



High Wycombe Town Committee Special Expenses Quarter 3 2021/22

Author: Tamsin Lloyd-James (Accountant)

Responsible Officer: Fiorella Mugari (Head of Finance – Communities)

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Introduction

Committee are asked to note the Q3 forecast position for 2021/22. This report sets out the 2021/22 revenue forecast position and the impact on working balances at year end for High Wycombe Town Committee.

Special Expenses Q2 Forecast 2021/22

The net forecast outturn position for 2021/22 is £340k, a favourable variance of £26k against a total budget of £366k. The table below provides the detail at activity level.

Activity Area	Analysis	2021/22 Budget	YTD Actuals	FY Forecast	Variance
		£	£	£	£
Footway Lighting	Exp	1,800	0	0	-1,800
	Inc	0	0	0	0
	Net Exp	1,800	0	0	-1,800
Cemetery	Exp	337,746	91,858	366,516	28,770
	Inc	-182,250	-176,276	-212,706	-30,456
	Net Exp	155,496	-84,418	153,810	-1,686
Town Twinning	Exp	3,000	0	3,000	0
	Inc	0	0	0	0
	Net Exp	3,000	0	3,000	0
Community Grants	Exp	25,660	8,927	9,296	-16,364
	Inc	0	0	0	0
	Net Exp	25,660	8,927	9,296	-16,364
Recreation Grounds (Local)	Exp	144,085	25,982	140,297	-3,788
	Inc	0	0	0	0
	Net Exp	144,085	25,982	140,297	-3,788
Allotments	Exp	20,430	10,751	21,012	582
	Inc	-60	0	-60	0
	Net Exp	20,370	10,751	20,952	582
War Memorial	Exp	3,000	0	0	-3,000
	Inc	0	0	0	0
	Net Exp	3,000	0	0	-3,000
Community Centres	Exp	13,000	13,000	13,000	0
	Inc	0	0	0	0
	Net Exp	13,000	13,000	13,000	0
TOTAL	Exp	548,721	150,518	553,121	4,400
	Inc	-182,310	-176,276	-212,766	-30,456
	Net Exp	366,411	-25,758	340,355	-26,056

Commentary on variances

Footway Lighting

This budget is for the repair of 3 footway lights. As at the end of Quarter 3 there has been no spend and it is not expected that any spend will be required in Q4. As such, no budget is forecast to be spent.

Cemetery

An increased forecast in cemetery income is due to an increase in the number of ashes burials. This is most likely due to people storing the ashes of their loved ones during lockdowns until such a time as a funeral could be held with more attendees.

There is an overspend in General Repairs & Maintenance due to palisade fence painting in the old cemetery (£13,900).

Invoices for business rates for two years has now come through (£13,099.17 for 2020/21, and £16,373.96 for 2021/22). This budget was not spent last year (£12,000) and so went back into the reserve, which will help to mitigate this. A query has been raised with the rates team to verify the amounts that have been charged. However, the amounts charged so far have been recognised in full for prudence.

99 concrete burial chambers have been purchased for Penn Road cemetery and are now being installed. Additionally, some polypropylene chambers have also been purchased (total for both is c. £80,000). Income for these will be achieved as the chambers are purchased by the consumer (they are purchased at cost); however this income will be received over time so will not come in this year. This cost is currently being mitigated by an underspend in Grounds Maintenance, resulting from additional budget being added to cover Penn Road. Penn Road Cemetery has only been open since January and as such very little grounds maintenance has been charged.

Community Grants

Based on current applications, the Specialist Projects Manager has forecast an underspend of £16k in Community Grants.

The following grant applications have been approved so far this year:

Name	Date	Amount
Wycombe Friends of the Earth	08/07/2021	£ 1,186.00
Wycombe Women's Aid Limited	27/07/2021	£ 900.00
St Annes & St Peters PCC	23/12/2021	£ 1,499.00
The High Wycombe Society	31/01/2022	£ 1,500.00
Ummah United Sports Club	31/01/2022	£ 1,045.65
Total		£ 6,130.65

Recreations Grounds (Local)

The Recreation Grounds (local) are on routine maintenance this year and are currently forecasting a small underspend in Grounds Maintenance.

War Memorial

No cleaning scheduled for this year as comprehensive cleaning took place last year.
Comprehensive cleaning will take place in 2022/23.

Impact on Working Balances

The impact of 2021/22 activities are given in the table below:

	£	£
Balance at 1st April 2021		-535,056
Revenue Expenditure Forecast	340,355	
Precept	-271,924	
Interest	-8,200	
Movement in reserves		60,231
Balance c/f 31st March 2022		-474,825

The estimated working balance as at March 2022 is £475k which is higher than the recommended minimum level of £150k. This is set aside as an earmarked reserve and therefore ring-fenced for HWTC.

Penn Road Cemetery

The Penn Road Cemetery was within the developer's maintenance contract until 27 November 2021. From 1 January 2022 it has been added to the new grounds maintenance contract. There is a small amount of CIL funding remaining, however this may be used to help fit out the new cemetery office.

CIL Funded Projects

The following are existing CIL funded projects / commitments:

Project	£000's	Comments
Bull Lane Service Yard Gates	15	Total costs for this project are over £32k. This has been rolled into the White Hart Street project.
East Wycombe Panoramic Walkway	35	No movement on this as yet as there is no lead officer.
Local Centres and Parking Pressures Project	225	This amount is now to be reallocated to the Parking Review project. Additional funding of £368k has also been agreed for next year for the Parking Review.
Cemetery	96	Amount remaining following completion of the cemetery. Potential to use this for office fit out.
Total Commitments	371	

As yet there is no actual spend, other than the cemetery.