

**SALEHURST & ROBERTSBRIDGE PARISH COUNCIL
NOTES FROM FINANCE WORKING GROUP MEETING
THURSDAY 5TH OCTOBER 2023 5PM**

In attendance:

David Todd (Chair), Sean O'Hara and Karen Ripley (RFO)

Apologies:

Nick Brown

1. Virements

Based upon the various matters discussed at the previous FWG, KR proposed various virements. These were agreed to by the FWG

2. Precept paper

The latest draft was reviewed and approved ready for circulation (Attached)

3. Terms of Reference

DT to draft before the next meeting. ACTION: DT

4. Recreation Ground Lease

The outline terms were discussed. These will be reflected in a draft lease.

ACTION: KR/DT

5. Additional Bank

Although less urgent due to the level of payments (mainly to do with the Playground Equipment Refurbishment) it was agreed that another bank should still be researched; however not urgent. ACTION: KR/DT

6. IT Support

KR updated the meeting on progress with setting up the Councillors on Outlook 365. Two have required support from the help desk but all are now up and running, with one exception. (Now resolved).

7. Budget 2024/25 Timetable

The key dates were discussed and the following key meetings agreed –

- FWG – Thursday 7th December – Agree key parameters
- FWG – Thursday 4th January – Budget Review
- PCM – Monday 15th January – Budget Approval

8. Internal Audit Recommendations

These were discussed. It was agreed that the key one that should be added to the year-end process was that relating to the reconciliation of the salary system with the tax submissions and to the general ledger. It was agreed that KR and DT would undertake this reconciliation for the year ended 31/3/23 as a test.

[Subsequently completed and signed off]

Salehurst & Robertsbridge Parish Council

Budget 2023/24 – Explanation of Increase in Precept

	Budget 23-24	Budget 22-23	Increase(£)	Increase(%)
Precept	£116,912	£107,770	+£9,142	+8.48%
Salaries	£62,050	£56,735	+£5,315	+9.37%
Other Expenditure	£60,462	£55,685	+£4,777	+8.58%
Total Expenditure	£122,512	£112,420	+£10,092	+8.98%
Other Income	£5,600	£4,650	+£950	+20.4%
Net Expenditure	£116,912	£107,770	+£9,142	+8.48%
Tax base	£1,025	£1,027	-£2	-0.18%
Parish Council Tax – Band D	£114.05	£104.94	+£9.11	+8.68%

The Parish Council Tax paid by the average resident in Salehurst & Robertsbridge increased from last year (2022-23) by **8.68%**. This is due to various factors:-

1. Increase of total expenditure in the Parish's budget of **8.98%**. This is due to the salary increases of 9.37% and by the increase of other costs of 18.47%.

2. An increase in Other Income (mainly cemetery income) by **20.4%** reduces the Net Expenditure that has to be funded by the Precept.

3. This means that the Precept increased by **8.48%**.

4. However, because the tax base (see Note) has reduced, the Parish Council Tax increased by **8.68%**.

[**Note:** the "tax base" is the level of council tax that RDC expects to be able to recover from residents. This varies because of:

- a) the number of residents claiming support through the Council Tax Reduction Scheme ; and
- b) the collection rate.]