

2 **Income**

	2022/23 Budget	Budget with 2021/22 end of Q4 carried forward figures	Actual 2022/23	2023/24 Budget	Budget with 2022/23 end of Q4 carried forward figures	Actual 2023/24	Projected end 2023/24	Variance with budget (budget against projected end of year)	2024 - 25 Budget	Difference between 2023/24 and 2024/25 budget +/-	
3											
4											
5	Precept	£ 18,930.00	18930	18930	19112	19112	£ 19,112.00	£ 19,112.00	£ -	£ 21,364.00	£ 2,252.00
6	Harberton Parish Hall Ground rent	£ 10.00	10	0	10	10	£ -	£ 20.00	£ 10.00	£ 10.00	£ -
7	Bank interest	£ -	0	0	0	0	£ -	£ -	£ -	£ -	£ -
8	VAT refund	£ 445.00	445	498.1	350	350	£ 325.01	£ 325.01	£ -24.99	£ 700.00	£ 350.00
9	Community Benefit Fund	£ 5,656.00	5656	5656	0	0	£ -	£ -	£ -5,656.00	£ -	£ -5,656.00
10	County Council Locality Fund Grant	£ -	0	0	0	0	£ -	£ -	£ -	£ -	£ -
11	Harberton Playing Field Association	£ 0.05	0.05	0	0.05	0.05	£ -	£ -	£ -0.05	£ 0.05	£ -
12	Project Grant income (misc)	£ -	0	0	0	0	£ -	£ -	£ -	£ -	£ -
13	Other Misc. income	£ -	0	0	0	0	£ -	£ -	£ -	£ -	£ -
14	Repayments		0			0			£ -		£ -
15	Harbertonford Playground-Association/Harberton-Playing Fields Association	£ -	0	0	0	0	£ -	£ -	£ -		£ -
16	Allotments	£ 500.00	500	500	500	500	£ -	£ 500.00	£ -	£ 500.00	£ -
17	Earmarked Reserves									Earmarked Reserves	
18	Community Benefit Fund				5656	5656		5656		£ -	£ -5,656.00
19	Office Equipment	£ 215.00	215		265	265		265	£ -	£ 265.00	£ -
20	Training reserves	£ -	130.8		426.8	426.8		426.8	£ -	£ 730.80	£ 304.00
21	Harbertonford Playground	£ 836.49	820.7		766.1	766.1		766.1	£ -	£ -	£ -766.10
22	Parish Defibrillators	£ 519.00	519		800	800		800	£ -	£ 950.00	£ 150.00
23	Elections	£ 500.00	500		1000	1000		1000	£ -	£ 2,000.00	£ 1,000.00
24	Maintenance reserves	£ 1,723.58	1723.58		4229.19	4229.19		4229.19	£ -	£ 4,200.00	£ -29.19
25	Parish Lengthsman Project	£ 7,500.00	7500		6950	7500		7500	£ 550.00	£ 7,500.00	£ 550.00
26	Emergency Planning	£ 49.00	49		49	49		49	£ -	£ 150.00	£ 101.00
27	Website				141.73	141.73		141.73	£ -	£ 200.00	£ 58.27
28	Service Level Agreement DAAT Lighting column				550	550		550	£ -	£ 550.00	£ -
29	Neighbourhood Plan	£ 150.00	150		787.15	736.97		736.97	£ -50.18	£ 1,600.00	£ 812.85
30	Totals	£ 37,034.12	37149.13	25584.1	41593.02	42092.84	£ 19,437.01	£ 42,077.80		£ 40,719.85	£ -873.17
31	Income minus expenditure	-£ 0.46		9327.656			-509.25				
32											
33											
34	Expenditure										
35		2022 - 23 Budget	Budget including carried forward underspend from 2021/22	Actual 2022-23	2023 - 24 Budget	Budget including carried forward underspend from 2022/23	Actual 2023-24	Projected end 2023-24	Variance with budget	2024 - 25 Budget	
36	Room Hire	£ 315.00	315	315	315	315	40.5	259.75	£ 55.25	£ 315.00	£ -

Expenses of parish and community councils Local Government Act 1972 s150

37	Subs	£ 425.00	425	438.11	500	500	497.26	497.26	£ 2.74	£ 650.00	£ 150.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
38	Insurance	£ 550.00	550	614.64	680	680	634.93	634.93	£ 45.07	£ 750.00	£ 70.00	Security. Local Government Act 1972 s114
39	PCC Grants Harberton	£ 500.00	500	500	500	500	500	500	£ -	£ 550.00	£ 50.00	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)
40	PCC Grant Harbertonford	£ 450.00	450	450	450	450	450	450	£ -	£ 500.00	£ 50.00	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)
41	Salary	£ 5,618.19	5618.1865	5803.2	6100	6100	4692.43	6247.24	£ 147.24	£ 6,635.20	£ 535.20	Appointment of staff. Local Government Act 1972 s112
42	Salary overtime	£ 600.00	981.66	1253.79	1000	1000	1725	2158.5	£ 1,158.50	£ 2,000.00	£ 1,000.00	Appointment of staff. Local Government Act 1972 s112
43	Neighbourhood Plan Salary	£ 648.25	648.2511	669.6	700	700	510.2	689.6	£ 10.40	£ 765.60	£ 65.60	Appointment of staff. Local Government Act 1972 s112
44	Tax/NI payments	£ -		9.54	50	50	62.73	93.33	£ 43.33	£ 168.00	£ 118.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
45	Clerk Expenses	£ 80.00	80	122.58	125	125	85.77	115.77	£ 9.23	£ 125.00	£ -	Subsidiary powers of local authorities. Local Government Act 1972 s111
46	Office Expenses	£ 250.00	250	193	200	200	83	100	£ 100.00	£ 200.00	£ -	Subsidiary powers of local authorities. Local Government Act 1972 s111
47	Professional Fees	£ 500.00	500	420	1000	1000	1222	1522	£ 522.00	£ 2,000.00	£ 1,000.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
48	Broadband	£ 102.00	102	89.99	90	90	67.49	89.99	£ 0.01	£ 90.00	£ -	Subsidiary powers of local authorities. Local Government Act 1972 s111
49	Grasscutting Harbertonford	£ 600.00	600	390	600	600	600	600	£ -	£ 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
50	Grasscutting Harberton	£ 900.00	900	0	950	950	820.8	820.8	£ 129.20	£ 950.00	£ -	Power to acquire and maintain land for public recreation Public health Act 1875, s.164
51	Harberton Playground-Expenditure	£ -	0	0	0	0	0	0	£ -	£ -	£ -	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
52	Playground Inspections	£ 550.00	550	504	550	550	529.2	529.2	£ 20.80	£ 575.00	£ 25.00	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
53	Harbertonford Playground Lease	£ 60.00	60	60	60	60	60	60	£ -	£ 250.00	£ 190.00	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
54	Allotment	£ 500.00	500	500	500	500	0	500	£ -	£ 500.00	£ -	Powers to provide allotments. Small Holding & Allotments Act 1908, s.23
55	Youth Provision [TRAYE]	£ 500.00	1000	1000	1000	1000	1000	1000	£ -	£ 1,500.00	£ 500.00	Local Government act 1972 s137
56	Ash Die Back Review/Annual Tree Inspection	£ 650.00	650	594	650	650	594	594	£ 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
57	Notice board for Harbertonford	£ -	500	0	0	0	0	0	£ -	£ -	£ -	Local Government Act 1972 s.111: Subsidiary powers of local authorities
58	Grant funded projects	£ -	0	0	0	0	0	0	£ -	£ -	£ -	
59	Contingency/Reserves	£ 750.00	750	200	250	250	590	590	£ 340.00	£ 500.00	£ 250.00	
60	Community Benefit Fund	£ 5,656.00	5656	7421	5656	5656	4766.1	7766.1	£ 2,110.10	£ -	£ 5,656.00	
61	Parish Council Grants Fund									£ 500.00		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.
62	Citizens Advice South Hams	£ 250.00	250	250	250	250	0	250	£ -	£ 250.00	£ -	
63	Earmarked Reserves									Earmarked Reserves		
64	Office Equipment	£ 265.00	265	0	265	265	0	0	£ 265.00	£ 265.00	£ -	Local Government Act 1972 s.111
65	Training	£ 350.00	480.8	114	750	750	19.2	19.2	£ 730.80	£ 730.80	£ 19.20	

66	Harbertonford Playground	£ 836.49	820.7	54.6	766.1	766.1	0	766.1	£ -	£ -	-£ 766.10	Local Government (Miscellaneous Provisions) Act 1976, s.19 Power to provide a wide range of recreational facilities
67	Parish Defibrillators	£ 800.00	800	0	950	950	0	0	£ 950.00	£ 950.00	£ -	Public Health Act 1936, s234 Power to provide life-saving appliances (e.g. life belts, defibrillators).
68	Elections	£ 1,000.00	1000	0	2000	2000	0	0	£ 2,000.00	£ 2,500.00	£ 500.00	Representation of the People's Act 1985 s36 (5) If maintaining and making safe trees on Parish Council Land: Local Government Act 1972 s.111: Subsidiary powers of local authorities
69	Maintenance Reserves (Includes trees)	£ 3,729.19	3729.19	0	4500	4500	0	1000	£ 3,500.00	£ 4,500.00	£ -	Public Health Act 1936 s260
70	Parish Lengthsman Project	£ 7,500.00	7500	0	6950	7500	0	0	£ 6,950.00	£ 7,500.00	£ 550.00	Local Government Act 1972 s.142
71	Emergency Planning	£ 49.00	49	0	150	150	0	150	£ -	£ 300.00	£ 150.00	
72	Website	£ 600.00	600	458.27	200	200	0	0	£ 200.00	£ 400.00	£ 200.00	Local Government Act 1972, s.142
73	Service Level Agreements: annual maintenance works	£ 300.00	550	0	550	550	0	0	£ 550.00	£ 550.00	£ -	
74	Neighbourhood Plan	1150	1150	413.03	2335	2335	395.65	1895.65	£ 439.35	£ 2,000.00	-£ 335.00	Town and County Planning Act 1990, s.61F(1),(2)
75	Totals	37034.12	38780.7876	22838.35	41592.1	42142.1	19946.26	29899.42	£ 11,692.68	£ 40,719.60	-£ 872.50	
76	Income minus expenditure	-£ 0.46			0.92				-£ 0.25			

Notes

- 9 Last payment was received in 2022/23 financial year.
- 15 Line to be removed as no further park expenditure will be made through the Parish Council.
- 18 Highlight in 2023/4 column reflects movement of Community Benefit funding from 'income' line to 'earmarked reserve' line.
- 21 Ring fenced funds have been transferred to the Harbertonford Playpark Improvements Committee and the earmarked reserve is now closed.
- 22 Reserves carried forward
- 23 Reserves carried forward
- 24 Reserves carried forward, minus projected costs of tree works in Q4
- 25 Reserves carried forward
- 26 Reserves carried forward
- 27 Reserves carried forward
- 28 Reserves carried forward
- 29 Reserves carried forward, minus projected costs of consultation event in Q4
- 37 Increased to take into account known £100 increase in DALC subscription fees in 2024/25
- 38 Projecting approx 10% increase
- 39 Proposed increase in light of expected increase to cemetery maintenance costs
- 40 Proposed increase in light of expected increase to cemetery maintenance costs
- 41 No salary increase figures have been provided by NALC. Therefore budgeting an estimated increase of £1 on the Clerk's hourly rate, as per last 2 years salary increases.
- 42 Overtime estimate based on Clerk's overtime in 2023/24
- 43 No salary increase figures have been provided by NALC. Therefore budgeting an estimated increase of £1 on the Clerk's hourly rate, as per last 2 years salary increases.
- 44 Projected NI contributions based on £14 per month for 12 months
- 47 Projected costs of solicitor fees in 2024/25 following negotiations on renewal of playpark lease
- 52 Accounting for expected increases in costs of service.
- 53 Accounting for expected increases in annual lease
- 55 In preparation for reduction in funds available through the Community Benefit Fund
- 56 Note change of name of budget line
- 59 Increases in light of contingency/reserves expenditure in 2023/24
- 60 Community Benefit Fund expenditure monitored in a separate ring fenced budget.
- 61 NEW LINE: To build reserves towards a new 'Grants Fund' for use when Community Benefit Fund exhausted
- 66 Delete line following transfer of ring fenced funds to Harbertonford Playground Committee
- 67 Carrying forward reserves
- 68 Increase to bring Elections ear marked reserve to agreed target level of £3000, Noting that £176.28 for 2023 election will be paid in 2024/25.
- 69 Replenish reserves in expectation of potential high tree maintenance costs in light of Ash Dieback Disease
- 71 Increase funds for expected costs of Emergency Directory leaflets
- 72 £200 to grow reserves to £600 by 2025/26 to meet costs of website by end of current contract
- 74 Replenish ear marked reserve towards costs of bringing the plan to completion in 2024/25.