

FINANCE WORKING GROUP MEETING 20th JANUARY 2025, Parish Office

Notes of Meeting

Present: Karen Ripley (Clerk/RFO); Cllr Nick Brown; Cllr Sean O’Hara; Cllr David Todd

1. **Bank Reconciliations** – the Clerk / RFO confirmed that:
 - reconciliations have been completed to 31/12/24 for account 1 (Unity Trust Current account) and account 2 (Unity Trust deposit account).
 - Reconciliation Reports and bank statements have been reviewed by a FWG Member (DT) up to 30/11/24 for accounts 1 and 2.

2. **Budget Monitoring 24/25 – to end December (month 9) 2024** – Members considered the detailed Income and Expenditure Report, Earmarked Reserves, and Working Contingency details. The following specific items were explained / discussed:

1	101/1153	Misc. Income	Legacy from Graham Woodgate for sign for Roy & Jill Woodgate Pocket Park
2		All salary related codes	All Salary related allocations are on track.
3	101/4004	Insurance	We underbudgeted 24/25
4	101/4005	Audit	Overspent on this because additional income & expenditure on streetlighting upgrades pushed us into the higher charges band
5	101/4006	Hall hire	Various extra meetings /exhibitions (MP/Planning etc) not budgeted for.
6	101/4021	Office Rent	£210 overspend is due to an error – an actual overpayment. Paid up to March so we have a credit for 25/26!
7	101/4027 101/4028	PWLB LOAN Capital & Interest	One instalment paid – one further instalment due January 2024
8	201/4030	Lighting electricity	Fixed contract ended – new rates much higher so overspend approx. £700 anticipated at year-end.
9	201/4031	Lights maintenance	£409 overspend is an error – actual overpayment which will be refunded or credited to 25/26.
10	301/4040	Rec. Ground grass cutting	Year paid in total so £66 is surplus.
11	304/4020	Cemetery Misc. costs	Budgeted for rubbish bin – not able to find contractor to supply, so £600 vired to maintenance and Misc. Amenity as potential new bin at Rec. instead.
12	306/4042	Pocket Park Maintenance gen.	Winter maintenance due (£270)
13	307/4045	Rec. Car Park	Significant expenditure this year, partly from Reserves: <ul style="list-style-type: none"> • Reconfigured entrance and new fencing • New height barrier • New double waste bin

			<ul style="list-style-type: none"> • Complete resurface with tarmac – total cost £11,080
14	307/4061	War Memorial Clock Tower	Not currently paying for winding clock. Done by Dickon from Darvell or Village Steward in his absence. Electricity approx. £20 per month. Made a donation to Hospice last year, nominated by Darvell.
15	307/4070	Working Contingency	See separate sheet showing where this has been spent across the budget.
16	307/4092	Section 137 Payments	Payments for things that we have no other power to spend on: refreshments APM, Remembrance etc. S137 expenditure has to be shown separately in accts.
17	310/4077	Grit Bins	Currently mainly full; one fill of all PC bins by ESH now costs over £3,500 !!!! Usually carry forward any surplus at year-end.
18	310/4082	Defibrillators	Revenue expenditure for consumables – batteries, pads etc. Had to buy several this year. No original allocation so had to come from reserves. (See also 401/4145 Capital for new cabinets).
19	313/4026	Station Road Toilets Daily Servicing	Approx. £300 overspend anticipated year-end.
20	313/4063 313/4064	Station Rd Toilets electricity and water	Looking as though could be a surplus on water, but will be needed for deficit on electricity
21	313/4042	Station Road Toilets maintenance	Expenditure on blocked toilets / urinals / new loo roll holders etc. way above budget allocation so paid from Contingency.
23	401/4132	Street Lighting - Capital expend.	£1,100 allocated towards funds for new columns as many are very old. Could move to EMR??
24	401/4145	New Defibrillators - Capital	New cabinets purchased (from reserves) for Brightling Road (Mill Rise), High Street and Heathfield Gardens. 3 of 6 defibs are reaching end of serviceable life – need to budget (or fundraise!) for new.

3. **Budget Virements** – a total of £4,525 virements from Working Contingency to cover approved expenditure were recommended, plus three other administrative virements, as follows:

Budget Monitoring December /January					24/25
FROM			TO		
BUDGET CODE	DESCRIPTION	AMOUNT	BUDGET CODE	DESCRIPTION	REASON
Virements Made to Cover Approved Expenditure					
307/4070	*Working Contingency	243.00	201/4033	Christmas lighting	ESH license, no budget allocation!
		500.00	307/4092	Section 137 Payments	Remembrance Traffic Management
		420.00	312/4042	Station.Rd. car park maintenance	Fell dying ash tree and tidy another
		440.00	401/4145	Defibs (capital)	Defib cabinet (High St)
		350.00	307/4067	Highways	Rd sweep post bonfire
		680.00	305/4042	Maint. Pav/toilets	Bal. new hot water cylinder
		557.00	310/4082	Defibs (consumables)	batteries/pads
		1,234.00	313/4042	Stn.Rd toilets maint.	Drainage/repairs
		101	313/4020	Stn. Rd toilets cons.	soap /keys/signs
		4,525.00			
201/4032	Lights Gen. Repairs	323.00	201/4033	Christmas lighting	To cover xmas lighting. Budgeted in 201/4032 - show in own new code
307/4075	Misc. Amentity	230.00	307/4092	Section 137 Payments	Refreshments APM
304/4020	Misc. Costs Cemetery	600.00	304/4042	£400 to Cemetery Maintenance General	Clear £240 overspend plus £make £160 avail.
			307/4075	£200 to Misc Amenity	Towards potential bin at Rec. instead of Cemetery!!

4. **Budget / Precept 25/26** – this was considered. Key areas of additional spend and other items were discussed as follows:

- **Neighbourhood Plan Review / update** - £5,000 included in precept.
- **Employers National Insurance increases 101/4001** – the Government increases alone, based on the same pay rates as 24/25 for the three part-time staff (Clerk, Assistant Clerk and Caretaker), increase our NIC liability by £2,044 per year.
- **Streetlighting Power Supply 201/4030** – we have benefitted for the last year from huge reduction in power usage due to LED upgrades (70%) and were also on a fixed term contract (5 years) so cost was still low. However, contract ended in October 2024 and prices have increased massively. Current cost is double so significant increase on the precept 25/26 (£2,100 24/25 up to £5,000 25/26).
- **Urban grass verge cutting by East Sussex County Council 307/4067** – the cost for the four extra cuts above the minimum two provided by ESCC in the central part of the village, has increased this year by £800, with a further, even larger increase set for next year.

- **Land at the Clappers 307/4047** – £2,000 has been included for new fencing and work to dead and diseased trees on the narrow stretch of land adjacent to the west side of the Clappers, from the flood gate to the stream.
- **Robertsbridge 800 June 2025 315/4072** - £1,000 has been included to cover the Parish Council contribution to the event (further £1,000 already covered in existing Summer Event funds).
- **Working Contingency (W/C) 307/4070** – an additional net £3,600 has been added to W/C to ensure sufficient funds available for any unanticipated costs such as accidental damage to property / blocked drains etc.
- **Salaries (Clerks and Caretaker) 101;304;305;308/4000** – allowance included for a 3% increase in salaries (nationally set) - increase in precept of £3,400 to cover salaries and on-costs (Employer’s National Insurance / pension costs). (The award hasn’t been agreed yet so could be more or less than 3%.)
- **Village Steward Contract 314/4046** – allowance made for a small increase – precept increase £660 (total £17,300).
- **Daily Servicing Station Road Toilets 313/4026 (cleaning, materials and consumables)** – allowance for a small increase, additional £800 added to the precept (total £6,800).
- **Streetlighting capital expenditure 401/4132** - £1,100 included towards the Earmarked fund for a column replacement programme (many of our columns are well over 50 years old).
- **Playground capital expenditure 401/4131** – £1,000 towards repairs / future replacements (any unspent moved to EMR fund at year-end) .
- **I.T. / Software / Licences 101/4019** – small amount (£500) on precept as laptops are now five years old and need upgrading or replacing, printer needs replacing (also have £500 in EMR).
- **Amenities** - £500 included for grit-bin refilling; £500 for a new grit bin for the Recreation Ground car park; £500 for defibrillator sundries (pads/batteries) and £500 towards a fund for future replacements (approximately £1000 each).

Main increases:

Salaries (including 3% & NIC inc.)	3,400
Electricity Streetlights	2,900
Other electricity accounts	600
Clappers fencing / tree works	2,000
Contingency	3,600
Verge cutting	800
Summer Event (Rob. 800)	1,000

Grit bins (filling / new)	1,000
Village Steward	600
Daily servicing Station Road Toilets	800
Defibrillators (pads etc / replacement fund)	<u>1,000</u>
	17,700
Neighbourhood Plan refresh	<u>5,000</u>
	22,700

There is a very small decrease in the tax base for 25/26 from 1,033.7 to 1031.7. Members discussed the relatively large increase, with a Precept of £52,820 for 25/26, an increase of 18.2% on 24/25. However, with significant increases such as Employers NIC's and electricity which are beyond the council's control, it was unavoidable. The Neighbourhood Plan is now considered out of date, so needs to be reviewed. This represents an increase of £23.06 per year or 44p per week for each council tax paying household (Band D).

24/25 $\text{£}129287 \div 1033.7 = \text{£}125.07$ per year (Band D)

25/26 $\text{£}152,820 \div 1031.7 = \text{£}148.13$ per year (Band D) / $\text{£}12.34$ per month / $\text{£}2.85$ per week

5. Recommendations to PCM 28/1/25

- **Budget virement 24/25** - to approve the budget virements as detailed.
- **Weekly clock winding** – to consider a donation to Darvell for kindly winding the clock free of charge on a weekly basis.
- **Neighbourhood Plan** – to include £5,000 in the budget to review the plan.
- **Contingency** – to include £5,000 in the budget (net £3,600 as other small amounts have been consolidated into this code).
- **Budget / Precept 25/26** – to approve a Precept of £152,820.

6. Date of next FWG Meeting - TBA.