

Budget 2023-24

Report to Council 23rd January 2023

Introduction

The Parish Council (PC) needs to agree a budget for 2023-24 and to submit a precept request to Cornwall Council (CC) by 24th January 2023.

The Council tax base has increased from 1237.93 to 1263.48 (+2.06%)

For 2022-23 a <u>local precept of £100992</u> was set; with a sum of £102196 for the budget, the CTSG for 2022-23 was £1203.57. As the tax base for Gwinear-Gwithian was 1237.93, residents paid £81.58 per BAND D property for the local precept, which was a 2.62% or 2.08p increase per annum per household on the previous year.

There is no Council Tax Support Grant (CTSG) unlike previous years.

If the precept was to remain the same (£100992) plus £1204 (£102196) due to the removal in the CTSG but plus the increase in the tax base, a Band D household would pay £80.88 PA an increase of 0.06% with no precept change.

A draft budget is set out in Appendix A.

Draft Recommendations

That a budget for 2023-24 be approved as shown in Appendix A to this report; and that a sum of £102866 be approved for this year's budget, raised by a local precept of £102866 in 2023-24. As the tax base for Gwinear-Gwithian is 1263.48, residents will pay £81.42 per BAND D property for the local precept, which is a 0.196% or 16p decrease per annum per household on last year.

Councillors considered this budget firstly at the 9th January 2023 meeting and agreed any amendments by the 23rd January 2023 meeting ready for approval at that meeting.

Gwinear-Gwithian Parish Council

Budget 2023-24 Appendix A

This paper outlines spending against previous precepted budgets and predicts precepted budget spending for 2023-24

Exp	enditure:								
Code		Budget	Actual Spend	Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	
Hal	Hire/Office Space (HH/OS)								
56	Community Facility ¹	1500	654	1500	1892	1000	900	1000	
1	Hall Hire	100	0	100	20	100	60	100	
2	Office Rental/service charges	0	0	0	0	0	0	0	
3	Utilities ²	1500	978	1500	683	2000	1000	2100	-25%
	Sub Total	3100	1632	3100	2595	3100	1960	3200	
Sta	ffing (S)								
4	Salaries	31000	31703	33000	31802	34500	34500	36685	
5	PAYE & NI	7500	7251	7670	7236	7900	8300	9000	
5a	Pensions	10500	10199	10722	10354	13300	11200	12000	
	Sub Total	49000	49153	51392	49392	55700	54000	57685	
Adr	ninistration (A)								
27	Insurance	1300	1192	1500	1207	1500	1247	1500	
29	Office Equipment ⁴	500	0	0	0	0	400	200	infinite
6	Subscriptions/Conferences	1500	1357	1500	1555	1600	1514	1600	
7	Telephone/Internet/Email services	1000	612	1000	822	800	900	900	
8	Postage ³	250	243	250	306	400	300	300	-25%
9	Office Stationery ³	400	389	400	249	300	250	250	-17%
10	Office Maintenance/Services ³	1500	1047	1500	930	1000	500	600	-40%
51	Waste Services ³	800	325	800	324	800	452	500	-37%
34	Wreaths ³	46	50	50	50	65	50	50	-15%
37	Training	750	139	0	24	0	150	0	

Code		Budget	Actual Spend	Budget	Actual Spend	Estimated Budget	Predicted Spending	Estimated Budget	
		2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	
39	Audit ³	600	591	600	592	600	480	500	-17%
44	General Admin⁴	0	240	250	153	50	300	200	+300%
47	Website	2500	2744	1500	1387	1500	1356	1500	
40	Newsletter Articles/Advertisements ⁴	1000	0	500	574	0	200	600	infinite
	Sub Total	12146	8929	9850	8173	8615	8099	8700	
Rec	reation/Street Scene (R/SS)								
11	Litter/Dog Bins ⁵	350	0	350	0	350	0	150	-57%
12	Community Pride Officer (CPO)	12818	9239	13000	12947	14000	13000	13000	
13	Materials ⁵	1000	126	1000	0	1000	500	500	-50%
14	Elizabeth Sampson Playing Field (ESPF)	5700	3201	6000	4458	6625	6625	6625	
30	Bus Shelters/Notice boards ⁴	1100	0	0	0	0	200	100	Infinite
15	Allotment fees/costs	200	126	200	160	0	100	0	
22	Reawla Park	5700	5993	6000	5493	6625	6625	6625	
13	BT Kiosks	0	0	0	0	0	0	0	
59	Tree safety management	750	954	750	0	500	300	500	
	Sub Total	27618	19639	27300	23058	29100	27350	27500	
Buri	als (B)								
16	Burial Rates ⁵	180	0	180	182	0	260	150	Infinite
17	Burial Maintenance	2500	1584	1500	2640	2000	2000	2000	
17	Burial Safety Maintenance ⁵	1000	0	500	0	300	0	0	Infinite
18	Burial ground/extension ⁵	1000	0	500	0	300	0	0	Infinite
	Sub Total	4680	1584	2680	2822	2600	2260	2150	
Age	ncy Services (AS)								
33	LMP	4060	4060	4060	4060	4060	4060	4060	
31	Gwithian Green	1793	2225	1793	1851	1793	1800	1793	
	Service Delivery	2000	240	2000	3465	2000	1200	1200	
	Sub Total	7853	6525	7853	9376	7853	7060	7053	

Code		Budget	Actual Spend	Budget	Actual Spend	Estimated Budget	Predicted Spending	Estimated Budget	
Code		2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	
General Expenditure (GE)									
32	Councillor Expenses	100	0	0	0	0	0	0	
21	Election Expenses	1000	0	750	510	0	0	0	
26/43		1000	1170	500	485	1000	500	1000	
	Sub Total	2100	1170	1250	995	1000	500	1000	
Proj	ects/Capital Schemes (P/CS)								
45	Christmas Trees ³	400	505	400	225	400	250	250	-37%
42	Awards/ceremonies	300	0	0	0	0	0	0	
36	Parish Plan-Towans Project	500	1800	500	500	500	500	500	
35	Defibrillator Project/upkeep ⁴	500	550	500	220	200	200	700	+250%
58	Reawla Park projects ⁶	2500	0	0	744	1500	745	500	-67%
19	ESPF projects ⁶	2500	0	1812	298	1500	0	500	-67%
20	Highways ⁵	1000	0	1000	0	1000	0	500	-50%
	Sub Total	7700	2855	4212	1990	5100	1695	2950	
	Total Expenditure	114197	91487	107637	98401	113068	102924	110238	
Take	en from Reserves								
21	Election Expenses					1000			
12	CPO services / recreation	2000							
54	Quality status					500			
49	Service delivery					500			
40	Newsletter/advertising					500			
37	Training					500			
4/5	Staff Cover	3500							
50 /52	HAP grant / Family Activity Trail	869							
53	Neighbourhood Planning	2500	_	2000					
56	Community Facility			2000					
32	Councillor Expenses		_	100					
	Sub Total	8869		4100		3000			

Code		Budget	Actual Spend	Budget	Actual Spend	Estimated Budget	Predicted Spending	Estimated Budget	
		2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	
Income:									
15	Allotment Fees/costs	320	314	320	363	320	320	320	
18	Burial Fees	0	9410	0	1976	1000	500	500	
33	LMP Grant	4060	4060	4060	4060	4060	4060	4060	
31	Gwithian Green Grants	1793	2113	1793	1403	1793	1793	1793	
24	Reawla Park projects	0	500	0	489	0	0	0	
19	ESPF projects			0	489		0	0	
	Bank Interest	200	199	200	6	199	199	199	
48	CIL/S106	0	7105	0	4419	0	6000	0	
56a	Community Facility income	240	10000	0	150	500	500	500	
	Total Income	6613	34967	6373	14976	7872	13372	7372	
	TOTAL TO RAISE	98715		97164		102196		102866	
	Minus CTSG	2842		2453		1204		0	
	PRECEPT	95873		94711		100992		102866	
Council Tax Base (Band D equivalent)		1215.27		1191.26		1237.93		1263.48	
Band D Precept		78.89		79.50		81.58		81.42	

Notes *Material Variances (between 22/23 & 23/24 budgets) For this purpose "material" shall be 15% (Rounded up/down)

Mrs Vida Perrin (Clerk to the Council & Responsible Financial Officer)

For presentation to Council 9th & 23rd January 2023