

	2023/2024	2024/2025	Notes/Reasons for proposed figure
	Approved Budget	Draft Budget	
Staff/Training/Allowances			
Staff costs	130,000	147,250	Calculations made on the current staffing levels with predicted pay rise by NJC of £1,925 per annum increase across the board as per previous year. This figure includes incremental SCP pay rises through the scale as per contract, oncosts and £2.5k O/T budget at standard hours.
WFDC Payroll Admin Charge	790	600	Suggest retain at same level
Staff Overtime Budget	2500	0	Suggest incorporating O/T budget into Staff Costs for accounting purposes and keeping an overtime log for sign off purposes.
Expenses	500	500	Suggest retain at same level
Councillor Allowances - travel and parking	100	0	This budget is never used so suggest removal.
Training- Staff	1000	1200	The Caretaker's Outdoor Play Area Inspection Training expires in FY23/24. Costs for the course and examination total £415. Training Courses relevant to each role is also required as part of the council's commitment to continues development of staff members also this needs to be demonstrated if BTC are to attain Quality Council Status. Therefore it is suggested of an increase to the training budget to £1,200.
Training- Councillors	300	300	Suggest retain at same level. Demand for training may fall in 2nd year of four year term. Up to mid October £170 spent from FY23/24 budget.
Mayor's Expenses	3000	2500	Mayoral expense to date stand at £85. Suggest reduction in expenses accordingly.
Total Staff/Training/Allowances	138190	152350	
Administration			
Advertising & Official notices	600	700	Average cost of job recruitment advert £550.
Audit Fees	1100	1150	Internal Audit £425 & Ext. Audit FY23/24 £630 + 15% increase
Legal Fees	5000	3000	No transfer of Museum so reduce slightly. Need to retain a base figure for professional fees re. 5 yr. strategic plan projects and any legal contingency.
Photocopier	600	300	Projected 12 month figures and multiplying by 12 months.
Postage	400	150	Based on reduction in postal services.
Software & Support	6500	5500	In contract until May 2024. Current annual cost including 18 licences and IT support is £4,594. Allowing for a percentage increase of 10% would total £5,054. Suggest reducing to £5,500 allowing for a small contingency when going out to re-tender.
Stationery	1200	600	Reduce by 50% due to reduced printing output.
Subscriptions & Licences	5350	4000	Subs & Licences include annual costs of Adobe - £492, CALC - £1,450, Rural Market - £110, Scribe Accounting - £680, SLCC Membership - £350, Parish Online - £325. Should the TC agree to apply for Quality Council Status - £275. Allowing for a 5% increase the budget can still be reduced comfortably to £4,000.
Bank Charges	300	350	Propose to retain the same. Bank charges up to October stand at £182. Extrapolate figures to year brings a total annual spend of £273. This leaves a small margin given that the council now has to pay bank charges for a company credit card facility which we have not received the first statement from.
Meeting Room Hire	400	500	Charged an hourly rate of £13 per hour for use of Wyre Room. Cost per booking = £39 x 9 months required. Main Hall charge for Annual Town Meeting = £60. Possible hosting of main hall for Mayor Making 2024 = £60. SGH is reviewing prices in January 2023 and we should expect an increase of perhaps 5%. Therefore minimum proposed figure should be set at £500.
Guildhall Lease Hire	660	660	Retain the same as 25 year lease does not expire until July 2033
Election Costs	11000	8500	No cost for PCC Elections May 2024 and the General Election to be held no later than January 2025. Byelection cost in 2022/2023 was £8,342 so allow for at least this figure.
Website	420	420	Propose to retain the same figure as previous year. Annual invoice covers website hosting and support.
Total Administration	33530	25830	
Office Running Cost			
Insurance & Valuations	5000	6200	Email sent to Came & Co. Last premium cost for full insurance and cyber security totalled £5,632.29. Received Notification from the Insurance Broker that we should allow for a 10% increase.
Broadband & Landline	1000	1000	Price increase already happened this year, they do not foresee any price increases for 24/25
Office Energy & Utilities	4000	3500	Energy - Average ppm, in contract until April 2024 - as it's energy could not get new prices. Water - Will be an increase in April 2024 - not in contract so could be worth going into one at some stage in this FY. Based on current prices and allowing for fluctuations in charges propose to reduce to £3,500.
Intruder Alarm	400	400	No increases for 24/25 when an enquiry made to contractor.
Maintenance (office cleaning and maintenance etc)	3000	3500	This budget area covers the cost of WFDC waste collection, window and office cleaning, Electrical testing of equipment, toilet paper, hand towels and soap, and lift service & Maintenance. Notification has been received of a 7% increase for the office lift both servicing and maintenance. Office cleaning has also indicated an increase of 5%. Suggest increasing the budget to £3,500.
Refreshments	200	200	Retain the same as previous year.
Total Office Running Cost	13600	14800	
Garage Rent- rear 14 Load St			
Garage Rent- rear 14 Load St	4500	4500	FY24/25 will be year 2 of the new lease this is a fixed cost.
Service Charge & Business rates - Garage	2900	3000	Increased to allow for a moderate RPI increase.
Total Garage Rent	7400	7500	
Town Environs / Highways			
Bus Shelters cleaning & maintenance	1500	1700	Cleaning Contractor has been contacted regarding review of pricing with no update as yet. Current charge is £270 per quarter which includes cleaning of 9 shelters. Current annual cost £1,080, based on a 5% increase this would total £1,134. Work carried out to bus shelters for replacement panels to 3 bus shelters in FY22/23 and regular checks to review condition, damage etc. Need to account for the possibility of 1 panel needing replacement in a year. Replacement panels cost an average of £500 per panel. It is proposed to increase the budget to £1,700.
General Maintenance work outside the Lengthsman Scheme	1000	500	Most maintenance is coded within the cost centre of other areas e.g. RNP or Wyre Hill so this could be reduced to reflect this.
VAS sign maintenance	200	200	To reflect the cost of replacement batteries for deployable VAS signs.
Lifebuoy Maintenance	0	0	Caretaker carries out maintenance and cleaning products are used from the janitorial stock already
Bench Maintenance	2500	2500	Agreed amount set to carryout continued maintenance of all town benches.
Signs & Notice Boards	150	150	Retain as previous year.
Floral Display Contract	2600	3865	Contract award approved at F&F 25/09/23 and ratified at TC Mtg 09/10/23. £ Yr. contract total £12,184.41. Yr. 2 = £4,058.25, Yr. 3 = £4,261.16
Town Clock Maintenance and running costs	150	150	Retain as previous year.
War Memorials (cleaning and lighting)	500	600	Agreed to increase budget to £600 at BWG 30 Oct 23.
Defib Machine & Bleed Control Kit maintenance		250	Budget provision as agreed at TC Mtg 12/09/2023. Minute Ref: 9907 v)
Lengthsman	3329	3329	Amount set by WCC
Total Town Environs / Highways	11929	13244	
Load Street Toilets			
Load Street Toilets-Consumables	1500	1500	Using current figures and extrapolating to year end arrives at the same figure allowing for a small margin of increase of approx. 5%.
Waste Hygiene Contract	900	1000	Contractor emailed for 24/25 costs. No response as yet however allowing for a 5% increase on annual figure it is proposed to set a figure of £1,000.

Energy	3500	3500	Budget estimated on Average ppm, in contract until August 2024 - as it's energy could not get new prices. Purpose to retain the same.
	2200	3400	It is estimated that there will be an increase in April 2024 - BTC not in a current contract so could be worth going into one during FY24/25. Based on Water usage so far we need to increase to £3,400. The toilets are on a water meter and a water management system is in place and working.
Water			
General Maintenance	4000	2500	External Decoration took place in FY22/23. Not a lot of general maintenance over this financial year. Propose to reduce the budget to £2,500.
Toilet Cleaner holiday cover	1200	1200	Figure based on number of hours required to cover when the caretaker is on contractual annual leave.
Total Toilets	13300	13100	
Riverside North Park			
	9500	9500	Received letter of confirmation from contractor dated 2 September to state there would be no increase for FY24/25 should the council wish to continue their services for a further 12 months.
Grounds Maintenance Contract	600	600	Current contract ends in June 2024 with the approximate cost being £465. Retain at same budget level to provide a contingency should there be an increase in waste collection.
Waste Collection Contract			
Annual Tree Inspection	0	0	Agreed at BWG Meeting 27 Oct. to use current tree inspection schedule and obtain quotes for annual inspection in FY25/26.
Tree Maintenance	4500	3500	Spent £4k in current year on tree maintenance. Looking at the annual tree inspection report there is still work to carry out but major works have been done.
Annual Play Equipment Checks	150	150	Retain as previous year.
Play Equipment Maintenance/Repair	1000	1000	Agreed to retain as previous year at BWG 30 Oct 23.
General Maintenance to include graffiti removal	1500	1500	Agreed to retain as previous year at BWG 30 Oct 23.
Total Riverside North Park	17250	16250	
Millennium Green			
Millennium Green Maintenance Grant	500	500	Agreed to retain as previous year at BWG 30 Oct 23.
Total Millennium Green	500	500	
Wyre Hill Play Area			
Annual Safety Checks	150	150	Agreed to retain as previous year at BWG 30 Oct 23.
Play Equipment Maintenance/Repair	1500	1500	Agreed to retain as previous year at BWG 30 Oct 23.
Play Area Maintenance	1800	1800	Agreed to retain as previous year at BWG 30 Oct 23.
Total Wyre Hill Play Area	3450	3450	
Civic			
Badges, Shields & Civic Award	1050	1000	It was agreed at the BWG on 30 Oct. to combine these two budget areas and allow for a budget of £1,000 in total.
Civic Award			£250 moved to be included in Badges, Shields & Civic Award
Civic Ceremonies	1000	1000	Agreed to retain as previous year at BWG 30 Oct 23.
Hats & Robes Maintenance	500	600	Agreed to increase slightly at the BWG 30 Oct 23.
Mayor's Chain Maintenance	0	0	Agreed to retain as previous year at BWG 30 Oct 23.
Mayoral Roll	250	275	Agreed to increase slightly at the BWG 30 Oct 23.
Total Civic	2800	2875	
Community			
Neighbourhood Plan	1000	2000	This will largely depend on grants received but as the Town Council resolved to continue at the TC Mtg of 11 Sept 23, min ref: 9902 then a figure of £2,000 should be allocated to allow for printing costs, production of further consultation material etc.
Grants/Donations	7500	10000	Agreed at F&F 19 June. Minute Ref: F-206. Ratified at July full council, Min ref. 9886 ii) c)
Total Community	8500	12000	
Capital Expenditure			
Notice Boards & Town Signs	0	0	
Hats & Robes	0	1000	It was agreed at the BWG on 30 Oct. that 2 tricorne hats were needed. The Civic supplier has reported that dependant on requirements a payment plan over 2/3 years can be arranged if required.
Lifebuoys	250	250	Agreed to retain as previous year at BWG 30 Oct 23.
Play Equipment replacement	0	0	Not required
Bench replacement	0	0	Not required as benches are refurbished or replaced under the memorial bench scheme.
Ornamental Street Pole Maintenance (Load St)		2700	As agreed at the F&F Mtg 25/09/2023. Min Ref: F-238 i)
Town Council Office Refurbishment	6000	0	Work should be undertaken in FY23/24 and therefore no further work should be required.
Office Equipment	1500	1500	Agreed to retain as previous year at BWG 30 Oct 23.
VAS Signs	0	0	A further VAS has been made available through the local policing team and WCC Cllr Morehead so no need for a further purchase adding requiring adding to the councils assets and insurance.
Wyre Hill Play Area Equipment	0	0	Not required
Cllr IT Equipment Replacement	4000	0	Not required
Total Capital Expenditure	11750	5450	
Town Events / Projects			
D-Day 80	0	250	F&F 19 June 23 min ref: F-205 resolved that the Town Council wished to hold a brief ceremony and wreath laying at St Anne's War Memorial followed by light refreshments and requested setting a budget of no less than £100. Wreath approximately £100. Refreshments approx. £150.
Christmas Event	5000	10000	Event costs for FY23/24 amount to £13k with WFDC grant funding and WFDC Cllr Funding and income from market and Funfair being utilised for cost recovery meaning a budget spend of approx. £9k. £4k was utilised from earmarked reserves. Suggest if BTC wish to continue a similar and larger event for FY24/25 then a budget of £10k - £12k should be considered. Preliminary figure placed here however BWG agreed to decide upon a final figure following the Christmas Switch On event on 2 Dec 23.
Christmas Lights Contract	14702	14702	2024 is the final year of the 3 year lighting contract. This is a fixed cost contract.
Civic Events	0	2400	Should the newly appointed Mayor wish to hold a Civic Service and require a procession then a road closure will be required. Further civic events may include the marking of the 25th anniversary of the Town Constable and a nominal sum should be retained for civic ceremonies such as Honorary Freeman for example.
Feasibility Study Future Projects	1000	1000	Retain the same as previous year in order to work up ideas for mid term strategic plan.
Remembrance Sunday	2800	2800	Agreed to retain as previous year at BWG 30 Oct 23. This includes the road closure, brass band, sound system hire, first aiders and refreshments for the event.
Kings Coronation	3000	0	Not required. Do BTC wish to hold a summer event? If so may wish to have a summer event budget area? Possible collaboration with the Bewdley Museum/Gardens given that RNP may not be suitable given the flood defence work.
Total Town Events	26502	31152	
TOTAL EXPENDITURE	288,701	298,501	
Income	23/24	24/25	
Calculated Income Required	281,522	290,922	
Christmas Event Income	0	1,500	Christmas Market, funfair & Real Hot Chocolate seller
Interest Received	1,500	1,500	
Lengthsman Scheme	3,329	3,329	
Localism income	0	0	None expected or likely to attract Localism grant funding
Markets	1,500	1,000	2 x two day markets - Spring and late summer
Noticeboard income	350	100	This will decrease significantly as the Beale's Corner noticeboard was the main income source and this will be removed while the flood defence work is carried out.
Field Hire - RNP	500	150	Income will be impacted by the flood defence works. 50% of Mags Meadow is being utilised by the EA for service vehicles and so loss of revenue is expected.
Total other Income	7179	7579	

	2023/2024	2024/2025	
Total Expenditure	288,701	298,501	
Total Other Income	7,179	7,579	
From or To Reserves			
Precept Request	276,622	290,922	

Reserves and Virement Policy

Policy Number

053

Last Review:

January 2023

Review Date:

January 2024

Next review:

January 2025

Reserves & Virement Policy

1. Introduction

- 1.1 The Council is required to maintain a reserve of money that can be used to take advantage of unexpected opportunities or as a buffer against unplanned expenditure. There are no strict rules on the amount which must be held, but it is usual to keep a working reserve equal to 50% of the precept. In addition to the working reserve, the Council may wish to earmark reserves as sums of money that are put aside for a specific purpose and do not form part of the working reserve.

2. Reserves.

- 2.1 The Council will maintain a working reserve of between 40% and 60%. For example, on a precept of £200k the range will be £80k to £120k. The Council may go below this in an emergency, but any decision to spend below the threshold will also require a plan to replace the money within an agreed time.
- 2.2 It is the council's policy to maintain a reserve of 50% ± 10% of the precept (£290,921) (between £116,368 - £174,553). The level of reserve will be reviewed annually as part of the budget-setting and the council will decide on the amount of working reserve required and will review the earmarked reserves for relevance and adequacy.

3. Earmarked reserves. (Appendix 1)

- 3.1 These are part of the general reserve but accounted separately. They are a means of building-up funds for a large project or purchase, but it is up to the council to decide how they are spent. If an earmarked fund is no-longer needed, the council may pass a resolution to absorb it back into general funds or repurpose it. Reserves can be earmarked as required and reviewed annually.

4. Restricted reserves (Appendix 2)

- 4.1 These reserves are restricted in their use and must be spent specifically for the purpose for which they were originally received - for example:
- S106 receipts
 - unspent loans or grants – unspent balances should be returned to the donor
 - capital receipts – i.e. monies received from the sale of capital items
 - Funds provided by 3rd parties for specific projects in and around the town of Bewdley

- 4.2 The council may also hold reserves that have been given to the council as part of an agreement made under Section 106 of the Town and Country Planning Act 1990. This money is awarded for a specific purpose and forms part of a legal agreement; therefore Section 106 monies cannot be used for other purposes.

5. Virement

- 5.1 The budget is set annually and is the basis for the precept request from residents. On occasion there will be some overspends and some under spends on budget accounts. A virement is the process of moving money from one financial account or part of a budget to a different one. Where a project requires more money than has been allocated, funds may be transferred from reserves following a decision from Council.

6. Authorisation

- 6.1 Reviewed and approved by Bewdley Town Council.

Appendix 1

Earmarked Reserves

Item	Use	2024/2025 Figure	Notes	Strategic Time Frame
War Memorials	Repairs and maintenance of the War memorial in Load Street and Wribbenhall	£ 5,000.00	To build up a fund to undertake preservation work in 2026. Costing Approximately £10,000. Build up funds over 4 years. FY23/24 Figure = £2,500.	Mid - term (3-5 Yrs)
Christmas Event	Funds to support the Bewdley Christmas event	£ 4,000.00	Contingency amount used in FY23/24. New figure set to enable wider participation of event.	Short -Term (12 mths)
Bus Shelter Maintenance	Funds for repairs and maintenance to the Bewdley 9 bus shelters	£ 1,000.00	Works carried out in FY22/23. Set a contingency in reserves as budget reduced.	Short -Term (12 mths)
Insurance valuations	Funds for the valuation of council assets including regalia	£ 1,000.00	Last Valuation 2017. Internal Auditor has stated a need to address insurance anomaly and an acid test for correct level to set would be to obtain a current valuation.	Short -Term (12 mths)
Election Provision	Possible by-election during FY24/25	£ 1,800.00	Costs of a by-election during 2024/25 contained within budget. Earmarked contingency set to allow for contingency budget overspend.	Mid - term (3-5 Yrs)
Safe	New purchase to be housed at 6 Load Street or other council owned premises for the storage of civic items.	£ 4,200.00	Required for the purposes of insurance. See notes above. Quotes were obtained in June 2022 totalling approximately £3,200k. Cost will have increased due to labour increases and product increase.	Short -Term (12 mths)
Legal Fees	Associated with re-siting Town Council to an all purpose community hub with meeting rooms and storage facilities.	£ 6,750.00	Build up reserve should BTC wish to purchase or build a BTC Council hub	Long-Term (5 - 10 Yrs)
Feasibility Study Costs	For the above project.	£5,500	Should BTC pursue council hub proposal.	Long-Term (5 - 10 Yrs)
Load Street Toilets	Funds for repairs and maintenance of toilets	£ 4,000.00	Contingency fund required	Mid - term (3-5 Yrs)
Property Cost	Refurbishment of Load Street Office	£ 3,000.00	Works carried out in FY23/24 including refurbishment of toilets, kitchen damp improvements, flat roof leak on disabled entrance, small office space improvement of glass wall. Contingency figure set should there be a need to carry out additional work.	Mid - term (3-5 Yrs)
Town Map	Replace old town map currently located on side of Gents Public Toilets - Load Street	£ 2,000.00	Mid term project to replace outdated information. Proposed figure to include artwork and production cost.	Mid - term (3-5 Yrs)
Shuttle Bus Trial Project	To provide a Saturday service Shuttle bus to the town centre between 10am and 3pm	£ 3,750.00	Proposed trial dates between 6 April - 29 June 2024. Quote from Diamond Buses.	Short -Term (12 mths)
Increased Public Recycling Project	To encourage wider participation in recycling waste	£ 1,500.00	Undetermined figure - In talks with WFDC Officer to see what project that they are proposing.	Short -Term (12 mths)
Memorial Tree and Pollinator Patch	To provide a lasting memorial for loved ones other than that provided by memorial benches.	£ 5,000.00	Cost outlay for 220cm tree including leaves for engraving = £36,900. Cost charged for leaves to off-set some of the outlay. Suggest mid term project to build up reserves which would be underplanted with pollinating friendly plants. Located in Riverside North Park in order to ensure that there is a supply of memorial features when prime locations of memorial benches have been exhausted.	Mid - term (3-5 Yrs) to Long-Term (5 - 10 Yrs)
Bewdley History Board	To provide historic information to visitors regarding key dates	£ 2,000.00	Clr Gittins proposal to work on a mid-term project with the possibility of working in conjunction with The Civic Society. Proposed figure to include artwork and production cost.	Mid - term (3-5 Yrs)

Appendix 2

Restricted Reserves

Item	Use	2024/2025 Figure	Notes	Strategic Time Frame
Bewdley Civic Society	funds provided by Society for repairs and maintenance of the Stanley Baldwin statue	£ 6,000.00	Cleaning and Waxing took place in FY22/23 at a cost of £1k thus reducing restricted reserves to £6k.	Long-Term (5 - 10 Yrs)
Bewdley Residents Flood Committee	Funds raised for residents flood group	£ 1,103.00	Previous funds of £702.84 increased during FY22/23 after £500 injection from WFDC C Edginton White.	Long-Term (5 - 10 Yrs)
RNP Resurfacing Children's Play Area	To build up reserve for work to commence	£ 10,000.00	Funds provided by WCC D Morehead community funds from FY22/23 of £1,500. F&F Mtg on 24 April, Min Ref: F-191 ii) That funds be built up over a 3 year period up to £30k whilst continuing to pursue grant funding.	Mid - term (3-5 Yrs)
Restricted Reserves Balance		£ 17,103.00		