

Alkham Parish Council

2024/25 Budget Report

13th May 2024

Introduction

The purpose of this document and the attached spreadsheet is to detail the 23/24 expenditure by Alkham Parish Council (“APC”) to present the agreed budget for 24/25 and potential expenditure going forward.

The council regulations state that, without Council approval, expenditure may only be incurred to the extent that budgetary provision has been made.

The aim of this budget is to detail the income and expenditure required for APC to meet the needs of its parish during the period between 1 April 2024 and 31 March 2025 – in summary to:

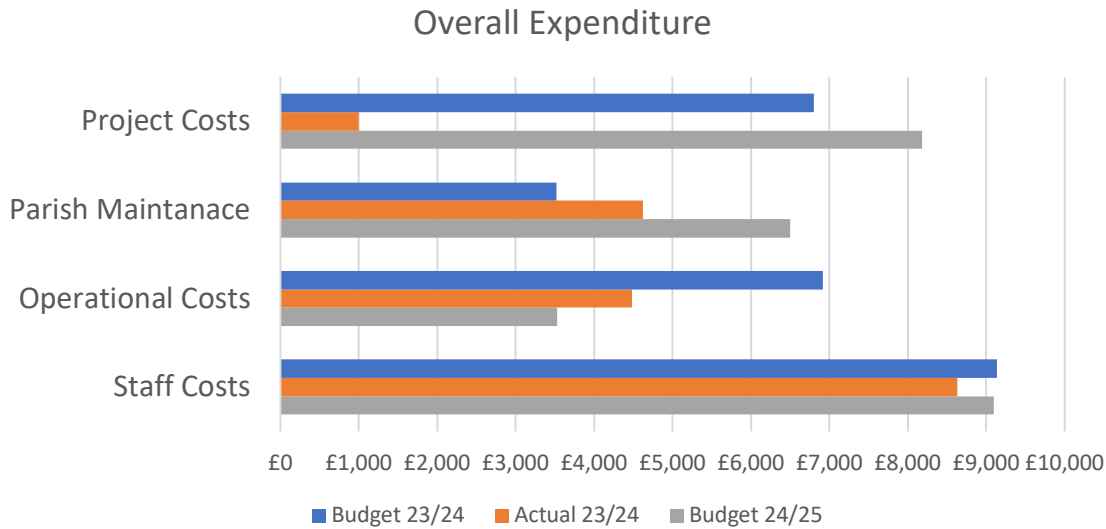
- meet the **day-to-day running of the PC**, ensuring it can operate in a professional and transparent manner;
- meet (the most deserving) **grant requests** in support of community groups;
- maintain our parish including repairs, grass and hedge cutting (separate to those activities under the responsibility of Dover District Council); maintain the playground and other parish assets
- represent the community in all appropriate matters, including importantly in **planning**; and
- fund certain **special activities** as required by the parish, including **highway safety** initiatives, **events** and **green** initiatives.

The budget has been prepared in line with the following principles which are unchanged from 23/24:

1. **Reserves must be maintained as appropriate and only where they can be justified towards specific future expenditure.** This means that excessive reserves must be reduced over time through support of regular expenditure.
2. **That regular expenditure and regular income must be balanced:** The council must ensure it does not commit to regular expenditure that cannot be afforded by its income. If regular income can be acceptably increased, then it should be to match justifiable regular expenditure. Equally, regular income should be reduced (ideally returned to the taxpayer via lower precept) where it is superfluous.
3. **That all income and expenditure be extensively reviewed.** Requested expenditure must be extensively reviewed for fit with the council's remit, demand from the community and value for money. Comparisons with past expenditure have been made and differences scrutinised. Alternatives to funding by APC must be considered for all major items. Income sources should be evaluated to ensure they are maximised.

Overall Expenditure

Below is a combined view and commentary across proposed Regular and Project expenditure. The forthcoming year (grey) is compared with the previous year actuals (amber) and the previous year budget (blue).



24/25 Budget Expenditure: Regular £20,722 | from Reserves £5,648

23/24 Actual Expenditure: Regular £16,131 | from Reserves £2,595

23/24 Budget Expenditure: Regular £18,155 | from Reserves £7,153

Commentary:

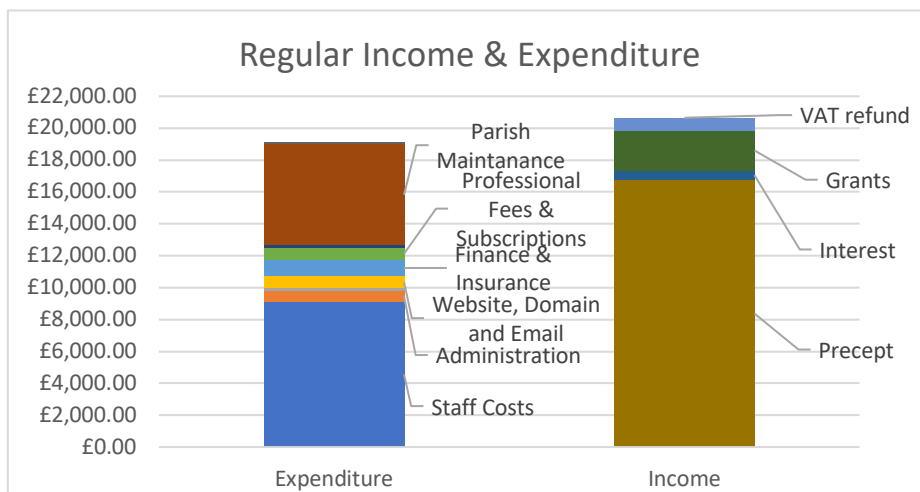
- Green Spaces:** Orchard Meadow project, following an application to the Coronation Orchard grant we have been successful and granted 10 fruit trees in the autumn with a possibility of a further 10. The ditch and its banks need remedial work following the winter flooding in order to repair bund. The tree survey has been commissioned and work will need to be carried out in the next financial year.
- Playground Maintenance:** This year (23/24), following the ROSPA safety inspection of the playground identified a number of serious problems requiring attention. The rocking horse repairs cost £540 to return it to a safe standard, unfortunately the Trim Trail was at the end of its life and had to be removed costing £522 and the slide has had to be fenced off costing £195 until we can find someone who can repair the structure otherwise it too will require removal, we have budgeted £3,000 to replace the equipment supported by a grant of £2,200.
- Highways:** This area has been separated from general Parish expenditure for the first time. It covers all aspects dealt with under the KCC HIP (Highways Improvement Plan) process. A Highways working Group has been formed who will make investment recommendations to the Parish Council who remain responsible for this expenditure. This year due to delays and staffing problems at Kent Highways the expected investment of £6,800 for 23/24 was not made and these funds will be spent as part of this years budget. We have supported the local speed watch team with Bodycams to the tune of £300 supported by a members grant. In the 24/25 budget provision has been made to cover the requisite Design Fees, Safety Audit and Traffic Regulation Order that will be required before any actual road calming modifications can be made totalling £8,184. If successful the works themselves will need to be funded so reserves will need to be boosted in in future years in anticipation.

- **Staffing & Administration:** In 24/25 we have budgeted £9,098 for staffing and £3,376 for operational costs. Within the operational cost budget, compared to this year, we have included a budget of £700 for communications, PO Box and computer software, the unspent budget of £700 for replacement Parish laptop and £500 training budget from 23/24 has been allocated to this year.
- **Maintenance:** We are budgeting for the increased costs in playground inspections & grass cutting (£3,300). We are also budgeting a further £3,000 as one-off maintenance costs for the mandatory tree survey and the subsequent maintenance.
- **Total Regular Expenditure:** In 23/24, £18,729 regular expenditure was incurred with £19,124 budgeted for 24/25.
- **Total Reserve Expenditure:** In 23/24 a drawdown of £2,598 was made (budget was for £5,648) primarily due to election costs and increased maintenance costs on Play equipment. For 24/25, £7,153 drawdown from reserves is planned, predominantly due to the expenditure expected to carry out the preparatory works for the requested road calming works.

Note: 23/24 Actual figures are provisional as the audit is not yet complete.

Budget Summary – Regular Income & Expenditure

In line with the budget principles, regular expenditure is balanced with income with any balance going to reserves or specific projects.



All figures include VAT.

Precept

Regular expenditure must be matched by regular income unless there is an excess of reserves that can be used in place of regular income. In 24/25 there is an increase in regular expenditure requirement and there is no excess of reserves that can be used to offset regular expenditure increases. Therefore, it is proposed to increase the precept from £15,432.36 in 23/24 to £16,755.91 in 24/25 with the balance of any revenue generated being used to build the reserves in anticipation of substantial highway works if our HIP application is successful. When factoring in the decrease in the tax base this year from 309.08 to 305.08, this results in an increase for a band D household of 42p per month (from £4.16 to £4.68 per month). This figure remains considerably below the average precept for the Dover area which stands at £82.23.

Budget Summary - Reserves

Reserves are estimated to be £39,289.34 at the beginning of 24/25

In line with the budget principles, the General Reserve is maintained at the level of the Precept. This year provision needs to be made for a Parish Tree survey by a qualified arborist and the next phase of the Highways improvement Plan from reserves. This budget proposes a plan for all reserves as indicated in the graph below.

