

Briefing Note

Budget & Precept 2023/2024

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 2022. Because the council does not hold a public meeting in December, councillors are asked to approve a budget and precept application at their meeting on 9 November 2022. 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 2023/24 is budgeted to be £13,141, which is a decrease of £487 compared to the budget set last year. Overall, the decrease is 4% and arises because we have certainty over the future cost of grounds maintenance and have reduced the provision for unplanned repairs. As with the previous year, no provision is needed for the cost of local elections. At the close of business on 31 October 2022, your bank balances were £55,911.61.

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. Income from the CTS (Council Tax Support) grant and the Local Maintenance Partnership (contribution to footpath maintenance) decreases year on year, and your budget reflects this. The council also receives interest from its deposit with Cornwall Council and I have increased the amount we expect to receive next year (based on current payments)

2.4 In calculating a budget for 2023/2024, 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 that is the same as the current year, that is for £12,618 (£12,618 2022/23).

3.0 Recommendation

3.1 To accept the budget calculation and set a precept for 2023/24 at £12,618.

4.0 Attachments

Appendix 1 Draft Budget & Precept

Appendix 2 Budget Notes

Append 3 Explanatory Notes

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Date: 1 November 2022

Budget 2023-24

prepared

31/10/2022

			correct	correct	best estimate	draft
			Actual 2021-22	Budget 2022-23	Actual 2022-23*	Budget 2023- 24
			£			£
Gross Expenditure						
1.0	Parks & Open spaces					
	1.1	Grass general	920.00	1461.00	1400.00	1016.00
	1.2	Trewidland	320.00	600.00	600.00	600.00
	1.3	Jubilee Park	665.00	852.00	700.00	1230.00
	1.4	Lawn Cemetery	485.00	412.50	412.50	480.00
	1.5	Bus Shelter	22.00	39.60	39.60	39.60
	1.6	Miscellaneous R&R	869.00	1000.00	0.00	463.00
	sub total		3281.00	4365.10	3152.10	3828.60
2.0	General Administration					
	2.1	Salaries gross	3116.00	4770.00	4310.00	5007.60
	deleted	HMRC	713.00	0.00	0.00	0.00
	2.2	Insurance & Legal	1462.00	965.00	965.00	1147.00
	2.3	PPSA	1274.00	1118.00	1118.00	1048.00
	2.4	Miscellaneous	1630.00	1910.00	1500.00	1610.00
	2.5	Donations	1500.00	500.00	250.00	500.00
	sub total		9695.00	9263.00	8143.00	9312.60
3.0	Projects					
	3.1	Miscellaneous	0.00	0.00	0.00	0.00
	sub total		0.00	0.00	0.00	0.00
	TOTAL		12976.00	13628.10	11295.10	13141.20
Gross Income						
			Actual 2021-22	Budget 2022-23	Actual 2022-23*	Budget 2023- 24
4.0	Statutory & Discretionary					
	4.1	Council precept	11678.00	12618.00	12618.00	12618.00
	4.2	CTS Grant	347.00	300.00	117.00	117.00
	4.3	Cemetery	1020.00	0.00	120.00	0.00
	4.4	Footpaths LMP	0.00	450.00	107.00	106.00
	4.5	Bank Interest	227.00	260.00	260.00	300.00
	4.6	Misc income	671.00	0.00	0.00	0.00
	TOTAL		13943.00	13628.00	13222.00	13141.00
NET SURPLUS /(DEFICIT)			967.00	0.00	1927.00	0.00

Item		Frequen	Cost	Extension	To Budget	
1.0	Parks & Open Spaces					
1.1	Grass general	Verges Graham Crabb	16	30.00	480.00	
		Weedspraying Cormac	2	198.00	396.00	
		Misc Stiles & Gates Graham Crabb	2	20.00	40.00	
		Footpaths Valley View Graham Crabb	5	20.00	100.00	
					£ 1,016.00	
1.2	Trewidland Paths	Estimate from Dobwalls PC	1	600.00	600.00	
						£ 600.00
1.3	Jubilee Park	Grass Graham Crabb	16	60.00	960.00	
		Hedges Graham Crabb	1	200.00	200.00	
		Safety Inspection RoSPA	1	70.00	70.00	
					£ 1,230.00	
1.4	Lawn Cemetery	Grass Graham Crabb	16	30.00	480.00	
						£ 480.00
1.5	Bus Shelter	Glass Crystal Clear	6	6.60	39.60	
						£ 39.60
1.6	Miscellaneous	Unplanned maintenance	1	463.00	463.00	
						£ 463.00
2.0	General Administration					
2.1	Salaries	Clerk increase to Grade 19 estimate gro	12	417.30	5007.60	£ 5,007.60
2.2	Insurance & Legal	Auditor Linda Coles	1	160.00	160.00	
		Insurance	1	952.00	952.00	
		ICO annual subscription	1	35.00	35.00	
		Election 2025	1	0.00	0.00	
					£ 1,147.00	
2.3	PPSA	Stationery	1	400.00	400.00	
		Broadband for village hall	12	54.00	648.00	
						£ 1,048.00
2.4	Admin Misc	IT Support Western Web	1	200.00	200.00	
		Training Clerk	1	200.00	200.00	
		Training Councillors	9	30.00	270.00	
		CALC subscription	1	400.00	400.00	
		Venue Hire	10	16.00	160.00	
		Expenses Clerk's Office	2	140.00	280.00	
		Expenses Councillors	1	100.00	100.00	
					£ 1,610.00	
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.				
All Expenditure					£ 13,141.20	
4.0	Income Statutory Item		Frequen	Cost	Extension	To Budget
4.1	Precept	Collected by Cornwall Council	1	12618.20	12618.20	£ 12,618.20
4.2	Council Tax Supp	Funded by Cornwall Council	1	117.00	117.00	£ 117.00
4.3	Lawn Cemetery	No budget budgetted	0	0.00	0.00	£ -
4.4	Footpaths Subsid	Local Maintenance Partnership	1	106.00	106.00	£ 106.00
4.5	Bank Interest	Cornwall Council Call Account	12	25.00	300.00	£ 300.00
4.6	Income Misc	Unplanned income	0	0.00	0.00	£ -
4.7	From General Reserve		0	0.00	0.00	£ -
All Income					£ 13,141.20	

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.

Gross Expenditure		
1.0	Parks & Open Spaces	The day-to-day maintenance and repair of the grounds and assets of the parish council.
1.1	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.
1.2	Trewidland paths	Dobwalls Parish Council cut the grass on the paths in Trewidland and invoice this parish council at cost.
1.3	Jubilee Park	Cost of grasscutting, hedge trimming and the annual RoSPA inspection.
1.4	Lawn Cemetery	Grasscutting and any repair works need
1.5	Bus shelter	The PC pays to have the windows cleaned monthly.
1.6	Unplanned maintenance	Any non-routine repair work that may be needed across the parish.
2.0	General Administration	Day to day costs of administering the parish council
2.1	Salaries	Clerk's salary is negotiated centrally and increases each year, subject to a satisfactory annual appraisal. An additional 4 hours each month is included to cover any additional work or overtime that may be needed.
2.2	Insurance & Legal	Insurance was renewed annually as part of a three-year arrangement; the agreement concluded last year, and councillors will be asked to agree a new three year agreement to stabilise costs at the November 2022 meeting. Information Commissioners Office issues our annual licence under Data Protection Act 2018. Audit fee is our statutory requirement to carry out an annual audit.
2.3	PPSA (Printing, publicity, stationery, advertising)	This council pays the monthly broadband and telephone charge for St Keyne Village Hall and well as our own printing and stationery cost.
2.4	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.
2.5	Grants & Donations	The council sets aside a sum each year to use for supporting local volunteering groups and some regional charities.
4.0	Income	
4.1	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.
4.2	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.
4.3	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.
4.4	Footpaths subsidy	The parish council receives a fixed sum each year from Cornwall Council as a contribution towards the cost of maintaining footpaths.
4.5	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.
4.6	Income Miscellaneous	Council occasionally received other grants, subsidies and donations that are shown here.
4.7	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.

1 Nov 2022