

## **Budget 2023-24**

### **Report to Council 23<sup>rd</sup> 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 24<sup>th</sup> January 2023.

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

For 2022-23 a **local precept of £100992** 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 9<sup>th</sup> January 2023 meeting and agreed any amendments by the 23<sup>rd</sup> 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

<b>Expenditure:</b>									
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	
<b>Hall Hire/Office Space (HH/OS)</b>									
56	Community Facility <sup>1</sup>	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 <sup>2</sup>	1500	978	1500	683	2000	1000	2100	-25%
	<b>Sub Total</b>	<b>3100</b>	<b>1632</b>	<b>3100</b>	<b>2595</b>	<b>3100</b>	<b>1960</b>	<b>3200</b>	
<b>Staffing (S)</b>									
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	
	<b>Sub Total</b>	<b>49000</b>	<b>49153</b>	<b>51392</b>	<b>49392</b>	<b>55700</b>	<b>54000</b>	<b>57685</b>	
<b>Administration (A)</b>									
27	Insurance	1300	1192	1500	1207	1500	1247	1500	
29	Office Equipment <sup>4</sup>	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 <sup>3</sup>	250	243	250	306	400	300	300	-25%
9	Office Stationery <sup>3</sup>	400	389	400	249	300	250	250	-17%
10	Office Maintenance/Services <sup>3</sup>	1500	1047	1500	930	1000	500	600	-40%
51	Waste Services <sup>3</sup>	800	325	800	324	800	452	500	-37%
34	Wreaths <sup>3</sup>	46	50	50	50	65	50	50	-15%
37	Training	750	139	0	24	0	150	0	

[illegible]

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	
<b>General Expenditure (GE)</b>									
32	Councillor Expenses	100	0	0	0	0	0	0	
21	Election Expenses	1000	0	750	510	0	0	0	
26/43	Grants/Donations	1000	1170	500	485	1000	500	1000	
	<b>Sub Total</b>	<b>2100</b>	<b>1170</b>	<b>1250</b>	<b>995</b>	<b>1000</b>	<b>500</b>	<b>1000</b>	
<b>Projects/Capital Schemes (P/CS)</b>									
45	Christmas Trees <sup>3</sup>	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 <sup>4</sup>	500	550	500	220	200	200	700	+250%
58	Reawla Park projects <sup>6</sup>	2500	0	0	744	1500	745	500	-67%
19	ESPF projects <sup>6</sup>	2500	0	1812	298	1500	0	500	-67%
20	Highways <sup>5</sup>	1000	0	1000	0	1000	0	500	-50%
	<b>Sub Total</b>	<b>7700</b>	<b>2855</b>	<b>4212</b>	<b>1990</b>	<b>5100</b>	<b>1695</b>	<b>2950</b>	
	<b>Total Expenditure</b>	<b>114197</b>	<b>91487</b>	<b>107637</b>	<b>98401</b>	<b>113068</b>	<b>102924</b>	<b>110238</b>	
<b>Taken from Reserves</b>									
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					
	<b>Sub Total</b>	<b>8869</b>		<b>4100</b>		<b>3000</b>			

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	
<b>Income:</b>									
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	
	<b>Total Income</b>	<b>6613</b>	<b>34967</b>	<b>6373</b>	<b>14976</b>	<b>7872</b>	<b>13372</b>	<b>7372</b>	
	<b>TOTAL TO RAISE</b>	<b>98715</b>		<b>97164</b>		<b>102196</b>		<b>102866</b>	
	Minus CTSG	<b>2842</b>		<b>2453</b>		<b>1204</b>		<b>0</b>	
	<b>PRECEPT</b>	<b>95873</b>		<b>94711</b>		<b>100992</b>		<b>102866</b>	
<b>Council Tax Base (Band D equivalent)</b>		1215.27		1191.26		1237.93		1263.48	
<b>Band D Precept</b>		78.89		79.50		81.58		81.42	
<b>Notes</b>	<b>*Material Variances (between 22/23 &amp; 23/24 budgets) For this purpose “material” shall be 15% (Rounded up/down)</b>								
<b>Mrs Vida Perrin (Clerk to the Council &amp; Responsible Financial Officer)</b>									
<b>For presentation to Council 9<sup>th</sup> &amp; 23<sup>rd</sup> January 2023</b>									