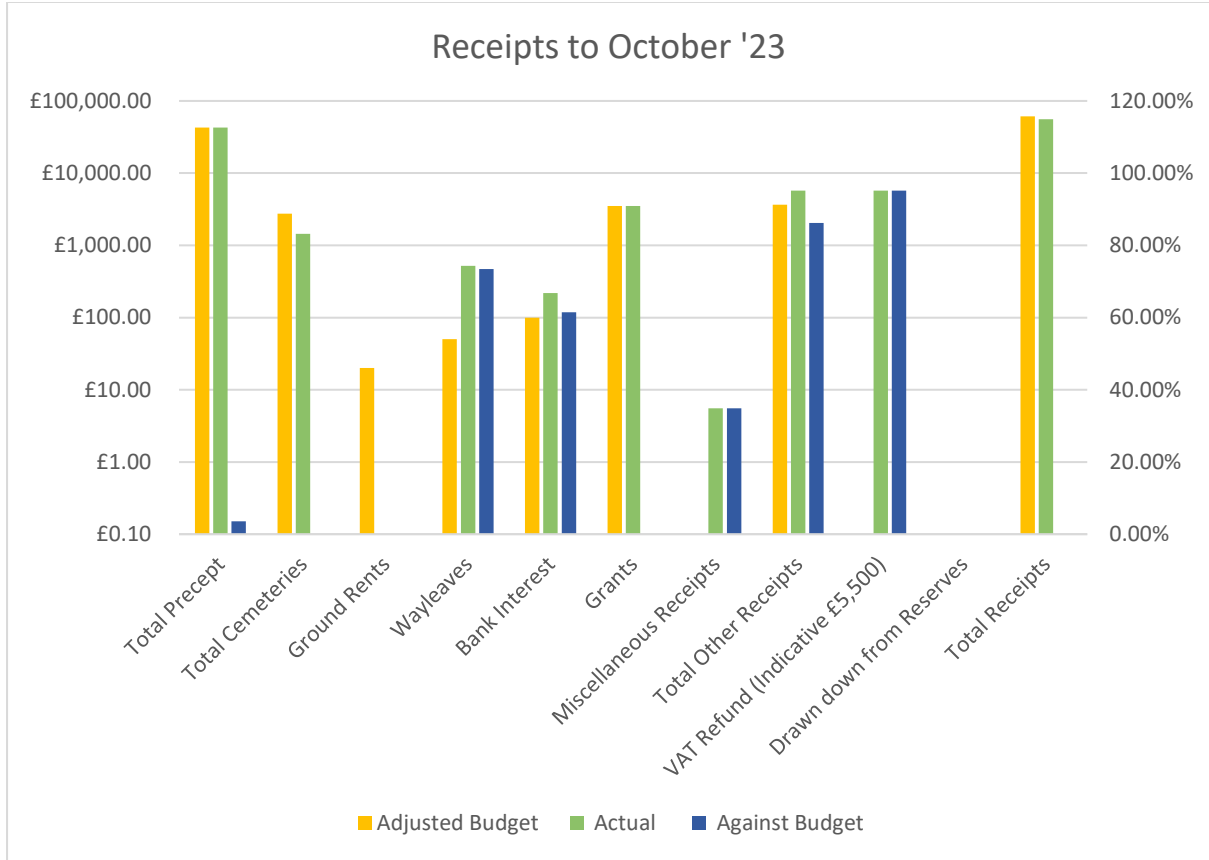


## Budget Report to 31 October 2023

### Income:



### Notes:

The majority of receipts for Cemeteries take place in Quarters 3 & 4. Currently income against month 7 is just under profile (90%).  
 Ground Rents for 2023/24 have been invoiced in September and two further reminders sent. The cost in time of administering this is exceeding the reviewed fees set in July '23.

VAT claims are now submitted monthly (£5755.48 received to month 7, claim £828.83 for October also received)

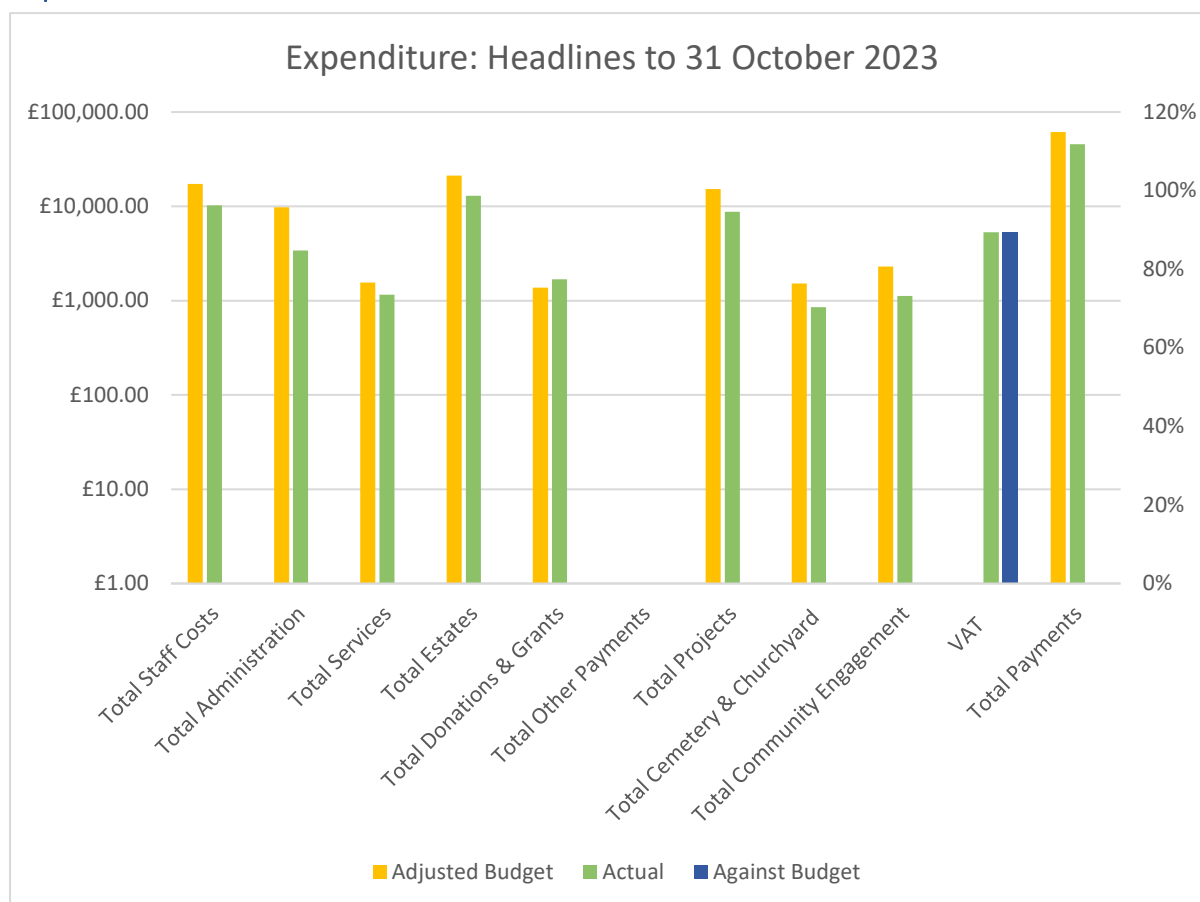
Recycling income is paid bi-annually (payment for October '22 – March '23 received on 14/09/2023).

A further payment of £500 has been approved by SCC (but not yet received) in respect of costs to re-establish cemetery hedge.

Grant application for Neighbourhood Planning from Locality/Groundworks has been approved and paid (£3497).

Precept payment £42,739 has been received.

## Expenditure:



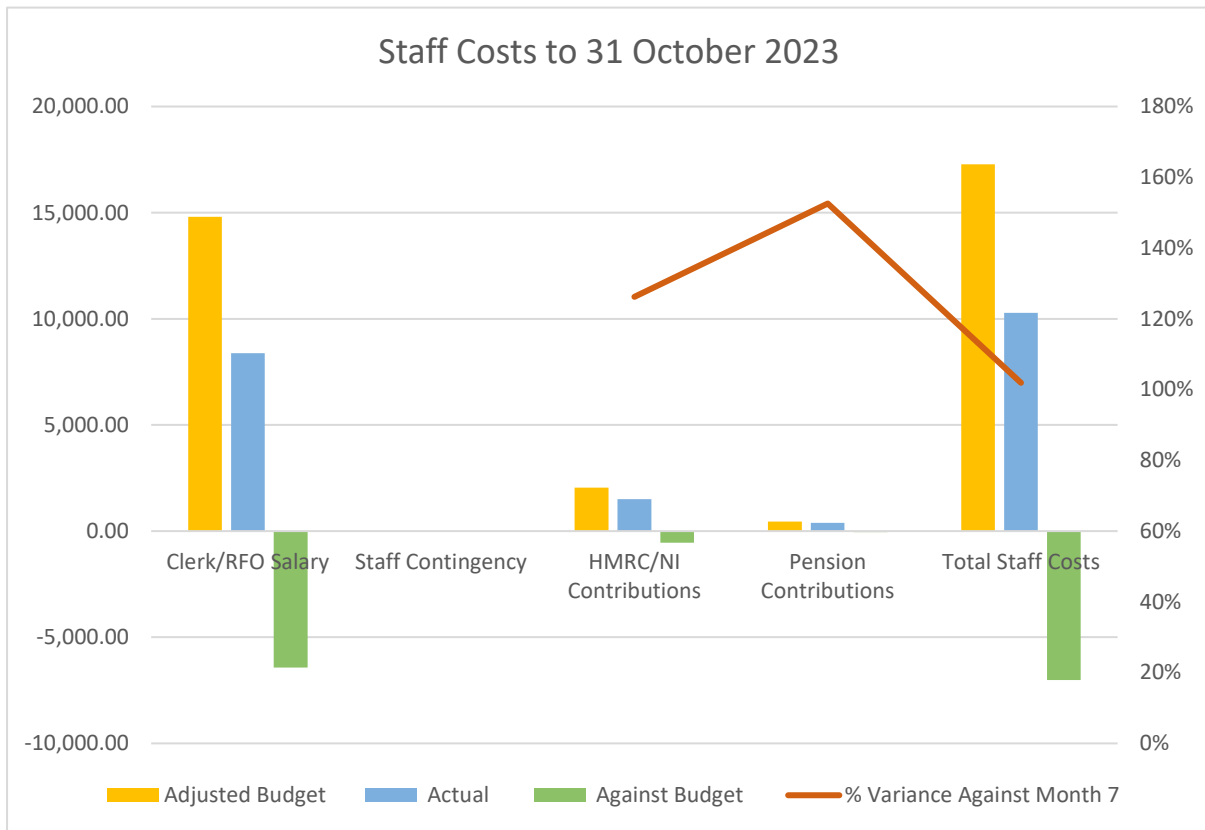
## Notes:

- Staff Costs** Total staff costs are currently 1% over budget profile at month 7.
- Administration:** The spending profile is skewed towards the first two quarters of the year, when most subscriptions and insurance fall due.
- Services:** Profile is skewed to first half of year when software subscriptions fall due.
- Estates:** Grounds contract invoicing is now monthly
- Donations & Grants:** In future donations in kind will be reported.
- Projects** Replacement Teen project spend (Senior Wooden Goal End) and parish groundworks (drainage) have been completed and paid in full.

The summaries have been sourced from the accounting software – some adjustment has been made to the profiling of payments.

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

Staff Costs



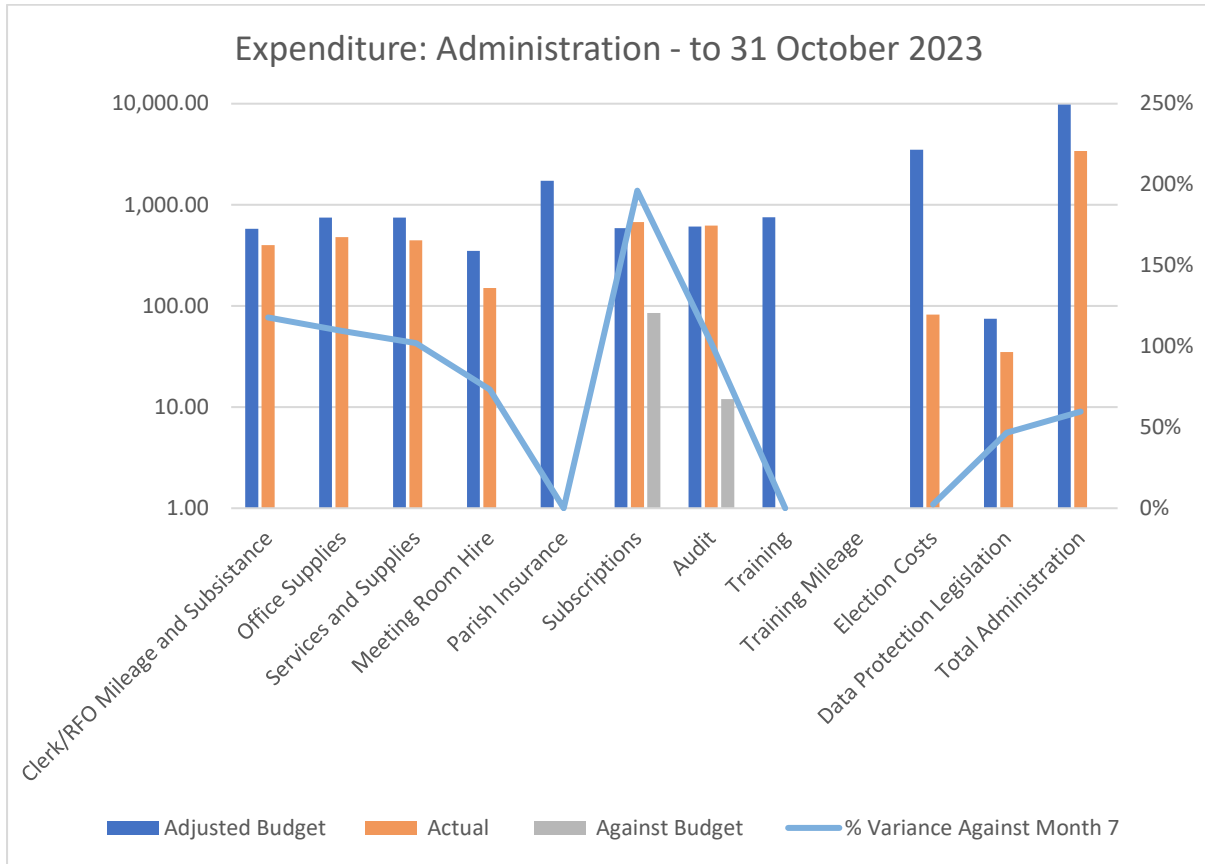
Notes:

Tax/NI and Pension contributions as a variance against monthly profile still higher than expected (26% and 52% above budget) despite the budget having been based on standard percentage of pension contributions against salary.

This may be the result of back payments on annual increment and LGPS award.

To monitor and review January once adjustments following 2023 pay award have been processed.

Administration



Notes:

The parish election was uncontested and the invoice for this has now been received (September - £81.91, leaving an underspend of £3393.09). This underspend should be re-allocated to either revenue budget(s) and/or earmarked reserves. The following options should be considered:

**Revenue Budget Lines:**

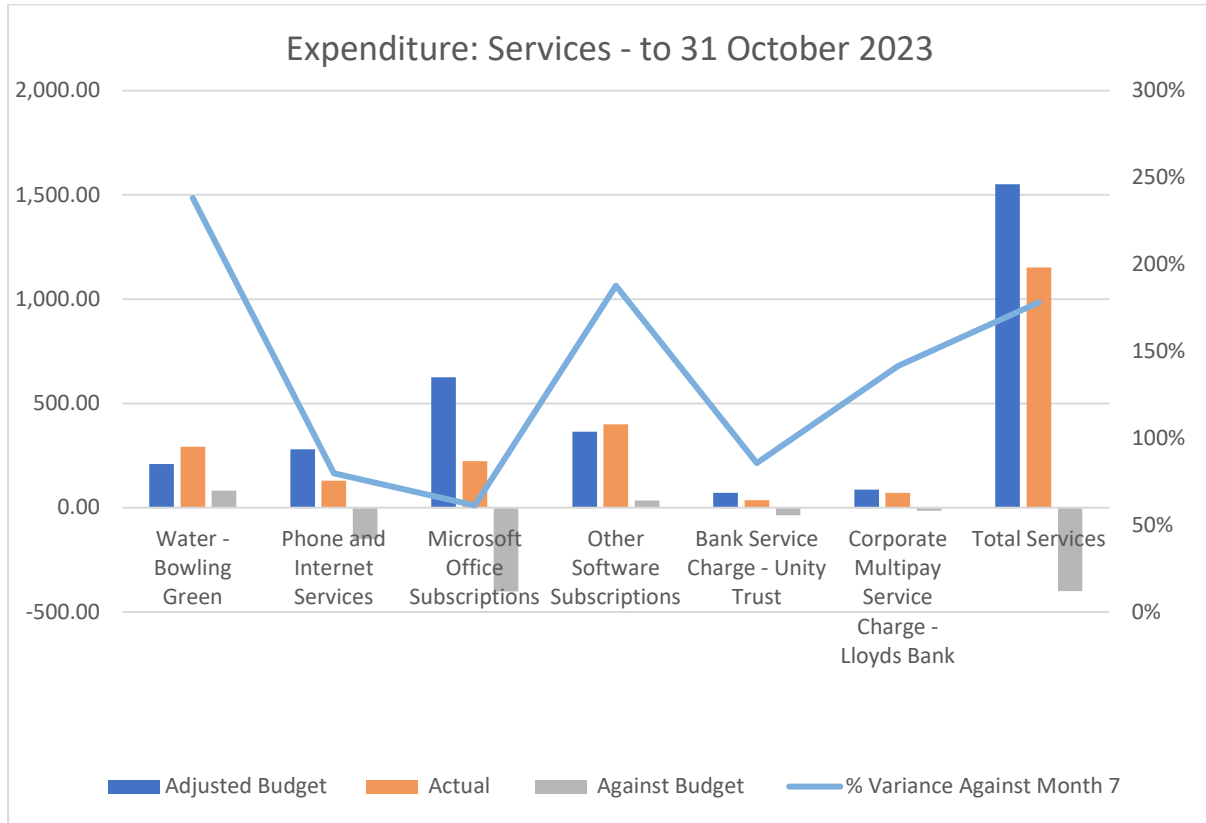
Memorial Clock                    £1300 towards costs of repairs in this financial year  
 Parish Lands                        £1500

**Earmarked Reserves:**

Elections                                £500

Training budget is currently underspent. New councillors should complete training and there are sufficient funds for this and for training for chairmanships.

Services



Notes:

All payments relating to the Cemetery are now listed under a separate single heading for ease of budgeting and reporting.

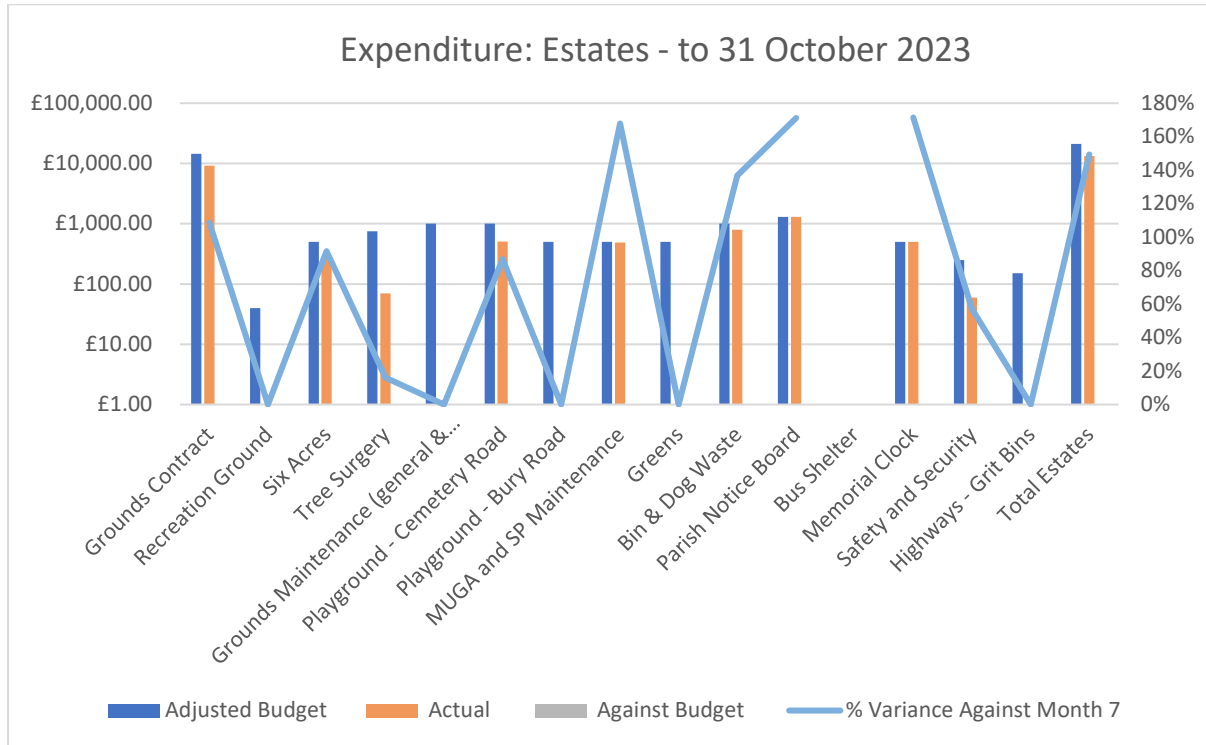
Water costs for the bowling green are significantly over the budget profile (£201.82 against a FY budget of £210.00). A further bill for August (£104.37 Agenda item 10.5i) was paid in September and two further bills expected in November and February. Meter readings are now taken monthly and reported to Anglian Water services.

Billing has been switched to Eversure to ensure that standing charges remain fixed over time and can not be increased without notice. This has meant that billing will switch to two months in advance.

Further to the report to the parish council at its July '23 meeting, the clerk wrote to the Bowls Club but has not to date had a response.

Microsoft billing is currently under budget, in part because we do not have a full complement of councillors.

Estates



Notes

No issues identified.

Grounds Contract is currently slightly budget on the month 7 profile, with only one cut outstanding for the year. Agreement was reached this year with the Grounds Contractor that where only part of the cemetery is cut to allow for seeding of wild flowers, the reduction will be applied in that month, rather than offsetting against a future cut (cuts were reduced by £40 per cut for the months of April and May, a saving of £160.00).

There is committed spending against:

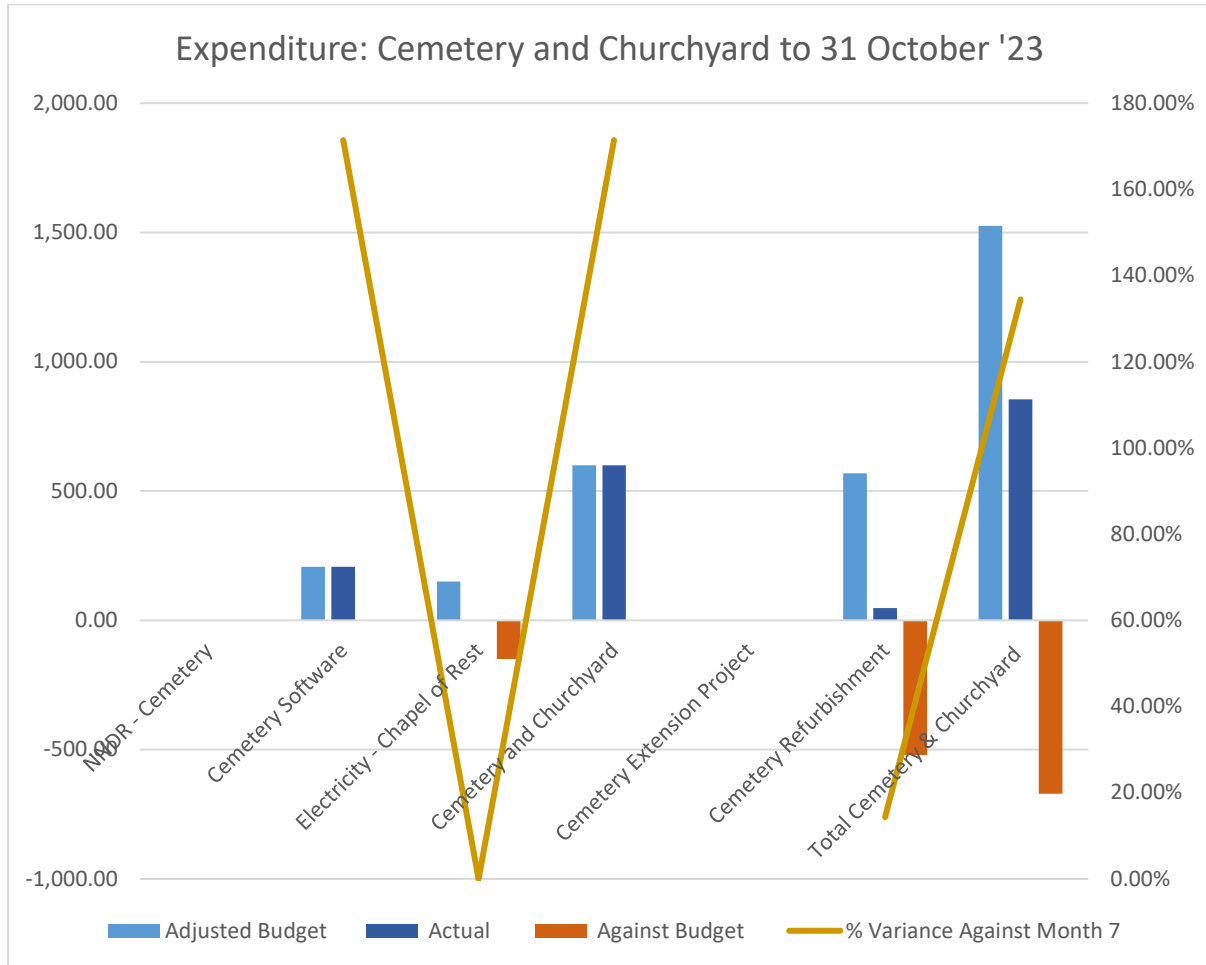
Grounds and Asset Maintenance £500 – last parish day

Six Acres £99.00

Grit Bins £150.00

For items agreed at the July meeting of the Estates Committee, which are in progress.

Cemetery

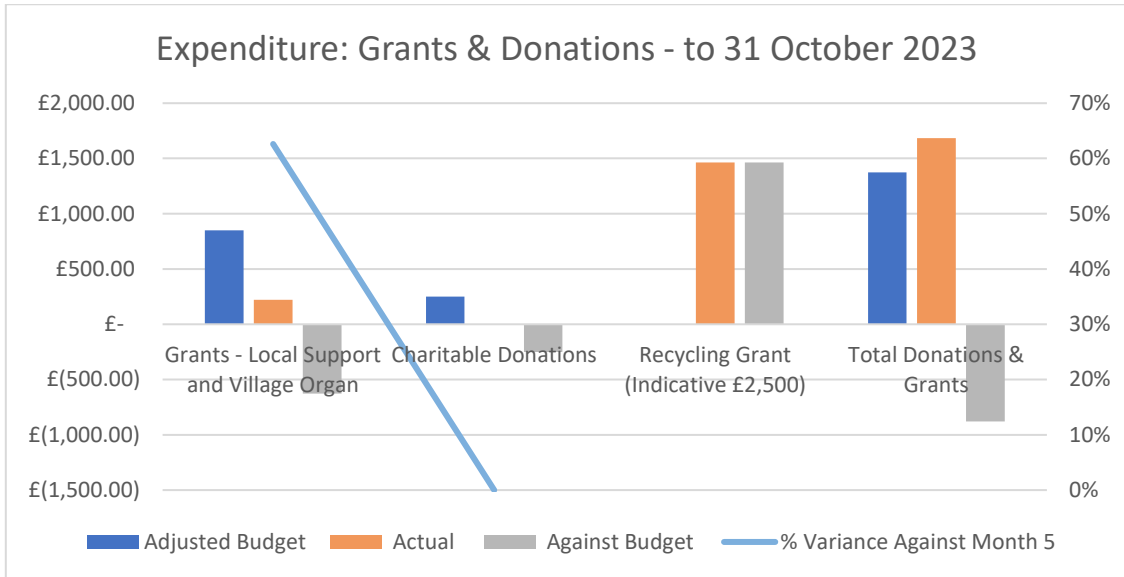


Notes:

Cemetery software has been invoiced and paid (£168.22 under budget).

Memorials testing for Wickhambrook Cemetery has been completed (£600 plus VAT). There may be some works to memorials if owners of plots cannot be contacted. This is expected to be between £185 - £225 plus VAT per memorial (a total of 13 memorials were identified for remedial work). An alternative approach would be to lay flat any outstanding memorials at a cost of £15 plus VAT (total cost £195 on 11 memorials).

Charitable Donations & Grants

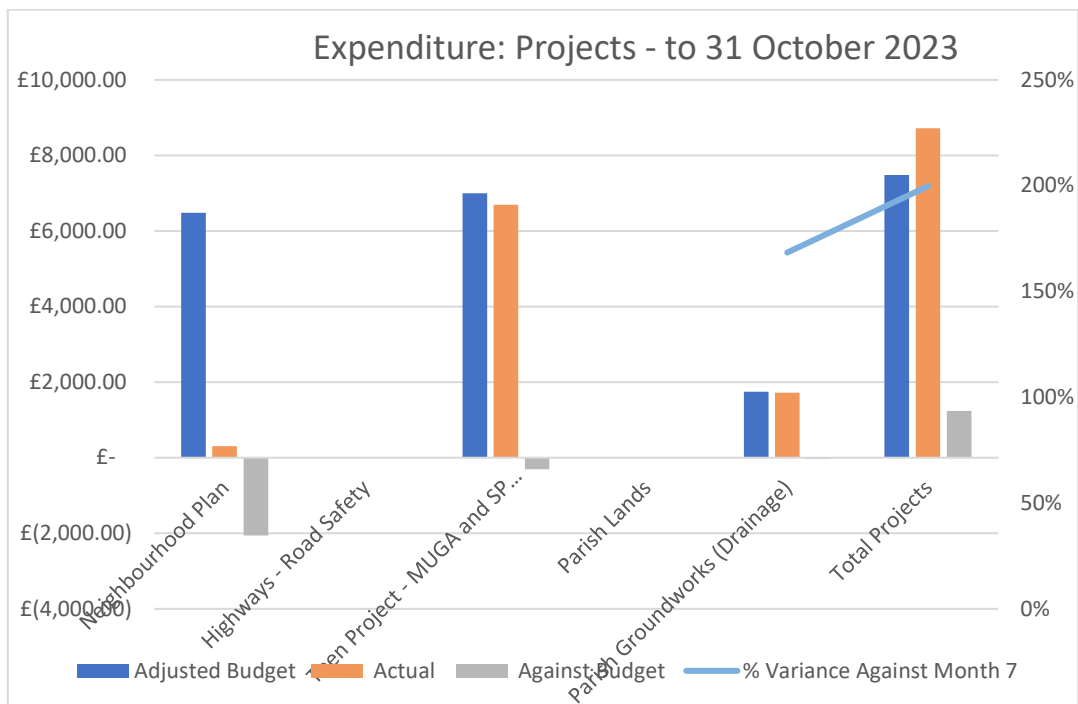


Notes:

No issues identified.

Spending against the locality grant awarded by West Suffolk Councillor Sarah Pugh has now been completed, with catering equipment and games bought for Warm Winter Wednesdays and loans to parish organisations.

Projects



Teen project – This has now been paid, coming in at £305.29 under budget.

Spending on Parish Groundworks (drainage) approved by the Estates Committee has been completed.



**Overview:**

Expenditure in each FY should be planned to be largely completed by February (excluding regular payments) to reduce this risk.

The clerk now includes a summary of committed spending to reduce any risk of over allocation against each budget line.

**Reserves:**

	01 April 2023	Changes to Reserves from Approved Budget	Transfer Unspent Funds	April	June	July	March	Movement	Current		
<b>Movement in Earmarked Funds</b>											
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)			£ 1,200.00		£145.00	£850.00		
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/Community Engagement	£ 250.00	£ 250.00	£ (350.00)			£ 350.00		£250.00	£0.00		
Charitable Donations	£ 50.00							£0.00	£50.00		
<b>Total Earmarked Reserves</b>	<b>£ 19,960.00</b>	<b>£ 12,110.00</b>	<b>#####</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 1,200.00</b>	<b>£ -</b>	<b>£1,560.00</b>	<b>£18,400.00</b>		
<b>Operating Reserve</b>	<b>£ 7,371.27</b>								£29,536.88	% Operating Reserve to Net	83.78%
<b>Total Reserves</b>	<b>£ 27,331.27</b>								<b>£ 47,936.88</b>		

Operating reserves at 31<sup>st</sup> August (Month 5) following adjustments made per report WPC.23.07.06 (Min. 23.07.11) were £29,536.88 (83.78%)

**Proposed adjustments to budget:****Table 1:** Transfers between revenue budgets:

Report	Purpose	Minute	From	To	Amount
WPC.23.09.07 & WPC.23.07.10	Registration of Land for Parish (Bury Road Pocket Park)	23.07.17 EC.23.11.0915	Elections	Parish Lands	£1500
WPC.23.09.09	Memorial Clock	23.09.15	Elections	Memorial Clock	£1300

**Table 2:** Movements on Reserves

Report	Purpose	Minute	From	To	Amount
23.09.07	Elections		<b>Revenue:</b> Elections	<b>Earmarked:</b> Elections	£500.00

**Recommendation:**

**To approve transfer between revenue budget lines and transfer of funds from Earmarked Reserves to Revenue budget lines as indicated in Tables 1 and 2 respectively of report WPC.23.11.07 and note net changes to revenue and earmarked reserves.**