

## HALLS, CEMETERIES & ALLOTMENTS COMMITTEE

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**Date:** Monday 7th November 2022

**Title:** Finance Report: Revised Budget 2022/23 and Proposed Budget 2023/24

**Contact Officer:** Town Clerk & CEO – Sharon Groth

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### **Background**

Financial Regulation 3.2 requires *each committee through the actions of the Policy, Governance & Finance Committee, to review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council not later than the end of November each year including any proposal for revising the forecast.*

The purpose of this report is to present to Members the revised budget for 2022/23 and the first draft revenue budget for 2023/24 – in the attached document.

However, the Town Clerk, at this stage she has only been able to pull together some limited information regarding the revenue budget and is therefore not able to provide a full written report explaining each budget line as she has done in previous years.

Later in the budget cycle, the Town Clerk will probably do a full presentation to make sure Members are fully abreast of the financial situation of the Council when she has had the opportunity to scrutinise the spending to date and account for new aspirations. She has therefore just covered a few key points below for information and a reminder.

### **Recharge from Works Department and Central Support**

In order to get a true cost of its services, the Council recharges the total cost of its Works Department (Cost Centre 601) and Central Support (Cost Centre 602) across it. For the Works Department this is done based on the weekly time sheets, and for the Central Support is based on the apportionment of responsibilities of the Officers.

As Members are aware the Council has brought its grounds maintenance in house with effect from 1st October 2022 – and the accounts are in the process of being re-profiled in order to ensure the service is accounted for correctly. There may be some change to the format of the accounts in due course.

It should be noted when reviewing the accounts that the recharge from the Works Department and Central Support are yet to be made in this financial year and as the Town Clerk is using system generated reports it has not been possible to exclude these accounts from this summary. Only when the budget for both these departments have been agreed by the Policy, Governance & Finance Committee will the Town Clerk be in the position to calculate the revised recharges and the estimates for 2023/24.

Members should also remember that with regard to patterns of income and expenditure, there will always be some variations over the course of the year and for that reason the Council works to annual budgets rather than monthly or quarterly.

### **Format of the Council’s Base Revenue Budget**

With regard to the Halls, Cemeteries and Allotments budget, the Committee’s services are divided into 12 base revenue cost centres, responsibilities as follows:

<u>Cost Centre</u>	<u>Area</u>	<u>Description</u>
102	Langdale Hall	This cost centre relates to the property currently leased to the ICE Centre. This includes costs incurred under landlords responsibilities as well as recharges made to the tenant.
103	Corn Exchange: Café/Bar	This is a new cost centre which includes the direct costs for the café/bar as well as the income derived from this operation.
104	Corn Exchange	This includes all income from hall hire, as well as the expenditure relating to the management of the building.
105	Burwell Hall	This includes all income from hall hire, as well as the expenditure relating to the management of the building.
106	Madley Park Community Centre	This cost centre relates to the property currently leased to the Madley Park Trust. This includes costs incurred under landlords responsibilities as well as recharges made to the tenant.
301	Tower Hill Cemetery	This cemetery is now primarily closed to new reservations for burials as it is potentially full, although there is still some space for the burial of ashes – and pre-existing reservations. However, there are substantial running costs of maintaining the Cemetery despite it being closed.

302	Windrush Cemetery	Income from burials and the cost of maintaining the site.
303	Closed Churchyards St Marys & Holy Trinity	The Council is responsible for some aspects of maintenance in these closed churchyards and therefore the costs associated to this work.
305	Allotments	Four allotment sites are under the management of the Witney Allotments Association.

### **Budget Parameters – Draft Estimates 2022-23**

Draft budgets are prepared on current activities and patterns of income and expenditure. The Council is still experiencing some impact from the aftermath of COVID, which is reflected in the revised budgets. At this stage most of the budget lines have been kept as previously agreed unless there are known variations.

The format of this report is quite straightforward; the first two columns relate to the original budget from 2020/21 against the actual figures for last year. The middle section of three columns relate to the current years original budget, actual expenditure year to date, the projected budget to 31st March 2022. The remaining section of the report relates to the draft budget for 2023/24.

The Committee's revenue budget growth items for 2023/24, and its capital/special revenue projects programme for 2023/24 and beyond will be dealt with via a separate agenda item.

### **Public Halls Service**

The Council's Public Halls service is evolving with the earlier addition of the Bar 1863, as well as the additional facilities being installed in the Corn Exchange such as the sound and lighting and the long-awaited retractable seating due to be installed next month. Inevitably this is going to change the Council's business model for running the Corn Exchange, widening its offer to certain clientele, as well as maybe limiting the opportunities of other current users.

### **Revenue Budget Summary**

The Base Revenue Budget for this Committee is summarised on page one of the attached schedules.

***For reasons outlined in this report the budget papers attached are very limited until a clear direction can be given to calculate as accurate budget as possible.***

At this stage it is pointless summarising the end result due to the above as we are not comparing like for like, as well as several unknowns. The reports give the detail and Members will be able to ask questions either ahead or at the meeting.

### **Environmental impact**

Having declared a Climate Change Emergency at its Council meeting on 26 June 2019 – with this in mind Councillors should have due regard to the environmental impact of any decisions they make with regard to its facilities and services it operates.

### **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

All the Council's Committees receive financial reports in order to carry out its checks and balances. The Town Clerk has approached the budget with prudence so as accurate budget as possible can be set at this early stage, although there may be some opportunities to make savings if required to balance the budget.

### **Financial implications**

This report forms part of the Council's mechanisms for budgetary control, as it enables income and expenditure incurred to be reviewed and to be compared with the Council's budgets.

### **Recommendations**

Members are invited to note the report and consider the revised base revenue budget for 2022/23 and the estimated base revenue budgets for 2023/24, as detailed in the draft estimates.