

# Waltham Parish Council

EST. 1894

Website: <https://walthampc.org.uk>

## Briefing paper on Grant Provision to St Bartholemews Church

### Introduction

Waltham Parish Council (WPC) has provided grants to St Bartholomew's Church over many years towards the maintenance of the churchyard. This has been provided through discretionary powers under the Local Government Act 1972 **section 214(6)**. The 1997-minute book records a payment of £177. The indicative amount in WPC's budget for 2020/21 is £850. This briefing paper summarises the current financial position of St Bartholemews and makes recommendations for a grant in 2020.

### The Current Financial Position:

The Treasurer of St Bartholomew's has provided financial information for the last three calendar years, summarised in **table 1**. By comparison with other **voluntary** groups in the area the financial position appears to be relatively stable.

### Church Account Summary

Table 1

	2017	2018	2019
Receipts	£11,631	£10,321	£14,216
Payments	£11,309	£10,196	£9,921
Grass cutting costs included in payments			£1,125
Balance carried forward (St Bartholomew's)	£17,031	£18,321	£15,442
Balance carried forward (PCC)	£55,096	£55,603	£50,835

The financial position of WPC is less secure. With a carried forward balance of £10,482, Income for the year is £9,342 with expected revenue expenditure of £9,482. Future annual income will be significantly affected by Canterbury City Councils' intention to cease paying £2,181 Concurrent Functions Funding, either with immediate effect or with a three-year taper. This situation will become clearer in the next two or three months.

### Recommendations:

1. It is **recommended** that a contribution of £850 is made towards churchyard maintenance for 2020.
2. It is also **recommended** that future contributions should be based on a set of the previous year's accounts identifying expenditure on churchyard maintenance and predicted income and expenditure in the grant year.

### Advice Note:

Recent advice from the National Association of Local Councils brings into question the legality of using **section 214(6)** as a basis for grant provision. A complex problem dating back to 1894 legislation and which needs to be addressed to ensure that the parish council is acting within the law.

A more detailed discussion paper will be prepared for the October meeting of the Parish Council.