

# Briefing Note

## Budget & Precept 2022/2023

### 1.0 Background

1.1 The Parish Council is required to agree a budget for the coming year and make application to Cornwall Council to collect a precept before 31 December 2021. Because council does not hold a public meeting in December, councillors are asked to approve a budget and precept application at their meeting on 10 November 2021. The budget has been prepared to include changes in costs that may be incurred arising from the enlarged parish that now includes the village of Trewidland. This briefing note sets out the background to the budget and recommends that the council support a precept that will enable it to carry out its statutory duties and projects for the next financial year.

### 2.0 The issues

2.1 Expenditure for 2022/23 is budgeted to be £13,628, which is an increase of £670 compared to the budget set last year. Overall, the increase is 5%. Unlike the previous year, no provision is needed for the cost of local elections. At the close of business on 31 October 2021, your bank balances were £54,275.70.

2.3 In order to meet the day-to-day expenses of the parish, I have ignored any possible income that may derive from the lawn cemetery. Although the council receives interest from its deposit with Cornwall Council, I have reduced the estimate based on the current year because interest rates may change in the future.

2.4 In calculating a budget for 2022/2023, the Clerk has examined all the costs incurred to date and made provision for changes, as well as including items that we may be liable for in the future.

2.5 The final calculation for a budget that takes account of all these factors requires a precept at a higher level as the previous year, which is for £12,618 (£12,000 2021/22)

### 3.0 Recommendation

3.1 To accept the budget calculation and set a precept for 2021/22 at £12,618.

### 4.0 Attachments

Appendix 1 Draft Budget & Precept

Appendix 2 Budget Notes

Append 3 Explanatory Notes

Author: John Hesketh

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# Budget 2022-23

prepared 04/11/2021

			correct	correct	estimate	draft
			Actual 2020-21	Budget 2021-22	Actual 2021-22*	Budget 2022- 23
<b>Gross Expenditure</b>			£			£
1.0	<b>Parks &amp; Open spaces</b>					
	1.1	Grass general	120.00	1374.00	1374.00	1461.00
	1.2	Longlands/Trewidland	1905.00	1919.00	600.00	600.00
	1.3	Jubilee Park	1962.00	719.00	719.00	852.00
	1.4	Lawn Cemetery	8579.00	375.00	375.00	412.50
	1.5	Bus Shelter	33.00	133.00	33.00	39.60
	1.6	Miscellaneous R&R	0.00	400.00	200.00	1000.00
	sub total		12599.00	4920.00	3301.00	4365.10
2.0	<b>General Administration</b>					
	2.1	Salaries gross	3105.00	3900.00	4072.00	4770.00
	deleted	HMRC	718.00	0.00	0.00	0.00
	2.2	Insurance & Legal	966.00	1472.00	1965.00	965.00
	2.3	PPSA	837.00	800.00	918.00	1118.00
	2.4	Miscellaneous	752.00	1256.00	1840.00	1910.00
	2.5	Donations	175.00	250.00	250.00	500.00
	sub total		6553.00	7678.00	9045.00	9263.00
3.0	<b>Projects</b>					
	3.1	Miscellaneous	0.00	0.00	0.00	0.00
	sub total	Expenditure	0.00	0.00	0.00	0.00
	<b>TOTAL</b>		<b>19152.00</b>	<b>12598.00</b>	<b>12346.00</b>	<b>13628.10</b>
<b>Gross Income</b>			Actual 2020-21	Budget 2021-22	Actual 2021-22*	Budget 2022- 23
4.0	<b>Statutory &amp; Discretionary</b>					
	4.1	Council precept	12000.00	12000.00	11678.00	12618.00
	4.2	CTS Grant	437.00	200.00	347.00	300.00
	4.3	Cemetery	4540.00	0.00	720.00	0.00
	4.4	Footpaths LMP	100.00	98.00	98.00	450.00
	4.5	Bank Interest	275.00	300.00	260.00	260.00
	4.6	Misc income	420.00	0.00		0.00
	<b>TOTAL</b>		<b>17772.00</b>	<b>12598.00</b>	<b>13103.00</b>	<b>13628.00</b>
<b>NET SURPLUS /(DEFICIT)</b>			<b>-1380.00</b>	<b>0.00</b>	<b>757.00</b>	<b>0.00</b>



2.5	Grants/Donations	Small sums for local groups	1	500.00	500.00	£	500.00
3.0	Projects	Funded from reserves. No precept funding.					
<b>All Expenditure</b>							<b>£ 13,628.10</b>
<b>4.0</b>	<b>Income Statutory &amp; D/I item</b>		<b>Frequen</b>	<b>Cost</b>	<b>Extension</b>	<b>To Budget</b>	
4.1	Precept	Collected by Cornwall Council	1	10627.60	10627.60	£	12,618.10
4.2	Council Tax Support	Funded by Cornwall Council	1	300.00	300.00	£	300.00
4.3	Lawn Cemetery	No budget budgetted	0	0.00	0.00	£	-
4.4	Footpaths Subsidy	Local Maintenance Partnership	1	450.00	450.00	£	450.00
4.5	Bank Interest	Cornwall Council Call Account	12	21.67	260.00	£	260.00
4.6	Income Misc	Unplanned income	0	0.00	0.00	£	-
4.7	From General Reserve		0	0.00	0.00	£	-
<b>All Income</b>							<b>£ 13,628.10</b>

## Background to the parish council's budget

This Guide explains how the budget is derived and a precept calculated and where the figures are obtained from.

<b>Gross Expenditure</b>		
<b>1.0</b>	Parks & Open Spaces	The day-to-day maintenance and repair of the grounds and assets of the parish council.
<b>1.1</b>	Grass general	Verges, weed spraying, repairs to stiles and gates, footpaths. Carried out by a local contractor that the council has used for many years. He sends out an one annual invoice for all his work in the late autumn.
<b>1.2</b>	Trewidland paths	We are now responsible for maintaining paths in Trewidland. Dobwalls Parish Council cut the grass on these paths and invoice this parish council at cost.
<b>1.3</b>	Jubilee Park	Cost of grasscutting, hedge trimming and the annual RoSPA inspection.
<b>1.4</b>	Lawn Cemetery	Grasscutting and any repair works need
<b>1.5</b>	Bus shelter	The PC pays to have the windows cleaned monthly.
<b>1.6</b>	Unplanned maintenance	Chair has asked that we include a sum to cover unplanned repair work that may be needed in Trewidland.
<b>2.0</b>	General Administration	Day to day costs of administering the parish council
<b>2.1</b>	Salaries	Clerk's salary is negotiated centrally and increases each year, subject to a satisfactory annual appraisal. Chair has asked the budget be increased by 4 hours each month to cover additional work from Trewidland.
<b>2.2</b>	Insurance & Legal	Insurance is renewed annually as part of a three-year arrangement that reduces the cost that was agreed in November 2020. Information Commissioners Office issues our annual licence under Data Protection Act 2018. Audit fee is our statutory requirement to carry out an annual audit.
<b>2.3</b>	PPSA (Printing, publicity, stationery, advertising)	Print figure has been increased to cover the cost of additional parish magazine editions. This council pays the monthly broadband and telephone charge for St Keyne Village Hall.
<b>2.4</b>	Miscellaneous	Our IT and webs support supplier; training budget for Clerk and Councillors; annual subscription to the Cornwall Association of Local Councils, Venue hire (divided between St Keyne and Trewidland), Expenses for councillors who may wish to claim for travel costs/telephone charges.
<b>2.5</b>	Grants & Donations	The council sets aside a small sum each year to use for supporting local volunteering groups and some regional charities.
<b>4.0</b>	<b>Income</b>	
<b>4.1</b>	Precept	Cornwall Council collect the parish precept (the very local council tax) on our behalf, and we receive this in two equal amounts in spring and autumn. The precept is charged to cover day to day running expenses of the

		parish council. You can see what your current parish precept payment is on your annual Council Tax bill.
<b>4.2</b>	Council Tax Support	Council Tax Support schemes provide help for people on low incomes with their Council Tax bill. Where a resident has claimed CTS from Cornwall Council (because of their overall council tax commitment) this separate payment is made to compensate the parish for the shortfall in the direct payment.
<b>4.3</b>	Lawn Cemetery	We never set a budget for income from fees charged in the lawn cemetery, but the council's income from the cemetery has always exceeded the maintenance costs.
<b>4.4</b>	Footpaths subsidy	The parish council receives a fixed sum each year from Cornwall Council as a contribution towards the cost of maintaining footpaths.
<b>4.5</b>	Bank Interest	The council has deposited surplus funds with Cornwall Council and receives a higher rate of interest than from commercial banks. You can see the balance on your monthly bank reconciliation.
<b>4.6</b>	Income Misc	Council occasionally received other grants, subsidies and donations that are shown here.
<b>4.7</b>	From General Reserve	Where councillors wish to fund work that is outside the scope of day to day running expenses, payments can be made from the council's reserves and this section shows that amount.

Nov 2021