

In 2018/19 Eden D C provided grants of £6026 for preliminary investigations into site clearance for the Egg Packing Station for affordable housing development and £3266 for the 1st years costs of the Parish adopting the footway lights as a phased grant that will decrease over 3 years till the Parish assumes full funding control. Eden DC also reduced our CTRS to £146.

In 2019/20 Groundwork UK provided a grant towards completion of the Neighbourhood Plan. Eden DC provided the 2nd years costs for the adoption of the footwall lights and also reduced our CTRS to £106.

* **Rents down £12** as shown below.

2018/19		2019/20	
Parish Sports Field Rent	£ 145	Parish Sports Field Rent	£ 120
Croglin Designs Lease	£ 1255	Croglin Designs Lease	£ 1255
Croglin Designs Building Insurance	<u>£ 465</u>	Croglin Designs Building Insurance	<u>£ 478</u>
	£ 1865		£ 1853

(Difference = 1865 – 1853 = - 12)

In 2018/19 again the Scouts and Mr Blaylock rented the sports field resulting in a small increase of £10. The lease rental from Croglin Ltd increased by £314 as the payments reverted to quarterly from the previous semi annually. The building insurance paid by Croglin Ltd increased by £14 due to an increase in premiums linked to inflation and Insurance Premium Tax.

In 2019/20 the Scouts did not renew the rent for the sports field and therefore Mr Blaylock submitted a lower bid for the rental with no further tenders. The building insurance paid by Croglin Ltd increased by £13 due to an increase in premiums linked to inflation and Insurance Premium Tax.

* **VAT Recovery down £401**

Due to less expenditure VAT claims were lower.

* **Miscellaneous down £234**

In 2018/19 a building survey was undertaken by Lewis Surveys on the Old School, a property owned by the Parish and rented to a tenant Croglin Ltd. The tenant agreed to pay for the survey and reimbursed the Parish for costs of £234. No miscellaneous income was recorded in 2019/20.

* **Fishing Permits were down £112**

Dry summers, extreme flooding and general economics kept Fisherman away.

* **Recycling Credits were down £102**

Despite the council advertising the need in local newsletters to recycle at our Recycling Centre for the financial gain to the council use is falling as more succumb to kerbside collections.

* **Bank Interest up £9.**

Less expenditure meant that capital was invested.

Box 4 - Staff Costs The difference is **£271 less** between last year and this year.

The main factors were :-

Staff Salaries	2018/19	£ 6637
Staff Salaries	2019/20	<u>£ 6500</u>
		- 137 *

In 2018/19 the Council granted overtime to the Clerk to perform the necessary duties to implement General Data Protection Requirements, thus a decrease of £137.

Clerks Expenses	2018/19	£ 822
Treasurers Exp	2018/19	£ <u>41</u>
		863

Clerks Expenses	2019/20	£690	(Decrease of 132)	
Treasurers Exp	2019/20	<u>39</u>	(Decrease of 2)	
		729	Decrease Total 134 *	* Total Expenses Difference (134)
				* Salary Decrease Total <u>(137)</u>
				- 271

The Clerks expenses decreased by £132 as mileage decreased with less travelling to the Parish to perform her duties.

Box 5 – N/A No Loan Interest/Capital Repayments applicable

Box 6 - All Other Payments The difference is **£3701 less** between last year and this year.

The main factors included:-

Grants allocated	DOWN	£ 149 *	Maintenance	UP	£ 209 *
Staff Training	DOWN	£ 220 *	Miscellaneous Exp	UP	£ 497 *
Operating Costs	DOWN	£ 39 *	Subscriptions	UP	<u>£ 1</u>
Capital/Projects	DOWN	<u>£4000 *</u>			707
		-4408			

(Difference = - 4408 – 707 = - 3701)

*** Maintenance was up £886**

The main factors included:-

2018/19			
Footway lights (Insurance, maint, supply)	£ 2592	Footway Lights (insurance, maint, supply)	£ 2505
John Judson (Noticeboard new supports)	£ 125	John Judson (Visors for grass cutters)	£ 40
Parish Mowers (Fuel)	£ 33	Parish Mowers (Fuel)	£ 32
Lewis Survey (Survey of Old School)	£ 234	Parish Mowers (Service)	£ 260
Gill Sharples (Posters Recycling Centre)	<u>£ 10</u>	Paint for Will Pool Bridge	£ 71
	2994	Tree Surgery (Batemans Lane)	<u>£ 295</u>
			3203

(Difference = 2994 – 3203 = + 209)

In 2018/19 the Parish agreed to adopt the Footway lights from Eden DC, as mentioned earlier in Grants received Eden DC arranged grants that will decrease over 3 years to help towards the financial impact on the Parish acquiring these assets. Against these grants the Parish paid £2261 to Eden DC for maintenance and electricity supply and £331 to Zurich Insurance for cover against damage and theft. One of the Parish noticeboards collapsed with rotten posts, new metal supports were purchased as a permanent repair. The summer drought meant that the mowers had limited use and a decision was made not to service the mowers through lack of use. As mentioned earlier with miscellaneous income the Parish commissioned a surveyor to check the Old School which is owned by the Parish and has a tenant Croglin Ltd. The survey fees were paid by the Parish and

reimbursed later by the tenant. The Recycling Centre has been a target of fly tippers and some posters for £10 were purchased to attempt to deter the illegal tipping.

In 2019/20 £2155 was paid to Eden DC for maintenance and electricity supply and £350 to Zurich Insurance for cover against damage and theft for footway lights. Visors to protect the grass cutters were bought for £40, the Mowers needed a service, paint was acquired to renovate the Will Pool Bridge and urgent tree surgery was required on Parish Land for safety for £295.

*** Misc Expenses was up £497**

In 2018/19 no misc expenses were incurred.

In 2019/20 a grant from Groundwork UK to complete the Neighbourhood Plan was not fully spent and £269 was returned to the originator. A tree was purchased and planted in memory of the passing of Chris Hill a champion of Parish causes and a Councillor for £66, a memorial plaque was also commissioned for £162.

$$269 + 66 + 162 = 497$$

*** Grants Allocated were down £149**

Grants were down due to fewer applications from the Parish requiring funding for projects.

*** Staff Training was down £220**

In 2018/19 Courses included £140 for General Data Protection Regulations and £80 for Effective Councillor. In 2019/20 there was no staff training.

*** Operating costs were down £39**

The main factors included:-

Insurance Premium + 61 (The annual increase due to footway lights and inflation)

Printer costs + 6 (more general costs were incurred)

Lazonby Pool Annual Service Agreement + 98 (The first payment under the Lazonby Pool Annual Service Agreement was made in 2017/18. The Pool has resumed control of the Children's Playground and the Service Agreement between the Pool and the Parish provides the Pool with 80% of funding up to a limit of £2500. The costs incurred were up £98 from the previous year).

Recharge for Parish Elections + 105 (Paid to Eden DC for administration costs for local councillor elections).

Therefore increased costs were **£61 + £6 + £98 + £105 = £ 270**

Hall Hire - 118 (With the Neighbourhood Plan nearing completion less meetings were held in the Village Hall)

Fishing Permits Commission - 4 (Fishing permits commission paid to agents on behalf of Parish council, lower due to reduced activity and losing a major agent)

Clerks Filing Cabinet - 130 (New regulations for GDPR meant a locking filing cabinet purchased in 2018/19 accounts).

Land Registration Fees - 34 (Paid to Cartmel Shepherd Solicitors for investigation to determine some Parish Land boundaries in 2018/19 accounts).

Website - 23 (Due to a reduction in fees for one year against an overpayment)

Therefore decreased costs were $£118 + £4 + £130 + £34 + £23 = £309$

(Difference = Cost Increases 270 - Cost Decreases 309 = - 39)

* **Capital Projects were down £4400**

2018/19		2019/20	
Site Scan Surveys	£ 480	Geo Environmental Eng	£ 534
Kingsmoor Ltd	£ 2484	Reeds Printers	£ 395
West Coast Surveys	£ 540	Reeds Printers	£ 516
Addis Planning Ltd	<u>£ 2000</u>	Lazonby V Hall	£ 32
	5504	G Nicolson Exp	<u>£ 27</u>
			1504

(Difference = 5504 - 1504 = - 4000)

In 2018/19 £5504 was spent on investigations to clear the site of the Egg Packing Station to assess for a viable project for affordable housing. This was offset by a grant from Eden DC mentioned earlier.

In 2019/20 the final costing against the grant for the affordable housing project was paid to Geo Env Eng for £534. Two amounts of £395 and £516 were paid to Reeds Printers for the final documentation and leaflets of the conclusion to the Neighbourhood Plan. Lazonby Village Hall was paid £32 for hire for the final meetings and Gordon Nicolson was paid £27 for general expenses related to the Neighbourhood Plan.

Box 7/8 - Year End Reserve Balances These balances are correct to the bank reconciliation.

Box 9 - Total Fixed Assets up £228

Total assets in 2018/19 were £200,016.00

In 2019/20 a tree was purchased and planted on Parish land as a memorial to Chris Hill a long serving councillor for £66. A memorial plaque was also commissioned in honour of Chris Hill and sited besides the tree for £162 totalling £228.

Total assets in 2019/20 $£200,016.00 + £228.00 = £200,244.00$.

Although this box should never be changed to revalue the assets without the auditors permission I spoke to the auditors on 15th May 2019 to an employee called Leah who informed me that we could change the value due to new purchases as our Certificate of Exemption meant that the auditors would not review the return and had no listed information about our current assets from the previous auditors. Therefore I have re stated the assets value due to the new acquisitions.

Boxes 10 and 11 - Unchanged.

Chris Hoy
Treasurer
LPC