

Payhembury Parish Council

Budget 2024/25

Opening Balance 01/04/23

12413.53

Receipts	2022/23	2023/24			2024/25		Difference			Notes
		Budget 2023/24	Expected receipts by EOY 2023/24	Budget 2024/25	Budget 2024/25	Budget 2024/25	Budget 24/25 vs budget 23/24 (£)	Budget 24/25 vs budget 23/24 (%)	Budget 24/25 vs actual 23/24 (%)	
Precept	£8,939.00	£9,304.00	£9,304.00	£12,313.00	£3,009.00	32.3%	32.3%			
S106	£0.00	£0.00	£0.00	£0.00	£0.00	~	~			a
CIL	£1,184.85	£0.00	£15,725.90	£0.00	£0.00	~	~			b
Other grants	£0.00	£0.00	£250.00	£0.00	£0.00	~	~			c
Fundraising / donations	£677.53	£0.00	£1,299.57	£0.00	£0.00	~	~			d
Bank Interest	£144.53	£0.00	£556.31	£0.00	£0.00	~	~			e
Refunds / Misc	£0.00	£0.00	£0.00	£0.00	£0.00	~	~			
C&E Receipts (recovered VAT)	£3,591.02		£1,158.72	£0.00	£0.00	~	~			f
Total receipts	£14,536.93	£9,304.00	£28,294.50	£12,313.00	£3,009.00	32.3%				

Payments (exc VAT)	2022/23	2023/24					2024/25		Difference			Notes
		Earmarked funds C/F from 2022/23	Budget 2023/24	In-year incomes / transfers 2023/24	Funds available 2023/24	Expected payments by EOY 2023/24	Earmarked funds C/F to 2024/25	Budget 2024/25	Budget 24/25 vs budget 23/24 (£)	Budget 24/25 vs budget 23/24 (%)	Budget 24/25 vs actual 23/24 (%)	
Clerk's salary	£4,341.60		£4,600.00	£579.20	£5,179.20	£5,179.20	£0.00	£5,955.00	£1,355.00	29.5%	15.0%	g
Administration (costs to keep the Council legal and functioning)												
Clerk's expenses	£10.31		£100.00	£0.00	£100.00	£10.10		£100.00	£0.00	0.0%	890.1%	h
PPC Insurance	£458.67		£505.00	-£18.44	£486.56	£486.56		£511.00	£6.00	1.2%	5.0%	i
Audit costs	£0.00	£200.00	£0.00	£0.00	£200.00	£0.00	£200.00	£200.00	£200.00	~	~	j
Parish Hall rent/Zoom subscription	£107.95		£212.00	£59.95	£271.95	£131.95		£212.00	£0.00	0.0%	60.7%	k
DALC subscription	£161.00		£178.00	£10.01	£188.01	£188.01		£265.00	£87.00	48.9%	40.9%	l
BHPN subscription	£50.00		£0.00	£50.00	£50.00	£50.00		£50.00	£50.00	~	0.0%	m
ICO annual registration fee	£35.00		£40.00	-£5.00	£35.00	£35.00		£40.00	£0.00	0.0%	14.3%	n
Councillor & Clerk training	£0.00		£200.00	£0.00	£200.00	£45.00		£200.00	£0.00	0.0%	344.4%	
Bank charges	£72.00		£72.00	£0.00	£72.00	£72.00		£72.00	£0.00	0.0%	0.0%	e
Election expenses	£0.00	£650.00	£150.00	£0.00	£800.00	£0.00	£800.00	£0.00	-£150.00	~	~	o
IT - email provision	£49.99		£50.00	-£0.01	£49.99	£49.99		£50.00	£0.00	0.0%	0.0%	p
IT - website support costs	£188.13		£207.00	£51.13	£258.13	£258.13		£198.00	-£9.00	-4.3%	-23.3%	q
IT - laptop 3-yearly software	£0.00	£60.00	£30.00	£0.00	£90.00	£11.64	£78.36	£30.00	£0.00	0.0%	157.7%	r
IT - laptop replacement	£0.00	£150.00	£50.00	£0.00	£200.00	£0.00	£200.00	£50.00	£0.00	0.0%	~	s
Running costs (on-going costs to provide services to parishioners)												
EDDC dog bin emptying (2/3 bins)	£300.00		£330.00	£0.00	£330.00	£330.00		£347.00	£17.00	5.2%	5.2%	t
Church clock service	£314.00		£346.00	-£16.00	£330.00	£330.00		£347.00	£1.00	0.3%	5.2%	
Playing field rent	£307.82	£54.36	£363.00	£0.00	£417.36	£307.82	£109.54	£380.00	£17.00	4.7%	23.4%	u
Playing field RoSPA inspection	£80.50		£100.00	-£4.00	£96.00	£96.00		£101.00	£1.00	1.0%	5.2%	v
Grass cutting	£600.00		£1,100.00	-£400.00	£700.00	£700.00		£1,100.00	£0.00	0.0%	57.1%	w
Ditch clearing	£0.00	£300.00	£0.00	£0.00	£300.00	£0.00	£300.00	£0.00	£0.00	~	~	
Defibrillator phone costs	£152.00		£176.00	-£24.00	£152.00	£152.00		£175.00	-£1.00	-0.6%	15.1%	
Defibrillator consumables/training	£12.36	£87.64	£100.00	£0.00	£187.64	£88.00	£99.64	£100.00	£0.00	0.0%	13.6%	x
Assets maintenance	£0.00	£500.00	£100.00	£0.00	£600.00	£150.00	£450.00	£50.00	-£50.00	-50.0%	-66.7%	y
Christmas Tree	£83.83	£326.17	£0.00	£0.00	£326.17	£110.58	£215.59	£0.00	£0.00	~	~	z
Defibrillator replacement	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£200.00	£200.00	~	~	aa

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Playing Fields lease renewal	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,000.00	£1,000.00	~	~	ab
Other Payments (including S137 payments)												ac
Chairman's Allowance	£0.00		£0.00	£100.00	£100.00	£0.00	£100.00	£0.00	£0.00	~	~	
Other Payments (Misc)	£0.00		£0.00	£0.00	£0.00	£0.00		£0.00	£0.00	~	~	
Grants (including village clubs)	£400.00		£200.00	£350.00	£550.00	£550.00		£550.00	£350.00	175.0%	0.0%	
Poppy Wreath	£30.00		£30.00	£0.00	£30.00	£30.00		£30.00	£0.00	0.0%	0.0%	
Special events	£95.00	£34.19	£65.00	£100.00	£199.19	£161.67	£37.52	£0.00	-£65.00	~	~	ad
Projects												ae
P1906 - Playing fields imp. phase 1	£8,301.00	£3,119.04	£0.00	-£2,419.04	£700.00	£700.00	£0.00	£0.00	£0.00	~	~	af
P2301 - Nature Trail	£0.00	£0.00	£0.00	£226.90	£226.90	£0.00	£226.90	£0.00	£0.00	~	~	ag
P2302 - Picnic Bench (playing field)	£0.00	£567.00	£0.00	£65.00	£632.00	£632.00	£0.00	£0.00	£0.00	~	~	
P2303 - Noticeboards	£0.00	£0.00	£0.00	£2,775.98	£2,775.98	£2,775.98	£0.00	£0.00	£0.00	~	~	ah
P2304 - Emergency plan	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	~	~	
P2305 - Playing fields imp. phase 2	£0.00	£0.00	£0.00	£16,631.68	£16,631.68	£0.00	£16,631.68	£0.00	£0.00	~	~	ai
Unallocated CIL funds	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	~	~	b
VAT paid out	£1,930.82					£1,158.22			£0.00	~	~	f
Projects completed/closed in 22/23	£47.00											
Totals	£18,128.98	£6,048.40	£9,304.00	£18,113.36	£33,465.76	£14,789.85	£19,449.23	£12,313.00	£3,009.00	32.3%		

Closing balance 31/3/24 (predicted)

£25,918.18

Earmarked Reserves

£19,449.23

Unallocated CIL funds

£0.00

Potential excess from Allocated Funds

£384.90

General Reserves

£6,084.05

Project contingency (10%)

£1,685.86

General Reserves minus project contingency

£4,398.19

Notes

a) S106 funds of £3479.76 are available for specific projects - this has been requested for Project 2305.

b) CIL payments from developments in the parish, paid in April and October. Amounts are normally unknown until payments made so budget for potential of no payments, however a CIL payment of ~£15,500 is anticipated in April 2024. CIL payments must be used for infrastructure within the parish which can include play areas, parks and green spaces.

c) a grant of £250 was received from D/Cllr Chubb towards new goalposts during 2023/24.

d) 2023/24 - £1000 donation received towards new noticeboards, plus funds donated/raised for playing fields improvements, nature trail projects & Zoom meetings.

e) Bank interest is off-setting bank charges by about a factor of 10 at present. Expected bank interest to be paid 31st Dec 23 & 31st Mar 24 has not been included in receipts.

f) 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.

g) Clerk's remunerated hours increased from 30hrs/m to 35hrs/m wef 1/10/23. Government pay scales increased by ~£1 p/h in November 23, backdated to 1/4/23. The 2023/24 budget of £179 covered part of the increased costs, the rest came from General Reserves. The budget for 2024/25 includes annual spine point rise from April 2024 (from 10 to 11) and up to 5% annual pay increase.

h) Stationery, printer cartridges, laminator, etc.

i) Annual insurance on 3-year reduced deal June 2023 to May 2026. Budget for 5% increase in premiums for 2024/25.

j) The Parish Council's Internal Auditor has not charged for their services in the past. A new Internal Auditor is required to audit the Parish Council for 2023/24 and their fees have been included in the budget for 2024/25. 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. However, for 2023/24, the Parish Council cannot claim exemption as their income has exceeded £25K and an external audit will also be required (~£210).

k) Hall hire has been £72 pa for Council meetings for many years, plus extra for any additional events. Zoom £120pa or £12pm. Both are required to enable hybrid meetings. So far 50% reduction on Zoom fees has been achieved each year, but not guaranteed going forward, so budget is for the full amount in case.

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- l) DALC need to employ more staff to deal with their increasing workload of legal & other support, meaning subscriptions are due to increase by 40% in 24/25.
- m) BHPN - the Parish Council joined the BHPN in March 2023. This is the first year the subscription has been budgeted for - for 2023/24 it was paid for from General Reserves.
- n) ICO registration is £40 per year, reduced to £35 if paid by direct debit. No indication that this figure will increase but budgeted full £40 in case.
- o) EDDC have advised that the cost of a Parish Council election would be ~£800. Funds to cover this have been built up over 4 years and will now be carried forward in case they are needed. EDDC have not charged for the paperwork to be sent out to the parishes for the 4-yearly May elections, but WDDC did for their parishes. EDDC may do so in future and full elections are due in May 2027.
- p) Cost of CloudNext hosting corporate emails for the Parish Council; started January 2021. Costs rose to £50 pa from January 2023. NB potential of a forced move to .gov emails in the next year or so.
- q) Annual cost of hosting and supporting the Parish Council website, paid in October each year. Costs increased by 7.5% in October 2022 so budgeted for 10% increase in October 2023, but costs were unchanged. Budget 5% increase for 2024/25. Costs for 23/24 include the one-off development of a Cllr login area of the website.
- r) November 2020 - 3-year McAfee purchased & one-off licence for MS-Office 2019 (more cost-effective). November 2023 - 3-year McAfee purchased, but MS-Office not being updated until 2025 (see below). Budget £30pa & earmark funds.
- s) Laptop replacement: the Parish clerk's laptop is now 6 years old and was bought with funds from the Transparency Grant in 2017. Windows 10 is due to be withdrawn in October 2025 and the laptop is unlikely to be able to run Windows 11, so a replacement is probably going to be needed just before that. An upgrade to MS-Office 2021 would take place at the same time, hence not updating that now (see above). A replacement of similar specification currently retails at ~£300. The budget of £50 per year should be sufficient to enable a replacement to be bought in the summer of 2025.
- t) Budgeted 5% increase in costs for dog poo bin emptying
- u) 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; no further increases have been received, but increases to budget of 3%, 3%, 10% & 5% have been applied each year since and the excess held in earmarked funds to pay the arrears when they are claimed.
- v) playing fields RoSPA inspection takes place each March. The cost is a basic fee for up to 5 pieces of equipment plus a small fee for every additional piece of equipment above that. The total number of pieces of equipment increased with the installation of the new Toddler Area in June 2022 and therefore the cost for the inspection rose slightly in 2023/24.
- w) Budget for 2023/24 assumed a return to normal number of cuts after the very dry summer of 2022. Budget for 2024/25 has remained the same.
- x) Defibrillator consumables and training: pads need replacing every 2 years (due February 2024), refresher training required roughly every 3 years (last held September 2023) and new batteries are needed every 4 years (last replaced April 2021).
- y) Fund to pay for general maintenance and replacement of things such as seats, fences, replacement scalplings on the footpath, play equipment repairs, etc. Budget of £50 to bring the earmarked funds back up to £500 after costs for tree pruning in 2023/24.
- z) Christmas tree - sufficient funds raised by donations in Oct/Nov 2022 for Christmas trees in 2022, 2023 & probably 2024. Funds to cover tree, batteries for lights and more decorations if required.
- aa) The defibrillator is warranted for 8 years and expected to last 10+ years. It has been in place since early 2017. The cost to replace the current one like-with-like is ~£1055. Possibly start to budget £200 per year into earmarked funds for replacement, but also could use CIL funds.
- ab) Playing fields lease is due for renewal in August 2026 which will incur an amount of legal costs, amount as yet unknown but could be a few thousand pounds. Start to build a fund towards these costs.
- ac) 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 2023/24 that figure is 626 electors x £9.93 = £6216.18)). This is not additional money; it is the maximum that can be spent under S137. The rate for 2024/5 will be £10.81.
- ad) Earmarked funds towards special events eg Death of Royal, Coronation, Jubilee etc. Funds carried forward.
- ae) Money earmarked for projects can come from CIL, S106, 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.
- af) Project completed in 2022/23 and excess funds transferred to Project 2305 - Playing fields improvements phase 2 (zipwire)
- ag) Project 2301 - Nature Trail - funds raised from BBQ at the Coronation Weekend event.
- ah) Project 2303 - Noticeboards - includes a generous donation of £1000 from a resident. Noticeboards supplied by Earth Anchors. Installed October & November 2023.
- ai) Project 2305 - playing fields improvements phase 2 - to cover installation of zipwire and possible re-installation of teen climber. Funds so far allocated have been transferred from project 1906 and from CIL.