



High Wycombe Town Committee

Special Expenses Budget 2021/22

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1 Introduction

- 1.1 This report sets out the proposed budget for 2021/22 for Special Expenses and the impact on the precept. A summary of the budget is outlined in Table 1 with the details attached at Appendix A.

2 Recommendations

2.1 It is recommended that:

- (i) The Committee notes that the Council Tax Base for Band D equivalent for 2021/22 has decreased by 600.6 to 23,005.45 properties for HWTC.
- (ii) The Committee notes and recommends Option 3 to Cabinet for setting 2021/22 precept for the unparished area of High Wycombe Town at £12.13 (Band D equivalent).
- (iii) The Committee notes and recommends 3% increase in Fees & Charges.

3 Options

- 3.1 Option 1: Any reduction or a Nil increase to Band D tax for High Wycombe Town Committee (HWTC) will have further adverse impact on HWTC reserves in the future. This option is not recommended.
- 3.2 Option 2: – A £3.91 increase to the Band D Council Tax to £15.73 will ensue that there is no drawdown from High Wycombe Town Committee reserves. This will have an impact on the ability for Buckinghamshire Council to implement the full 1.99% increase permissible. This option is not recommended
- 3.3 Option 3: A 31p increase to the Band D Council Tax to £12.13 for High Wycombe Town Committee would provide the same amount of precept as in 2020/21. This Option is recommended
- 3.4 Option 4 – A nil charge for BC's Management & Support Costs and 31p increase to the Band D Council Tax to £12.13 for HWTC would provide the same amount of precept as in 2020/21. The Committee should note that although the costs have been excluded there will be a Management & Support charge from Buckinghamshire Council (as outlined in Table 1) for providing the services outlined in paragraph 5, including facilities and functions to operate and run the Committee.

4 Detailed Report

4.1 The 2021/22 budget is summarised in Table 1.

Table 1 – 2021/22 Budget

HIGH WYCOMBE TOWN COMMITTEE					
Budgets for the year ending 31st March 2022					
SUMMARY					
2020/21 Approved Budget £	2020/21 Estimated Forecast £		2021/22 Gross Expenditure £	2021/22 Gross Income £	2021/22 Net Expenditure £
SPECIAL EXPENSES					
130,100	107,100	Recreational Grounds (Local)	130,100	0	130,100
11,440	11,340	Allotments	11,725	(60)	11,665
81,900	92,498	High Wycombe Cemetery	282,736	(180,250)	102,486
13,000	13,000	Community Centres	13,000	0	13,000
3,000	3,000	Town Twinning	3,000	0	3,000
20,000	20,000	Financial Assistance to Voluntary Groups	20,000	0	20,000
3,000	3,000	War Memorial	3,000	0	3,000
1,800	1,904	Footway Lighting and Bus Shelter	1,800	0	1,800
93,030	102,180	Management & Support	85,360	0	85,360
357,270	354,022	Total Special Expenses	550,721	(180,310)	370,411
0	0	Capital charges credit			0
(8,200)	(8,200)	Interest on balances			(8,200)
349,070	345,822	Total including Interest and Capital Charges	550,721	(180,310)	362,211
547,000	547,000	Queensway Cemetery			0
896,070	892,822	Net spending for year			362,211
(988,705)	(988,705)	Balance b/f			(374,907)
896,070	892,822	Net Spend			362,211
(279,024)	(279,024)	Collection Fund precept			(279,024)
(371,659)	(374,907)	Balance c/f			(291,720)

4.2 For 2021/22 the estimated Net Cost of Services is £370,411. After adjusting for the interest on working balance the annual net spend is estimated at £362,211.

4.3 The net estimated spend has increased by £13,141 compared to the 2020/21 approved budget, mainly due to an increase in the cost related to grounds maintenance for the new cemetery but compensated by a decrease in management & support costs.

4.4 The estimated working balance as at the end of March 2022 is £291,720. This is set aside as an earmarked reserve and therefore ring-fenced for HWTC.

4.5 The proposed Band D equivalent charge of £12.13 is marginally higher than prior year Band D equivalent of £11.82. This will generate a precept of £279,024 with the balance of £83,187 required to be funded from reserves.

5 Management & Support Recharge

5.1 The management recharge reflects the cost of management and support functions carried out by officers at the Council. The charge is not an exact science as officers do not record exact time spent on HWTC related work. However, the Council endeavours to recharge a proportion of costs which reasonably reflects work performed by officers. As it is a recharge from one publicly funded body to another, estimations are used in the calculation rather than actual costs.

5.2 Over the last few years, the management recharges have reduced by over 16%. Following a thorough review of the charges for 2020/21 this reduction is over 25%. The recharges to HWTC over the last few years are outlined below:

- 2017/18 £111,600
- 2018/19 £91,890
- 2019/20 £97,400 (Original)
- 2019/20 £91,210 (Revised)
- 2020/21 £93,030 (Original)
- 2020/21 £83,690 – (Revised following a thorough review as proposed at the last meeting)
- 2021/22 £85,360 – 2% increase over revised 2020/21.

5.3 Management & support is constantly reviewed to ensure that it provides value for money. For example, following the last HWTC on 19 January 2021 a thorough review of the charges has been carried out (as indicated by the presenting officer) and the charge has been revised downwards for 2020/21 from the original figure of £93,030 to a revised £83,690, a decrease of £10,660 and a saving of over 11%. The 2021/22 charge has then been increased by 2%. Furthermore, when the budget for 2019/20 was agreed at HWTC in January 2019, the agreed management recharge was £97,400. During the year 2019/20, the calculations were revisited, and the management recharge was reduced to £91,210, a saving of £6,190 [6%].

5.4 The regular activities carried out by various departments within the Council are summarised below.

5.4.1 Grounds – General and Management of Contractor, for example,

- Hampden Road Cemetery - maintenance of the cemetery and office; management of burials; provision of a full-time manager; invoicing and banking of income.
- Allotments; management and letting (via contractor)
- Recreation Local sites – Totteridge, Shelley, Booker; sports bookings (via contractor). maintenance of grounds and play areas
- All Saints closed churchyard; maintenance of grounds

- Tree management for all sites via Arboriculture Officers
- Maintenance of main war memorials at All Saints, Kings Road and Cemetery
- Town Twinning; payment of annual

5.4.2 Democratic Services:

- Arrange meetings (which now include webcasting).
- Organise and support officers in report preparation.
- Support and respond to Member queries.
- Prepare agendas.
- Attend meetings.
- Advise Members on governance procedures.
- Prepare minutes of meetings.
- Respond to public queries when required.

5.4.3 Finance:

- Preparation of quarterly special expenses report.
- Preparation of annual budget including fees & charges and calculation of precept.
- Finance support on capital project if any.
- Calculation of management and support cost.

5.4.4 Grants Officers:

- Management of grants programme in line with agreed and audited process:
 - Managing all aspects of the grants programme including; publishing of information and criteria, online application function, carrying out application assessments, producing assessment reports and recommendations for HWTC Chair, corresponding with applicants (both potential and pending) as required, carrying out eligibility checks, processing payment, requesting and assessing grant award reports and monitoring budget.
 - The HWTC grant programmes and their processes are also subject to audit. The Grants Officer would be responsible to responding to the auditors requests for information and implementing subsequent procedures, processes and policies as a result of auditor recommendations.
- Assessment of grant application against agreed criteria and preparation of recommendation for HWTC Chair
 - Assessment of the grant application includes reviewing all the information provided by the applicant to gain a clear and robust understanding of how a grant would be utilised and if it meets the HWTC grant programme criteria. Depending on the volume and depth of information provided within the application, this can also include requesting additional or more transparent

information from the applicant in order to ensure a full assessment can be carried out. On occasion, this can also include providing further support and guidance to the applicant in assisting them to understand the criteria and complete the application in full.

- With regards to facility grant applications, further assessment steps are taking to ensure matched funding has been achieved (as detailed in the criteria)
- Carry out applicant eligibility checks (i.e. ensuring organisation is constituted and has a valid bank account with at least 2 signatories)
 - Organisations are subject to eligibility checks as part of the grant award process. This includes obtaining a copy of the organisation constitution when needed as well as carrying out informal background research about the organisation, particularly if they have been newly formed or are a new applicant to the grant programmes. Where deemed necessary this can also including requesting further information on the organisation's financial status by requesting up to date copies of accounts.
- Oversee payment
 - Carrying out bank detail checks, processing a payment request and ensuring transaction has been processed on SAP.
- Respond to all queries in relation to grant programme, criteria and process
 - The grants officer is responsible for responding to all queries with regards to the HWTC grant programmes, including it's criteria and processes. This includes monitoring the grants inbox and providing additional guidance and support to both prospective and pending applicants when needed. Queries can at times be in depth.
- Monitor grant budget
 - The grants officer is responsible for monitoring the awarding of grants in line with set annual budgets. This includes capturing all applications for funding and payments made.

6 2021/22 Budget with Management & Support Costs excluded.

- 6.1 At the HWTC meeting on 19 January 2021 it was requested that an option be presented to the Committee with all the management and support costs taken out of the budget.

6.2 The 2021/22 budget without management and support costs is summarised in Table 2.

Table 2 – 2021/22 Budget with Management & Support Costs excluded

HIGH WYCOMBE TOWN COMMITTEE					
Budgets for the year ending 31st March 2022					
SUMMARY					
2020/21	2020/21		2021/22	2021/22	2021/22
Approved	Estimated		Gross	Gross	Net
Budget	Forecast		Expenditure	Income	Expenditure
£	£		£	£	£
SPECIAL EXPENSES					
130,100	107,100	Recreational Grounds (Local)	130,100	0	130,100
11,440	11,340	Allotments	11,725	(60)	11,665
81,900	92,498	High Wycombe Cemetery	282,736	(180,250)	102,486
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3,000	3,000	Town Twinning	3,000	0	3,000
20,000	20,000	Financial Assistance to Voluntary Groups	20,000	0	20,000
3,000	3,000	War Memorial	3,000	0	3,000
1,800	1,904	Footway Lighting and Bus Shelter	1,800	0	1,800
93,030	102,180	Management & Support	0	0	0
357,270	354,022	Total Special Expenses	465,361	(180,310)	285,051
0	0	Capital charges credit			0
(8,200)	(8,200)	Interest on balances			(8,200)
349,070	345,822	Total including Interest and Capital Charges	465,361	(180,310)	276,851
547,000	547,000	Queensway Cemetery			0
896,070	892,822	Net spending for year			276,851
(988,705)	(988,705)	Balance b/f			(374,907)
896,070	892,822	Net Spend			276,851
(279,024)	(279,024)	Collection Fund precept			(279,024)
(371,659)	(374,907)	Balance c/f			(377,080)

6.3 The proposed Band D equivalent charge of £12.13 is marginally higher than prior year Band D equivalent of £11.82. This will generate a precept of £279,024.

6.4 The Committee should note that although the costs have been excluded there will be a management & support charge for providing the items outlined in paragraph 5, including facilities and functions to operate and run the Committee.

7 Queensway Cemetery

7.1 A contribution of £404k from the Special Expense reserves was approved by the March 2017 Cabinet to fund the phase 1 of the new Cemetery at Queensway. A further £143k was approved at February 2020 Cabinet to be funded from reserves. The total sum of £547,000 has been allowed for in Tables 1 and 2.

8 Fees & Charges 2021/22

- 8.1 Details of the fees & charges for 2021/22 are attached at Appendix B. The proposed fees and charges are to be increased by 3%, with the gross amount rounded to the nearest £1. This should generate an estimated additional income of over £5k.

9 Legal Requirements

- 9.1 Under section 35(2) (d) of the Local Government Act 1992 any expenses incurred by the Authority in performing a part of the Council functions performed elsewhere in the Council by a Parish Council are Special Expenses unless a contrary resolution is in force.
- 9.2 The Council has a statutory requirement to set a Special Expense precept for 2021/22. The Committee is an advisory body and does not have decision making powers in respect of either executive or non-executive functions. The High Wycombe Town Committee (HWTC) is an advisory body and therefore its decisions for setting precept is a recommendation to the Cabinet who will recommend to the Council for the final decision.

Appendices

Appendix A – Budget for year ending 31 March 2022

Appendix B – 2021/22 Fees and Charges