

# Grimoldby and Manby Parish Council

## To the Members of the Finance Committee of Grimoldby and Manby Parish Council:

You are hereby summoned to attend a meeting of the Finance Committee of Grimoldby and Manby Parish Council, which will be held on Friday 3<sup>rd</sup> November 2023 at the **Pavilion**, Gibson Way, Manby from **6.00pm**. The business to be dealt with at the meeting is listed in the agenda below.

Please note that the meeting will begin at 6.00pm UNLESS any public are present in which case there will be a public forum when members of the public may ask questions or make short statements to the Committee.

Any public wishing to speak, on an agenda item or “sit in” on the meeting please contact the Clerk, using the email address below, in advance to discuss attendance arrangements. If possible, please provide written representation rather than attending in person.

Members of the public should note that they will not be allowed to speak during the formal meeting.



**Mrs. L.M. Phillips**

**Clerk**

Dated this 30<sup>th</sup> Day of October 2023

## AGENDA

### **F1. Election of Chairman**

Council to receive nominations and elect the Chairman of the Finance Committee to hold office until the Annual Meeting of Grimoldby and Manby Parish Council in 2024.

### **F2. Election of Vice Chairman**

Council to receive nominations and elect a Vice Chairman of the Finance Committee to hold office until the Annual Meeting of Grimoldby and Manby Parish Council 2024.

### **F3. Apologies for Absence**

To receive and accept apologies where valid reasons for absence have been given to the Clerk prior to the meeting.

### **F4. Declarations of Interest / Dispensations**

To receive declarations of interest in accordance with the Localism Act, 2011 – these being **any** interest in agenda items not previously recorded on Members’ Register of Interests. Council to consider granting dispensation(s), as per written requests received by the proper officer to councillors under section 22 of the Localism Act.

### **F5. Minutes**

To approve as a correct record the Minutes of the Finance Committee Meeting held on 2<sup>nd</sup> November 2022 and authorise the Chairman to sign the official minutes. (Attached).

### **F6. Budget 2024/25**

Committee to receive and discuss:

- a. Finance review
- b. Draft 2024/25 budget (A3 copies to be available for Councillors at meeting)
- c. Risk Review; and
- d. Finalise figures and proposals re. precept and village maintenance to be recommended to Council on 15<sup>th</sup> November 2023.

**MINUTES OF THE MEETING OF THE FINANCE COMMITTEE OF  
GRIMOLDBY AND MANBY PARISH COUNCIL  
HELD IN THE PAVILION, GIBSON WAY  
ON WEDNESDAY 2<sup>nd</sup> NOVEMBER 2022**

**Present** Councillor Mrs. E. Billings (EB) (in the chair)

**Councillors:** T. Knowles (TK), C. Fairburn (CF)

**Councillors not present:** Mrs. N. Turney (NT), M. Bruce (MB)

The Clerk, Mrs. L.M. Phillips was also present.

**F1. Apologies for Absence**

No apologies for absence were received.

**F2. Chairman's Remarks**

The Chairman had no remarks to make.

**F3. Declarations of Interest / Dispensations**

No declarations of interest were received.

**F4. Budget 2023/24**

The Committee examined and discussed the draft budget, noting the current year spend and projections. Cllr. TK reminded Cllrs. that the Council would shortly take ownership of the playpark and tennis courts. Councillors discussed the draft budget and it was **RESOLVED** to recommend to Council that it precept for an amount of £22,541.87 a decrease on 22/23 which equates to an approximate change in cost per band d property of -9% or a decrease of £3.59. (Council to note these calculations are based on 22/23 tax base figures and should decrease further when current tax base figures are released).

<b>Draft Budget 2023/24</b>		
	<b>23/24 Draft Budget</b>	<b>Notes</b>
	<b>£</b>	
Opening Balance		
<b>INCOME</b>		
Precept		
VAT	900.00	
Bank Interest		
Grasscutting cont's from LCC	1,063.13	Based on 22/23 figures
HMRC PAYE Repayment		
Grants		
Allotment rent	250.00	£25 pa x 10
Pavilion Rent	560.00	£7 ph x 2 x 40 weeks
Football Club rent	250.00	As previously discussed
<b>Total</b>	<b>3,023.13</b>	
<b>EXPENDITURE</b>		
Day to Day Running		
Clerk's Salary	6,500.00	Allows for increase in hours or overtime and/or uplift

PAYE/NIC	1,750.00	Allows for above and possible inclusion in pension scheme
Rent (Mtgs)	308.00	Allows for 14 mtgs at £22 each
Play Park	2,000.00	Allows for maintenance, inspection, repairs and replacements
Tennis Courts	500.00	Allows for maintenance etc
Grasscutting/maintenance of right of way footpaths	1,000.00	Paths x 6 grass, 1 hard surface
Seats	200.00	Maintenance of x3 and area surrounding
Bus Shelters	80.00	Sweeping of x5 once every other month
Subscriptions	650.00	LALC, SLCC, Allotment Soc.,
Grants	600.00	Allows for 3 grants of £200 each
Publications and Training	300.00	
Insurance	1,300.00	Allows for possible increase due to tax and addition of assets
Audit	240.00	22/23 £40 internal audit, £200 external
Wreaths	37.00	Remembrance wreaths x 2
Speed Sign	-	
Shrub/hedge/noticeboard etc Maintenance in G&M	500.00	
Defibrillator	-	
Elections	-	
Allotments/Football Field/Pavilion	3,000.00	Grasscutting, power, maintenance etc.
Amenity Grasscutting	1,200.00	Allows for approx. 12 cuts with a cylinder mower and follow up strimming (weather permitting)
General Reserve	-	
Platinum Jubilee	-	
VAT	-	
Total Day to Day Running	20,165.00	
<b>EARMARKED RESERVES</b>		
EMR War Memorial	-	
EMR Specialist .gov email addresses/IT	500.00	= Balance at end 2022/23 + 500
EMR Speed Sign	1,000.00	= Balance at end 2022/23 + 1000
EMR Play Park	500.00	= Balance at end 2022/23 + 500
EMR Elections	500.00	= Balance at end 2022/23 + 500
EMR Audit	100.00	= Balance at end 2022/23 + 100
EMR Allotment/Football Field/Pavilion	500.00	= Balance at end 2022/23 + 500
EMR Defibrillator	100.00	= Balance at end 2022/23 + 100
EMR Tennis Courts	1,000.00	= Balance at end 2022/23 + 1000
EMR Grasscutting (verges and Bulldog Crescent)	-	
EMR Streetlights	-	
EMR Contingency	1,000.00	= Balance at end 2022/23 + 1000
EMR Noticeboards	200.00	= Balance at end 2022/23 + 200
EMR Filing Cabinets/Office Equipment	-	= Balance at end 2022/23 + 150
EMR Future Commitments	-	
EMR Community Projects	-	
EMR Green Projects	-	
Total Earmarked Reserves	5,400.00	

Expenditure Total	25,565.00	
Precept (expenditure minus income)	22,541.87	
22/23 Cost per band d property (based on 22/23 tax base)	39.31	
23/24 Cost per band d property (based on 22/23 tax base)	35.72	
23/24 Change in band d (based on 22/23 tax base)	(3.59)	
23/24 Monthly cost per band d property (based on 22/23 tax base)	2.98	
23/24 weekly cost per band d property (based on 22/23 tax base)	0.69	
23/24 % increase (based on 22/23 tax base)	-9%	

**F5.** The meeting closed at 6.10pm.

Signed \_\_\_\_\_ (Chairman)

Dated \_\_\_\_\_

**GRIMOLDBY AND MANBY PARISH COUNCIL****FINANCE MONITORING REPORT**

The Council has a legal responsibility to ensure that the finances of the Council are properly governed. This report accompanies the draft budget for 2024/25 and should assist the Finance Committee/Council to review its finances and identify where new controls or changes are needed.

**DRAFT BUDGET 2024/25**

The following should be read in conjunction with the draft budget for 2024/25 and provides background on each budget head.

**INCOME**

**Precept:** This line confirms the amount that Grimoldby and Manby Parish Council precepted for in previous years and is included for comparison purposes.

**VAT:** As the Council can reclaim VAT this budget head is zeroed.

**Bank Interest:** At present, the Council earns no bank interest on its Treasurers Account. Therefore, this budget head is zero. However, the Council may decide as part of this review that it wishes to look to invest some of its funds in another account to earn it an income.

**Grass Cutting Contributions from LCC:** The amount of £1,157.06 has been used as this is the amount expected to be received in 2023/24. However, it should be noted that historically this amount has risen slightly each year and so it is anticipated that this amount will be exceeded in 2024/25.

**HMRC:** It is not expected that any funds will be received from HMRC in 2024/25. However, this budget head appears as funds were received in a comparison year.

**Allotment Rent:** The current cost for tenancy of an allotment for a year is £25. This cost can increase if the supply of a key is required (£5). It is estimated that the Council can expect to receive £250 in income from annual tenancies of its 10 allotments in 2024/25.

**Football Club Rent:** The Council is in the process of signing an occupation agreement with Manby Football Club which will allow it to use the Council's football field and pavilion as its home ground. This should yield an income of £250.

**Cllr. T. Knowles:** This is included as a cheque for Mr. Knowles was issued in 2022/23 which was lost and which needed to be cancelled, the funds being shown to have re-entered the accounts. It remains for comparison reasons only and no income is expected in 2024/25.

## DAY TO DAY RUNNING

The Clerk is suggesting that in 2024/25 the Council's level of day to day expenditure will be in the region of £25,000. However, it is also suggested that rather than precept for this entire amount, some of the Council's reserves are employed to lessen the burden on taxpayers.

**Salary:** Employee costs are affected by various factors which change and can require adjustment mid year. A figure of £6,750 is suggested which allows for salaries to be raised, both in line with national pay awards and as a result of uplifts. It also allows for a possible increase in hours and overtime.

**PAYE/NIC:** A figure of £2,000 is suggested which will cover payments to HMRC as required by any of the above and the possible inclusion of staff in the pension scheme.

**Rent (MTGS):** Historically, this budget met the cost of the Council's monthly meetings in the Village Hall. However, in 2023/24, after the Council took ownership of the Pavilion and the Village Hall wished to allow its main room to be used by another more regular user on those nights designated as Council nights the Council began holding its meetings in the Pavilion. Therefore, this budget has been decreased from that in 2023/24 but retained as it could be needed to meet the costs of a public meeting should one need to be held, which would require a larger room than the Pavilion (such as that held recently regarding a proposed Bio Digester Planning Application).

**Play Park:** Actual spend on the play park in 2022/23 totalled £1,288.25. In 2023/24 to the end of September spend totals £1,089.10. It is expected that the budget of £2,000 in 2023/24 will be spent but for 2024/25 the budget has been slightly reduced as it is not anticipated that any major purchases will be required on new equipment and the Council has generous reserves from which it can draw.

**Tennis Courts:** This budget is to meet the cost of any day to day maintenance which might be required at the Tennis Courts, such as weed removal, fence repairs, pruning of shrubs. Actual spend in 2022/23 totalled £400 on maintenance. The budget in 2023/24 was raised to £500. However, in 2023/24 there has been a problem with contractors and as there has also been a problem with vandalism it is hoped to cut the hedge adjacent to the tennis court fence and Carlton Road which will require ongoing work hence forth. However, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance".

**Grass cutting/maintenance of right of way footpaths:** This budget is intended to meet the cost of grasscutting, weeding and shrub/tree pruning on the 6 grass and 1 hard surface right of way footpaths throughout Grimoldby and Manby. However, as above, problems with contractors has resulted in no expenditure to 30th September. Again, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance".

**Seats:** This budget is intended to meet the cost of maintenance of the 3 seats and the area surrounding them on Tinkle Street. As above, problems with contractors has resulted in no expenditure to 30th September. Again, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance".

**Bus Shelters:** This budget meets the cost of having the Council's 5 bus shelters swept out once every other month. As above, problems with contractors has resulted in no expenditure to 30th September. Again, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance".

**Subscriptions:** This budget meets the cost of the Council's subscriptions to LALC, NALC, SLCC and the Allotment Society. Each year it is raised slightly to allow for increases. In 2023/24 it is now projected that it will be overspent by approximately £100. Therefore, it has been raised for 2024/25 slightly more than usual.

**Grants:** This amount remains static in 2024/25 at £600 as the Council's Grants Policy allows only for grants of £200 maximum to be made and this amount allows for 3 such grants to be made in the year.

**Publications and Training:** This budget allows the Council to send its members and staff on training courses and for staff to purchase any updated relevant books which might be useful/required. In 2023/24 it is expected that the entire budget will be spent. Subscription to LALC's annual training scheme (paid in June 2023 at a cost of £140) has yet to clear the bank and it is anticipated that other training outside of this umbrella will be required / the updated Arnold-Baker Local Council Administration Book will be purchased.

**Insurance:** The Council has entered into a three year insurance agreement with Zurich which offers a saving on a one year deal. In June 2023/24 the Council entered year two of its three year agreement. A total of £1,208.92 was spent, a slight increase on the previous year. The budget in 2024/25 has been increased slightly to allow for any rises in IPT or in cost due to additions.

**Audit:** This budget covers the cost of the internal audit and external audit. The Council has agreed to continue its previous internal audit arrangements and has agreed the basis on which that will take place. The cost levied by the internal auditor is usually £40. The Council's external auditor is set for it and the cost of the external audit rose to £210 in 2023/24. Therefore, this budget will be overspent and consequently has been increased in 2024/25 to allow for the increase seen in 2023/24.

**Wreaths:** This budget pays for two wreaths that are laid on Remembrance Sunday by the Council. One at the War Memorial in the church yard and one at the Village Hall. In 2023/24 prices have risen to £20 each. Therefore, it is expected that this budget will be overspent consequently, it has been slightly increased for 2024/25 to £40.

**Speed Sign:** As above, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance". Work to put up, take down and recharge the sign is to be included here.

**Shrub/hedge/noticeboard etc., maintenance in G&M:** As above, problems with contractors has resulted in no expenditure to 30th September. Again, it is proposed to zero this budget in 2024/25 and amalgamate with others under another heading "Village Maintenance".

**Defibrillator:** Costs for electricity are historically levied by the Village Hall on the Council. These have been allowed for under this heading in 2024/25 and it is proposed that those funds are taken from the Council's reserves rather than precepting for them.

**Elections:** The Council holds a generous Election EMR and as Parish Council elections are not due in 2024/25 this budget has been zeroed. If costs are incurred, they can be taken from the EMR.

**Allotments/Football Field/Pavilion:** Costs such as Grass cutting, power, maintenance of these areas e.g., boiler service and repair are met from this budget head. In 2023/24 funds were higher to allow for predicted increases in electricity prices and the cost of grasscutting. In 2024/25 funds have been decreased slightly as changes to grasscutting arrangements are in the pipeline which could save costs.

**Amenity Grass Cutting:** This budget head remains the same at £1,200 which allows for a slight increase in price on 2023/24 (due to rising fuel costs) and should allow for 10 cuts with a cylinder mower and follow up strimming. However, it is important to note that the amount of cuts required/undertaken is weather dependent and can vary significantly year on year.

**General Reserve:** The general reserve contains the funds needed for all day to day costs and currently holds a surplus for expenditure which exceeds that budgeted for and which could be used for unexpected costs or in an emergency. At 30th September the General Reserve stood at £58,818.49. £8,806.86 of which is expected to be spent on day to day expenditure in the six months to 31st March 2024. This leaves £50,011.63 surplus, 50% of which is held to cover the Council's running costs for 12 months, which is recommended practice, should an eventuality arise whereby the District Council is unable to pay over the precept. This leaves an actual surplus of £25,005.81 to cover the Council in the event of an unexpected event or emergency such as the tennis courts requiring resurfacing or the fence around the tennis courts requiring replacing or the playpark equipment requiring total renewal or extensive roof repairs being required at the Pavilion.

**Platinum Jubilee:** No expenses for the Platinum Jubilee are foreseen in 2024/25 and therefore this budget head has been zeroed.

**VAT:** As the Council is able to reclaim VAT this budget head is left at zero.

**Village Maintenance:** Due to problems with contractors since the Council's previous preferred contractor declined to continue with the work in 2021/22 it is proposed that this work be dealt with in a different way going forwards. As noted above, it is proposed to zero several related budget heads (eventually deleting them) and amalgamate them under this new one. A new schedule of works has been prepared and against each task a preferred timeframe for completion has been suggested along with an estimation of the time it might take to undertake the task. This has resulted in the conclusion that realistically, if a preferred contractor was offered a set number of hours per week, (a guaranteed income for the year) which they would invoice the Council for, on a monthly basis, the Council should receive a reliable service. It is proposed that Contractors be approached with the proposal and a preferred contractor be chosen from those interested.

**Admin Equipment/IT:** To safeguard the Council against loss of data, it is recommended that the Council has its documents stored on a computer that it owns. Therefore, the Clerk has proposed that funds be taken from reserves in 2024/25 to satisfy this requirement and allow for the purchase of a Council computer, software and other admin essentials including replacement printing equipment, if required.



## EARMARKED RESERVES

Earmarked reserves are funds set aside for a specific purpose or to counter a specific risk or to save for a project in the future. It is a way for the Council to clarify what it might need to spend money on in the future.

At 30th September 2023 Grimoldby and Manby Parish Council held earmarked reserves in the sum of £27,557.34. It is proposed in the 2024/25 budget to vary these reserves slightly, topping some up and using others. It is also proposed that no 'topping up' funds will be precepted for but these funds will be taken from General Reserve, as follows:

**EMR War Memorial:** It is proposed to leave this EMR at zero as work to refurbish the memorial which stands in Grimoldby Church Yard has been undertaken in the last few years and it is not recommended as best practice to undertake such work unless the War Memorial is in dire need.

**EMR Specialist .gov email addresses/IT:** The Council has considered in 2023/24 whether it should purchase specialist email addresses. It has noted impending changes to audit requirements in 2024/25 but has also noted that its use of an email address which is specific to Grimoldby and Manby Parish Council is considered acceptable and therefore it will not require these funds for that purpose. However, the Council has agreed to purchase its own computer and software and so, it is proposed to use these funds in 2024/25 along with other funds to be precepted for to meet these costs.

**EMR Speed Sign:** This is a sinking fund to pay for a new speed sign should one be required either to replace the existing or as a second asset. It is proposed to add £350 to it in 2024/25 from reserves which will bring the balance to £2,500.

**EMR Play Park:** This is a sinking fund predominantly to finance replacement of equipment but which could be used for any works required to the playpark which can be met within its confines.

**EMR Elections:** This is a sinking fund to finance elections which might be called in year. Following the elections in 2023 when both wards required an election and when the cost for such was quite low, it is proposed to leave this as is.

**EMR Audit:** This is a 'pot' of ringfenced funds to pay for extra audit costs, should they be incurred. It is proposed to leave this as is.

**EMR Allotment/Football Field/Pavilion:** This is a sinking fund to finance any works required to the allotments/football field/pavilion which can be met within its confines. In 2024/25 it is proposed to add £500 from reserves to it which will bring the balance to £6,000.

**EMR Defibrillator:** This is a sinking fund to pay for a new defibrillator, should one be required, either to replace that located at the Village Hall or otherwise. In 2024/25 it is proposed to add £800 to this which should leave a balance of £1,500, the current cost to replace a defibrillator.

**EMR Tennis Courts:** This is a sinking fund predominantly to finance replacement of the tarmac or fence but which could be used for any works required to the tennis courts which can be met within its confines.

**EMR Contingency:** This is a sinking fund which could be used to finance any eventuality such as unforeseen legal advice which might be required. It is proposed to add £1,000 to its balance in 2024/25 which means it will stand at £4,000.

**EMR Noticeboards:** This is a sinking fund to fund repair or purchase and install new noticeboards. The Council recently purchased and installed two new Parish noticeboards which are located at the Village Hall and outside the Post Office. However, it also has 4 other noticeboards, two on Tinkle Street, one on Carlton Road and one at Bulldog Crescent. Two of which are not currently in use by the Council (but which are used by members of the public). It is proposed to add £500 to this budget in 2024/25 bringing the balance to £2,507.34.

**EMR Filing Cabinets/ Office Equipment:** This budget has £500 in it. It is not proposed to add to it in 2024/25 but it may be used in 2023/24 to increase security on the small room off the Pavilion meeting room so that it can be used for storage of Council documents/equipment.

## **CONCLUSION**

It is forecast that the Council can expect to receive £2,257.06 in income in 2024/25. It is also forecast that the Council's day to day running plus money to be set aside in EMR's will total in the region of £28,240.

Of this, £28,240, £5,700 will come from the General Reserve and £22,540 will be precepted for. However, when expected income is taken into account this brings the figure to be precepted for down to £20,282.94.

A precept of £20,282.94 will cost a band d property (based on the 23/24 tax base as current figures are not yet available) £31.25. This is a 10% decrease on 23/24 of £3.48. Cost to a band d property per month would be £2.60 and weekly £0.60.

Draft Budget 2024/25									
	2021/22 Actual Spend	2022/23 Actual Spend	23/24 Actual Spend to end Month 6	23/24 Total Projected Spend	Budget 2023/24 + CF's / Gen Res Top Ups	24/25 Amount to be taken from Reserves	24/25 Amount to be Precepted For	24/25 Actual Draft Budget	Notes
	£		£	£	£	£	£	£	
Opening Balance					72,394.94				
<b>INCOME</b>									
Precept	25,079.83	24,802.83	22,541.87	22,541.87	22,541.87	-	-		
VAT	-	-	-	600.00	900.00	-	-	-	
Bank Interest	-	-	-	-	-	-	-	-	
Grasscutting cont's from LCC	1,012.17	2,088.05	-	1,157.06	1,063.13	-	-	1,157.06	Based on 23/24 figures
HMRC	-	264.20	-	-	-	-	-	-	
Grants	-	2,000.00	-	-	-	-	-	-	
Allotment rent	222.06	250.00	225.00	235.00	250.00	-	-	250.00	£25 pa x 10
Pavilion Rent	322.00	581.00	469.00	600.00	560.00	-	-	600.00	£7 ph x 2 x 40 weeks
Football Club rent	-	-	-	-	250.00	-	-	250.00	As previously disussed
Clr. T. Knowles	-	30.00	-	-	-	-	-	-	
<b>Total</b>	<b>26,636.06</b>	<b>30,016.08</b>	<b>23,235.87</b>	<b>25,133.93</b>	<b>25,565.00</b>			<b>2,257.06</b>	
<b>EXPENDITURE</b>									
Day to Day Running									
Salary	4,346.48	5,146.09	2,864.24	6,350.00	6,500.00	-	6,750.00	6,750.00	Allows for increase in hours or overtime and/or uplift
PAYE/NIC	1,086.60	1,483.56	716.00	1,198.95	1,750.00	-	2,000.00	2,000.00	Allows for above and possible inclusion in pension scheme
Rent (Mtgs)	247.00	285.00	30.00	30.00	308.00	-	100.00	100.00	Allows for 2 public mtgs at £50 each
Play Park	55.00	1,288.25	1,089.10	2,000.00	2,000.00	-	1,500.00	1,500.00	Allows for maintenance, inspection, repairs and replacements
Tennis Courts	296.00	400.00	-	500.00	500.00	-	-	-	
Grasscutting/maintenance of right of way footpaths	975.00	981.00	-	1,000.00	1,000.00	-	-	-	
Seats	85.00	85.00	-	200.00	200.00	-	-	-	
Bus Shelters	104.00	10.00	-	80.00	80.00	-	-	-	
Subscriptions	528.88	617.21	627.69	770.00	650.00	-	800.00	800.00	LALC, NALC, SLCC, Allotment Soc.,
Grants	-	-	400.00	600.00	600.00	-	600.00	600.00	Allows for 3 grants of £200 each
Publications and Training	-	-	-	300.00	300.00	-	300.00	300.00	
Insurance	1,484.74	1,086.83	1,208.92	1,208.92	1,300.00	-	1,300.00	1,300.00	Allows for possible increase due to tax and addition of assets
Audit	240.00	240.00	40.00	40.00	240.00	-	250.00	250.00	23/24 £40 internal audit, £210 external
Wreaths	34.00	-	-	40.00	37.00	-	40.00	40.00	Remembrance wreaths x 2
Speed Sign	-	-	-	-	-	-	-	-	
Shrub/hedge/noticeboard etc Maintenance in G&M	398.00	-	-	500.00	500.00	-	-	-	
Defibrillator	-	-	-	-	-	50.00	-	50.00	
Elections	-	-	-	97.00	-	-	-	-	
Allotments/Football Field/Pavilion	802.02	1,593.30	256.09	1,500.00	3,000.00	-	2,500.00	2,500.00	Grasscutting, power, maintenance etc.
Amenity Grasscutting	1,343.00	840.00	327.60	700.00	1,200.00	-	1,200.00	1,200.00	Allows for approx. 12 cuts with a cylinder mower and follow up strimming (weather permitting)
General Reserve	88.20	30.00	40.00	-	-	-	-	-	
Platinum Jubilee	-	1,755.44	300.00	-	-	-	-	-	
VAT	748.27	998.47	408.37	-	-	-	-	-	
Village Maintenance	-	-	-	-	-	-	5,200.00	5,200.00	
Admin Equipment/IT	-	-	-	-	-	1,500.00	-	1,500.00	
<b>Total Day to Day Running</b>	<b>12,862.19</b>	<b>16,840.15</b>	<b>8,308.01</b>	<b>17,114.87</b>	<b>20,165.00</b>	<b>1,550.00</b>	<b>22,540.00</b>	<b>24,090.00</b>	

Expenditure Total								28,240.00	
Of which to come from General Reserve								5,700.00	
Of which precepted for								22,540.00	
Income Total								2,257.06	
Precept (expenditure minus income)								20,282.94	
23/24 Cost per band d property (based on 23/24 tax base)								34.73	
24/25 Cost per band d property (based on 23/24 tax base)								31.25	
24/25 Change in band d (based on 23/24 tax base)								(3.48)	
24/25 Monthly cost per band d property (based on 23/24 tax base)								2.60	
24/25 weekly cost per band d property (based on 23/24 tax base)								0.60	
24/25 % increase/decrease (based on 23/24 tax base)								-10%	

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## RESERVES

EARMARKED RESERVES									
	2021/22 Actual Spend	2022/23 Actual Spend	23/24 Actual Spend to end Month 6	23/24 Total Projected Spend	Budget 2023/24 + CF's / Gen Res Top Ups	24/25 Amount to be taken from Reserves	24/25 Amount to be Precepted For	24/25 Actual Draft Budget	Notes
EMR War Memorial	-	-	-	-	-	-	-	-	
EMR Specialist .gov email addresses/IT	-	-	-	-	1,500.00	-	-	-	= Leave at £0
EMR Speed Sign	-	-	-	-	2,150.00	350.00	-	350.00	= Balance at end 2023/24 + 350
EMR Play Park	-	-	-	-	5,500.00	-	-	-	= Balance at end 2023/24
EMR Elections	-	-	-	-	2,500.00	-	-	-	= Balance at end 2023/24
EMR Audit	-	-	-	-	200.00	-	-	-	= Balance at end 2023/24
EMR Allotment/Football Field/Pavilion	-	-	-	-	5,500.00	500.00	-	500.00	= Balance at end 2023/24 + 500
EMR Defibrillator	-	-	-	-	700.00	800.00	-	800.00	= Balance at end 2023/24 + 800
EMR Tennis Courts	-	-	-	-	4,000.00	1,000.00	-	1,000.00	= Balance at end 2023/24 + 1000
EMR Contingency	-	-	-	-	3,000.00	1,000.00	-	1,000.00	= Balance at end 2023/24 + 1000
EMR Noticeboards	1,790.00	-	-	-	2,007.34	500.00	-	500.00	= Balance at end 2023/24 + 500
EMR Filing Cabinets/Office Equipment	-	-	-	-	500.00	-	-	-	= Balance at end 2023/24
<b>Total Earmarked Reserves</b>	<b>1,790.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,557.34</b>	<b>4,150.00</b>	<b>-</b>	<b>4,150.00</b>	

**Grimoldby and Manby Parish Council  
Risk Register 2023/24**

The greatest risk facing a local authority is being unable to deliver the services and / or activities expected of that Council.

This document has been produced to enable Grimoldby and Manby Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

To conduct this assessment the following points should be followed:

- a) identify the areas to be reviewed
- b) identify what the risk may be
- c) evaluate the management and control of the risk and record all findings
- d) review, assess and revise, if required

<b>Service</b>	<b>Risk</b>	<b>Recommendation</b>
<b>Insurance</b>	Public Liability	Continue existing cover (£10m)
	Employers Liability (statutory)	Continue existing cover (£10m)
	Officers Liability	Continue existing cover (£100,000)
	Council Legal Liability and Legal Expenses	Continue existing cover (£200,000)
	Money and Assault	Continue existing cover (value limit - £250,000)
	Fidelity Guarantee (Employee / Councillor Dishonesty)	Included in Council legal liability and legal expenses. Continue existing cover (£200,000)
	Business Equipment Cover	Continue with existing cover on office equipment, tennis courts, play park, outdoor furniture and defibrillator. Ensure the terms of the lease are adhered to, particularly those relating to routine maintenance.
	Property Damage	Continue with existing cover on office equipment, tennis courts, play park and outdoor furniture. Ensure the terms of the lease are adhered to, particularly those relating to routine maintenance.
	Libel and Slander	£250,000 less 10% or £1,000 of each claim.

	Group Personal Accident	Continue with existing cover. Includes officers / members - pay-outs vary.
	Business Interruption	Continue existing cover (£10,000)
	Business Travel	Not covered. Consider adding?
	Councillors Over 80	No accident or death cover for Councillors over 80.
<b>Payroll</b>	Loss of data on PC due to system fault	Continue to back up data on a monthly basis and continue maintenance of hard copy payroll details.
	Loss of services of employee	Immediately advertise any permanent vacancy. Existing Clerk to prepare procedural notes for key tasks.
<b>Administration</b>	Agency advice	Continue with memberships of LALC and SLCC.
	Minutes/Agendas/ Notices Statutory Documents`	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings is managed by the Chair.
	Data Protection	Relevant policy and governance documents adopted and reviewed as required. Membership of ICO maintained.
	Transparency and Accountability	Council adheres to the Transparency Code for Smaller Authorities in accordance with the the Local Audit and Accountability Act 2014.
<b>Pandemic</b>	Staff unable to work, meetings unable to be held	Obtain administrative assistance from LALC, prepare contingency arrangements, delegate relevant authority to clerk and resolve to follow, as necessary.

<b>Precept</b>	Annual precept not the result of proper detailed consideration	Continue to consider Finance Committee estimates and present the budget to a meeting of the full Council.
	Inadequate monitoring of performance	Budget monitoring report (expenditure against budget) presented to Council (regularly).
	Illegal expenditure	Continue to ensure that all expenditure is within legal powers.
<b>Accounting</b>	Non-standard and / or non-compliant records kept.	Continue to require adequate, complete and statutory financial records and accounts.
	Non-compliance with statutory deadlines for the completion / approval / submission of accounts and other financial returns.	Continue to ensure that all accounts and returns are completed and submitted by the deadlines.
	Non-compliance with internal audit requirements.	Appoint internal auditor and ensure all recommendations made by the auditor are considered by the Council and implemented.
	Grants	Current procedures adequate: Requests for grant-aid have to be submitted on standard pro-forma application form and returned together with accounts and supporting data. All applications considered by full Council. Payments made following approval. Details of minute number and cheque number recorded on applications and kept on file.
	VAT	Recorded electronically and reclaimed annually. Copy of claim filed in VAT file, with payment slip.
	Reconciliation	Continue with bank reconciliation to be carried out on the receipt of each statement and approval by Council at each meeting.

<b>Money and Invoices</b>	Loss of cash	Continue not to have petty cash.
	Payment of invoices	Payment by cheque signed by two authorised signatories. Continue with requirement to report to and have cheque schedule approved by Council. All payments recorded electronically and cheque number recorded on relevant hard copy invoice which is retained on file.
	Contractors staff	Ensure compliance of all H&S and employment matters (as per tender documentation).
<b>Salary</b>	Clerk	Salary set annually by NJC agreement and vote of Council. Income Tax and NIC deducted as per HMRC real-time software. All details recorded electronically and backed up.
<b>Volunteers</b>	Temporary volunteers	Advise insurance of use of temp volunteers. Ensure volunteers are made aware of H&S Issues.
<b>Property</b>	Tennis Courts and Play Park	Visually and hand check all equipment weekly, all sheets evidencing checks to be copied to the clerk, problems noted and reported. Employ services of professional play equipment surveyor for annual full survey. Keep abreast of and abide by all Government advice.
	Village Maintenance	In the event that regular village maintenance is not carried out by the contractor in accordance with the schedule of work quoted for 1) Establish that contractor does not wish to continue, 2) Attempt to ensure that key areas are kept on top of as quickly as possible through emergency use of another contractor.

	Seating Area	Continue with regular maintenance. Keep abreast of and abide by all Government advice.
	Bus Shelters	Continue with regular maintenance.
	Notice Boards	Continue with regular maintenance.
	Seating Area	Continue with regular maintenance.
	Bulldog Crescent	Continue with regular maintenance.
	War Memorial	Check annually in May and consider maintenance work, as required.
	Village Signs	Continue with regular maintenance.
	Allotments	Continue with allotment tenancies, regular grass cutting and regular inspections. Consider nominating a Cllr. to oversee. Keep abreast of and abide by all Government and Allotment Association advice.
	Pavilion/Football Field	Arrange formal paperwork for signature by football club. Ensure paperwork is supplied and completed for adhoc hire of Council room. Continue with regular inspections and grass cutting. Consider nominating a Cllr. to oversee. Keep abreast of and abide by all government advice.
	Speed Sign	Councillors to monitor, report to Clerk when battery is flat. EMR to be maintained for purchase of new sign or charge in case of mechanical failure of existing.
<b>Members interests</b>	Conflict of interests Register of members interests	Councillors to continue to ensure that all declarations of interest (not already declared on their Register of members interests form) are declared on every occasion that they arise, at the correct point where requested on the agenda, at Council meetings.  Register of members interests forms reviewed regularly.



<b>Council Records</b>	Loss through theft, fire, damage or corruption of computer.	Electronic records stored on the Clerk's laptop, backed up to the Cloud and a USB stick which is kept 'off site'. Current procedures adequate. Paper records stored at the Clerk's home in sealed plastic boxes. Council has authorised purchase of lockable, fire proof cabinets. Council to consider use of Pavilion for storage.
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**For Approval November 2023**