

Budget Report to 30 Sept 2022			
		EXPENDITURE	
101	4025	Insurance	-43 Buildings insurance valuation
101	4026	Computer	-1167 New computer equipment £3,869 from General Reserve
101	4036	Property maintenance	-2232 Leak outside Band Room £2,922
105	4025	Insurance	-30 Buildings insurance valuation
201	4012	Water	-3446 Castle Water had not been charging for water for the High Street flower beds since 2019
201	4040	Play Equip Maint	-617 Aerial runway service £1,478, £1,138 sand top up
202	4014	Electricity	-344 Electricity unit price has increased from 1.68 to 51.7
203	4025	Insurance	-48 Buildings insurance valuation
205	4018	Health & safety	-493 Blocked drain £135, ant treatment £245, Leah £80, plumbing work £45
205	4036	Property maintenance	-1629 Electrical works bar & public toilet £1,320, CCTV bar outside £1,151, Handwash in bar £985
301	4019	Security	-114 Monitoring for new alarm £164
301	4025	Insurance	-418 Buildings insurance valuation
		INCOME	
101	1030	Misc income	30 Hire income
101	1089	Interest	6886 CIL £345, donation £100, Apprentice grant £500, Welcome Back £5,940
201	1020	Pitch income	1375 One third of income budget
201	1089	Misc income	1045 Hire income, grant for One Stop noticeboard
202	1200	Car Park	5810 Waiting figures for income Jul - Sep
203	1051	YC hire	9621 Half of budget
204	1010	Allotments hire	8151 Year end adjustment £2,636 for pre-payment
205	1010	SP hire	10183 Three quarters of budget income
301	1010	Village hall hire	9399 Over budget due to new hirer
401	1040	Burial Fees	5625 Half of budget
401	1041	Memorial Fees	3054 One third of income budget
401	1042	Grant of Rights	3431 Half of budget
401	1043	Transfer Fees	1013 Full year income budget

Detailed Income & Expenditure by Budget Heading 01/10/2022

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 ADMINISTRATION							
1030 LETTING INCOME	30	0	(30)			0.0%	
1076 PRECEPT	222,791	445,582	222,791			50.0%	
1089 MISCELLANEOUS INCOME	6,886	0	(6,886)			0.0%	445
1090 INTEREST RECEIVED	114	105	(9)			108.3%	
ADMINISTRATION :- Income	229,821	445,687	215,866			51.6%	445
4001 STAFF PAY/OP COSTS	33,278	65,892	32,614		32,614	50.5%	
4008 TRAINING	255	1,400	1,145		1,145	18.2%	
4009 TRAVELLING EXPENSES	8	100	92		92	7.9%	
4011 RATES	2,558	5,500	2,942		2,942	46.5%	
4014 ELECTRICITY	635	2,000	1,365		1,365	31.8%	
4016 CLEANING	455	900	445		445	50.6%	
4018 HEALTH & SAFETY	907	1,800	893		893	50.4%	
4019 SECURITY	363	850	487		487	42.8%	
4020 MISC. EXPENSES	135	1,000	865		865	13.5%	
4021 TELEPHONE/FAX	779	2,000	1,221		1,221	38.9%	
4023 STATIONERY/PRINTING	629	2,000	1,371		1,371	31.5%	
4024 SUBSCRIPTIONS	2,803	3,500	697		697	80.1%	
4025 INSURANCE	1,743	1,700	(43)		(43)	102.6%	
4026 COMPUTER/IT COSTS	5,167	4,000	(1,167)		(1,167)	129.2%	
4036 PROPERTY MAINTENANCE	3,232	1,000	(2,232)		(2,232)	323.2%	
4051 BANK CHARGES	283	750	467		467	37.7%	
4055 ACCOUNTING SUPPORT	1,094	2,100	1,006		1,006	52.1%	
4057 AUDIT FEES	(170)	2,000	2,170		2,170	(8.5%)	
4059 OTHER PROF FEES	1,509	4,000	2,491		2,491	37.7%	
ADMINISTRATION :- Indirect Expenditure	55,663	102,492	46,829	0	46,829	54.3%	0
Net Income over Expenditure	174,158	343,195	169,037				
6001 less Transfer to EMR	445						
Movement to/(from) Gen Reserve	173,713						
102 CIVIC ACTIVITIES							
4006 CHAIRMAN'S ALLWCE	0	450	450		450	0.0%	
4008 TRAINING	50	500	450		450	10.0%	
4009 TRAVELLING EXPENSES	0	100	100		100	0.0%	
4020 MISC. EXPENSES	703	3,000	2,297		2,297	23.4%	
4063 CIVIC SERVICE	0	200	200		200	0.0%	
CIVIC ACTIVITIES :- Indirect Expenditure	753	4,250	3,497	0	3,497	17.7%	0
Net Expenditure	(753)	(4,250)	(3,497)				

Detailed Income & Expenditure by Budget Heading 01/10/2022

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
105 PUBLIC CONVENIENCES							
4001 STAFF PAY/OP COSTS	2,110	4,261	2,151		2,151	49.5%	
4012 WATER	75	400	325		325	18.8%	
4014 ELECTRICITY	149	400	251		251	37.1%	
4016 CLEANING	7,871	10,500	2,629		2,629	75.0%	
4018 HEALTH & SAFETY	1,342	2,200	858		858	61.0%	
4025 INSURANCE	380	350	(30)		(30)	108.5%	
4036 PROPERTY MAINTENANCE	542	2,000	1,458		1,458	27.1%	
PUBLIC CONVENIENCES :- Indirect Expenditure	12,468	20,111	7,643	0	7,643	62.0%	0
Net Expenditure	(12,468)	(20,111)	(7,643)				
107 FGP GRANTS (& S137)							
4701 GRANTS POWER GEN COMPETENCE	300	2,000	1,700		1,700	15.0%	
FGP GRANTS (& S137) :- Indirect Expenditure	300	2,000	1,700	0	1,700	15.0%	0
Net Expenditure	(300)	(2,000)	(1,700)				
201 RECREATION GENERAL							
1020 PITCH HIRE INCOME	1,375	5,460	4,085			25.2%	
1077 COMPENSATORY GRANT	4,060	4,060	0			100.0%	
1089 MISCELLANEOUS INCOME	1,045	0	(1,045)			0.0%	926
RECREATION GENERAL :- Income	6,481	9,520	3,039			68.1%	926
4001 STAFF PAY/OP COSTS	27,717	60,992	33,275		33,275	45.4%	
4003 TEMPORARY WORKERS	833	2,000	1,167		1,167	41.7%	
4008 TRAINING	141	800	659		659	17.6%	
4009 TRAVELLING EXPENSES	0	500	500		500	0.0%	
4012 WATER	3,646	200	(3,446)		(3,446)	1822.9%	
4017 REFUSE COLLECTION	3,780	7,000	3,220		3,220	54.0%	
4018 HEALTH & SAFETY	340	1,500	1,160		1,160	22.7%	
4019 SECURITY	0	1,000	1,000		1,000	0.0%	
4020 MISC. EXPENSES	1,273	2,000	727		727	63.7%	
4021 TELEPHONE/FAX	420	650	230		230	64.7%	
4024 SUBSCRIPTIONS	0	150	150		150	0.0%	
4025 INSURANCE	874	1,000	126		126	87.4%	
4037 GROUNDS MAINTENANCE	9,679	18,000	8,321		8,321	53.8%	
4038 EQPT HIRE/CONTRACTS	8,064	11,000	2,936		2,936	73.3%	
4039 FLOWERBEDS	0	2,000	2,000		2,000	0.0%	
4040 PLAY EQUIPT MAINT'CE	3,617	3,000	(617)		(617)	120.6%	
4041 EQPT/VHICLE/MC/MNTCE	2,066	2,200	134		134	93.9%	

Detailed Income & Expenditure by Budget Heading 01/10/2022

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4042 TREE MANAGEMENT	0	10,000	10,000		10,000	0.0%	
4043 TRACTOR MAINTENANCE	0	1,500	1,500		1,500	0.0%	
4044 FUEL & OIL	2,500	3,000	500		500	83.3%	
4048 EQUIPMENT - PURCHASE	1,963	2,000	37		37	98.2%	
RECREATION GENERAL :- Indirect Expenditure	66,915	130,492	63,577	0	63,577	51.3%	0
Net Income over Expenditure	(60,434)	(120,972)	(60,538)				
6001 less Transfer to EMR	926						
Movement to/(from) Gen Reserve	(61,360)						
202 CAR PARK							
1200 SNOXHALL CARPARK INCOME	5,810	0	(5,810)			0.0%	1,679
CAR PARK :- Income	5,810	0	(5,810)				1,679
4011 RATES	498	1,100	602		602	45.3%	
4014 ELECTRICITY	1,094	750	(344)		(344)	145.9%	
CAR PARK :- Indirect Expenditure	1,592	1,850	258	0	258	86.1%	0
Net Income over Expenditure	4,217	(1,850)	(6,067)				
6001 less Transfer to EMR	1,679						
Movement to/(from) Gen Reserve	2,538						
203 YOUTH CENTRE							
1051 YOUTH CENTRE INCOME	9,621	15,750	6,129			61.1%	
YOUTH CENTRE :- Income	9,621	15,750	6,129			61.1%	0
4001 STAFF PAY/OP COSTS	3,808	7,956	4,148		4,148	47.9%	
4011 RATES	183	3,600	3,417		3,417	5.1%	
4012 WATER	156	1,200	1,044		1,044	13.0%	
4014 ELECTRICITY	388	1,200	812		812	32.3%	
4015 GAS	253	3,200	2,947		2,947	7.9%	
4016 CLEANING	1,840	2,200	360		360	83.6%	
4018 HEALTH & SAFETY	1,804	4,900	3,096		3,096	36.8%	
4019 SECURITY	293	900	607		607	32.6%	
4020 MISC. EXPENSES	0	500	500		500	0.0%	
4025 INSURANCE	1,548	1,500	(48)		(48)	103.2%	
4036 PROPERTY MAINTENANCE	393	2,000	1,608		1,608	19.6%	
4059 OTHER PROF FEES	118	800	682		682	14.7%	
YOUTH CENTRE :- Indirect Expenditure	10,783	29,956	19,173	0	19,173	36.0%	0
Net Income over Expenditure	(1,162)	(14,206)	(13,044)				

Detailed Income & Expenditure by Budget Heading 01/10/2022

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
204 ALLOTMENTS							
1010 RENT RECEIVED	8,151	5,250	(2,901)			155.3%	
1089 MISCELLANEOUS INCOME	83	0	(83)			0.0%	
ALLOTMENTS :- Income	8,234	5,250	(2,984)			156.8%	0
4001 STAFF PAY/OP COSTS	2,967	6,013	3,046		3,046	49.3%	
4012 WATER	(421)	3,000	3,421		3,421	(14.0%)	
4025 INSURANCE	200	300	100		100	66.6%	
4036 PROPERTY MAINTENANCE	0	500	500		500	0.0%	
4037 GROUNDS MAINTENANCE	0	1,700	1,700		1,700	0.0%	
4042 TREE MANAGEMENT	0	4,000	4,000		4,000	0.0%	
ALLOTMENTS :- Indirect Expenditure	2,746	15,513	12,767	0	12,767	17.7%	0
Net Income over Expenditure	5,488	(10,263)	(15,751)				
205 SNOXHALL PAVILION							
1010 RENT RECEIVED	10,183	13,125	2,942			77.6%	
SNOXHALL PAVILION :- Income	10,183	13,125	2,942			77.6%	0
4001 STAFF PAY/OP COSTS	3,352	7,135	3,783		3,783	47.0%	
4011 RATES	119	2,400	2,282		2,282	4.9%	
4012 WATER	(496)	1,500	1,996		1,996	(33.1%)	
4014 ELECTRICITY	1,039	1,300	261		261	79.9%	
4015 GAS	890	3,800	2,910		2,910	23.4%	
4016 CLEANING	1,664	7,800	6,136		6,136	21.3%	
4018 HEALTH & SAFETY	3,293	2,800	(493)		(493)	117.6%	
4019 SECURITY	573	750	177		177	76.4%	
4020 MISC. EXPENSES	102	500	398		398	20.4%	
4021 TELEPHONE/FAX	382	1,200	818		818	31.9%	
4025 INSURANCE	1,983	2,200	217		217	90.1%	
4036 PROPERTY MAINTENANCE	4,929	3,300	(1,629)		(1,629)	149.4%	
4059 OTHER PROF FEES	0	800	800		800	0.0%	
SNOXHALL PAVILION :- Indirect Expenditure	17,830	35,485	17,655	0	17,655	50.2%	0
Net Income over Expenditure	(7,647)	(22,360)	(14,713)				
301 VILLAGE HALL							
1030 LETTING INCOME	9,399	6,300	(3,099)			149.2%	
VILLAGE HALL :- Income	9,399	6,300	(3,099)			149.2%	0
4001 STAFF PAY/OP COSTS	5,325	11,070	5,745		5,745	48.1%	
4008 TRAINING	0	200	200		200	0.0%	

Detailed Income & Expenditure by Budget Heading 01/10/2022

Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4011 RATES	1,235	2,800	1,565		1,565	44.1%	
4012 WATER	290	1,000	710		710	29.0%	
4014 ELECTRICITY	357	2,500	2,143		2,143	14.3%	
4015 GAS	194	4,000	3,806		3,806	4.9%	
4016 CLEANING	964	3,000	2,036		2,036	32.1%	
4017 REFUSE COLLECTION	461	950	489		489	48.5%	
4018 HEALTH & SAFETY	1,919	3,200	1,281		1,281	60.0%	
4019 SECURITY	414	300	(114)		(114)	137.9%	
4020 MISC. EXPENSES	12	500	488		488	2.4%	
4021 TELEPHONE/FAX	300	700	400		400	42.8%	
4025 INSURANCE	4,218	3,800	(418)		(418)	111.0%	
4036 PROPERTY MAINTENANCE	1,300	4,000	2,700		2,700	32.5%	
4059 OTHER PROF FEES	0	1,000	1,000		1,000	0.0%	
VILLAGE HALL :- Indirect Expenditure	16,988	39,020	22,032	0	22,032	43.5%	0
Net Income over Expenditure	(7,589)	(32,720)	(25,131)				
401 CEMETERY							
1040 BURIAL FEES	5,625	10,500	4,875			53.6%	
1041 MEMORIAL FEES	3,054	10,500	7,446			29.1%	
1042 GRANT OF RIGHTS	3,431	5,250	1,819			65.4%	
1043 Transfer Fees for Graves	1,013	1,050	38			96.4%	
CEMETERY :- Income	13,123	27,300	14,177			48.1%	0
4001 STAFF PAY/OP COSTS	35,920	72,247	36,327		36,327	49.7%	
4008 TRAINING	500	500	0		0	100.0%	
4011 RATES	611	1,200	589		589	50.9%	
4012 WATER	44	300	256		256	14.5%	
4014 ELECTRICITY	60	260	200		200	23.1%	
4017 REFUSE COLLECTION	461	1,100	639		639	41.9%	
4018 HEALTH & SAFETY	141	600	459		459	23.5%	
4019 SECURITY	0	170	170		170	0.0%	
4020 MISC. EXPENSES	11	600	589		589	1.8%	
4021 TELEPHONE/FAX	157	301	144		144	52.3%	
4024 SUBSCRIPTIONS	95	318	223		223	29.9%	
4025 INSURANCE	172	180	8		8	95.8%	
4036 PROPERTY MAINTENANCE	229	1,000	771		771	22.9%	
4037 GROUNDS MAINTENANCE	0	750	750		750	0.0%	
4038 EQPT HIRE/CONTRACTS	0	600	600		600	0.0%	
4041 EQPT/VHICLE/MC/MNTCE	934	1,400	466		466	66.7%	
4042 TREE MANAGEMENT	0	2,000	2,000		2,000	0.0%	

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Month No: 6

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4044 FUEL & OIL	452	800	348		348	56.5%	
4048 EQUIPMENT - PURCHASE	0	1,200	1,200		1,200	0.0%	
4059 OTHER PROF FEES	0	800	800		800	0.0%	
CEMETERY :- Indirect Expenditure	<u>39,786</u>	<u>86,326</u>	<u>46,540</u>	<u>0</u>	<u>46,540</u>	<u>46.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(26,664)</u>	<u>(59,026)</u>	<u>(32,362)</u>				
501 PLANNING							
4001 STAFF PAY/OP COSTS	5,051	9,937	4,886		4,886	50.8%	
PLANNING :- Indirect Expenditure	<u>5,051</u>	<u>9,937</u>	<u>4,886</u>	<u>0</u>	<u>4,886</u>	<u>50.8%</u>	<u>0</u>
Net Expenditure	<u>(5,051)</u>	<u>(9,937)</u>	<u>(4,886)</u>				
900 EARMARKED RESERVE EXPENDITURE							
9342 EMR TOWN TWINNING	975	0	(975)		(975)	0.0%	975
9344 EMR FORWARD MAINT PLAN	4,220	0	(4,220)		(4,220)	0.0%	4,220
9348 EMR SPORTS HALL REFURB	4,475	0	(4,475)		(4,475)	0.0%	4,475
9356 EMR SNOXHAL CAR PARK INCOME	7,410	0	(7,410)		(7,410)	0.0%	7,410
9360 EMR PITCHES	464	0	(464)		(464)	0.0%	464
9362 EMR BINS	6,074	0	(6,074)		(6,074)	0.0%	6,074
9376 EMR VH BOILER	13,975	0	(13,975)		(13,975)	0.0%	13,975
9388 EMR CEM MANAGEMENT SYSTEM	2,090	0	(2,090)		(2,090)	0.0%	2,090
9394 EMR PUBLIC CONVENIENCES	5,943	0	(5,943)		(5,943)	0.0%	5,943
9396 EMR JUBILEE	2,378	0	(2,378)		(2,378)	0.0%	2,378
9402 EMR YOUTH COUNCIL	364	0	(364)		(364)	0.0%	364
EARMARKED RESERVE EXPENDITURE :- Indirect Expenditure	<u>48,369</u>	<u>0</u>	<u>(48,369)</u>	<u>0</u>	<u>(48,369)</u>		<u>48,369</u>
Net Expenditure	<u>(48,369)</u>	<u>0</u>	<u>48,369</u>				
6000 plus Transfer from EMR	48,369						
Movement to/(from) Gen Reserve	<u>0</u>						
Grand Totals:- Income	292,672	522,932	230,261			56.0%	
Expenditure	279,245	477,432	198,187	0	198,187	58.5%	
Net Income over Expenditure	<u>13,427</u>	<u>45,500</u>	<u>32,073</u>				
plus Transfer from EMR	48,369						
less Transfer to EMR	3,050						
Movement to/(from) Gen Reserve	<u>58,745</u>						

Beverley Bell
Clerk to Cranleigh Parish Council

28 October 2022

Dear Beverley

Cranleigh Parish Council - Internal Audit 2022-23
Interim Audit

Following the interim audit completed on 27 October, I attach my report for consideration by the Council. This was the first of two audits I intend to carry out to support my opinion on the 22-23 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Review of opening balances and reporting of 21-22 audit opinion
- Follow up previous recommendations
- Testing of expenditure first 6 months of financial year
- Testing of income – first 6 months of financial year
- Risk management and insurance
- Salaries and wages
- Budget monitoring reports
- Arrangements for inspection of accounts
- Bank reconciliations.

I am pleased to report that the Council has successfully maintained a strong system of financial control. I have 3 recommendations to raise, these are at Appendix A.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they are considering the Authority's approval of the annual governance statement. I am required by Section 4 of the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of testing carried out at the interim audit.

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A. Books of Account

Interim Audit

The Council uses RBS Omega, an industry specific accounting package, alongside the purchase and sales ledger modules. Room bookings are recorded on an outlook calendar, and bookings invoices are generated from these records. The Omega system is used to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered, and that the accounts were up to date. My audit testing showed that supporting documentation could be readily located from records recorded on the Omega System. 3 members of staff have access to the system, all are current employees of the Council.

I tested opening balances on the Omega system at 1.4.22 and confirmed they could be agreed back to the audited accounts for last financial year.

I confirmed that the Council's VAT returns are up to date, with VAT claimed to the end of September 2022. I checked that figures in the VAT return have been derived directly from the RBS system and confirmed with the Clerk that the return been submitted to HMRC. The VAT refund has been checked to receipt at bank on 14.10.22. The Council employs Mulberry and Co to complete a partial VAT calculation, required as the Council has opted to tax on all buildings. I will review this calculation as part of my year end audit.

The internal audit for 22-23 was reviewed at the May council meeting and minuted. The external audit certificate was noted at September meeting of Council.

B. Financial Regulations & Payments

Interim Audit

The Council has a well organised system in place in respect of policies and procedures and the Clerk is experienced in this regard. Financial Regulations and Standing Orders are both based on NALC templates. Both documents were approved at the May meeting of Full Council (Minute 13).

The Council has a robust process for authorisation of payments to suppliers. The Council approves expenditure via the annual budget process, Payments are approved at a Council meetinn, this is notified in minutes and by a dual signature process by councillors, who sign cheques and cheque stubs, after review of invoices. The Council is in the process of moving to internet banking in the next few months. The Council should ensure that evidence is retained to confirm who authorised each bank payment. This information is not retained on the bank account, so will need to be stored in filing systems at the Council.

I tested a sample of payments selected at random from the cashbook for the first 6 months of 2022-23. For all payments tested I was able to confirm

- Payment per cash book agreed to invoice
- VAT correctly accounted for
- Expenditure appropriate for this council
- Invoice signed off by 2 councillors
- transaction included in payments listing reported in Council meeting
- Payment approved by 2 councillors - This was evidenced on cheque stubs

I am satisfied that the Council is meeting this control objective.

C. Risk Management & Insurance

Interim Audit

The Council undertakes a full risk assessment annually. I have confirmed with the Clerk that the risk assessment will be approved at the January 2022 meeting of the Full Council. I will review this at my final audit visit. There is an overarching risk assessment document in place, supported by detailed assessments of individual areas of risk. These individual risk assessments are reviewed annually and signed off by officers prior to the January review of the main risk assessment.

I have confirmed that the Council has a valid insurance certificate, with an expiry date of 31 July 2023. Insurance has been arranged by BHIB, and the Council is insured with Aviva, the second year of a 3 year deal. Asset cover is monitored by the Clerk and is checked against insurance values held in the asset register. There is evidence of update in year, and asset coverage appears consistent with the fixed asset register. Fidelity cover is currently set at £750K. This has been exceeded by a small amount in October 2022, so will the council should keep coverage in this area under review.

The Clerk completed a backup test of sharepoint data October 2022. All files checked were successfully restored.

D. Budget, Precept & Reserves

Interim Audit

I confirmed that the 2023-24 budget and precept setting process was well underway at the time of the interim audit. The first draft budget was being worked on, with inflation assumptions and the requirements of the forward maintenance plan factored into this first draft. The Clerk shared the budget setting timetable:

- First draft budget to Finance Committee – 7 November
- Draft budget to Full Council - 17 November
- Budget and Precept approval at Full Council - December Meeting

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Company Registration Number 14174016
6 Uplands Road. Farnham GU9 8BP

I am satisfied that the Council has arrangements in place to ensure the budget and precept for 23-24 are approved in advance of precepting authority deadlines.

Budget monitoring reports are produced each quarter and reviewed by the Finance Committee. This meets the requirement of Financial Regulation 4.8. I confirmed that quarter one budget monitoring report had been reported to the Finance Committee meeting on 4 July 2022, and explanation of variances was provided. The quarter 2 report is being prepared, and will be reported to Finance committee on 7 November. I reviewed the outturn report produced from the Finance system, and there were no significant overspends that could not be readily explained by the Clerk.

I will review reserve balances at my year end audit .

E. Income

Interim Audit

The Council has a number of income streams, outside of the precept. These include the following:

- Hall hire - Village Hall / Pavilion and Youth Centre
- Football pitches
- Cemetery fees

Council approved fees and charges for 22-23 at the February meeting of Full Council. (Minute 26). I note that some fees were increased at this review, partly due to increased costs faced by the Council.

I selected a small sample of income transactions from the cashbook for the first 6 months of the financial year. For all transactions tested, I was able to agree income credited on the accounting system back to the paying in book and from there I was able to locate an invoice. For cemetery income transactions, I agreed the invoiced figure to the approved fees schedule. A credit for rental income was agreed to a lease agreement with the tenant. In all cases I was able to confirm invoicing was correct.

I have one recommendation. My testing demonstrated that the Council is still receiving a significant number of cheques each month to settle invoices raised. Processing of cheques is time consuming and it may become difficult to pay them into bank in the future as the programme of bank closures continues. I recommend that the Council should change its business terms and require payment to be made by BACS going forward – cheques should only be accepted in exceptional circumstances.

I reviewed the sales ledger. Debtors at time of the audit were £18K. The majority of this debt was raised no later than August 2022. There are debts amounting to £4,279 older than August 2022 . The majority of this related to parking monies owed by Waverley. I am satisfied that the Council is collecting monies owed efficiently.

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F. Petty cash

Interim Audit

The Council has a £250 petty cash balance. This is counted periodically by the Clerk and Admin Clerk. I checked the most recent count, this occurred in August 22. This reconciled to the general ledger balance for petty cash and was evidenced as reviewed by 2 councillors.

G. Payroll

Interim Audit

Payroll is processed by Mulberry and Co. The Clerk notifies the payroll company each month of any changes. Payroll is then processed and sent to the Council for checking, posting to the accounting system and payment. Payroll is relatively straightforward, all staff are on standard contracts, so there are minimal issues with timesheeting and significant changes each month.

I carried out testing of payments made to staff in August 2022. I agreed ledger payments back to payroll information produced by the payroll agency for 3 staff members. I was then able to confirm that gross pay for each staff member selected could be agreed to a pay award letter (or an email from the Chairman in the case of the Clerk). I am satisfied that staff are being paid at rates of pay approved by the Council.

The Clerk logged into the Council's HMRC Account and confirmed there were no monies outstanding in respect of tax or NI.

I am satisfied that the Council is meeting this control objective.

H. Assets and investments

Year-end test

I. Bank reconciliations

Interim Audit

The Council has one current and three investment accounts. Bank reconciliations are completed each month, reviewed by a Councillor who is not a signatory, and reported to the monthly Council meeting. There is clear evidence that bank reconciliations are being completed promptly.

I reperformed the bank reconciliation for September 2022. I

- Agreed cashbook balances to Omega system
- Agreed bank balances to bank statements
- Checked arithmetic in the bank reconciliation
- Tested a small number of unpresented cheques to presentation at bank in the October bank statement

I am satisfied the system of bank reconciliation is working effectively

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The Council has an investment an investment strategy in place, as required by regulations. I discussed options for the Council to improve returns on its cash holdings with councillors – these are fairly limited at present. Should the Council consider less traditional options for improving returns, then advice should be sought from SSALC before any decisions are taken.

J. Year-end accounts

Final audit task

L: : The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements

Interim Audit

As a larger Council, with income / expenditure in excess of £200K, Cranleigh is required to follow the 2015 Transparency Code. I was able to confirm that data required by the Code could be located at various pages on the Council website, and specifically confirmed that the following information was up to date

- Grants awarded – Council has included details of grants awarded in Q1 22-23
- Payments information – the Council publishes data on all payments made on the website. Transactions to the end of August 22 had been published at the time of this audit

Further work in this area will be completed at the year end audit

M: Arrangements for Inspection of Accounts

Interim Audit

Inspection periods for 21-22 were set as follows

Inspection - Key date	21-22 Actual
Accounts approved at Full Council	26 May 2022 Council
Announcement	10 June
Inspection period begins	13 June
Inspection period ends	22 July
Correct length	Yes

I can confirm that regulations were followed in this respect and that the Council can therefore sign off that it has met control objective 4 on the annual governance statement.

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N: Publication requirements 2022 AGAR

Interim Audit

I confirmed that the Council has correctly loaded the audited accounts, annual governance statement and audit certificate for 21-22 on to the Council website. The conclusion of audit certificate has been correctly published, with a date of 24 August, in advance of the 30 September deadline. The Council received a clear audit certificate from the external auditors dated 19.8.22, so there are no matters to be taken into consideration in 22-23. The audit certificate was reported to Council at the September meeting (minute 9.6).

O. Trusteeship

Interim Audit

The Council is Trustee of The Snoxhall Field - Registered Charity: 1178530.

The 21-22 annual return was submitted to the Charity Commission on 27 June 22, before the regulatory deadline. A meeting of the Charity was held separate to Council meetings in May 22. Section 297 agreement sets out how charity funds are processed.

I would like to take this opportunity to thank you for your assistance with the audit. I attach my invoice. I look forward to seeing you on 2 May to complete the year end audit.

Yours sincerely

Mike Platten CPFA

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Matter Arising	Recommendation	Council Response
The Council is in the process of moving to internet banking in the next few months. .	The Council should ensure that evidence is retained to confirm who authorised each bank payment. This information is not retained by the bank, so the Council will need to store this information to demonstrate payments have been authorised in line with Financial Regulations	
The Council is still receiving a significant number of cheques each month to settle invoices raised. Processing of cheques is time consuming and it may become difficult to pay them into the bank in the future as the programme of bank closures continues	I recommend that the Council should change its business terms and require payment to be made by BACS going forward – cheques should only be accepted in exceptional circumstances.	
Fidelity cover is currently set at £750K.	This has been exceeded by a small amount in October 2022, so will the council should keep coverage in this area under review.	

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Cranleigh Parish Council

REQUEST FOR PROPOSAL FOR INVESTMENT MANAGEMENT SERVICES

Introduction

Cranleigh Parish Council (CPC or the Council) was formed in 1894 under the reformation of local government under the Local Government Act 1894. It consists of 12 elected Parish Councillors across five wards: Cranleigh East, Cranleigh West, Cranleigh North, Cranleigh Rural and Elmbridge.

The Council has an extensive portfolio of property in the heart of Cranleigh village. Cranleigh is located in the borough of Waverley and county of Surrey.

Cranleigh Parish Council has recently carried out a review of its Investment Strategy. It has changed the terms to reflect a need to address the issues of poor yield from short notice, low risk investments. Inflation is eroding the value of reserves and forcing the Council into a position whereby it cannot meet its commitment to the achieve sustainable Yield, which forms one of the three core pillars of public finance: the others being Security and Liquidity.

We are now seeking an investment management business who can help us manage the Council's capital to offset the effects of the rising inflation.

Scope of Services

The firm selected will be required to provide the following services:

1. Investment of Funds

The firm must effectively invest the CPC's funds, providing discretionary investment management services, pursuant to the approved investment policy and cash flow needs.

2. Written and Oral Reports

In line with regulatory requirements, the firm must provide a written report, as required, on a regular basis demonstrating the portfolio performance and the current information about the portfolio, as described in the investment policy. The firm must also be available to make periodic oral reports to the Council.

3. Evaluation of Investment Policy

The firm must annually assist in the review of the CPC's investment policy. The proposed changes to the investment policy will be presented in final draft form to the CPC Finance Committee prior to submission to the full Council.

Proposal requirements

For the purposes of quoting for this service, it is important to know that the Parish Council has funds of circa £500,000 across all categories of reserves, but currently invests £200,000 of this on low interest-bearing deposit accounts. The Council will pursue a strategy to maximise the reserves in interest or capital growth-based instruments according to the principles of a set of attached terms of reference.

The full investment strategy for CPC is available here: <https://www.cranleigh-pc.gov.uk/UserFiles/Files/Council%20and%20Other%20Documents/Investment%20Strategy%20May%202021.pdf>

However for the purposes of this RFP, the Council's priorities are, in the following ranking order:

- (i) The security of capital to minimise the risk of losses.
- (ii) The liquidity of investments to meet the cash flow needs of the Council.
- (iii) Maximising income within the framework of the national economic situation.

The Council will aim to achieve a high rate of return on investments commensurate with adequate safeguards of security and liquidity.

The Department for Communities and Local Government maintains the borrowing of money purely to invest or to lend and make a return is unlawful and the Council will not engage in such activity.

Finally the CPC seeks an Ethical investment approach, ideally with a focus on sustainable investments.

Selection process

Proposals will be evaluated based on the following criteria:

- 1. Understanding the scope of the assignment,
- 2. Experience and qualifications of firm and individuals assigned,
- 3. Recommended approach to management of CPC's portfolio,
- 4. Familiarity with State investment and reporting requirements,
- 5. Performance history, and
- 6. Fees

Upon receipt of the proposal, the CPC will review each firm's response to this Request for Proposal. CPC reserves the right to reject any or all proposals at its sole discretion.

At their discretion, staff may seek to interview one or more firms to further assist in the review process.

All proposals must be received by the CPC Clerk by [TIME] on [DATE].
Please email your proposals to clerk@cranleigh-pc.gov.uk

Questions concerning this Request for Proposal should be addressed to:
Beverley Bell, Parish Clerk by email at:
clerk@cranleigh-pc.gov.uk

The following is the selection timetable:

[DATE] Proposals due by [TIME]

Week of [DATE] Review proposals

Week of [DATE] Notify selected firms for interview

Week of [DATE] Interview of selected firms

[DATE] If a selection is made, Council approves selection of the firm

CPC reserves the right to cancel and/or modify the above dates at anytime or to make a dual appointment.

INCOME BUDGET 2023 - 2024				
Cost Centre	Description	Budget 2022/23	Actual at 30/09/22	Budget 2023/24
101	Administration	£100	£114	£100
201	Recreation	£5,200	£6,480	£9,500
202	Car Park	£0	£5,810	£0
203	Youth Centre	£15,000	£9,621	£15,000
204	Allotments	£5,000	£8,234	£5,000
205	Snoxhall Pavilion	£12,500	£10,183	£29,381
301	Village Hall	£6,000	£9,399	£17,000
401	Cemetery	£26,000	£13,123	£26,000
		£69,800	£62,964	£101,981

25/10/2022

REVENUE EXPENDITURE 2023 - 24				
Cost Centre	Description	Budget 2022/23	Actual at 30/09/22	Budget 2023/24
101	Administration	102,492.49	£55,663	127,697.00
102	Civic Activities	4,250.00	£753	4,630.00
105	Public Conveniences	20,110.98	£12,469	22,500.00
107	FGP Grants	2,000.00	£300	2,000.00
201	Recreation	130,491.88	£66,913	154,149.21
202	Car Park	1,850.00	£1,592	4,550.00
203	Youth Centre	29,956.32	£10,784	34,116.00
204	Allotments	15,512.75	£2,746	18,859.00
205	Snoxhall Pavilion	35,484.81	£17,830	45,530.00
301	Village Hall	39,019.57	£16,989	41,612.00
401	Cemetery	86,326.17	£39,787	109,987.00
501	Planning	9,936.93	£5,051	15,197.00
		£477,432	£230,877	£580,827

25/10/2022

CAPITAL RESERVE MOVEMENTS 2023 - 24										
	EMR	Balance at 01/04/22	Used to fund expenditure	Additions to EMR	Balance at 30/09/22	Expected expenditures to 31/03/23	Projected Balance at 31/03/23	Additions to EMR	Reduction to EMR	Capital Budget 2023/24
321 War Memorial Fund		£882			£882		£882			£882
342 Town winning		£224			£224		£224			£224
343 Capital		£13,344		£80,000	£73,344	£0	£73,344			£73,344
344 Forward Maintenance Plan			£28,500		£28,500	£0	£0			£0
346 CIL		£44,880		£345	£45,225	£45,225	£45,225			£45,225
347 BID		£4,331			£4,331	£4,331	£4,331			£4,331
348 Sports Hall refurb				£4,475		£0	£0			£0
350 AED		£40			£40		£40			£40
351 MUGA		£47,417			£47,417		£47,417			£47,417
355 Youth Services agreement		£5,100			£5,100		£5,100			£5,100
356 Stroghall Fields parking income		£32,604		£1,768	£26,983		£26,983			£26,983
358 Stroghall Fields access road		£81,070			£81,070		£81,070			£81,070
359 Storage compound		£5,978		£28,500	£31,478	£31,478	£31,478			£31,478
360 Pitches		£579		£464	£1,115	£0	£1,115			£1,115
362 Birs		£5,238		£836	£6,074		£6,074			£6,074
366 Play park extension		£388			£388		£388			£388
367 CCTV					£0		£0			£0
369 Stroghall Fields parking control		£1,062			£1,062		£1,062			£1,062
370 Cemetery Garden		£5,210			£5,210		£5,210			£5,210
372 Village Hall architect fees		£0			£0		£0			£0
376 Village Hall boilers		£5,725		£5,725			£0			£0
384 Cemetery drainage					£0		£0			£0
388 Cemetery management		£2,080		£2,080	£2,080	£2,080	£2,080			£2,080
394 Public conveniences		£8,008		£5,942			£0			£0
395 Neighbourhood Plan				£1,050			£3,154			£3,154
396 Jubilee		£5,432		£3,328			£27,281			£27,281
398 Pavilion		£29,971		£2,640						
399 Tree surgery					£0		£0			£0
401 SERA Birs		£251			£251		£251			£251
402 Youth Council Music Club		£1185		£364	£821	£360	£461			£461
Total EMR		£306,452		£64,012	£357,440	£36,167	£321,273		£0	£321,273
General Reserve		£212,909			£212,909		£212,909			£212,909

	EMR	Balance at 01/04/22	Projected Balance at 31/03/23
321 War Memorial Fund		£882	£882
342 Town Warring		£224	£224
343 Capital		£13,344	£73,344
344 Forward Maintenance Plan		£0	£0
346 CIL		£44,880	£45,225
347 BID		£4,331	£4,331
348 Sports Hall refurb		£4,475	£0
350 AED		£40	£0
351 MUGA		£47,417	£47,417
355 Youth Service agreement		£5,100	£5,100
356 Stroghall Fields parking income		£32,604	£26,953
358 Stroghall Fields access road		£81,070	£81,070
359 Storage compound		£5,978	£31,478
360 Pitches		£579	£1,115
362 Birs		£5,238	£6,074
366 Play park extension		£388	£388
367 CCTV		£0	£0
369 Stroghall Fields parking control		£1,062	£1,062
370 Cemetery Garden		£5,210	£5,210
372 Village Hall architect fees		£0	£0
376 Village Hall boilers		£5,725	£0
384 Cemetery drainage		£0	£0
388 Cemetery management		£2,080	£2,080
394 Public conveniences		£8,008	£2,066
395 Neighbourhood Plan		£0	£0
396 Jubilee		£5,432	£3,154
398 Pavilion		£29,971	£27,281
399 Tree surgery		£0	£0
401 SERA Birs		£251	£251
402 Youth Council Music Club		£1185	£461
Total EMR		£306,452	£321,273
General Reserve		£212,909	£212,909

PRECEPT CALCULATOR					
	2022/23	2023/24	2022/23	2022/23	2022/23
		Option 1	Option 2	Option 3	Option 4
Forward Maintenance Plan	25500	67718	67718	0	0
Capital for Business Plan	20000	20000	0	0	0
Election costs		12000	12000	12000	
Income	£73,290	£101,981	£101,981	£101,981	£101,981
Expenditure	£477,432	£580,827	£580,827	£580,827	£580,827
Capital	£45,500	£99,718	£79,718	£12,000	£0
Total Expenditure	449,642	£578,564	£558,564	£490,846	£478,846
Council Tax Support Grant	0	£0	£0	£0	0
Compensatory Grant	4,060	£0	£0	£0	£0
Precept	445,582	£578,564	£558,564	£490,846	£478,846
Tax base	5,836.60	5836.6	5836.3	5836.6	5836.6
Band D equiv	76.34	£99.13	£95.71	£84.10	£82.04
% Increase	0.00	29.84	25.36	10.16	7.47

25/10/2022

Notes

- Option 1 - includes Business Plan and Forward Maintenance Plan
- Option 2 - no Business Plan
- Option 3 - no Business Plan or Forward Maintenance Plan
- Option 4 - no Business Plan or Forward Maintenance Plan and election costs from general reserve

CALCULATIONS FOR FORECAST 2022/23 AND BUDGET 2023/24

101 Finance					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	65,892	33,278	86,324	Forecast includes pension contributions.
4008	Training	1,400	255	1,540	
4009	Travel expenses	100	8	110	
4011	Rates	5,500	2,558	6,100	
4014	Electricity	2,000	635	2,938	
4016	Cleaning	900	455	1,000	E72.80 pcm
4018	H&S	1,800	907	2,000	Includes PAT testing £140 , servicing fire extinguisher £10, sanitary facilities £14, remote monitor fire alarm £400 + phone line £144
4019	Security	850	363	950	Intruder alarm £400, key holding £250
4020	Misc Expenses	1,000	135	1,100	
4021	Telephone	2,000	779	2,300	Telephone, cloud and broadband
4023	Stationery/printing	2,000	629	2,200	New copier is cheaper to run, COVID has moved Councillors on to e-copies
4024	Subs	3,500	2,803	4,000	SLCC £800, SALC £2462, Various £85
4025	Insurance	1,700	1,743	1,900	
4026	Computer/ IT costs	4,000	5,167	4,400	Website £420, Domain name £110, IT support, Cllr Office 365, Staff Office 365, anti-virus, Sharepoint backup £3,000
4032	Publicity	0	0	0	
4036	Prop Maintenance	1,000	3,232	1,100	Hanging baskets £68
4051	Bank Charges	750	283	825	
4055	Accounting support	2,100	1,094	2,310	RBS support £824, RBS year-end £669, Mulberry payroll £520, Mulberry VAT £150
4057	Audit fees	2,000	-170	2,200	Internal £700, External £1000
4059	Other professional fees	4,000	1,509	4,400	Parishes Online £450
		102,492	55,663	127,697	
INCOME					
1090	Interest received	105	114	100	
		1,000		100	
		-101,492	-55,663	-127,597	

102 Civic					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4006	Chairman's Allowance	450	0	450	
4008	Training	500	50	550	
4009	Travel expenses	100	0	110	
4020	Misc Expenses	3000	703	3300	War Memorial cleaning. Street Champions. Youth Council. Youth Music Club.
4063	Civic service	200	0	220	Annual Parish Meeting
		4,250	753	4,630	
		4,250	753	4,630	

105 Public Conveniences					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	4,261	2,110	5,555	
4011	Rates	0	0	0	
4012	Water	400	75	440	
4014	Electricity	400	149	505	
4016	Cleaning	10,500	7,871	11,000	Initial £700, cleaning £645pcm for PC & VW, Musketeer Wallgate bacteria screen, inspection £58.5 pcm
4018	H&S	2,200	1,342	2,400	
4025	Insurance	350	380	400	
4036	Prop Maintenance	2,000	542	2,200	Hanging baskets £68
		20,111	12,469	22,500	
INCOME					
1078	Other Grants Received	0	0	0	
		20,111	12,469	22,500	

501 Planning					
Code	Description	Budget 2021/22	Mid Year Actual	Budget 2022/23	
EXPENDITURE					
4001	Staff Pay	7,822	5,051	15,197	
		7,822	0	15,197	
		7,822	0	15,197	

107 F&GP					
Code	Description	Budget 2021/22	Mid Year Actual	Budget 2022/23	
EXPENDITURE					
4701	Grant GPC	2,000	300	2,000	
4750	Cranleigh in Bloom	0		0	
		2,000	300	2,000	
		2,000	300	2,000	

CALCULATIONS FOR FORECAST 2022/23 AND BUDGET 2023/24

201 Recreation					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	60,992	27,717	74,744	
4003	Temporary worker	2,000	833	2,200	8 hours per month @£17.34 per hour + 5% minimum for play park March - November inclusive.
4008	Training	800	141	900	
4009	Travel expenses	500	0	550	
4012	Water	200	3,646	220	High St flower beds
4017	Refuse collection	7,000	3,780	7,700	Dumpy bins twice weekly and 6 dog bins weekly, two skips per annum at £900
4018	H&S	1,500	340	1,650	Protective equipment and clothing; PAT testing £500, rodent control .
4019	Security	1,000	0	1,100	CCTV £60 per month
4020	Misc Expenses	2,000	1,273	2,200	
4021	Telephone	650	420	750	
4024	Subs	150	0	165	IOG £150 membership for Council & staff
4025	Insurance	1,000	874	1,100	Tractor Insurance
4037	Grounds Maintenance	18,000	9,679	20,000	Include £1,000 for Centenary Garden, £11,500 grounds maintenance contract
4038	Equip hire/ contracts	11,000	8,064	12,100	Mowing, verti-drain, earthquake, seeding, fertiliser, liquid feed, line marking £1000
4039	Flowerbeds	2,000	0	2,200	High St flower beds
4040	Play equipment maintenance	3,000	3,617	3,300	
4041	Equipment maint	2,200	2,066	2,420	
4042	Tree management	10,000	0	11,000	Tree surgery only - survey from Forward Maintenance Plan EMR
4043	Tractor Maintenance	1,500	0	1,650	
4044	Fuel and Oil	3,000	2,500	6,000	Doubled due to move from red to white diesel
4048	Equip purchase	2,000	1,963	2,200	
		130,492	66,913	154,149	
INCOME					
1020	Pitch Hire	5,200	1,375	9,500	Using new P&A Ctte formula
1021	tennis Income	0	4,060	0	
1089	Miscellaneous Income	0	1,045	0	
		5,200	6,480	9,500	
		-125,292	-60,433	-144,649	

202 Car Park					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4011	Rates	1,100	498	1,200	
4014	Electricity	750	1,094	3,350	Quadrupled
		1,850	1,592	4,550	
INCOME					
	Parking Charges	0	5,810	0	
		0	0	0	
		-1,850	-1,592	-4,550	

203 YOUTH CENTRE					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	7,956	3,808	10,267	
4011	Rates	3,600	183	4,000	
4012	Water	1,200	156	1,320	
4014	Electricity	1,200	388	1,893	
4015	Gas	3,200	253	2,596	
4016	Cleaning	2,200	1,840	2,420	£3,640 cleaning, mid week clean paid by hirer, Initial £72 pa, monthly inspections £58.5 pcm
4018	H&S	4,900	1,804	5,350	PAT testing £300, fire extinguisher £148, maintenance, gas safety £85, fire alarm monitoring
4019	Security	900	293	990	£383, CWS clean and sample £588, fire alarm £391
4020	Misc Expenses	500	0	550	Intruder alarm £141, keyholding service £250
4021	Telephone	0	0	0	Shared with pavilion
4025	Insurance	1,500	1,548	1,650	
4036	Prop Maintenance	2,000	393	2,200	
4059	Professional Fees	800	118	880	PRS £550
		29,956	10,784	34,116	
INCOME					
1030	Letting Income	15,000	9,621	15,000	New regular long term hirer plus community hire
		15,000	9,621	15,000	
		-14,956	-1,163	-19,116	

204 Allotments					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	6012.75	2967	8409	
4012	Water	3000	-421	3300	
4025	Insurance	300	200	330	Plotholders insurance
4036	Property Maintenance	500	0	550	
4037	Grounds Maintenance	1,700	0	1,870	Grasstex £120 mowing at Elm, £1,000 at Amlets and £240 hedge cutting
4042	Tree Management	4,000	0	4,400	
		15,513	2,746	18,859	
INCOME					
1010	Rent received	5,000	8,234	5,000	Amlets Lane allotments
		5,000	8,234	5,000	
		-10,513	5,488	-13,859	

205 Snoxhall Pavilion					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff costs	7,135	3,352	9,033	
4011	Rates	2,400	119	2,640	
4012	Water	1,500	-496	1,650	
4014	Electricity	1,300	1,039	4,817	
4015	Gas	3,800	890	6,045	
4016	Cleaning	7,800	1,664	8,580	Cleaning £2184 + £10.75 per day for new public toilet
4018	H&S	2,800	3,293	3,080	PAT testing £140, fire extinguisher maintenance £60, Gas safety £85, Legionella control £302, Fire alarm monitoring £265, roller shutter service £155, CWS clean & sample £588, blender service £160
4019	Security	750	573	825	CIA Intruder alarm £364, keyholding £250
4020	Miscellaneous	500	102	550	
4021	Telephone	1,200	382	1,380	Telephone and broadband for SP and YC
4025	Insurance	2,200	1,983	2,420	
4036	Prop Maintenance	3,300	4,929	3,630	
4059	Professional Fees	800	0	880	PRS £500
		35,485	17,830	45,530	
INCOME					
1010	Rent received	12,500	10,183	29,381	Nursery and Cranes Bar
		12,500	10,183	29,381	
		-22,985	-7,647	-16,149	

VILLAGE HALL BUDGET 2023 - 2024

301	Village Hall				
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	11,069.57	5,325	14,351.00	
4003	Temporary workers	0.00	0	0.00	
4008	Training	200.00	0	220.00	
4011	Rates	2,800.00	1,235	3,080.00	
4012	Water	1,000.00	290	1,100.00	
4014	Electricity	2,500.00	357	1,645.00	40%
4015	Gas	4,000.00	194	1,941.00	40%
4016	Cleaning	3,000.00	964	3,300.00	Initial £125, cleaning £45 per week
4017	Refuse collection	950.00	461	1,085.00	
4018	H&S	3,200.00	1,919	3,520.00	Includes PAT testing £150, Gas £100, Total Access Service £400, Kave theatre £300, fire alarm monitoring £485, fire extinguishers £40, Hydroboil service £256, CWS clean & sample £500, inspection £58.5 pcm
4019	Security	300.00	414	330.00	Keyholding service £250
4020	Misc Expenses	500.00	12	550.00	Misc kitchen supplies, lamps etc.
4021	Telephone	700.00	300	810.00	Telephone and broadband £600
1600	Insurance	3,800.00	4,218	4,180.00	Building £3442, Engineering Insurance £140
4032	Publicity	0.00	0	0.00	Church magazine, Bonfire magazine
4036	Prop Maintenance	4,000.00	1,300	4,400.00	Annual costs for misc. repairs and £2,930 for floor maintenance
4038	Equipment hire	0.00	0	0.00	
4048	Equip purchase	0.00	0	0.00	
4059	Professional fees	1,000.00	0	1,100.00	Performing Rights Licence £632, Piano £66
4065	Village Hall Roof	0.00	0	0.00	Public Works Loan Board repayment.
	Total Expenditure	39,020	16,989	41,612	
INCOME					
1013	Cupboard hire	0	0	0	
1030	Letting Income	6,000	9,399	17,000	New hirer
	Total Income	6,000	9,399	17,000	
		-33,020	-7,590	-24,612	

25/10/2022

CALCULATIONS FOR FORECAST 2022/23 AND BUDGET 2023/24					
401 Cemetery					
Code	Description	Budget 2022/23	Mid Year Actual	Budget 2023/24	
EXPENDITURE					
4001	Staff Pay	72,247	35,920	93,788	
4003	Temporary worker	0	0	0	
4008	Training	500	500	500	
4011	Rates	1,200	611	1,320	
4012	Water	300	44	330	
4014	Electricity	260	60	287	
4017	Refuse collection	1,100	461	1,210	
4018	H&S	600	141	660	PPE is required on an ongoing basis. Includes PAT testing £68, servicing of fire extinguishers £10
4019	Security	170	0	187	Alarm maintenance contract £165 for intruder alarm
4020	Misc Expenses	600	11	660	Budget for grave markers due to pandemic 20 @£410
4021	Telephone	301	157	350	Mobile x 2 £26.22 pcm
4024	Subs	318	95	350	Annual fee for ICCM £95
4025	Insurance	180	172	200	
4036	Prop Maintenance	1,000	229	1,100	
4037	Grounds Maintenance	750	0	825	Extra planting needed around attenuation basin
4038	Equip hire	600	0	660	Maintenance of attenuation basin
4041	Equipment maintenance	1,400	934	1,540	
4042	Tree management	2,000	0	2,200	
4044	Fuel and Oil	800	452	1,600	Doubled as moved from red to white diesel
4048	Equip purchase	1,200	0	1,320	Replacement equipment for ageing items
4059	Professional fee	800	0	900	Environmental permit
	Total Expenditure	86,326	39,787	109,987	
INCOME					
1040	Burial Fees	10,000	5,625	10,000	
1041	Memorial fees	10,000	3,054	10,000	
1042	Grant of Rights	5,000	3,431	5,000	
1043	Transfer of graves	1,000	1,013	1,000	
1078	Misc income	0	0	0	
	Total Income	26,000	13,123	26,000	
		60,326	26,664	83,987	