

BUDGET REPORT

1. End of year prediction 31/03/2022

Cash balances at the end of the financial year are predicted to be as follows:

Co-operative c/a	£150,000.00
Co-operative d/a	£25,300.00
CCLA	£227,650.00
TOTAL	£402,950

2. 2021-2022 budget

Committee	21/22 Budget	2022 Projected Outcome	Variance (+/-)
PPR	£211,120	£158,154	£52,966
Events	£24,550	£7,888	£16,662
Amenities	£265,279	£91,830	£173,449
Cemetery	£25,530	£9,065	£16,465
TOTAL	£526,479	£266,937	£259,542

3. Committee budgets 2022-2023

Committee members Cllrs H Hayes, B Wade, P Lowrie, C Ashton, P Eakin, I Anstice, L Sumner, R McKeown and B Stockton met virtually via Zoom on 20th December 2021 to consider their action plans for the coming year and are requesting budgets as follows:

Recommended PP&R Committee budget	£178,470	Appendix A
Recommended Events Committee budget	£23,700	Appendix B
Recommended Amenities Committee budget	£92,300	Appendix C
Recommended Cemetery budget	£6,530	Appendix D
TOTAL BUDGET	£301,000	

4. Reserves 2021-2022

It is recommended that FTC set ear marked reserves (EMR) to be taken from free reserves (CCLA account balance £227,650) as follows:

EMR cemetery	£20,000
EMR memorial path	£60,000
EMR Ship Street play area	£150,000
TOTAL EMR	£230,000

5. Projected income 2022-2023

Interest	£100
Allotments	£1,300
Other (reception services)	£18,000

Cemetery	£20,000
TOTAL	£39,400

6. Recommended budget for 2022-2023

End of year estimated balances:	
Co-operative current account	£150,000
Co-operative deposit account	£25,288
TOTAL	£175,288
Recommended PP&R Committee budget	£178,470
Recommended Events Committee budget	£23,700
Recommended Amenities Committee budget	£92,300
Recommended Cemetery budget	£6,530
TOTAL BUDGET	£301,000
LESS EST INCOME	£39,400
FUNDS REQUIRED	£261,600
(note ear marked reserves to be funded from CCLA account)	

PRECEPT REPORT

Through the power to raise a local precept, the money needed for the town's budgetary requirements is added to the council tax charge in your area. The local precept charge is calculated by dividing the precept you request by the parish tax base. Frodsham Town Council's tax base for 2022/23 is 3,728.2. This has been calculated by taking the number of Band D equivalent properties in your parish from information supplied by the Valuation Officer and making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. The number of Band D equivalent properties is calculated by scaling properties in other bands either up or down to convert them to a Band D level.

1. Precept recommendation

If FTC requested a precept of £175,000, this would represent a 1.3% reduction and result in a Band D charge of £46.94 per year:

A	2022/23 Precept Request (£)	175,000
B	2022/23 Taxbase	3,728.2
C	2022/23 Band D charge	46.94
D	2021/22 Band D charge	47.55
E	% change in charge	-1.3%

Band	A	B	C	D	E	F	G	H
Ratio	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths
Charge (£)	31.29	36.51	41.72	46.94	57.37	67.80	78.23	93.88
Change from 2021/22 (£)	-0.41	-0.47	-0.55	-0.61	-0.75	-0.88	-1.02	-1.22

The difference of £86,600 between the sum required (£261,600) and precept requested (£175,000) could be met from balances remaining at year end 31/03/2022 however this would leave FTC with depleted reserves at year end 31/03/2023 of approximately £88,628, equivalent to 3 months' running costs. This is in line with recommended free reserves of between 3 and 12 months' running costs.

Policy Process & Revenue Budget

		<u>2020-2021</u>		<u>2021-2022</u>				<u>2022-2023</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	<u>Policy Process & Revenue</u>									
1076	Precept	229,679	229,679	174,764	174,764	174,764	0	0	0	0
1090	Income - Interest	1,500	561	500	52	69	0	100	0	0
1110	Income - CHP	5,000	4,799	0	0	0	0	0	0	0
1890	Income - Allotments	927	938	927	1,251	1,251	0	1,300	0	0
1990	Income - Other	16,000	1,737	3,000	-3,326	0	0	0	0	0
7000	Income - CIL	0	2,358	3,000	3,405	3,405	0	0	0	0
9000	Income - Reception Services (C	0	13,367	0	14,024	18,695	0	18,000	0	0
9010	Grants Received	0	0	0	30,000	30,000	0	0	0	0
	Total Income	253,106	253,440	182,191	220,171	228,184	0	19,400	0	0
4000	Staff Salary	65,761	56,491	45,000	45,113	60,136	0	60,000	0	0
4030	PAYE and NI	4,190	14,695	13,000	11,093	14,787	0	15,000	0	0
4040	Pension	10,400	14,968	15,000	11,607	15,472	0	15,000	0	0
4060	Expenses - Staff Other	0	0	0	193	257	0	0	0	0
4070	Training - Staff	1,200	395	1,200	464	619	0	1,200	0	0
4080	Chairman's Allowance	0	0	0	0	0	0	1,000	0	0
4090	Training - Councillor	1,000	83	1,000	1,186	1,500	0	1,000	0	0
4120	Audit Fees	1,500	2,072	1,500	-292	1,500	0	1,500	0	0
4130	Professional Fees	2,000	2,756	2,000	1,410	1,880	0	2,000	0	0
4140	Subscriptions & Memberships	2,200	1,975	2,200	1,828	2,200	0	2,000	0	0
4150	Insurance	2,500	2,419	2,800	2,874	2,874	0	3,000	0	0
4160	Stationery	500	719	200	213	250	0	300	0	0
4170	Postage	150	114	150	0	0	0	100	0	0

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Policy Process & Revenue Budget

		<u>2020-2021</u>		<u>2021-2022</u>				<u>2022-2023</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4180	Telephone & Broadband	1,750	2,191	2,000	871	1,161	0	2,000	0	0
4190	Photocopier	720	539	720	456	608	0	720	0	0
4200	Website	1,500	1,272	1,500	960	1,280	0	1,500	0	0
4210	IT	2,750	2,865	2,750	3,894	4,000	0	4,750	0	0
4211	IT archives	0	0	1,000	0	0	0	0	0	0
4220	Grants Paid	20,000	1,710	10,000	10,370	10,370	0	10,000	0	0
4240	Rent	5,100	5,100	5,100	5,010	6,678	0	5,400	0	0
4250	Rates	1,500	1,248	1,500	1,123	1,496	0	1,500	0	0
4260	Pub Consultations	900	0	900	0	0	0	900	0	0
4270	Adverts	1,800	0	100	75	100	0	100	0	0
4420	Xmas Lights	0	3,572	0	0	0	0	0	0	0
4430	Over 70s	0	70	0	365	0	0	0	0	0
4511	Storage Facility	1,102	842	1,000	536	714	0	1,000	0	0
4512	Vending Machine	500	0	0	0	0	0	0	0	0
4513	Over 70s	15,000	8,705	15,000	542	10,000	0	15,000	0	0
4514	Winter Gritting	1,000	502	1,000	0	1,000	0	1,000	0	0
4515	Allotments	1,000	605	1,000	1,835	1,835	0	1,000	0	0
4516	War Memorial Maintenance	1,000	0	1,000	123	163	0	1,000	0	0
4517	CCTV	5,000	4,500	4,500	4,563	4,563	0	4,500	0	0
4518	Community Safety	7,000	3,497	7,000	0	0	0	0	0	0
4519	Frodsham Youth Association	10,000	10,000	10,000	10,000	10,000	0	15,000	0	0
4600	Utilities	0	16	0	80	107	0	0	0	0
4612	Regalia	1,000	0	1,000	95	95	0	0	0	0
4613	Neighbourhood Plan	3,000	270	3,000	0	0	0	3,000	0	0

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Policy Process & Revenue Budget

		<u>2020-2021</u>		<u>2021-2022</u>			<u>2022-2023</u>			
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4735	Mayor Allowance	1,000	1,060	1,000	80	80	0	0	0	0
4810	Elections	5,000	0	5,000	0	0	0	5,000	0	0
4823	Room hire	0	0	0	693	924	0	2,000	0	0
4900	Cemetery EMR	0	0	0	0	0	0	0	0	0
4990	Sundries	0	3,221	0	1,105	1,105	0	0	0	0
4991	Memorial path EMR	0	0	0	0	0	0	0	0	0
4992	20% contingency EMR	0	0	50,000	0	0	0	0	0	0
8000	Town Clock	0	2,439	1,000	300	400	0	1,000	0	0
Overhead Expenditure		179,023	150,910	211,120	118,765	158,154	0	178,470	0	0
Movement to/(from) Gen Reserve		74,083	102,530	(28,929)	101,406	70,030		(159,070)		
Total Budget Income		253,106	253,440	182,191	220,171	228,184	0	19,400	0	0
Expenditure		179,023	150,910	211,120	118,765	158,154	0	178,470	0	0
Movement to/(from) Gen Reserve		74,083	102,530	(28,929)	101,406	70,030		(159,070)		

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		<u>2020-2021</u>		<u>2021-2022</u>			<u>2022-2023</u>			
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
140	<u>Events</u>									
1470	Xmas donations	0	100	0	0	0	0	0	0	0
	Total Income	0	100	0	0	0	0	0	0	0
4700	Town Meetings	200	0	200	0	0	0	200	0	C
4710	Festival of Walks	1,250	0	1,500	40	500	0	1,500	0	C
4720	Remembrance Sunday	350	0	350	68	68	0	500	0	C
4721	VE Day	6,500	0	0	0	0	0	0	0	C
4722	Halloween	750	84	1,000	0	0	0	1,000	0	C
4730	Christmas Festival	6,000	880	10,000	5,491	7,320	0	10,000	0	C
4740	NY Eve	3,000	0	5,000	0	0	0	2,000	0	C
4750	Sponsorship Fund	1,000	0	0	0	0	0	0	0	C
4757	Post Covid Event	0	0	6,500	0	0	0	6,500	0	C
4758	Bonfire Night	0	0	0	0	0	0	2,000	0	C
	Overhead Expenditure	19,050	964	24,550	5,599	7,888	0	23,700	0	C
	Movement to/(from) Gen Reserve	(19,050)	(864)	(24,550)	(5,599)	(7,888)		(23,700)		
	Total Budget Income	0	100	0	0	0	0	0	0	C
	Expenditure	19,050	964	24,550	5,599	7,888	0	23,700	0	C
	Movement to/(from) Gen Reserve	(19,050)	(864)	(24,550)	(5,599)	(7,888)		(23,700)		

Amenities Budget

	<u>2020-2021</u>		<u>2021-2022</u>				<u>2022-2023</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
170 Amenities									
2021 Grounds Maintenance SLA 2021	0	0	35,329	21,793	29,050	0	40,000	0	0
4801 Contract No 1	24,300	21,953	0	0	0	0	0	0	0
4802 Contract No 2	10,000	6,451	0	0	0	0	0	0	0
4803 Play Area repairs/refurb	4,500	883	20,000	1,486	3,000	0	20,000	0	0
4804 Tree Works	2,000	0	2,000	810	1,080	0	3,000	0	0
4805 Hob Hey Wood	5,000	484	5,100	4,862	5,000	0	5,000	0	0
4806 Defibrillator Maintenance	2,000	1,209	2,000	124	165	0	2,000	0	0
4807 Replacement Lights	10,000	2,962	12,000	0	0	0	12,000	0	0
4808 Bulbs	80	0	100	0	80	0	100	0	0
4809 Rent & Rates	2,000	1,100	2,000	0	0	0	1,100	0	0
4811 Street Furniture	1,000	0	2,000	758	1,010	0	2,000	0	0
4812 Xmas Light Bulbs	750	0	750	538	538	0	750	0	0
4813 Additional grounds maint	6,000	5,224	0	196	261	0	2,000	0	0
4814 Manley Road Copse	0	0	2,000	516	688	0	2,000	0	0
4815 Marshlands	0	0	2,000	0	0	0	2,000	0	0
4990 Sundries	0	0	0	325	325	0	0	0	0
4991 Memorial path EMR	0	0	30,000	475	633	0	0	60,000	0
4999 Ship Street Play Area	0	0	150,000	0	50,000	0	0	150,000	0
5000 Annual RoSPA	0	0	0	0	0	0	350	0	0
Overhead Expenditure	67,630	40,266	265,279	31,883	91,830	0	92,300	210,000	0
Movement to/(from) Gen Reserve	(67,630)	(40,266)	(265,279)	(31,883)	(91,830)		(92,300)		

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**Appendix C
Amenities Budget**

	<u>2020-2021</u>		<u>2021-2022</u>				<u>2022-2023</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	0	0	0	0	0	0	0	0	0
Expenditure	67,630	40,266	265,279	31,883	91,830	0	92,300	210,000	0
Movement to/(from) Gen Reserve	<u>(67,630)</u>	<u>(40,266)</u>	<u>(265,279)</u>	<u>(31,883)</u>	<u>(91,830)</u>		<u>(92,300)</u>		

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Cemetery Budget

		<u>2020-2021</u>		<u>2021-2022</u>			<u>2022-2023</u>			
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
130	<u>Cemetery</u>									
1300	Income - Burial Fees	13,000	20,560	18,000	13,445	17,922	0	18,000	0	0
1301	Income - Memorials	0	1,875	1,000	1,230	1,640	0	2,000	0	0
	Total Income	13,000	22,435	19,000	14,675	19,562	0	20,000	0	0
4210	IT	0	262	0	85	113	0	500	0	0
4250	Rates	1,400	1,432	1,450	1,422	1,896	0	1,450	0	0
4320	Maintenance	0	467	2,000	1,200	1,600	0	2,000	0	0
4550	Plaques & Memorials	200	0	0	360	480	0	500	0	0
4560	Waste Removal	1,080	562	1,080	264	764	0	1,080	0	0
4600	Utilities	600	949	600	717	956	0	1,000	0	0
4900	Cemetery EMR	0	0	20,000	2,800	2,800	0	0	20,000	0
4990	Sundries	400	2,231	400	456	456	0	0	0	0
	Overhead Expenditure	3,680	5,902	25,530	7,304	9,065	0	6,530	20,000	0
	Movement to/(from) Gen Reserve	9,320	16,533	(6,530)	7,371	10,497		13,470		
	Total Budget Income	13,000	22,435	19,000	14,675	19,562	0	20,000	0	0
	Expenditure	3,680	5,902	25,530	7,304	9,065	0	6,530	20,000	0
	Movement to/(from) Gen Reserve	9,320	16,533	(6,530)	7,371	10,497		13,470		