



**North Weald Bassett
PARISH COUNCIL**

Thornwood Common Parish Hall, Weald Hall Lane, Thornwood, Essex CM16 6NB

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Clerk to the Council.
Susan De Luca

13th December 2023

TO: MEMBERS OF NORTH WEALD BASSETT PARISH COUNCIL

You are hereby invited to attend a Meeting of the **Finance & General Purposes Committee** which will be held on **Monday 18th December 2023**, at **7.00pm** to transact the business shown in the Agenda below.

This meeting will be held in the Thornwood Common Parish Hall, Weald Hall Lane, Thornwood. The public and press are invited to attend.

Susan De Luca
Clerk to the Council

AGENDA

1. APOLOGIES FOR ABSENCE

To **RECEIVE** any apologies for absence.

2. OTHER ABSENCES

To **NOTE** any absences for which no apology has been received.

3. DECLARATIONS OF INTEREST

To **RECEIVE** any Declarations of Interest by Members.

A Member with a personal interest in a matter must consider whether it is a Disclosable Pecuniary, Non Pecuniary or Other Pecuniary Interest, and declare it accordingly. A Member who is unsure as to how to declare their interest should seek independent advice.

4. QUESTIONS FROM MEMBERS OF THE PUBLIC

To **RECEIVE** questions from members of the public for a period determined by the Chairman of the Meeting. *Please NOTE if the Clerk has not been previously notified of the Question Council may have to note questions and respond to them after the Meeting.*

5. BUDGET AND PRECEPT 2024/2025 🖐

A precept is an order to a billing authority (EFDC) to pay a parish council a named sum which the billing authority draws up by 31st January for the following financial year. The parish council, in calculating its precept, must as far as possible secure that it will suffice for four classes of items, namely:

- Next year's expenditure, including an allowance for contingencies
- Outstanding expenditure incurred in previous years
- Expenditure likely to be incurred before the precepted sum becomes available
- Payments to capital fund, or renewal and repairs fund

Understanding the Budget Paperwork

The budget paperwork attached to this agenda consists of the following:

| | |
|--------------------|--|
| WHITE PAPER | Income and Expenditure. This gives a picture of Income and Expenditure for the current year (2023/24), and a suggested budget figure for 2024/2025, along with supporting notes. |
| CREAM | Earmarked Reserves - current year Provides a breakdown of current Earmarked Reserves as at 30 th November 2023, and estimated final Earmarked Reserve figures as at 31st March 2024 |
| GREEN | Additional Items for Budget Summary of Additional items for consideration for 2024/2025 budget, together with any associated paperwork available at the time of printing the agenda (together with costings if these have been provided by Councillors, or a provisional sum if not). |
| YELLOW | Final Summary sheet Summarises the expected income and expenditure and provides figures regarding percentage increase/decrease options for the precept for the next year. Gives details of how any such increase / decrease in the precept would affect the Parish Council element of Council tax for a band D Property. |

In order to ensure enough time is available to discuss all areas of the budget, **Members are kindly asked to spend some time prior to the meeting perusing these figures, identifying any areas they wish to discuss in further detail or which requires clarification.** Members are advised to contact the Principal Finance Officer (PFO) **prior to the meeting** if they require clarification on any matter, or if they feel they have identified any errors or omissions. Councillors should also note that attached as part of the WHITE papers is a document entitled 'Reference and Supporting Statements'. These statements can be referenced to the relevant letters / numbers on the WHITE income and expenditure sheets as shown in the example below, and may offer an explanation to councillors queries:

[example]

| 2023 / 2024 budget paperwork | | | | | | | | | |
|--|-----------|----------|--------------------------|---------|-----|-----------|-----------|---|--|
| Previous year -v- Current Year -v- next year | | | | | | | | | |
| | 2021/2022 | | 2022/2023 - Current Year | | | | 2023/2024 | | |
| | Budget | Actual | Budget | Actual | Due | Exp Final | BUDGET | | |
| Expenditure | | | | | | | | | |
| 4019 Hospitality / Chairman's allowance | £ 150 | £ - | £ 150 | £ - | | | 150 | | |
| 4020 Misc. Expenses | £ 4,000 | £ 10,903 | £ 4,000 | £ 8,660 | | 8,660 | 4,000 | y | |
| 4035 Publicity/Press | £ 1,500 | £ 1,404 | £ 1,500 | £ 179 | | 179 | 1,500 | | |
| 4036 Property Maintenance | £ - | £ - | £ - | £ 625 | | | | | |
| 4037 Grounds Maintenance | £ 600 | £ 1,165 | £ 1,200 | £ - | | | 1,200 | z | |

It is emphasised that expected figures are 'estimate' final income and expenditure figures and should be used as a guide when deciding the budget/precept figures for 2024/2025.

Additional Useful Information for Councillors and/or for which decisions may be needed

EXPECTED INCOME FOR 23/24 VERSUS BUDGET

The total income for the current financial year is expected to be higher than budgeted for (budgeted £262,054 versus expected £297,040, including precept receipt – an expected increase of around £34,986). This can be broadly accounted for by a grant of £15,000 from the Rural Prosperity Fund for the Sensory Garden, an expected £7,764 extra in interest, approximately £2,000 higher than budgeted income from the Parish Hall at Thornwood, just

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under £4,000 over budgeted income from the Cemetery, and a portion of the Weald Common Tree Project grant.

EXPECTED EXPENDITURE FOR 23/2024 VERSUS BUDGET

The total expenditure for 23/24 is expected to be slightly higher than budgeted (budgeted £254,220 versus expected £273,894, a difference of £19,674). There are fluctuations in the budget for a number of the cost centre codes, broadly as follows:

- Professional works associated with the purchase of the Bowls Club which were not budgeted for (£1,877.50)
- Clearance of the Bowls Club to make safe (£5,180)
- Approximately £3,000 over budget on cemetery costs (offset by being roughly £4,000 over budget on income)
- Weald Common Tree Works (albeit grant funding received and accounted for in income)
- Works associated with the Sensory Garden (albeit grant funding received and accounted for in income).

WEALD COMMON

2023 saw the planting of around 2,500 trees on Weald Common. The Parish Council received funding for this project via the Forestry Commission, as well as using funds specifically earmarked for the project. Funding was also received for two benches from both the Horticultural Society and the Preservation Society. As part of the Forest Commission funding agreement, an amount of £710.50 will be received per year for the next 9 years (2023 payment received) towards the future maintenance of this area. In addition, the Parish Council is obligated to:

- Replace any tree that dies for the first 5 years
- Ensure planted trees are kept free from competing vegetation and grazing animals
- Maintain the tree protection
- Maintain the area
- Ensure trees are protected against herbivores for the obligation period

This, in conjunction with the new Swale, the play area, the football pitch, the new Sensory Garden, and the two small copse areas (Eldridge Wood and Eldridge Copse) means the costs to maintain Weald Common will change. These changes have been reflected in the proposed Budget, and include for 24/25 two weed kills of areas at base of trees, two grass cuts around trees, replacing loss of any trees, and regular maintenance of other areas of the common.

INCREASING AMOUNT IN CCLA INVESTMENT FUND

The Parish Council currently holds £100,000 on deposit with the CCLA Investment Fund. It was recently proposed by Cllr Blanks that this amount should be increased, and it was agreed to consider this at budget time. Councillors are asked to consider if they wish to increase the amount held, and if so by how much. Councillors should note that access to these funds are not limited, albeit there would be a loss in the interest received.

YOUTH CLUB

At the November parish council meeting, Councillors discussed a request for youth club provision in the Parish. It was suggested this was placed on the Budget/Precept meeting for consideration, as well as asking 10 questions from the requester. This is dealt with under Additional Items, and attached to the agenda are Responses to the 10 questions and the proposed costs. Councillors are asked to consider this request.

SENSORY GARDEN

The Clerk has secured £15,000 of funding via the UK Shared Prosperity Fund to create a sensory garden (dementia friendly) on Weald Common. This funding is expected to be received

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and some probably spent before the end of the 2023/2024 financial year, however there will be an additional cost for maintenance of this area, which for the first three years will be £1,810 per year, entirely paid for out of the funding received. After the first three years, these costs will need to be budgeted for.

STAFFING

Early 2023 an administrative assistant was employed to manage the parish hall bookings. This was a temporary arrangement whilst the Clerk considered the best way to manage the bookings. Mid way throughout the year the Clerk received a presentation for specific hall book software, and is proposing that from 1st January 2024 this software is slowly rolled out to manage the hall bookings. It includes an online diary, and a link to invoicing. It is unknown at this time what time will be involved in managing this software, and this will be continually reviewed over the first three months of the year whilst the software is rolled out. The annual cost of the software is £199.00 and this has been factored into the proposed budget.

HASTINGWOOD EMR

At the January 2023 Parish Council meeting it was agreed that the £1,500 EMR for various Projects for Hastingwood including 'Everything Council' public event, funding of litter pick equipment, planting along verges, and tidying up of existing sign, new Village Sign, village green area, improving bus stops, notice boards, etc, should be carried forward even though the funds had not been spent. It was also agreed that any additional funds needed for these works could come from the S106 Hastingwood Fund (possibly up to around £15,000) and that any proposals for works would in the first instance be presented to Council for approval. Councillors are asked to consider if they wish to roll this fund forward.

NEIGHBOURHOOD PLAN

On 31st January 2024 the Neighbourhood Planning Committee are expected to consider how to move forward with the Neighbourhood Plan. As at 30th November the EMR stood at £19,777.79. Councillors are asked to consider if they wish to precept any additional funds for this project.

PERMANENT OFFICES

The Parish Council is not expected to secure new permanent premises for an office in 2024/2025, however an agreement has been reached with the Queens Hall Charity that the Parish Council can have the use of the Committee room specifically to open on Wednesday mornings. These costs have been factored into the proposed budget. In addition, there is expected to be some legal advice needed regarding a possible future office for the Parish Council, and as such a sum of money has been included in the proposed budget for this.

BOWLS CLUB

The Parish Council has secured ownership of the Bowls Club, located adjacent to Weald Common. This land was obtained at nil value, with the only costs being professional fees associated with acquiring the land and clearance which was agreed. There is however expected to be a cost to ensure the land is managed, maintained and kept secure, and Councillors we be asked to consider this matter.

INTEREST RECEIVED

For 2023/2024 the Parish Council budgeted to receive £2,600 in interest. This was based on the interest rates at the time, however the significantly increased after this date. Should interest rates remained unchanged, the final budget figures expected as at 31st March 2023 is just over £10,000. This is also partly due to the investment in CCLA.

COUNCILLOR EMAIL ADDRESSES

Councillors are asked to note that the cost per month to run dedicated Councillor email addresses is roughly £160.00. The need for such emails in order to protect the Parish Council from a GDPR perspective has been previously addressed by the Council. Councillors will be asked to consider if they wish to continue with this cost.

EXPECTED PROJECTS FOR 2024/2025

The main projects expected for 2024/2025 are the continuation of the Weald Common Tree Planting Project, the Sensory Garden, and monitoring of the many large scale developments that are expected to come forward.

EARMARKED RESERVES

Earmarked reserves, which are set aside for specific purposes and for savings for future projects, should be realistic and approved by the council. However, the amount of general reserves should be risk assessed annually and also approved by the council. It is recognised general good practice that the minimum level of General Reserves a Parish Council should hold is between 25%-100% of the precept. Larger councils would be nearer the 25% end. The current predicted figures for 31st March 2024 show that the level of General Reserves (i.e. those reserves that have not been placed into an earmarked fund) is expected to be around 27% of the account balance, and 49% of the precept. This is within acceptable limits. The Parish Council has a high level of Earmarked Reserve (73% of the account balances) but greater than 100% of the precept. Councillors are asked to **CONSIDER** the Earmarked Reserves, and if any changes or movements are necessary. Councillors are however asked to note that this build up of Earmarked reserves is as a result of prudent financial management and the Clerk taking every opportunity to source any funding opportunities that are available. Such funding may not be forthcoming in times of a less affluent economy, for which we are expected to be entering.

BUDGET / PRECEPT CONSIDERATION

Councillors are asked to **NOTE** that for the current year (23/24), the Parish Council element of the Precept for a band D property was £88.49/year (£1.70 a week). This represented a NIL increase on the prior year. The calculation to get to this is the amount the Council request in precept divided by the tax base (no. of houses EFDC are expecting to collect council tax from), which for last year was as follows:

$$£231,084 / 2,611.50 = £88.49$$

The tax base for 2024/2025 has increased to 2,627.80. If the Parish Council wishes to show a NIL increase in the Parish Council element of Council tax for next year, the maximum amount the Council can demand of EFDC in terms of precept would be £232,534:

$$£232,534 / 2627.80 = £88.49$$

The District Council has asked to be notified of the Precept request by **31st January 2025** and Members are therefore asked to **CONSIDER** the proposed 2024/2025 budget and precept figures and **AGREE** a recommended precept figure to be put forward to full council in January 2024 for ratification. Previous precept considerations are listed below:

2023/2024 – Nil Increase
2022/2023 – 3% increase
2021/2022 – Nil Increase
2020/2021 – Nil Increase

