

Committee Meeting:	Finance & General Purposes
Report of:	Parish Clerk
Date:	23 December 2022
Subject:	Budget 2023/24

Purpose of Report:

1. The purpose of this report is to consider the overall budget for 2023/24 and the level of precept required.

Summary:

2. Members are asked to consider the proposed budget for the 2023/24 and recommend the level of precept request. The final budget and precept recommendation will then be considered by Full Council on the 12th of January.

Recommendation(s)

Members are recommended to:

- a) **Agree on the budget as set out in part 4 of this report.** F&GP AGREED to recommend the budget.
- b) **Confirm the level of precept request.** F&GP AGREED to recommended a precept of £216k (10k deficit).
- c) **Agree that an article be produced showing why raising the precept was necessary.** F&GP AGREED.

Background:

3. The budget, approved annually, is the principal tool by which the council controls how its money is spent. It is also the council's primary planning tool, so that the budget setting process should be used to consider what the council is seeking to achieve, the major issues it faces and how it is going to address them.

4. Current and draft budget

All committees have considered their budgets, and these were presented to Full Council in November. Following this meeting the Clerk and RFO produced an estimate cash in hand figure for 1st April 2023. This information was shared with the Committee Chairs who met on 2nd December. The proposed budget would have led to an increase in the precept of 28% (241k in total). Given this the budgets have been revisited and reduced. The revised budget is as follows:

E&A

Code	Budget Heading	2022/23	2023/24 revised
4450	Street Lighting - Energy/maintenance costs	£ 4,900.00	£ 4,900.00
4460	Upgrading Street lights	£ 4,000.00	£ 3,000.00
4465	Christmas Lights: High Street	£ 10,000.00	£ 18,000.00
4471	Maintenance / Gardening (including Spring Clean and Maintenance)	£ 2,000.00	£ 2,000.00
4480	Christmas Festival Night & Community Events	£ 3,000.00	£ 1,500.00
4500	Digital mapping	£ 300.00	£ 375.00
4510	Grass cutting (High Street)	£ 2,000.00	£ 2,000.00
4530	Village Orderly Equipment	£ 1,000.00	£ 1,000.00
4560	Denmans Lane Toilets - Repair & Maintenance	£5,000.00	£ 5,000.00
4561	Denmans Lane Toilets - running costs (cleaning & utilities)	£ 14,000.00	£ 14,000.00
4650	Climate change projects	£ 2,000.00	£ 1,500.00
4750	Replacement street furniture	£ 1,000.00	£ 1,000.00
4800	Emergency equipment	£ 1,000.00	£ 300.00
4825	Community Equipment	£ 1,500.00	£ 300.00
4850	Community Assets	£ 1,000.00	£ -
4875	Joint projects	£ 3,000.00	REMOVE
4900	Village Archives	£ 200.00	£ 100.00
4600	Allotments	£ 2,500.00	£ 2,500.00

F&GP

Code	Budget Heading	2022/23	2023/24 revised
	Administration	£ 146,583.00	£ 158,799.00
4175	Annual Memberships/subscriptions	£ 2,950.00	£ 3,000.00
4230	Grants/Donations	£ 2,500.00	£ 2,500.00
4260	Newsletter/Annual Report	£ 2,300.00	£ 2,300.00
4265	Professional Fees	£ 5,000.00	£ 5,000.00
4270	Chairman's Fund	£ 500.00	£ 250.00
4271	Members' Allowances	£ 4,000.00	£ 4,000.00

P&TC

Code	Budget Heading	2022/23	2023/24 revised
NEW	SID maintenance & replacement		£ 1,000.00
NEW	RTPI		£ 7,000.00

EAR MARKED RESERVES

Code	Ear-marked reserve	2022/23	2023/24 revised
320	F&GP - Toilets on the Common	£ 84,170.00	£ 84,170.00
	F&GP - Elections 2023		£ 5,400.00
329	E&A - Wilderness Field s106 Maintenance	£ 21,107.58	£ 18,695.58
NEW	Traffic Improvement and Planning Support		£ 4,500.00
NEW	E&A - Projects		REMOVED
REMOVE	P&TC - Improvements per Traffic Study	£ 15,000.00	

Financial Implications

- The Parish Council needs to ensure that it has sufficient funds to continue to maintain its assets and run the services it provides.
- Members should be acutely aware of the current financial outlook. The country is in a cost-of-living crisis. Inflation is causing the costs of goods and services to significantly increase. This is putting a strain on residents and businesses.

General Reserves

- It is proposed that the current level of general reserve remains (60k)

Overall Summary

- The current total of the draft budget, reserves, and general reserve is £414,089.58. This is detailed in the below table:

	2022/23	2023/24
Environment & Amenities		
Budget	£55,900.00	£54,975.00
Allotments	£2,500.00	£2,500.00
Reserve – Wilderness Field	£21,107.58	£18,695.58
Total	£79,507.58	£76,170.58
Finance & General Purposes		
Budget	£164,633.00	£175,849.00
Reserve – Elections 2023	£0.00	£5,400.00
Reserve – Toilets on the Common	£84,170.00	£84,170.00
Total	£248,803.00	£265,419.00
Planning & Traffic		
Budget & Reserves	£20,000.00	£12,500.00
General Reserve	£60,000.00	£60,000.00

Funds required to support budgets & reserves	£408,310.58	£414,089.58
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9 Members will note that the funds required to support the budgets and reserves for 2023/24 is only an increase of £5,779. The biggest impact though is with our funds in hand at the start of the new financial year.

1 st April 2022	£206,316.00.
1 st April 2023	£174,409.47
Difference	£31,906.53

Precept Request

10 Town and Parish Councils issue a precept, which is the amount of money they require from Council Taxpayers in their area.

11 In 2022/23 Lindfield Parish Council requested a precept of £189,000. Due to the increase of £5.8k to fund additional budget and reserves expenditure and the difference in funds at hand at the start of the financial year the precept will need to be raised to £226k to fully fund the budget set out at section 4. This is an increase of 37k (20.12%).

12 This precept requirement is calculated as follow follows:

Our estimated receipts for 2023/24 are:	£187,744.53
The total cash required to support reserves and the budget are:	£414,089.58
Difference (to be funded by the precept)	£226,345.05

13 The cost to the taxpayer for a 226k precept is as follows:

Band	2022/23	2023/24	Annual Increase	Weekly Increase
A	£ 44.00	£ 52.89	£ 8.89	£ 0.17
B	£ 51.33	£ 61.70	£ 10.37	£ 0.20
C	£ 58.67	£ 70.51	£ 11.85	£ 0.23
D	£ 66.00	£ 79.33	£ 13.33	£ 0.26
E	£ 80.66	£ 96.96	£ 16.29	£ 0.31
F	£ 95.33	£ 114.59	£ 19.25	£ 0.37
G	£ 110.00	£ 132.21	£ 22.22	£ 0.43
H	£ 132.00	£ 158.66	£ 26.66	£ 0.51

Residents council tax bill will show an increase of 20.12%

Precept Decision

14 Realistically the precept will have to be significantly increased. It is though up to members how much they feel is acceptable. This therefore leaves two options

- 1) Agree to submit a precept request of £226k.
- 2) Agree to submit a slightly reduced precept and run a deficit. Running a deficit means that the council will not receive the total amount of funds required to support its budget. Should the full budget be spend having run a deficit the council will be required dip into the general reserve to cover the difference. The below tables give three deficit examples and their impact of the council taxpayers.

£5,000 deficit precept of 221k (increase of 17.54%)

Band	2022/23	2023/24	Annual Increase	Weekly Increase
A	£ 44.00	£ 51.72	£ 7.72	£ 0.15
B	£ 51.33	£ 60.34	£ 9.00	£ 0.17
C	£ 58.67	£ 68.95	£ 10.29	£ 0.20
D	£ 66.00	£ 77.57	£ 11.58	£ 0.22
E	£ 80.66	£ 94.81	£ 14.15	£ 0.27
F	£ 95.33	£ 112.05	£ 16.72	£ 0.32
G	£ 110.00	£ 129.29	£ 19.29	£ 0.37
H	£ 132.00	£ 155.15	£ 23.15	£ 0.45

£10,000 deficit precept of 216k (increase of 14.29%) As recommended by F&GP

Band	2022/23	2023/24	Annual Increase	Weekly Increase
A	£ 44.00	£ 50.55	£ 6.55	£ 0.13
B	£ 51.33	£ 58.97	£ 7.64	£ 0.15
C	£ 58.67	£ 67.39	£ 8.73	£ 0.17
D	£ 66.00	£ 75.82	£ 9.82	£ 0.19
E	£ 80.66	£ 92.67	£ 12.00	£ 0.23
F	£ 95.33	£ 109.52	£ 14.18	£ 0.27
G	£ 110.00	£ 126.36	£ 16.37	£ 0.31
H	£ 132.00	£ 151.64	£ 19.64	£ 0.38

£15,000 deficit precept of 211k (increase of 12.22%)

Band	2022/23	2023/24	Annual Increase	Weekly Increase
A	£ 44.00	£ 49.38	£ 5.38	£ 0.10
B	£ 51.33	£ 57.61	£ 6.27	£ 0.12
C	£ 58.67	£ 65.83	£ 7.17	£ 0.14
D	£ 66.00	£ 74.06	£ 8.07	£ 0.16
E	£ 80.66	£ 90.52	£ 9.86	£ 0.19
F	£ 95.33	£ 106.95	£ 11.65	£ 0.22
G	£ 110.00	£ 123.44	£ 13.44	£ 0.26
H	£ 132.00	£ 148.13	£ 16.13	£ 0.31

Legal Implications

16. General Power of Competence, which the Parish Council meets the criteria of as exercised and resolved at the Annual Meeting of the Parish Council dated 12th May 2022.

COMBER'S TRUST
(Registered Charity No.1055500)

Tel & Fax:
Email: comberstrust@gmail.com

Mr Andrew Funnell,
Parish Clerk,
The Lindfield Parish Council,
The Clock Tower House,
Lindfield Enterprise Park,
Lewes Road,
Lindfield,
West Sussex,
RH16 2LH.

Dear Mr Funnell,

**Joseph Comber's Charity (Comber's Trust), Lindfield, West Sussex.
Request to Lindfield Parish Council to appoint a replacement for or re-
appoint one trustee whose four year term ends at the end of 31 January
2023, for this parish parochial charity.**

The current term in office as a Representative Trustee of Lester Corp will end on 31 January 2023. So I am writing to alert you to the need for the Council to appoint one trustee to fill the coming vacancy. This has been done in the past at the Council's meeting in January. Comber's Trust is a registered charity supervised by the Charity Commission.

Eligibility for appointment:

There is no geographical residence nor business qualification.

Expressly the appointed trustees do not have to be serving Parish Councillors. They are appointed for Terms of four years and can be re-appointed. The trustees are not a 'committee' of the Parish Council and the administration of the charity is not to be undertaken by the Parish Council. The regulator of Comber's charity is the Charity Commission. Its trustees, once appointed, must act in the best interests of its beneficiaries. The interests of parishioners, expressed through their parish Councillors, are provided for through the appointment of trustees by the Parish Council.

In identifying someone to serve as a trustee:

Comber's Trust is the working name of Joseph Comber, a charity registered in England and Wales, No 1055500. Its purpose is to help those in Lindfield who are in need, hardship or distress. It was founded in Lindfield in 1815.

-We are looking for someone who will be available as a matter of course to attend our two trustee Board meetings each year and that he/she is normally also available to come to any events we might arrange.

-We would like someone with suitable experience of running a charitable endeavour.

-We would like someone with a particularly wide network of acquaintances or involved with Village organisations so that he/she is likelier to come across possible beneficiaries.

Recommendation

We would like to recommend to the Council that they consider re-appointing Lester Corp who has confirmed that he would like to be re-appointed for a further term.

There is no immediate urgency about making the appointment. The Board of Trustees remains quorate.

Yours sincerely

Caroline Brann

Caroline Brann

Hon. Secretary

Attached:

Appendix below.

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APPENDIX

What Comber's Trust's Governing Document "Scheme" says about the appointing of trustees.

"13. *Vacancies*. Upon the occurrence of a vacancy the Trustees shall at their next meeting cause a note thereof to be entered in their minute book. Any competent Trustee may be re-appointed. (1) In the case of a vacancy in the office of Representative Trustees they shall cause notice thereof to be given as soon as possible to the Council so that a replacement Representative Trustee shall be appointed by the Council. (2) There is no requirement to fill a vacancy arising from a Co-opted Trustee ceasing to be a trustee. The body of Trustees may appoint a co-opted Trustee at any time in accordance with the provisions of Clause 10."

"7. The body of trustees shall consist of up to seven competent persons, being-
ONE Ex-officio Trustee,
THREE Representative Trustees, and.
Up to THREE co-opted Trustees."

"9. The Representative Trustees shall be appointed by the civil urban Parish Council of Lindfield. Each appointment shall be made for a term of four years at a meeting convened and held according to the ordinary practice of the appointing Council. The Chairman of the meeting shall forthwith cause the name of each person appointed to be notified to the Trustees or their Clerk or Secretary. The person appointed may be, but need not be, a member of the appointing Council. No individual shall be disqualified from being appointed a Trustee, and no Trustee shall be required to vacate that office by reason only of the fact that he has attained the age of 70 years."

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