

NOTICE OF MEETING

Finance & General Purposes Committee

7.45pm on Tuesday 11 January 2022

To Councillors

Mrs Barnard, Ms Dulieu, Finch, Mrs Gill, MacCracken and Strudley (Chair)

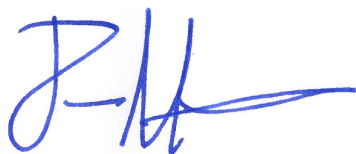
You are summoned to a virtual meeting of the Finance & General Purposes Committee on Tuesday 11 January 2022 at 7.45pm.

The meeting will take place on Zoom.

Meeting ID: 8249295

Passcode: 809457

Any apologies for absence should be communicated to the Clerk ahead of the meeting.



Jason Mawer

Clerk to the Council

The seven principles of public life

Selflessness | Integrity | Objectivity | Accountability | Openness | Honesty | Leadership

AGENDA

Meeting of the Finance & General Purposes Committee

7.45pm on Tuesday 11 January 2022

Sound recording, photography, filming and use of social media at meetings that are held in public are permitted. Those wishing to record proceedings are however advised to contact the Parish Clerk for further information before the start of the meeting.

No.	Item	Page
F22/001.	Apologies for absence	
F22/002.	Declarations of interest	03
	Members are asked to declare any disclosable interest or affected interest in respect of any matter to be considered at this meeting.	
F22/003.	Minutes of the previous meeting	04
	To approve the minutes of the Finance & General Purposes Committee of 16 December 2021	
F22/004.	Responsible Financial Officer Report	06
	The report contains actions taken on arising from the last meeting of the council and other items for information, including recurring reports.	
F22/005.	Finance Report to end December 2021	11
	To receive an update on the finances to the end of December 2021	
F22/006.	Draft Budget and Precept Requirement 2022-23	20
	To consider and review the second draft of the budget and precept recommendation for 2022-23	
F22/007.	Office accommodation update	31
	To receive an update and likely timescale for the office accommodation review.	
F22/008.	Future agenda items and date of the next meeting	32
	The next meeting will be on Tuesday 22 February 2022.	
F22/009.	Closure of the meeting	

DECLARATIONS OF INTEREST

Members are asked to declare any disclosable pecuniary or affected interests in respect of any matter to be considered at this meeting.

Any Member with a Disclosable Pecuniary Interest in a matter should withdraw from the meeting when the matter is under consideration and should notify the Parish Clerk in attendance that they are withdrawing as they have such an interest.

If the Disclosable Pecuniary Interest is not entered on the register of Members interests the member must ensure this is updated within 28 days.

Any Member with an affected Interest in a matter must disclose the interest to the meeting. There is no requirement to withdraw from the meeting when the interest is only an affected interest, but the Parish Clerk should be notified of the interest, if not previously notified of it, within 28 days of the meeting.

MINUTES OF THE PREVIOUS MEETING

held ~~at 7.45pm~~ on **Tuesday 16 December 2021 at 7.45pm**

Present: Councillors Ms Dulieu, Finch, McCracken and Strudley (Chair)

In attendance: The Parish Clerk

001. Apologies for absence

Apologies were received from Cllrs Mrs Barnard and Mrs Gill.

002. Declarations of interest

No declarations of interest were received.

003. Minutes of the previous meeting

The minutes of the meeting of 25 November 2021 were circulated to members in advance of the meeting. Approval of the minutes was proposed by Cllr Ms Dulieu and seconded by Cllr Finch and the minutes were **APPROVED** by members present.

004. Responsible Financial Officers Report

The Responsible Financial Officers report was noted by members.

Cllr McCracken joined the meeting

005. Financial Report

At the meeting it was noted that the commentary circulated with the November 2021 report was incorrect. The Clerk gave members a brief overview of the financial position. It was noted that debt would be reviewed at the January 2022 meeting.

Members noted the report.

006. Draft Budget and Precept Requirement 2022-23

The Clerk circulated the first draft of the 2022-23 budget and precept requirement to members. The budget included the draft grant recommendations reviewed by the committee at the October meeting and input from the Amenities Committee.

Members noted the initial precept forecast. The Clerk advised members that revisions could be made to the budget in some areas to bring down the precept requirement. The Clerk was asked if the council could draw down its general reserve to further reduce the precept. The Clerk advised members that there was unlikely to be any significant underspend from 2021-22 and that this would be needed to ensure the general reserve remained within target for 2022-23. The Clerk was asked to ensure that this explanation was included in the final budget report.

Members noted the budget and precept report and would review the revised report at the January 2022 meeting.

007. Absence and Leave Policy

The updated Absence and Leave Policy was presented to members for review. The Clerk reported the only significant change in the policy was the inclusion of parental bereavement leave which became law in 2020.

Members noted the changes and recommended the policy for adoption at the next council meeting.

008. Future agenda items and date of the next meeting

Items for future agenda items were circulated to members. The date of the next meeting was agreed as Tuesday 11 January 2022 at 7.45pm.

009. Closure of the meeting

The meeting closed at 8.31pm.

RESPONSIBLE FINANCIAL OFFICERS REPORT

1.0 Purpose

1.1 This report contains actions taken on arising from the last meeting of the committee and other items for information, including recurring reports.

2.0 Actions taken from the last meeting

2.1 Budget and Precept

2.1.1 Further work on the budget and precept have been undertaken and are presented elsewhere on the agenda.

2.2 Absence & Leave Policy

2.2.1 The policy will be presented to Council for approval at the January meeting.

3.0 Parish Plan

3.1 The elements of the parish plan applicable to the committee are included on the following pages.

4.0 Recommendation

4.1 Members are asked to note the report.

Parish Amenities

	Specific goal	Timescale	Responsible committee	Progress	Notes	Likely completion
1	Building work started on the new Community Hub at Priory Field	April 2023	Amenities		Borough officers are investigating potential issues affecting the transfer of the site that need to be resolved ahead of further work. This has been delayed as staff are redeployed to COVID-19 activity.	New date TBA
3	Jealotts Hill Community Landshare (a) To make significant progress towards establishing a new managing structure (b) Is financially stable	December 2019 March 2021	Finance & General Purposes		Silva Homes have now taken the lead on the project and the long-term management of the project. The council continue a working partnership with Silva Homes to get long term management plan in place. Silva have been asked for an update on the plan.	TBA

Other intentions remain active but are affected by COVID-19.

Community, Wellbeing and Safety

	Specific goal	Timescale	Responsible committee	Progress	Notes	Likely completion
1	Update and reissue local walking and cycle routes and guides	April 2020	Amenities		<p>Four walks are completed and printed and are being uploaded to website. The design has been revised to make more user friendly and to reduce the number of versions required for physical or virtual use.</p> <p>A further three walks are awaiting review by members ahead of production.</p> <p>Cycle maps are produced by the borough and not available online yet. Would be a duplication for the parish to produce its own. Members agreed to review and produce own cycle maps if required.</p>	December 2021
2	Produce a local guide to welcome new residents to the parish	May 2020	Finance & General Purposes		Version will be circulated to F&GP for initial review in coming weeks.	Feb 2022
3	Finance outdoor gym equipment to Westmorland Park	March 2023 Mar 2022	Initially Finance & General Purposes	n/a	<p>There is no budget allocated at this stage.</p> <p>Initial approach has been made to BFC about possible siting and if they would want WPC funded equipment. There are practical considerations such as responsibility for upkeep, insurance etc. that need to be resolved.</p>	March 2023 Mar 2022 Budget provision made for initial scoping

Some events are restarting in 2021 and this will continue into 2022.

Grant payments continue and awards for 2021 were made.

Speedwatch activity has been suspended during lockdown including training and recruitment.

Accountability & Accessibility

	Specific goal	Timescale	Responsible committee	Progress	Notes	Likely completion
1	Improve communications with residents about the parish council	April 2020	Finance & General Purposes		<p>CWG established a digital first approach. Digital Wren launched in May 2021.</p> <p>Annual parish meeting held virtually in April. CWG continues to progress other projects.</p>	Completed
2	Raise the profile and accessibility of the parish council and councillors.	August 2020	Finance & General Purposes		<p>Rebranded equipment purchase put on hold as not required during lockdown will be ordered.</p> <p>Councillor surgeries on hold due to social distancing, opportunity for outdoor streetwalking once social distancing measures relaxed.</p> <p>Budget in place and secure for purchase of equipment.</p> <p>Branding of play area at Memorial Ground recommended.</p>	March 2022
3	Provide meaningful opportunities for public participation at parish council and committee meetings	August 2020	Finance & General Purposes		<p>Public participation is a standard agenda item for Council, Planning and Amenities committees.</p> <p>Public participation would be difficult to introduce at F&GP committee due to the wide remit and would be more effectively directed at full council.</p>	Completed
4	Establish a team of volunteers to support local events	July 2020	Finance & General Purposes		<p>Work ongoing to scope how this will work and likely recruitment routes. Opportunities to develop this with other bodies a possibility resulting from lessons of COVID-19 activity</p>	June 2022

					<p>We may need to look at some form remuneration.</p> <p>Need to check if any PPE may be required.</p> <p>The Clerk will be attending a volunteer recruitment training session in November 2021</p> <p>Discussion about launch in Volunteer week?</p>	
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FINANCIAL UPDATE TO THE END OF DECEMBER 2021**1.0 Purpose**

- 1.1 This report contains the draft financial report to the end of December 2021. It contains the usual financial data with the appropriate commentary. The report contains the financial report and balance sheet.
- 1.2 The report is in draft form as not all bank statements were received at the time of writing. The impact is only in interest received.

2.0 Key points summary

- Transfers between bank accounts completed
- Regular income forecast revised to year end calculated
- Hire income increasing

3.0 Balance Sheet

- 3.1 The balance sheet shows the position to 31 December 2021. Balances on accounts remain within the council's set parameters.
- 3.2 The debtor's position is reported in section 5 of this report. Current debt increased, due to increased due to increased bookings generating more invoicing.

4.0 Financial Report

- 4.1 The following notes relate to items of information on the financial report:

Code	Description	explanation
100 1090	Interest	Interest received exceeds the budget forecast.
110 4060 600 4060 610 4060 720 4060	Insurance	The allocation of insurance changed for the 2021 premium. On consideration, the committee decided not to amend the budget figures.
130 4380	Chairman's allowance	The chairman has asked the allowance to be used to purchase flags. This will be moved to the appropriate budget.
130 4900	Other costs	These costs relate to IT licences (Zoom), and this will be moved to the correct code
150 4300	Neighbourhood plan costs	The EMR will balance this account at year end.
600 1430	The Cottage Rent	A check has confirmed that all rent due to date has been received. On review the budget calculated was incorrect.

600 4015	Water & sewerage	A revised bill has been received based upon an actual meter reading. This has resulted in higher costs than expected which in part will be due to usage by the test centre earlier in the year.
600 4040 610 4040	Contract cleaning	Costs are higher due to COVID test centre provision and the temporary loss of caretaker. It is proposed to leave this showing as an overspend and caretaking to show as an underspend.
610 4250	Responsive maintenance	The overspend resulted from the replacement of the lighting of the toilets which had degraded due to age and was beginning to fail.
710 4250	Responsive maintenance	Costs related to removal of old equipment
720 4050	Waste collection	The higher costs are associated with extra skip provision.
720 4805	Allotment delivery costs	The extra costs are associated with the capital provision of lockers.

4.3 Hall income forecast

4.3.1 An updated estimate of year end hall regular income has been calculated for the Brownlow Hall and Whitegrove CC. This shows an improved year end position, although government announcements may affect bookings after Christmas. These figures incorporate new bookings from January 2022.

	Budget	YE forecast	% of budget
Brownlow	£18,000	£12,800	71.1%
Whitegrove	£21,000	£19,170	91.3%

4.3.2 The Whitegrove figure suggests that budget would have been met if the hall at capacity during the early part of the year and that Brownlow would have been close to target in similar circumstances.

4.3.3 Members are advised that a number of casual bookings have been received for the Brownlow Hall which are currently being processed. These have not been incorporated into the figures above.

5.0 Confirmed underspends on budget

5.1 The following budget lines can now be confirmed as underspends in 2021-22.

Code	Description	Amount in budget
150 4225	Youth provision	£2,500
790 4580	Summer of Fun	£4,000

6.0 Debt update

6.1 The debt profile as of 31 December 2021 is:

Historic debt	Outstanding invoices
2018	£240
2019	£245
2020	£231
Total	£716
Current Debt	Outstanding invoices
More than 30 days	£355
Due by 31 January 2022	£500
Total	£1,572
Less Accounts in credit	
Value of accounts in credit	£1,500
Invoice in advance	£0
Reported debt position	£71

6.2 Write-off recommendations

6.2.1 The Clerk is recommending the write-off of the following accounts that cannot be traced and are uneconomic to continue activity:

Date	Invoice number	value
April 2018	1472	£15.00
June 2018	1524	£13.00
November 2018	1614	£16.50
February 2019	1683	£68.00
February 2019	1761	£18.00
February 2019	1805	£52.50
		£183.00

6.2.2 As per the Bad Debt Policy If the debt is subsequently repaid, the debt will be written on again to account for the sum paid.

7.0 Recommendation

Members are asked to note the financial report.

Members recommend the RFO write-off the debt identified in this report.

31st March 2021

31 March 2022

31st March 2021		31 March 2022	
Current Assets			
6,692	Debtors	71	
14,244	VAT Control Account	6,553	
2,463	Prepayments	2,189	
28,385	Lloyds Current Account	29,972	
80,707	Lloyds Instant Access Deposit	87,716	
403,752	Lloyds 32 Day Deposit	393,841	
250,502	CCLA Deposit	250,550	
50	Caretaker's Float	50	
100,067	Nationwide 35 Day Saver	315,341	
<u>886,862</u>		<u>1,086,283</u>	
886,862	Total Assets	1,086,283	
Current Liabilities			
11,469	Accruals	11,469	
<u>11,469</u>		<u>11,469</u>	
875,393	Total Assets Less Current Liabilities	1,074,814	
Represented By			
62,278	General Reserves	186,698	
759,431	Reserves - CIL	834,431	
2,500	Reserves - Elections	2,500	
4,350	Reserves - Neighbourhood Plan	4,350	
3,000	Reserves - Whitegrove CC	3,000	
20,000	Reserves - Brownlow Hall - lea	20,000	
23,834	Reserves - Frost Folly upkeep	23,834	
<u>875,393</u>		<u>1,074,814</u>	

The above statement represents fairly the financial position of the authority as at 31st December 2021 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>100 Parish Council Income</u>						
1076 Precept	221,808	221,808	0			100.0%
1090 Interest received	421	400	(21)			105.2%
Parish Council Income :- Income	<u>222,229</u>	<u>222,208</u>	<u>(21)</u>			<u>100.0%</u>
Net Income	<u>222,229</u>	<u>222,208</u>	<u>(21)</u>			
<u>110 Office costs</u>						
4000 Rent	17,625	23,500	5,875		5,875	75.0%
4010 Energy costs	581	1,400	819		819	41.5%
4025 Telephone & broadband	689	830	141		141	83.0%
4030 Postage	0	20	20		20	0.0%
4035 Stationery	432	650	218		218	66.5%
4036 Office printing	391	800	409		409	48.9%
4040 Contract cleaning	552	768	216		216	71.9%
4042 Window cleaning	100	245	145		145	40.8%
4045 Cleaning materials	9	100	91		91	8.7%
4050 Waste collection	82	184	102		102	44.5%
4060 Insurance	2,141	2,480	339		339	86.3%
4135 Data Protection	112	300	188		188	37.5%
4250 Responsive maintenance	122	500	378		378	24.3%
4254 Inspections	0	250	250		250	0.0%
4900 Other costs	398	800	402		402	49.7%
4999 COVID-19 cost	240	0	(240)		(240)	0.0%
Office costs :- Indirect Expenditure	<u>23,474</u>	<u>32,827</u>	<u>9,353</u>	<u>0</u>	<u>9,353</u>	<u>71.5%</u>
Net Expenditure	<u>(23,474)</u>	<u>(32,827)</u>	<u>(9,353)</u>			
<u>120 Administration</u>						
4080 Audit fees	2,240	2,500	260		260	89.6%
4090 Memberships	294	2,000	1,706		1,706	14.7%
4105 Website	275	750	475		475	36.7%
4110 IT hardware	323	0	(323)		(323)	0.0%
4115 IT software	111	250	139		139	44.4%
4120 Training	971	1,500	529		529	64.7%
4125 IT licences	1,367	1,800	433		433	76.0%
4130 RBS licences	1,376	1,449	73		73	95.0%
Administration :- Indirect Expenditure	<u>6,958</u>	<u>10,249</u>	<u>3,291</u>	<u>0</u>	<u>3,291</u>	<u>67.9%</u>
Net Expenditure	<u>(6,958)</u>	<u>(10,249)</u>	<u>(3,291)</u>			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>130 Democratic Services</u>						
4380 Chairman's allowance	0	300	300		300	0.0%
4390 Flag & flagpole	138	0	(138)		(138)	0.0%
4900 Other costs	240	0	(240)		(240)	0.0%
Democratic Services :- Indirect Expenditure	378	300	(78)	0	(78)	125.9%
Net Expenditure	(378)	(300)	78			
<u>140 Wages & Salaries</u>						
4350 Salaries	53,357	72,620	19,263		19,263	73.5%
4355 Pension contributions	7,155	9,212	2,057		2,057	77.7%
4360 National Insurance cont.	3,919	5,082	1,163		1,163	77.1%
4365 Expenses	85	200	115		115	42.5%
4370 Payroll operating cost	110	150	40		40	73.3%
Wages & Salaries :- Indirect Expenditure	64,626	87,264	22,638	0	22,638	74.1%
Net Expenditure	(64,626)	(87,264)	(22,638)			
<u>150 Parish Commitments</u>						
4200 Jealotts Hill Comm Lshare	8,800	8,800	0		0	100.0%
4210 BFC Loan repayment	0	8,191	8,191		8,191	0.0%
4225 Youth provision	0	2,500	2,500		2,500	0.0%
4300 Neighbourhood plan costs	4,125	1,000	(3,125)		(3,125)	412.5%
Parish Commitments :- Indirect Expenditure	12,925	20,491	7,566	0	7,566	63.1%
Net Expenditure	(12,925)	(20,491)	(7,566)			
<u>160 BFC Partnership Expenditure</u>						
4320 RoW management contribution	0	2,290	2,290		2,290	0.0%
4325 Lily Hill Park contribution	0	5,550	5,550		5,550	0.0%
BFC Partnership Expenditure :- Indirect Expenditure	0	7,840	7,840	0	7,840	0.0%
Net Expenditure	0	(7,840)	(7,840)			
<u>170 Planned Expenditure</u>						
1120 Sales	(200)	500	700			(40.0%)
Planned Expenditure :- Income	(200)	500	700			(40.0%)
4095 The Wren - publication	525	1,450	925		925	36.2%
4096 The Wren - delivery	1,331	2,450	1,119		1,119	54.3%
4100 Other communications	147	700	553		553	20.9%

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4215 Planning assistance costs	2,268	2,200	(68)		(68)	103.1%
4216 Speed awareness	0	200	200		200	0.0%
4220 Climate change provision	0	3,000	3,000		3,000	0.0%
Planned Expenditure :- Indirect Expenditure	4,271	10,000	5,729	0	5,729	42.7%
Net Income over Expenditure	(4,471)	(9,500)	(5,029)			
<u>180 Grants</u>						
4400 Section 137 grants awarded	14,543	14,543	0		0	100.0%
4405 Warfield Memorial Ground	8,000	8,000	0		0	100.0%
4415 Keep Mobile Comm. Transport	1,449	1,449	0		0	100.0%
4420 South Hill Park	500	500	0		0	100.0%
Grants :- Indirect Expenditure	24,492	24,492	0	0	0	100.0%
Net Expenditure	(24,492)	(24,492)	0			
<u>600 Brownlow Hall</u>						
1400 Hire - Regular	8,887	18,000	9,113			49.4%
1410 Hire - Casual	438	4,000	3,563			10.9%
1430 The Cottage rent	7,500	11,000	3,501			68.2%
1440 Sub Station rent	500	500	0			100.0%
Brownlow Hall :- Income	17,324	33,500	16,176			51.7%
4000 Rent	15,500	16,500	1,000		1,000	93.9%
4010 Energy costs	3,139	7,000	3,861		3,861	44.8%
4015 Water & sewerage	2,556	1,200	(1,356)		(1,356)	213.0%
4025 Telephone & broadband	345	386	42		42	89.2%
4040 Contract cleaning	5,620	4,200	(1,420)		(1,420)	133.8%
4042 Window cleaning	300	744	444		444	40.3%
4045 Cleaning materials	210	500	290		290	41.9%
4050 Waste collection	1,128	1,200	72		72	94.0%
4060 Insurance	1,179	875	(304)		(304)	134.7%
4250 Responsive maintenance	1,227	3,500	2,273		2,273	35.1%
4252 Planned maintenance	431	1,500	1,069		1,069	28.7%
4254 Inspections	0	1,050	1,050		1,050	0.0%
4260 Equipment purchase	300	0	(300)		(300)	0.0%
4620 Music licences	474	800	326		326	59.2%
4650 Tree & hedge maintenance	0	1,122	1,122		1,122	0.0%
4655 Hanging baskets	342	330	(12)		(12)	103.6%
4670 Caretaker payroll	2,490	5,850	3,360		3,360	42.6%
4999 COVID-19 cost	2	0	(2)		(2)	0.0%
Brownlow Hall :- Indirect Expenditure	35,243	46,757	11,514	0	11,514	75.4%
Net Income over Expenditure	(17,920)	(13,257)	4,663			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
610 Whitegrove Community Centre						
1400 Hire - Regular	13,075	21,000	7,925			62.3%
1410 Hire - Casual	250	0	(250)			0.0%
Whitegrove Community Centre :- Income	13,325	21,000	7,675			63.5%
4000 Rent	200	200	0		0	100.0%
4010 Energy costs	0	3,200	3,200		3,200	0.0%
4025 Telephone & broadband	377	500	123		123	75.4%
4040 Contract cleaning	7,005	4,600	(2,405)		(2,405)	152.3%
4042 Window cleaning	300	744	444		444	40.3%
4045 Cleaning materials	229	500	271		271	45.8%
4050 Waste collection	1,092	1,200	108		108	91.0%
4060 Insurance	643	1,224	581		581	52.5%
4250 Responsive maintenance	3,127	1,850	(1,277)		(1,277)	169.0%
4252 Planned maintenance	371	714	343		343	52.0%
4254 Inspections	0	750	750		750	0.0%
4260 Equipment purchase	11	0	(11)		(11)	0.0%
4600 Building improvements	126	0	(126)	13,500	(13,626)	0.0%
4620 Music licences	0	437	437		437	0.0%
4650 Tree & hedge maintenance	0	306	306		306	0.0%
4670 Caretaker payroll	2,490	5,850	3,360		3,360	42.6%
4999 COVID-19 cost	2	0	(2)		(2)	0.0%
Whitegrove Community Centre :- Indirect Expenditure	15,974	22,075	6,101	13,500	(7,399)	133.5%
Net Income over Expenditure	(2,649)	(1,075)	1,574			
700 Memorial Ground Play Area						
4000 Rent	1	1	0		0	100.0%
4250 Responsive maintenance	195	500	305		305	39.0%
4254 Inspections	725	1,226	501		501	59.1%
Memorial Ground Play Area :- Indirect Expenditure	921	1,727	806	0	806	53.3%
Net Expenditure	(921)	(1,727)	(806)			
710 Brownlow Hall Play Area						
4250 Responsive maintenance	600	0	(600)		(600)	0.0%
4254 Inspections	119	0	(119)		(119)	0.0%
Brownlow Hall Play Area :- Indirect Expenditure	719	0	(719)	0	(719)	
Net Expenditure	(719)	0	719			

Detailed Income & Expenditure by Budget Heading 31/12/2021

Month No: 9

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>720</u> <u>Quelm Allotments</u>						
1420 Allotment rent	2,633	2,461	(172)			107.0%
1425 Allotment locker charge	12	0	(12)			0.0%
Quelm Allotments :- Income	2,645	2,461	(184)			107.5%
4015 Water & sewerage	0	600	600		600	0.0%
4050 Waste collection	1,025	460	(565)		(565)	222.8%
4060 Insurance	643	437	(206)		(206)	147.2%
4250 Responsive maintenance	7	100	93		93	7.1%
4805 Allotment - delivery costs	3,811	1,500	(2,311)		(2,311)	254.1%
4810 Allotment - management costs	60	100	40		40	60.0%
Quelm Allotments :- Indirect Expenditure	5,546	3,197	(2,349)	0	(2,349)	173.5%
Net Income over Expenditure	(2,901)	(736)	2,165			
<u>730</u> <u>Frost Folly</u>						
4250 Responsive maintenance	479	500	21		21	95.8%
4252 Planned maintenance	13	2,000	1,988		1,988	0.6%
4650 Tree & hedge maintenance	0	300	300		300	0.0%
Frost Folly :- Indirect Expenditure	492	2,800	2,308	0	2,308	17.6%
Net Expenditure	(492)	(2,800)	(2,308)			
<u>790</u> <u>Events</u>						
4591 Parish calendar income	0	500	500			0.0%
Events :- Income	0	500	500			0.0%
4570 Arts Week	1,526	3,250	1,724		1,724	46.9%
4580 Summer of Fun event	0	4,000	4,000		4,000	0.0%
4585 Christmas tree	150	1,200	1,050		1,050	12.5%
4590 Warfield 125 activity	140	1,200	1,060		1,060	11.7%
4592 Parish calendar costs	0	500	500		500	0.0%
Events :- Indirect Expenditure	1,816	10,150	8,334	0	8,334	17.9%
Net Income over Expenditure	(1,816)	(9,650)	(7,834)			
Grand Totals:- Income	255,323	280,169	24,846			91.1%
Expenditure	197,835	280,169	82,334	13,500	68,834	75.4%
Net Income over Expenditure	57,488	0	(57,488)			
Movement to/(from) Gen Reserve	57,488					

DRAFT BUDGET AND PRECEPT REQUIREMENT 2022-23**1.0 Purpose of this report**

1.1 This report sets out the updated draft budget for 2022-23 and the precept requirement.

2.0 Commentary

2.1 This is the updated version of the draft budget and precept requirement. It is based upon feedback from the last committee meeting and incorporates the work of the Staffing Committee which met in January.

2.2 The budget principles used for the 2022-23 budget were presented to committee at the November 2021.

2.3 No provision has been made for the impact of COVID in the 2022-23 budget on rentals or other income and costs.

2.4 The budget is accompanied by a set of notes, with the reference number showing on the right of the budget table.

3.0 Income

3.1 Non-precept income has been forecast at £61,404 which is made up of hire charges, rent and interest. Hire charges for 2022-23 will be considered by the Amenities Committee in their January meeting, but these average 4.0% following a freeze in charges for 2021-22.

4.0 Salary costs

4.1 The last national salary agreement is not yet agreed but is expected to come in at between 1.75% and 2.0%. As reported last month, this provision may need to be carried forward to the 2022-23 budget if the settlement is not agreed by March 2022.

4.2 Negotiations for 2022-23 have not commenced at this stage. Therefore, an increase of 2.4% (in line with public sector pay mentioned on 2.2) will be made.

4.3 The Staffing Committee conducted a salary review across all levels, and this has been built into the budget in full. The committee are undertaking further due diligence on this exercise but the totals indicated are the maximum expected.

4.4 The Health & Social Care Level will be applied to Employers and employees who pay National Insurance contributions. The levy has been incorporated into the budget costs.

5.0 Grant allocations

5.1 The following grant provision has been made in the budget for 2022-23. This is based upon the recommendations made by the committee in November 2021.

Grant applications considered under permitted statutory provisions

Applicant	Grant recommendation	Power and Duties under statutory provision
Keep Mobile – County Tours	£1,486.39	Power to spend money on community transport schemes - Local Government and Rating Act 1997 s. 27 (1)(a)

South Hill Park Trust	£1,000.00	Provision of entertainment and support of the arts – Local Government Act 1972 s. 145 (1)(d)
Warfield Memorial Ground	£8,000.00	Power to provide playing fields – Local Government (Miscellaneous Provisions) Act 1976 s.19 (3)(a)
Total	£10,486.39	

Grant applications considered under section 137 of Local Government Act 1972

Applicant	Grant recommendation	Notes
1st Warfield Scout Group	£1,000.00	
2nd Bracknell Scout Group	£750.00	
Assisting Berkshire Children to Read	£1,000.00	
Berkshire Multiple Sclerosis Therapy Centre	£400.00	
Berkshire Vision	£400.00	
Bracknell & District Parkinson's Branch	£250.00	
Bracknell North Guides	£600.00	
Citizens Advice East Berkshire	£1,250.00	
Home Start Bracknell	£500.00	
Jealotts Hill Community Landshare	£425.00	
Pilgrims Hearts Trust	£1,200.00	
Save Jealotts Hill Campaign	£0.00	Members did not consider this application delivered a benefit to the wider community envisaged by the policy. They also considered that the council would be making provision for professional support at the local plan examination.
St Pauls Child Contact Centre	£150.00	
The Ark Trust CIO	£1,000.00	

Warfield Cricket Club	£2,000.00	
Warfield Environment Group	£440.00	
Warfield Fete	£0.00	The council previously agreed to fund this equipment directly.
Warfield Park Community Association	£1,250.00	
Warfield Parochial CC	£1,000.00	
Whitegrove Primary School	£1,500.00	
Youthline Ltd	£2,000.00	
Total	£17,115.00	

6.0 Council Tax base

6.1 The council tax base (CTB) is advised by Bracknell Forest Council and is based upon a series of calculations that incorporate new homes coming forward as well as discounts applied.

6.2 The most recent CTB figures are shown here:

	2017-18	2018-19	2019-20	2020-21	2021-22
CTB	4,643	4,801	4,838	5,051	5,153
Change on previous year		+158	+37	+213	+102

6.3 The CTB for 2022-23 is 5,220 an increase of 67 on the current year.

7.0 General Reserve requirements

7.1 The general reserve requirement target for the new financial year is now calculated as part of the budget. This is calculated as per the Guidance on Governance & Accountability for Small Authorities in England.

7.2 The net revenue expenditure (NRE) calculation for 2022-23 would be:

Precept	£232,626
Less loan repayment	£8,191
Less transfer to EMR	£0
NRE	£224,435

7.3 The minimum required reserve should be 3 months NRE. Based upon the draft calculations the NRE for 2022-23 is £56,234. This is an increase of £2,704 on 2021-22.

7.4 As there is a requirement to increase the minimum general reserve level for 2022-23 there are no proposals to use elements of the general reserve to meet budget spending.

8.0 Earmarked reserves

8.1 The expected earmark reserve levels at year end 2021-22 will be:

Community Infrastructure Levy	£834,431
Elections	£2,500
Neighbourhood Plan	£0
Whitegrove Community Centre maintenance	£3,000
Brownlow Hall lease end	£20,000
Frost Folly up-keep	£23,834
Total	£1,070,464

8.2 Neighbourhood plan costs are expected to be concluded in the current financial year. The reserve is due to cover costs incurred in 2021-22 so will be zero at year end.

8.3 The budget proposes to use £7,500 of CIL in 2022-23 to cover costs associated with planning for future capital projects. These are listed in the budget.

8.4 As improvements can be funded from CIL it is proposed to release the Whitegrove CC maintenance reserve as this was intended for boiler replacement. These funds are returned to the general reserve.

9.0 budget notes

9.1 Appendix 1 contains the draft budget and supporting notes.

10.0 Items to note

10.1 Ahead of the accommodation review, a full set of office costs have been included in the budget. Members should note that any change in accommodation would be unlikely to occur before Q4 of 2022. Costs associated with moving would be made from savings in this area.

10.2 Provision has been made for additional communication support. This has been allocated at £7,500 in line 170 4100 other communications.

11.0 Outcomes

11.1 The draft expenditure total in the 2022-23 budget is £298,030. This is an increase of £17,861 over last year.

11.2 The precept calculation on the draft budget is:

	Change over 2021-22			
	2021-22	2022-23	£	%
Planned expenditure	£280,169	£298,030	+£17,861	+6.4%
Non-precept income	£58,361	£63,404	+£5,043	+8.6%
Precept requirement	£221,808	£232,626	+£10,818	+4.9%
Council Tax Base	5,153	5,220	+67	+1.3%
Band D calculation	£43.04	£44.56	+£1.52	+3.53%
% increase on band D	2.24%	3.53%		

11.3 Members should note that the draft precept increase of £1.52 for the year is the equivalent of 2.9p per week or 12.7p per month.

12.0 Recommendation

Members are asked to review and comment on the draft budget. The budget and precept requirement will be decided by council later in January.

Warfield Parish Council
Draft Budget version 1.2

	2021-22 Budget	2022-23 Draft v1.2	Note
Council Administration			
100 Parish Council Income			
1076 Precept	221,808	0	
1090 Interest received	400	2000	1
Income	222,208	2,000	
110 Office costs			2
4000 Rent	23500	23500	
4010 Energy costs	1400	1250	
4025 Telephone & broadband	530	969	
4030 Postage	20	30	
4035 Stationery	650	650	
4036 Office printing	800	828	
4040 Contract cleaning	768	794	
4042 Window cleaning	245	253	
4045 Cleaning materials	100	100	
4050 Waste collection	184	190	
4060 Insurance	2480	2338	
4135 Data Protection	300	300	
4250 Responsive maintenance	500	500	
4254 Inspections	250	250	
4900 Other costs	800	800	
Expenditure	32,527	32,752	
120 Administration			
4080 Audit fees	2500	2500	
4085 Legal fees	0	0	
4090 Memberships	2000	1500	
4105 Website	750	500	
4110 IT hardware	0	0	
4115 IT software	250	200	
4120 Training	1500	1200	
4125 IT licences	1800	2075	3
4130 RBS licences	1449	1479	
Expenditure	10,249	9,454	
130 Democratic Services			
4380 Chairman's allowance	300	300	
4390 Flag replacement	0	150	
4900 other costs	0	120	4
Expenditure	300	570	
140 Wages & Salaries			5
4350 Salaries	72620	80705	

		2021-22 Budget	2022-23 Draft v1.2	Note
4355	Pension contributions	9212	12766	
4360	National Insurance cont.	5082	6668	
4365	Expenses	200	200	
4370	Payroll operating cost	150	160	
	Expenditure	87,264	100,499	
	Council Administration - Income	222,208	2,000	
	Council Administration - Expenditure	130,340	143,274	

Regular Commitments

150 Parish commitments

4200	Jealotts Hill Comm Lshare	8800	9100	
4210	BFC Loan repayment	8191	8191	
4225	Youth provision	2500	0	6
4300	Neighbourhood plan costs	1000	0	7
	Expenditure	20,491	17,291	

160 BFC Partnership Expenditure

4320	RoW management contribution	2290	2360	
4325	Lily Hill Park contribution	5550	5820	
	Expenditure	7,840	8,180	

180 Grants

4400	Section 137 grants awarded	14543	17115	8
4405	Warfield Memorial Ground	8000	8000	
4415	Keep Mobile Comm. Transport	1449	1486	
4420	South Hill Park	500	1000	
	Expenditure	24,492	27,601	

	Regular Commitments - Income	0	0	
	Regular Commitments - Expenditure	52,823	53,072	

Planned expenditure

170 Planned Expenditure

1120	Sales	500	0	
	Income	500	0	
4095	The Wren - publication	1450	480	9
4096	The Wren - delivery	2450	0	
4100	Other communications	700	8000	10
4215	Planning assistance costs	200	2500	11
4216	Speed awareness	200	200	
4220	Climate change provision	3000	1000	
4230	Green waste sack purchases	0	0	
4395	Parish Plan delivery costs	0	0	
	Expenditure	8,000	12,180	

	2021-22 Budget	2022-23 Draft v1.2	Note
Planned Expenditure - Income	500	0	
Planned Expenditure - Expenditure	8,000	12,180	

Amenities & Environment

600 Brownlow Hall

1400	Hire - Regular	18000	20000
1410	Hire - Casual	4000	4500
1430	The Cottage rent	11000	11000
1440	Sub Station rent	500	500

Income	33,500	36,000
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4000	Rent	16500	16500
4010	Energy costs	7000	6500
4015	Water & sewerage	1200	1800
4025	Telephone & broadband	386	459
4040	Contract cleaning	4200	4343
4042	Window cleaning	744	769
4045	Cleaning materials	500	500
4050	Waste collection	1200	1300
4060	Insurance	875	1297
4250	Responsive maintenance	3500	4000
4252	Planned maintenance	1500	0
4254	Inspections	1050	1085
4260	Equipment purchase	0	0
4620	Music licences	800	450
4650	Tree & hedge maintenance	1122	1150
4655	Hanging baskets	330	340
4670	Caretaker payroll	5850	6662
4685	Cottage maintenance	0	0

Expenditure	46,757	47,155
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Brownlow Hall - Income	33,500	36,000
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Brownlow Hall - Expenditure	46,757	47,155
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610 Whitegrove Community Centre

1400	Hire - Regular	21000	22000
1410	Hire - Casual	0	500

Income	21,000	22,500
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4000	Rent	200	200
4010	Energy costs	3200	3000
4025	Telephone & broadband	500	459
4040	Contract cleaning	4600	4756
4042	Window cleaning	744	770
4045	Cleaning materials	500	500
4050	Waste collection	1200	1300
4060	Insurance	1224	899
4250	Responsive maintenance	1850	2500

		2021-22 Budget	2022-23 Draft v1.2	Note
4252	Planned maintenance	714	0	
4254	Inspections	750	760	
4260	Equipment purchase	0	500	
4600	Building improvements	0	0	
4620	Music licences	437	400	
4650	Tree & hedge maintenance	306	200	
4670	Caretaker payroll	5850	6662	
	Expenditure	22,075	22,906	
	Whitegrove CC - Income	21,000	22,500	
	Whitegrove CC - Expenditure	22,075	22,906	
700	Memorial Ground Play Area			
4000	Rent	1	1	
4250	Responsive maintenance	500	500	
4254	Inspections	1226	1268	
	Expenditure	1,727	1,769	
720	Quelm Allotments			
1420	Allotment rent	2461	2544	
	Locker rent	0	360	
	Income	2,461	2,904	
4015	Water & sewerage	600	600	
4050	Waste collection	460	755	
4060	Insurance	437	649	
4250	Responsive maintenance	100	1000	
4805	Allotment - delivery costs	1500	0	
7810	Allotment - management costs	100	0	
	Expenditure	3,197	3,004	
	Quelm Allotments - Income	2,461	2,904	
	Quelm Allotments - Expenditure	3,197	3,004	
730	Frost Folly			
4250	Responsive maintenance	500	520	
4252	Planned maintenance	2000	1600	
4650	Tree & hedge maintenance	300	350	
	Expenditure	2,800	2,470	
790	Events			
		500	0	
	Income	500	0	
	Warfield Village Fete	2000	2000	

	2021-22 Budget	2022-23 Draft v1.2	Note
4560 Family Cycle Ride	200	200	
4565 Vegetable Take & Grow	100	200	
4570 Arts Week	3250	3000	
4580 Summer of Fun event	4000	4000	
Warfield 125	1700	0	
4585 Christmas tree	1200	1300	12
Platinum jubilee events		1500	13
Expenditure	12,450	12,200	
Amenities & Environment - Income	57,461	61,404	
Amenities & Environment - Expenditure	89,006	89,503	

Capital Projects

888 Capital Projects			14
Transfer from CIL	0	7500	
Income	0	7,500	
Temporary office accommodation	0	2,500	
Play area replacement	0	1,000	
Whitegrove refurbishment	0	2000	
Gym equipment	0	2000	
Expenditure	0	7,500	
Capital Projects - Income	0	7,500	
Capital Projects - Expenditure	0	7,500	

Precept calculation

Non-precept income	58,361	63,404
Released earmarked reserves		2,000
Precept requirement	221,808	232,626

Grand Totals

Income	280,169	63,404
Expenditure	280,169	298,030

Budget 2022-23 Version 1.2 notes

1. Interest received will rise as interest rates move upwards as expected. The figure proposed is very conservative estimate.
2. Office costs for a full year have been forecast ahead of any decision of the accommodation review. Some of the costs will remain regardless of the location of the office.
3. We are advised that Microsoft will be increasing the cost of using Microsoft 365 for the first time. As the level of increase is not known at the time of compiling the budget an estimate has been made.
4. Provision has been made to continue with Zoom licencing for non-public facing meetings.
5. The budget figure is based upon the salary benchmarking exercise and expected pension and national insurance contributions.
6. No provision has been made for separate youth provision, although additional grant funding and support for youth bodies has been made elsewhere.
7. It is assumed there are no neighbourhood planning costs in the next budget.
8. The draft grants budget is based upon the recommendations from the Finance and General Purposes Committee.
9. Provision is made for a digital Wren only.
10. Includes provision for additional communication support as a new budget line has not been identified.
11. Provision is made for support to make any necessary representations to the examination of the Local Plan.
12. Provision has been made to make more of an event of the Christmas tree lighting in 2022.
13. Provision is made for platinum jubilee event marking.
14. Provision is made for capital projects from CIL.

OFFICE ACCOMODATION UPDATE

This report will be circulated separately.

FUTURE AGENDA ITEMS AND DATE OF THE NEXT MEETING**1.0 Future agenda items**

In addition to the standard agenda items the following items will be on the coming meeting agendas

Neighbourhood Centre WG	February 2022
Event scoping	February 2022
Office accommodation update	March 2022
IT Policies	March 2022
Parish Plan	April 2022

2.0 Next meeting

The date of the next meeting will be on Tuesday 22 January 2022 at 7.45pm.