

# MEETING TO REVIEW EXPENDITURE TO DATE FOR 2022/23 AND SET A BUDGET FOR 2023/24

## Agenda

**Date: Meeting, Tuesday 22<sup>nd</sup> November 2022**

**Time: 10am online**

**Attendees – Sarah Dhesi, Stuart Smith, Sarah Osbaldeston, Eleanor Bannister,**

**Absent – Mary Moxon**

**Documents – two key documents; a) Reserves Balance sheet and b) Budget Setting document**

1. Review expenditure for 2021/22

### **Position at the end of 2021/22:**

We end the year having spent £81,821.70 from the precept. Part of this expenditure included £7,545.94 from reserves. But in 2021/22 we allocated £27,750 into reserves. This shows that whilst within our annual budget we are appointing significant sums of reserves we are also spending a significant part of these proactively each year as required. The reserves are often for projects planned for the next year or two (rather than planned expenditure many years ahead).

2. Review expenditure to date for 2022/23 and set Budget for 2023/24 (see separate excel sheet) - notes on excel sheet.

### **3. PAYROLL**

3.1. The working party recognise that work volumes are still very high and the number of hours required from the clerks could be increased. Salaries have increased due to band increases. The working party continue to advise budgeting for an additional 5 hours per week for 2023/24. This was budgeted for in 2022/23 as well.

### **4. ALLOTMENTS**

4.1. The working party propose the allotment rent remains at £50 per year per full plot. The new pest control company is working well. It was agreed there is sufficient in the small reserves fund held for allotments to cover this cost for the forthcoming year and keep the rent at £50 per annum for 2023/24. However, it is important to make the council aware that the small amount of reserves held for the allotments are gradually being used due to ongoing maintenance / pest control (wasp nests are not covered by the parish council).

### **5. RESERVES**

5.1. Courthouse - Significant funds continue to be spent at the Courthouse in 2022/23 on repointing/cupola, window repairs, cell bar/brick repairs.

5.2. Churchyard - Plans are still in place to look at the churchyard wall repairs which it is estimated will be in the region of £20,000. Some church gravestones still require repair.

5.3. Marty's Marsh - Plans continue on culvert repairs and a footbridge at Marty's Marsh. Funding is also being sought for these two projects.

5.4. Future Capital projects - The council still plan to progress with a big community hub project on the old school site, these funds will help with feasibility / architecture fees etc as required.

5.5. CIL funds – Work continues on developing a large, once in a lifetime community project which will be partially funded by these CIL funds.

5.6. Playground equipment reserve – this was a £5,000 grant received from NCC and has now been spent in 2022/23 on the Heathlands play refurbishment.

6. **CIL / section 106 update** – Following the meeting with Emily a couple of weeks ago the council are clear on the S106 funds with 'time limits' and how each will be spent. These are established projects with appointed council leads.

## RECOMMENDATIONS FOR CONSIDERATION:

1. Taking into account all the detail above the finance working party recommend that the Council approve the budget detailed in the attached document. Including:
  - allocating £10,000 to the courthouse reserve in light of the significant works required to the cupula
  - £10,000 to the churchyard for the churchyard wall repairs
  - £2,000 to Martys Marsh for ongoing longer term maintenance
2. The working party have reviewed the budget and ensured only small increases where necessary. Broadland District Council have advised an increase in the tax base from 1571 to 1607 properties in the parish for 2023/24. It is therefore hoped that the small proposed increase in precept will be absorbed by this increase in number of properties and result in no increase in cost per household. The finance working party have reviewed the budget and recommend setting the Parish Precept at £99,700 for 2023/24. This is an increase of £2,200. This will result in an estimated total cost of £62.04 per year or £5.17 per month per band D house in the Parish, almost identical to last year's costs.
3. The working party propose the allotment rent remains at £50 per year per full plot.
4. The working party reviewed the reserves position in detail, (see reserves balance sheet). It continues to plan for various projects over the coming years.
  - a. There is £3500 unspent in Parish upkeep, do the council wish to allocate any surplus funds from this code to Courthouse Reserves for the cupula in March 2023?
  - b. Do the council wish to support any other charities?
  - c. The council still has £1100 in small grants funds.

*Sarah Osbaldeston*  
Parish Clerk  
22 November 2022

**Summary of Receipts and Payments**

All Cost Centres and Codes (Between 01/04/2022 and 25/11/2022)

Employee Costs		Payments		Net Position		Budget 2023/24		NOTES	
Code Title	Budgeted	Actual	Variance	+/- Under/over spend					
<b>SUB TOTAL</b>	<b>37,985.38</b>	<b>22,143.58</b>	<b>15,841.80</b>	<b>15,841.80 (41%)</b>		<b>£ 41,860.86</b>	<b>£ 41,860.86</b>	<b>HIGHER</b>	
<b>Administrative Costs</b>									
<b>Code Title</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Net Position</b>	<b>+/- Under/over spend</b>				
7 Postage	100.00		100.00	100.00 (100%)		£ 100.00	£ 100.00	SAME	
8 Mileage	250.00		250.00	250.00 (100%)		£ 250.00	£ 250.00	SAME	
9 Stationery	700.00		700.00	700.00 (100%)		£ 600.00	£ 600.00	lowered by £100	
10 Working from Home Allowance	1,080.00	416.00	664.00	664.00 (61%)		£ 624.00	£ 624.00	reduced by £456	
61 Software Licenses	1,000.00	195.79	804.21	804.21 (80%)		£ 1,100.00	£ 1,100.00	zoom £150, scribe £500, microsoft £150 x 2, antivirus £40, parish online £80	
107 Newsletter printing		38.00	-38.00	-38.00 (N/A)		£ 160.00	£ 160.00	NEW £40 x 4	
<b>SUB TOTAL</b>	<b>3,130.00</b>	<b>649.79</b>	<b>2,480.21</b>	<b>2,480.21 (79%)</b>		<b>£ 2,834.00</b>	<b>£ 2,834.00</b>	<b>LOWER</b>	
<b>Council Costs</b>									
<b>Code Title</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Net Position</b>	<b>+/- Under/over spend</b>				
12 Training	560.00	160.00	400.00	400.00 (71%)		£ 400.00	£ 400.00	reduced by £160	
13 Councillor Expenses	100.00		100.00	100.00 (100%)		£ 100.00	£ 100.00	SAME	
14 Insurance	1,350.00	1,549.83	-199.83	-199.83 (-14%)		£ 1,700.00	£ 1,700.00	increased - £1549 in 2022/23, 3 year tie in up for renewal	
16 Website	150.00	175.89	-25.89	-25.89 (-17%)		£ 260.00	£ 260.00	increased by £110	
17 Room Rental	800.00		800.00	800.00 (100%)		£ 500.00	£ 500.00	lowered by £300	
<b>SUB TOTAL</b>	<b>2,960.00</b>	<b>1,885.72</b>	<b>1,074.28</b>	<b>1,074.28 (36%)</b>		<b>£ 2,960.00</b>	<b>£ 2,960.00</b>	<b>SAME</b>	
<b>Assets</b>									
<b>Code Title</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Net Position</b>	<b>+/- Under/over spend</b>				
18 Asset	350.00		350.00	350.00 (100%)		£ 350.00	£ 350.00	SAME	
<b>SUB TOTAL</b>	<b>350.00</b>		<b>350.00</b>	<b>350.00 (100%)</b>		<b>£ 350.00</b>	<b>£ 350.00</b>	<b>SAME</b>	
<b>Subscriptions - Fees</b>									
<b>Code Title</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Net Position</b>	<b>+/- Under/over spend</b>				
19 Subscriptions	1,100.00	144.00	956.00	956.00 (86%)		£ 1,100.00	£ 1,100.00	slcc £390, CANE50, lcomm £45, allotment ass £55, nPTS £525, CPRE £36	
20 Audit Fees	1,050.00	1,050.00		0%		£ 1,050.00	£ 1,050.00		
<b>SUB TOTAL</b>	<b>2,150.00</b>	<b>1,194.00</b>	<b>956.00</b>	<b>956.00 (44%)</b>		<b>£ 2,150.00</b>	<b>£ 2,150.00</b>	<b>SAME</b>	
<b>Parish Maintenance</b>									
<b>Code Title</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>	<b>Net Position</b>	<b>+/- Under/over spend</b>				
21 Bus shelters	800.00	260.00	540.00	540.00 (67%)		£ 800.00	£ 800.00	SAME	
22 Courthouse Maintenance	500.00	500.00		500.00 (100%)		£ 550.00	£ 550.00	increased by £50 grass cutting increased to £549	
23 Churchyard Maintenance	3,000.00	33.90	2,966.10	2,966.10 (98%)		£ 3,450.00	£ 3,450.00	increased by £450, grass cutting etc (£1405, £571, £165, £59), tree/hedge £1250, gravestones from reserves	
24 Town Pit	800.00	800.00		800.00 (100%)		£ 600.00	£ 600.00	decreased by £200. £130 grass / boundary maintenance	
25 Parish upkeep	4,000.00	149.66	3,850.34	3,850.34 (96%)		£ 3,000.00	£ 3,000.00	decreased by £1000	
26 SAM running costs	200.00	200.00		200.00 (100%)		£ 200.00	£ 200.00	SAME	

Code Title	Budgeted	Actual	Variance	Net Position	Payments	Actual	Variance	Net Position	Payments
				+/- Under/over spend				+/- Under/over spend	
82 Tree Wardens	150.00	150.00		(0%)		150.00		(0%)	
83 Marty's Marsh Maintenance	500.00	428.41	71.59	(14%)		1,000.00		increased by £500. grass cutting £576 for 2023/24	
84 Howes Meadow Maintenance	250.00	250.00		(0%)		250.00		SAME	
85 Dog Bin Collections	650.00	650.00		(100%)		850.00		increased by £200 for new bin on mill road corner.	
<b>SUB TOTAL</b>	<b>10,850.00</b>	<b>1,271.97</b>	<b>9,578.03</b>	<b>(88%)</b>		<b>10,850.00</b>		<b>SAME</b>	

**Grant - Donations**

Code Title	Budgeted	Actual	Variance	Net Position	Payments	Actual	Variance	Net Position	Payments
				+/- Under/over spend				+/- Under/over spend	
28 Focal point	1,300.00	1,377.00	-77.00	(-5%)		1,300.00		SAME	
29 Halls Grounds Maintenance	6,100.00	6,100.00		(100%)		6,100.00		Heathlands £1,300 grass cutting, £1,000 treeworks, MHH - £3,600	
74 Small Local Grants/Donations	1,500.00	400.00	1,100.00	(73%)		1,500.00		SAME	
86 parish partnership	5,000.00	5,000.00		(100%)		5,000.00		SAME	
<b>SUB TOTAL</b>	<b>13,900.00</b>	<b>1,777.00</b>	<b>12,123.00</b>	<b>(87%)</b>		<b>13,900.00</b>		<b>SAME</b>	

**S137**

Code Title	Budgeted	Actual	Variance	Net Position	Payments	Actual	Variance	Net Position	Payments
				+/- Under/over spend				+/- Under/over spend	
30 S137	300.00	100.00	200.00	(66%)		300.00		SAME	
<b>SUB TOTAL</b>	<b>300.00</b>	<b>100.00</b>	<b>200.00</b>	<b>(66%)</b>		<b>300.00</b>		<b>SAME</b>	

**Contingencies**

Code Title	Budgeted	Actual	Variance	Net Position	Payments	Actual	Variance	Net Position	Payments
				+/- Under/over spend				+/- Under/over spend	
32 Parish pool	500.00	500.00		(100%)		500.00		SAME	
33 General contingency	2,000.00	1,060.00	940.00	(47%)		2,000.00		SAME	
<b>SUB TOTAL</b>	<b>2,500.00</b>	<b>1,060.00</b>	<b>1,440.00</b>	<b>(57%)</b>		<b>2,500.00</b>		<b>SAME</b>	

**TOTAL** £ 77,704.86

**Reserves**

Code Title	Budgeted	Actual	Variance	Net Position	Payments	Actual	Variance	Net Position	Payments
				+/- Under/over spend				+/- Under/over spend	
37 General Reserves	0.00	0.00		(100%)		0.00		SAME	
93 Courthouse Reserves	3,700.00	6,781.39	-4,781.39	(-239%)		10,000.00		expensive Cupula works required and works from building survey on going	
94 Churchyard Reserves	9,500.00	1,063.90	6,436.10	(85%)		10,000.00		Large repairs on the wall required and headstones require repair	
95 Marys Marsh Reserves	7,500.00	7,500.00		(100%)		2,000.00		small reserve to support culvert repairs/site maintenance	
96 Future Capital Projects Reserv	5,000.00	5,000.00		(100%)		0.00		sufficient reserves currently held	
109 Play equipment reserve	0.00	0.00		(N/A)		0.00		this was a one off for heathlands grant carry over	
<b>SUB TOTAL</b>	<b>24,500.00</b>	<b>12,845.29</b>	<b>11,654.71</b>	<b>(47%)</b>		<b>22,000.00</b>			

**TOTAL PRECEPT** £ 99,704.86