

	Kings Somborne Parish Council	2021/22 (after Charity account set up)			2022/23			2022/23			2023/24	Notes
		Budget	Budgeted EMR 01/04/21	Budget + EMR 31/03/22	Budget	Budgeted EMR at 31/03/22	Budget + EMR	Actual 01/04/21 to 31/10/22	Projected 01/11/22 to 31/03/23	Projected 01/04/22 to 31/03/22	Proposed Budget	
	Annual Budget - By Centre											
	<b>INCOME</b>											
100	<b>Administration</b>											
1076	Precept	62,799		62,799	63,992			63,992	0	63,992	68,471	
1090	Interest Received	0		4	0			116	90	206	200	
1995	Credit Card Cash-Back	0		0	0			14	6	20	20	
1998	Borrowed Funds from TVBC	0		0	0			0	0	0		
1999	Other income	0		80	50			0	0	0		
180-4301	Covid volunteer support	0		0	0			0	0	0		
100	<b>Total Income</b>	<b>62,799</b>		<b>62,885</b>	<b>64,042</b>			<b>64,122</b>	<b>96</b>	<b>64,218</b>	<b>68,691</b>	
110	<b>Services &amp; Projects</b>											
1098	Grants Received	0		400				300	0	300	0	See Rationale
110	<b>Total Income</b>	<b>0</b>		<b>400</b>				<b>300</b>	<b>0</b>	<b>300</b>	<b>0</b>	
120	<b>Burial Board</b>											
1200	Interment Income	1,300		2,030	1,200			1,050	650	1,700		
1210	Memorial Income	800		720	560			250	200	450		
1220	Purchased Graves	900		1,500	900			1,160	300	1,460		
120	<b>Total Income</b>	<b>3,000</b>		<b>4,250</b>	<b>2,660</b>			<b>2,460</b>	<b>1,150</b>	<b>3,610</b>	<b>3,600</b>	
130	<b>Open Spaces</b>											
1300	Sports Field Income - KSPC	0		0				0	50	50		
1999	Other income	0		0	0				0	0	100	See Rationale
130	<b>Total Income</b>	<b>0</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>50</b>	<b>50</b>	<b>100</b>	
140	<b>Amenities</b>											
1106	TVBC CIL - Oliver McCarthy	0		2,057	0			6,187	9,736	15,923	1,885	See Rationale
140	<b>Total Income</b>	<b>0</b>		<b>2,057</b>	<b>0</b>			<b>6,187</b>	<b>9,736</b>	<b>15,923</b>	<b>1,885</b>	
150	<b>NDP</b>											
180-4301	Sm Bus Grant - into EMR for NDP Clerk o/time	0		0				0	0	0	0	
150-1098	Grants Received - Locality - consultancy	0		9,350	0			0	0	0	2,000	See Rationale
150	<b>Total Income</b>	<b>0</b>		<b>9,350</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	
	<b>PROJECTED TOTAL INCOME</b>	<b>65,799</b>		<b>78,542</b>	<b>66,702</b>			<b>72,769</b>	<b>11,032</b>	<b>83,801</b>	<b>76,276</b>	

	EXPENDITURE	2021/22				2022/23	2022/23				2023/24				
		Budget	Budgeted EMR	Budget + EMR	Actual 01/04/21 to 31/03/22	Budget	EMR at 31/03/22	Budget & EMR	Actual 01/04/22 to 30/11/22	Projected 01/12/22 to 31/03/23	Projected 01/04/22 to 31/03/23	Budget	Notes	EMR at 31/03/23	Budget & EMR
100	Administration														
4000	Clerk's Salary (inc. PAYE, NI & NI)	25,000		25,000	25,760	25,486		25,486	16,346	9,795	26,141	27,742	see rationale		27,742
4001	Clerk's Pension Employer conts	1,000		1,000	1,004	1,221		1,221	696	563	1,259	1,333	see rationale		1,333
4002	Clerk's Pension Employee conts	1,210		1,210	1,255	1,221		1,221	696	563	1,259	1,333	see rationale		1,333
4110	Office Expenses (EMR 321 will be used by 31/03/23)	1,100		1,100	913	1,100	640	1,740	1,292	448	1,740	1,087	see rationale	0	1,087
4120	Training	1,000		1,000	110	500		500	98	300	398	500	the same		500
4130	Bank Charges	72		72	72	72		72	36	36	72	76	plus 5%		76
4140	Councillors' Expenses	100		100	0	100		100	0	100	100	100	the same		100
4150	Audit Fees	1,600		1,600	650	1,250		1,250	0	1,065	1,065	1,095	see rationale		1,095
4155	Legal Expenses	2,000		2,000	0	500		500	0	0	0	500	see rationale		500
4180	Memberships & Subscriptions	1,260		1,260	893	1,350		1,350	823	388	1,211	1,263	see rationale		1,263
4190	Insurance	2,000		2,000	2,083	2,187		2,187	2,428	0	2,428	2,428	the same		2,428
4200	Postage & publicity	100		100	5	50		50	10	6	16	50	the same		50
4215	Finance Package (Close EMR 332 by 31/03/23)	0	860	860	1,027	795	260	1,055	238	600	838	950	see rationale	0	950
4220	IT (EMR 333 used by 31/03/22)	930	155	1,085	1,248	1,216	0	1,216	725	373	1,098	1,209	see rationale	0	1,209
4225	Website Hosting (EMR 328 used by 31/03/22)	120	640	760	981	1,160	0	1,160	648	272	920	967	see rationale	0	967
4230	Facility Hire	850		850	398	490		490	236	143	379	400	see rationale		400
4250	Elections (EMR 327 - towards May 2023)	500	500	1,000	0	500	1,000	1,500	0	0	0	500	see rationale	1,500	2,000
4340	General Maintenance	300		300	300	0		0	0	0	0	0	same		0
4700	Interest payable	50		50	0	0		0	0	0	0	0	same		0
4999	Sundry Expenses	250		250	56	100		100	52	48	100	60	same		60
100	Overhead Expenditure	39,442	2,155	41,597	36,755	39,298	1,900	41,198	24,324	14,700	39,024	41,593		1,500	43,093
110	Services & Projects														
4300	Grant Aid LGA s137 (Power of Competence) EMR 335 - Jubilee - used	2,500		2,500	2,148	500	400	900	1,930	1,145	3,075	2,500	see rationale	0	2,500
4302	Community Grant to support V-Hall Rent				0	2,000		2,000	286	1,500	1,786	0	see rationale		0
4305	Computer Café Grant	0		0	144	216		216	112	92	204	240	see rationale		240
4310	Communications	400		400	0	0		0	0	0	0	0	same		0
4320	Vandalism Repairs	300		300	0	300		300	0	300	300	300	same		300
4330	Biodiversity	50		50	0	50		50	0	50	50	50	same		50
4340	General Maintenance	1,300		1,300	1,300	300		300	0	147	147	147	reduced		147
4341	Dog Bin Emptying (EMR 329 used by 31/03/22 )	470	300	770	1,113	1236	0	1,236	192	1,156	1,348	1,415	see rationale	0	1,415
4350	Parish Clock (EMR 330 for maintenance & servicing)	250	200	450	0	0	450	450	0	0	0	450	see rationale	450	900
4355	Entertainment LGA s145	700		700	700	700		700	409	300	709	725	see rationale		725
	Overhead Expenditure	5,970	500	6,470	5,405	5,302	850	6,152	2,929	4,690	7,619	5,827		450	6,277
120	Burial Board														

	EXPENDITURE	2021/22				2022/23			2022/23				2023/24			
		Budget	Budgeted EMR	Budget + EMR	Actual 01/04/21 to 31/03/22	Budget	EMR at 31/03/22	Budget & EMR	Actual 01/04/22 to 30/11/22	Projected 01/12/22 to 31/03/23	Projected 01/04/22 to 31/03/23		Budget	Notes	EMR at 31/03/23	Budget & EMR
4340	Cemetery General Maintenance	400		400	170	400		400	20	150	170		200	reduced		200
4400	Cemetery Grounds Maintenance	1,600		1,600	1,669	1,965		1,965	744	590	1,334		1,619	see rationale		1,619
4410	Church Yard Grounds Maintanance	1,200		1,200	1,196	1,200		1,200	490	160	650		756	see rationale		756
4420	Churchyard General Maintenance	400		400	86	250		250	0	120	120		150	reduced		150
4425	Churchyard Wall	0	650	650	650	650		650	0	650	650		650	same		650
	<b>Overhead Expenditure</b>	<b>3,600</b>	<b>650</b>	<b>4,250</b>	<b>3,771</b>	<b>4,465</b>	<b>0</b>	<b>4,465</b>	<b>1,254</b>	<b>1,670</b>	<b>2,924</b>		<b>3,375</b>		<b>0</b>	<b>3,375</b>
	<b>130 Open Spaces</b>															
4340	General Maintenance	530		530	408	500		500	500	200	700		600	see rationale		600
4500	3 Fields (inc. Trim Trail & Jnr Football Pitch)	1,300		1,300	959	2,244		2,244	459	890	1,349		1,900	see rationale		2,040
4510	Village Green + War Memorial	550		550	162	243		243	118	60	178		200	see rationale		200
4520	Muss Lane	550		550	276	756		756	220	90	310		350	see rationale		350
4530	Up Somborne Rec	1,600		1,600	1,553	1,735		1,735	852	868	1,720		1,771	see rationale		1,771
4540	King's Somborne Rec (Play areas)	800		800	380	577		577	405	90	495		600	see rationale		550
4606	Play Equipment Replacement (EMR - 334 - save for new equipment)	781	2000	2,781	0	1000	1,000	2,000	0	0	0		1,000	EMR	2,000	3,000
4615	Tree works & maintenance (EMR 322 Tree Works & 326 fm wall)	2,000		2,000	889	2000	1,539	3,539	0	4,690	4,690		1,000	see rationale	0	1,000
	<b>Overhead Expenditure</b>	<b>8,111</b>	<b>2000</b>	<b>10,111</b>	<b>4,627</b>	<b>9,055</b>	<b>2,539</b>	<b>11,594</b>	<b>2,554</b>	<b>6,888</b>	<b>9,442</b>		<b>7,421</b>		<b>2,000</b>	<b>9,511</b>
	<b>140 Amenities</b>															
4340	General Maintenance	400		400	658	250		250	181	100	281		300			300
4600	Play Equipment Maintenance (EMR - save to clear 3-yearly)	1,316	600	1,916	3,995	1,300		1,300	5,045	3,565	8,610		2,800	see rationale	300	3,100
4601	Playground Inspections	0		0	1,148	750		750	389	389	778		817	see rationale		817
4610	Community Safety /SLR (EMR 323 - SLR)	2,000	1,219	3,219	3,531	1,273	432	1,705	7,241	10,600	17,841		4,061	see rationale	0	4,061
4611	Community Safety / Defibrillator				568	0		0	595	0	595		150			150
4620	Street Lighting	60		60	104	70		70	0	115	115		127			127
4625	Street/Open Space Furniture R&M	0		0	275	300		300	261	1,455	1,716		1,000	see rationale	700	1,700
4630	MUGA Maintenance (EMR save to clean & line 3-yearly)	300		300	300	207		207	0	0	0		150	see rationale	150	300
	<b>Overhead Expenditure</b>	<b>4,076</b>	<b>1819</b>	<b>5,895</b>	<b>10,579</b>	<b>4,150</b>	<b>432</b>	<b>4,582</b>	<b>13,712</b>	<b>16,224</b>	<b>29,936</b>		<b>9,405</b>		<b>1,150</b>	<b>10,555</b>
	<b>150 NDP</b>															
4004	Clerk's Overtime - (EMR 324 - NDP - used by 31/03/23)	0	7,127	7,127	3,768	1000	3,275	4,275	5,263	1,840	7,103		3,000	see rationale	0	3,000
4170	Consultancy Fees	0		0	9,395	2000		2,000	0	0	0		0	from grants		0
4310	Communications	1,000		1,000	24	300		300	822	200	1,022		500			500
5000	Petrol and Travel expenses	100		100	0	100		100	0	50	50		50			50
	<b>Overhead Expenditure</b>	<b>1,100</b>	<b>7,127</b>	<b>8,227</b>	<b>13,187</b>	<b>3400</b>	<b>3,275</b>	<b>6,675</b>	<b>6,085</b>	<b>2,090</b>	<b>8,175</b>		<b>3,550</b>		<b>0</b>	<b>3,550</b>
	<b>160 Community Building</b>															
8040	Other Costs (EMR 325 - Ringfenced)	0	6000	6,000	3,156	0	2,844	2,844	0	0	0		0		2,844	2,844
	<b>Overhead Expenditure</b>	<b>0</b>	<b>6000</b>	<b>6,000</b>	<b>3,156</b>	<b>0</b>	<b>2,844</b>	<b>2,844</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>2,844</b>	<b>2,844</b>

EXPENDITURE		2021/22				2022/23			2022/23		2022/23		2023/24				
		Budget	Budgeted EMR	Budget + EMR	Actual 01/04/21 to 31/03/22	Budget	EMR at 31/03/22	Budget & EMR	Actual 01/04/22 to 30/11/22	Projected 01/12/22 to 31/03/23	Projected 01/04/22 to 31/03/23	Budget	Notes	EMR at 31/03/23	Budget & EMR		
170	Minibus Account																
2002	Historical Over 50 Bus funds	500	504	1,004	504	500		500	0		0	200	reduce			200	
	Overhead Expenditure	500	504	1,004	504	500	0	500	0	0	0	200			0	200	
180	Resilience																
4340	Repair & Maintenance	400		400	0	400		400	20	400	420	400	see rationale			400	
	Overhead Expenditure	400	0	400	0	400	0	400	20	400	420	400			0	400	
190	KS Playing Field & RG Charity																
4800	Grant availability	2,600		2,600	5,535	2,129		2,129	1,950	570	2,520	2,689	see rationale			2,689	
	Overhead Expenditure	2,600	0	2,600	5,535	2,129	0	2,129	1,950	570	2,520	2,689			0	2,689	
	PROJECTED TOTAL EXPENDITURE	65,799	20,755	86,554	83,519	68,699	11,840	80,539	52,828	47,232	100,060	74,260			7,944	82,494	
	Total Budget Income	65,799	0	65,799	78,542	66,702	0	66,702			83,801	76,276					
	Total Expenditure	65,799	20,755	86,554	83,519	68,699	11,840	80,539			100,060	74,260					
	Net Expenditure over Income	0	20,755	-20,755	-4,977	-£1,997	11,840	-13,837			-16,259	2,016	In consideration of a tight budget and low reserves				
	Projected General Reserves, as of 01/04/23																
	Balance brought forward 01/04/22					43,416											
	Less Projected Excess of Expenditure over Income (EMR's show planned off-set)					-16,259											
	Minus EMRs brought forward to 2022/23, to be taken over into 2023/24.					5,294											
	Minus EMRS budgeted for in 2022/23, to be taken over into 2023/24					1,950											
	Projected General Reserves, as of 31/03/23					19,913											
Internal Auditor	Recommends General Reserves are approximately 50% of annual net spend (approx. £30,000 to £35,000). Notes spend on reserves in 2022/23 and advises care moving forward. Recommends budget and related precept increase by at least 5% for 2023/24 to cover rise in costs (excluding additional budgeted spend)  The Council confirmed, at its meeting of 12th December 2022, a precept increase of 7%, in consideration of inflationary pressures.																

Calculating Effect on Band D Equivalent Dwellings	% increase in precept	Precept	Effect on Band D per annum
Precept 2022/23 - Based on confirmed 724 Band D equivalent dwellings		63,992	£88.39
Agreed 2023/24 - Based on confirmed 736 Band D equivalent dwellings (Band D confirmed by TVBC on 16th December 2022)	7%	68,471	£93.03
Increase per annum			£4.64
Increase per month			£0.39