EMR - Community Support	7,896.15		7,896.15
327 EMR - Village Hall Support	21.60		21.60
328 EMR - Verges	10,000.00		10,000.00
329 EMR - Community Events	866.71	-462.60	404.11
330 EMR - Projects, Denes Defib Jub	106.09	6,800.00	6,906.09
331 EMR - CIL (Conditional spend)	23,001.34	-11,500.00	11,501.34
332 EMR - Groundworks/ DBC Grant R	0.00		0.00
333 EMR - Elections 2019 owed	0.00		0.00
334 EMR - CCTV	0.00		0.00
336 EMR - The Denes CCTV	20.90		20.90
337 EMR - Rewilding grant	0.00	0.00	0.00
	72,397.79	-6,182.52	66,215.27

REPORT TO NMPC OCTOBER 2023

Remembrance Service 11/11/2023



Borough Cllr Jan Maddern has kindly agreed to lead the NMPC service.

The format will be the same as we have had in recent years, but as 11th November falls on a Saturday this year, Nash Mills School won't be attending. However, 1st Apsley Scout Group will be bringing some of their young people (Beavers/Cubs), along with Leaders and parents. They are going to use the village hall beforehand to create some poppies and make a wreath, and then they will walk up to the memorial garden together in time for the service. All attendees from the scouts will be covered by the scouts' permissions, insurance, and risk assessments. All juniors from the scouts will be supervised by the scouting team for the duration of the service.

Children from 1st Apsley will read during the service, and their risk assessment and public liability Insurance certificate has been forwarded to the Clerk.

The Order of Service is being prepared and will be published on the NMPC web site and on the Parish notice board.

Jan' speaker and microphone will be used during the service.

Councillor Steve Roberts will do us the honour of playing the Last Post and Reveille.

DECISION REQUIRED: Subject to Council approval, the Clerk will organise the usual wreaths, including one for the Gilman Dorr Blake memorial, and invite the usual third-party attendees.

DECISION REQUIRED: Would Council like Jan to ask the Scouts to make some new poppies like we had before? The others were made some time ago so are quite tired by now.

Councillor Alan Briggs

Full Council Action List

Sept 2023 (post Meeting)

Cllr Actions from Most Recent Meetings	Comment	
Awaiting Further Updates		
Cllr Cobb to liaise with clerk to investigate options for future deliveries of the parish magazine.	Ongoing	
Cllr Briggs -Remembrance Day working group		
Cllr Briggs -canal walk working group		
Cllr Cobb to liaise with Cllr Kennedy re FB		
Cllr Cobb to liaise with Cllr Roberts re PC mag planning.		
Cllr Briggs/Cobb/Roberts to send sign designs to clerk to obtain quotes		
Cllr Cobb to share 'parking at The Denes' info on FB		
Cllr Kennedy to finalise banking application.	o/s since Aug 2023	
Clerk Actions (Most Recent Meetings for Information Only)	In addition to standard duties	
Clerk to contact C/Cllr re SID data then HCC and PCCO (If necessary)	Waiting for CCLLR response	
Clerk to upload amended policies to website		
Clerk to contact HCC re The Denes items x 2 (see agenda/minutes)		
Clerk to circulated updated working group list		
Clerk to submit 3 x consultations		
Clerk to send ST Albans Plan consultation to C/Cllr re width restrictions/traffic impact.		
Clerk to get sign quotes once designs supplied by Cllrs Cobb/Briggs/Roberts		
Clerk to request summary on play park reports		
Clerk to book asset walk round with warden/Cllrs		
Clerk ongoing actions (longer term)		
Long Term Actions No Immediate Resolution (Reminders)		
War Memorial (status review before handover)	Issues with current status are repairs don't appear to be holding up	Details emailed to DBC and chased June 22 Sept 22 Mar 23 Email and response received Sept 2023; B/Cllr also chased response from DBC.
Verges/Verge hardening (currently on hold with DBC)		Chased again Mar 23
Article re Jamboree contribution to be written for NMPC Mag	NC	Article re Jamboree contribution to be written for NMPC mag
Borough Councillor Actions/ County Councillor Actions		
Investigate Surface water run off at Bunkers Lane (top end by passing place near cottages)	JM (Borough)	
Query white lines to deter parking at entrance to NMVH		
Query council update re site next to NMVH		
Query SID data held.		
The Denes (canopy and launderette windows. In/out signage. Derelict, unsecured site)		