HURSTPIERPOINT & SAYERS COMMON
PARISH COUNCIL

26 MARCH 2020

BRIEFING NOTE FOR COUNCIL

COVID-19 Income and expenditure risk analysis

Background

As part of the council's Business Continuity Planning, an analysis has been completed of the councils budgeted income and expenditure for 2020/21.

This analyses the sources of income and the risk of non-receipt as an impact of Covid 19. It also assesses the expenditure by breaking down where payments may not be made as a result of changes in activity levels.

The Hurst Meadows and Millennium Garden Ear Marked Reserves drawdowns and associated expenditure have been excluded from the analysis as the balanced budget for this cost centre will still exist and the EMR funds are ring-fenced for this specific purpose.

Income

Income has been categorised into three risk levels:

- Low – receipt of income is guaranteed
- Medium – income could be reduced, depending on the impact to the users of the relevant building/facility
- High – income likely to be reduced due to significant impact to the users of the relevant building/facility

Expenditure

Expenditure has been categorised as below:

- Non-discretionary – the expenditure will still exist, regardless of circumstances
- Discretionary – the expenditure will be reduced as a result of circumstances

Analysis

The analysis shows that £259,121 of income is categorised as low risk compared to £233,241 of non-discretionary expenditure.

It should be noted that the continually evolving situation makes it very difficult to accurately predict the future picture and this assessment is based on information as at 19 March 2020.

Andy Beams
LOCUM FINANCE OFFICER
19 March 2020

BUDGETED INCOME	£	Source	Risk of non-receipt
Precept	252,021	MSDC	Low
MSDC Support Grant	6,200	MSDC	Low
Bank Interest	900	External transfer	Low
Chantry Stables Income *	10,260	Building lease	Medium
Bowls Club Income	1,000	Building lease	Medium
Tennis Club Income	1,500	Building lease	Medium
Children & Family Income	2,400	Building lease	Medium
Village Centre Bookings Income	12,195	Cross Charging	Medium
Cemetery Income	8,600	Provision of facility	Medium
Allotment Income	2,000	Provision of facility	High
War Grave Income	105	Provision of facility	High
Parking Disc Income	1,600	Provision of facility	High
Court Bushes Income	34,387	Provision of facility	High
Dog Bag Income	800	Provision of facility	High
TOTAL BUDGETED INCOME	**333,968**		

Low Risk	259,121	*77.6%*
Medium Risk	35,955	*10.8%*
High Risk	38,892	*11.6%*
	333,968	***100.0%***

* Chantry Stables Income directly linked to Chantry Stables Revenue Grant

Hurst Meadows and Millenium Gardens income excluded

		Non-Discretionary	Discretionary
FINANCE & GOVERNANCE	National Insurance	10,116	
	Salaries	125,164	
	Pension Contributions	26,427	
	Staff Expenses		500
	Staff Training		2,000
	Councillor Training		500
	Councillor & Chairman Allowances	9,151	
	Payroll Charges	542	
	Bank Charges	140	
	Stationery, Copier & Telephones		2,360
	IT / Computer Costs		2,700
	Office Furniture	5,000	
	Room Hire		900
	Subscriptions	2,550	
	Insurance	4,300	
	Audit Fees	1,400	
	Miscellaneous		500
	Parking Discs		1,600
	Sayers Common Hall Loan	3,660	
	Streetlight Loan	10,204	
TOTAL F & G EXPENDITURE		**198,654**	**11,060**
	Cemetery		
	Utilities	250	
	Rates	810	
	Grounds Maintenance		6,000
	Property Maintenance		6,000
	Repairs		100
	Trees		400
	Miscellaneous		150
	Recreation Grounds		
	Grounds Maintenance		6,000
	Repairs		400
	Waste Services	1,500	
	Trees	1,150	
	Equipment Costs		400
	Miscellaneous		100
	Inspections	250	
	Chantry Stables		
	Property Maintenance		400
	Miscellaneous		100
	Revenue Grant		5,130
	Street Lighting		
	Utilities	2,800	
	Repairs		300
	Parish Office		
	Property Maintenance		500

ESTATES & FACILITIES MANAGEMENT	Repairs		250
	Parish Office Rental	2,560	
	Public Conveniences		
	Utilities	1,650	
	Rates	553	
	Repairs		150
	Waste Services	350	
	Caretaking	5,853	
	Washroom Services	2,050	
	Highways & Byways		
	Cycleways Expenditure		2,500
	Projects		1,500
	Allotments		
	Utilities	500	
	Rates	811	
	Grounds Maintenance		550
	Miscellaneous		150
	Projects		1,500
	Street Furniture		
	Seats		1,300
	Bus Shelters		500
	Noticeboards		100
	Bins		100
	Village Gateways		100
	Miscellaneous		100
	Court Bushes		
	Nursery Grant		2,082
	Utilities	6,000	
	Grounds Maintenance		1,750
	Property Maintenance		2,500
	Repairs		1,750
	Waste Services		1,650
	Cleaning		5,000
	Trees	150	
	Equipment Costs		750
	Miscellaneous		500
	Projects		11,455
	Sinking Fund to EMR		7,000
	Vehicles and Machinery		
	Vehicle Maintenance	500	
	Tool and Machinery Maintenance	250	
	Tools and Machinery		500
	Miscellaneous		100
	Services		
	Footpath Maintenance		150
	Waste Services	2,900	
	Trees		2,500
	Snow Clearance		500

	Weed Spraying / Verge Cutting		1,000
	Miscellaneous		350
	Dog Bag Costs		500
TOTAL EFM EXPENDITURE		**30,887**	**74,817**
	BUDGETED EXPENDITURE	**£**	
COMMUNITY ENGAGEME	Newsletter	2,600	
	Hurst Life	1,200	
	Hurst Festival Super Sunday		2,500
	Grants		4,000
	Tourism & Attractiveness		6,000
	General		250
	Health & Wellbeing Grants		1,000
	Health & Wellbeing Projects		1,000
TOTAL C & E EXPENDITURE		**3,800**	**14,750**
TOTAL COUNCIL EXPENDITURE		**233,341**	**100,627**