

BUDGET vs EXPENDITURE FY2021/22

Expenditure v Budget (Actual Expenditure part estimated)

Category	21-22 Budget	Spend to Date (STD) - Dec Cashbook / Bank Statement	Forecast Jan to Mar 22	Actual STD + Forecast	Variance Forecast vs Budget	Notes on spend and forecast to end of FY 21/22
Establishments						
Staff Salaries	£26,219.79	£18,356.10	£5,009.00	£23,365.10	£2,854.69	Forecast based on salaries to year end. Underspend = reduced caretaker costs
Council Admin Expenses :-	£1,538.30	£1,070.29	£180.00	£1,250.29	£288.01	Forecast assumes £60/mth to year end
IT Equipment & Contract	£352.00	£275.00	£420.00	£695.00	£-343.00	Forecast assumes £120 for Teeandee + £300 for new web site
Payroll Admin Fee	£170.00	£250.00	£0.00	£250.00	£80.00	£80 = additional chages incurred to set up pension
Employer's NI	£1,243.74	£925.20	£308.40	£1,233.60	£10.14	Forecast assumes 1 further HMRC payment as previous payments
Pension Contribution	£870.32	£793.26	£264.42	£1,057.68	£-187.36	Overpayment of £46.80 repaid via expenses. -£140.56 insufficient budget
Publications & courses	£130.00	£0.00	£0.00	£0.00	£130.00	No spend in year
Legal Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Publicity & Elections	£300.00	£116.00	£0.00	£116.00	£184.00	Caretaker advert, assumes no further spend in year
Data Handling	£500.00	£0.00	£0.00	£0.00	£500.00	Not sure what this was planned to cover?
Audit Commission & Internal Audit.	£600.00	£590.00	£0.00	£590.00	£10.00	No comment
CATEGORY TOTAL	£31,924.16	£22,375.85	£6,181.82	£28,557.67	£3,366.49	
Village Hall						
Caretaker cover (holiday)	£490.00	£452.50	£104.00	£556.50	£-66.50	Forecast assumes AS at £52 for Feb/Mar
Cleaning materials	£200.00	£397.23	£90.00	£487.23	£-287.23	Forecast assumes £30/mth. Overspend associated with recent bulk purchase
Electricity	£871.78	£256.56	£150.00	£406.56	£465.22	Reduced useage due to closure during Covid
Gas	£1,053.07	£630.77	£500.00	£1,130.77	£-77.70	Forecast assumes £300 bill for Jan + £100/mth covering supplier transition
Repairs Maintenance & Servicing	£3,000.00	£300.00	£2,550.00	£2,850.00	£150.00	Forecast covering roof repairs
Fire Equipment - inspection & servicing	£245.00	£0.00	£245.00	£245.00	£0.00	Forecast assumes inspection to occur prior to year end
Rates	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Water Rates	£381.70	£45.21	£0.00	£45.21	£336.49	Reduced useage due to closure during Covid
Insurance	£1,884.68	£2,058.75	£0.00	£2,058.75	£-174.07	Insurance costs greater than planned budget
Village Hall refunds	£0.00	£500.00	£1,200.00	£1,700.00	£-1,700.00	Information only - not included in calculation
CATEGORY TOTAL	£8,126.23	£4,141.02	£3,639.00	£7,780.02	£346.21	
Recreation Ground & Amenities (no provision for Ragged Robin Copse or Nine Mile River Site)						
Rent on bus shelter	£18.00	£0.00	£0.00	£18.00	£0.00	Forecast assumes invoiced prior to year end
Repairs, replacement/maintenance	£2,000.00	£2,461.84	£0.00	£2,461.84	£-461.84	ROSPA, bench fitting + repair to play are
CATEGORY TOTAL	£2,018.00	£2,461.84	£0.00	£2,479.84	£-461.84	
Cemetery/Churchyard						
Water services	£71.52	£51.21	£0.00	£51.21	£20.31	Lower than planned water usage
Additional Maintenance	£250.00	£0.00	£0.00	£0.00	£250.00	No spend in year
CATEGORY TOTAL	£321.52	£51.21	£0.00	£51.21	£270.31	
Maintenance Contract						
Gavin Jones Group	£8,087.40	£6,065.55	£2,021.85	£8,087.40	£0.00	Forecast assumes 3 further payments to year end
Football pitch marking	£424.83	£0.00	£0.00	£0.00	£424.83	Forecast assumes no costs this year
Additional Maintenance	£1,650.00	£1,689.90	£0.00	£1,689.90	£-39.90	Additional costs for litter picking while no caretaker in place
Tree Survey & Remedial Maintenance	£4,300.00	£75.00	£4,200.00	£4,275.00	£25.00	Forecast assumes survey and some works completed this year
CATEGORY TOTAL	£14,462.23	£7,830.45	£6,221.85	£14,052.30	£409.93	
Miscellaneous						
Allotments	£100.00	£92.00	£0.00	£92.00	£8.00	N/A
Newsletters	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Events Committee	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Chairman's allowance	£100.00	£81.50	£0.00	£81.50	£18.50	Forecast assumes no further costs this year
Contingency	£3,000.00	£0.00	£0.00	£0.00	£3,000.00	No spend in year
CATEGORY TOTAL	£3,200.00	£173.50	£0.00	£173.50	£3,026.50	
TOTAL LESS PROJECTS	£60,052.14	£37,033.87	£16,060.67	£53,094.54	£6,957.60	
PROJECTS						
BMX Bench Replacement - S106	£1,870.00	£1,437.95	£0.00	£1,437.95	£432.05	Forecast assumes no further costs this year
Caution Horses Signs (CATG)	£250.00	£220.75	£0.00	£220.75	£29.25	Forecast assumes no further costs this year
2nd Defib	£3,000.00	£2,174.00	£545.00	£2,719.00	£281.00	Forecast assumes Defib will be fitted and invoiced this year
2nd SID	£3,000.00	£0.00	£2,423.00	£2,423.00	£577.00	Forecast assumes invoice paid this year
Reserve Improvement (Village Hall)	£2,500.00				£7,000.00	Moved to 22/23 Reserve - Risk matrix
Reserve Improvement (Recreation Ground)	£2,000.00	£0.00	£0.00	£0.00		Moved to 22/23 Reserve - Risk matrix
Reserve Improvement (Staff Sickness)	£2,500.00					Moved to 22/23 Reserve - Risk matrix
CATEGORY TOTAL	£15,120.00	£3,832.70	£2,968.00	£6,800.70	£8,319.30	
TOTAL PROJECTS	£15,120.00	£3,832.70	£2,968.00	£6,800.70	£8,319.30	

TOTAL BUDGET EXPENDITURE £75,172.14

BUDGETED INCOME 2020/21

Allotments	£150.00	£150.00	£0.00	£150.00	£0.00	N/A
Cemetery	£246.00	£516.00	£0.00	£516.00	£270.00	Payment greater than planned
Village Hall	£5,097.39	£2,549.89	£1,200.00	£3,749.89	£-1,347.50	Forecast assumes £400 /mth during Jan to Mar
Wayleaves	£17.26	£30.59	£0.00	£30.59	£13.33	Payment greater than planned
Bank Interest	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Grants & Funding (from S106)	£1,229.06	£0.00	£0.00	£0.00	£-1,229.06	No Grant received
Proposed fund raising event	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
Bulford Events - Fun day	£0.00	£0.00	£0.00	£0.00	£0.00	N/A
TOTAL BUDGET INCOME	£6,739.71	£3,246.48	£1,200.00	£4,446.48	£-2,293.23	

BUDGETED EXPENDITURE 2022/23

1.046	CPIH = 4.6% - applied to Salaries only
1.051	CPI = 5.1% - applied where detailed below
1.071	RPI = 7.1% - for information only
1.600	60% - applied for Gas
1.400	40% - applied for Electricity

Draft Bulford Parish Council Budget 2022/23	Value	Notes
Establishments		
Staff Salaries	£27,073.53	21/22 salaries + CPIH(as per contract)
Council Admin Expenses :-	£1,538.30	Capped figure as per contract
IT Equipment & Contract	£300.00	£200 New website annual hosting costs + £100 Microsoft 365
Payroll Admin Fee	£262.75	Based on f/y 21/22 Actuals + CPI
Employer's NI	£1,290.35	Based on f/y 21/22 Actuals + CPIH
Employers Pension Contribution	£363.98	Based on f/y 21/22 Actuals + CPIH
Publications & courses	£130.00	Based on f/y 21/22 Budget
Legal Contingency	£0.00	Assumes No Change on f/y 21/22
Publicity & Elections	£300.00	Based on f/y 21/22 Budget
Data Handling	£500.00	Based on f/y 21/22 Budget
Audit Commission & Internal Audit.	£600.00	Based on f/y 21/22 Forecasted Actuals +£10
CATEGORY TOTAL	£32,358.91	
Village Hall		
Caretaker cover (holiday)	£799.00	Assumes £52 per month for Arthur Stevens + 10 days additional cover at £17.50 per day
Cleaning materials + tools	£400.00	Cleaning material based on f/y 21/22 Budget + £200 tools
Electricity	£1,221.70	Based on f/y 21/22 Budget + 40%
Gas	£1,686.59	Based on f/y 21/22 Budget + 60%
Repairs Maintenance & Servicing	£2,100.00	Lighting survey (£1000), Boiler service (£100) + £1000 Misc
Fire Equipment - inspection & servicing	£257.50	Based on f/y 21/22 Budget + CPI
Rates	£0.00	Assumes zero rating
Water rates	£259.60	Based on f/y 19/20 Budget + CPI. 20/21 & 21/22 average = £50
Insurance	£2,163.75	Based on f/y 21/22 Actuals + CPI
Village Hall refunds	£0.00	Not budgeted offset against Income
CATEGORY TOTAL	£8,888.12	
Recreation Ground & Amenities (no provision for Ragged Robin Copse)		
Rent on bus shelter	£18.00	Based on f/y 21/22 Budget
Repairs, replacement/maintenance	£2,000.00	B/Ball inlays + general repairs and upkeep
CATEGORY TOTAL	£2,018.00	
Cemetery/Churchyard		
Water services	£70.59	Based on f/y 21/22 Budget
Additional Maintenance	£250.00	Based on f/y 21/22 Budget
CATEGORY TOTAL	£320.59	
Maintenance		
Gavin Jones Group	£8,499.86	Based on f/y 21/22 Actuals + CPI
Football pitch marking	£0.00	Assumes no team using BPC facilities
Additional Maintenance	£1,650.00	Assumes mole control or selective herbicide is required
Tree Survey & Remedial Maintenance	£2,500.00	Based on f/y 21/22 Budget - Remedial maintenance only
CATEGORY TOTAL	£12,649.86	
Miscellaneous		
Allotments	£100.00	Based on f/y 21/22 Budget
Newsletters	£0.00	None planned
Events Committee	£0.00	None planned
Chairman's allowance	£100.00	Based on f/y 21/22 Budget
Contingency	£3,000.00	Based on f/y 21/22 Budget
CATEGORY TOTAL	£3,200.00	
TOTAL LESS PROJECTS	£59,435.48	
PROJECTS		
Clayton Rd Bin Replacement	£500.00	Actual costs to be confirmed
Shoring up the soil bank by the bus stop	£200.00	GJ Estimated cost
Risk Matrix (Staff Sickness)	£2,500.00	Long term planning for medium/high risk 2 of 3 years
Risk Matrix (VH unplanned maintenance)	£2,000.00	Longer term planning for medium / high risk and future projects
Risk Matrix (Accountancy increases)	£50.00	Longer term planning for medium / high risk and future projects
CATEGORY TOTAL	£5,250.00	
TOTAL PROJECTS	£5,250.00	

TOTAL BUDGET EXPENDITURE	£64,685.48
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BUDGETED INCOME 2021/22

Allotments	£150.00	25 allotments @ £6 each
Cemetery	£516.00	Based on 2021/22 Actual Income
Village Hall	£5,670.00	Based on 50 hrs / mth hire at £9.45. Excludes repayable deposits
Wayleaves	£30.59	Based on 2021/22 Actual Income
Bank Interest	£0.00	No interest paid on this account
Grants & Funding (from S106)	£0.00	None planned
Proposed fund raising event	£0.00	None planned
Bulford Events - Fun day	£0.00	None planned
TOTAL BUDGET INCOME	£6,366.59	

PRECEPT REQUIREMENT 2022/23

December 2021 Position

Actual Bank Balance at 31/12/2021 Statement	£51,590.63
Minus Spend Forecast to 31st March 2022 (excl VAT)	£19,028.67
Plus VAT return for 2020/21	£6,086.81
Plus Income to 31st March 2022	£1,200.00
Forecast Bank Balance	£39,848.77
Less Reserve (£25000)	£25,000.00
Less Risk Matrix 20/21 Improvement	£4,500.00
Less Risk Matrix 21/22 Improvement	£7,000.00
Surplus	£3,348.77

2022 / 23 Budget Required

Budget expenditure 2022/23	£64,685.48
Minus 2021/22 surplus	£3,348.77
Minus Income for 2022/23	£6,366.59
Minus VAT return for 2021/22	£2,759.14
Total	£52,210.98

2022 /23 Precept

Precept Required	£52,210.98
Minus Grant	£0.00
Total	£52,210.98

Effect of Precept on Council Tax

Precept under consideration	£52,210.98
Parish Tax Base	1,417.84
Equals annual "Band D" charge	£36.82
Band D Charge 2021/22	£38.66
Variance in Band D charge	-£1.84

Precept Comparison

F/Y	PRECEPT	BAND D CHARGE
2005/06	£27,989.00	£22.87
2006/07	£30,424.00	£25.05
2007/08	£32,536.00	£27.21
2008/09	£32,729.00	£27.25
2009/10	£44,973.00	£37.50
2010/11	£39,706.00	£36.34
2011/12	£40,475.55	£35.05
2012/13	£39,336.33	£36.00
2013/14	£43,252.82	£39.71
2014/15	£41,327.47	£34.61
2015/16	£46,167.46	£38.66
2016/17	£46,209.89	£38.70
2017/18	£48,714.57	£40.79
2018/19	£48,152.61	£40.58
2019/20	£57,079.32	£43.35
2020/21	£55,495.01	£40.18
2021/22	£54,428.00	£38.66
2022/23	£52,210.98	£36.82

BULFORD PARISH COUNCIL
FINANCIAL RISK ASSESSMENT 2020/21

Risk Level	Colour Coding
Low	Light Green
Low-- Medium	Yellow
Medium	Orange
High	Red

Note:

This register includes risks identified under the exceptional circumstances brought about by the COVID-19 pandemic.

Area	Risk	Mitigation	Likelihood	Severity	Cost	Level
Insurance	Public Liability (statutory)	Continue existing cover	LOW	HIGH		LOW
	Employers Liability (statutory)	Continue existing cover				LOW
	Money	Continue existing cover				LOW
	Fidelity Guarantee	Continue existing cover				LOW
	Property	Continue with existing cover on tools and equipment, buildings and play equipment.				MEDIUM
	Loss of revenue.	Continue existing cover – risk level increased but existing insurance cover is considered adequate				LOW-MEDIUM
Staffing	Members of staff will become ill for extended periods during the financial year	Funding placed in Precept for this year and in 3 subsequent years to build up a reserve to cover this risk.	LOW	MEDIUM	£2,500	LOW-MEDIUM
Village Hall	Loss or damage to Council property or other assets by fire, wind, weather, vandalism. This is considered to be a higher risk	Planned maintenance: Unplanned maintenance:	LOW MEDIUM	LOW MEDIUM	£2,500 £4,000	MEDIUM

	due to the lack of attendance and use.	Appropriate Insurance cover to be held for all Council assets. Insurance requirements to be review annually. Appropriate checks and inspections are carried out on a regular basis. A list of all Council Assets to be maintained. All practicable measures to be taken to prevent loss or damage to Council IT and other equipment whether they be on Council property or elsewhere.				
	Unplanned maintenances to village hall kitchen, showers, toilets and general facilities	Continue with regular maintenance and safety checks and take unsafe facilities out of service until repairs carried out.				
Highways	Highway equipment requires repair or replacement because it cannot be repaired	Replacement device funded in 2020/21 precept and will be procured in 2021. Organise repair facility.	MEDIUM	LOW	£500	LOW-MEDIUM

Cemetery	Loss of adequate space.	Not yet an issue.				LOW
	Memorial Safety	Continue with existing cover. Investigate ownership				LOW
	Increase in net expenditure	To be investigated				LOW
Parks	Trees deteriorating or falling requiring maintenance on Parish owned land. Loss of use of play equipment. Unplanned repairs to recreation facilities (tennis court and basket ball area).	Tree survey every 3 years: Financial planning for tree maintenance: Continue with regular maintenance and safety checks and take unsafe equipment out of service until repairs carried out.	MEDIUM	MEDIUM	£1,700 £ 2.500 £1,000	MEDIUM
COVID-19 Play Equipment	Possible transfer of infection due to lack of social distancing	Maintain signage reminding users to maintain the 2m separation. Limit the number of users of equipment by introducing Play Park rules with signage. Further measures maybe required in the coming year.	MEDIUM	MEDIUM	£500	

	<p>Possible transfer of infection due to touching playground equipment</p> <p>Possibility that signage may be vandalised or removed by members of the public</p>	<p>Carry out weekly deep clean of Play Equipment. Introduce signage to request users to clean equipment wherever possible after use. Introduce signage to remind users to wash hand thoroughly at the earliest opportunity.</p> <p>Organise a daily inspection of signage. Replace as necessary.</p>				
	<p>Public Safety</p>	<p>An annual safety check and risk assessment to be carried out on all play equipment under the control of the Council. RoSPA: Fortnightly checks to be carried out by the Caretaker on all play</p>			<p>£150</p>	<p>LOW-MEDIUM</p>

		<p>equipment under the control of the Council.</p> <p>Repairs: Where damage has occurred safety measures to be taken and repairs carried out as soon as is practicable.</p> <p>Litter control measures to be undertaken according to need in addition to regular litter control.</p> <p>Individual risk assessments and safety measures to be made when voluntary groups or individuals carry out work on Council property or arrange events.</p>			£2,000	
Precept	Annual precept not the result of proper detailed consideration.	Contingency: Continue to present budget to Budget meeting.	LOW		£3,000	LOW
	Inadequate monitoring of performance.	Continue to regularly consider budget.				LOW
	Illegal expenditure.	Continue to ensure			Not costed	LOW

		that all expenditure is within legal powers.				
Accounting	Non-standard and/or non-compliant records kept.	Continue to require adequate, complete and statutory financial records and accounts.			Not costed	LOW
	Non-compliance with statutory deadlines for the completion/approval/submission of accounts and other financial returns.	Continue to ensure that all accounts and returns are completed and submitted by the deadlines.				LOW
	Non-compliance with internal audit requirements.	Appoint internal and external auditor: Continue practice of Finance Committee conducting internal checks throughout the year.			£600	LOW
	Non compliance with GDPR procedure resulting in data breaches	Appoint DPO. Review policy and procedure annually. Track data breaches.	LOW-MEDIUM	LOW	£500	LOW-MEDIUM
	Loss or theft of cash, cheques and Council funds by any means.	Standing Orders Refer. All Council moneys to be dealt with by the Caretaker (Village Hall) and Clerk (RFO). All cash and cheques to be banked as soon				LOW

		<p>as possible after receipt. Caretaker to pass any cash or cheques to the Clerk as soon as possible after receipt. Clerk to ensure reasonable security of cash and cheques whilst in her possession. All outgoing cheques to be signed by two Member signatories. Up to date records of all transactions to be kept by the Clerk (RFO) The Clerk to reconcile all payments and receipts with bank statements each month. A regular Financial Statement to be produced by the Clerk. Procedures to be regularly reviewed by the Clerk (RFO).</p>				
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	<p>Authorisation and Control of supply of goods and services to the Council</p>	<p>Supply of all goods and services to be regulated by the Council's Financial Regulations and controlled by the Clerk of the Council (RFO). All incoming invoices to be filed and marked with cheque numbers and reconciled against bank statements each month. Copies of all Council orders and invoices be filed by the Clerk(RFO) VAT amounts should be effectively recorded and claimed in accordance with legislation.</p>		<p>LOW</p>	<p>Not costed</p>	<p>LOW</p>
	<p>Banking and investment arrangements</p>	<p>Standing Orders Refer. All banking arrangements and changes to banking services to be approved and recorded in the</p>			<p>Not costed</p>	<p>LOW-MEDIUM</p>

		<p>minutes. Investment of cash balances and earmarked funds to be carried out by the Clerk allowing for a sufficient accessible balance to maintain payment of liabilities. The Council's bank account to be reconciled with income and expenditure on a regular monthly basis The accounts to be reviewed on a quarterly basis by the appointed Councillor responsible for reviewing the accounts.</p>				
	<p>Service interruption due to long term absence of the Clerk(RFO)</p>	<p>A member of Council (TBC) to be familiarised with all the financial procedures undertaken by the Clerk. Clerk to ensure that all computer records are backed up and,</p>		<p>Medium</p>		<p>LOW-MEDIUM</p>

		where necessary hard copies kept at a separate location.				
Contracts	Ensure continued value for money coupled with continuity of work.	Standing Orders Refer. Approve the practice of seeking tenders for grounds maintenance every three years by complying with the latest procurement regulations (introduced in 2015). Tenders to be reported at Council Meetings. Continue to seek tenders for good and services in accordance with Financial Regulations				LOW
	Loss of contractor's services due to business collapse	Standing Orders Refer. Maintain regular contact with the contractor to monitor their service.		LOW	Not costed	LOW