

Income

	2021-22 Budget	Actual 2021-22	2022 - 23 Budget	Budget with 2021/22 end of Q4 carried forward figures	Actual 2022-23 at end of Quarter 3	Projected end 2022 23	2022-23 Variance (budget against projected end of year)	2023-24 Budget	Difference between 2021/22 and 2022/23 budget +/-
1 Precept	£ 18,930.00	£ 18,930.00	£ 18,930.00	£ 18,930.00	£ 18,930.00	£ 18,930.00	£ -	£ 19,112.00	£ 182.00
Harberton Parish Hall									
2 Ground rent	£ 10.00	£ 10.00	£ 10.00	£ 10.00	£ -	£ 10.00	£ -	£ 10.00	£ -
3 Bank interest	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4 VAT refund	£ 613.85	£ 702.63	£ 445.00	£ 445.00	£ 498.10	£ 498.10	£ 53.10	£ 350.00	£ 95.00
5 Community Benefit Fund	£ 5,656.00	£ 5,656.00	£ 5,656.00	£ 5,656.00	£ -	£ 5,656.00	£ -	£ 5,656.00	£ -
County Council Locality Fund Grant	£ -	£ -	£ -	£ -	£ -	£ -	£ -		£ -
6 Harberton Playing Field Association	£ 0.05	£ -	£ 0.05	£ 0.05	£ -	£ 0.05	£ -	£ 0.05	£ -
7 Project Grant income (misc)	£ -	£ -	£ -	£ -	£ -	£ -	£ -		£ -
8 Other Misc. income	£ -	£ -	£ -	£ -	£ -	£ -	£ -		£ -

Repayments

Harbertonford Playground Association/Harberton Playing Fields Association	£ 100.00	£ -	£ -	£ -	£ -	£ -	£ -		£ -
11 Allotments	£ 500.00	£ 500.00	£ 500.00	£ 500.00	£ -	£ 500.00	£ -	£ 500.00	£ -

Earmarked Reserves

	2021-22 Budget	Actual 2021-22	2022 - 23 Budget	Budget with 2021/22 end of Q4 carried forward figures	Actual 2022-23 at end of Quarter 3	Projected end 2022 23	2022-23 Variance (budget against projected end of year)	2023-24 Budget	Difference between 2021/22 and 2022/23 budget +/-
12 Office Equipment	£ -		£ 215.00	£ 215.00		£ 215.00		£ 265.00	
13 Training reserves	£ -		£ -	£ 130.80		£ 130.80		£ 426.80	
Harbertonford Playground									
14 Parish Defibrillators	£ 150.09		£ 836.49	£ 820.70		£ 820.70		£ 766.10	
15 Elections	£ 706.29		£ 519.00	£ 519.00		£ 519.00		£ 800.00	
16 Maintenance reserves	£ 364.26		£ 500.00	£ 500.00		£ 500.00		£ 1,000.00	
17 Parish Lengthsman Project	£ 100.00		£ 1,723.58	£ 1,723.58		£ 1,723.58		£ 4,229.19	
18 Emergency Planning	£ 6,750.00		£ 7,500.00	£ 7,500.00		£ 7,500.00		£ 6,950.00	
19 Website	£ 169.00		£ 49.00	£ 49.00		£ 49.00		£ 49.00	
20 Service Level Agreement DAAT lighting column								£ 141.73	
21 Neighbourhood Plan			£ 150.00	£ 150.00		£ 150.00		£ 550.00	
22 Totals	£ 34,049.54	£ 25,798.63	£ 37,034.12	£ 37,149.13	£ 19,428.10	£ 37,202.23		£ 41,593.02	

Expenditure

	2021-22 Budget	Actual 2021-22	2022 - 23 Budget	Budget including carried forward underspend from 2021/22	Actual 2022-23 at end of Quarter 3	Projected end 2022 23	2022-23 Variance (budget against projected end of year)	2023-24 Budget	Difference between 2021/22 and 2022/23 budget +/-	Power/Duty within legislation for spending
23 Room Hire	£ 170.00	£ 210.00	£ 315.00	£ 315.00	£ -	£ 315.00	£ -	£ 315.00	£ -	Expenses of parish and community councils Local Government Act 1972 s150
24 Subs	£ 425.00	£ 411.27	£ 425.00	£ 425.00	£ 438.11	£ 438.11	£ 13.11	£ 500.00	£ 75.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
26 Insurance	£ 500.00	£ 511.57	£ 550.00	£ 550.00	£ 614.64	£ 614.64	£ 64.64	£ 680.00	£ 130.00	Security. Local Government Act 1972 s114

27	PCC Grants Harberton	£	500.00	£	500.00	£	500.00	£	500.00	£	500.00	£	-	£	500.00	£	-	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)		
28	PCC Grant Harbertonford	£	450.00	£	450.00	£	450.00	£	450.00	£	450.00	£	-	£	450.00	£	-	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)		
29	Salary	£	5,500.00	£	5,387.24	£	5,618.19	£	5,618.19	£	4,352.39	£	5,803.19	-£	185.00	£	6,100.00	£	481.81	Appointment of staff. Local Government Act 1972 s112
30	Salary overtime	£	550.00	£	168.34	£	600.00	£	981.66	£	1,114.29	£	1,253.79	-£	653.79	£	1,000.00	£	400.00	Appointment of staff. Local Government Act 1972 s112
31	Neighbourhood Plan Salary	£	630.00	£	621.60	£	648.25	£	648.25	£	502.20	£	669.60	-£	21.35	£	700.00	£	51.75	Appointment of staff. Local Government Act 1972 s112
32	Tax/NI payments	£	-	£	-	£	-	£	-	£	9.54	£	9.54	-£	9.54	£	50.00	£	50.00	
33	Clerk Expenses	£	50.00	£	68.85	£	80.00	£	80.00	£	91.98	£	122.64	-£	42.64	£	125.00	£	45.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
34	Office Expenses	£	500.00	£	258.13	£	250.00	£	250.00	£	85.00	£	113.33	£	136.67	£	200.00	-£	50.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
35	Professional Fees	£	450.00	£	180.00	£	500.00	£	500.00	£	420.00	£	420.00	£	80.00	£	1,000.00	£	500.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
36	Broadband	£	90.00	£	89.96	£	102.00	£	102.00	£	67.48	£	89.98	£	12.02	£	90.00	-£	12.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
37	Grasscutting Harbertonford	£	500.00	£	580.00	£	600.00	£	600.00	£	390.00	£	390.00	£	210.00	£	600.00	£	-	Power to acquire and maintain land for public recreation Public health Act 1875, s.164 and Power to acquire and maintain land for open spaces Open Spaces Act 1906, ss.9 and 10
38	Grasscutting Harberton	£	900.00	£	820.80	£	900.00	£	900.00	£	-	£	900.00	£	-	£	950.00	£	50.00	Power to acquire and maintain land for public recreation Public health Act 1875, s.164
39	Harberton Playground Expenditure	£	100.00	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
40	Playground Inspections	£	550.00	£	504.00	£	550.00	£	550.00	£	504.00	£	504.00	£	46.00	£	550.00	£	-	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
41	Harbertonford Playground Lease	£	60.00	£	60.00	£	60.00	£	60.00	£	60.00	£	60.00	£	-	£	60.00	£	-	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
42	Allotment	£	500.00	£	500.00	£	500.00	£	500.00	£	-	£	500.00	£	-	£	500.00	£	-	Powers to provide allotments. Small Holding & Allotments Act 1908, s.23
43	Youth Provision	£	500.00	£	-	£	500.00	£	1,000.00	£	500.00	£	1,000.00	£	-	£	1,000.00	£	500.00	Local Government act 1972 s137
44	Ash Die Back Review	£	550.00	£	594.00	£	650.00	£	650.00	£	594.00	£	594.00	£	56.00	£	650.00	£	-	Highways Act 1980 s.96 Powers of highway and local authorities to plant trees, lay out grass verges, etc. : If on Parish Council Land: Local Government Act 1972 s.111: Subsidiary powers of local authorities
45	Notice board for Harbertonford	£	500.00	£	-	£	-	£	500.00	£	-	£	-	£	-	£	-	£	-	Local Government Act 1972 s.111: Subsidiary powers of local authorities
46	Grant funded projects	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	
47	Contingency/Reserves	£	1,500.00	£	200.00	£	750.00	£	750.00	£	-	£	-	£	750.00	£	250.00	-£	500.00	
48	Community Benefit Fund	£	5,656.00	£	2,970.20	£	5,656.00	£	5,656.00	£	5,421.00	£	6,421.00	-£	765.00	£	5,656.00	£	-	
49	Citizens Advice South Hams	£	200.00	£	200.00	£	250.00	£	250.00	£	250.00	£	250.00	£	-	£	250.00	£	-	Local Government Act 1972 s 142. A local authority may assist voluntary organisations to provide for individuals (a) information and advice concerning those individuals' rights and obligations; and (b) assistance, either by the making or receiving of communications or by providing representation to or before any person or body, in asserting those rights or fulfilling those obligations.
	Earmarked Reserves																			Earmarked Reserves
50	Office Equipment	£	250.00	£	-	£	265.00	£	265.00	£	-	£	-	£	265.00	£	265.00	£	-	Local Government Act 1972 s.111: Subsidiary powers of local authorities
51	Training	£	150.00	£	19.20	£	350.00	£	480.80	£	36.00	£	54.00	£	426.80	£	750.00	£	400.00	Local Government Act 1972 s.111: Subsidiary powers of local authorities
52	Harbertonford Playground			£	329.39	£	836.49	£	820.70	£	54.60	£	54.60	£	766.10	£	766.10	-£	70.39	Local Government (Miscellaneous Provisions) Act 1976, s.19 Power to provide a wide range of recreational facilities
53	Parish Defibrillators	£	1,250.00	£	-	£	800.00	£	800.00	£	-	£	-	£	800.00	£	950.00	£	150.00	Public Health Act 1936, s234 Power to provide life-saving appliances (e.g. life belts, defibrillators).
54	Elections	£	500.00	£	-	£	1,000.00	£	1,000.00	£	-	£	-	£	1,000.00	£	2,000.00	£	1,000.00	Representation of the People's Act 1985 s36 (5)
55	Maintenance Reserves (Includes trees)	£	2,500.00	£	776.42	£	3,729.19	£	3,729.19	£	-	£	-	£	3,729.19	£	4,500.00	£	770.81	If maintaining and making safe trees on Parish Council Land: Local Government Act 1972 s.111: Subsidiary powers of local authorities

56	Parish Lengthsman Project	£ 7,500.00	£ -	£ 7,500.00	£ 7,500.00	£ -	£ 550.00	£ 6,950.00	£ 6,950.00	-£ 550.00	Power to drain and maintain ponds and ditches to prevent harm to public health Public Health Act 1936, s.260
57	Emergency Planning	£ 169.00	£ 60.00	£ 49.00	£ 49.00	£ -		£ 49.00	£ 150.00	£ 101.00	
58	Website			£ 600.00	£ 600.00	£ 458.27	£ 458.27	£ 141.73	£ 200.00	-£ 400.00	Provision of information, etc., relating to matters affecting local government. Local Government Act 1972 s 142
59	Service Level Agreement DAAT lighting column	£ 250.00	£ -	£ 300.00	£ 550.00	£ -	£ -	£ 550.00	£ 550.00	£ 250.00	
60	Neighbourhood Plan	£ 150.00	£ -	£ 1,150.00	£ 1,150.00	£ 242.85	£ 362.85	£ 787.15	£ 2,335.00	£ 1,185.00	Powers to act as lead body for a neighbourhood development plan or a neighbourhood development order. Localism Act 2011, Schedule 9; Town and Country Planning Act 1990, ss.61E-61Q, Schedule 4B; Planning and Compulsory Purchase Act 2004, s.38A
	Totals	34050.00	£ 16,470.97	£ 37,034.12	£ 38,780.79	£ 17,156.35	£ 22,898.54	£ 15,000.58	£ 41,592.10		
	Income minus expenditure -£	0.46	£ 9,327.66	£ 0.00	-£ 1,631.66	£ 2,271.75	£ 14,303.69	£ 0.92			
						Reserves to carry	£ 8,573.24				

Notes on 2023/24 budget income figures (in comparison to 2022/23 figures)

- 1 Propose precept demand at £19112.00. Due to increases in number of tax payers in the Parish, this will be a reduction in demand from the Parish Council per household.
- 4 Proposed 2023/24 based on VAT figure from 2022/23 at the end of Q3.
- 12 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 13 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 14 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 15 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 16 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 17 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves with the addition of underspend on notice board.
- 18 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 19 Propose carry forward 2022/23 underspend into 2023/24 Earmarked Reserves
- 20 New Earmarked Reserves
- 21 New Earmarked Reserves
- 22 Propose carry forward underspend into 2023/24 Earmarked Reserves

Notes on 2023/24 budget expenditure figures (in comparison to 2022/23 figures)

- 24 No change to budget. Assumes Parish Council returns to alternate meetings, where cost of Harberton Parish Hall committee room is less than Harbertonford Village Hall per meeting.
- 25 Budget increase assuming increases in costs (inflation)
- 26 Budget increase assuming increases in costs (inflation)
- 29 No Salary increase figures have been provided by NALC. Propose to prepare for 5% increase in salary (in line with other Parish Councils).. [5% increase on current salary would be £290.16, totalling £6093.36]
- 30 Small increase to budget, however less than spending in 2022/23 - assuming overtime on Neighbourhood Plan work will reduce.
- 31 No Salary increase figures have been provided by NALC. Propose to prepare for 5% increase in salary (in line with other Parish Councils). [5% increase on current salary would be £33.48, totalling £703.08 for the year]
- 32 Increase should NI/Tax be due in year.
- 33 Small increase in budget to reflect 2022/23 spending on clerk's mileage.
- 34 Carry over surplus into 2023/24 cash book budget line in addition to precepted figure.
- 35 Propose increase to 'professional fees' as solicitor fees are expected in renewal of Harbertonford Playground Lease.
- 36 Small reduction in budget in line with the Clerk's expenses.
- 37 Keep budget the same. Costs in 2022/23 low as dry and fewer cuts undertaken.
- 38 No quote nor bill for 22/23 cutting season. Assume small increase.
- 40 No change in budget. Assume increase to bill in 2023/24
- 41 No Change. Last year of current lease, due to be renewed. Assume peppercorn rent static.
- 42 Expect fee to remain constant until 2031.
- 43 Precepted for £1000 in response for increase in grant from TRAYE (£2500 requested). Propose to TRAYE to submit an application to the Community Benefit Fund for an additional £1000, taking total contribution to £2000.
- 44 Propose increase to budget in expectation of increases to bill (inflation)
- 45 Move underspend in this line into 'maintenance reserves' and remove the budget line
- 47 Reduce the amount of general reserves precepted in 2023/24 due to savings made in 2022/23, yet still building reserves and providing a modest contingency in the annual budget.
- 50 Carry forward reserves into 2023/24 (Computer/printer/phone etc)
- 51 Increases to training budget to allow for cllr training (election year) and to build resources for Clerk to take CiLCA qualification.
- 52 Carry forward reserves into 2023/24
- 53 2020 - 2024 defibrillator bill was £1000, propose to increase at 150 per year until 2025 to include inflation.
- 54 Propose £1000 precepted increase in 2023/24 to work towards target reserve of £3000
- 55 As well as a small precepted uplift, this line now includes £500 that was earmarked for a new notice board in Harbertonford.

- 56 Carrying forward reserves, assuming lengthsman services will be subcontracted in quarter 4. (20 hours at £25 per hour in quarter 4, plus travel and on costs of £50)
- 57 Proposed change title from 'Covid-19 support Grant' to 'Emergency Planning' and precept for some additional resources
- 58 Propose carry forward underspend into new 'earmarked reserve' in preparation for costs of website renewal in three years time. Covers potential costs of .gov.uk URL and email hosting packages if Parish Council wishes to adopt in 2023/24.
- 59 Carry forward underspend into earmarked reserves as no inspection visits have been undertaken in 2021 or 2022. Seek alternative company to undertake DAAT lighting checks.
- 60 Propose to carry underspend forward and increase precept to enable costed consultation event (£2225) and hall hire for monthly Steering Group meetings (£110).