

Item 8 - Appendix 3 - Todmorden Town Council Budget 2022/23 to 2024/2025

Notes to 3-year forecast

1. Budget Principles

- 1.1 Todmorden Town Council is required to set a "balanced budget" whereby estimated expenditure is matched by income generated from Precept related funds and or any other miscellaneous income, without potentially needing to draw on general reserves to meet funding gaps.
- 1.2 As part of that process it is recommended that a three - year forecast is undertaken in order to consider the impact of inflation and to take into account any annual changes that are forecast to take place.
- 1.3 Due account should also be taken of the nature of the Council's operations in terms of financial risk and the need to provide adequately from general reserves for unforeseen emergencies that could materially impact on such level of general reserves.
- 1.4 The nature of the councils activities are of a discretionary spend basis and therefore to a large extent control can be exercised should it be necessary to reduce spend.
- 1.5 In addition, it is also prudent to consider establishing Earmarked Reserves where commitments are being made against the budget, whether current or future years.
- 1.6 The Principles that generally apply when establishing estimates are to be prudent and conservative in the approach, using wherever possible, past history to inform current delivery and realistic estimates for future growth/provision for changes in service delivery.

2. Todmorden Town Council Service Delivery considerations

- 2.1 Todmorden Town Council does not currently have responsibility for any direct front line services.
- 2.2 Its main focus historically has been on enabling and facilitating improvements for Todmorden Precept Payers by a combination of awarding of grants, principally to the voluntary sector, and contributing to wider based schemes as part of leveraging in more substantial funds for the benefit overall of Todmorden.
- 2.3 Potentially this may focus may slightly change in the future as CMBC considers whether to seek transfer of some services towards some elements of direct responsibility. To meet this potential challenge the available financial resources were increased in 2020/21, but the impact of Covid 19 on our precept base, meant that for 2021/22 Members did not wish to increase the tax burden further for our residents then.

2.4 As covid restrictions have been lessened and business returning back to a new normal, there are signs of inflationary pressures being seen on general administrative and contract expenses.

2.4 The Town Councils level of activity has increased and in particular a conscious decision made to support the work of the relatively new Climate Emergency Committee by appointing a part time Climate Officer.

2.5 However, the reality is that if some discrete elements of service are in the future considered for transfer from CMBC to Todmorden Town Council there will be a need to increase Precept.

3. Staffing

3.1 The table below indicates the staffing levels and hours worked to deliver the work of the Town Council.

Position	Start of year		
	2020/21	2022/23	2023/24
Town Clerk/RFO	30	37	37
Assistant Town Clerk	24	24	24
Admin Officer	30	30	30
Climate Officer	0	20	tba
Full time Equivalent	2.27	3	2.46

3.2 Both volume and range of activity have increased over the last twelve Months, resulting in the Staffing Committee carrying out a review where in considering replacement of the existing Town Clerk it was recognised that to deal with the volume of work and additional committee /staff member responsibility it is necessary for this post to be full time.

3.3 The increasing complexity and range of work also led to a review of current staffing grading. When considered against what was being carried out, the new Climate Officer grading and other equivalent Town Council positions, a decision was made to increase grading ranges. This was felt by Members also to be a proactive measure to retain good staff in an environment where it has already proven to be difficult to recruit.

3.3 The table below provides some comparison against other Town Councils of similar size in respect of income and turnover.

The projected salary costs for 2022/23 have been applied for Todmorden (including costs for the Climate Officer) whereas others are at 31st March 2021, so potentially an overstated position.

Name	Staff Costs	Income	% of Income	Turnover	% of turnover
Easingwold	44000	179978	24%	233305	19%
Bingley	54300	354281	15%	332620	16%
Pickering	65361	364768	18%	321410	20%
Ilkley	76342	354061	22%	294585	26%
Todmorden	117573	370550	32%	258277	46%
Filey	97441	221652	44%	281992	35%
Keighley	237289	611535	39%	505641	47%
Hebden Royd	313297	742380	42%	733756	43%

- 3.4 The appointment of a Climate Officer by Todmorden Town Council is proactive. If in comparison to others we had not taken this forward thinking initiative, staffing cost would be around 27% of income, but 38 % of expenditure. That reflected a covid year where grant related activities shut down for many, expenditure reduced and “banked” into reserves.
- 3.5 This current financial year will see income £527,000 and c £555,000 of expenditure (Wheelspark related) so restating against this would produce ratios of 22% and 21% respectively.
- 3.6 Whilst always difficult to compare staffing costs against other Town Councils, Todmorden Town Council’s do not seem excessive.

4. Town Council Precept

- 4.1 The principal income source is that of Precept Council Tax charge against Todmorden Precept Payers based on their property banding valuation.
- 4.2 Central Government does not currently cap the percentage level that Town Councils can increase the Precept by, unlike at higher level authorities, but this is always open to change.

5. Council Tax Support Grant and Parish Grant

- 5.1 In addition to the Precept Todmorden also receives the benefit of two other areas of an additional “grant” income – Council Tax Support Grant and Parish Grant.
- 5.2 Prior to 2013/14, Council Tax Benefit was paid to Local Authorities as if it were Council Tax income, so the Council Tax base was not reduced because of it. From 2013/14 onwards, Council Tax Reduction effectively lowers Calderdale’s and other preceptors’ Council Tax Bases resulting in a lower level of income being collected from Council Tax. Funding to replace some of this lost Council Tax is factored into Formula Grant from Government to the Council and the major preceptors (Police and Fire) with an element of grant relating to parishes included in the Council’s share of grant.
- 5.3 We have assumed the levels for 2022/23, 2023/24 and 2024/25 will remain as they are, **but the deteriorating financial circumstances of CMBC may lead to pressure on this**

Council Tax Support Grant	-	£33,133
Parish Grant	-	£11,691

6. Miscellaneous Income

Miscellaneous income is generated from interest receivable on investments, rental for Walsden Cricket Ground and a wayleaves payment from utility company.

Interest rates are so low that they are almost insignificant.

7. Reserves

- 7.1 We took significant steps in the financial year 2020/21 to address the issue of Reserves, including the adopting of a formal Reserves Policy.
- 7.2 We reviewed Earmarked Reserves and importantly agreed a minimum level of General Reserves (our contingency pot for emergencies) to be set at a level of £80,000.
- 7.3 That does not mean it cannot be reduced, however decisions to increase budget provision are taken with the aim to maintain this minimum level in mind.
- 7.4 Following underspends in 2020/21 we made further provision into Earmarked Reserves and in particular £25,000 towards the Wheelspark project which was completed this financial year.
- 7.5 The latest changes were approved at Resources Committee on 3rd November 2021 resulting in the following Table of Reserves as at production of this report.

Description	Balance as of 24 th November 2020
Emergency Flood Repair	£20,000
Full Elections	£12,500
Station Access	£25,000
IT Upgrade	£6,000
Community Development	£55,000
Festive Lights Replacement	£15,000
Remembrance Parade	£2,500
Non precept Grant Reserve	£22,500
Budget Phasing	£4,333
Covid 19 Assistance	£3,500
Benches	£10,000
Defibrillators	£7,000
Wheelspark retention	£5,677
WNW Community Garden	£1,000
Tod In Bloom Funding gap	£5,000
Town Hall Relocation Reserve	£3,000
Total	£198,010

Expenditure – General Comments

- 7.6 The budget for 2022/23 continues to recognise through the use of the Community Development Reserve, the need to build up this reserve in that: -
- there remains uncertainty towards the potential of some element of direct service delivery transfer from CMBC service delivery.

- there potentially is a need to provide funds by way of matched contribution that would enable higher levels of investment to be attracted to Todmorden from other external sources.
- The potential for substantial investment to be levered into Todmorden through the Town Deals Fund may present an unforeseen opportunity for Todmorden Town Council to deliver new element(s) of activity.

7.7 In establishing budgets for specific purposes, if at the end of each financial year these are not called upon, then consideration will be given to increasing Earmarked Reserves. This will help build up a pot of funds that can specifically be used then for either projects on assets that we own, or for leveraging in higher levels of investment into Todmorden that directly benefit Todmorden residents.

7.8 As part of its focus on enabling and facilitating improvement at local level, Todmorden Town Council has for many years adopted a policy to assist local voluntary based organisations through active involvement in the awarding of grants – such levels of award are now governed by our Discretionary Grants Policy and provides a means by which our overall commitment to Grant Awards is also informed by our General Reserves Policy.

7.9 Guidance is that Precept should not be increased just to provide a buffer of funds held back in case of need that is unreasonable – governed by our General Reserves Policy. Consideration should be given each year to whether the same level of Precept is required. Where need reduces, the option is available to reduce the Precept.

7.10 The budget set for 2022/23, and the overall three - year forecast, recognises this in terms of being drawn up to reflect known commitments, anticipated commitments going forward and adherence to the Reserves Policy in respect of General Reserve levels to be maintained.

8. Earmarked Reserves Purpose

8.1 Over time and with change of Officers and Councillors, it is easy to forget why Earmarked Reserves were established, and therefore as part of this report the rationale and justification to the precept payer as to why these Reserves have been created is detailed below.

Description	Reason
Emergency Flood Repair	Provision against property damage/walls adjacent to river / General contingency
Full Elections	4 yearly elections - cost circa £15k plus casual vacancies c £5k per call.
Station Access	Part of larger fund c £370k to lever in £2m plus re improved access to station
IT Upgrade	Provision for replacement /upgrade/ relocation

Community Development	To enable future leveraging in of funds and or enabling some specific projects that may benefit Todmorden and or community support.
Festive Lights Replacement	Provision to replace Festive lights in year 8 of use
Remembrance Parade	Provision to assist with Parade costs if called upon.
Non precept Grant Reserve	Provision to offset discretionary award by CMBC of council tax support and parish grant should these be phased out.
Budget Phasing	To smooth over year 1 shortfall over 3 year budget forecast
Covid 19 Assistance	Discretionary support to voluntary organisations/groups delivering/covid related emergency financial support.
Benches	Provision to undertake substantive repairs and maintenance work on portfolio of benches.
Defibrillators	Provision to introduce new defibrillators
Wheelspark retention	Contract provision under 12 month retention period – to be released August 2022
WNW Community Garden	Commercial Sponsorship for Community garden in Walsden
Tod In Bloom Funding gap	Expected change in CMBC policy to charge for putting up and taking down of baskets and watering of lamppost displays. Costs unknown but first year provision if needed and then to consider including within revenue budget.
Town Hall Relocation Reserve	Provision for year 1 occupation costs contribution if relocating to Town hall. Costs unknown but first year provision if needed and then to consider including within revenue budget

9. Grants

9.1 Todmorden Town Council seeks to enable and facilitate and see the awarding of grants as a key enabler for mainly local voluntary organisations/groups to help deliver a “sense of community”

9.2 The Discretionary Grants Policy enables a fair distribution of funds. For 2022/23 we have assumed that there will be a mixture of regular and new applications will be made and as we move out of Covid 19 restrictions, revenue budgets may come under pressure.

9.3 For comparison purposes the following table summarises our involvement Grants over the last five years

	2017/18	2018/19	2019/20	2020/21	2021/22 est outturn	Budget 2022/23
Total Grants awarded	£28,787	£38,666	£52,892	£17,829 (Covid)	£33,500 (part covid)	£53,000

- 9.4 There are two historic Major Grants made in respect of PCSO's c£37k and Todmorden Information Centre c£18k.(£23k 2021/22) Representing 18% of income. These will be kept under review to ensure value for money is still delivered.
- 9.5 Work on the Climate Emergency Committee's Action Plan has started following the appointment of a Climate Officer. Budgets allocated to this for 2022/23 are expected to be fully used in delivery of specific projects. Any underspend in the 2021/22 budget may, subject to overall compliance with General Reserves levels, be carried forward into 2022/23, as projects develop and potentially contributions be needed to lever in higher level grant funds.
- 9.6 Further work has taken place on the Neighbourhood Plan during 2021/22 but as the Calderdale Development Plan nears adoption in early 2022, there will be a need to reconsult and hence provision made at £5,000.

10 Future Budget Issues

- 10.1 At this stage of preparation of budgets for 2022/23, there may still be areas of budget spend that may arrive between now and year end that may not have been considered as part of this process, but it is not anticipated that these would be of major consequence.
- 10.2 Prudent financial management has enabled Earmarked Reserves to be increased to a level of £198,010. General Reserves levels are forecast as at November 2021 for year end at £71,000 – below the minimum requirement of £80,000 as good practice to be maintained, but it is likely there will be some underspend in budgets projects that will realign to the £80,000 level.
- 10.3 Some of the “In year” movement to Earmarked Reserves can be reversed if felt necessary to meet this good practice level.

11 Risk of Forecast budget being sufficient to meet future needs.

- 11.1 Todmorden Town Council does not currently carry great financial risk because of the nature of its enabling delivery, resulting in high levels of discretionary spend.
- 11.2 Any movement into direct property ownership of substantive nature e.g.the Town Hall would carry greater financial risk and that stage a full risk profile would need to be considered
- 11.3 The Main financial risk continues to be an overspend on these discretionary awards as well as over commitment to assist with non-council owned assets/schemes.
- 11.4 Compliance with the General Reserves Policy should provide some measure of internal control for Members to follow and not over commit the Council.

12 Three Year Budget Forecast

	Budget Required 2022/23	Comments	2023/24	2024/25
Staffing Matters				
Staff Training	£750	MS office * 2 = £600 First aid at work £150	£250	£250
Staff travel	£250	To cover misc travel and attendance at courses	£250	£250
Staff Recruitment	£500	Not expected but contingency	£500	£500
Employees				
Salaries	£82,246	Assumes 3% annual increase . Increases reflecting additional establishment hours and gradings	£84,713	£87,255
Consultancy	£500	Allowance made for any specialist consultancy required	£500	£500
Overtime	£1,000	Allowance made for some peak cover - normally TOIL applied.	£1,000	£1,000
Admin Agency	£500	Allowance made in case of need	£515	£530
Employers NI/NI/PAYE	£25,853	Based on ENI thresholds and forecast PAYE	£26,629	£27,427
Home working allowance	£500	Contribution to staff costs of remote working – based on HMRC allowance	£500	£1061
Pensions employers	£2,859	Based on 3% employers contribution-stakeholder	£2,945	£3,033
Pension Employees	£4,115	Based on paying over employee stakeholder contribution at 5% and 6% 24/25	£4115	£4239
Administration				
Subscription	£1750	NALC/YLCA annual subscription	£1803	£1857
Stationery	£650	General office requirements	£670	£690
Advertising	£500	Publication of Mayor Making Day and Misc	£515	£530
Postage	£250	General office and occasional meeting papers sent	£258	£265
Mobile Phones	£800	Staff Mobile provision	£824	£849
Printing/Photocopier	£700	Costs of printing and photocopying	£721	£743
Communications	£400	Telephone lines – expected to reduce if move to Town Hall	£412	£424
Office & IT Equipment	£600	Expected to, reduce if move to town hall – Earmarked reserve in case of unforeseen spend.	£618	£637
Computer software and support	£2,925	Licences for accountancy and IT support Estimate	£3,012	£3,103
Covid office secure	£250	Replacement screens / materials /unforeseen changes	£773	£796

Audit	£1,750	Internal and External Audit – est to allow for increase owing to increasing budget	£1,803	£1,857
External Accountancy support	£850	External support year end close down of accounts and payroll provider-closedown future exc acctcy.	£735	£798
Books and Publications	£200	Reference books and MS Office guides	£206	£2212
Insurance	£3,200	Annual Insurance premium inc Wheelspark	£3,296	£3,395
Other admin fees	£150	Allowance for unknown additional fees	£155	£159
Members travel and Expenses	£250	For external meetings attendance by Members	£258	£265
Town Hall Hire	£750	Hire of Town Hall for additional Committee meetings	£773	£796
Election Expenses	£3,500	Contingency within year if one ward requires by election	£3,500	£3,500
Corporate image	£500	To further add to web site including social media presence	£500	£500
HR Support	£1,600	External HR support	£1,600	£1,600
Town hall running cost	£1,500	Contingency for contribution if relocated to Town Hall.	£1,500	£1,500
Miscellaneous Contingency	£750	Administration contingency	£750	£750
Mayor's Office				
Mayors Allowance	£,2000	Allowance for discretionary spend in carrying out duties	£2,000	£2,000
Mayors transport	£750	Taxi/travel costs for Mayor	£750	£750
Mayors invite cost	£200	To meet attendance cost at other events e.g Yorkshire Day	£200	£200
Mayors day	£4,000	Provision of Food/Drinks etc re Mayor Making	£4,000	£4,000
Mayors trading account	£1,000	Imprest account to meet up front event costs offset by event income	£1,000	£1,000
Town Centre Security				
Town Centre Security	£37,600	Contribution of 50% towards two PCSO's based on annual increase c3%	£38,728	£39,890
Property				
Land sites	£500	Allowance for minor repairs	£500	£500
Lobb Mill	£2,500	Allowance for upgrading site	£500	£500
Community Development	£4,000	To provide for combination of contribution/ future proposals	£4,000	£4,000
Todmorden In Bloom	£2,500	Additionality of land mtce.	£2,500	£2,500
Patmos Gardens	£500	Allowance for unplanned works	£515	£530
Walsden Cricket Ground	£250	Allowance for minor repairs	£250	£250
Wheels Park	£750	Allowance for minor repairs	£750	£750

Tree Maintenance	£750	Annual Tree Inspection	£773	£796
Vale Baptist Land	£500	Allowance for unplanned works	£500	£500
Resources				
Donations and Grants (137) – now GPC	£20,000	General Grants	£2,0000	£20,000
TH Hire Refund Grants	£8,000	Town Hall Hire Grants	£8000	£8000
Education related grant	£2,000	Annual grant award two charities for post school leaver support into higher education	£2,000	£2,000
Events Contribution	£11,000	Grants to fund Todmorden Town Centre based Events	£11,000	£11,000
Tourism	£18,000	Contribution to Todmorden Information Centre	£18,000	£18,000
Publicity	£500	Allowance to increase profile of TTC through paid for use of social media.	£500	£500
CROWS	£1,500	Rights of Way repairs	£1,500	£1,500
Festive Celebrations install	£5,000	Installation by CMBC	£5,000	£5,000
Festive Celebration 8 year contract	£2,750	Ongoing storage and repair	£2,750	£2,750
Festive Celebration-replacement provision	£7,500	Provision into Earmarked Reserves for replacement in year 9	£7,500	£7,500
Events	£2,000	Christmas Event	£2,000	£2,000
Entertainment Arts and Recreation	£11,150	Entertainment and Arts related Grants	£11,150	£11,150
Environment Projects	£11,000	Covers costs of Grounds maintenance for Patmos, Vale Baptist and Lobb Mill	£11,000	£11,000
Benches	£2,500	Allowance for repairs/maintenance	£2,500	£2,500
Miscellaneous Contingency	£1,000	Contingency	£1,000	£1,000
Development				
Subscriptions	£200	Subscriptions to external bodies	£200	£200
Neighbourhood Plan	£5000	Contingency for possible additional finalisation of plan costs.	£0	£0
Miscellaneous /Contingency	£215	Contingency	£216	£215
Climate Emergency				
Publicity	£1,000	To produce materials for publicising	£1,000	£1,000
Room hire	£500	To hold external meetings	£500	£500
Special projects	£2,500	As required by the group	£2,500	£2,500
Admin Support	£1,500	To cover additional admin support	£1,500	£1,500
External support	£1,000	To allow for speakers and for external advice	£1,000	£1,000
Small Grants	£2,500	Discretionary grants -max £250 each	£2,500	£2,500

Legislation covering Payments under Budget Codes

The Town Council adopted the General Power of Competence in May 2021, but in doing so still has regard to underlying legislation with regard to lawful purpose of expenditure as per table below.

Code	Cost Centre	Description	Budget Heading	Legislation
1126	125	Covid Fund	Discretionary Grants	LGA 1972 S111
4000	110	Employees	Salaries	LGA 1972 S112
4002	110	Employees	Consultancy	LGA 1972 S112
4003	110	Employees	Overtime	LGA 1972 S112
4020	110	Employees	Agency	LGA 1972 S112
4035	110	Employees	NI/ENI/PAYE	LGA 1972 S112
4036	110	Employees	PAYE Arrears	LGA 1972 S112
4040	110	Employees	Pensions employee	LGA 1972 S112
4041	110	Employees	Pension employer	LGA 1972 S112
4050	105	Staffing Matters	Staff Training	LGA 1972 S112
4055	110	Employees	Staff Travel	LGA 1972 S174
4060	105	Staffing Matters	Staff recruitment	LGA 1972 S112
4065	105	Staffing Matters	Member Training	LGA 1972 S175
4070	110	Employees	Home Work allwce	LGA 1972 S112
4100	120	Administration	Subscriptions	LGA 1972 S143
4110	120	Administration	Stationary	LGA 1972 S111
4120	120	Administration	Advertising	LGA 1972 S142
4130	120	Administration	Postage	LGA 1972 S111
4131	120	Administration	Printing/Photocopier	LGA 1972 S111
4140	120	Administration	Communications	LGA 1972 S111
4141	120	Administration	Mobile Phones	LGA 1972 S111
4145	120	Administration	Office & IT Equip	LGA 1972 S111
4146	120	Administration	Computer software	LGA 1972 S111
4148	120	Administration	Office Covid Secure	LGA 1972 S111
4210	120	Administration	Audit/Acctcy/Consultancy	LGA 1972 S111
4211	120	Administration	Books and Publications	LGA 1972 S111
4220	120	Administration	Insurance	LGA 1972 S111
4221	120	Administration	Insurance Claim	LGA 1972 S112
4222	120	Administration	Regalia Insce Valuation	LGA 1972 S111
4230	120	Administration	Other admin fees	LGA 1972 S111
4240	120	Administration	Members Travel/Expenses	LGA 1972 S111
4255	120	Administration	Town Hall Hire	LGA 1972 S111
4260	120	Administration	Election Expenses	LGA 1972 S111
4270	120	Administration	Corporate Image	LGA 1972 S142
4280	120	Administration	HR Provision	LGA 1972 S111
4290	120	Administration	Payroll	LGA 1972 S111
4310	130	Office of Mayor	Mayors Allwce	LGA 1972 S111
4315	130	Office of Mayor	Mayors Discretionary Grant	LGA 1972 S111

4320	130	Office of Mayor	Mayors Transport	LGA 1972 S111
4321	130	Office of Mayor	Mayrs Event Invite costs	LGA 1972 S111
4330	130	Office of Mayor	Mayors Day	LGA 1972 S111
4331	130	Office of Mayor	Mayors Medals	LGA 1972 S111
4350	140	Town Centre Security	Town Centre Security	LG Rating Act 1997 s31
4410	200	Resources	Donations and Grants	LGA 1972 S137
4411	200	Resources	Walsden CC	LGA 1972 S137
4415	200	Resources	Covid support	LGA 1972 S137
4420	200	Resources	TH Refund Grant	LGA 1972 S137
4425	200	Resources	Education Non L/A	LGA 1972 S137
4426	200	Resources	Events Grants	LGA 1972 S144
4430	200	Resources	Tourism	LGA 1972 S144
4450	200	Resources	Publicity	LGA 1972 s142
4458	200	Resources	Festive Lights Mtce Storage	LGA 1972 S144
4460	200	Resources	Festive Lights	LGA 1972 S144
4461	200	Resources	Events	LGA 1972 S144
4462	200	Resources	Childrens Display Competition	LGA 1972 S144
4470	200	Resources	Entertainment Arts & Rec	LGA 1972 S144
4480	200	Resources	Town Charter	LGA 1972 S111
4481	200	Resources	Blue Plaque	LGA 1972 S111
4483	200	Resources	Gateway Signs	LGA 1972 S111
4485	200	Resources	Mayoral Robe	LGA 1972 S111
4555	200	Resources	Gaddings Signage	LGA 1972 144
4560	200	Resources	Environmental Projects	Open Spaces Act 1960s9,10
4565	200	Resources	Skips Provision	LGA 1972 S111
4610	300	Development	Neighbourhood Plan	Localism Act 2011
4630	150	Property	Land Sites	Open Spaces Act 1960s9,10
4631	150	Property	Patmos Gardens	Open Spaces Act 1960s9,10
4632	150	Property	Lobb Mill Picnic Site	Open Spaces Act 1960s9,10
4633	150	Property	Walsden Cricket Ground	Open Spaces Act 1960s9,10
4634	150	Property	Vale land	Open Spaces Act 1960s9,10
4635	150	Property	Wheels Park	Open Spaces Act 1960s9,10
4636	150	Property	Tree Maintenance	Open Spaces Act 1960s9,10
4637	150	Propertry	Tod in Bloom outsourced	Open Spaces Act 1960s9,10
4671	200	Resources	Festive Lights Cap purchase	LGA 1972 S144
4672	200	Resources	Festive Light Cap purchase childrens displays	LGA 1972 S144
4680	200	Resources	Wheelspark Cap Exp TTC	LGA 1972 S144
4681	200	Resources	Wheelspark Cap Spend CMBC	LGA 1972 S144

4683	200	Resources	Wheelspark Opening Event	LGA 1972 S144
4990	120	Administration	Misc contingency	LGA 1972 S111
5000	160	Climate Emergency	Publicity	LGA 1972 s142
5001	160	Climate Emergency	Room Hire	LGA 1972 S111
5002	160	Climate Emergency	Special Projects	LGA 1972 S111and 137
5003	160	Climate Emergency	Admin Support	LGA 1972 S112
5004	160	Climate Emergency	External Support	LGA 1972 S111
5005	160	Climate Emergency	Climate Small Grants	LGA 1972 S137
5006	160	Climate Emergency	Climate Events	LGA 1972 S144