

Payhembury Parish Council

Budget 2022/23

Opening Balance 01/04/21

23868.20

Receipts	2020/21	2021/22			2022/23		Difference			Notes
		Budget 2021/22	Expected receipts by EOY 2021/22		Budget 2022/23		Budget 22/23 vs budget 21/22 (£)	Budget 22/23 vs budget 21/22 (%)	Budget 22/23 vs actual 21/22 (%)	
Precept	£7,567.60	£8,589.00	£8,589.00		£8,939.00		£350.00	4.1%	4.1%	
S106	£0.00	£0.00	£0.00		£0.00		£0.00	~	~	
CIL	£6,906.56	£0.00	£3,369.10		£0.00		£0.00	~	~	a
Other grants	£0.00	£0.00	£0.00		£0.00		£0.00	~	~	
Fundraising / donations	£1,100.00	£0.00	£330.00		£0.00		£0.00	~	~	
Bank Interest	£23.98	£0.00	£1.74		£0.00		£0.00	~	~	b
Refunds / Misc	£0.00	£0.00	£0.00		£0.00		£0.00	~	~	
C&E Receipts (recovered VAT)	£221.49		£448.64		£0.00		£0.00	~	~	c
Total receipts	£15,819.63	£8,589.00	£12,738.48		£8,939.00		£350.00	4.1%		

Payments (exc VAT)	2020/21	2021/22					2022/23		Difference			Notes
		Earmarked funds C/F from 2020/21	Budget 2021/22	In-year incomes / transfers (21- 22)	Funds available (21-22)	Expected payments by EOY 2021/22	Earmarked funds C/F to 2022/23		Budget 22/23 vs budget 21/22 (£)	Budget 22/23 vs budget 21/22 (%)	Budget 22/23 vs actual 21/22 (%)	
Clerk's salary	£4,546.40		£3,940.00	£26.80	£3,913.20	£3,913.20	£0.00	£4,027.00	£87.00	2.2%	2.9%	d
Administration (costs to keep the Council legal and functioning)												
Clerk's expenses	£3.21		£120.00	£52.16	£67.84	£67.84		£120.00	£0.00	0.0%	76.9%	e
PPC Insurance	£357.29		£385.00	£30.63	£415.63	£415.63		£430.00	£45.00	11.7%	3.5%	f
Audit costs	£0.00	£200.00	£0.00	£0.00	£200.00	£0.00	£200.00	£0.00	£0.00	~	~	g
Parish Hall rent / Zoom subscription	£131.95		£192.00	£132.05	£59.95	£59.95		£192.00	£0.00	0.0%	220.3%	h
DALC subscription	£145.00		£150.00	£4.00	£154.00	£154.00		£161.00	£11.00	7.3%	4.5%	
ICO annual registration fee	£35.00		£35.00	£0.00	£35.00	£35.00		£35.00	£0.00	0.0%	0.0%	i
Councillor & Clerk training	£60.00		£200.00	£130.00	£70.00	£70.00		£200.00	£0.00	0.0%	185.7%	
Bank charges	£72.09		£72.00	£0.00	£72.00	£72.00		£72.00	£0.00	0.0%	0.0%	b
Election expenses	£0.00	£250.00	£250.00	£0.00	£500.00	£0.00	£500.00	£150.00	-£100.00	-40.0%	~	j
IT - email provision	£39.99		£40.00	£0.01	£39.99	£39.99		£42.00	£2.00	5.0%	5.0%	k
IT - website support costs	£175.00		£180.00	£5.00	£175.00	£175.00		£185.00	£5.00	2.8%	5.7%	l
IT - laptop 3-yearly software	£52.81	£0.00	£30.00	£0.00	£30.00	£0.00	£30.00	£30.00	£0.00	0.0%	~	m
IT - laptop replacement	£0.00	£50.00	£50.00	£0.00	£100.00	£0.00	£100.00	£50.00	£0.00	0.0%	~	n
S137 (costs for which there is no specific power to spend)				£0.00	£0.00							o
Poppy Wreath	£30.00		£30.00	£0.00	£30.00	£30.00		£30.00	£0.00	0.0%	0.0%	
Grants to village clubs	£200.00		£200.00	£0.00	£200.00	£150.00		£200.00	£0.00	0.0%	33.3%	
Special events	£0.00	£30.00	£30.00	£0.00	£60.00	£10.81	£49.19	£80.00	£50.00	166.7%	640.1%	p
Running costs (on-going costs to provide services to parishioners)				£0.00	£0.00							
EDDC dog bin emptying (2/3 bins)	£182.00		£280.00	£12.74	£267.26	£267.26		£295.00	£15.00	5.4%	10.4%	q
Church clock service	£296.00		£305.00	£0.00	£305.00	£305.00		£315.00	£10.00	3.3%	3.3%	

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Playing field rent	£307.82		£340.00	£0.00	£340.00	£307.82	£32.18	£330.00	-£10.00	-2.9%	7.2%	r
Playing field RoSPA inspection	£75.50		£80.00	-£1.00	£79.00	£79.00		£85.00	£5.00	6.3%	7.6%	
Grass cutting	£950.00		£1,000.00	-£45.00	£955.00	£955.00		£1,000.00	£0.00	0.0%	4.7%	
Ditch clearing	£0.00		£150.00	£0.00	£150.00	£0.00	£150.00	£150.00	£0.00	0.0%	~	
Defibrillator phone costs	£152.00	£0.00	£160.00	-£8.00	£152.00	£152.00		£160.00	£0.00	0.0%	5.3%	
Defibrillator consumables & training	£0.00	£40.00	£40.00	£194.00	£274.00	£274.00	£0.00	£100.00	£60.00	150.0%	-63.5%	s
Assets maintenance	£93.08	£56.92	£150.00	£233.83	£440.75	£440.75	£0.00	£500.00	£350.00	233.3%	13.4%	t
Other Payments & Projects				£0.00								u
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Grants	£100.00		£0.00	£0.00	£0.00	£0.00			£0.00	~	~	v
P1904 - Tale Bus Shelter	£0.00	£2,000.00	£0.00	£0.00	£2,000.00	£2,000.00	£0.00	£0.00	£0.00	~	~	
P1905 - DADBRF tree replacement	£0.00		£0.00	£0.00	£0.00	£0.00		£0.00	£0.00	~	~	
P1906 - Playing fields improvements	£0.00	£15,506.56	£0.00	£3,369.10	£18,875.66	£0.00	£18,875.66	£0.00	£0.00	~	~	w
P1907 - Barrow Road speed issue	£0.00	£1,700.00	£0.00	-£1,700.00	£0.00	£0.00	£0.00	£0.00	£0.00	~	~	x
P1908 - Allotments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£0.00				
P2101 - New dog poo bin		£0.00	£180.00	-£180.00	£0.00	£0.00		£0.00				
P2102 - Wildlife Event Oct 2021		£0.00	£0.00	£0.00	£0.00	£0.00		£0.00				
P2103 - Platinum Jubilee tree planting		£0.00	£0.00	£270.00	£270.00	£150.00	£120.00	£0.00				
VAT paid out	£230.22					£438.24			£0.00	~	~	c
Totals	£8,235.36	£19,833.48	£8,589.00	£1,808.80	£30,231.28	£10,562.49	£20,057.03	£8,939.00	£350.00	4.1%		

Closing balance 31/3/22 (predicted)

£26,044.19

Earmarked Reserves

£20,057.03

Potential excess from Allocated Funds

£0.00

General Reserves

£5,987.16

Project contingency (10%)

£1,899.57

General Reserves minus project contingency

£4,087.59

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). Interest payments resumed mid December 2021 (0.25%)

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 2022 (from £10.65 p/h to £10.86 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.

f) Annual insurance on 3-year reduced deal June 2020 to May 2023, paid annually. Increase in 2021/22 due to corrections to policy details.

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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 be until around August/September).

h) Hall hire is £72 pa for Council meetings, plus extra for any additional events. Zoom £120pa or £12pm. Both required to enable hybrid meetings.

i) ICO registration is £40 per year, reduced to £35 if paid by direct debit.

j) The cost of a Parish Council election was originally estimated to be ~ £1000, so a budget of £250 per annum over 4 years was implemented. Updated figures from EDDC in 2021 suggest a figure of £600-£800 so budget figures adjusted to reach ~£800 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 CloudNext hosting corporate emails for the Parish Council; started January 2021.

l) Annual cost of hosting and supporting the Parish Council website.

m) November 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.

n) Laptop replacement: the Parish clerk's laptop is now 4 years old and was bought with funds from the Transparency Grant in 2017. A replacement of similar specification currently retails at ~£300. A budget of £50 per year is suggested to raise sufficient funds to enable a replacement to be bought in approximately 6 years (when the current one will be 8-9 years old).

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 spend money when 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, provided the expenditure conforms to the S137 criteria. 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 2021/22 that figure is 631 electors x £8.41 = £5357.17)). This is not additional money; it is the maximum that can be spent under S137. Figures for 2022/23 are not yet available.

p) Earmarked funds towards special events eg Death of Royal, Coronation, Jubilee etc. For 2022/23 the Parish Council budgeted an additional £50 towards Special Events for Her Majesty's Platinum Jubilee.

q) 3rd dog poo bin installed May 2021.

r) Playing field rent should rise each year but Savills may leave it a few years before increasing it & then request arrears as well. 2020/21 - rent was increased to £307.82; 2021/22 - no increase received but a 3% increase would have been £317.05 per annum - earmark additional budgeted £10 and carry forward; 2022/23 assume another 3% increase to £326.57 per annum and carry budgeted excess forward to 2023/24 if increase not applied.

s) Defibrillator consumables and training: pads need replacing every 2 years (last replaced November 2021), refresher training required roughly every 3 years (next booked for January 2022) and new batteries are needed every 4 years (last replaced April 2021).

t) Fund to pay for general maintenance and replacement of things such as seats, fences, replacement scalings on the footpath, play equipment repairs, etc. All funds were spent in 2021/22 and additional funds required from General Reserves. Recommend a budget lump of £500 for 2022/23, followed by £250-£300 additions each year thereafter, subject to on-going assessment of expenditures and further research into past costs.

u) 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.

v) £100 in 2020/21 was to the Parish Hall towards new kitchen.

w) Project completed and closed or about to close.

x) S106 and CIL receipts can only be spent on specific projects and therefore the CIL receipts from 2020/21 & 2021/22 have been earmarked towards the playing fields improvement project.

y) Towards purchase of road calming equipment