

Queen Camel Playing Field Management Committee- Finance Report 2023-24

This report outlines the financial position of the Playing Field Management Committee for the year April 2023 – March 2024. It includes income and expenditure up to and including 7/3/24.

There is no available budget remaining for the year and so any further spending between 7/3/24 and 31/3/24 will need to be presented at the Parish Council meeting on 18/3/24 for authorisation. There is sufficient fuel for equipment and no further anticipated spend with the March electricity bill not being due for payment until April.

All income is accounted for, unless Ilchester FC have fixtures between 7/3/24 and 31/3/24 which would be added to the figures below.

Table 1: Expenditure of the Playing Field Management Committee for the year 2023-24 (as at 7/3/24)

Code centre	Budget (£)	Spend (Excl VAT) (£)	Spend (Incl VAT) (£)	Variation on Budget (£)
Sundries (incl. Training)	250.00	23.33	25.00	+225.00
Electricity	350.00	45.86	48.15	+301.85
Water	200.00	157.76	169.79	+30.21
Pavilion Maintenance	500.00	306.15	338.37	+161.63
Equipment Service and Maintenance	500.00	1765.93	1987.02	-1487.02
Field Maintenance	750.00	785.66	908.03	-158.03
Play Area	450.00	191.00	212.20	+237.80
Sports Equipment	330.00	333.25	399.90	-69.90
Total	3330.00	3608.94	4088.46	-758.46

Table 2: Income of the Playing Field Management Committee for the year 2023-24 (as at 7/3/24)

Customer	Budget (£)	Income (£)	Variation on Budget (£)
Bullets FC		115.50	
QCCC		450.00	
Ilchester FC		518.50	
Total	900.00	1084.00	184.00

Commentary

The budget for the PFMC for 2023/24 was set at £3000. In addition to this £330 was held in reserves for unpaid bills from the previous year, which were in budget for 2022/23. Thus, annual budget available £3330.

For clarity a number of bills were accounted for in 2023/24 spending but were not paid or documented until the 2023/24 year. In recognition of this the request to the Clerk was for a carry over for unpaid bills for the purchase of 2 sets of small goal posts (£399.90), BP Plumbing (£105) and Signworx (£40) but it appears only the net figure for the goalposts (£330) was held. In addition, two invoices (£18.47 and £17.08) paid in March did not appear on Scribe until April and therefore came from 2023/24 budget as opposed to 2022/23 budget. This amounts to a carry-over of spending of £580.45 with only £330 held over in reserves. Thus the PFMC was carrying a deficit of its budget of £250.45 into 2023/24.

- **Sundries**- Two spends in this cost area, for SPFA membership and a top-up to the Playing Field Mobile phone. No training was paid for. Thus, underspend of £225 from budget.
- **Electricity**- In March 2023 a government 'cost of living' support payment of £150.00 was added to the account, resulting in electricity payments not having to be made until December 2023. With a Smart meter now being fitted and paying by direct debit small credits are applied to the bills each month. The current tariff ends January 2026. Underspend of £301.85 from budget.
- **Water**- Water is paid 6 monthly with underspend from budget of £30.21.
- **Pavilion Maintenance**- A reduction in maintenance spending this year due to the heavy investment in time and money the previous year to rejuvenate its condition when management responsibility was taken over by the PFMC. This is now an ongoing maintenance commitment. Underspend for 2023/24 of £161.63.
- **Equipment Service and Maintenance**- This is the area of significant expenditure for this year and has distorted the budget spending significantly. The 'chickens' of years on limited maintenance came 'home to roost' within one year! This resulted in an overspend of £1487.02:
 - **Ride-on**- Due to wear and tear the cutting blade drive mechanism failed and a number of parts needed to be purchased. Parts fitted by Phil Jones and Andrew Hoddinott kept service costs to nil. Cost £232.05
 - **Tractor**- Early in 2023 (last financial year) the tractor radiator that have been leaking for years was fixed. Consequently, the fixed water system caused the head gasket to fail which needed to be fixed and as a consequence a fuel issue was also identified. The PFMC owes significant gratitude to George Coombes for volunteering to fix the issues, not knowing the knock-on issues that were to escalate as each stage was completed. Couple this with his home being subject to the flooding in May, the time and effort he was able to give to the playing field was immense. With parts and labour the cost of repairing the tractor, back to a working condition was £743.86. Acknowledgement is also due to Cllr Dan Hewlett and family who loaned us one of their tractors whilst the playing field tractor was offline, bringing to the field and return each week, with Phil Jones and Andrew Hoddinott cutting the grass each week. No fuel costs were incurred during this lengthy period!

- **Gang mowers**- Although identified being due for sharpening and service during 2022/23 financial year they did not get done so were carried over as a priority into 2023/24. In addition to servicing, parts of the gang mowers were rusting and in need of repair. A quote was finally obtained at between £500-£700 and authority was obtained from the PC for spending as it was over the delegated authority spending limit and put the PFMC budget at risk of overspend. The final invoice was to the value of £854.06 (net) (£1024.87 incl. VAT).
- **Field Maintenance**- The main costs for field maintenance are fuel, white line paint and weedkiller application. During this year there was a purchase of kerosene for the tractor (£243.50 in August 2023). This appears to be an expenditure every 15-18 months and so will be a cost every two years. There was also a bulk purchase of white line paint in December for the Ilchester FC pitch hire. There are significant reserves of paint that should see the PFMC through most of the next financial year. Overspend on Field maintenance £158.03.
- **Play Area**- Only a small number of repairs were carried out on the play area this year, and these were achieved without additional spend. The only cost was for Play Area Inspections resulting in an underspend from budget of £237.80.
- **Sports Equipment**- This is not an acknowledged Budget code for the PFMC, but accounts for the held over £330 for the goal posts as detailed above.
- **Income**- There were three paying customers for the playing field this year. The end of season for Bullets FC (March/April 2023), QCCC and the emergency use of the field by Ilchester FC who lost their pitches due to flooding in November 2023. Thanks to the efforts of volunteers and PFMC members we were able to take advantage of this opportunity to increase the expected income from the field by an additional £184.00 from budgeted figures. This may increase if Ilchester FC continue to use the field during the rest of March.

Regrettably the PFMC reports an overspend on budget of £758.46, although of note £250.45 of 2022/23 budget spend have been accounted for in this year's spending and the income to date is £184.00 more than expected. Therefore, an equivalent overspend of £324.01. Effectively the additional cost for the gang mower repair, above the original quote provided!