

Payhembury Parish Council

Budget 2021/22

Opening Balance 01/04/20

16283.93

Receipts	2019/20	2020/21		2021/22		Difference			Notes
		Budget 2020/21	Expected by EOY 2020/21	Budget 2021/22	Budget 21/22 vs budget 20/21 (£)	Budget 21/22 vs budget 20/21 (%)	Budget 21/22 vs actual 20/21 (%)		
Precept	£6,590.00	£7,567.60	£7,567.60	£8,589.00	£1,021.40	13.5%	13.5%		
S106	£7,708.07	£0.00	£0.00	£0.00	£0.00	~	~		
CIL	£799.89	£0.00	£6,906.56	£0.00	£0.00	~	~	a	
Other grants	£0.00	£0.00	£0.00	£0.00	£0.00	~	~		
Fundraising / donations	£0.00	£0.00	£1,100.00	£0.00	£0.00	~	~		
Bank Interest	£38.86	£0.00	£23.98	£0.00	£0.00	~	~	b	
Refunds / Misc	£75.40	£0.00	£0.00	£0.00	£0.00	~	~		
C&E Receipts (recovered VAT)	£1,209.45		£221.49	£0.00	£0.00	~	~	c	
Total receipts		£7,567.60	£15,819.63	£8,589.00	£1,021.40	13.5%			

Payments (exc VAT)	2019/20	2020/21		2021/22		Difference			Notes
		Earmarked funds C/F from 2019/20	Budget 2020/21	Expected by EOY 2020/21	Earmarked funds C/F to 2021/22	Budget 2021/22	Budget 21/22 vs budget 20/21 (£)	Budget 21/22 vs budget 20/21 (%)	
Clerk's salary	£2,888.40	£0.00	£3,657.60	£4,546.40	£3,940.00	£282.40	7.7%	-13.3%	d
Administration (costs to keep the Council legal and functioning)									
Clerk's expenses	£43.84		£120.00	£3.21	£120.00	£0.00	0.0%	3638.3%	e
PPC Insurance	£372.19		£385.00	£357.29	£385.00	£0.00	0.0%	7.8%	f
Audit costs	£0.00	£200.00	£0.00	£0.00	£200.00	£0.00	~	~	g
Parish Hall rent / Zoom subscription	£72.00		£102.00	£131.95	£192.00	£90.00	88.2%	45.5%	h
DALC subscription	£133.99		£138.00	£145.00	£150.00	£12.00	8.7%	3.4%	
ICO annual registration fee	£0.00			£35.00	£35.00	£35.00	~	0.0%	i
Councillor & Clerk training	£230.00		£200.00	£60.00	£200.00	£0.00	0.0%	233.3%	
Bank charges	£42.00		£72.00	£72.09	£72.00	£0.00	0.0%	-0.1%	b
Election expenses	£0.00	£0.00	£250.00	£0.00	£250.00	£0.00	0.0%	~	j
IT - email provision	£0.00			£39.99	£40.00	£40.00	~	0.0%	k
IT - website support costs	£220.00		£180.00	£175.00	£180.00	£0.00	0.0%	2.9%	l
IT - laptop 3-yearly software	£0.00	£0.00	£90.00	£52.81	£30.00	£-60.00	-66.7%	-43.2%	m
IT - laptop replacement	£0.00	£0.00	£50.00	£0.00	£50.00	£0.00	0.0%	~	n

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Payments (exc VAT)	2019/20	2020/21			2021/22		Difference			Notes
		Earmarked funds C/F from 2019/20	Budget 2020/21	Expected by EOY 2020/21	Earmarked funds C/F to 2021/22	Budget 2021/22	Budget 21/22 vs budget 20/21 (£)	Budget 21/22 vs budget 20/21 (%)	Budget 21/22 vs actual 20/21 (%)	
S137 (costs for which there is no specific power to spend)										o
Poppy Wreath	£29.17		£30.00	£30.00		£30.00	£0.00	0.0%	0.0%	
Grants to village clubs	£150.00		£200.00	£200.00		£200.00	£0.00	0.0%	0.0%	
Special events	£45.00	£0.00	£30.00	£0.00	£30.00	£30.00	£0.00	0.0%	~	p
Running costs (on-going costs to provide services to parishioners)										
EDDC dog bin emptying (2 bins)	£175.00		£180.00	£182.00		£280.00	£100.00	55.6%	53.8%	
Church clock service	£287.00		£295.00	£296.00		£305.00	£10.00	3.4%	3.0%	
Playing field rent	£383.14		£308.00	£307.82		£340.00	£32.00	10.4%	10.5%	q
Playing field RoSPA inspection	£0.00		£83.00	£75.50		£80.00	-£3.00	-3.6%	6.0%	
Grass cutting	£900.00		£900.00	£950.00		£1,000.00	£100.00	11.1%	5.3%	
Ditch clearing	£0.00		£0.00	£0.00		£150.00	£150.00	~	~	
Defibrillator phone costs	£204.00		£157.00	£152.00		£160.00	£3.00	1.9%	5.3%	
Defibrillator consumables & training	£102.00		£40.00	£0.00	£40.00	£40.00	£0.00	0.0%	~	r
Assets maintenance	£0.00		£100.00	£93.08	£56.92	£150.00	£50.00	50.0%	61.2%	s
Other Payments & Projects										t
Other Payments & Projects	£6.90		£0.00	£0.00			£0.00	~	~	
Grants	£600.00		£0.00	£100.00			£0.00	~	~	u
P1708 - Payhembury sign - flowers	£0.00	£50.00	£0.00	£0.00						s
P1904 - Tale Bus Shelter	£0.00	£2,000.00	£0.00	£0.00	£2,000.00	£0.00	£0.00	~	~	
P1905 - DADBRF tree replacement	£0.00		£0.00	£0.00		£0.00	£0.00	~	~	
P1906 - Playing fields improvements	£0.00	£8,500.00	£0.00	£0.00	£15,506.56	£0.00	£0.00	~	~	a, v
P1907 - Barrow Road speed issue	£0.00	£1,700.00	£0.00	£0.00	£1,700.00	£0.00	£0.00	~	~	w
P1908 - Allotments	£0.00		£0.00	£0.00		£0.00				
P2101 - New dog poo bin						£180.00				x
Totals (exc VAT)		£12,450.00	£7,567.60	£8,005.14	£19,833.48	£8,589.00	£1,021.40	13.5%		
VAT paid out	£281.10			£230.22			£0.00	~	~	c
Totals				£8,235.36						

Closing balance 31/3/21

£23,868.20

Earmarked Reserves

£0.00

General Reserves

£23,868.20

Project contingency (10%)

£1,920.66

General Reserves minus project contingency

£21,947.54

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Notes

- a) CIL payments from developments in the parish, paid in April and October. Amounts unknown until payments made so budget for potential of no payments. CIL payments must be used for infrastructure within the parish which can include play areas, parks and green spaces.
- b) Interest rate set to 0% from May 2020 due to pandemic. Before that interest payments were covering bank charges (£6 per month paid quarterly in arrears).
- c) The Parish Council can reclaim VAT paid; however, there is a time lag of several months between when the VAT is paid out and when it can be reclaimed (a minimum claim of £100 is required by HMRC) so figures for C&E receipts do not always match the VAT paid out at the end of each financial year.
- d) budget includes annual spine point rise from April 2021 (from £10.41 p/h to £10.62 p/h) and up to 3% annual pay increase. Clerk's salary now paid by SO on 28th of the month.
- e) stationery, stamps, phone etc - big reduction in costs since moving to online banking. Anticipated printer cartridges / printer before end of financial year.
- f) annual insurance cost is reduced as PPC committed to a 3-year deal, paid annually. 2021-22 is the 2nd of the three years.
- g) Parish Councils with a turnover of less than £25K can apply for an audit exemption certificate provided they are able to publish their relevant documents online on their website. This means that an external audit is not normally required, saving the Parish Council ~£200 per year. A light touch check is still performed by the appointed external auditor (PKF Littlejohn for all Local Councils in Devon) and they can still 'request' a full audit if they feel it is necessary. It is recommended that funds are held in Earmarked Reserves to cover one year's costs (~£200) in case this happens (which would not)
- h) Hall hire is £72 pa for Council meetings, plus extra for any additional events. Zoom £120pa or £12pm. Budget assumes both are required, due to uncertainty caused by pandemic.
- i) ICO registration is £40 per year, reduced to £35 if paid by direct debit.
- j) the cost of a Parish Council election is estimated at £1000. Budget of £250 per annum over 4 years towards, target to reach £1000 by May 2023. EDDC did not charge for the paperwork to be sent out to the parishes for the May 2019 election, but WDDC did for their parishes. EDDC may do so in future.
- k) cost of hosting corporate emails for the Parish Council. Started during 202/21 so initial payment from General Reserves and costs added to budget for next year.
- l) Annual cost of hosting and supporting the Parish Council website.
- m) 2020 - 3-year McAfee purchased & one-off licence for Office 2019 (more cost-effective). Both to be updated in Oct/Nov 2023. Budget £30pa & earmark funds.
- o) S137: All expenditures by a Parish Council have to be covered by a power that allows them to spend the money. The Local Government Act 1972 s137 gives Parish Councils the power to grant money to clubs, societies and businesses that they have no other specific power under which to do so (a 'power of last resort'). S137 is the power that can be used when no other power exists. However, the total amount that can be spent in one year is limited (calculated by multiplying the number of electors in the parish on 1st April each year by the rate for the year (for Payhembury for 2020/21 that figure is 627 electors x £8.32 = £5266.56)). This is not additional money; it is the maximum that can be spent under S137. Figures for 2021/22 are not yet available.
- p) earmarked funds towards special events eg Death of Royal, Coronation, Jubilee etc.
- q) Playing field rent should rise each year but Savills may leave it a few years before increasing it & then request arrears as well. Budget covers arrears for 20/21 and increase for 21/22 at 3% increase pa. Earmark additional funds.
- r) Defibrillator consumables and training: pads need replacing every 3 years or so and refresher training is also required (hall hire and possibly may also need to pay a trainer). Costs in 2019/20 were £102 so a suggested budget of £40 each year for 3 years.
- s) to build a small fund to pay for general maintenance and replacement of things such as seats, fences, replacement scalplings on the footpath, etc. £50 added from Payhembury sign flowers project during 20/21 - project (1708) now closed.
- t) money earmarked for projects can come from grants, donations, fund-raising and general reserves. Projects often overrun the end of the financial year or take more than a year to complete so the earmarked funds are carried forward to the following year. Any excess once a project is completed is transferred to general reserves unless the funds are from S106 or CIL payments (in which case they will be re-allocated to an appropriate project). A contingency of an additional 10% for each project is also budgeted for from general reserves.
- u) £600 grant in 2019/20 was for Internet access in the hall and came from the Transparency Grant; £100 in 2020/21 was towards new kitchen.
- v) S106 and CIL receipts can only be spent on specific projects and therefore the CIL receipts from 2020/21 have been earmarked towards the playing fields improvement project. Earmarked funds carried forward include funds from previous year, CIL funds from 2021/21 and a donation of £100
- w) purchase of road calming equipment
- x) added at Parish Council meeting January 2021