

Approved Budget 2023-24

The budget for 2023 – 24 was set at the parish council’s January meeting (Min 23.01.12.1 refers) and is attached as **Appendix A** to this report.

Following preparation of the annual accounts for the financial year 2022-23, the clerk has reviewed the presentation of budget and adjusted the budget headings for clarity to:

- Ensure ease of accounting in preparation of final accounts – Staff costs (salary, Tax/NI and Pension contributions) are shown under a separate heading
- Civic Event, Local Grants and support for village organisations are shown under a separate budget heading (Community Engagement) from s.137 donations.

The revised layout is attached as **Appendix B** to this report.

Report WPC.23.04.06 (Appendix B) set out a proposal to transfer unspent funds to Earmarked Reserves. This made provision for:

- Unspent (but committed) budget (£7k) for replacement of the Multi-Use Games Area (Min. 23.02.14 refers); and
- Unspent Locality funding (£350.00) to support Warm Winter Wednesdays through equipment purchase (see Agenda item 23.04.**)

The Senior Wooden Goal End (MUGA replacement) was ordered in March (PO13_23.03.06) and installation is scheduled for 24th April. This budget line should accordingly be adjusted through a draw down on Earmarked Reserves from the MUGA & SP replacement of £7,000.

The proposal for purchase of equipment from the (unspent from 2022.23 Locality Funding (£350) can be met from an adjustment to the Grants – Local Support & Village Organisations budget line, by drawing down £350 from the equivalent Earmarked Reserve).

Table 1:

Payments	Movements on Reserves under Approved Budget	Opening Balance Budget	Movement on Reserves	Adjusted Budget
s.137 Donations & Grants				
Grants - Local Support and Village Organ		500.00	-350.00	850.00
Projects				
Teen Project - MUGA and SP Replacement		0.00	-7,000.00	7,000.00

Recommendation:

To approve transfer of funds from Earmarked Reserves to revenue budget lines as indicated in Table 1 of report WPC.23.04.07 and note net changes to earmarked reserves.

Appendix A

Wickhambrook Parish Council Budget 2023-2024 (figures exclude VAT)			
Payments	Movements on Reserves under Approved Budget	Budget	
		Opening Balance	Adjusted Budget
Staff Costs			
Clerk/RFO Salary		14,798.16	14,798.16
Staff Contingency		0.00	0.00
HMRC/NI Contributions		2,042.15	2,042.15
Pension Contributions		443.94	443.94
Total Staff Costs		£ 17,284.25	£ 17,284.25
Administration			
Clerk/RFO Wage and Substance		580.00	580.00
Office Supplies		750.00	750.00
Services and Supplies		750.00	750.00
Meeting Room Hire		350.00	350.00
Parish Insurance		1,725.00	1,725.00
Subscriptions		590.00	590.00
Audit		610.00	610.00
Training	-£ 175.00	756.00	756.00
Training Mileage		0.00	0.00
Election Costs	-£ 3,475.00	3,500.00	3,500.00
Data Protection Legislation	-£ 455.00	75.00	75.00
Administration of Pension Contributions		99.00	99.00
Total Administration		9,785.00	0.00 44,353.50
Services			
Water - Bowling Green		210.00	210.00
Phone and Internet Services		280.00	280.00
Microsoft Office Subscriptions		625.00	625.00
Other Software Subscriptions		365.00	365.00
Bank Service Charge - Unity Trust		72.00	72.00
Total Services		1,552.00	1,552.00
Cemetery & Churchyard			
MINCR - Cemetery		0.00	0.00
Cemetery Software		375.00	375.00
Electricity - Chapel of Rest		150.00	150.00
Cemetery and Churchyard	-£ 3,000.00	750.00	750.00
Cemetery Extension Project		0.00	0.00
Cemetery Refurbishment		250.00	250.00
Total Cemetery & Churchyard		£ 1,825.00	
Estates			
Grounds Contract		14,500.00	14,500.00
Recreation Ground		40.00	40.00
Six Acres	-£ 1,250.00	500.00	500.00
Tree Surgery	-£ 640.00	750.00	750.00
Grounds Maintenance (general & parish days)	-£ 995.00	1,000.00	1,000.00
Playground - Cemetery Road		1,000.00	1,000.00
Playground - Bury Road		500.00	500.00
MUGA and SP Maintenance		500.00	500.00
Greens		500.00	500.00
Bin & Dog Waste		1,000.00	1,000.00
Parish Notice Board		0.00	0.00
Bus Shelter		0.00	0.00
Memorial Clock		500.00	500.00
Safety and Security		250.00	250.00
Highways - Grit Bins		150.00	150.00
Total Estates		21,190.00	21,190.00
Donations & Grants			
Grants - Local Support and Village Organ		500.00	500.00
Charitable Donations		250.00	250.00
Total Donations & Grants		1,375.00	0.00 1,375.00
Community Engagement			
Community Engagement		125.00	125.00
Civic Event	-£ 250.00	500.00	500.00
Website		1,317.60	1,317.60
Total Community Engagement		1,942.60	0.00 1,942.60
Other Payments			
Recycling Grant (Indicative £2,500)		0.00	0.00
Miscellaneous Payments		0.00	0.00
Total Other Payments		0.00	0.00
Projects			
Neighbourhood Plan	-£ 995.00	6,485.00	6,485.00
Highways - Road Safety	-£ 875.00	0.00	0.00
Teen Project - MUGA and SP Replacement		0.00	0.00
Parish Lands		0.00	0.00
Parish Groundworks (Drainage)		1,000.00	1,000.00
Total Projects		7,485.00	7,485.00
VAT		£	£
Total Payments		61,513.85	61,513.85
Receipts			
Precept			
Precept		42,738.85	
Total Precept		42,738.85	
Cemeteries			
Cemeteries		2,750.00	
Total Cemeteries		2,750.00	
Other Receipts			
Chapel Rent		0.00	
Ground Rents		20.00	
Wayleaves		50.00	
Bank Interest		100.00	
Recycling Income (Indicative £2,500)		0.00	
Grants		3,500.00	
Miscellaneous Receipts		0.00	
Total Other Receipts		3,670.00	
VAT Refund (Indicative £5,500)			
Drawn down from Reserves	-£ 12,110.00		
Total Receipts		61,268.85	
Closing Balance			

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
Total Earmarked Reserves	£ 19,960.00	£ 12,110.00	-£ 12,100.00	£10.00	£19,950.00
Operating Reserve	£ 7,371.27				£7,381.27
Total Reserves	£ 27,331.27				£ 27,331.27