

## APPENDIX 7

### COUNCIL – JANUARY, 2021

### REPORT ON THE BUDGET, FEES AND PARISH PRECEPT FOR 2020/2021

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#### 1.0 INTRODUCTION

This budget report is set against a background of considerable financial constraints on all authorities, organisations and community members. The council has not received information regarding pay awards of Bucks Council and the HR Sub Committee has prepared workforce budgets as per the Chancellor's Spending Review announcement. There has been no notification of National Insurance increases for 2021 – 2022 however these may still be announced by Government.

The tax base figure for 2021/2022 used for this report, as notified to the parish council by the billing authority (Buckinghamshire Council) is 4767.76

#### 2.0 DRAFT BUDGET

The attached draft budget for 2021/2022 has been prepared on the following basis:

- 2.1 Venue hire fees and charges have been maintained at the same levels as 2020 – 2021 in order to assist the community recover from the consequences of Covid-19;
- 2.2 Burial related fees and charges will be adjusted to mirror those of Bucks Council;
- 2.3 Gas and electricity budgets remain at levels from 2020 – 2021 following a renegotiation of supplier and contract. Water utility costs have been increased by RPI 1.1%;
- 2.4 Business rates have been increased as per RPI 1.1%;
- 2.5 The workforce budget has been calculated with a £250pa salary increase for all posts at or below £24Kpa, and a 25.1% employers pension contribution. The Employers Allowance for National Insurance has been increased to £4,000 with the Employers contribution remaining at 13.8% over secondary threshold. The workforce budget includes funds to cover the workforce restructuring;
- 2.6 Revenue budget headings have been assessed against anticipated increases in cost type;
- 2.7 Project budget costs have been nominated by the relevant Committees

#### 3.0 FEES AND CHARGES

##### 3.1 Jubilee Pavilion

- 3.1.1 Resident and Charity/Not for Profit Hire fees – Jubilee Pavilion 1 April 2021 – 31 March 2022 (including not for profit or charity users).

<i>Type of Charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and kitchen</i>	<i>Office (can be rented per hour)</i>
Resident Hire	Charge per hour for minimum 2 hours	£12/hr	£15/hr	£10/hr

Family event	For whole period of maximum 4 hours to include set up and clear up	£50
Children's Party	Additional to 4 hours, charge per hour	£20
Deposit	Damage Deposit (one deposit per booking)	£100 per booking
Resident cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.	

### 3.1.2 Commercial and Non Resident Hire fees – Jubilee Pavilion 1 April 2021 – 31 March 2022

<i>Type of charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and Kitchen</i>	<i>Office (can be rented per hour)</i>
Commercial Hire	Charge given is per hour or part hour, and for a 2hr minimum period	£30	£40 before 6pm £45 after 6pm	£10
Commercial additional fee	If hirer exceeds hours booked charge per hour or part hour	£30		
Deposit	Damage Deposit (one deposit per booking)	£100		
Commercial cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.			

### 3.1.3 Regular Hire fees – Jubilee Pavilion 1 April 2021 – 31 March 2022 (Regular user is 12 or more bookings per annum)

<i>Type of Charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and kitchen</i>	<i>Office</i>
Regular Hire	Charge per hour for minimum 2 hours	£9	£12	£8 <i>(can be rented per hour)</i>
Family event	For whole period of maximum 4 hours to include set up and clear up	£50		

Family event	Additional to 4 hours, charge per hour	£20
Deposit	Damage Deposit (one deposit per booking)	£100
Regular cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.	

### 3.2 Iver Heath Pavilion

#### 3.2.1 Resident Hire fees – Iver Heath Pavilion 1 April 2021 – 31 March 2022 (including not for profit or charity users)

<i>Type of Charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and kitchen</i>	<i>Small meeting room</i>
Resident Hire	Charge per hour for minimum 2 hours	£8	£10	£6 (can be rented per hour)
Family event	For whole period of maximum 4 hours to include set up and clear up	£40		
Family event	Additional to 4 hours, charge per hour	£15		
Deposit	Damage Deposit (one deposit per booking)	£100		
Resident cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.			

#### 3.2.2 Commercial/Non Resident Hire fees – Iver Heath Pavilion 1 April 2021 – 31 March 2022

<i>Type of Charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and kitchen</i>	<i>Small meeting room</i>
Resident Hire	Charge per hour for minimum 2 hours	£20	£25	£12
Commercial additional fee	If hirer exceeds hours booked charge per hour or part hour	£30		
Deposit	Damage Deposit (one deposit per booking)	£100		
Resident cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.			

3.2.3 Regular Hire fees – Iver Heath Pavilion 1 April 2021 – 31 March 2022  
(Regular user is 12 or more bookings per annum)

<i>Type of Charge</i>	<i>Details</i>	<i>Meeting Room</i>	<i>Meeting Room and kitchen</i>	<i>Office</i>
Regular Hire	Charge per hour for minimum 2 hours	£6	£8	£6 <i>(can be rented per hour)</i>
Family event	For whole period of maximum 4 hours to include set up and clear up	£40		
Family event	Additional to 4 hours, charge per hour	£15		
Deposit	Damage Deposit (one deposit per booking)	£100		
Regular cleaning levy	A cleaning charge will be levied if the hirer does not leave the venue clean, tidy and remove all rubbish from site and bins. This will be taken from the deposit.			

3.3 Hire fees – The Hub 45B High Street 1 April 2021 – 31 March 2022 0900 - 1600

<i>Hirer</i>	<i>£/hr</i>
Resident/Charity/Not for profit	6
Regular	8
Commercial	20
Hire outside of 0900 – 1600 might be possible by special arrangement and cost will include caretaking	

3.4 Allotments – 1 October 2021 – 30 September 2022

3.4.1 Rental

Up to and including 80 Square Metres £30 per annum  
 From 81 to 120 square metres £45 per annum  
 From 121 to 160 square metres £60 per annum  
 Above 160 square metres rental by special arrangement

3.4.2 Water charge

Up to and including 80 square metres multiplier of 1  
 From 81 to 120 square metres multiplier of 1.5  
 From 121 to 160 square metres multiplier of 2  
 From 160 square metres water charge by special arrangement

3.5 Hire fees –Iver Rec 1 April 2021 – 31 March 2022

<i>Booking type (single)</i>	<i>£/hr</i>
Adult Football	By special arrangement only
Youth Football	By special arrangement only

Junior Football	By special arrangement only
Fitness trainers	£15
Team sports (no pitch use)	£15
Events	£50/hr (only in conjunction with hire of Jubilee Pavilion)

### 3.6 Hire fees –Iver Heath Rec 1 April 2021 – 31 March 2022

<i>Booking type (single)</i>	<i>£/hr</i>
Adult Football	By special arrangement only
Youth Football	By special arrangement only
Junior Football	By special arrangement only
Fitness trainers	£15
Team sports (no pitch use)	£15
Events	£40/hr (only in conjunction with hire of Iver Heath Pavilion)

### 3.7 Burial Fees 1 April 2021 – 31 March 2022

Exclusive burial rights (Licence) are granted for 25 years for the purchase of new cremation plots.

<b>Earthen Graves</b>	
Interment fee (fee for opening in existing graves)	£135.00 (2)
<b>Cremated remains</b>	
Plot for 1-2 interments	£340.00 (2)
Plot for 4 interments	£600.00 (2)
Interment fee	£135.00 (2)
<b>Memorial permits</b>	
Flat lawn tablets	£100.00
Modifications to a vertical headstone on an existing cremation plot	£100.00
Headstones only	£160.00 (1)
Full Memorial	£270.00 (1)
Additional inscriptions	£75.00
<b>Other Charges</b>	
Excavation (if required)	£470.00
Licence Fee for additional interment on existing plot	£300.00 (2)
Licence Transfer fee (Statutory declaration to be raised in the absence of original deed or Owner Deceased)	£75.00
Transfer of ownership of Exclusive Right of Burial/Assignment of Exclusive right of Burial Fee	£75.00
Replacement document/copy of deed (reprinting of lost deed/copy of deed in a form of a letter)	£35.00

(1) Applies to existing grave plots only

(2) Surcharge of £250.00 for non-residents of the district

### 3.8 Licences 1 April 2021 – 31 March 2022

The Council issues licences to residents whose houses abut Parish Council land; the licence allows residents to access the open space via a gate on their property boundary. Licences are issued to individual residents and cannot be transferred. The cost of such a licence commencing in the period between 1 April 2020 and 31 March 2021 is £100 and it is intended to retain the licence fee at this level for 2021 - 2022. The Council reserves the right to recharge legal arrangement fees for each licence

### 3.9 Leases and Commercial Rents

The Council leases/rents out:

- 3.9.1 63B Chequers Orchard to a Commercial Business under a rental agreement that runs until 31 August 2024 at £13,125 per annum from 1 September 2020 to 31 August 2022.
- 3.9.2 Iver Heath Tennis Club under a licence agreement that runs until 7<sup>th</sup> February, 2039 subject to RPI. The rental for 2020 – 2021 was £1,700 per annum and this has been carried through to 2021 – 2022 at the same figure
- 3.9.3 45B High Street office and facilities to Thames Valley Police under a rental agreement that runs at £100 per annum
- 3.9.4 Iver Heath Bowls Club under a lease agreement that runs until 1 January 2026. The rental agreement for 2020 – 2021 was £1,000 per annum and this has been carried through to 2021 – 2022 at the same figure
- 3.9.5 Scout Hut at Iver Rec under a lease agreement that is due to renew in 2021 and runs for 25 years at a fixed charge of £5 per annum.

### 3.10 Football Agreements

For the 2020 – 2021 season there are two football agreements in place:

- 3.10.1 Delaford Colts at Iver Rec with an agreed payment of £5,340
- 3.10.2 Iver Heath Football Club with an agreed payment of £1,078

## 4.0 **MAIN CHANGES FROM 2020 – 2021 BUDGET**

### 4.1 Income

- 4.1.1 The football agreements have been reduced to remove the hire of the Pavilions. This is in part due to Covid-19 security arrangements but also due to a changing approach by the clubs.
- 4.1.2 The amount of rural payment grant is unknown due to changes associated with Brexit and this has been removed from the budget

### 4.2 Workforce

The Council has been reviewing its structure and is currently in the process of re-aligning its workforce to operational requirements. This has resulted in an increase in the number of staff as well as a requirement for upskilled posts. This upskilling has resulted in a subsequent decrease of professional fees by £6,000.

### 4.3 IT for councillors

In May 2021 all councillor positions in all wards will be up for re-election. With a fast-evolving administration focus on electronic meetings and documents the council has

included a budget of £2,500 to provide councillors with appropriate technology to engage in council business if they do not have access to suitable. equipment

4.4 Communications of workforce

Budget has been included to place all groundsteam and the deputy clerk on a mobile phone with access to e mails and option to tether to a workshop office based work-station.

4.5 Machinery

It has been identified that the grounds team require replacement machinery and additional funds have been made available

4.6 Elections

It is anticipated the there will be increased costs for the parish council elections in May 2021. This is due to additional Covid secure arrangements. At this time there are no indications on the actual costs required and no additional budget has been added.

## **5.0 EARMARKED RESERVES AND GENERAL RESERVE**

The Governance and Accountability (England) Practitioners Guide 2018 recommends that Councils should hold reserves at least equivalent to 3 to 6 months of the Council's expenditure.

On the 1 April, 2020 the Council had £141,787 in Ear Marked Reserves, £60,000 in General Reserves and general cash reserves of £54,211; this is just less than the requirement for 6 month's reserves to be held.

General reserves are held to cover unforeseen or one-off expenditure not included in the annual budget. Earmarked reserves are set aside for the ongoing maintenance and replacement of the Council's assets and anticipated large expenditure (eg elections). The Council has previously taken a decision to set aside budget for these expenditures over a number of years rather than experiencing potential large calls on the budget for specific years. In recent years the Earmarked Reserves budget for capital machinery costs has not been replenished and we are in a situation of needing to replace a number of costly items over the next five years. Work has been undertaken to reschedule these costs to a consistent cashflow and a capital machinery replacement programme is being developed.

During the 2020 – 2021 financial year the Ear Marked Reserves have been adjusted by Council and a number have been expended. On the 30<sup>th</sup> November 2020 the Council Earmarked Reserves totalled £118,378 and are set out below:

## Ear Marked Reserves at 30<sup>th</sup> November 2020

Ear Marked Reserves indicative 31 March 2020 with 20/21 spend and allocations from 19/20 surplus added

	31-Mar-20	spent from EMR 20-21	allocated to EMR at outturn for externally funded work	31-Oct-20	suggested to add to EMR 20 - 21 from surplus 19-20	EMR after proposed allocations
EMR - Property upgrade	£2,000.00	£0.00		£2,000.00	£0.00	£2,000.00
EMR - Rec Ground pitch work	£1,500.00	£0.00		£1,500.00	£0.00	£1,500.00
EMR Stitch & Knit	£0.00	£0.00	£500.00	£500.00	£0.00	£500.00
EMR for Play Equipment	£5,000.00	£0.00		£5,000.00	£0.00	£5,000.00
EMR Green Spaces	£2,500.00	£0.00	£8,000.00	£10,500.00	£0.00	£10,500.00
EMR Ground Maint	£2,500.00	£0.00		£2,500.00	£0.00	£2,500.00
EMR Groundsman Van	£13,000.00	£0.00		£13,000.00	£27,000.00	£40,000.00
EMR bench and cycle rack Chequer	£0.00	£0.00		£0.00	£5,000.00	£5,000.00
EMR Highways Project	£5,584.00	£0.00		£5,584.00	£0.00	£5,584.00
EMR IH Rec Project	£25,000.00	£5,000.00		£18,500.00	£0.00	£20,000.00
EMR IH Rec LHR funding	£1,500.00	£1,500.00		£0.00	£0.00	£0.00
EMR Iver Heath Pavillion	£70,000.00	£69,409.30		£590.70	£5,000.00	£5,590.70
EMR Neighbourhood Planning	£5,000.00	£0.00		£5,000.00	£0.00	£5,000.00
EMR Office Equipment	£1,000.00	£0.00		£1,000.00	£0.00	£1,000.00
EMR Tractor	£5,000.00	£0.00		£5,000.00	£0.00	£5,000.00
EMR churchyard push/pull and essential repairs	£0.00	£0.00		£0.00	£5,000.00	£5,000.00
EMR churchyard fencing	£0.00	£0.00		£0.00	£2,000.00	£2,000.00
EMR Seniors coffee mornings	£2,203.00	£0.00		£2,203.00		£2,203.00
General Reserves	£60,000.00	£0.00		£60,000.00		£60,000.00
<b>EMR</b>	<b>£201,787.00</b>	<b>£75,909.30</b>	<b>£8,500.00</b>	<b>£132,877.70</b>	<b>£44,000.00</b>	<b>£178,377.70</b>

### 5.1 Further movement

There remains £1700 from 2019-2020 outturn and it is recommended that this be placed in a renamed Ear Marked Reserve of Hub and Office Equipment. This will assist the Council as it improves security in respect of GDPR and will also assist in the develop of the Hub as part of the Covid recovery.

### 6.0 **PROPOSED BUDGET 2021/2022**

The proposed budgets for 2021/2022 are provided under each of the three delegated committees. The budget sheets are embedded in this document and can be accessed via the Councils website on the link set out below:

(Please note the items in bold on the budget sheets are totals of the sub codes below)

#### 6.1 Policy, Finance and General Purposes Committee

<https://www.iversparishcouncil.gov.uk/wp-content/uploads/sites/55/2021/01/Redacted-policy-budget-for-budget-report-2021-2022-1.pdf>

#### 6.2 Amenities Committee



<https://www.iversparishcouncil.gov.uk/wp-content/uploads/sites/55/2021/01/Amenities-budget-for-budget-report-2021-2022.pdf>

### 6.3 Highways and Infrastructure Committee

<https://www.iversparishcouncil.gov.uk/wp-content/uploads/sites/55/2021/01/Highways-Budget-for-budget-report-2021-2022.pdf>

## 7.0 **GRANT AID**

7.1 During 2020 – 2021 to 30 November the Council has provided one off grant funding of £200 to the Domestic Abuse Survivors and £196 to the Sunshine Choir.

7.2 The grant aid budget has been increased by 1.1% for 2021 -2022 and councillors have indicated a wish to focus on Covid recovery

## 8.0 **IDENTIFIED RISKS TO COUNCIL ASSETS AND POLICIES**

The Councils assets are listed below with the identified risks; these co-relate to the Amenities Committee's strategic plans.

### 8.1 Play Equipment

There are considerable outstanding medium and low risk defects to the play equipment. One item of equipment has been removed during 2020 – 2021 due to defects and other items are being considered within the Amenities Committee work programme.

### 8.2 Iver Heath Pavilion

The refurbishment work continues and improved CCTV and lighting, and a new intruder alarm is included in the work of the Amenities Committee.

### 8.3 Iver Heath Allotments

The area in which the asbestos was detected has been secured and signed however the access arrangements work is outstanding. The allotment remedial works continues and in the Spring it is planned to remove all waste from the site.

### 8.4 Churchyard

Considerable high risks have been identified in the churchyards and the Council is awaiting permission for fencing works to be granted by the diocese. The church office is seeking family members of existing graves and then the remedial works to unsafe memorials can be commenced. A risk assessment is in place and an overriding concern is the stability of the land

### 8.5 Council Operations

Grounds team assessments are being undertaken after which training programmes for skills deficits will be implemented. A suite of appropriate risk assessments will also be renewed.

### 8.6 Ash Dieback

Work is required to be undertaken to assess the number and position of ash trees within the Parish and formulate and deliver a strategy for ensuring the health and safety of the community. There is currently no budget for this work.

## 9.0 OUTSTANDING BUDGET RELATED DECISIONS

### 9.1 Quotes and tenders

The Council is currently in the process of seeking tenders and quotes for:

- Fire and intruder alarm Iver Heath Pavilion
- Fencing and remedial work Closed Churchyard
- Allotment remedial works
- Play Area repairs and remedial works
- Churchyard fencing
- Workforce training

### 9.2 Workforce Budget

The Joint Negotiating Council has not yet agreed the salary level for 2021 – 2022 and The Ivers Parish Council uses this as a guideline for salary levels; the government is recommending 0% uplift however those earning up to £24,000 are to be offered a £250 uplift. A workforce budget has been prepared within this requirement.

## 10.0 UNDERSPEND 2020/2021

Council will consider an outturn report in May 2021 and in previous years the Council has forward planned any mechanisms to investigate the use of the underspend. For the forthcoming end of year and with the considerable risks facing the Council it is recommended that any underspends be allocated to general reserves to offset these expenditures as well as a potential increase in election costs.

## 11.0 COVID IMPACTS ON SPORTS ORGANISATIONS

11.1 The impact of lockdowns on the two football agreements has been factored into the schedule of charges and the clubs are not required to pay for dates when they were not permitted to operate.

11.2 The Bowls Club and Tennis Club both operate within legal agreements and it is proposed that both be offered 50% rebates on the agreed figure for 2020 – 2021. This equates to a £850 for the Tennis Club and £500 for the Bowls Club. Service recharges to remain as per current arrangements.

## 12.0 SUMMARY 2021 - 2021

	Policy, Finance and General Purposes Committee	Amenities Committee	Highways and Infrastructure Committee	Totals
Income	14,300	12,700	0	27,000
Expenditure	469,247	107,406	77,300	653,953
Difference				634,953
Transfer from reserves				14,368

Precept required				612,585
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PRECEPT		
	2020-2021	2021-2022
Precept required	614,160	612,585
Tax base	4860.1	4767.76
% rise of precept		-0.26%
Band D Parish Council Tax	126.37	128.48
Band D Parish Council Tax per week	2.42	2.46
% rise for Band D		1.65%
Pence per week rise for Band D		4p

### 13.0 RECOMMENDATIONS

It is recommended that:

- 13.1 The schedule of fees and charges is agreed with direction that burial fees and charges be implemented in line with those of Bucks Council;
- 13.2 The proposed 2021 – 2022 budgets for Amenities, Policy, General Purposes and Finance, and Highways and Infrastructure Committees be agreed;
- 13.3 The Council continues the delegated authority to officers to remove any play equipment that reaches end of life and/or is condemned;
- 13.4 The Council notes the risks highlighted in section 8 and the outstanding budget related decisions highlighted in section 9;
- 13.5 The Council continues to provide free Hub accommodation to Citizens Advice Bureau and Housing Association drop in sessions;
- 13.6 The Council instructs officers to actively seek opportunities for increasing income of the Council.
- 13.7 Underspends for 2020 – 2021 be allocated to General Reserves except Elections funds to be moved to EMR;
- 13.8 The refunds as detailed in 11.2 be agreed
- 13.9 Allocate £1700 from 2019-2020 outturn to a renamed Ear Marked Reserve of Hub and Office Equipment.
- 13.10 The Council sets a precept of £612,585 which is a reduction of 0.25%

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