



High Wycombe Town Committee Special Expenses Quarter 2 2022/23

Author: Tamsin Lloyd-James, Accountant

Responsible Person: Fiorella Mugari, Head of Finance - Communities

Date: 22 November 2022

Table of Contents

High Wycombe Town Committee Special Expenses Quarter 2 2022/23	
Introduction.....	3
Special Expenses Q2 Forecast 2022/23	3
Commentary on variances	4
Impact on Working Balances.....	4
Penn Road Cemetery.....	5

Introduction

Committee are asked to consider and note the Q2 forecast position for 2022/23 and the forecast impact on working balances at year end for High Wycombe Town Committee.

Special Expenses Q2 Forecast 2022/23

The net forecast outturn position for 2022/23 is £417k, a favourable variance of £11k against a total budget of £428k. The table below provides the detail at activity level.

Activity Area	Analysis	2022/23 Budget	YTD Actuals	FY Forecast	Variance
		£	£	£	£
Footway Lighting	Exp	1,800	556	1,800	0
	Inc	0	0	0	0
	Net Exp	1,800	556	1,800	0
Cemetery	Exp	431,863	132,070	431,863	0
	Inc	-229,184	-136,239	-240,000	-10,816
	Net Exp	202,679	-4,169	191,863	-10,816
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	22,765	1,500	22,765	0
	Inc	0	0	0	0
	Net Exp	22,765	1,500	22,765	0
Recreation Grounds (Local)	Exp	148,971	47,683	148,971	0
	Inc	0	-515	0	0
	Net Exp	148,971	47,168	148,971	0
Allotments	Exp	45,429	19,166	45,429	0
	Inc	-60	0	-60	0
	Net Exp	45,369	19,166	45,369	0
War Memorial	Exp	3,000	0	3,000	0
	Inc	0	0	0	0
	Net Exp	3,000	0	3,000	0
TOTAL	Exp	656,828	200,975	656,828	0
	Inc	-229,244	-136,754	-240,060	-10,816
	Net Exp	427,584	64,221	416,768	-10,816

Commentary on variances

Cemetery

Burials started at Penn Rd in August 2022. In addition to the increase in deaths as discussed previously, there have also been some non-residential burials which have contributed to the slight increase in forecast income.

Colleagues within the Council's Facilities Management have been requested to undertake a condition survey of the vacant property in High Wycombe Cemetery to establish a scope of works, with costings, to return the property to a rentable condition.

Community Grants

One grant has been approved so far this year. There are currently no new grant applications for Q2 nor grants that have been declined.

The following grant applications have been approved this year:

Name	Date	Amount
Lighthouse Cressex - provides a week-long summer holiday programme for children aged 4-11 including activities such as drama, craft, sport, action songs and discovery sessions exploring Christian themes. All children are welcome to attend, regardless of faith. There is no charge for attendance - costs are covered by funding, local church donations and parental voluntary contributions.	06/09/2022	£ 1,500
	Total	£ 1,500

Impact on Working Balances

The forecast impact of 2022/23 activities are given in the table below:

	£	£
Balance at 1st April 2022		-540,726
Revenue Expenditure Forecast	416,768	
Precept	-395,712	
Interest	-3,750	
Movement in reserves		17,306
Balance c/f 31st March 2023		-523,420

The forecast working balance as at 30th September 2022 is £523k which is higher than the recommended minimum level of £150k. Note that the year-end accounting for the council is not yet finalised, which includes these provisional figures. This amount is set aside as an earmarked reserve and therefore ring-fenced for HWTC.

Penn Road Cemetery

The fit out for the Penn Road Cemetery is in progress with the remaining CIL funding (c£96k) being used for set-up and fit out costs including signage, shoring, soil removal as well as the physical office fit out (furniture / fittings, H&S equipment, etc). This will be finished in 2022/23. A list of items purchased is shown in table below:

Item Description	Spent £	Planned Spend £	Total Spend	Comments
Shoring	13,771		13,771	
Furniture	12,513		12,513	
Soil Removal	8,950		8,950	
Fixtures & Fittings	2,295		2,295	Water cooler & cups, fire extinguishers, sanitary bins, initial deep clean / window clean, steel soil box
Exterior Signs & Notice boards	2,548		2,548	
Walkboards	501		501	
Water Features	640		640	
Sundries	1,607		1,607	Tools, stationery, cleaning equipment, fridge, microwave, kettle, signs, doorbell
Concrete Plinths		20,000		To support headstones as part of cemetery layout works
TOTALS	42,825	20,000	62,825	

The opening budget this year was £95,560. If the Committee agrees to the spend on the concrete plinths, the total spend will be £62,285 leaving a balance of £33,275.

The Committee to note and agree amount spent to date and planned spend on the cemetery.

Should there be any further spend requirements in this regard the Committee will be advised accordingly.