

Chittlehamholt, Satterleigh and Warkleigh Parish Council

2021-2022 Budget (all amounts in £)

INCOME

B/F	(1a)	General Operational funds surplus brought forward	2,023.41
B/F	(1b)	Specific Operational funds deficit brought forward	(492.00)
2021/22	(1c)	North Devon Council Parish Grant	0.00
2021/22	(1d)	Council Tax Support Grant	0.00
2021/22	(15)	Precept	5,300.00

Sub-total income

6,831.41

NET INCOME FOR 2021/22 Financial Year 6,831.41

EXPENSE

			Gross	Vat	Net
2021/22	(2a)	Grants to Parish Churches	450.00	0.00	450.00
2021/22	(2b)	Hire of Village Hall	234.00	0.00	234.00
2021/22	(3)	AVIVA Insurance	659.28	0.00	659.28
2021/22	(4)	Internal Auditor	100.00	0.00	100.00
2021/22	(5)	Clerk related costs	1,738.45	5.31	1,733.13
2021/22	(6)	Playing Field Maintenance	850.40	141.73	708.67
2021/22	(7)	Snow Warden costs	180.00	0.00	180.00
2021/22	(8)	Asset maintenance	640.00	90.00	550.00
2021/22	(9)	Website costs	210.64	35.11	175.53
2021/22	(10)	Verge Ploughing	1,200.00	200.00	1,000.00
2021/22	(11)	Parish Council Training	100.00	0.00	100.00
2021/22	(12)	DALC Subscription	91.46	15.24	76.22
2021/22	(13)	Campaign to Protect Rural England	100.00	0.00	100.00
			<u>6,554.22</u>	<u>487.40</u>	<u>6,066.83</u>

Projects

2021/22	(14)	Car charging point	1,105.50	184.25	921.25
			<u>1,105.50</u>	<u>184.25</u>	<u>921.25</u>

Sub-total

7,659.72 671.65 6,988.08

GROSS EXPENSE FOR 2021/2022 Financial Year 6,988.08

TOTAL 2021/2022 NET of Income and Expense (156.67)

Precept Calculation

Current Precept	5,125.00
Proposed Precept - (see note 14)	5,300.00
Increase in Precept	175.00
Percentage increase in the Precept	3.41%
Average Band D = £31.47 would increase to	£32.54 or an extra £0.08 per week

Notes to Budget

(1a) Operational funds - general

General operational funds surplus brought forward. Includes £278 surplus from verge ploughing funds

(1b) Operational funds - specific

AED project costs at 31.03.2020 deficit of £492 b/f
project timescales, these funds have been carried over into FY 20/21 budget

(1c) North Devon Parish Grant

At this time the status of this grant is unclear so it is prudent not to assume receipt

(1d) Council Tax Support Grant

At this time the status of this grant is unclear so it is prudent not to assume receipt

	Budget		
	Gross	Vat	Net
(2a) Grants to contribute towards expenses of cemeteries			
Under Powers granted by Local Government Act 1972 s.214(6)			
Chittlehamholt Church for Burial Ground	150.00	0.00	150.00
Satterleigh Church for Burial Ground	150.00	0.00	150.00
Warkleigh Church Burial Ground	150.00	0.00	150.00
Sub-total	450.00	0.00	450.00
(2b) Costs relating to Chittlehamholt Village Hall			
Costs of £18/meeting on 13 meetings a year	234.00	0.00	234.00
Sub-total	234.00	0.00	234.00
(3) Aviva Insurance			
12 months fixed price for 3 years	659.28	0.00	659.28
Additional insurance for DAAT lights, shed electrics included in the above.			
Sub-total	659.28	0.00	659.28
(4) Internal Auditor			
Required under Local Government Act 1972			
Internal audit fee	100.00	0.00	100.00
Sub-total	100.00	0.00	100.00
(5) Clerk Related Costs			
Salary as per NALC National Pay Scales for Parish Clerks			
Clerk Salary (12hrs/mth @ £10.57/hr) based on £10.26 + 3 % (actual 20/21)	1,522.08	0.00	1,522.08
Clerk Salary (8hrs for Annual Return Activity) based on £10.57/hr.	84.56	0.00	84.56
Clerk Admin (paper/toner/stationary/postage/phone)	100.00	0.00	100.00
Payroll costs (£7.72 + 3%)	31.81	5.31	26.49
Sub-total	1,738.45	5.31	1,733.13
(6) Playing Field Maintenance			
Under Powers granted by Public Health Act 1875 s.164			
Grass Cutting	720.00	120.00	600.00
ROSPA (based on current year cost +3%)	130.40	21.73	108.67
Sub-total	850.40	141.73	708.67
(7) Snow Warden			
Delegated Community Co-ordination Role from DCC			
Diesel per grit run @£30/run - assume 6 runs	180.00	0.00	180.00
Sub-total	180.00	0.00	180.00
(8) Asset Maintenance			
To ensure insurance is valid all assets need to be maintained	540.00	90.00	450.00
DAAT LED lighting fund for replacement / annual maintenance	100.00	0.00	100.00
Sub-total	640.00	90.00	550.00
(9) Website			
Website hosting (based on a 3 year renewal)	150.70	25.12	125.58
Vimeo - meeting video hosting	59.94	9.99	49.95
Sub-total	210.64	35.11	175.53
Under Powers granted by Local Government Act 1972 s.142			
Required under Local Government Transparency Code 2015			
(10) Verge ploughing			
Year 1 (Cycle 2)	1,200.00	200.00	1,000.00
(11) Training	100.00	0.00	100.00
(12) DALC subscription (PY + 3%)	91.46	15.24	76.22
(13) Annual subscription to Campaign to Protect Rural England	100.00	0.00	100.00
(14) Car charging costs (25% of total liability estimated)	1,105.50	184.25	921.25
TOTAL	7,659.724	671.648	6,988.077

(15) Precept

The precept should be set at a level that at least balances the budget or provides a small surplus to cover unbudgeted items that may arise. It is also prudent to increase the Precept as the level of precept increases in the future may be capped and as more costs are pushed down from NDC to local parishes we need to ensure that we are prepared for the future.

The £175 increase in the current year relates to a 3% annual increase on PY base precept (£4,875 before AED spread costs added), and the £289 relates to the revised spread cost of the AED's and Website hosting.

Reserves

The Council reserves are also used the 'spread' the cost of large projects over a number of years. In this way the reserves will fluctuate as planned costs arise or savings accrue. The aim is to always have a reserve which is greater than six months expenditure, this appears in line with other smaller parish councils.

<u>Summary of out years</u>	2021/22	2022/23	2023/24	2024/25	2025/26
Funds brought forward from previous years	670.67				
Current reserves estimated at 01.04.2021 =precept PY	<u>4,875.00</u>				
Total reserve balance in bank at year end 31.03.2021	<u>5,545.67</u>	4,718.33	4,112.97	3,537.19	3,082.22
Precept					
Current Base Precept of £4,875 + 3%	5,021.25	5,171.89	5,327.04	5,486.86	5,651.46
Increase in Precept to maintain reserve levels	0.00	0.00	0.00	0.00	0.00
Precept increase- related to AED purchases	164.00	164.00	164.00	0.00	0.00
Precept increase -related to Website cost / 3 years	125.58	125.58	0.00	125.00	125.00
Total Precept	<u>5,310.83</u>	<u>5,461.47</u>	<u>5,491.04</u>	<u>5,611.86</u>	<u>5,776.46</u>
Proposed Precept	5,300.00				
VAT reclaim PY	860.74				
Total Income	<u>6,160.74</u>	<u>5,461.47</u>	<u>5,491.04</u>	<u>5,611.86</u>	<u>5,776.46</u>
Costs	(6,988.08)	(6,066.83)	(6,066.83)	(6,066.83)	(6,066.83)
Total costs	<u>(6,988.08)</u>	<u>(6,066.83)</u>	<u>(6,066.83)</u>	<u>(6,066.83)</u>	<u>(6,066.83)</u>
Reserves at year end	<u>4,718.33</u>	<u>4,112.97</u>	<u>3,537.19</u>	<u>3,082.22</u>	<u>2,791.86</u>
Change to reserve	(156.67)	(605.36)	(575.78)	(454.97)	(290.37)
50% of costs =	3,494.04	3,033.41	3,033.41	3,033.41	3,033.41