



Members of Wiswell Parish Council are summoned to attend the Parish Council meeting on 12 December 2022, at Pendleton Village Hall - Commencing at 2:00pm.

## **Members of the public are welcome to attend.**

### **Agenda**

- 1. Apologies for absence.**
- 2. Declarations of disclosable pecuniary and other registrable and non-registrable interests.**

Members are reminded of their responsibility to declare any disclosable pecuniary, and other registrable and non-registrable interest in respect of matters contained in the agenda.

- 3. Public participation (if any).**

#### **ITEMS for DECISION**

- 4. Draft Budgets for 2023/24**

Report of the Clerk (enclosed), for members to reconsider their 2023/24 budget and the level of expenditure and the services it intends to deliver in 2023/24.

**Note:** This is the second review of the 2023/24 budget and is being held as the Council is now aware of its Tax Base for 2023/24 which is lower than anticipated.

**By virtue of paragraph 1 of Part 1 of Schedule 12A of the Local Government Act 1972, the press and public are excluded from the next agenda item.**

- 5. Burial Committee:**

Report for decision.

*Mike Hill.*

*Clerk and Responsible Financial Officer to Wiswell Barrow Parish Council.*

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# Agenda Item 4

## For Decision



<b>Meeting Date:</b>	<b>12 December 2022</b>
<b>Title:</b>	<b>Draft Budgets for 2023-24</b>
<b>Submitted by:</b>	<b>Clerk and Responsible Financial Officer</b>

### 1 Purpose of the report.

To update members on the preparations for the 2023-24 budget and to seek their considerations on the level of expenditure and the services it intends to deliver in 2023-24.

Members will recall that they discussed and agreed a budget for 2023-24 at their November 1 meeting. However, at the time members were not aware of the RVBC 2023-24 Tax Base, this has now been provided and is lower than anticipated.

### 2 Introduction:

Members are reminded that Parish Councils irrespective of their size, have a statutory duty to prepare an annual budget. It should be noted that it is not lawful to set a precept unless a budget has been prepared and approved.

The budget process:

1. Allows the Council to set a precept for the following year.
2. Gives the Clerk authority to make spending commitments in line with the decisions of the Council.
3. Enables progress monitoring during the year by comparing actual spending against planned spending.

### 3 Next Steps:

The Council's precept requirement must be advised to Ribble Valley Borough Council usually by the end of December/early January. A draft budget is provided in Appendix 1 for consideration/amendment by the Council and includes proposed budgets for each of the headline expenditure categories used in previous years. Members are however required to consider what services it intends to deliver in 2023-24.

### 4 The Budget:

The budget tab as shown in Appendix 1 has 8 columns which cover:

1. Categories of expenditure.
2. Budget for 2022-23 as prepared in 2021-22.
3. Actual expenditure for 2022-23 (April to October).
4. Forecast expenditure for 2022-23 (November to March).
5. Projected annual out-turn (spend) for 2022-23.
6. Budget variance to projected annual out-turn for 2022-23.

7. Planned budget/expenditure for 2023-24 based on the continuation of existing services.
8. Rationale/commentary for the planned expenditure is provided in the Comments column.

## **5 Reserves:**

The Council must review its level of reserves and whilst there are no statutory levels only guidance, significant levels may give rise to comment by the Council's auditor.

Wiswell Parish Council holds its reserves in line with those set out in the Joint Panel of Accountability and Governance March 2021 (p38 5.31-5.33) in that they are maintained at between three and twelve-months Net Revenue Expenditure.

Members should note that their current reserves are low.

## **6 Members are recommended:**

To note the contents of the report and Appendix 1 and to consider its expenditure and the services it intends to deliver in 2023-24.

## Agenda Item 4 - Appendix 1

Meeting Date: Meeting December 2022

Title: Draft Budget by Expenditure Stream for 2023/24

Submitted by: Clerk and Responsible Financial Officer

### **Purpose of the report:**

To re-consider the Council's Draft Budget for 2023/24. In light of the RVBC Tax Base for 2023/24 (178) becoming available.

### **Recommendations:**

See main report.

# Potential Revenue 1st April 2023 to 31st March 2024.

Assumptions	Income Streams			Totals
	RVBC Precept	RVBC Grants	Other Grants	
Precept 2023/24	7,965			7,965
RVBC Concurrent Grant		19		19
Other Grants			300	300
	7,965	19	300	8,284

Precept 2022/23 was £7,024

From LCC for Bio Diversity Grant

Contribution to the Burial Precept

# Expenditure 1st April 2022 to 31st March 2023.

version 6 04/12/22 (MH)

Administration Expenses		2022-23 Budget	2022-23 Apr-Nov Actual	Forecast 2022-23					2022-23 Projected Spend £	Variance vs Budget	2023-2024 Proposed Budget	Comments
				Nov	Dec	Jan	Feb	Mar				
1	Clerk: Salary.	4,500.00	1,163.00	0.00	900.00	0.00	0.00	900.00	2,963.00	1,537.00	3,744	4% increase in salary
2	Clerk: Home use, expenses and mileage etc,	295.00	0.00	139.00	125.00	0.00	0.00	125.00	389.00	-94.00	500	
3	HMRC (Income Tax and NI).	0.00	290.60	0.00	0.00	225.00	0.00	0.00	515.60	-515.60	900	
4	General Administration: Consumables, training, bank and payroll charges, room hire.	360.00	189.60	6.65	6.65	35.00	6.65	6.65	251.20	108.80	200	
5	Website, hosting and IT issues	670.00	686.00	32.00	32.00	32.00	32.00	32.00	846.00	-176.00	400	£32 per month to Easyweb
6	General Costs: Audit, insurance and software	475.00	581.60	0.00	0.00	0.00	0.00	0.00	581.60	-106.60	550	
SUB TOTAL		6,300.00	2,910.80	177.65	1,063.65	292.00	38.65	1,063.65	5,546.40	753.60	6,294	

Amenity Expenses		2022-23 Budget	2022-23 Apr-Oct Actual	Forecast 2022-23					2022-23 Projected Spend £	Variance vs Budget	2023-2024 Proposed Budget	Comments
				Nov	Dec	Jan	Feb	Mar				
20	General Maintenance: Parish Lengthsman etc.	500.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	500	
21	Grounds maintenance: Coronation Gardens.	400.00	0.00	200.00	0.00	0.00	0.00	36.00	236.00	164.00	100	
22	Refurbish phone box	200.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	100	
23	Best kept village	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0	
SUB TOTAL		1,120.00	0.00	200.00	0.00	0.00	0.00	636.00	836.00	284.00	700	

Sundry Expenses		2022-23 Budget	2022-23 Apr-Oct Actual	Forecast 2022-23					2022-23 Projected Spend £	Variance vs Budget	2023-2024 Proposed Budget	Comments
				Nov	Dec	Jan	Feb	Mar				
40	Burial Committee	75.00	74.00	0.00	0.00	0.00	0.00	0.00	74.00	1.00	0	No precept under new rules
41	Subscriptions (including LALC)	95.00	54.78	36.00	0.00	0.00	0.00	0.00	90.78	4.22	55	
42	Christmas tree, lights etc.	350.00	0.00	0.00	350.00	0.00	0.00	0.00	350.00	0.00	350	
43	Remembrance Sunday (wreath)	25.00	0.00	25.00	0.00	0.00	0.00	0.00	25.00	0.00	30	
44	Contingency	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	100	
45	Other expenditure	100.00	641.00	0.00	0.00	0.00	0.00	0.00	641.00	-541.00	250	
SUB TOTAL		1,145.00	769.78	61.00	350.00	0.00	0.00	0.00	1,180.78	-35.78	785	

TOTALS Less Earmarked Expenditure		2022-23 Budget	2022-23 Apr-Oct Actual	Forecast 2022-23					2022-23 Projected Spend £	Variance vs Budget	2023-2024 Proposed Budget	Comments
				Nov	Dec	Jan	Feb	Mar				
TOTALS Less Earmarked Expenditure		8,565.00	3,680.58	438.65	1,413.65	292.00	38.65	1,699.65	7,563.18	1,001.82	7,779	No earmarked expenditure

Summary	2022/23 £
Income:	7,377
Projected Spend:	7,563
Expected Variance:	-186

Proposed Precept	£
Expected Variance 2022/23:	-186
Proposed Spend 2023/24:	-7,779
<b>Total:</b>	<b>-7,965</b>

Bank Balance as at 04/12/22 = £8,512

Proposed Precept:

Previous Year's Precepts				
Year	Tax Base	Band D Tax £	Tax Band % Change	Precept £
2015/16	179	13.94		2,495
2016/17	176	19.94	43.0%	3,510
2017/18	177	19.94	0.0%	3,529
2018/19	183	26.52	33.0%	4,854
2019/20	183	29.72	12.1%	5,439
2020/21	181	37.3	25.5%	6,751
2021/22	181	38.04	2.0%	6,886
2022/23	181	38.81	2.0%	7,024
<b>2023/24</b>	<b>178</b>	<b>44.75</b>	<b>15.3%</b>	<b>7,965</b>

Figure provided by RVBC.

2022/23 Expected Variance  
+  
2023/24 Proposed Spend