

Briefing Note

1. Introduction

- 1.1. The Council's net budget for 2022-23 was £1,106,387 and a precept of £1,106,387 (Council Tax income) was levied. The precept resulted in a Council Tax figure at Band D of £158.04 per annum.
- 1.2. Budget estimates for committees are based on consideration of the actual expenditure for 2022-23.
- 1.3. In 2021-22 several revenue budgets were reduced where earmarked funds were available, to minimise the impact on the precept, it is proposed to do this again for 2023-24.
- 1.4. Specific projects for the coming year, anticipated changes in income, and known non-annual commitments (e.g. allowance for election expenses and renovations to St John's Community Centre and other community facilities) are included.
- 1.5. Each committee's draft budget is presented below (from section 3 onwards), with a summary containing proposals for the budget and precept.
- 1.6. The comments draw out items that were of significance in drafting the budget, but members will need to consider this alongside the full draft budget in order to form their own view and to ensure that they are conversant with the detail.

2. 2022-2023 Expenditure Against Budget – Anticipated Outturn

- 2.1. Insurance costs almost trebled in 2022 from the anticipated budgeted figure of £18,000 to over £45,000 due to changes in the market, particularly for local councils and heritage buildings.
- 2.2. Energy costs, as with all other businesses and residents have risen significantly beyond the budget.
- 2.3. Income from tenancies and room bookings are recovering from the impact of the covid pandemic, but some tenants appear to be reviewing the affordability of their lease agreements which is likely to impact on income.
- 2.4. Currently the Town Council is forecasting an underspend in the region of £60,000 based on the current forecast outturn. Any surplus funds will be used to support projects in the coming financial year and to reduce the impact of budget pressures on the precept.

3. Finance and General Purposes Committee

- 3.1. The following are highlighted as significant changes for the committee:
- 3.2. Expected income from room rentals is being adjusted down to reflect the impact of potential losses.
- 3.3. 9006-11 Salaries. The predicted salaries budget allows for an anticipated nationally agreed pay award and proposed staffing changes to be made in 2023-24, including:
 - 3.3.1. A Town Centre Ranger to support the cleanliness and safety within the Town Centre
 - 3.3.2. A Projects Officer to enable the development of community properties and applying for grants.
- 3.4. **St John's Hall** still requires further works, this is carried over from the last financial year, including complete interior redecoration, improving toilet facilities and a new kitchen. Over

FINANCE & GENERAL PURPOSES COMMITTEE

BARNSTAPLE TOWN COUNCIL BUDGET AND PRECEPT 2023/24

time it is expected that this will increase the opportunity for use by the community and generate more income.

3.5. The Town Council is the sole trustee of the Rock Park Trust and allocates a grant of £50,000 per year for the upkeep of the park.

3.6. **Grants:** to increase the overall grants budget for community organisations by £16,200, including:

3.6.1.	Grant Payments	Increase to £30,000 per year
3.6.2.	Councillor Ward Budgets	Increase to £300 per Councillor
3.6.3.	Strategic Community Fund	Increase to £30,000 per year

3.7. The overall effect of these and other minor changes is a budget change from £968,892 in 2022-23 to £1,107,808 in 2023-24.

4. Buildings Review Committee

4.1. The buildings review budget is being maintained in order to provide a fund for significant repair and renovation works to Town Council's properties.

4.2. Overall effect of the changes to the budget from £30,000 in 2022-23 reduced to Zero for 2023-24 and an additional £20,000 added to the Earmarked Funds.

5. Planning & Transportation Committee

5.1. An additional £5,000 added to Earmarked Funds as a future contribution to a Neighbourhood Plan.

6. Environment Committee

6.1. A review of the expenditure in 2022-23 and use of Earmarked Reserves has enabled a reduction of the Environment Committee revenue budget.

6.2. Overall effect of the changes to the budget from £68,050 in 2022-23 to £54,600 in 2023-24.

7. Heritage, Culture & Community Committee

7.1. The activities, engagement and development budgets are proposed to be retained at the same levels as 2022/23.

7.2. **The Plough @ St Anne's Chapel** Barnstaple Town Council has an agreement with The Plough Arts Centre (Torrington) for the delivery of cultural services at St Anne's Chapel. The budget is proposed to be retained at the same level as 2022-23.

7.3. Overall effect of the changes to the budget from £29,245 in 2022-23 to £28,662 in 2023-24

8. Staff Committee

8.1. Overall effect of the changes to the budget from £14,200 in 2022-23 to £14,700 in 2023-24

**FINANCE & GENERAL PURPOSES COMMITTEE
BARNSTAPLE TOWN COUNCIL BUDGET AND PRECEPT 2023/24**

9. Summary

9.1. The draft budget is summarised in the table below:

Committee	2022-23 Actual		2023-24 Proposed	
	Budget	Reserve	Budget	Reserve
Finance	964,892	126,950	1,107,808	209,000
Buildings	30,000	100,000		120,000
Heritage	29,245	34,300	28,662	27,500
Planning		15,000		15,000
Environment	68,050	37,100	54,600	39,800
Staff	14,200	16,000	14,700	15,000
Total	1,106,387	329,350	1,205,770	426,300

9.2. The result is a revenue budget increase from £1,106,387 to £1,205,770. The precepted amount would also be £1,205,770.

9.3. In terms of Council Tax, the precept figure of **£1,205,770** would result in a Band D figure of **£173.36** an increase of 29 pence per week.

9.4. The table below shows the drafted budget in the context of council tax bands and the impact of the proposed change:

	<i>Band A</i>	<i>Band B</i>	<i>Band C</i>	<i>Band D</i>	<i>Band E</i>	<i>Band F</i>	<i>Band G</i>	<i>Band H</i>
<i>Precept 2022-23</i>	105.89	123.27	140.65	158.04	192.81	227.57	263.92	316.07
<i>Proposed Precept 2023-24</i>	116.15	135.22	154.29	173.36	211.50	249.64	289.51	346.72
<i>£ per week increase</i>	0.20	0.23	0.26	0.29	0.36	0.42	0.49	0.59

9.5. Some residents on lower incomes, may be entitled to help towards paying their council tax. This is called Council Tax Reduction (CTR).

9.6. The higher the number of residents receiving Council Tax Reduction (CTR) impacts the tax base and can reduce the amount of funds available for the precept.

9.7. The figures in the table are calculated using the tax base for 2023-24 of 6955.30 (the equivalent number of Band D properties eligible to pay Council Tax) a reduction of 45.49 from 2022-23.

9.8. The tax base figure is provided by North Devon District Council (as Council Tax billing authority).

9.9. Committee is asked to receive and consider the proposed committee budgets, and to recommend the presented budget and precept to the Town Council.

Rob Ward, Town Clerk
12th January 2023

Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Department 1 - Finance & General Purposes Committee
Budget Projection based on Band D

N/C	N/C Name	Actual 2021-2022	Year to Date September 2022	Anticipated Outturn 2022-2023				Earmarked Funds 2022-2023	Proposed Budget 2023-2024			Earmarked Funds 2023-2024
				Expense	Income	Balance	Budget		Variance	Expense	Income	
General Administration												
5127	Rock Park grant transfer	50,000	50,000	50,000		50,000	50,000	0		50,000		50,000
5123	Communications	788	706	3,000		3,000	3,000	0	7,000	5,000		5,000
5124	Election Expenses	0	0	5,000		5,000	5,000	0	15,000	7,000		7,000
5220	Mayor's Allowance	1,651	576	2,500		2,500	3,500	1,000		3,500		3,500
5224	Member Training & Expenses	-140	30	500		500	2,000	1,500	2,000	3,500		3,500
5225	Members' Allowances	7,000	6,500	10,000		10,000	12,000	2,000		12,000		12,000
5226	Hospitality	167	6	100		100	500	400		500		500
5227	Ceremonial	1,295	3,498	4,500		4,500	8,900	4,400	2,000	6,000		6,000
5300	Bank Charges	838	421	850		850	1,000	150		1,000		1,000
5301	Card Transaction Charges (BH)	322	0	0		0	0	0		0		0
5320	External Audit	1,600	2,000	2,000		2,000	2,000	0		2,100		2,100
5321	Internal Audit	885	295	1,600		1,600	1,600	0		2,000		2,000
5322	Professional & Legal fees	519	176	4,000		4,000	2,000	-2,000	2,500	2,000		2,000
5325	Membership Fees & Subscriptions	4,524	4,800	5,000		5,000	5,000	0		6,000		6,000
5326	Public Notices	520	0	250		250	300	50		300		300
5561	Special events	8,619	981	5,500		5,500	8,000	2,500	5,000	5,000		5,000
9006-11	Salaries	453,519	233,050	575,000		575,000	575,000	0	35,000	675,000		675,000
9023	Printing, stationery & office supplies	2,118	1,455	2,750		2,750	3,500	750		2,000		2,000
9024	Postage	1,625	1,134	1,700		1,700	2,500	800		1,500		1,500
9025	IT Support & upgrades	26,713	6,979	29,000		29,000	28,000	-1,000	3,000	45,000		45,000
9039	Contingency	8,000	1,268	5,000		5,000	20,000	15,000	20,000	0		0
5990	ND Records	10,000	10,000	10,000		10,000	10,000	0		10,000		10,000
5590	Christmas Lights	0	0	11,500		11,500	11,500	0		12,000		12,000
		580,562	323,875	729,750	0	729,750	755,300	25,550	91,500	851,400	0	851,400
Other Items												
4671	Fairground rent	-10,000	10,000		10,000	-10,000	-15,000	-5,000			15,000	-15,000
4672	Run out rents	0	-5,206		5,206	-5,206	-5,000	206		5,000		-5,000
4800	Bank Interest	-456	-3,326		5,700	-5,700	-400	5,300		2,000		-2,000
4980	Miscellaneous income	-22	-6,322		22	-22	0	22		0		0
5621	Fairground preparation	2,651	5,744	6,744		6,744	10,000	3,256		10,000		10,000
5622	Civic arrangements	3,450	1,193	1,193		1,193	7,500	6,307		7,500		7,500
		-4,377	2,082	7,937	20,928	-12,991	-2,900	10,091	0	17,500	22,000	-4,500
Grants												
5121	Grant Payments	20,120	21,298	25,000		25,000	25,000	0	4,950	30,000		30,000
5125	Ward Budgets	1,885	1,090	4,000		4,000	6,000	2,000	3,000	7,200		7,200
5128	Strategic Community Fund	8,000	20,000	20,000		20,000	20,000	0	5,000	30,000		30,000
		30,005	42,388	49,000	0	49,000	51,000	2,000	12,950	67,200	0	67,200
Properties												
4011	pq Barum House rents	-2,060	-1,030		2,060	-2,060	-2,060	0			2,060	-2,060
4151	C Centre hall rents	-7,246	-4,450		8,500	-8,500	-5,000	3,500		5,000		-5,000
4152	C Centre meeting room rents	-2,484	-4,241		6,500	-6,500	-1,500	5,000		2,000		-2,000
4153	C Centre tenant rents	-14,323	-6,706		13,400	-13,400	-12,000	1,400		7,500		-7,500
4155	pw St John's rents & hiring's	-6,431	-4,326		7,000	-7,000	-4,000	3,000		5,000		-5,000
4222	pr Guildhall shops - rents	-7,500	-3,000		6,000	-6,000	-6,000	0		6,000		-6,000
5422	po Albert Clock	577	962	1,500		1,500	1,500	0	1,500	1,600		1,600
5801	Guildhall - Electricity	1,132	619	2,590		2,590	1,050	-1,540		4,650		4,650
5802	Guildhall - Gas	1,634	642	2,130		2,130	2,100	-30		2,130		2,130
5803	Guildhall - Water	579	148	500		500	900	400		900		900
5805	Guildhall - Rates	8,857	10,737	17,141		17,141	9,125	-8,016		19,000		19,000
5812	Guildhall - Alarms	1,343	989	1,500		1,500	5,000	3,500		2,000		2,000
5832	Guildhall repairs & upkeep	2,429	7,550	8,000		8,000	6,000	-2,000	5,000	6,000		6,000
5852	Guildhall restoration loan	20,330	9,883	19,577		19,577	19,577	0		18,823		18,823
9001	BH Electricity	3,313	2,712	6,525		6,525	3,775	-2,750		8,000		8,000
9002	BH Gas	1,461	369	1,200		1,200	1,725	525		1,900		1,900
9003	BH Water	1,211	-77	250		250	515	265		515		515
9004	BH Phones	5,786	2,541	5,500		5,500	7,055	1,555		6,500		6,500
9005	BH Rates	-3,196	3,353	4,791		4,791	7,055	2,264		5,500		5,500
9012	BH Security & Alarms	651	332	1,500		1,500	3,000	1,500		3,000		3,000
9013	pa Insurance	16,859	45,490	45,490		45,490	18,000	-27,490		50,000		50,000
9014	Health & safety	6,360	989	4,000		4,000	6,000	2,000		6,000		6,000

9015	Defibrillators	0	3,951	6,000	6,000	2,000	-4,000	9,000	2,000	2,000	5,000		
9022	Equipment	2,341	2,555	4,000	4,000	4,000	0	1,000	4,000	4,000	1,000		
9031	pg Cleaning	5,672	3,409	5,500	5,500	5,500	0		5,500	5,500			
9032	BH Repairs & upkeep	36,494	1,020	4,000	4,000	6,000	2,000		5,000	5,000			
9036	CCTV suite	10,000	0	10,000	10,000	10,000	0		10,000	10,000			
9101	pc07 Castle Centre - Electricity	2,793	962	4,260	4,260	4,600	340		7,800	7,800			
9102	pc08 Castle Centre - Gas	586	194	400	400	1,300	900		1,900	1,900			
9103	pc09 Castle Centre - Water	556	228	500	500	650	150		650	650			
9104	pc10 Castle Centre - Phones	692	473	880	880	880	0		450	450			
9105	pc11 Castle Centre - Rates	3,583	2,509	3,583	3,583	3,695	112		4,000	4,000			
9112	Castle Centre - Security	725	110	1,500	1,500	3,000	1,500		3,000	3,000			
9132	Castle Centre repairs & upkeep	4,859	1,725	4,000	4,000	6,000	2,000	4,000	6,000	6,000			
9305	St Johns rates	4,840	3,388	4,841	4,841	5,550	709		5,500	5,500			
9325	St Johns utilities	6,665	3,164	6,500	6,500	6,500	0		8,950	8,950			
9332	St Johns repairs & upkeep	21,003	313	8,000	8,000	20,000	12,000	10,000	20,000	20,000	10,000		
9000	General properties reserve	4,548	93	10,000	10,000	20,000	10,000	30,000	0	0			
		134,640	87,580	196,158	43,460	152,698	161,492	8,794	60,500	221,268	27,560	193,708	21,000
	Total	740,831	455,926	982,845	64,388	918,457	964,892	46,435	164,950	1,157,368	49,560	1,107,808	204,000
	<i>Total available to carry forward</i>								211,385				

Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Department 4 - Planning & Transportation Committee
Budget Projection

N/C	N/C Name	Actual 2021-2022	Year to Date September 2022	Anticipated Outturn 2020-2021			Earmarked Funds 2022-2023	Proposed Budget 2021-2022			Earmarked Funds 2023-2024		
				Expense	Income	Balance		Budget	Variance	Expense		Income	Balance
5229	Neighbourhood Plan	0	0	1,000		1,000	0	-1,000	15,000	0		0	20,000
	Total	0	0	1,000	0	1,000	0	-1,000	15,000	0	0	0	20,000

Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Department 5 - Environment Committee

N/C	N/C Name	Actual 2021-2022	Anticipated Outturn 2022-2023				Earmarked Funds 2022-2023	Proposed Budget 2023-2024			Earmarked Funds 2023-2024	
			Expense	Income	Balance	Budget		Variance	Expense	Income		Balance
4015	Grounds maintenance	- 11,263.00		11,054.00	- 11,054.00	- 4,000.00	7,054.00		8,000.00	- 8,000.00		
4572	Allotment rents	- 8,071.05		6,500.00	- 6,500.00	- 6,500.00	-		6,500.00	- 6,500.00		
4016	Parish Paths	- 1,000.00		1,000.00	- 1,000.00	- 1,000.00	-		1,000.00	- 1,000.00		
5520	Grounds maintenance	25,335.94	30,000.00		30,000.00	30,000.00	-	6,000.00	30,000.00		30,000.00	6,000.00
5521	Square maintenance	979.12	1,500.00		1,500.00	1,500.00	-		1,250.00		1,250.00	
5523	Compound maintenance & security	-	1,000.00			1,500.00	1,500.00		1,000.00		1,000.00	
5524	Cleaning (waste collection licence)	-	835.00			850.00	850.00		850.00		850.00	
5556	Vehicles (lease, repairs, etc)	23,041.48	8,000.00		8,000.00	10,000.00	2,000.00	2,000.00	9,000.00		9,000.00	4,000.00
5557	Fuel	4,251.45	5,200.00		5,200.00	4,500.00	- 700.00		5,500.00		5,500.00	
5558	Tools & Equipment	5,342.83	3,000.00		-	5,000.00	5,000.00	5,000.00	3,000.00		3,000.00	5,000.00
5559	Trees	1,497.50	1,000.00		-	1,000.00	1,000.00	5,000.00	1,000.00		1,000.00	5,000.00
5560	Environment Projects and Activities	-	600.00		600.00	3,000.00	2,400.00	10,000.00	1,500.00		1,500.00	3,000.00
5576	Footpaths	-	1,000.00		1,000.00	1,000.00	-	1,800.00	1,000.00		1,000.00	1,800.00
5577	Benches/Litter Bins	676.94	1,000.00		1,000.00	7,000.00	6,000.00	5,000.00	7,000.00		7,000.00	5,000.00
5834	Noticeboards	-	500.00		500.00	5,000.00	4,500.00		5,000.00		5,000.00	
5543	la Allotments - water	1,430.28	2,000.00		2,000.00	2,200.00	200.00		2,000.00		2,000.00	
5553	Allotments maintenance and improvements	-	1,000.00		1,000.00	7,000.00	6,000.00	4,300.00	2,000.00		2,000.00	10,000.00
	Total	42,462.87	56,635.00	18,554.00	32,246.00	68,050.00	35,804.00	39,100.00	70,100.00	15,500.00	54,600.00	39,800.00

Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Heritage, Culture and Community Committee
Budget Projection

N/C	N/C Name	Actual 2021-2022	Budget 2022-2023	Earmarked Funds 2022-2023	Proposed Budget 2023-2024			Earmarked Funds 2023-2024
					Expense	Income	Balance	
Heritage Activities								
Income								
4251	Guildhall hirings	-390	0			1,000	-1,000	
4751	Guildhall wedding hirings	-1,840	-1,000			0	0	
4752	Grant funding/Fees (Heritage)	0	0			0	0	
		-2,230	-1,000			0	1,000	-1,000
Expenditure								
5722	Heritage Activities & Engagement	143	2,500	7,800	2,500		2,500	2500
5814	Guildhall licences	1,500	500	1,500	500		500	
5835	Guildhall developments	5,365	5,000	25,000	5,000		5,000	25000
		7,158	8,000	34,300	8,000	0	8,000	27,500
	Total	4,928	7,000	34,300	8,000	1,000	7,000	27,500
St Anne's Chapel								
Expenditure								
5531	Electricity	2,275	4,500		4,500		4,500	
5533	Water	111	700		700		700	
5536	Alarms & security	1,237	1,100		1,200		1,200	
5537	Insurance	675	700		0		0	
5539	Cleaning	236	245		262		262	
5525	St Anne's Lease	15,000	15,000		15,000		15,000	
5535	Rates	0	0		0		0	
	Total	19,534	22,245	0	21,662	0	21,662	0
	Grand Total	24,461	29,245	34,300	29,662	1,000	28,662	27,500

**Barnstaple Town Council
 Budget Year 2023-2024 - DRAFT
 Department 7 - Staff Committee
 Budget Projection Based on Band D**

N/C	N/C Name	Actual 2021-2022	Year to Date September 2022	Anticipated Outturn 2022-2023			Earmarked Funds 2022-2023	Proposed Budget 2023-2024			Earmarked Funds 2023-2024		
				Expenses	Income	Balance		Budget	Variance	Expenses		Income	Balance
5323	Staff mileage allowances	907	739	1500		1500	2000	500		2000		2000	
5324	Staff Training & expenses	7137	1909	5000		5000	5000	0	5000	5000		5000	5000
9027	Staff services & institute fees	979	1057	2200		2200	2200	0		2200		2200	
9041	Staff Recruitment	294	1110	2000		2000	500	-1500	1000	1000		1000	
9042	HR	3732	4284	4300		4300	4500	200		4500		4500	
9043	Contingency	0	0	0		0	0	0	10000	0		0	10000
	Total	13049	9098	15000	0	15000	14200	-800	16000	14700	0	14700	15000

Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Department - Buildings Review Committee
Budget Projection based on Band D

N/C	N/C Name	Actual 2021-2022	Year to Date September 2022	Anticipated Outturn 2022-2023			Earmarked Funds 2022-2023	Proposed Budget 2023-2024			Earmarked Funds 2023-2024		
				Expense	Income	Balance		Budget	Variance	Expense		Income	Balance
9037	Buildings review	1,000	30,722	35,000		35,000	30,000	-5,000	100,000	0	0	0	120,000
	Total	1,000	30,722	35,000	0	35,000	30,000	-5,000	100,000	0	0	0	120,000

**Barnstaple Town Council
Budget Year 2023-2024 - DRAFT
Summary Sheet**

	2019-2020	2020-2021	2020-2021	2020-2021	2023-2024			Earmarked	Total
	Actual	Anticipated	Budget	Earmarked	Expenditure	Income	Net		
Administration	580,562	729,750	755,300	91,500	851,400		851,400	178,000	1,029,400
Other Items	-4,377	-12,991	-2,900		17,500	22,000	-4,500		-4,500
Grants	30,005	49,000	51,000	12,950	67,200		67,200	5,000	72,200
Properties	134,640	152,698	161,492	60,500	221,268	27,560	193,708	21,000	214,708
Buildings Review	1,000	35,000	30,000	100,000				120,000	120,000
Planning & Transportation		1,000		15,000				20,000	20,000
Environment	42,463	32,246	68,050	39,100	70,100	15,500	54,600	39,800	94,400
Staff	13,049	15,000	14,200	16,000	14,700		14,700	15,000	29,700
Heritage, Culture & Com	4,928	-125	7,000	34,300	8,000	1,000	7,000	27,500	34,500
St Anne's Chapel	19,534	20,883	22,245		21,662		21,662		21,662
	821,804	1,022,461	1,106,387	369,350	1,271,830	66,060	1,205,770	426,300	1,632,070

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Committee Totals

Finance & GP	740,831	918,457	964,892	164,950	1,157,368	49,560	1,107,808	204,000	1,311,808
Buildings Review	1,000	35,000	30,000	100,000				120,000	120,000
Heritage, Culture & Com	24,461	20,758	29,245	34,300	29,662	1,000	28,662	27,500	56,162
Planning		1,000		15,000				20,000	20,000
Environment	42,463	32,246	68,050	39,100	70,100	15,500	54,600	39,800	94,400
Staff	13,049	15,000	14,200	16,000	14,700		14,700	15,000	29,700
Contribution to General Reserves									
	821,804	1,022,461	1,106,387	369,350	1,271,830	66,060	1,205,770	426,300	1,632,070
2022-23 predicted out-turn		83,926					0		
			Change on Previous Year				173		
			Band D				6,955		
			Band D tax base						