

Four Marks Parish Council
Wednesday 21 January 2024

Budget & Precept 2024/25

1. Purpose

To give the committee the opportunity to review the draft budget for the financial year 1 April 2024 to 31 March 2025 before the full council considers the budget and agrees a precept.

2. Background

Four Marks Parish Council is obliged to set a balanced budget and to agree a precept annually. This report covers the Financial Year 1 April 2024 to 31 March 2025. The precept is the amount of money that the parish council asks East Hants District Council (EHDC) to collect on the council's behalf from the council tax payers in the parish area. The precept is expressed as a total cash sum and as an amount per Band D household.

Setting the budget and agreeing the precept is the responsibility of Full Council – it cannot lawfully be delegated to a committee. The Finance & General Purposes Committee and a working group comprised of members of the committee have considered the budget in detail and the figures presented here represent the outcome of those deliberations.

3. Tax base

East Hants District Council calculates the tax base figure for the district and for each town or parish within the district – the tax base figure is expressed as an averaged number of Band D households. The precept per Band D household is calculated by dividing the total precept sum by the tax base. For Four Marks Parish Council the tax base figure for 2024/25 is 2,134.78 being a small increase on the 2023/24 figure of 2124.82 (Broadly speaking the tax base figure increases in line with the number of homes in the parish but it is reduced for the number of households in receipt of Council Tax benefit – even if there were to be no change in the number of homes the tax base would still fluctuate if the number of households in receipt of Council Tax benefit changed).

4. Detailed Budget Figures

Detailed budget figures from the new accounting software (Scribe) are annexed to this report. Also attached is a statement of variation that identifies the changes between the 2023/24 budget and the draft 2024/25 budget.

The Finance & General Purpose Committee considered a confidential staffing budget. Since the staffing establishment remains in a state of flux this was calculated based on the previous posts (a fulltime clerk and a parttime assistant). This assumes that the cost of the revised staffing structure will be contained within the costs of the old one.

£35,500 remains in the budget for the community building project. Though since it is unlikely that any PWLB loan will be drawn down in the first six months of the financial year of 2024/25 and therefore no budget for PWLB charges is required in this year. This cost remains in the budget pending a decision about whether the project will proceed.

The budget provides a notional £30,000 for the new Neighbourhood Plan. This budget is to be funded not from precept but from an anticipated underspend in the current financial year. If the underspend is less than anticipated then the budget for the Neighbourhood Plan will need to be reduced.

5. Precept

The detailed budget figures imply a precept figure of £184,010 to balance the 2024/25 budget. This represents an increase of £9,180 (or 5.25%) over the precept agreed for 2023/24. At Band D the precept would increase from £82.28 per household to £86.20 (an increase of 4.76%).

6. Recommendations

It is recommended that Full Council,

- agrees the 2024/25 budget as set out in the attached budget papers;
- sets a precept of £184,010 for the financial year 2024/25; and
- authorises the Clerk to issue the precept request to East Hants District Council.

Contact details in case of query on this report:

Louise Steele – finance@fourmarks-pc.org.uk

Four Marks Parish Council - Statement of Variation 2023-24 to 2024-25 Budgets

Precept 2023/24 £174,830

Add additional costs not in 2023/24 Budget

Administration

Cost of living increase - staffing £1,000

Additional IT Costs £1,000

Additional Telephone/Broadband costs £100

Additional Subscriptions £900

Additional Grants/Donations budget £3,000

New Election Expenses Budget £1,500

Benians Pavilion

Additional Electricity Cost £1,466

Bowls Club

Additional Electricity Cost £90

Cemetery

Projected fall in Cemetery Fees income £1,500

Community Building Project

Events

New Event Expenses Budget £1,000

Oak Green Parade

Additional Electricity Cost £24

Open Spaces

Additional Tree Maintenance £2,000

New budget for Maintenance of Swellings Pond £5,000

Recreation Ground

Additional servicing/maintenance £1,500

Tennis Courts

Tennis courts budgeted to be nil cost £1,000

£21,080 £21,080

Subtract reduction in costs included in 2023/24 Budget

Administration

Increase in CCLA Dividend £3,000

Reduction in Neighbourhood Plan Budget £2,300

Remove Capital Expenditure Budget £1,000

Benians Pavilion

Reduction in Gas costs £600

Community Building Project

Reduction in Community Building Project Budget £5,000

£11,900 £11,900

Recommended Precept 2024/25 £184,010

% increase in cash terms 5.25%

Notes

See staffing estimate - includes predicted 3% uplift

Transferred from capital expenditure see below

New mobile 'phone

Increase in budget in line with anticipated expenditure

Increases the PC's ability to support community organisations

Spreads the cost of elections over the life of a council

Budget required to support PC organised/supported events

Additional work in Badger Orchard

Increase in budget in line with anticipated expenditure

Dividend has significantly increased

Budget to match that of Medsted PC

Transferred to IT Costs

Four Marks Parish Council

17 January 2024 (2023 - 2024)

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

Administration		Last Year				Current Year 2023 - 2024				Next Year 2024-2025					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1000	Precept					174,830.00	174,830.00		174,830.00					184,010.00	
1001	CCLA Dividend					4,000.00	4,205.20		4,205.20					7,000.00	
1002	Bank Interest						52.74		52.74						
1009	CIL Income						16,088.69		16,088.69						
4000	Gross Salaries									52,000.00	20,399.79		20,399.79		48,750.00
4001	ER NI Contributions										2,529.54		2,529.54		4,320.00
4002	ER Pension Contributi									10,500.00	3,450.61		3,450.61		10,430.00
4003	Agency Staff										4,576.16		4,576.16		
4004	Staff Mileage/Travel									400.00	5.40		5.40		400.00
4005	Chairman's Allowance									100.00					100.00
4006	Training & Publication:									750.00	1,687.00		1,687.00		750.00
4007	Office Expenses									750.00	1,281.99		1,281.99		750.00
4008	IT									1,000.00	2,099.42		2,099.42		2,000.00
4009	Telephone & Broadbar									400.00	297.52		297.52		500.00
4010	Bank Charges									200.00	134.10		134.10		200.00
4011	Subscriptions									1,600.00	1,933.26		1,933.26		2,500.00
4012	Audit Fees									1,300.00	1,302.50		1,302.50		1,300.00
4013	Legal & Professional F									2,000.00	805.00		805.00		2,000.00
4014	Insurance									4,000.00	1,986.04		1,986.04		4,000.00
4015	Village Hall Hire									300.00	178.00		178.00		300.00
4016	Grants & Donations A									3,000.00	5,050.00		5,050.00		6,000.00
4200	Neighbourhood Plan									2,300.00	209.91		209.91		30,000.00
4201	Capital Expenditure									1,000.00					
4308	VAT														
4314	Miscellaneous Income						30.00		30.00						
4316	Election Expenses										4,445.81		4,445.81		1,500.00

Four Marks Parish Council

17 January 2024 (2023 - 2024)

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

SUB TOTAL		178,830.00		195,206.63		195,206.63		81,600.00		52,372.05		52,372.05		191,010.00		115,800.00	
		Last Year				Current Year 2023 - 2024								Next Year 2024-2025			
		Receipts		Payments		Receipts				Payments				Receipts	Payments		
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget		
1015	Allotment Income						70.00		70.00								
4206	Rates including Water									1,000.00					1,000.00		
4210	Miscellaneous Expens										1,850.32		1,850.32				
SUB TOTAL							70.00		70.00	1,000.00	1,850.32		1,850.32		1,000.00		
		Last Year				Current Year 2023 - 2024								Next Year 2024-2025			
		Receipts		Payments		Receipts				Payments				Receipts	Payments		
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget		
1005	Sports Pavilion Income																
1011	Rent Income					5,000.00	3,750.00		3,750.00					5,000.00			
4101	Electricity									3,000.00	1,480.36		1,480.36		4,466.00		
4102	Gas									3,000.00	1,396.86		1,396.86		2,400.00		
4103	Water									900.00	1,053.30		1,053.30		900.00		
4104	Business Rates										112.64		112.64				
4105	Building Mtce/Service									1,500.00	1,233.67		1,233.67		1,500.00		
4113	Water Fountain Rental									1,500.00	852.84		852.84		1,500.00		
SUB TOTAL						5,000.00	3,750.00		3,750.00	9,900.00	6,129.67		6,129.67	5,000.00	10,766.00		

Four Marks Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

		Last Year				Current Year 2023 - 2024				Next Year 2024-2025					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
4204	Electricity									300.00	171.40		171.40		390.00
4309	Water Charges										26.60		26.60		
SUB TOTAL										300.00	198.00		198.00		390.00

		Last Year				Current Year 2023 - 2024				Next Year 2024-2025					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1007	Cemetery Fees					3,500.00	925.00		925.00		200.00		200.00	2,000.00	
4107	General Maintenance										1,545.00		1,545.00		
SUB TOTAL						3,500.00	925.00		925.00		1,745.00		1,745.00	2,000.00	

		Last Year				Current Year 2023 - 2024				Next Year 2024-2025					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
4300	Community Building P									20,000.00	18,271.50		18,271.50		35,500.00
4301	PWLB repayments									20,500.00					
SUB TOTAL										40,500.00	18,271.50		18,271.50		35,500.00

		Last Year				Current Year 2023 - 2024				Next Year 2024-2025					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget

Four Marks Parish Council

17 January 2024 (2023 - 2024)

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

1008	Entry Fees - Events		125.15		125.15									
4313	Event Expenses								1,531.20			1,531.20		1,000.00
4318	Grant Received		500.00		500.00									
SUB TOTAL			625.15		625.15				1,531.20			1,531.20		1,000.00

Festival Committee		Last Year				Current Year 2023 - 2024				Next Year 2024-2025				
		Receipts		Payments		Receipts		Payments		Receipts	Payments			
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget
Code	Title													
4312	Maintenance									850.00		850.00		
SUB TOTAL										850.00		850.00		

Four Marks Environmental		Last Year				Current Year 2023 - 2024				Next Year 2024-2025				
		Receipts		Payments		Receipts		Payments		Receipts	Payments			
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget
Code	Title													
4311	Hall Hire									33.00		33.00		
SUB TOTAL										33.00		33.00		

Grant Funded Projects		Last Year				Current Year 2023 - 2024				Next Year 2024-2025				
		Receipts		Payments		Receipts		Payments		Receipts	Payments			
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget
Code	Title													
1012	Grants Received					1,760.83			1,760.83					
4307	Purchase of Assets									1,800.00		1,800.00		

Four Marks Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

SUB TOTAL			1,760.83	1,760.83	1,800.00	1,800.00
------------------	--	--	-----------------	-----------------	-----------------	-----------------

Oak Green Parade		Last Year				Current Year 2023 - 2024								Next Year 2024-2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
4202	Electricity									300.00	146.69		146.69		324.00
4203	Christmas Light Renta									3,800.00	3,769.72		3,769.72		3,800.00
SUB TOTAL										4,100.00	3,916.41		3,916.41		4,124.00

Open Spaces		Last Year				Current Year 2023 - 2024								Next Year 2024-2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1003	Grants Received														
1004	Sports Pitches/Grounc				1,500.00	560.00		560.00						1,500.00	
1010	Wayleave				70.00									70.00	
1013	Ground Rent					100.00		100.00							
4100	Bin Emptying									7,500.00	5,860.61		5,860.61		7,500.00
4106	Labour/Maintenance -									4,000.00	7,145.00		7,145.00		4,000.00
4109	Materials/Equipment -									1,000.00	509.25		509.25		1,000.00
4110	Green Labour/Mainter									31,000.00	20,573.92		20,573.92		31,000.00
4111	Tree Maintenance/plai									6,000.00	4,100.00		4,100.00		8,000.00
4112	Materials/Equipment -									2,000.00	134.69		134.69		2,000.00
4114	Pond Maintenance														5,000.00
4317	Emergency Tree Work										550.00		550.00		

Four Marks Parish Council

17 January 2024 (2023 - 2024)

Detailed Budget Summary

All Cost Centres and Codes (Between 31/12/2023 and 31/03/2024)

SUB TOTAL					1,570.00	660.00		660.00	51,500.00	38,873.47		38,873.47	1,570.00	58,500.00
------------------	--	--	--	--	-----------------	---------------	--	---------------	------------------	------------------	--	------------------	-----------------	------------------

Recreation Ground		Last Year				Current Year 2023 - 2024								Next Year 2024-2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
4205	Servicing/Maintenance									1,000.00	2,564.64		2,564.64		2,500.00
4207	Material/Equipment										428.43		428.43		
4315	Playground Inspection										65.00		65.00		
SUB TOTAL										1,000.00	3,058.07		3,058.07		2,500.00

Tennis Courts		Last Year				Current Year 2023 - 2024								Next Year 2024-2025	
		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1006	Tennis Courts Income					1,000.00								3,600.00	
4319	Tennis Courts Mainten														3,600.00
SUB TOTAL						1,000.00								3,600.00	3,600.00

Summary

TOTAL					189,900.00	202,997.61		202,997.61	189,900.00	130,628.69		130,628.69	203,180.00	233,180.00
--------------	--	--	--	--	-------------------	-------------------	--	-------------------	-------------------	-------------------	--	-------------------	-------------------	-------------------