



Goostrey Parish Council

DOCUMENT PACK FOR THE FINANCE COMMITTEE BUDGET MEETING

on Tuesday 7th November 2023, at 7.30pm in the Village Hall Lounge

Agenda

- 1. Declaration of Interests**
- 2. Apologies for absence**
- 3. Minutes of meeting of 3rd October 2023. View minutes at [Finance Committee Meeting Minutes 3rd October 2023 Draft](#)**
- 4. Actions from the meeting of 3rd October:**
 - Village Hall Recharge Reserves amended and relevant invoices requested from Cheshire East Council.
 - Internal Auditor appointed for 2023/24.
- 5. Budget Planning 2024/25:** To review the proposed budgets from the council's committees and to formulate a budget to submit to the Parish Council meeting on 28th November. **See Page 2.**
- 6. 3 Year Budget Planning:** To review the proposed 3 year budget plans from the council's committees and formulate a 3 year budget for council approval. **See Page 15.**
- 7. Minor items and items for the next agenda.**
- 8. Next meeting:** To be confirmed.
- 9. Close meeting**

ENCLOSURES

Item 5
Draft Budget Summary

Draft Budget Summary 2024 - 2025

Cost Centre	2023 - 2024		2024 - 2025		Budget Variance	
	Receipts	Payments	Receipts	Payments	Receipts	Payments
Parish Council	51,030.00	32,395.00	53,714.00	35,734.76	5.26%	10.31%
Amenities	1,000.00	10,150.00	1,050.00	10,350.00	5.00%	1.97%
Village Hall	17,675.00	27,160.00	18,485.00	28,213.00	4.58%	3.88%
Totals	69,705.00	69,705.00	73,249.00	74,297.76		

The budget gives costs for the financial year 2023-2024 to date and estimated costs for 2024-2025. While clearly there are some estimated costs to which the Parish Council is committed, other figures are suggestions, and are equally open to increase, decrease or elimination.

Surplus/Deficit - 1,048.76

In order to balance the budget the Precept requirement is 54,262.76
this is an increase of 7.07% 2024-2025 for Council incl. Tax Base inc.
this is an increase of 6.48% 2024-2025 for Households
this is an increase of £ 2.07 2024-2025 for Band D Households

Draft Budget for the Parish Council Cost Centre for Consideration

Goostrey Parish Council Detailed Budget Summary

Parish Council		Last Year 2022-2023				Current Year 2023-2024				Next Year 2024-2025			Notes
		Receipts		Payments		Receipts		Payments		Receipts	Payments		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget		
1	Precept	48,142.00	48,142.00			50,680.00	50,680.00			53,214.00		5.00%	5% increase was based on the projections of the 3 year budget plan. Inflation is currently running at approx. 6.7%.
8	Bank Interest	400.00	1,680.66			350.00				500.00		42.86%	Bank interest was underestimated so an increase in this budget line is suggested.
10	Exceptional Income												
11	Audit			750.00	637.50			775.00	375.00		750.00	-3.23%	Internal and external audit will be £690 in 23/24 which is an increase of 5% for the external and 11% for the internal audit. Using the same increase for 24/25 makes a total of £747
12	Bank Charge			445.00	365.93			450.00	188.00		450.00	0.00%	Bankline fees haven't increased although the total will fluctuate depending on the number of payments made.
13	Computer			300.00	202.18			330.00	281.49		330.00	0.00%	MS Licence, email hosting, cloud storage. No virus protection required until May 2025.
14	Telephone and Broadband			790.00	649.06			800.00	300.00		800.00	0.00%	Costs projected to be £690 in 23/24
15	Website			400.00	390.00			420.00	390.00		420.00	0.00%	Website and domain name. A budget of £420 would allow for a 6% plus increase on this year's actual costs.
16	Office Supplies, Printing & Postage		63.41	1,200.00	1,820.55			250.00	70.11		260.00	4.00%	

17 Insurance	800.00	1,005.22	1,200.00		900.00	-25.00%	The PC has a 3 year Long Term Agreement with Zurich. The cost of the policy for the first year was £817.38. An LTA means you are provided with a fixed amount of discount, rather than a set premium for the duration of the policy. The premium will increase slightly each year in line with general rise in costs. Consider budgeting £900 for the second year of the agreement.
18 Legal and Professional Fees		237.65	100.00	7.00	0.00	-100.00%	No expenses anticipated therefore any unforeseen costs can be absorbed using reserves.
19 Subs	1,200.00	594.50	600.00	140.00	600.00	0.00%	Maintained assuming that council does not wish to reinstate ChALC membership.
20 Councillors/General Expenses	100.00		100.00		75.00	-25.00%	Suggest reducing budget as expenses should be kept to a minimum and purchases made through the Clerk where possible.
21 Accounting System	400.00	633.60	420.00		420.00	0.00%	Awaiting confirmation of any increase. There was a 20% increase last year to £345.60. Should there be a similar increase this year it would be £414.72.
22 Parish Magazine	280.00	250.00	280.00	250.00	250.00	-10.71%	The subscription has remained the same since 2017/2018
23 General							
24 Grant Funding	4,350.00	1,675.19	0.00	0.00	3,000.00	0.00%	Current balance of Grants and Donations reserve is £3,534.01. The reserve will be reduced to £1,734.01 when the grant payment of £1,800 for the PO service is made. The committee need to decide on the level of funding to be made available for grants and donations next year noting that the remainder of the reserve could be spent by the end of the financial year. Historically the this budget has been set at approx. £5,000.
25 Clerk's Expenses	100.00				50.00		For general expenses such as mileage not associated with a cost code

26 Clerk's Salary	16,717.64	15,269.52	21,005.00	11,428.28	22,055.24	5.00%	Notional amount for the 23/24 Local Government Pay Claim which has not yet been agreed. Should the decision be taken to award a performance based increase this would increase the budget to approx. £23,000.
27 Employers NIC	417.94	757.49	1,590.00	826.62	1,669.56	5.00%	Notional amount for the 23/24 Local Government Pay Claim which has not yet been agreed. Should the decision be taken to award a performance based increase this would increase the budget by an additional £125.
28 Training	1,000.00	5.00	500.00	45.00	500.00	0.00%	The Clerk is the only person using this budget which is important to maintain as training is essential for LCAS re-accreditation. Consider maintaining at £500 but councillors must also undertake training.
32 Rose Day Stand and Toilets	750.00	438.49	825.00	552.50	750.00	-9.09%	Cost last year was £585 incl. vat which was discounted from £670. Suggest budgeting £750 to cover toilet hire and stand or advert.
35 Christmas Lights (Bogbean)	900.00	650.00	650.00		100.00	-84.62%	Scouts no longer running this event. Consider reducing to £100 (£50 for St. Luke's Christmas Lights and £50 for the electricity for the lights on the Bogbean).
47 Employee							
48 Employee Income Tax							
54 Recruitmen							
55 PC EES Pension							
56 PC ERS Pension	1,500.00	749.83	1,100.00	573.32	1,154.96	5.00%	Notional amount for the 23/24 Local Government Pay Claim which has not yet been agreed. Should the decision be taken to award a performance based increase this would increase the budget by an additional £45.

64 Newsletter				1,338.00				1,000.00	367.71		1,200.00	20.00%	Includes printing,distribution and postage for 4 issues per year.
TOTAL	48,542.00	49,886.07	32,400.58	27,669.71	51,030.00	50,680.00	32,395.00	15,795.03	53,714.00	35,734.76			
									5.99%		10.31%		

Goostrey Parish Council

Detailed Budget Summary

Current Year 2023-2024						Next Year 2024-2025				Notes
2 Amenities		Receipts		Payments		Receipts		Payments		
Code	Title	Budget	Actual	Budget	Actual	Budget		Budget		
29	Village Maintenance			4,000.00	3,402.50			4,500.00	12.50%	SLA for 2023/24 was £6,765. NTC honoured our quote which excluded a 2% increase therefore an increase for cost codes 29 and 30 was agreed to reflect this.
30	Graveyard Maintenance			2,500.00	430.00			2,600.00	4.00%	The budgets for codes 29 and 30 have been reversed to better reflect costs. This distorts the percentages.
31	Lengthsman Service			500.00	160.00			250.00	-50.00%	Reduced in line with expected expenditure.
33	Speedwatch/ SIDs			800.00				800.00	0.00%	Budget line maintained at £800 to cover Speedwatch and maintenance of SIDs.
34	Seniors Lunch	1,000.00		1,850.00		1,050.00	12.50%	1,950.00	5.41%	Receipts budget assumes a ticket price of £10.50 which would be an increase of £1 on 2023/24. Catering costs increased by £1 to £16 per head in 2023/24.
36	Planters and Plants			500.00	80.00			250.00	-50.00%	Reduced in line with expected expenditure.
TOTAL		1,000.00	0.00	10,150.00	4,072.50	1,050.00	5.00%	10,350.00	1.97%	

Reserves

- * The Committee recommends that £1,000 is set aside in reserves as support for a future Christmas Lights Switch on event.
- * The Committee recommends that £1,000 is set aside in reserves to support D-Day event/s

Goostrey Parish Council

Detailed Budget Summary

3 Village Hall		Current Year 2023-2024				Next Year 2024-2025			Notes
		Receipts		Payments		Receipts		Payments	
		Budget	Actual	Budget	Actual	Budget		Budget	
2	VH Lettings - Hall	6,000.00	3,581.50			6,300.00	5.00%		Hire fees were last increased in April 2022. Costs are increasing and inflation is running at about 6%. Hire fees should be reviewed bearing in mind that any deficit will need to be addressed either via an increase in fees, an increase in the precept or use of reserves. Using reserves is not a recommended option. The Committee agreed to maintain hire fees at the current level by careful control of costs and budgeting for the recharge, plus a push to increase income.
3	VH Lettings - Lounge	10,000.00	3,530.25			10,500.00	5.00%		
4	VH Lettings - Committee	300.00	44.80			300.00	0.00%		
5	VH Lettings - School Kitchen	125.00	50.00	125.00	150.00	125.00	0.00%	125.00	
6									It was agreed that this budget should be removed as it isn't a target to reach and should be considered as exceptional income if there are any receipts.
9	VH - Lettings early/late fees	50.00				0.00	-100.00%		
37	VH Recharge			11,000.00				11,550.00	
38	VH Improvements			1,150.00				1,210.00	5.22%

39 Performing Rights Licence	200.00	142.79		200.00	0.00%	It was agreed to leave this budget line the same as last year which still allows for an increase in events and therefore an increase in the fee.		
40 Maintenance & Supplies	2,300.00	340.00		2,415.00	5.00%	Includes costs for servicing the Paxton/CCTV system, PAT testing, cleaning of the lounge floor and chairs, servicing of the roller door in the Lounge and the potential servicing/refilling costs of new soap dispensers. Non Recharge items are also included such as contributions towards gritting and Grounds Maintenance.		
42 Advertising / Entertainment	525.00	13.09		250.00	-52.38%	It was agreed to reduce this budget as it is not being fully used.		
43						Based on a max 15 hours worked per week including a 5% cost of living increase.		
44						Notional amount for the 23/24 Local Government Pay Claim which has not yet been agreed.		
46 VH Staff Expenses								
57								
58 VH Employers NIC	250.00	56.81		263.00	5.20%	Notional amount for the 23/24 Local Government Pay Claim which has not yet been agreed.		
59 VH EES Pension								
67 VH ERS Pension	85.00	39.97		90.00	5.88%			
	17,675.00	7,986.55	4,608.28	18,485.00	4.58%	28,213.00	3.88%	The draft budget seeks to maintain the support required from the precept below £10,000 by controlling costs and increasing income from hire of the Village Hall.

* Due to the administrative issues with the recharge, accurate budgeting is extremely difficult, however, the council's prudent financial planning means that reserves are available to address this if necessary.

Goostrey Parish Council
Reserves Balance
2023-2024

<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>Current Balance</u>
Capital					
Village Hall Projects	8,800.00				8,800.00
Village Projects	11,400.00				11,400.00
Capital General	4,606.00				4,606.00
Village Entrances Project	4,363.36				4,363.36
Total Capital	29,169.36				29,169.36
Earmarked					
Operating Reserves	69,680.00				69,680.00
Village Hall Recharge 2018-2019	2,767.00	0.01			2,767.01
Village Hall Recharge 2019-2020	13,000.00	-4,128.30			8,871.70
Village Hall Recharge 2020-2021	13,000.00	-12,353.24			646.76
Election Fee	7,000.00				7,000.00
Village Hall Floor Refurbishment	2,000.00				2,000.00
Neighbourhood Plan Review	12,000.00				12,000.00
Unallocated General Reserve	157.28				157.28
Connected Communities Fund	43.00				43.00
Christmas Lights for the Bogbean	1,626.92	3,500.00	3,119.97		2,006.95
Village Hall Recharge 2021-2022	13,000.00				13,000.00
Village Hall Recharge 2022-2023	10,000.00	3,639.39			13,639.39
Grants & Donations	7,006.81				7,006.81
Village Hall Laptop		1,000.00			1,000.00
Defibrillator Supplies		1,000.00			1,000.00
Total Earmarked	151,281.01	-7,342.14	6,592.77		137,346.10
TOTAL RESERVE	180,450.37	-7,342.14	6,592.77		166,515.46
GENERAL FUND					51,177.01
TOTAL FUNDS					217,692.47

These VH Recharges have been reduced to the figures quoted by CEC which has released funds some of which have been used to cover Recharge deficits in other years.

Actual figure quoted by CEC £7,077.16 but still needs to be reconciled which is in progress.

A further £1,800 committed in grant funding for PO Service.

Notes

The General Fund is not allocated to particular projects but a proportion of the fund is required to cover budget spend for the remainder of the year. The total required for budget spend up to 31st March is £31,779.85 (see the total net position in the report on page 13) this leaves £19,397.16 unallocated in the General Fund.

The Amenities Committee have requested that £1,000 is earmarked from reserves as a contribution to D Day events next year and £1,000 to contribute towards or run a Christmas Lights Switch on event in 2024. The Finance Committee could agree to this at the meeting.

Goostrey Parish Council

Reserve Notes Report

Reserves Report with Notes

Name	Budget	Notes	Type	Status
Village Hall Projects	8,800.00	New Windows for Office and Committee Room. Contribution to replacement Hall Floor. Replacement PA System.	Capital	Open
Village Projects	11,400.00	Village Improvements as described in the Environmental Improvements Plan.	Capital	Open
Capital General	4,606.00	General capital reserves	Capital	Open
Operating Reserves	69,680.00	Operating Reserve consisting of one year's precept plus budgeted income from the Village Hall This reserve is to be kept for use in an emergency only	Earmarked	Open
Village Hall Recharge 2018-2019	2,767.00	Total amount confirmed by CEC. Awaiting invoice from CEC so that payment can be made.	Earmarked	Open
Village Hall Recharge 2019-2020	13,000.00	Total amount confirmed by CEC. Awaiting invoice from CEC so that payment can be made.	Earmarked	Open
Village Hall Recharge 2020-2021	13,000.00	Total amount confirmed by CEC. Awaiting invoice from CEC so that payment can be made.	Earmarked	Open
Election Fee	7,000.00	Funds required to be held in reserves to pay for an election if required	Earmarked	Open
Village Hall Floor Refurbishment	2,000.00	Funds to pay for 50% of the cost of refurbishment of the Village Hall Floor	Earmarked	Open
Neighbourhood Plan Review	12,000.00	Funds to pay for reviewing and updating the Neighbourhood Plan	Earmarked	Open
Unallocated General Reserve	157.28		Earmarked	Open
Connected Communities Fund	43.00	Funds received from Connected Communities to fund certain group activities in the Village Hall. Opening balance is £219 which is the remainder of the original fund on 17th May 2022.	Earmarked	Open
Christmas Lights for the Bogbean	1,626.92	Costs associated with new Christmas lights for the Bogbean	Earmarked	Open
Village Hall Recharge 2021-2022	13,000.00	Funds held in reserve for the Village Hall Recharge 2021-2022	Earmarked	Open
Village Entrances Project	4,363.36	Project developed from the environmental improvement survey.	Capital	Open
Village Hall Recharge 2022-2023	10,000.00	Funds held in reserve for the Village Hall Recharge 2022 - 2023.	Earmarked	Open
Grants & Donations	7,006.81	To hold funds to be used for grants and donations.	Earmarked	Open
Village Hall Laptop		To replace the Village Hall Laptop	Earmarked	Open
Defibrillator Supplies		To cover supplies for the two Parish Council defibrillators.	Earmarked	Open

Summary of Receipts and Payments

Cost Centre Group - Operating Cost Centres (Excl. Reserve Spend) (Between 01/04/2023 and 01/11/2023)

1 Parish Council

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	50,680.00	50,680.00					(0%)
8	Bank Interest	350.00		-350.00				-350.00 (-100%)
10	Exceptional Income							(N/A)
11	Audit				775.00	690.00	85.00	85.00 (10%)
12	Bank Charge				450.00	189.50	260.50	260.50 (57%)
13	Computer				330.00	281.49	48.51	48.51 (14%)
14	Telephone and Broadband				800.00	332.67	467.33	467.33 (58%)
15	Website				420.00	390.00	30.00	30.00 (7%)
16	Office Supplies, Printing & Posta				250.00	202.88	47.12	47.12 (18%)
17	Insurance				1,200.00		1,200.00	1,200.00 (100%)
18	Legal and Professional Fees				100.00	7.00	93.00	93.00 (93%)
19	Subscriptions				600.00	272.50	327.50	327.50 (54%)
20	Councillors/General Expenses				100.00		100.00	100.00 (100%)
21	Accounting System				420.00		420.00	420.00 (100%)
22	Parish Magazine				280.00	250.00	30.00	30.00 (10%)
23	General							(N/A)
24	Grant Funding							(N/A)
25	Clerk's Expenses							(N/A)
26	Clerk's Salary				21,005.00	11,428.28	9,576.72	9,576.72 (45%)
27	Employers NIC				1,590.00	826.62	763.38	763.38 (48%)
28	Training				500.00	80.00	420.00	420.00 (84%)
32	Rose Day Stand and Toilets				825.00	552.50	272.50	272.50 (33%)
35	Christmas Lights (Bogbean)				650.00	600.00	50.00	50.00 (7%)
47	Employee NIC							(N/A)
48	Employee Income Tax							(N/A)
54	Recruitment Costs							(N/A)
55	PC EES Pension							(N/A)
56	PC ERS Pension				1,100.00	573.32	526.68	526.68 (47%)
64	Newsletter				1,000.00	367.71	632.29	632.29 (63%)
SUB TOTAL		51,030.00	50,680.00	-350.00	32,395.00	17,044.47	15,350.53	15,000.53 (17%)

2 Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Village Maintenance (incl grass c				4,000.00	4,027.50	-27.50	-27.50 (-0%)
30	Graveyard Maintenance				2,500.00	530.00	1,970.00	1,970.00 (78%)
31	Lengthsman Service				500.00	160.00	340.00	340.00 (68%)
33	Speedwatch				800.00		800.00	800.00 (100%)
34	Seniors Lunch	1,000.00		-1,000.00	1,850.00	161.65	1,688.35	688.35 (24%)
36	Planters and Plants				500.00	80.00	420.00	420.00 (84%)
SUB TOTAL		1,000.00		-1,000.00	10,150.00	4,959.15	5,190.85	4,190.85 (37%)

3 Village Hall

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend

Summary of Receipts and Payments

Cost Centre Group - Operating Cost Centres (Excl. Reserve Spend) (Between 01/04/2023 and 01/11/2023)

2	VH Lettings - Hall	6,000.00	4,115.50	-1,884.50				-1,884.50 (-31%)
3	VH Lettings - Lounge	10,000.00	3,708.00	-6,292.00				-6,292.00 (-62%)
4	VH Lettings - Committee Room	300.00	76.80	-223.20				-223.20 (-74%)
5	VH Lettings - School Kitchen	125.00	50.00	-75.00	125.00	150.00	-25.00	-100.00 (-40%)
6	Charge							-330.00 (-27%)
7	VH Lettings - Performing Rights							(N/A)
9	VH - Lettings early/late fees	50.00		-50.00				-50.00 (-100%)
37	VH Recharge				11,000.00		11,000.00	11,000.00 (100%)
38	VH Improvements				1,150.00		1,150.00	1,150.00 (100%)
39	Performing Rights Licence				200.00	142.79	57.21	57.21 (28%)
40	VH General Maintenance & Supl				2,300.00	646.48	1,653.52	1,653.52 (71%)
41	VH - Covid Cleaning - Hall							(N/A)
42	VH Advertising/Entertainment Bu				525.00	13.09	511.91	511.91 (97%)
43								
44	VH Clerk Salary				1,775.00	927.72	847.28	847.28 (47%)
45	VH - Covid Cleaning - Lounge							(N/A)
46	VH Staff Expenses							(N/A)
57								
58	VH Employers NIC				250.00	66.65	183.35	183.35 (73%)
59	VH EES Pension							(N/A)
67	VH ERS Pension				85.00	46.63	38.37	38.37 (45%)
SUB TOTAL		17,675.00	8,820.30	-8,854.70	27,160.00	5,716.83	21,443.17	12,588.47 (28%)

Summary

NET TOTAL	69,705.00	59,500.30	-10,204.70	69,705.00	27,720.45	41,984.55	31,779.85 (22%)
V.A.T.		2,760.02			1,505.07		
GROSS TOTAL		62,260.32			29,225.52		

Provisional Tax Base Information and Precept Calculations

PARISH PRECEPT AND TAXBASE ARRANGEMENTS FOR 2024/25 DEADLINE – FRIDAY 12th JANUARY 2023

Cheshire East Council is due to fix its Taxbase for the financial year 2024/25 by Resolution of the Council on the 13th December 2023. The taxbase for Goostrey Parish Council area is likely to be £1088.46 compared to a current amount of £1082.49. As an indication, if the current Band D Council Tax (of £46.82) remained the same, this would increase the precept from £50,680 to £50,962. Alternatively, if the precept remained at £50,680, then Band D Council Tax would reduce to £46.56 when using the new taxbase. An adjustment factor of 99.00% is already included to calculate the taxbase figure to allow for potential losses on collection.

Inputs	
1088.46	Tax Base
53,214.00	Precept Requirement (£)

Band	DIS	A	B	C	D	E	F	G	H
Ratio	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Precept	27.16	32.59	38.02	43.46	48.89	59.75	70.62	81.48	97.78

Item 6
Draft 3 year Budget Document with Proposed
Budgets from Amenities and Village Hall

Goostrey Parish Council
Draft 3 Year Budget

	2024-2025		2025-2026		2026-2027		Notes
Parish Council	Receipts	Payments	Receipts	Payments	Receipts	Payments	
1 Precept							
8 Bank Interest							
10 Exceptional Income							
11 Audit							
12 Bank Charge							
13 Computer							
14 Telephone and Broadband							
15 Website							
16 Office Supplies, Printing & Postage							
17 Insurance							
18 Legal and Professional Fees							
19 Subscriptions							
20 Councillors/General Expenses							
21 Accounting System							
22 Parish Magazine							
23 General							
24 Grant Funding							
25 Clerk's Expenses							
26 Clerk's Salary							

27 Employers NIC

28 Training

32 Rose Day Stand
and Toilets

35 Christmas Lights
(Bogbean)

47 Employee NIC

48 Employee Income
Tax

54 Recruitment Costs

55 PC EES Pension

56 PC ERS Pension

64 Newsletter

SUB TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
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2024-2025

2025-2026

2026-2027

Amenities

	Receipts	Payments	Receipts	Payments	Receipts	Payments
29 Village Maintenance		4,500.00		4,950.00		5,445.00
30 Graveyard Maintenance		2,600.00		2,860.00		3,146.00
31 Lengthsman Service		250.00		300.00		350.00
33 Speedwatch/SIDs		800.00		800.00		800.00
34 Seniors Lunch	1,050.00	1,950.00	1,150.00	2,050.00	1,250.00	2,150.00
36 Planters and Plants		250.00		300.00		350.00
SUB TOTAL	1,050.00	10,350.00	1,150.00	11,260.00	1,250.00	12,241.00

* Cost codes 29 & 30 may need to be increased in future years if additional maintenance of green areas is required following the CEC review.

Village Hall

2024-2025

2025-2026

2026-2027

	Receipts	Payments	Receipts	Payments	Receipts	Payments
2 VH Lettings - Hall	6,300.00		6,500.00		8,000.00	
3 VH Lettings - Lounge	10,500.00		10,200.00		10,200.00	

At the budget review for 2025-2026 the committee will have to consider increasing Village Hall hire fees in 2025/26 to address the gap between income and expenditure and the the amount of support required from the precept.

4	VH Lettings - Committee	300.00		300.00		300.00	
5	VH Lettings - School Kitchen	125.00	125.00	125.00	125.00	125.00	125.00
6							
9	VH - Lettings early/late fees	0.00		0.00		0.00	
37	VH Recharge		11,550.00		12,150.00		12,750.00
38	VH Improvements		1,210.00		1,150.00		1,207.00
39	Performing Rights Licence		200.00		220.00		220.00
40	VH Gen Maintenance & Supplies		2,415.00		2,500.00		2,625.00
42	VH Advertising/Entertainment Budget		250.00		250.00		250.00
43							
44	VH Clerk Salary		1,870.00		1,970.00		2,070.00
46	VH Staff Expenses						
57							
58	VH Employers NIC		263.00		285.00		300.00
59	VH EES Pension						
67	VH ERS Pension		90.00		95.00		100.00
	SUB TOTAL	18,485.00	28,213.00	47,952.00	29,502.00	19,965.00	30,512.00
	TOTAL	19,535.00	38,563.00	49,102.00	40,762.00	49,102.00	42,753.00

This gradual increase seeks to smooth the recharge budget line to avoid large fluctuations, such as those caused by changes in energy costs, and therefore potentially unnecessary budget increases. Careful reviews will be needed to ensure that sufficient reserves are available to cover any large increases and to make appropriate changes to future budgets.