

MEETING TO REVIEW EXPENDITURE TO DATE FOR 2020/21 AND SET A BUDGET FOR 2021/22

Meeting - 17th November 2020, 9:30am -13:00pm

Present –Stuart Smith, Rob Christie, Sarah Dhesi, Mary Moxon, Sarah Osbaldeston

NOTES AND RECOMMENDATIONS

Position at the end of 2019/20:

We end the year having spent £71,107.21 from the precept of £67,270. On top of this we spent £28,030.03 from CIL on public consultation/grant for MHH toilets and heathlands refurbishment. Reserves expenditure was low in 2019/20 with £1,418 spent (churchyard - wall survey, tree survey and headstone repairs and martyrs marsh culvert survey).

Position year to date at 31st November 2020:

Year to date the council has spent £36,784.44 of precept funds of £85,000. The council has reviewed the current financial position and the financial commitments anticipated both for 2021/22 and looking beyond and needs to continue bolstering its reserves which are regularly being depleted on community projects.

Notes of significant changes - to read in conjunction with the flexed budget excel sheet (Appendix A) and earmarked reserves sheet (Appendix C)

1. PAYROLL

- 1.1. The working party recognise that work volumes are high and recommend budgeting for an additional 5 hours per week. This may be extra hours for either clerk or employing an administrative assistant. This is an increase on the budget of £4,630.12.

2. PARISH MAINTENANCE

- 2.1. This budget has increased. A further £1000 has been added to the Martyrs Marsh ongoing maintenance fund due to annual grass cutting of £490 and 3 days annual programmed work by Bure Valley Conservation Group at a cost of £450. The council have purchased two new bins in the parish and collection costs for these at £374.40 per annum.

3. ALLOTMENTS

- 3.1. The working party propose the allotment rent remains at £50 per year per full plot. The working party discussed the additional pest control costs required. 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 2021/22. 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.

4. EARMARKED RESERVES

- 4.1. This budget has increased (Appendix C). Significant works continue around the parish and reserves are being spent and depleted and continue to need to be replaced.
- 4.2. **Churchyard Reserves** – Reserves at 31.11.2020 held are £5,482. Allocated reserves of £7,500 are proposed for 2021/22. Priority B work (within 12 months) on the churchyard wall had a cost in March 2020 of £9,140.67. This is the bare minimum to spend in 2021/22. In addition, health and safety work on up to 46 gravestones is required at a cost of £200 per headstone. The council is looking at ways to reduce this cost. The council does not have an unlimited budget to spend on the churchyard and priorities on the churchyard repairs must be made. The council are looking at the possibility of laying down a proportion of headstones.

- 4.3. **Marty's Marsh Reserves** – Reserves at 31.11.2020 held are £975.66. This is after expenditure in 2020/21 of £21,124.34 on significant culvert repairs and various surveys for planning application requirements. The council committed to £15,000 funding for the set up of the Marsh. £7,500 allocation for £2021/22 fulfils this requirement to BDC. The Council still see significant funds required as part of the setup costs and ongoing into 2022/23 and 2023/24 including installation of a bridge / further culvert erosion repair and other works. Now planning permission has been received the council hope to be able to open the site to the public early 2021.
- 4.4. **Big project reserves** – Reserves at 31.11.2020 held are £10,581.41. The council envisage these funds being required for consultant fees and or big project work / contingency. It is proposed to add £5,000 to this fund for 2021/22.
5. **Focal Point** - The working party propose a contribution of £1,300 to Focal Point (the same as in 2020/21) and in addition open discussions around online circulation options going forward and increasing the parish council publicity (word count) within the publication.
6. **CIL FUNDS** - The council working party have reviewed the current CIL funds position, showing income and expenditure to date. The council currently holds £550,778.21, of unspent CIL funds (see Appendix B). All CIL funds and associated interest is held at the BDC deposit scheme. Work continues on developing a large, once in a lifetime community project which will be partially funded by these CIL funds. A small reserve fund has been budgeted for 2021/22 to aid fund raising for the community project.

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.
2. The finance working party have reviewed the budget and recommend setting the Parish Precept at £94,000 2021/22. This is an increase of £9,000. An estimated total cost of £63.09 per year or £5.26 per month per band D house in the Parish, this is an increase of £0.44 per month. The budget detail above explains the reasons for this recommendation. In addition, the council may find it useful to note that the Band D charge per year for 2020/21 for local parishes is as follows:
Brundall - £69.80, Acle – £116.54, Rackheath – £70.00.
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 as stated at 31/11/2020 (see Appendix C) and did not feel any realignment was currently necessary, and continue to plan for reserves projects over the coming years.

Prepared by Sarah Osbaldeston
24 November 2020

Appendix E

Blofield Parish Council
Receipts and Payments compared with Flexed Budget (C) 2020 to 30/11/2020

Cost Centre	Budget Payments			Act. Payments	Variance Year to Date	proposed budget 2021/22
	Total for Year	Year to Date	Year to Date			
Cost Centre Employee Costs						
1 OSBALDESTON Salary	7132.75	4,755.15	4605.34	149.81	£ 7,498.15	SCP23 £14,38 (1 increment increase)
3 Pension Payment	4921.78	3,281.18	4166.81	-885.63	£ 5,286.20	23.5% of salary costs
68 EVERSFIELD Salary	14266.32	9,510.88	8627.70	883.18	£ 14,996.30	SCP23 £14,38 (1 increment increase)
69 EVERSFIELD - Tax	0.00	0.00	174.20	-174.20	£ -	deducted from salary
73 EVERSFIELD NI ER	960.00	640.00	537.01	102.99	£ 960.00	calculated at £853.34
81 OSBALDESTON NI	0.00	0.00	0.00	0.00	£ -	not paid
97 EVERSFIELD NI EE	0.00	0.00	409.33	-409.33	£ -	deducted from salary
SALARY OVERTIME	0.00	0.00	0.00		£ 4,630.12	Additional 5 hours per week salary and pension conts
Sub Total Employee Costs	27,280.85	18,187.21	18,520.39	-333.18	£ 33,370.77	
Cost Centre Administrative Costs						
7 Postage	300.00	200.00	56.80	143.20	£ 200.00	reduced, as posting out less packs and cheques
8 Mileage	250.00	166.64	16.02	150.62	£ 250.00	SAME
9 Stationery	700.00	466.68	158.02	308.66	£ 700.00	SAME
10 Telephone & Office Costs	1080.00	720.00	720.00	0.00	£ 1,080.00	SAME
61 Software Licenses	650.00	433.36	122.94	310.42	£ 750.00	scribe (£347&£29), microsoft cloud (£120), antivirius (£100), parish online (£70), Zoom (£48)
Sub Total Administrative Costs	2,980.00	1,986.68	1,073.78	912.90	£ 2,980.00	
Cost Centre Council Costs						
12 Training	560.00	373.36	133.00	240.36	£ 560.00	SAME
13 Councillor Expenses	200.00	133.36	0.00	133.36	£ 100.00	reduced
14 Insurance	1100.00	1,100.00	855.26	244.74	£ 1,100.00	SAME, increase likely given ongoing increased activity across parish
16 Website	200.00	200.00	72.00	128.00	£ 150.00	server costs £72, + 4 hours steve time
17 Room Rental	900.00	600.00	290.00	310.00	£ 900.00	SAME, anticipating meetings returning in 2021/22
Sub Total Council Costs	2,960.00	2,406.72	1,350.26	1,056.46	£ 2,810.00	
Cost Centre Assets	350.00	233.36	0.00	233.36	£ 350.00	SAME
Sub Total Assets	350.00	233.36	0.00	233.36	£ 350.00	
Cost Centre Subscriptions - Fees						
19 Subscriptions	1100.00	0.00	0.00	0.00	£ 1,100.00	SAME SLCC (£361), CAN (£50), ICOMM, (£40) Allotment Ass. (£55), NPTS (£500), CPRE (£36)TOTAL:£1042
20 Audit Fees	550.00	550.00	157.50	392.50	£ 750.00	circa £400 & £250
Sub Total Subscriptions - Fees	1,650.00	550.00	157.50	392.50	£ 1,850.00	
Cost Centre Parish Maintenance						
21 Bus shelters	800.00	520.00	290.00	230.00	£ 800.00	SAME cleaning £110 x 4 & £120
22 Courthouse Maintenance	500.00	333.36	0.00	333.36	£ 500.00	SAME
23 Churchyard Maintenance	3000.00	2,500.00	0.00	2,500.00	£ 3,000.00	Grass cutting £1750, trees/hedgework £1250 (gravestone costs to come out of reserve)
24 Town Pit	300.00	200.00	0.00	200.00	£ 300.00	cutting costs circa £105, other work required too
25 Parish upkeep	4000.00	2,666.64	80.00	2,586.64	£ 4,000.00	SAME
26 SAM running costs	200.00	133.36	0.00	133.36	£ 200.00	SAME, new battery purchased this year
82 Tree Wardens	150.00	150.00	150.00	0.00	£ 150.00	SAME annual donation
83 Marty's Marsh Maintenance	500.00	333.36	224.01	109.35	£ 1,500.00	Garden guardian grass cutting £490, Bure valley - £150 x 3 - £450, £500 general maintenance
84 Howes Meadow Maintenance	250.00	250.00	250.00	0.00	£ 250.00	SAME annual donation
85 Dog Bin Collections	300.00	300.00	0.00	300.00	£ 650.00	increase £250 in 201920 & £374.40 2021/22 (for two new bins requested)
Sub Total Parish Maintenance	10,000.00	7,386.72	994.01	6,392.71	£ 11,350.00	
Cost Centre Grant - Donations						
28 Focal point	1300.00	1,300.00	1300.00	0.00	1300	Same the last two years, increased by £400 previous 2 years, SAME
29 Halls Grounds Maintenance	6100.00	6,100.00	3600.00	2,500.00	6100	SAME, expenditure in 2020 for MHH similar, Heathlands £1200 plus some reserve
74 Small Local Grants/Donations	1500.00	1,000.00	400.00	600.00	£1,500	SAME
86 parish partnership	5000.00	3,333.36	0.00	3,333.36	£5,000	£6,000 combined parish council cost committed for 2021/22
Sub Total Grant - Donations	13,900.00	11,733.36	5,300.00	6,433.36	13900	
Cost Centre S137						

F.

3. Earmarked reserves (Appendix 3)
for 12 months ended 31st March 2020

	Brought forward at 31/3/19	19/20 Transfer between Reserves	19/20 Allocated or Received	19/20 Expenditure	Balance at 31/3/2020	at 31 November 2020				Estimated 2023/24	
						20/21 allocated or received	expenditure to 31/11/2020	Balance at 31/11/2020	budgeted 2021/22		estimated 2022/23
Churchyard Reserves	£ -	£ -	£ 2,500.00	£ 1,018.00	£ 1,482.00	£ 4,000.00	£ -	£ 5,482.00	£ 7,500.00	£ 12,000.00	£ 10,000.00
Courthouse Reserves	£ 21,540.48	£ -	£ 2,500.00	£ -	£ 24,040.48	£ 2,000.00	£ 4,757.34	£ 21,283.14	£ 2,000.00	£ 2,000.00	£ 2,000.00
Marty's Marsh Reserves	£ -	£ -	£ 2,500.00	£ 400.00	£ 2,100.00	£ 20,000.00	£ 21,124.34	£ 975.66	£ 7,500.00	£ 7,500.00	£ 7,500.00
Future Capital Projects/ Big Project reserves play ground replacement reserves 10 year plan	£ 1,581.41	£ -	£ -	£ -	£ 1,581.41	£ 9,000.00	£ -	£ 10,581.41	£ 5,000.00	£ 5,000.00	£ 5,000.00
Total	£ 23,121.89	£ -	£ 7,500.00	£ 1,418.00	£ 29,203.89	£ 35,000.00	£ 25,881.68	£ 38,322.21	£ 22,000.00	£ 31,500.00	£ 29,500.00
<i>Allotments accrued rent</i>	£ 1,810.36	£ -	£ 1,897.50	£ 1,841.53	£ 1,866.33	£ 1,450.00	£ 990.00	£ 2,326.33			