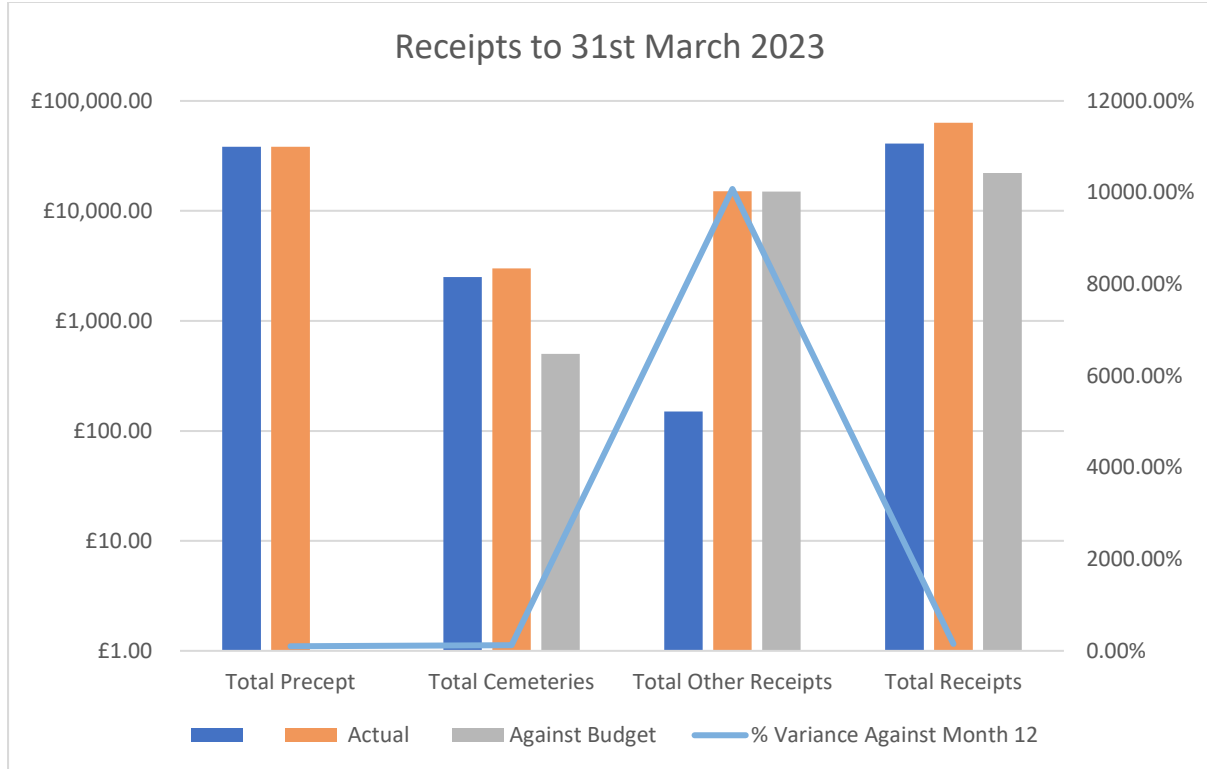


## Budget Report to 31<sup>st</sup> March 2023

### Income:



### Notes:

Cemeteries receipts were higher at year end by £500.00 (the majority of receipts in Quarters 3 & 4).

Ground Rents invoiced in October (the Estates Committee having reviewed at its September meeting and determined no change). The youth football team is no longer operating, and therefore future anticipated income from ground rent is reduced by one third, to £20 per annum. Hundon may be basing their game at the Recreation Ground/Six Acres and the clerk needs to establish whether any ground rent will be payable.

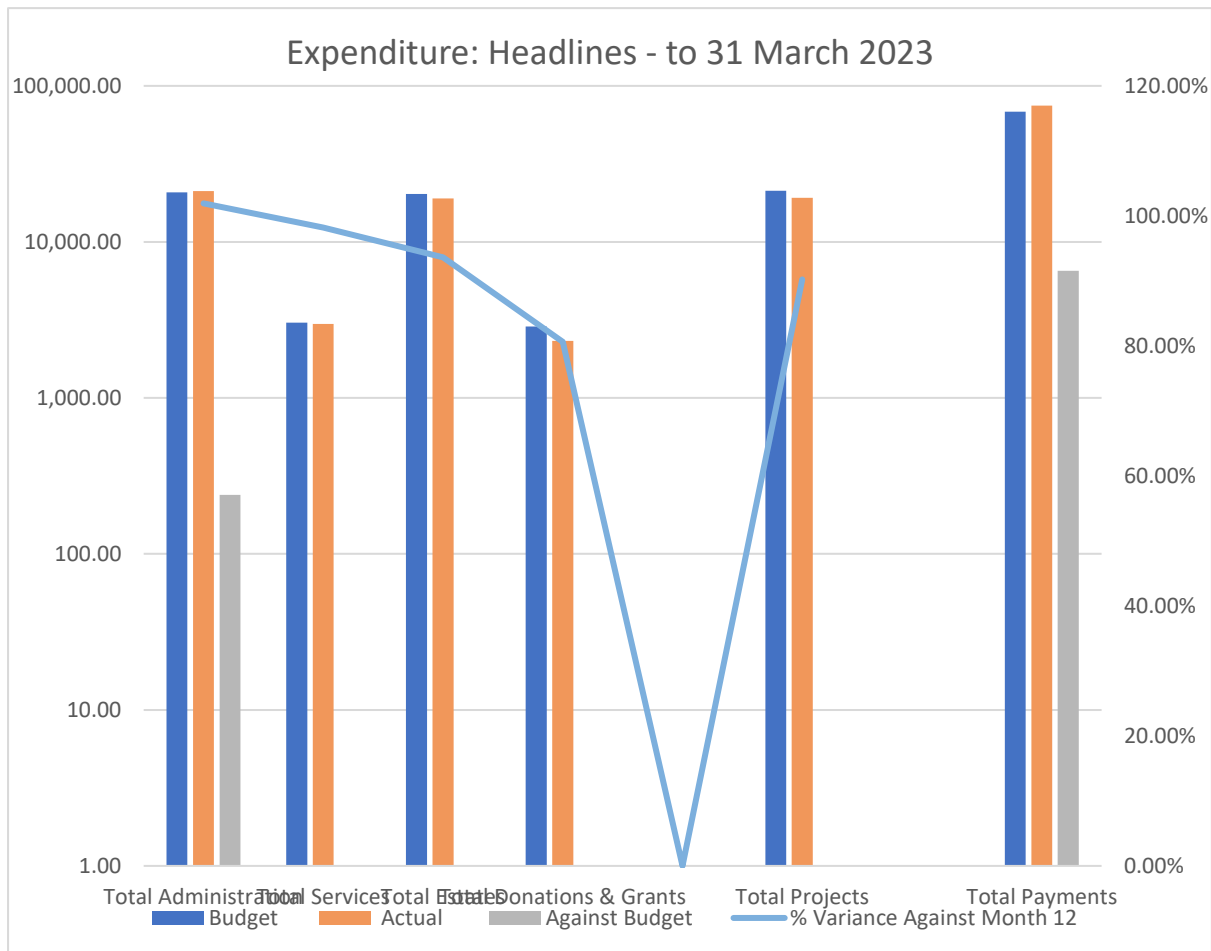
Work has been undertaken to get a more accurate assessment of annual wayleave payments, and ensure back pay as payments have not been made since the pandemic. Total wayleave payments (both one offs) were £1967.76. There are three outstanding wayleave applications to be resolved.

VAT claims are now submitted monthly (a total of £6697.71 received to Year End '23. March '23 claim of , one claim outstanding of £106.39).

The grant application to Locality for Neighbourhood Planning in the sum of £9,997.00 was approved by Groundworks and paid in September, this has been applied against the NP budget line. A further grant (Locality) was awarded by our District Councillor, Sarah Pugh, for equipment to support Warm Winter Wednesdays (£350.00)

Precept payment was made at end of April, later than in previous years, and this should be noted for future years as can have an impact on operating reserves between year end and payment.

Expenditure:



Notes:

**Administration:** The spending profile is skewed towards the first two quarters of the year, when most subscriptions and insurance fall due. Some payments were delayed into early May. The main variance was represented by staff costs.

**Services:** Profile is skewed to first half of year when software subscriptions fall due.

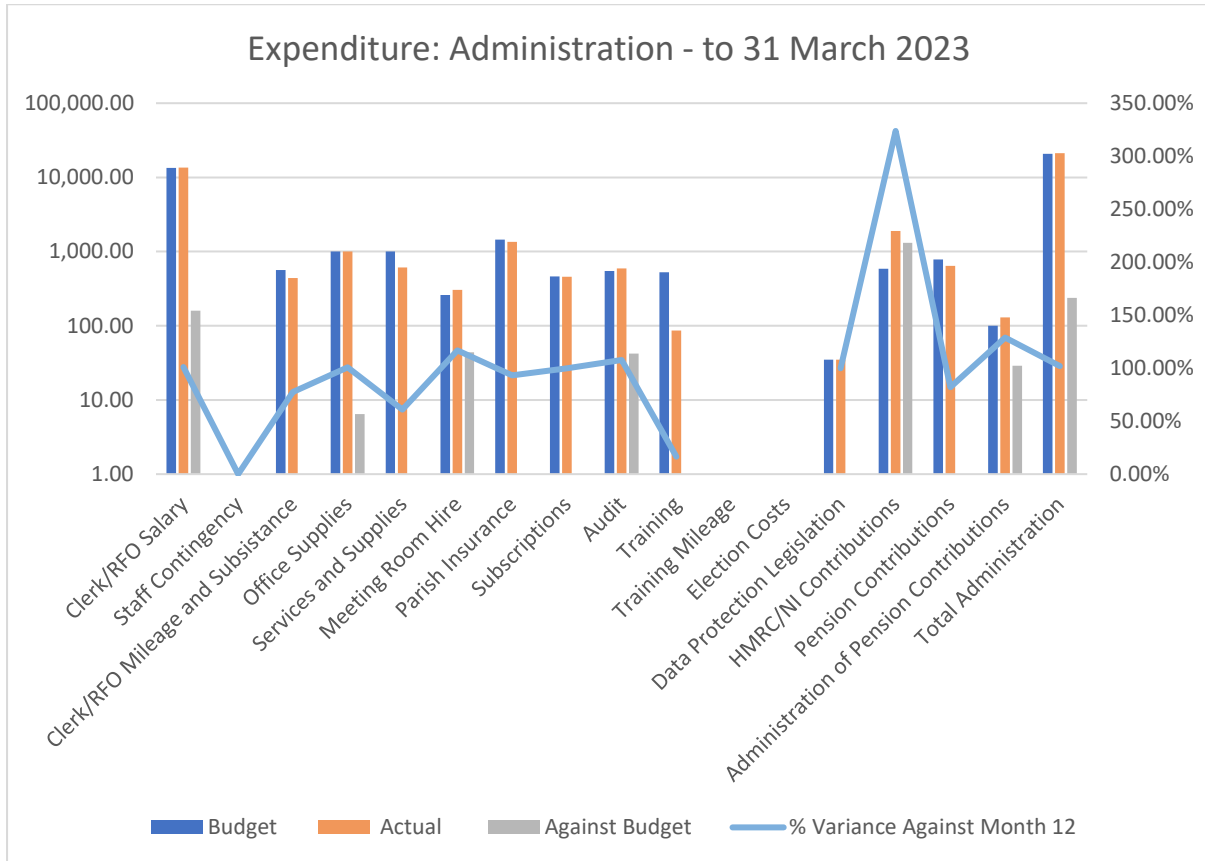
**Estates:** Grounds contract invoicing is now monthly, with the contract running from March to February. This has assisted in invoicing falling in the relevant financial year.

**Donations & Grants:** Expenditure under this heading from donations approved at the last meeting in the financial year. Sufficient funds in earmarked reserves covered budgeted donations expenditure for 2022.23.

**Projects** Despite payment on Neighbourhood Planning for 2021-22 clearing in the current financial year, and all major budgeted costs for NP falling within 2022.23, there was an underspend on the projects budget line. This was represented a delay on invoicing for the replacement wooden goal end for the MUGA

VAT income and expenditure set as indicative levels and not included in precept calculation or budget lines.

## Administration

**Notes:**

**Insurance** – Two insurance premiums paid out in the previous financial year due to a change in insurance provider – (see Min. 22.02.9.6). Insurance for 2023.24 FY was paid in March and likely to be in the region of 12% over budget due to inflationary pressures in the past six months (£1345.58 against a budget of £1200). The parish council agreed to adjust the budget at its February meeting (Min.23.02.09.6 refers) by drawing down £245.00 from Earmarked Reserves (Insurance), resulting in a slight underspend.

**Training** – New Councillor and Chairman’s training still to be booked. Please see Training Policy.

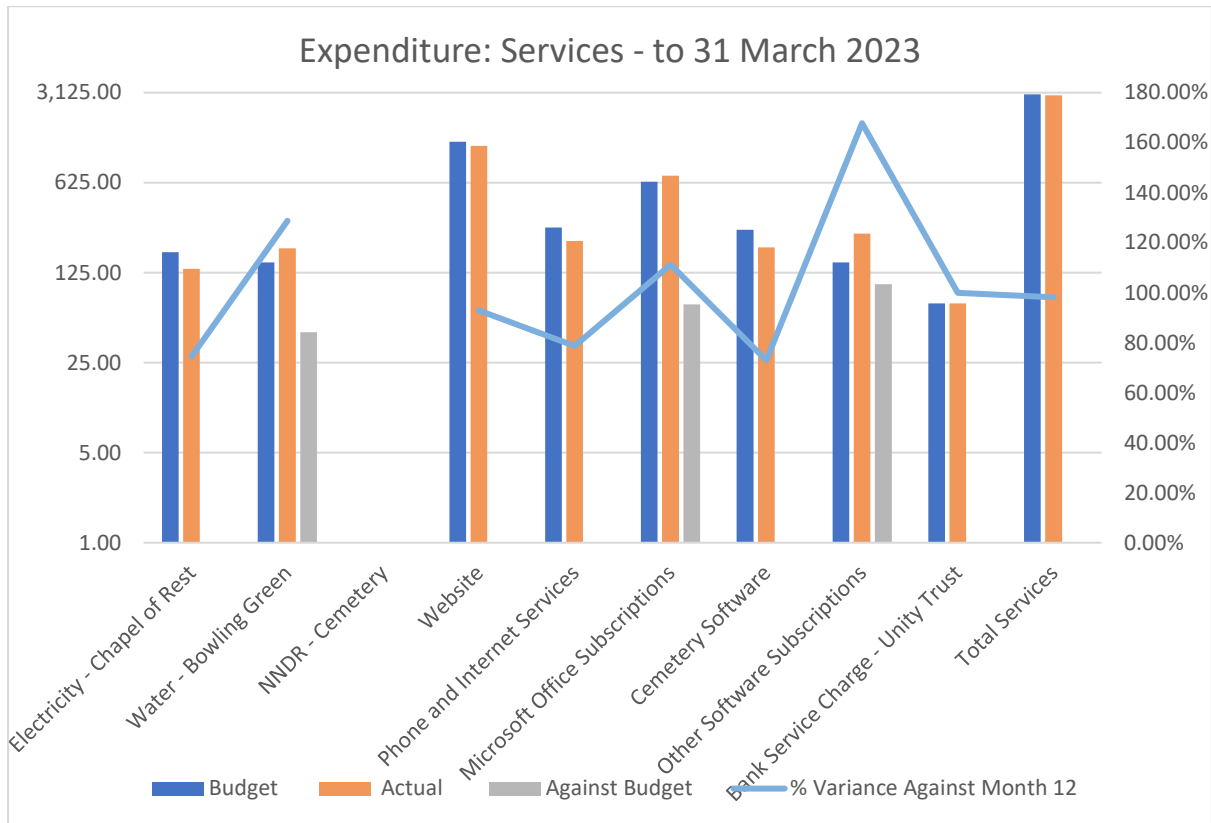
**Salary** – An uplift arising from 2021-22 National Pay Award, a change to the clerk’s tax banding and a crossover on the switch to NEST resulted in expenditure over budget which was addressed at the September meeting by a reversal of the underspend transferred to Earmarked reserves (£1695.00 to Staff contingency, **Min 22.09.13 refers**).

Application of uplift on annual increments as agreed at the November meeting (Min. 22.11.21), together with pension and Tax/NI (£1400) resulted in an overspend on . The clerk has sought advice on the correct calculation for Tax/NI & Pension contributions for budgeting in future years. Staff costs (salary, Tax/NI & Pension Contributions) were £16,120 against an adjusted budget of £14,784 – an overspend of 9%. As there was salary is anticipated to be an overspend of £159.88 (1% of budget). There is an anticipated equivalent underspend against budgeted pension contributions and an anticipated overspend on HMRC/NI contributions (apx £1300). As there was an anticipated underspend across the administration equivalent to this, the parish council did not make a further adjustment to the budget at the February meeting.

The overall overspend against budget after adjustments for Administration was just under 2% (£238). Staff costs will be split out from administrative costs for the 2023.24 financial year.

Hilary Workman  
Clerk & RFO  
April 2023

Services



Notes:

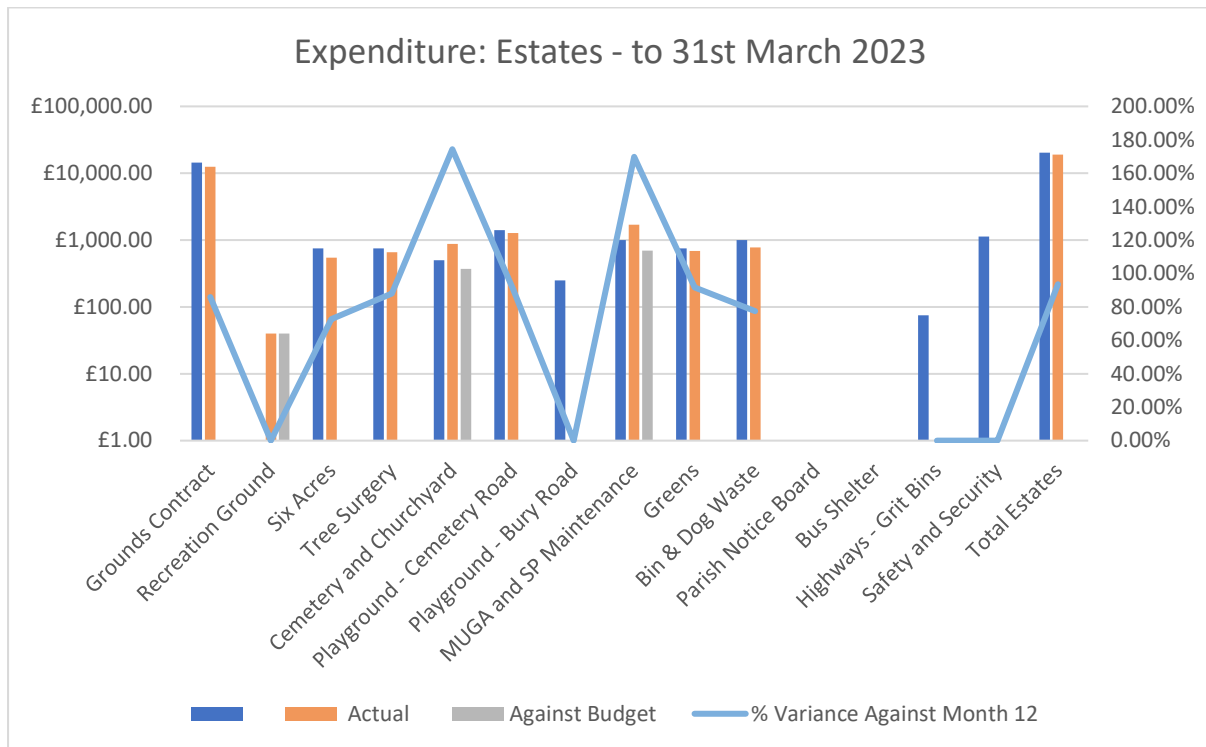
A new smart meter has now been installed at Chapel of Rest for the electricity supply. Despite increases in energy charges, the application of the government Alternative Fuel credit has resulted in an overall underspend across the financial year.

Water supply to bowling green requires monitoring and monthly meter reading. A particularly dry summer accounts for a higher than anticipated usage which was not offset by the wetter winter months. Costs were £43.14 over the budget (28%). A meter reading has been obtained and regular readings scheduled to monitor consumption in future years.

The parish council may wish to consider asking the Bowls Club to make a contribution to Water charges for the next financial year over and above the budgeted amount (£150.00).

Microsoft office subscriptions were higher than anticipated, in part as a result of setting up a basic user account for the Neighbourhood Plan Working Group.

## Estates



## Notes

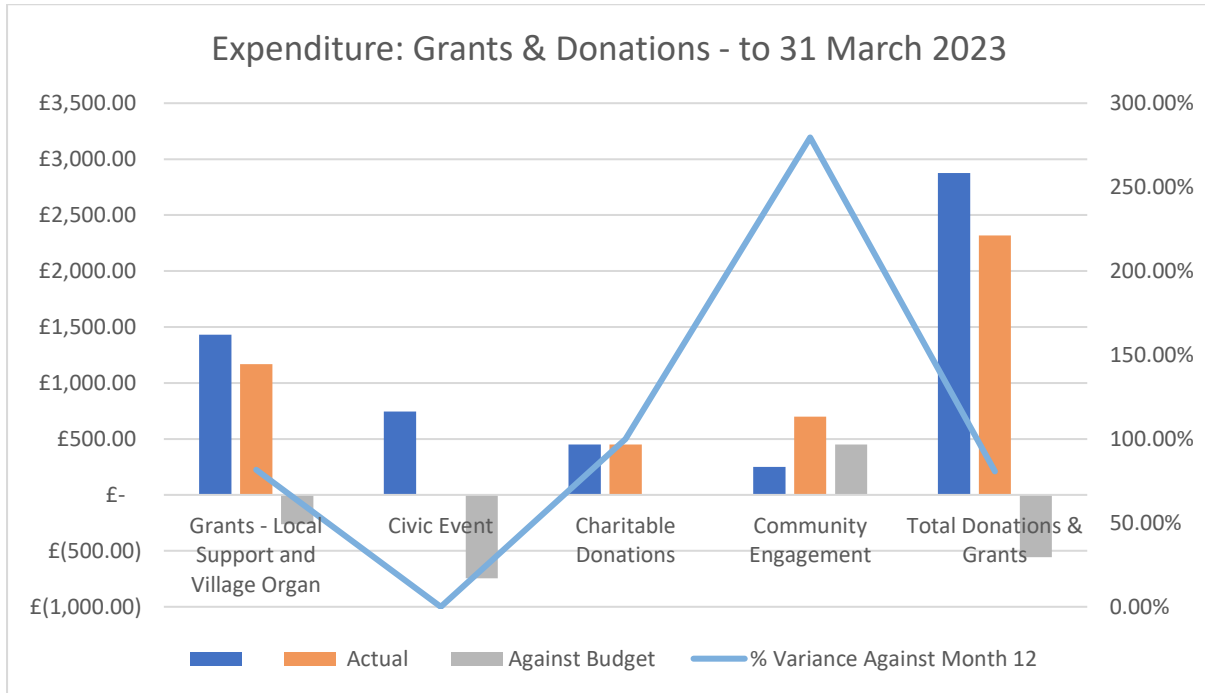
A move to identifying any groundworks required during budgeting process is reducing spending over budget.

Delay in sourcing a provider for maintenance work to Cemetery Road Play Park (Min. EC.22.02.9.1 refers) necessitated a virement of £663.68 from Earmarked Reserves (Playground & Teen Project Maintenance) to Revenue budget (Playground, Cemetery Road) leaving a balance of £1275.00 in Earmarked Reserves (**Min 22.0412 refers**). Despite this, spending on both budget lines was slightly under budget, although work is ongoing to source parts and address issues at Cemetery Road play park (costs likely to fall in new financial year).

Spending on dog waste bags is higher than in previous years and messaging to users of the Recreation Ground and Six Acres to encourage dog walkers to bring their own bags has been delivered through the website and facebook. There remains an underspend on this budget line despite this.

The clerk is working to identify grit bins which should have been supplied by Suffolk County Council on switch from heaps to grit bins, but it is likely that some spend on purchasing of additional grit bins is likely to be necessary in the next financial year.

Charitable Donations & Grants



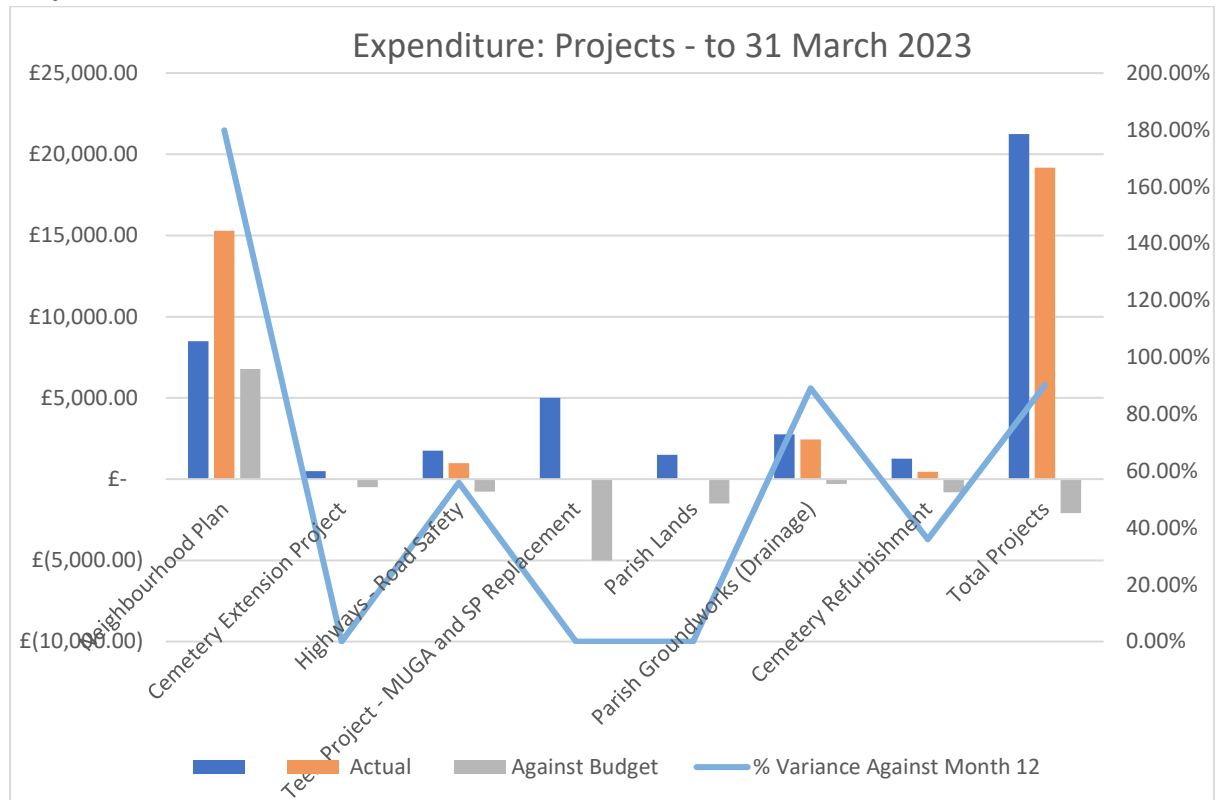
Notes:

Payments on Charitable Donations approved in previous financial year debited in current year. Funds were drawn down from Earmarked Reserves (£200 – Min. Ref 22.02.12.2) leaving a nila balance at year end after allocation of charitable donations in February.

A local organisation grant awarded in November and March has now been paid. The underspend on the previous financial year budget was transferred to Earmarked Reserves and has since been applied back against the budget line Grants – Local Support and Village Organisations.

An underspend on civic event(s) was largely offset by an overspend on community engagement.

## Projects



Delays at Suffolk County Council meant that the Speed Survey planned for Wickham Street did not take place until March. A locality grant from Cllr Bennett underwrote the cost of this survey. No case was made for reducing speed limit from 40mph to 30mph, resulting in an underspend on the the Highways – Road Safety budget of £771.00).

Housing Needs Survey – the survey undertaken by Cambs Acre, was paid against the Neighbourhood Plan Budget. Neighbourhood Plan costs were approximately £5K higher than predicted budget – this is explained by the delayed invoicing and payment from 2021.22 which cleared in April.

The Cemetery Extension project has not progressed, following advice from landowner that they do not wish to sell at present, but will give parish council first refusal on land if they decide to sell in future.

There was an underspend on the MUGA re-development project. A new Senior Wooden Goal End has been authorised by the parish council (£7k Min. 23.02.14). The shortfall (£2K was due to be funded from earmarked reserves under the following lines:

- Teen project and replacement
- Six Acres Development

### Overview:

Although a move to BACS has resulted in more timely payments and a reduction in commitments from one financial year being paid in the next it is important to be aware of this, as delayed payments may on occasion result in an overspend against the budget lines and an identified need to reverse the virements in May arising from the underspend in the previous financial year.

Scheduling decisions on capital expenditure earlier in the financial year would help to address this issue.

Hilary Workman  
Clerk & RFO  
April 2023

## Transfer of funds from General to Earmarked Reserves

Unspent balances on the Parish Council's budget lines cannot be carried forward to the new financial year. They may, however, upon resolution, be transferred to Earmarked Funds.

At the end of the 2022.23 financial year, the council's reserves were as below:

Movement in Earmarked Funds	01 April 2022	Movement	Current	
Staff Contingency	£ 1,400.00	£0.00	£1,400.00	
Training	£ -	-£175.00	£175.00	
Data Protection	£ 770.00	-£185.00	£955.00	
Elections	£ 2,975.00	-£500.00	£3,475.00	
Insurance	£ -	£0.00	£0.00	
Grounds Maintenance	£ 1,520.00	£525.00	£995.00	
Tree Surgery	£ 1,640.00	£0.00	£1,640.00	
Cemetery & Churchyard	£ -	-£3,000.00	£3,000.00	
Teen Project Replacement	£ 7,500.00	£7,500.00	£0.00	
Playground & Teen Project Maintenance	£ 1,775.00	£500.00	£1,275.00	
Playground Replacement	£ -	£0.00	£0.00	
Six Acres Development	£ 2,500.00	£0.00	£2,500.00	
Memorial garden *	£ -	£0.00	£0.00	
Legacy	£ 250.00	£0.00	£250.00	
Day Club	£ 555.00	£0.00	£555.00	
Neighbourhood Planning	£ 5,170.00	£4,175.00	£995.00	
Safety & Security matters	£ 2,100.00	£2,100.00	£0.00	
Highways	£ 250.00	-£2,125.00	£2,375.00	
Grants - Local Support & Village Organisations	£ -	-£70.00	£70.00	
Civic Event	£ 745.00	£495.00	£250.00	
Charitable Donations	£ 200.00	£ 150.00	£50.00	
<b>Total Earmarked Reserves</b>	<b>£ 29,350.00</b>	<b>£9,390.00</b>	<b>£19,960.00</b>	
<b>Operating Reserve</b>	<b>£ 9,478.60</b>		£7,371.27	41.73%
<b>Total Reserves</b>	<b>£ 38,828.60</b>		<b>£ 27,331.27</b>	

Operating reserves at end of March '23 were £7371.27, 41.73% of Net Revenue Expenditure (Precept less transfers to reserves and capital expenditure).

Final totals against each budget line for that financial year are indicated in **Appendix A** to this report, with underspend in budget lines highlighted in yellow.

The proposal is to move funds equivalent to the underspends from revenue lines into the relevant Earmarked Reserves.

The net effect if the proposal is approved would be maintaining the level of earmarked reserves at 31<sup>st</sup> March 2023, despite the draw down on reserves under the approved budget. It allows for unspent grant funding to be earmarked for use in the current financial year, and the unspent budget for the MUGA replacement which was approved at the February meeting to be drawn down in the current financial year, as set out in **Appendix B** to this report.

### Recommendation:

**To approve transfer of funds equivalent to the underspends from revenue budget (highlighted in yellow on Appendix A) into the relevant Earmarked Reserves indicated in Appendix B of report WPC.23.04.06 and note net changes to earmarked reserves.**

Hilary Workman  
Clerk & RFO  
April 2023



Appendix A

Wickhambrook Parish Council Budget report from 1-Apr-2022 to 28 February 2023 (figures exclude VAT)						
Payments	Opening Balance	Move in from reserves	Adjusted Budget	£ 27,331.27		
Budget				Actual	Against Budget	Transfer to reserves
<b>Administration</b>						
Clerk/RFO Salary	12,741.00	-675.00	13,416.00	£ 13,576.08	160.08	
Staff Contingency	0.00		0.00	£ -	0.00	
Clerk/RFO Mileage and Subsistence	566.00		566.00	£ 438.30	-127.70	
Office Supplies	1,000.00		1,000.00	£ 1,006.42	6.42	
Services and Supplies	1,000.00		1,000.00	£ 609.33	-390.67	
Meeting Room Hire	260.00		260.00	£ 303.75	43.75	
Parish Insurance	1,200.00	-245.00	1,445.00	£ 1,345.58	-99.42	
Subscriptions	460.00		460.00	£ 458.85	-1.15	
Audit	550.00		550.00	£ 592.00	42.00	
Training	525.00		525.00	£ 86.00	-439.00	
Training Mileage	0.00		0.00	£ -	0.00	
Election Costs	0.00		0.00	£ -	0.00	
Data Protection Legislation	35.00		35.00	£ 35.00	0.00	
HMRC/NI Contributions	98.00	-490.00	588.00	£ 1,904.01	1,316.01	
Pension Contributions	250.00	-530.00	780.00	£ 639.20	-140.80	
Administration of Pension Contributions	100.00		100.00	£ 129.00	29.00	
<b>Total Administration</b>	<b>18,785.00</b>	<b>-1,940.00</b>	<b>20,725.00</b>	<b>£ 21,123.52</b>	<b>238.44</b>	<b>£ 13,189.00</b>
<b>Services</b>						
Electricity - Chapel of Rest	180.00		180.00	£ 134.05	-45.95	
Water - Bowling Green	150.00		150.00	£ 193.14	43.14	
NNDR - Cemetery	0.00		0.00	£ -	0.00	
Website	1,300.00		1,300.00	£ 1,208.00	-92.00	
Phone and Internet Services	280.00		280.00	£ 220.50	-59.50	
Microsoft Office Subscriptions	636.00		636.00	£ 707.07	71.07	
Cemetery Software	270.00		270.00	£ 197.00	-73.00	
Other Software Subscriptions	150.00		150.00	£ 251.68	101.68	
Bank Service Charge - Unity Trust	72.00		72.00	£ 72.00	0.00	
<b>Total Services</b>	<b>3,038.00</b>		<b>3,038.00</b>	<b>£ 2,983.44</b>	<b>-54.56</b>	
<b>Estates</b>						
Grounds Contract	14,500.00		14,500.00	£ 12,470.00	-2,030.00	To Grounds Maintenance
Recreation Ground	0.00		0.00	£ 40.00	40.00	
Six Acres	750.00		750.00	£ 545.79	-204.21	
Tree Surgery	750.00		750.00	£ 660.00	-90.00	
Cemetery and Churchyard	500.00		500.00	£ 871.82	371.82	
Playground - Cemetery Road	750.00	-663.68	1,413.68	£ 1,278.80	-134.88	Playground & Teen Proj
Playground - Bury Road	250.00		250.00	£ -	-250.00	Playground & Teen Proj
MUGA and SP Maintenance	1,000.00		1,000.00	£ 1,697.93	697.93	
Greens	750.00		750.00	£ 687.08	-62.92	
Bin & Dog Waste	1,000.00		1,000.00	£ 775.15	-224.85	
Parish Notice Board	0.00		0.00	£ -	0.00	
Bus Shelter	0.00		0.00	£ -	0.00	
Highways - Grit Bins	75.00		75.00	£ -	-75.00	To Safety and Security
Safety and Security	1,135.00		1,135.00	£ -	-1,135.00	To Safety and Security
<b>Total Estates</b>	<b>20,325.00</b>		<b>20,325.00</b>	<b>£ 19,026.57</b>	<b>-1,298.43</b>	<b>£ 1,200.00</b>
£ 20,325.00	<b>Budget</b>			<b>Actual</b>	<b>Against Budget</b>	
<b>Donations &amp; Grants</b>						
Grants - Local Support and Village Organ	750.00	-680.00	1,430.00	£ 1,168.50	-261.50	To Grants - Local Suppo
Civic Event	0.00	-745.00	745.00	£ -	-745.00	To Community Engagem
Charitable Donations	250.00	-200.00	450.00	£ 450.00	0.00	
Community Engagement	250.00		250.00	£ 699.00	449.00	
<b>Total Donations &amp; Grants</b>	<b>1,250.00</b>	<b>-1,625.00</b>	<b>2,875.00</b>	<b>£ 2,317.50</b>	<b>-557.50</b>	<b>£ 550.00</b>
<b>Other Payments</b>						
Recycling Grant (Indicative £2,500)	0.00		0.00	£ 2,559.10	2,559.10	
Miscellaneous Payments	0.00		0.00	£ 171.00	171.00	
<b>Total Other Payments</b>	<b>0.00</b>		<b>0.00</b>	<b>£ 2,730.10</b>	<b>2,730.10</b>	<b>£ -</b>
<b>Projects</b>						
Neighbourhood Plan	8,500.00		9,997.00	£ 15,288.13	5,291.13	
Cemetery Extension Project	500.00		500.00	£ -	-500.00	Cemetery & Churchyard
Highways - Road Safety	1,750.00		1,750.00	£ 979.00	-771.00	
Teen Project - MUGA and SP Replacement	5,000.00		5,000.00	£ -	-5,000.00	Teen project replacement
Parish Lands	1,500.00		1,500.00	£ -	-1,500.00	Grounds and Asset maint
Parish Groundworks (Drainage)	2,750.00		2,750.00	£ 2,450.00	-300.00	Grounds and Asset maint
Cemetery Refurbishment	1,250.00		1,250.00	£ 450.00	-800.00	Cemetery & Churchyard
<b>Total Projects</b>	<b>21,250.00</b>		<b>21,250.00</b>	<b>£ 19,167.13</b>	<b>-2,082.87</b>	<b>£ 8,100.00</b>
VAT	£ -		£ -	£ 5,788.59	5,788.59	
<b>Total Payments</b>	<b>64,648.00</b>	<b>-3,565.00</b>	<b>68,213.00</b>	<b>£ 74,725.92</b>	<b>£ 6,512.92</b>	<b>£ 9,850.00</b>
<b>Receipts</b>						
<b>Total Precept</b>	<b>38,413.00</b>		<b>38,413.00</b>	<b>£ 38,413.00</b>		
<b>Cemeteries</b>						
Cemeteries	2,500.00		2,500.00	£ 3,000.00	500.00	Cemetery & Churchyard
<b>Total Cemeteries</b>	<b>2,500.00</b>		<b>2,500.00</b>	<b>£ 3,000.00</b>	<b>500.00</b>	
<b>Other Receipts</b>						
Chapel Rent	10.00		10.00	£ -	-10.00	
Ground Rents	40.00		40.00	£ 20.00	-20.00	
Wayleaves	50.00		50.00	£ 1,967.76	1,917.76	Teen Project Replacemen
Bank Interest	50.00		50.00	£ 192.82	142.82	
Recycling Income (Indicative £2,500)	0.00		0.00	£ 2,559.10	2,559.10	
Grants			9,997.00	£ 10,347.00	350.00	Grants - Local Support &
Miscellaneous Receipts	0.00		0.00	£ 31.20	31.20	
<b>Total Other Receipts</b>	<b>150.00</b>		<b>10,147.00</b>	<b>£ 15,117.88</b>	<b>4,970.88</b>	<b>£ 2,250.00</b>
VAT Refund (Indicative £5,500)			0.00	£ 6,697.71	6,697.71	
<b>Total Receipts</b>	<b>41,063.00</b>		<b>41,063.00</b>	<b>£ 63,228.59</b>	<b>22,165.59</b>	<b>Total to Reserves</b>

Hilary Workman  
Clerk & RFO  
April 2023

## Appendix B

Movement in Earmarked Funds	01 April 2023	Changes to Reserves from Approved Budget	Transfer Unspent Funds	Movement	Current
Staff Contingency	£ 1,400.00			£0.00	£1,400.00
Training	£ 175.00	£ 175.00		£175.00	£0.00
Data Protection	£ 955.00	£ 455.00		£455.00	£500.00
Elections	£ 3,475.00	£ 3,475.00		£3,475.00	£0.00
Insurance	£ -			£0.00	£0.00
Grounds & Asset Maintenance	£ 995.00	£ 995.00	-£ 2,050.00	-£1,055.00	£2,050.00
Tree Surgery	£ 1,640.00	£ 640.00		£640.00	£1,000.00
Cemetery & Churchyard	£ 3,000.00	£ 3,000.00	-£ 1,300.00	£1,700.00	£1,300.00
Teen Project Replacement	£ -		-£ 6,900.00	-£6,900.00	£6,900.00
Playground & Teen Project Maintenance	£ 1,275.00		-£ 375.00	-£375.00	£1,650.00
Playground Replacement	£ -			£0.00	£0.00
Six Acres Development	£ 2,500.00	£ 1,250.00		£1,250.00	£1,250.00
Memorial garden *	£ -			£0.00	£0.00
Legacy	£ 250.00			£0.00	£250.00
Day Club	£ 555.00			£0.00	£555.00
Neighbourhood Planning	£ 995.00	£ 995.00		£995.00	£0.00
Safety & Security matters	£ -		-£ 575.00	-£575.00	£575.00
Highways	£ 2,375.00	£ 875.00		£875.00	£1,500.00
Grants - Local Support & Village Organisations	£ 70.00		-£ 550.00	-£550.00	£620.00
Civic Event	£ 250.00	£ 250.00	-£ 350.00	-£100.00	£350.00
Charitable Donations	£ 50.00			£0.00	£50.00
<b>Total Earmarked Reserves</b>	<b>£ 19,960.00</b>	<b>£ 12,110.00</b>	<b>-£ 12,100.00</b>	<b>£10.00</b>	<b>£19,950.00</b>
<b>Operating Reserve</b>	<b>£ 7,371.27</b>				<b>£7,381.27</b>
<b>Total Reserves</b>	<b>£ 27,331.27</b>				<b>£ 27,331.27</b>