



# **High Wycombe Town Committee Special Expenses Outturn 2022/23**

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## Introduction

Committee are asked to consider and acknowledge the outturn position for 2022/23. This report sets out the 2022/23 revenue outturn position and the impact on working balances at year end for High Wycombe Town Committee.

## Special Expenses Outturn 2022/23

The net outturn position for 2022/23 is £225k, a forecast underspend of £203k against a total budget of £428k. The table below provides the detail at activity level:

Activity Area	Analysis	2022/23 Budget	2022/23 Actuals	Variance
		£	£	£
Footway Lighting	Exp	1,800	556	-1,244
	Inc	0	0	0
	<b>Net Exp</b>	<b>1,800</b>	<b>556</b>	<b>-1,244</b>
Cemeteries	Exp	431,863	291,253	-140,610
	Inc	-229,184	-257,350	-28,166
	<b>Net Exp</b>	<b>202,679</b>	<b>33,903</b>	<b>-168,776</b>
Town Twinning	Exp	3,000	3,000	0
	Inc	0	0	0
	<b>Net Exp</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
Community Grants	Exp	22,765	10,940	-11,825
	Inc	0	0	0
	<b>Net Exp</b>	<b>22,765</b>	<b>10,940</b>	<b>-11,825</b>
Recreation Grounds (Local)	Exp	148,971	125,691	-23,280
	Inc	0	-515	-515
	<b>Net Exp</b>	<b>148,971</b>	<b>125,176</b>	<b>-23,795</b>
Allotments	Exp	45,429	46,183	754
	Inc	-60	0	60
	<b>Net Exp</b>	<b>45,369</b>	<b>46,183</b>	<b>814</b>
War Memorial	Exp	3,000	5,305	2,305
	Inc	0	0	0
	<b>Net Exp</b>	<b>3,000</b>	<b>5,305</b>	<b>2,305</b>
<b>TOTAL</b>	<b>Exp</b>	<b>656,828</b>	<b>482,928</b>	<b>-173,900</b>
	<b>Inc</b>	<b>-229,244</b>	<b>-257,865</b>	<b>-28,621</b>
	<b>Net Exp</b>	<b>427,584</b>	<b>225,063</b>	<b>-202,521</b>

## Commentary on significant variances

### Footway Lighting

In 2022/23 some small works were undertaken on Rupert Avenue leaving a remaining underspend of £1k.

### Cemetery

Expenditure budget underspend of £141k is reported. £90k of this is resulting from underspends at Penn Road given that cemetery opened in August 2022. An additional £51k of underspends were made at Wycombe cemetery. This is primarily due to less reactive maintenance than anticipated.

Cemetery income is overachieved by £28k in 2022/23, due to non-resident burials (which were similar in ratio to resident burials, in line with the previous financial year).

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. This work will be completed in 2023/24.

### Community Grants

The following tables summarise the grants that have been approved and declined or are currently in the pipeline for this year.

#### **The following grant applications have been approved this year:**

Name	Quarter	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.	Q2	05/09/2022	£ 1,500.00
High Wycombe Shopmobility – funding to help with purchase of replacement scooter	Q3	08/12/2022	£ 1,500.00
Citizens Advice Bucks – funding contribution towards the Volunteer Recruitment Programme	Q3	09/12/2022	£ 1,175.00
Explore – funding contribution to help the charity with a project to help support young people with healthy relationships	Q3	30/12/2022	£ 1,000.00
Wycombe Arts Centre – to contribute to works connected with the Disabled Facilities Grant	Q4	31/01/2023	£ 1,500.00
Mama Bee Group – funding towards the Next Step Project	Q4	06/02/2023	£ 1,500.00
<b>Total Grants Approved*</b>		<b>Total</b>	<b>£ 8,175.00</b>

\* Table in report showing Special Expenses Outturn 22/23 includes £2,765 management fees

**The following grant applications were declined as the grant criteria was not met:**

Name	Quarter	Date	Amount
Wycombe Food Hub - Annual Burns Night Supper	Q4	06/01/2023	£ 1,500.00
East Panoramic Walkway Signage	Q4	10/02/2023	£ 1,500.00
St Andrews Church - Redecorating Entrance and Lounge	Q4	23/02/2023	£ 850.00
Wycombe Mind - Facilities Improvement Project	Q4	23/02/2023	£ 4,750.00
<b>Total Grants Declined</b>		<b>Total</b>	<b>£ 8,600.00</b>

**The following grant application was in the pipeline at year end and was partially approved. This will be paid in 2023/24:**

Name	Quarter	Date	Amount
Wycombe Mind – funding to help with the Festival of Wellbeing 2023	Q1 2024	n/a	£ 430.00
<b>Total Grant Pipeline</b>		<b>Total</b>	<b>£ 400.00</b>

#### Recreation Grounds

An underspend on the expenditure budget of £23k is reported. This is due to a slight underspend on Grounds Maintenance as routine maintenance has been undertaken with very little additional reactive maintenance required in 2022/23.

#### Allotments

A slight overspend of just under £1k is reported on Allotments. This is due to a new set of keys being ordered for the gate as well as a slight increase in the software costs.

#### War Memorial

The war memorial is cleaned every other year and as such although it appears as an overspend the budget was not spent last year, resulting it in being rolled forward for spend this financial year.

### **Impact on Working Balances**

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

	£	£
<b>Balance at 1st April 2022</b>		<b>-534,918</b>
Revenue Expenditure Actuals	225,063	
Precept	-395,712	
Interest	-12,321	
<b>Movement in reserves</b>		<b>-182,970</b>
<b>Balance c/f 31st March 2023</b>		<b>-717,888</b>

The working balance as at March 2023 is £718k which is higher than the recommended minimum level of £150k. Please 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). Due to project delays resulting from contractors and the procurement process, the final two projects will be slipped into FY 2023/24 for completion. A list of items purchased and planned 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
Children's Garden	0	15,000	15,000	Awaiting final deigns being prepared
Concrete Plinths	0	25,000	25,000	To support headstones as part of cemetery layout works; purchase orders have been raised
<b>TOTALS</b>	<b>42,825</b>	<b>40,000</b>	<b>82,825</b>	

The opening budget this year was £95,560. The Committee agreed to the spend on the concrete plinths (now increased by £5k – the works have now been ordered) and the total spend is £82,825 leaving a balance of £12,735.

The Committee to note agreed and planned spend on the cemetery.

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