



31 Expenditure

	2023 - 24 Budget	Budget including carried forward underspend from 2022/23	Actual 2023-24	2024 - 25 Budget	Budget with 2023/24 carried forward figures	Actual 2024-25 (at 29/11/24)	Projected end 2024/25	Variance with budget	2025 - 26 Budget	Variance between years (for audit)		
32											Powers in legislation	
33	Room Hire	£ 315.00	315	284.76	315	315	57.81	273.81	41.19	£ 300.00	£ 15.00	Expenses of parish and community councils Local Government Act 1972 s150
34	Subs	£ 500.00	500	497.26	650	650	504.76	648.76	1.24	£ 700.00	-£ 50.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
35	Insurance	£ 680.00	680	634.93	750	750	643.3	643.3	106.70	£ 750.00	£ -	Security. Local Government Act 1972 s114
36	PCC Grants Harberton	£ 500.00	500	500	550	550	550	550	0.00	£ 550.00	£ -	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)
37	PCC Grant Harbertonford	£ 450.00	450	450	500	500	500	500	0.00	£ 500.00	£ -	Power to contribute towards expenses of cemeteries: Local Government Act 1972, s.214 (6)
38	Salary	£ 6,100.00	6100	6247.24	6635.2	6635.2	4320.89	6481.33	153.87	£ 7,000.00	-£ 364.80	Appointment of staff. Local Government Act 1972 s112
39	Salary overtime	£ 1,000.00	1000	2080.73	2000	2000	1125.03	1498.95	501.05	£ 2,100.00	-£ 100.00	Appointment of staff. Local Government Act 1972 s112
40	Neighbourhood Plan Salary	£ 700.00	700	689.6	765.6	765.6	1704.52	2854.24	-2088.64	£ 810.00	-£ 44.40	Appointment of staff. Local Government Act 1972 s112
41	Neighbourhood Plan Salary overtime	£ -	0	0	0	0	0	0	0.00	£ 1,000.00	-£ 1,000.00	Appointment of staff. Local Government Act 1972 s112
42	Tax/NI payments	£ 50.00	50	62.73	168	168	149.95	194.78	-26.78	£ 886.50	-£ 718.50	Appointment of staff. Local Government Act 1972 s112
43	Clerk Expenses	£ 125.00	125	119.16	125	125	72.81	118	7.00	£ 125.00	£ -	Subsidiary powers of local authorities. Local Government Act 1972 s111
44	Office Expenses	£ 200.00	200	191	200	200	83	83	117.00	£ 100.00	£ 100.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
45	Professional Fees	£ 1,000.00	1000	1324.5	2000	2000	354.5	354.5	1645.50	£ 500.00	£ 1,500.00	Subsidiary powers of local authorities. Local Government Act 1972 s111
46	Broadband	£ 90.00	90	89.99	90	90	59.99	89.99	0.01	£ 90.00	£ -	Subsidiary powers of local authorities. Local Government Act 1972 s111
47	Grasscutting Harbertonford	£ 600.00	600	600	600	600	0	930	-330.00	£ 900.00	-£ 300.00	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
48	Grasscutting Harberton	£ 950.00	950	1641.6	950	950	0	1053.6	-103.60	£ 1,000.00	-£ 50.00	Power to acquire and maintain land for public recreation Public health Act 1875, s.164
49	Playground Inspections	£ 550.00	550	529.2	575	575	564	564	11.00	£ 600.00	-£ 25.00	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
50	Harbertonford Playground Lease	£ 60.00	60	60	250	250	440	440	-190.00	£ 250.00	£ -	Power to provide a wide range of recreational facilities Local Government (Miscellaneous Provisions) Act 1976, s.19
51	Allotment	£ 500.00	500	500	500	500	0	500	0.00	£ 500.00	£ -	Powers to provide allotments. Small Holding & Allotments Act 1908, s.23
52	Youth Club [TRAYE]	£ 1,000.00	1000	1000	1500	1500	1902	1902	-402.00	£ 3,500.00	-£ 2,000.00	Local Government act 1972 s137
53	Annual Tree Inspection	£ 650.00	650	594	650	650	690	690	-40.00	£ 700.00	-£ 50.00	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
54	Grant funded projects	£ -	0	0	0	0	2737.55	2737.55	-2737.55	£ -	£ -	
55	Contingency/Reserves	£ 250.00	250	590	500	500	41.48	41.48	458.52	£ 500.00	£ -	
56	Community Benefit Fund	£ 5,656.00	5656	7766.1	0	0	6398.4	6398.4	-6398.40	£ -	£ -	Local Government (Miscellaneous Provisions) Act 1976, s.19 Power to provide a wide range of recreational facilities
57	Parish Parks	£ -	0	0	0	0	0	0	0.00	£ 2,000.00	-£ 2,000.00	
58	Parish Council Grants Fund	£ -	0	0	500	500	0	0	500.00	£ 1,000.00	-£ 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.
59	Citizens Advice South Hams	£ 250.00	250	0	250	250	550	550	-300.00	£ 300.00	-£ 50.00	
60	<b>Earmarked Reserves</b>									<b>Earmarked Reserves</b>		
61	Office Equipment	£ 265.00	265	0	265	265	0	0		£ 500.00	-£ 235.00	

62	Training	£ 750.00	750	19.2	730.8	730.8	42	42	688.80	£ 700.00	£ 30.80	
63	Parish Defibrillators	£ 950.00	950	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).
64	Elections	£ 2,000.00	2000	0	2500	2500	176.28	176.28	2323.72	£ 2,750.00	-£ 250.00	Representation of the People's Act 1985 s36 (5)
65	Maintenance Reserves (Includes trees)	£ 4,500.00	4500	45	4500	4500	0	680	3820.00	£ 4,000.00	£ 500.00	If maintaing and making safe trees on Parish Council Land: Local Government Act 1972 s.111: Subsidiary powers of local authorities
66	Parish Lengthsman Project	£ 6,950.00	7500	0	7500	7500	0	0		£ 4,000.00	£ 3,500.00	
67	Emergency Planning	£ 150.00	150	0	300	300	0	0	300.00	£ 500.00	-£ 200.00	
68	Website	£ 200.00	200	0	400	400	179.98	179.98	220.02	£ 600.00	-£ 200.00	
69	Service Level Agreements: annual maintenance works	£ 550.00	550	0	550	550	0	0	550.00	£ 550.00	£ -	
70	Neighbourhood Plan		2335	505.65	2000	2000	1020.89	1134.89	865.11	£ 1,500.00	£ 500.00	
71	<b>Totals</b>	<b>£ 41592.10</b>	<b>42142.1</b>	<b>27022.65</b>	<b>40719.6</b>	<b>40719.6</b>	<b>24869.14</b>	<b>32310.84</b>		<b>£ 42711.5</b>		
72	<b>Income minus expenditure</b>	<b>£ 0.92</b>	<b>-49.26</b>		<b>0.25</b>		<b>-</b>		<b>£ 0.34</b>			

#### Notes

- 8 VAT paid out by 2024/25 Q3 end
- 12 Includes £152 = Harbertonford CE Primary School collection for TRAYE
- 17 - 27 Reserves carried forward
- 38 The National Pay Award has not yet been agreed. A 6.7 % increase has been made in line expected increases in the National Living Wage.
- 40 The significant overspend on this line is due to overtime undertaken for the Neighbourhood Plan.
- 41 New line specific to Neighbourhood Plan overtime created in 2025/26 to support any increase in hours in support of the Neighbourhood Plan
- 42 Employer NI contribution after April 2025/26 will be 15% on wages after £5000.
- 47 Cost of grass cutting is variable, depending on weather
- 48 SHDC seeking full cost recovery going forward.
- 52 Resolved to grant £3500 to TRAYE in the 2025/26 financial year. Any future funding would be subject to a review in 12 months.
- 55 Parish Council agreed to increase the general reserve to approximately £8000 -9000 by 2025/6 financial year, and £10,000-11,000 by the 2026/27 financial year. It is estimated that the Parish Council will have approximately £7951.12 in reserves at the end of the 2024/25 financial year.
- 57 New line for 2025/26 both Harberton and Harbertonford Parks may apply directly to the Parish Council for an annual grant of up to £1000, instead of to the Community Benefit Fund.
- 58 No spending against this reserve to date, as is intended to build up until the Community Benefit Fund is exhausted.
- 61 Unspent in 2024/25 financial year. Reserve increased to enable the purchase of a new laptop in the 2025/26 financial year.
- 63 Carry forward reserves into next financial year
- 64 Election costs for 2023/24 were billed in 2024/25. The Finance Committee has been seeking to increase this reserve to £3000.
- 66 Rebuilding a reserve that was reduced to £3500 in 2024/25
- 67 Reserve increased to support grass roots emergency planning
- 68 The Finance Committee recommend that a reserve should be built up to and kept to £600 to allow for email hosting as well as website hosting. Noting that billing periods fall at approximatley every 3 years.  
At the December 2024 meeting of the HNP it was AGREED to request that the Parish Council budget £1500 to support the work of the Neighbourhood Plan in 2025/26 financial year. This takes into account the short fall of approximately £1100 on the Clerk's Salary in quarters 1-3, and for £400 to be added to the Neighbourhood Plan budget line for meeting running costs and consultation. It was noted that the HNPSG can apply for funding from Locality to support any further costs.
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