

NOTES TO BE READ IN CONJUNCTION WITH BUDGET REPORT 4 JANUARY 2023

Overview

Bank balance at 31 March 2022	£79,340
Total in earmarked reserves at 31 March 2022	£43,626*
General reserves at 31 March 2022	£35,714

Tax base 2022-23 – 1674.5, precept = £100,000, cost per annum to Band D household - £59.72

Tax base 2023-24 – 1766.8

Increase in number of properties during year of 5.51%.

Figures agreed in principle at council meeting of 5 December indicate a precept of £105,557 is required. This would not amount to any discernible increase for a band D property (£59.74 = 2 pence per annum).

With current projections general reserves will have decreased by about £1,000 to somewhere over £28,000. This is not as much as expected despite shouldering the shortfall costs of the pavilion and the greater than predicted increase in staffing costs. Notable savings are the lower cost of grass cutting due to the drought, lower than predicted spend on tree maintenance as large discrepancy between quotes, cost of emptying dog and litter bins due to new lower cost contract. It is expected that VAT reimbursed will be greater than VAT paid out (relating to the pavilion build) but this figure is not included on the generated budget report as it is not possible to predict accurately. Proposed switch to Unity Trust Bank would incur bank charges but these would be more than offset by interest that could be earned. Predicted figures for these amounts have been included in the budget.

Please read the accompanying notes that relate to each budget code for detailed information.

Sarah Bates, clerk, 4 January 2023

Code/Item		Notes re 2022-23	Notes re 2023-24
100			
General			
Income			
1076	Precept	£100,000 – this shows as £90,000 total on budget report as £10,000 was moved to an earmarked reserve for the Jubilee Fort replacement fund, shown as taken from Precept as otherwise will not display on reports	
1100	Interest	N/a	If change to Unity Trust Bank this could be around £1,000 p.a.
1200	Grants & Donations rec'd	OCC towards grass cutting of £1442	OCC towards grass cutting of £1442

Code/Item		Notes re 2022-23	Notes re 2023-24
1700	S106 Income	Not included as does not relate to precept	See left
1900	Other income	Included items such as sponsorship monies for Plat Jubilee and raffle money, money towards table tennis table, etc. All this income was transferred to EMRs and used against the corresponding expenses.	Not expecting any other income
6001	Less transfer to EMR	All S106 monies and CIL monies received are transferred to a specific earmarked reserve to be drawn against when appropriate and/or agreed.	See left
Total		Total figure does not include income from burial ground which is shown under a separate centre number on page 3, as is refunded VAT	See left
110 Gen Admin			
4000	Staff salary (net)	1.75% NJC award for 21-22 was advised in March 2022 and therefore back pay was paid in April 2022. Salary review for 22-23 advised in Nov and greater than expected at 6.7% to be backdated to April, and hours increased from December to 22 therefore 22-23 figure for salary will be considerably greater than budgeted for	Two scale rise, plus assumed annual general pay award of 2.5%
4030	PAYE and NI	As for salary. This figure includes employee PAYE and NI contributions and employer NI contributions.	See above
4040	Pension contributions	Calculation as for salary. This amount includes both employer and employee contributions.	See above
4060	Clerk expenses		Nominal amount
4070	Training	Reduced to £1,000	Reduced to £750 as low takeup
4080	Chairman's allowance	For Remembrance Sunday hospitality. To remain at £500	Same
4110	Audit fees	Increased cost for external audit because council expenditure fell into higher bracket due to pavilion build – will be same for 2022-23 audit	Increase by £350 plus inflation
4120	Professional fees	Increased by £2,000 to £8,000 to cover Taylor Wimpey negotiations, pavilion and community hut land at Kingston Park. Virement made to "Pavilion Build"	If Taylor Wimpey negotiations don't happen in 22-23 then an amount can be carried forward. £5,000 to go towards a planning consultant
4130	Subscriptions	Increase in line with inflation	Increase in line with inflation
4140	Insurance	Increase to include gym equipment and assumption that pavilion build will have been completed by autumn (pavilion insurance will be around £600+)	Increased to include pavilion

Code/Item		Notes re 2022-23	Notes re 2023-24
4150	Stationery		With Admin code
4170	Meeting room hire	Increase in line with inflation	With Admin code
4180	Admin & office running costs	To start EMR to replace IT equipment.	Includes meeting room hire, and costs of new accounts software and training. Detailed list shown at end of this document.
4200	War Memorial	To include cleaning of stones on a biennial basis. Virement made to "Pavilion Build"	Nominal sum of £500
4210	Grants & Donations made	06/12/21 Mtg – reduced to £3000 £800 donated to Air Ambulance in July – this was covered by raffle proceeds at the Jubilee event which were transferred into EMR 346 then transferred out to cover this. See 6000 below	£3000
4211	Section 137 payments		Taken as part of total of 4210 above
4220	Defibrillator	£200 for maintenance	Keep the same
4240	Election	£1,000 in earmarked reserves, agreed sufficient	EMR sufficient
6000	Spend from EMR	Spend from EMR only shown on budget reports as total for whole cost centre rather than under nominal codes. Other £200 from EMR under General Admin was from Jubilee sponsorship EMR 344	
120	Streets & Parks		
4230	Traffic calming	Cost of moving SIDs around on 6 weekly basis	SIDs rotation
4400	Maintenance	Allow for inflation plus possible extra shelter	Cleaning bus shelters
4410	Repairs & Renewals	Amount originally allocated for removal of stone bus shelter outside Co-op and repair of wall. This was ultimately paid for by OCC – not needed so virement made to "Pavilion Build"	Nominal sum of £250
4415	Tree maintenance	Start EMR for biennial tree survey. Tree survey carried out 16 Nov advises that £23000's worth of work is need in next year. This is likely to come down with a further quote for the work but is still a substantial figure. £10,000 agreed for budget.	Sum includes tree work in all areas, Tree survey in 2023 plus tree work still outstanding, plus contingency sum
4420	Pest Control		Same
4500	Grass cutting	3-year contract so minimal change. If Taylor Wimpey land added maintenance will be covered by S106 payments.	Third year of contract. To include maintenance of wildflower meadow areas - £8000 allowed. £1746 to come from EMRs

Code/Item		Notes re 2022-23	Notes re 2023-24
		There will be £2184 added from EMR making a total of £10,184. Due to drought costs are lower than budgeted for	(Pye Homes S106 monies will be used up by end of year) so budget amount shown as £6254
4510	Dog bins	New bin was included in last year's budget but hasn't been installed. Dog bin emptying costs greatly reduced due to new contract, but litter costs higher. Overall combined cost less than last year. £300 added to projected amount for year to cover new bin.	Contract, increased in line with 3% stated, plus additional £103 for extra bin.
4520	Litter	See dog bins above	Contract, increase in line with 3% stated.
130 Recreation & Play			
4400	Maintenance	Resistograph testing, top up of bark surfacing, sundry minor works	Resistograph testing, top up of bark surfacing, sundry minor works, possible deep clean of play equipment annually, protective coating for Jubilee Fort
4405	Recreation inspections	Addition of Millennium Green goalposts and outdoor gym equipment, therefore increase on last year	Increase due to inflation – quote obtained by Cllr Weeks
4410	Repairs & renewals	Agreement to replace Jubilee Fort in next few years. £12,000 - £2,000 for repairs, £10,000 to add to earmarked reserve for Jubilee Fort (£10,000 moved from General Reserves to EMR Jubilee Fort on 30/09/2022).	Another £10,000 to be placed in ongoing EMR for Jubilee Fort replacement. £2,500 towards re-turfing Millennium Green goal mouths, new timbers for Jubilee Fort, other identified minor repairs and contingency fund
150 Millennium Green			
4400	Maintenance	£200 contingency fund (grass cutting costs and recreation equipment costs included under other budget headings)	Same
4410	Repairs & renewals	£500 contingency	Same
160 Burial Ground			
1600	Income	Estimate based on previous years	Estimate based on previous years
4400	Maintenance	Figure includes estimated amount for levelling graves of £220, wall (buttress or rebuild) £4000 in current budget to moved into existing EMR to cover renovation to wall (already includes £989).	£4989 in EMR to cover work on wall. Amount shown to cover routine maintenance on a weekly basis and garden waste bin.
4410	Repairs & renewals		Proposal to resurface path at an estimated cost of £2,000, with a further £4,000 to come from CIL. £500 towards structural engineer/arbiculturist for damaged wall along Rimes Lane

Code/Item		Notes re 2022-23	Notes re 2023-24
180 Sports Field & Pavilion			
4400	Maintenance	£200 contingency fund	Caretaker needed for pavilion, no. hours to be decided. Nominal sum of £1,500 included.
4410	Repairs & renewals	£4,000 allowance for fencing and other renewals. Amount for fence moved to "Pavilion build". Projected figure to cover items needed following fire safety audit	Fencing allowance – to be put in EMR if not used by end of year
4415	Tree Maintenance	See 4415 under Streets & Parks – overall budget for tree maintenance to be split accordingly	Included under Tree Maintenance, Streets & Parks (nominal sum of £1,000)
190 CIL Spend			
4619	CIL 19/20 spend	Not relevant to budget	
4620	CIL 20/21 spend	Not relevant to budget	
4621	CIL 21/22 spend	Not relevant to budget	
200 Pavilion Build		As well as the S106 monies applied, as agreed at the meeting of 3 Oct, there has been £12,000 in virements from other budget items, plus £15,000 from DWH EMR, £25,318 from CIL, with the rest to come from general reserves – the projected figure of £28,906 includes the revised budget figure of £12,000 (the rest, £16,906 will be from general reserves – this is more than planned but a further unexpected bill was received from the builders on 16 Nov)	Will need £16,493 to cover the amount retained by builders for payment in Aug 2023 £500 to be put towards a launch event.
999 VAT Data		VAT reclaim to be made monthly during pavilion build, to then return to quarterly	

Items included under Administration & Office running costs

Item	Budget	Projected	Next year	Notes
Accounting software	130.00	129.00	1600.00	Annual licence & support, change to Omega costs, training for clerk (Income & Expenditure), will reduce after first year
Adobe	18.00	18.00	20.00	Adobe Acrobat Export PDF facility
Advertising	60.00	60.00	60.00	Ad hoc
Arnold Baker book (new edition)	0.00	0.00	0.00	Not needed this year
Meeting room hire			300.00	Added for 23-34
Microsoft 365	75.00	67.00	75.00	Subscription
Office equipment (repairs & renewals)	675.00	521.00	350.00	Includes IT support, printer ink replacement service. New laptop purchased Nov 22 - need to build up EMR (£200 p.a?) for new equipment in future
Office Rental	2520.00	2520.00	2580.00	Village Hall – increase in line with inflation
Parish Online	180.00	150.00	180.00	Increase in line with inflation
Payroll Services	232.00	200.00	220.00	Increase in line with inflation
Phone	60.00	60.00	70.00	Increase in line with inflation.
Stationery	52.00	50.00	85.00	Nominal sum, mainly for printer paper
Sundries	50.00	100.00	44.00	Eg, land reg docs, key cutting, maintenance, postage
Website costs	320.00	350.00	380.00	Hosting and domain name only
Zoom licence (annual)	130.00	130.00	36.00	Suggest this is continued for use by committees and other ad hoc reasons, or could change to use Microsoft Teams which is free, or £36 per annum
Totals	4502.00	4355.00	6000.00	