

Present: Cllrs Bell, Clare, Hawes (7.41 pm)

In the Chair: Cllr Plater

Clerk: Michelle Curtis

Also Present: Cllr Page

1. Apologies for Absence

There were no apologies for absence; all Councillors were present.

2. Declarations of Interest

There were no declarations of interest declared.

3. Public Forum

There were no members of the public present.

4. Minutes of Meeting held on 20th October 2022

Resolved: that the minutes of the Finance Committee meeting held on 20th October 2022 be approved as a true account of the proceedings of the meeting.

The Chairman signed the minutes.

5. Budget/Precept 2023/2024

5.1 Council Tax Base Rate 2023/24

The correspondence from Maldon District Council advising that the Council Tax Base Rate for 2023/24 is 1,003.0 was received and noted. This was an increase on the previous year, which was set at 998.9.

5.2 Budget/Precept 2023/2024

Cllr Hawes arrived at the meeting.

Councillors reviewed the latest financial report, which detailed the budget set for 2022/23 and the current year's income and expenditure.

Discussions took place on the items under each budget heading, consideration was given to each item, and a budget forecast was proposed for 2023/24.

Due to the instability in the market for electricity costs, it was agreed to set the cost of electricity as follows:

- Street Lighting - £500 per month - £6,000 per annum – (the last invoice for electricity was £467.00). The budget for this item in 2022/23 was £1,500.
- Pavilion - £100 per month - £1,200 per annum. The budget for this item in 2022/23 was £600.

Tollesbury Climate Partnership had recently requested that the Parish Council consider installing internet in the Pavilion. The Committee considered this, and as the hall is rarely hired out, it was agreed not to proceed with an internet connection at this stage.

The Committee would propose the following to the Full Council for consideration:

- 1) To cancel the Zoom subscription at the renewal date in July 2023. The Parish Council only occasionally uses the Zoom facility.
- 2) To increase the Clerk's Office Allowance, as this had not been reviewed since she started in May 2007.
- 3) Not to proceed with the installation of the internet in the Pavilion at this stage.
- 4) To transfer the £1,000 held in the Bus Shelter Earmarked Reserve to the Recreation Ground Earmarked Reserve to proceed with the Kick Wall project as the funding from the Essex County Council Community Initiatives Fund. The Bus Shelter Project was not a priority.

Action: Clerk to request an updated quotation from Gamart Engineering as the last quotation was dated 16th August 2022 and was only valid for 2 days.

It was recommended to budget non-recurring expenditures (Earmarked Funds/Projects) for 2022/23 as follows: Amenities/Cemetery £1,600 – Recreation Ground £5,000 – Woodup Pool £3,000 – Neighbourhood Plan £1000. Total non-recurring expenditure £11,800.

The Committee agreed the proposed Precept of £107,510.34 for 2023/24, which was an increase of £14,910.84, 16.10% against 2022/23. The cost per household based on a Band D property as per MDC is £107.19, which is an increase of £14.49, 15.63% against 2022/23 (Appendix A).

The Committee discussed the reserve funds held by the Parish Council.

Action: Clerk to explore instant access saving accounts that pay interest.

6. Fees and Charges 2023/24

The Committee reviewed the current fees and updated the fees for 2023/24. All increases are to be applied from 1st April 2023, except for the football pitch hire, where the increases are to take effect from the start of the 2023/24 season.

Below are the proposed fees and charges for 2023/24.

Recreation Ground

Recommended changes to increase fees as follows:

Senior Football Match	£49.00 per match
Junior Football (full pitch)	£27.00 per match
Junior Football (9-a-side pitch)	£24.00 per match
Junior Football (mini-soccer pitch)	£19.00 per match
Football Training (Lights)	P.O.A

Woodrolfe Hard

Recommended changes to the Woodrolfe Hard Fees as follows:

Annual Dinghy Mooring	£60.00 per annum (inclusive of VAT)
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Allotments

Recommended changes to the allotment fees as follows:

Full Plot	£42.00
Half Plot	£30.50

Pavilion

Recommended no change to the hire charge:

Per Session	£30.00
Per Hour	£12.00

Woodrolfe Green

Recommended the peppercorn rent be left at £3.00 per annum.

Cemetery

Recommended to increase charges.

Previously, the Parish Council set the Cemetery fess at 80% of the current fees charged by MDC. The Committee noted that MDC had significantly increased some of their fees (particularly interment fees). The Committee felt the increases were inappropriate for Tollesbury and set the fees accordingly.

The full details of recommended fees and charges are shown in Appendix B.

7. Public Bodies (Admission to Meetings) Act 1960

Resolved: Due to the confidential personnel and contractual nature of the business to be transacted, the meeting would be closed to the press and the public.

8. Employment Matters

Councillors carried out a review for the Parish Clerk's Office Allowance – (confidential report 03-22/23).

9. Public Bodies (Admission to Meetings) Act 1960

Resolved: to open the meeting to the press and public

10. Other Matters

There were no other matters raised.

11. Next Meeting and Future Agenda Items

The next meeting of the Finance Committee is to be held on:
Tuesday 14th March 2023

Next Meeting

Risk Management Document – March 2023

Asset Register – March 2023

The meeting closed at 9.21 pm.

Signed.....

Date:.....

TOLLESBURY PARISH COUNCIL ACCOUNTS ANALYSIS BUDGETS 2023/24
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	2022/2023 Budget	2023/2024 Budget
Recurring Expenditure		
Admin	10355.00	11408.00
Amenities	3560.00	4350.00
Cemetery	7400.00	7385.00
Pavilion	1050.00	1875.00
Rec Ground	11500.00	11800.00
Street Clean	5000.00	5000.00
Street Light	2200.00	6700.00
Wages	41935.00	51137.34
Woodrolfe Hard	781.00	790.00
Woodup Pool	4350.00	4335.00
S137 Expenditure	1350.00	1500.00
Other - Agency - Advertising	680.00	4120.00
Total of Estimated Recurring Expenditure	90161.00	110400.34
Income		
Amenities - Allotments	1061.50	1200.00
Cemetery - Fees	5000.00	5865.00
Pavilion - Hire Charge	50.00	75.00
Rec Ground - Pitch Fees	2000.00	2500.00
Woodrolfe Hard - Fees	800.00	900.00
Agency Service	0.00	2950.00
Grants	0.00	0.00
Bank Interest	0.00	0.00
Total of Estimated Income	8911.50	13490.00
Recurring Expenditure Less Income	81249.50	96910.34
Non-Recurring Expenditure		
Amenities	1000.00	1600.00
Bus Shelter Project	1000.00	0.00
Recreation Ground	4000.00	5000.00
Woodup Pool	4260.00	3000.00
Neighbourhood Plan	200.00	1000.00
Woodrolfe Hard	0.00	0.00
Streetlighting	0.00	0.00
Website	0.00	0.00
Unallocated Sum	890.00	0.00
Total of Estimated Non-Recurring Expenditure	11350.00	10600.00
Net Precept Sum	92599.50	107510.34
Council Tax - 2022/2023 - Band D (Precept divided by Tax Base /998.9)	92.70	
Council Tax - 2023/2024 - Band D (Precept divided by Tax Base /1003.0)		107.19

**TOLLESBURY PARISH COUNCIL
ACCOUNTS ANALYSIS
BUDGETS 2023/24**

Payments		Cost Centre	2021/2022 Actual	2022/2023 Budget	Actual To Date as at 30/11/22	2023/2024 Budget
Admin - 110	Audit Fees	4100	700.00	700.00	700.00	700.00
	Bank Charges	4110	97.00	100.00	50.00	100.00
	Insurance	4120	3060.00	3200.00	3758.00	3758.00
	Misc	4130	822.00	700.00	176.00	500.00
	Office Allowance	4140	780.00	780.00	520.00	1500.00
	Photocopier	4150	840.00	950.00	387.00	950.00
	Postage	4160	42.00	40.00	0.00	40.00
	Stationery	4170	59.00	60.00	9.00	60.00
	Subscriptions	4180	2263.00	2200.00	1888.00	2100.00
	Telephone	4190	546.00	600.00	369.00	600.00
	Training	4200	335.00	300.00	-144.00	300.00
	Website Maintenance	4210	1310.00	725.00	268.00	800.00
	ADMIN TOTAL			10854.00	10355.00	7981.00
Amenities - 120	Allotments	4250	197.00	500.00	592.00	1000.00
	Allotment Maintenance	4420	0.00	200.00	124.00	200.00
	Hasler Green	4260	360.00	360.00	210.00	450.00
	Misc	4130	760.00	500.00	447.00	500.00
	Rangers	4270	1262.00	1400.00	701.00	1500.00
	Woodrolfe Green	4280	600.00	600.00	350.00	700.00
	AMENITIES TOTAL			3179.00	3560.00	2424.00
Cemetery - 130	Contract	4310	6500.00	7000.00	3792.00	6700.00
	Misc	4130	96.00	100.00	11.00	100.00
	Skip Fees	4320	0.00	200.00	0.00	0.00
	Water Rates	4330	71.00	100.00	110.00	150.00
	Rates	4340	301.00	0.00	280.00	435.00
CEMETERY TOTAL			6968.00	7400.00	4193.00	7385.00
Pavilion - 140	Cleaning Items	4400	39.00	50.00	36.00	60.00
	Electricity	4410	498.00	600.00	398.00	1200.00
	Maintenance	4420	309.00	150.00	162.00	355.00
	Internet		0.00	0.00	0.00	0.00
	Water/Sewage	4330	219.00	250.00	128.00	260.00
PAVILION TOTAL			1065.00	1050.00	724.00	1875.00
Projects - 150	Amenities	4500	3271.00	1000.00	317.00	1600.00
	Bus Shelter Project	4650	0.00	1000.00		0.00
	Recreation Ground	4530	4200.00	4000.00		5000.00
	Woodup Pool	4540	1560.00	4260.00	4850.00	3000.00
	Neighbourhood Plan	4560	469.00	200.00		1000.00
	Woodrolfe Hard	4590	225.00	0.00	298.00	0.00
	Streetlighting	4600	419.00	0.00		0.00
	Website	4640	940.00	0.00		0.00
	Unallocated Sum	4610	0.00	890.00	412.00	0.00
PROJECTS TOTAL			11084.00	11350.00	5877.00	10600.00
Rec Ground - 160	Contract	4310	8299.00	8800.00	5032.00	8700.00
	Maintenance	4420	1910.00	2200.00	1202.00	2600.00
	Pitch	4710	82.00	500.00	423.00	500.00
REC. GROUND TOTAL			10291.00	11500.00	6657.00	11800.00

**TOLLESBURY PARISH COUNCIL
ACCOUNTS ANALYSIS
BUDGETS 2023/24**

Payments		Cost Centre	2021/2022 Actual	2022/2023 Budget	Actual To Date as at 30/11/22	2023/2024 Budget
Street Clean - 170	Contract	4310	5000.00	5000.00	2917.00	5000.00
STREET CLEAN TOTAL			5000.00	5000.00	2917.00	5000.00
Street Light - 180	Electricity	4410	858.00	1500.00	2603.00	6000.00
	Maintenance	4420	623.00	700.00	453.00	700.00
STREET LIGHT TOTAL			1481.00	2200.00	3056.00	6700.00
Wages - 110	Caretaker/Toilet	4010				
	Clerk	4000				
	Litter Picker	4020				
	Pensions	4040				
	PAYE/NIC					
WAGES TOTAL			43953.00	41935.00	29581.00	51137.34
Woodrolfe Hard - 190	Misc	4130	275.00	350.00	261.00	350.00
	Rent	4730	431.00	431.00	430.00	440.00
WOODROLFE HARD TOTAL			706.00	781.00	691.00	790.00
Woodup - 200	Contract	4310	240.00	240.00	140.00	265.00
	Telephone	4190	496.00	480.00	61.00	0.00
	Gen. Maintenance	4420	750.00	1650.00	2328.00	1500.00
	Litter Collection	4760	235.00	480.00	271.00	480.00
	Rangers	4270	105.00	400.00	0.00	440.00
	Water Testing		0.00	0.00	0.00	400.00
	Toilets	4700	550.00	1100.00	1055.00	1250.00
WOODUP TOTAL			2376.00	4350.00	3855.00	4335.00
S137 Expend - 210	Donations	4800	2080.00	1350.00	1133.00	1500.00
S137 EXPEND TOTAL			2080.00	1350.00	1133.00	1500.00
Other - 220	Agency Services	4850	3360.00	500.00	1960.00	3640.00
	Advertising	4860	210.00	180.00	0.00	480.00
OTHER TOTAL			3570.00	680.00	1960.00	4120.00
TOTAL			102607.00	101511.00	71049.00	121000.34

Receipts		Cost Centre	2021/2022 Actual	2022/2023 Budget	Actual To Date as at 30/11/22	2023/2024 Budget
Amenities - 120	Allotments	1100	1015.00	1061.50	1003.00	1200.00
Cemetery - 130	Fees	1110	5888.00	5000.00	2489.00	5865.00
Pavilion - 140	Hire Charge	1120	95.00	50.00	75.00	75.00
Rec. Ground - 160	Pitch Fees	1130	3813.00	2000.00	1426.00	2500.00
Woodrolfe Hard - 190	Fees	1110	675.00	800.00	787.00	900.00
Bank	Interest		0.00	0.00	0.00	0.00
Grants/Donations			1510.00	0.00	780.00	0.00
Agency Services			2950.00	0.00		2950.00
TOTAL			15946.00	8911.50	6560.00	13490.00
PRECEPT (Expenditure less Income)				92599.50		107510.34

Review of Fees and Charges for 2023/2024

	Actual 2021/22	Actual 2022/23	2023/24
RECREATION GROUND			
<i>(to take effect from start of 2023/24 season)</i>			
Senior Football Clubs – per match	46.00	47.00	49.00
Junior Football Club – per match (full pitch)	25.00	26.00	27.00
(9-a-side pitch)	22.00	23.00	24.00
(mini-soccer pitch)	17.00	18.00	19.00
Football Training (Evenings – use of lights)	9.00	P.O.A	P.O.A
 WOODROLFE HARD			
<i>(increases to take effect from 1st April 2023)</i>			
	<i>(all fees inclusive of VAT)</i>		
Annual Dinghy Mooring Fee	50.00	52.00	60.00
 ALLOTMENTS			
<i>(increase to take effect from 1st October 2023)</i>			
Rent per year – Full Plot	35.00	36.50	42.00
Rent per year – Half Plot	25.00	26.50	30.50
 PAVILION			
<i>(increases to take effect from 1st April 2023)</i>			
Per Session (morning, afternoon, evening)	25.00	25.00	30.00
Per Hour	10.00	10.00	12.00
Deposit (at Clerk's discretion)	50.00	50.00	50.00
Special Group Charge (on application)	P.O.A	P.O.A	P.O.A
 WOODROLFE GREEN			
Annual Rent (Baden-Powell Headquarters)	3.00	3.00	3.00

	Actual	Actual	
	2021/22	2022/23	2023/24
BURIAL GROUND (Increases to take effect 1st April 2023)			
PART 1 – INTERMENTS			
For any interment in a grave	412.00	450.00	600.00
For the interment of cremated remains in a grave	126.00	140.00	190.00
PART 2 - EXCLUSIVE RIGHTS OF BURIAL IN EARTHEN GRAVES			
Exclusive Right of Burial for 100 years in an earthen grave	676.80	680.00	900.00
Transfer of exclusive rights of burial	30.00	40.00	56.00
PART 3 - WALLED GRAVES AND VAULTS			
These are no longer allowed			
PART 4 - MONUMENTS, GRAVESTONES, TABLETS AND MONUMENTAL INSCRIPTIONS			
To erect or place on grave in respect of which the exclusive right of burial has been granted			
A flat stone not exceeding 7 feet by 3 feet laid flush with the ground.	230.00	230.00	305.00
A headstone or a headstone and footstone not exceeding 4 feet in height maximum	247.20	247.20	330.00
A vase not exceeding 24 inches in height	83.20	83.20	110.00
A tablet on any grave	83.20	83.20	110.00
The fees indicated for the various heads of this Part include the first inscription			
For each inscription after the first	66.00	67.00	90.00
Kerb stones or border stones are not allowed			
PART 5 - GARDEN OF REMEMBRANCE			
For the interment of ashes in a plot 3 feet by 3 feet	151.00	235.00	315.00
For the purchase of a rose tree (with maintenance for 5 years)	58.00 plus VAT	168.00 plus VAT	228.00 Plus VAT
For a plaque with inscription	90.00 plus VAT	P.O.A	P.O.A

BURIAL FEES FOR NON-RESIDENTS ARE DOUBLED
NO CHARGE FOR UNDER 18's