

<u>Upton by Chester and District Parish Council - Budget 2024/25</u>				
		Budget	Forecast	Proposed Budget
	EXPENDITURE	2023/24	March 2024	2024/25
Cost Code				
ADMINISTRATION				
	Internal Audit	}	1,220	1,800
2	External Audit		750	3,153
52	Bank Charges	750	516	600
3	Chair's Allowance	150	150	150
	Data Protection	Incl in Subscriptions	0	35
55	Election Charges	2,500	969	0
8	Insurances	2,500	3,490	3,500
57	Office Equipment/Repairs and Renewal	2,000	2,000	1,000
	Payment Processing Charges	Incl in Bank Charges	700	745
11	Postage, Printing and Stationery	190	390	400
	Professional Fees - Health and Safety	0	1,536	2,560

13	Subscriptions to Membership bodies	2,400	1,900	1,960
	Training (Councillors / Volunteers)	650	650	500
	Expenses (Councillors / Volunteer)	0	0	150
	Contingency (23/24)	2,000	0	0
	Youth Club Grant (23/24)	3,000	3,000	0
	VAT Underpayment (2016-2024)	0	0	10,000
	Sub Total	16,890	19,673	24,000
COMMUNICATION AND IT				
9	IT Support	750	550	2,500
45	Landline and Broadband	1,200	200	1,100
44	Mobile Telephone(s)	240	140	250
16	Social Media	500	0	0
	Software Licences/Fees	Incl in IT Support	600	1,350
	Website	Incl in Social Media	0	5,000
	Sub Total	2,690	1,490	10,200
COMMUNITY ENGAGEMENT				

16	Digital Engagement/Consultations	500	50	2,500
15	Newsletters	1,400	1,400	3,000
14	Promotion and Advertising	350	70	500
7	Small Grant Awards	1,000	1,000	4,000
	Sub Total	3,250	2,520	10,000
COMMUNITY EVENTS				
18	Fun Day Event(s)	3,500	2,642	3,000
17	Christmas Event	500	500	750
62/66	Other Event(s) (Spring)	600	158	750
	Remembrance Parade	0	1,500	1,500
	Sub Total	4,600	4,800	6,000
EMPLOYMENT				
19	Expenses (Staff)	300	300	300
68	Payroll Administration	0	540	530
23	Pension Contributions	3,000	5,000	6,000
24	Salaries (incl recruitment costs)	116,000	85,000	114,000
	Professional Fees - Employment and HR	0	696	1,670
5	Training/Coaching/CPD (Staff)	Incl in CPD Admin	1,000	5,000

	Sub Total	119,300	92,536	127,500
ASSET MANAGEMENT				
28	Equipment and Supplies	800	900	1,500
26	Grounds Maintenance (incl paths and planting)	26,430	23,000	21,500
27	Hedges and Trees	3,000	3,000	1,500
77	Highways (Pavement Parking + SID)	15,000	0	0
36	Security	500	500	0
	Speed Detection Devices	3,000	0	0
30	Smaller Assets (routine maintenance)	200	255	500
31	War Memorial	200	200	0
	Assets Repairs and Renewals (Long-Term)	0	0	0
78	Wildlife Area Chem Pits 23_24	1,600	0	0
	Sub Total	50,730	27,855	25,000
BOWLING GREEN				
26	Bowling Green Care (Grounds Maintenance)	0	0	2,500
	Bowling Green Equipment and Supplies	0	1,500	1,800

	Sub Total	0	1,500	4,300
TENNIS COURTS				
	LTA Loan Repayment	2,000	2,000	2,000
	LTA Annual Fee	Incl in Subscriptions	Incl in Subs	120
67	ClubSpark Annual Fee	0	625	630
72	Tennis Court Maintenance	10,200	9,840	5,000
	Tennis Court Equipment and Supplies	0	0	250
74	Tennis Court Repairs and Renewals (Long-Term)	0	0	0
	Sub Total	12,200	12,465	8,000
PAVILION BUILDING				
32/33	Pavilion Equipment and Supplies	1,800	3,000	3,000
34/58	Building & Car Park Maintenance	3,000	700	3,000
59	Pavilion Building Repairs & Renewals EMR	0	0	0
	Sub Total	4,800	3,700	6,000

PAVILION SHOP				
35	Refreshments Stock	8,000	11,000	12,000
	Shop Equipment and Supplies	0	0	1,000
	Sub Total	8,000	11,000	13,000
UTILITIES				
43	Electricity	6,000	4,500	5,000
46	Water Rates	700	1,000	1,000
	Sub Total	6,700	5,500	6,000
PROJECTS				
	Refurbishment of Paviion Shop	0	0	7,500
	Refurbishment of Pavilion Office	0	0	7,500
	Chemistry Pits	0	0	5,000
25	Signage and Noticeboards	300	30	4,000
59	Pavilion Development Project	2,500	0	0
	Pond Fence QEII	0	3,100	0
	Replacement Gates QEII	0	1,900	0
	Sub Total	2,800	5,030	24,000

	TOTAL EXPENDITURE	231,960	188,069	264,000
	Capital expenditure/investment in red.			
	INCOME	Budget	Forecast	Proposed Budget
		2023/24	March 2024	2024/25
ADMINISTRATION				
65	Bank Credit Interest	350	6,500	7,000
47	Precept	151,383	151,383	158,960
48	VAT	6,000	6,000	12,000
	Grants and Donations	0	850	0
	Sub Total	157,733	164,733	177,960
COMMUNITY EVENTS				
18	Fun Day Event	2,000	1,984	2,500
	Sub Total	2,000	1,984	2,500
BOWLING GREEN				
70	Bowling Green			
	Sub Total			

TENNIS COURTS				
	Tennis Courts			
	Sub Total	42,250	45,000	50,000
PAVILION BUILDING				
50	Room/Car Park Hire			
	Football/Field Hire			
	Sub Total			
PAVILION SHOP				
51	Refreshments Sales			
	Sub Total			
	Transfer to/from Reserves	29,977	-23,648	33,540
	<u>TOTAL INCOME</u>	201,983	211,717	230,460
GENERAL FUND				
	BALANCES:	22/23	23/24 Forecast	24/25 Budget

	B/f	41,505	113,669	137,317
	Plus receipts	305,292	211,717	230,460
	Less expenditure	233,128	188,069	264,000
	c/f	113,669	137,317	103,776
EARMARKED RESERVES				
		31-Mar-23	31-Mar-24	See below for new categories
	Chemistry Pits	8,700	10,300	
	Community Infrastructure Levy (CIL)	17,964	17,964	
	Election Charges	3,868	5,399	
	Highways	0	18,000	
	Office Equipment Replacement Fund	1,230	1,230	
	Pavilion Improvements Project	2,500	5,000	
	Pavilion Maintenance (long term)	1,284	1,284	
	QE II Project	4,049	2,149	
	War Memorial	600	800	
	Sub Total	40,195	62,126	

EARMARKED CATEGORIES 24/25		31-Mar-24	24/25	
	Assets Repairs and Renewals	13,249	13,249	
	Chemistry Pits	10,300		
	War Memorial	800		
	QEII	2,149		
	Community Infrastructure Levy (CIL)	17,964	17,964	
	Election Charges	5,399	5,399	
	Highways	18,000	18,000	
	Pavement Parking Prevention Order	15,000		
	Smart Speed detection device	3,000		
	Pavilion Building/Car Park	7,514	7,514	
		62,126	62,126	
	RESERVE	22/23	23/24 Forecast	24/25 Budget
	TOTAL	113,669	137,317	103,776

	EARMARKED RESERVES	40,195	62,126	62,126
	GENERAL RESERVES	73,474	75,191	41,650
	Minimum General Reserve required in practice is three months' running costs (excluding capital spending)			
	we hope never to have to call on General Reserves - but Earmarked Reserves MUST NOT be spent without regard to the minimum 3 month General Reserve level required.			
	General Reserve 3 month's running costs equals:	£60,000		