

SHOULDHAM PARISH COUNCIL
Budget Planner

	2022-23 Budget	2022/23 Actual at 31/01/22	Budget 2023/24	2023/24 Actual at 20/10/23	Est I&E to 31 Mar 24	23/24 +/-	2024-25 Budget	Variation % +/-	Comments
RECEIPTS/INCOME									
Monies brought forward in bank	19351.56	19871.3	4636.4	5,003.74	0.00	367.34	791.60	-83%	
Precept	14586	14586	16097	16,097.00	0.00	0.00	24,975.00	55%	8,878.00
Interest	2	22.33	10	98.86	100.00	188.86	150.00	15%	
Bowls Club Rent	800	800	800.00	800.00	0.00	0.00	800.00	33%	
Other Rent (Warren)	130	120	130.00	120.00	0.00	-10.00	120.00	-31%	typo on budget amount
Electric Recharge (Pavilion & Green)	250	671.8	600.00	447.79	122.00	-30.21	750.00	50%	
Water Recharge	400	174.10583	175.00	131.28	32.00	-11.72	165.00	32%	Water leaks repaired and consumption baselined to original installed rate
Cleaning Recharge	500	769	500.00	415.00	437.50	352.50	750.00	1054%	Query reduction to £500
Mole Control Recharge	125	125	125.00	0.00	0.00	-125.00	125.00	#DIV/0!	Paid in prev FY
Play Inspect Recharge	65	65	65.00	74.95	0.00	9.95	75.00	#DIV/0!	
Project Play Park Fund Raisers Donations		0	0.00	0.00	0.00	0.00	0.00		
NHP Grant						0.00			Grant only covers expenditure net zero cost to budget
Misc income (inc VAT Refund)	172.27	26574.36	510.00	859.23	0.00	349.23	200.00		VAT reclaim
Total regular income	£136,381.83	£63,778.90	23,648.40	24,047.85	691.50	1,090.95	28,901.60		3,926.60
Grant Income opportunities			0.00			0.00			
CIL	0.00	1,081.26		0.00	0.00	0.00			
NCC PPS 50%	0.00	0.00	0.00	0.00	0.00	0.00			
Other funding						0.00			
Total aspirational income	0	1081.26		0.00	0.00	0.00	0.00		
Total Funds available (Income + c/o)	136,381.83	64,860.16		24,047.85	691.50	24,739.35	28,901.60		
Actual Income for AGAR	£ 117,030.27	£ 44,988.86		19,735.61					
				Tot Proj Inc	24,739.35				

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PAYMENTS/EXPENSES									
Clerk Salary & PAYE	3,900.00	4,196.41	4,403.00	£3,057.60	£1,528.80	183.40	£4,901.00	11%	NJC Rise £1925 pro-rata = 7.17%, £1ph plus 5% est NJC increase for 2024
Home Allowance, Travel & Expenses	220.00	132.60	220.00	£193.88	£70.00	43.88	£220.00	0%	Home Allowance (£10pcm) moved from salary line to this line
Admin, Phone, Stationery & Postage	150.00	147.26	175.00	£42.96	£22.00	-110.04	£150.00	-14%	
PC Insurance	670.00	752.30	825.00	£764.21	£0.00	-60.79	£800.00	-3%	Increased Play Equipment Insurance cover.
Subscriptions (NALC & SLCC)	265.00	266.19	280.00	£332.62	£0.00	52.62	£350.00	25%	
Audit Fees	235.00	35.00	275.00	£350.00	£0.00	75.00	£370.00	35%	External Audit threshold exceeded
Training/Seminars/CPD	250.00	88.80	250.00	£30.33	£100.00	-119.67	£300.00	20%	
Toilet Cleaning & Supplies	1,500.00	1,016.97	1,500.00	£1,062.31	£675.00	237.31	£1,575.00	5%	Cleaning is twice a week @£15 c£1,500, supplies c£75
Waste/Bin Collections	880.00	1,248.03	850.00	£234.03	£530.00	-85.97	£850.00	0%	
Grounds Maintenance (Village & PF)	2,000.00	1,552.20	1,800.00	£748.21	£1,500.00	448.21	£6,331.00	252%	
Churchyard Grounds Maintenance							£1,920.00	20%	£1920 Closed + £850 Open if agreed
Churchyard Maintenance (inc GM for 2023/4)	2,000.00	1,600.00	2,000.00	£323.00	£2,200.00	523.00	EMR		£1600 grass cutting, Tomb infill £600. Faculty £273 paid in Nov
Play Area Inpsection, Maint & minor repairs	250.00	228.00	320.00	£199.95	£0.00	-120.05	£320.00	0%	
Election Costs,Legal Fees & Bank Charges	0.00	0.00	700.00	£45.50	£0.00	-654.50	£500.00	0%	Bowls Club Lease Amendment and New SFC lease.
Equipment/Software	65.00	59.99	65.00	£59.99	£0.00	-5.01	£250.00	285%	MS 365 and Gov.UK Email if mandated (£70pa +£112 domain for 2 years)
Street Lighting	80.00	34.85	80.00	£67.35	£0.00	-12.65	£75.00	-6%	
Village Green Electric	460.00	1,001.52	110.00	£324.76	£0.00	214.76	£200.00	82%	Annual est cost £290, Credit of c £100 balance at 31 Mar 24
Playing Field Electric		1,167.42	0.00	£419.86	£360.00	779.86	£600.00		Recharged to SFC
Water (Pavilion/Toilet)	1,000.00	68.75	400.00	£164.47	£180.00	-55.53	400.00	0%	50% recharged to SFC
Village Hall Hire / Zoom	150.00	585.00	150.00	£45.00	£150.00	45.00	150.00	0%	
Village maintenance inc Trees &Mole Control	850.00	28.09	1,000.00	£910.85	£1,000.00	910.85	1,000.00	0%	Moles £250
Misc/other payments	100.00	14,209.38	100.00	£19.76	£0.00	-80.24		-100%	
Admin & Operating costs	15,005.00	220.00	15,503.00	9,396.64	8,315.80	2,209.44	21,262.00	37%	5,759.00
S.137 Grants & Donations (Wreath etc)	250.00	5.18	25.00	£240.00	£0.00	215.00	870.00	3380%	RBL wreath £20, possible £850 grant for cemetery grass cutting
Platinum Jubilee/Op London Bridge	300.00	225.18	0.00	£0.00	£0.00	0.00	0.00	0%	
<i>S137 Sub-Total</i>		14,434.56	25.00	240.00	0.00	215.00			
Admin/Operating & S137 costs	15,555.00	1,898.92	15,528.00	9,636.64	8,315.80	2,424.44	22,132.00	43%	
Projected Year End Expenditure					17,952.44		25,152.00		operational + Capital proj
Capital Projects									
A3 archiving document scanner			450				450.00		
Posts on the Green			500				1,000.00		twice as many posts required than original quote
PF Chain/gate			270				270.00		
VH car park ditch rail			300				300.00		
Community Orchard (Troed 50% plus Self Help)			1000				£1,000.00		Troed self help (£1k) TROD PPS bid Nov 2024 for install Apr 2025
Capital Projects Sub-Total			2520		0.00		3,020.00		

	Target	Balance at 31 Mar 23	Budget 2023/24 Allocation	EMR Expenditure 2023/24	Balance at 31 Mar 24		Budget 2024/25 Allocation	EMR Expenditure 2024/25 Planned	Balance at 1 Apr 25
General & Earmarked Reserves									
Continuity Contingency Fund (6 month £6k)	6000	6000	0		6,000.00		0		6,000.00
Street furniture & Toilets renewals & repairs (inc SAM, bins, boards, signs, shelters, etc)	1250	1000	250	0	1,250.00		0		1,250.00
PPS Lynn Road Trod	12000	0	0	-7750	7,750.00		2000		9,750.00
Churchyard Legal Fees and Maintenance	2000		500				500		500.00
Play Park PC EMR	5000	0	1000	0	1,000.00		250		1,250.00
Project Play Park Fund-Raisers Fund & Grant	0	0.00	0	0	0.00		0		0.00
Tree maintenance work	3000	1500	500	0	2,000.00		500		2,500.00
IT renewal (Laptop 7 year life £400)	400	350	50	0	400.00		0		400.00
Election Costs (contested) May 2027	750	300	150	0	450.00		0		450.00
Neighbourhood Plan	1000	535	1000	543.33	991.67		0		991.67
Car Park Maintenance	1000						500		500.00
Op London Bridge/	500	150	350	0	500.00		0		500.00
EMR Total	32900	9835	3800	-7206.67	20,341.67		3,750.00	0.00	24,091.67
Total Expenditure					14,545.77		28,902.00		
Actual Expenditure for AGAR					10,745.77		25,152.00		
Precept Calculation Zero = Balanced Budget							-0.40		Budget balanced to nearest whole number

Carry Over forecast	10/11/2023
Adjusted bank	£31,277.57
Forecast Payments	8,315.80
Forecast Receipts	691.50
Sub Total	<u>23,653.27</u>
EMR @ 31 Mar 24	<u>£20,341.67</u>
EoY Carry over	£3,311.60
Capital Projects Carry over	£2,520.00
NHPSG	
Budget EoY Carry over	<u>£791.60</u>

Tax Base	242.8
Band D Rate	£102.86
Electoral Role	484
S.137 Rate	9.93
S.137 Limit	£4,806.12

West Norfolk ranges between £35-119

Narrative

Current Position at 6 Nov 23: Bank balance £31,277, this includes the EMR funds with a balance of £20,342, with resultant working capital of £10,936. There are capital project expenditures that have not been made this FY so far and with the deferral of the Lynn Rd Trod extension the additional costs can be reduced back to just the pipe to be installed by Cllr Hipperson (c£1000), this is a total of £2520 and if the projects are not completed in this FY the funds should carry over for completion in the next FY. Forecast payments of £8,136 and forecast income of £961 results in a EoY carry over of funds surplus to budget of £792, that is used as an offset on the precept requirement.

Budget Forecast:

Income: With no proposed changes to lease rents and recharges for utilities and KA play Equip inspections charge as per PI Ltd quote then an estimated income of £3650 is forecast. There is a request for relief of costs by Shouldham Football Club, I would propose that reducing the cleaning recharge which is set at 50% by the additional £5ph that the change of cleaning contract resulted in, a total of £250 pa could be considered a fair offer in light of the toilet block electricity costs not being charged to the PC as there is no separate meter from the portacabin.

Expenditure: Operating costs forecast at £21,262, an increase of c£5,760, this is due in the main to the grounds maintenance increases with the recommended best VFM contract built from quote packages, previous Green, PF and closed churchyard was c£3,200 proposed package cost £8,251 (£5,051 increase). Staff costs account for a further £183 and the new cleaning contract is an increase of £250 pa, the remainder is smaller inflationary costs. The costs of the collapsed tomb (c£1,000) have been assumed as spent in year and if not then they too will be carried over.

S.137 includes an additional £850 to account for the possibility that the PC would look favourably in awarding a grant to the PCC for the grass cutting of the open cemetery area; this area has been mowed by 2 volunteers who are both octogenarians and retiring from the task at the end of this season. Previously (10 years plus ago) the grass was cut by CGM but they stopped their contract as they just trimmed and made a mess with cuttings and caused damage to headstones. Louise McIntosh is taking over the business from 'Tosh' and has quoted to mow the open cemetery to the same standard as the volunteers. However, the PCC are struggling financially with the impact of Covid and lower congregation with services only monthly due to sharing clergy in a cluster of local churches, it is anticipated that they will submit a grant application to the PC to cover the new grounds maintenance contract. This is allowable using your GPoC. The guidance on Gov.UK email for the council/cllrs is strengthening and the NALC service cost is £70pa plus £112 for 2 years domain name ownership, if required this can come from the contingency.

Ear-marked Reserves: The deferral of the Lynn Rd trod extension has resulted in a refund of the £7750 from NCC PPS, this has been allocated to the Trod EMR and based on the information of increased cost of the trod a new target of £12k has been set and £2k allocated in the budget to grow the EMR. The re-application in Nov 2024 for installation in FY 2025/6 allows the remaining funds to be allocated in the 2025/26 budget. The NHP SG have not requested additional funds in excess of remaining EMR. A new EMR for car park maintenance has been instigated based on topping up the play park car park. However, depending on the decision in response to a request from the Bowls & Social Club for the overflow parking to be turned from grass to a more durable surface, that EMR could require further consideration with a target of c£2k. A total contribution to the reserves of £3,750 is proposed.

Precept Requirement: Based on the above estimations and assumptions a precept of £24,975 is required, this represents a significant increase of £8,878 (55%) however, it should be noted that last year's precept was offset by a substantially greater carry over of funds by c£4k, this masked the increased operating costs in 2022/23 of c£500 and was used to fund the play park project in the main. The representative Band D Council Tax PC portion will increase from £65 to £102.86 which in monthly terms is an increase of £5.41. The overwhelmingly significant factor is the grounds maintenance, the CGM quote increase of 300% in April 2023 was unaffordable and the short term measures to keep 2023/4 costs close to budget are not sustainable, after searching for quotes the best that could be managed still represents a 250% increase and is unavoidable.