

	Previous year					Anticipated variance	Actual/Budget	Next year		Notes
	Budget 2021-22	Actuals 2021-22	Budget 2022-23	Actuals 2022-23 (anticipated)	Proposed Budget 2023-24			Proposed Budget 2023-24		
Estimated Balance brought forward	£ 20,955.53	£ 20,955.53	£ 26,967.47	£ 26,967.47	£ -		£ 75,816.27			
RECEIPTS										
Precept	£ 24,056.00	£ 24,056.00	£ 27,723.00	£ 27,723.00	£ -	100%	£ 32,818.98		equals expenditure less spend from reserves	
CIL receipts		£ 3,027.90	£ -	£ 41,596.63	£ 41,596.63					
Sundry Income		£ 33.20	£ -	£ -	£ -					
VAT reclaim		£ 565.78	£ 432.00	£ 1,556.39	£ 1,124.39	360%				
Bank Interest		£ 16.72	£ -	£ 356.11	£ 356.11					
Total Receipts	£ 24,056.00	£ 27,699.60	£ 28,155.00	£ 71,232.13	£ 43,077.13	253%	£ 32,818.98			
PAYMENTS										
Staffing Costs	£ 8,350.00	£ 9,021.80	£ 9,385.00	£ 9,916.96	£ 531.96	106%	£ 10,511.98		2022/23 anticipated + 6% for potential cost of living rise	
Total staffing	£ 8,350.00	£ 9,021.80	£ 9,385.00	£ 9,916.96	£ 531.96	106%	£ 10,511.98		Should an additional allowance be set for pay review in 2023-24	
Administration										
Home	£ 312.00	£ 312.00	£ 312.00	£ 312.00	£ -	100%	£ 312.00		Homeworking tax-free allowance £6 per week (light, heating, broadband)	
Travel	£ 200.00	£ 242.55	£ 250.00	£ 195.00	£ 55.00	78%	£ 250.00			
Mobile Phone Top-Up	£ -	£ 10.00	£ 20.00	£ -	£ 20.00	0%	£ 20.00		Separate PC mobile number -SIM only PAYG	
Audit fees	£ 400.00	£ 317.00	£ 350.00	£ 361.60	£ 11.60	103%	£ 375.00			
Stationery, stamps,toner,	£ 100.00	£ 39.82	£ 60.00	£ 87.65	£ 27.65	146%	£ 90.00			
Newsletters	£ 150.00	£ 184.50	£ 370.00	£ -	£ 370.00	0%	£ 370.00		should this be kept?	
Insurance	£ 930.00	£ 1,191.86	£ 1,200.00	£ 1,281.39	£ 81.39	107%	£ 1,360.00		Insurance fixed for 3 years but may be amended for RPI	
Information Commissioner	£ 35.00	£ 35.00	£ 35.00	£ 35.00	£ -	100%	£ 35.00			
Room hire	£ 360.00	£ 175.00	£ 180.00	£ 210.00	£ 30.00	117%	£ 240.00		Room hire £30 per session (every other month + 2 extras if req'd)	
Training costs	£ 200.00	£ 180.00	£ 500.00	£ -	£ 500.00	0%	£ 500.00		Training needs analysis indicates extra training to be attended by councillors / volunteers + training costs under clerks salary put into this code also need someone to attend ROSPA training for play areas	
Subs	£ 400.00	£ 453.05	£ 430.00	£ 435.90	£ 5.90	101%	£ 450.00		Increase by 3% for inflation	
Elections	£ -	£ -	£ -	£ -	£ -		£ 2,500.00		Potential costs for contested election £3k (less £500 in Elections reserve	
Domain name	£ 12.00	£ 11.99	£ 119.00	£ 130.99	£ 11.99	110%	£ -		paid for 2 years (will be £85 in 2024/25)	
Bank charges	£ 72.00	£ 72.00	£ 72.00	£ 72.00	£ -	100%	£ 80.00		increased as fees have remained the same for some years and potential increase likely due considering RPI based on £20 per quarter from £18	
IT	£ 100.00	£ 9.40	£ -	£ -	£ -		£ -		Laptop reaching end of its useful life, consider adding into budget or can be purchased from Asset Replacement fund	
Mircrosoft Business 365	£ -	£ -	£ 432.00	£ 396.30	£ 35.70	92%	£ 491.00		£4.50 per user / per month x 7 councillors + £9.40 per user / per month for Clerk	
Parish Online	£ -	£ -	£ -	£ 72.00	£ 72.00		£ 72.00			
Total administration	£ 3,271.00	£ 3,234.17	£ 4,330.00	£ 3,589.83	£ 740.17	83%	£ 7,145.00			
Maintenance										
Lighting	£ 70.00	£ 71.17	£ 80.00	£ 101.28	£ 21.28	127%	£ 110.00			
Dog and litter bins	£ 1,120.00	£ 1,271.00	£ 1,300.00	£ 1,319.76	£ 19.76	102%	£ 1,452.00		LDC have advised that collections will go up by RPI could be 10%	
Dog bags	£ 70.00	£ 113.58	£ 70.00	£ -	£ 70.00	0%	£ 70.00			
HPF grass cutting	£ 1,740.00	£ 1,570.79	£ 1,450.00	£ 1,409.68	£ 40.32	97%	£ 1,450.00		120.83*12	
HPF repairs	£ 800.00	£ 356.29	£ 800.00	£ 449.73	£ 350.27	56%	£ 800.00			
HPF inspections	£ 700.00	£ 695.00	£ 700.00	£ 613.99	£ 86.01	88%	£ 1,140.00		Avg £55x12 Handyman + £480 HPF Quarterly inspections	
Tree trimming	£ 700.00	£ -	£ 700.00	£ -	£ 700.00	0%	£ 700.00		St John's Churchyard / HPF, PC to consider tree inspections & necessary works	
Annual inspections	£ 130.00	£ 134.00	£ 135.00	£ 66.65	£ 68.35	49%	£ 135.00			
Wigginton grass cutting	£ 800.00	£ 820.00	£ 800.00	£ 600.00	£ 200.00	75%	£ 800.00		£100x8	
Plants	£ 100.00	£ -	£ 100.00	£ -	£ 100.00	0%	£ 100.00			
St John's churchyard maintenance	£ 600.00	£ 290.00	£ 400.00	£ 330.00	£ 70.00	83%	£ 600.00		£30 per fortnight for 8 months + hedge / tree maintenance required	
Comberford hedge trimming etc	£ 400.00	£ 205.00	£ 400.00	£ -	£ 400.00	0%	£ 200.00		For bus shelter?	
Additional highway maintenance eg verges	£ 500.00	£ 200.00	£ 300.00	£ 36.50	£ 263.50	12%	£ -		Done by SCC	
Defibrillator supplies	£ 105.00	£ 70.00	£ 105.00	£ 49.95	£ 55.05	48%	£ 105.00		Pads due to be replaced in 2023	
Total Maintenance	£ 7,835.00	£ 5,796.83	£ 7,340.00	£ 4,977.54	£ 2,362.46	68%	£ 7,662.00			
Grants (prior to 2023/24 Donations)										
Grants (prior to 2022/23 garden club)	£ 100.00	£ 100.00	£ 100.00	£ 220.00	£ 120.00	220%	£ 2,500.00		Amend from donations to specific groups Garden Club / CMG Trust to a general grant fund that all community groups within the parish can apply for funding from	
Comberford Millenium Green	£ 4,500.00	£ 2,750.00	£ 2,000.00	£ 955.00	£ 1,045.00	48%	£ -		Remove budget line as incorporated into grants	
Spend from Reserves										
HPF Reserve Fund			£ 1,739.00	£ 1,739.00	£ -	100%	£ -		Reserve fund no longer required	
CIL Fund			£ -	£ 985.00	£ 985.00				Any ideas for CIL Spending for 2023/24?	
Total Donations and Spending from reserves	£ 4,600.00	£ 2,850.00	£ 3,839.00	£ 3,899.00	£ 60.00	102%	£ 2,500.00		Split this line from 2023/24 as Grants (s137 spending) & Spend from Reserves	
Transfers to / from reserve Funds										
Asset replacement	£ -	£ -	£ 5,000.00	£ 5,000.00	£ -	100%	£ 5,000.00		continue to add funds to build up asset replacement budget as HPF equipment & Bus Shelters over 20 years old and will need replacing in the next few years	
VAT Expenditure	£ -	£ 784.86	£ -	£ -	£ -		£ -		Not included in budget (VAT income & VAT expenditure should cancel each other out)	
Total Expenditure	£ 24,056.00	£ 21,687.66	£ 24,894.00	£ 22,383.33	£ 2,510.67	90%	£ 32,818.98			
Estimated balance to carry forward	£ 20,955.53	£ 26,967.47	£ 30,228.47	£ 75,816.27			£ 75,816.27			
Reserve funds										
General Reserves		£ 14,700.57	£ 16,204.70	£ 18,558.04			£ 18,558.04		MAX 12 months of running costs	
CIL Fund		£ 3,027.90	£ 3,027.90	£ 43,639.53			£ 43,639.53		*Ringfenced funds	
Asset Replacement	£ 26,000.00	£ 7,000.00	£ 12,000.00	£ 12,000.00			£ 12,000.00		Consider moving more General Reserves into the Asset replacement fund	
Elections		£ 500.00	£ 500.00	£ 500.00			£ 500.00		Elections due May 2023 consider adding more funds to this reserve in case of contested election	
Contingency (removed 2021/22)	£ 5,000.00	£ -	£ -	£ -			£ -			
HPF Repair Fund	£ -	£ 1,739.00	£ 1,739.00	£ 1,079.00			£ 1,079.00		Carry forward if repairs not scheduled	
Total Reserves	£ 31,000.00	£ 26,967.47	£ 33,471.60	£ 75,776.57			£ 74,697.57			

	Opening Balance b/f 01.04.22	Transfers to reserves 2022-23	Transfer from reserves 2022-23	Anticipated closing balance 31.03.23		Anticipated opening balance 01.04.23	Transfers to reserves 2023-24	Transfer from reserves 2023-24	Anticipated closing balance 31.03.24	
Earmarked Reserves										
a) CIL Fund	£ 3,027.90	£ 41,596.63	£ 985.00	£ 43,639.53		£ 43,639.53	£ -	£ -	£ 43,639.53	Ringfenced CIL money 5 year expiration - 2026/27
b) Asset Replacement Fund	£ 7,000.00	£ 5,000.00	£ -	£ 12,000.00	*further transfer of £3000 recommended	£ 12,000.00	£ 6,000.00	£ -	£ 18,000.00	Capital funds to be built up for future replacement of play equipment / bus shelters etc.
c) Election Fund	£ 500.00	£ -	£ -	£ 500.00	*further transfer of £2500 recommended	£ 500.00	£ -	£ 2,500.00	£ 2,000.00	Elections due May 2023
d) HPF Repair Fund	£ 1,739.00	£ -	£ 660.00	£ 1,079.00		£ 1,079.00	£ -	£ 1,079.00	£ -	
Total Earmarked Reserves	£ 12,266.90	£ 46,596.63	£ 1,645.00	£ 57,218.53		£ 57,218.53	£ 6,000.00	£ 3,579.00	£ 59,639.53	
General Reserves 01.04.22	£ 14,700.57			£ 14,700.57		£ 18,558.04	£ -	£ -	£ 18,558.04	
Plus / minus anticipated year end surplus / deficit				£ 3,857.47						
Anticipated General Reserves 31.03.23				£ 18,558.04	*earmarks of £5,500 recommended					
Total Reserves	£ 26,967.47	£ 46,596.63	£ 1,645.00	£ 75,776.57		£ 75,776.57	£ 6,000.00	£ 3,579.00	£ 78,197.57	

Current General Reserve £ 18,558.04 12 month running costs
Revised General Reserve figure £ 13,058.04 9 month running costs

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Precept	£ 17,582.00	£ 17,678.00	£ 17,879.00	£ 19,000.00	£ 20,000.00	£ 22,000.00	£ 24,056.00	£ 27,723.00	£ 32,818.98	2023-24 Band D increase
Council Tax Base	448.20	453.20	476.00	503.60	535.00	650.90	585.50	673.10	679.60	per annum
Band D Tax	£ 39.23	£ 39.01	£ 37.56	£ 37.73	£ 37.38	£ 33.80	£ 41.09	£ 41.19	£ 48.29	per week 7.10 £ 0.14
Percentage change (to Band D rate)		-0.56%	-3.71%	0.45%	-0.91%	-9.59%	21.56%	0.25%	17.25%	
Local Tax Support Grant - ended 2017-18	£ 1,418.00	£ 1,322.00	£ 1,121.00							
Total Income from Council Tax	£ 19,000.00	£ 19,000.00	£ 19,000.00	£ 19,000.00	£ 20,000.00	£ 22,000.00	£ 24,056.00	£ 27,723.00	£ 32,818.98	
Percentage change to income/precept		0.00%	0.00%	0.00%	5.26%	10.00%	9.35%	15.24%	18.38%	

	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax	Band D Ctax
Lichfield District Council				£ 169.99	£ 175.07	£ 180.07	£ 185.07	£ 187.85		
Staffordshire County Council					£ 1,246.23	£ 1,295.95	£ 1,360.62	£ 1,401.30		
Police & Crime Commissioner					£ 216.56	£ 225.09	£ 238.57	£ 248.57		
Fire & Rescue					£ 75.73	£ 77.24	£ 78.78	£ 80.35		
Parish Council	£ 39.23	£ 39.01	£ 37.56	£ 37.73	£ 37.38	£ 33.80	£ 41.09	£ 41.19	£ 48.29	
Total Council Tax (Avg Band D)					£ 1,750.97	£ 1,812.15	£ 1,904.13	£ 1,959.26		
W&H PC +/-	-£	0.22	-£	1.45	£ 0.17	-£	3.58	£ 7.29	£ 0.10	£ 7.10 extra per household per year (avg)
W&H PC +/-	£	-	-£	0.03	£ 0.00	-£	0.07	£ 0.14	£ 0.00	£ 0.14 extra per household per week (avg)
% of Ctax attributable to WOPC					2.13%	1.87%	2.16%	2.10%		

Bank of England Inflation Calculator			
£	39.23	in 2015	
£	49.70	in Nov 2022	£ 9.06 total increase per annum from 2015/16-2023/24
£	10.47	difference	£ 10.47 less difference in inflation
			-£ 1.41 below inflation rate

Table 5: Average Band D parish precept for England, 2017-18 to 2021-22						
Parishes and other local precepting authorities charging a non-zero precept						
	2017-18	2018-19	2019-20	2020-21	2021-22	
Average parish precept (£)	£ 61.03	£ 64.04	£ 67.18	£ 69.89	£ 71.86	
Change (£)	£ 3.63	£ 3.01	£ 3.14	£ 2.71	£ 1.97	
Percentage change	6.30%	4.90%	4.90%	4.00%	2.80%	