

Briefing Note

Budget & Precept 2024/2025

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 2023. 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 8 November 2023. 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 2024/25 is budgeted to be £13,712, which is an increase of £570 compared to the budget set last year. Overall, the increase is 4% and arises because we have to plan for increases in the cost of maintenance of our open spaces and insurance, together with a budget for a new project to publish a parish magazine. As with the previous year, no provision is needed for the cost of local elections. At the close of business on 31 October 2023, your bank balances were £48,296.60.

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, and included funding for the Local Maintenance Partnership (contribution to footpath maintenance) for the Trewidland ward. 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). This increase income balances the increased expenditure.

2.4 In calculating a budget for 2024/2025, 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 2024/25 at £12,618.

4.0 Attachments

Appendix 1 Draft Budget & Precept

Appendix 2 Detailed budget Notes

Append 3 Explanatory Notes

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Item		Frequen	Cost	Extension	To Budget	
1.0	Parks & Open Spaces					
1.1	Grass general	Verges Graham Crabb	16	73.00	1168.00	
		Weedspraying Cormac			0.00	
		Misc Stiles & Gates Graham Crabb	2	21.00	42.00	
		Footpaths Valley View Graham Crabb	5	21.00	105.00	
					£ 1,315.00	
1.2	Trewidland Paths	Current contractor from Dobwalls PC	2	300.00	600.00	
						£ 600.00
1.3	Jubilee Park	Grass Graham Crabb	16	63.00	1008.00	
		Hedges Graham Crabb	1	210.00	210.00	
		Safety Inspection RoSPA	1	75.00	75.00	
					£ 1,293.00	
1.4	Lawn Cemetery	Grass Graham Crabb	16	39.00	624.00	
						£ 624.00
1.5	Bus Shelter	Glass Crystal Clear	6	7.60	45.60	
						£ 45.60
1.6	Miscellaneous	Maintenance	1	432.60	432.60	
						£ 432.60
2.0	General Administration					
2.1	Salaries	Clerk increase to Grade 20 estimate gro	12	442.50	5310.00	£ 5,310.00
2.2	Insurance & Legal	Auditor Linda Coles & BDO	1	370.00	370.00	
		Insurance	1	976.84	976.84	
		ICO annual subscription	1	35.00	35.00	
		Election 2025	1	0.00	0.00	
					£ 1,381.84	
2.3	PPSA	Stationery	1	400.00	400.00	
					0.00	
						£ 400.00
2.4	Admin Misc	IT Support Western Web	1	100.00	100.00	
		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	
					£ 1,510.00	
2.5	Grants/Donations	Small sums for local groups	1	500.00	500.00	£ 500.00
3.0	Projects	Chair's Parish Magazine Project	1	300.00	300.00	£ 300.00
All Expenditure					£ 13,712.04	
4.0	Income Statutory	Item	Frequen	Cost	Extension	To Budget
4.1	Precept	Collected by Cornwall Council	1	12618.20	12618.20	£ 12,618.00
4.2	Council Tax Supp	Funded by Cornwall Council	1		0.00	£ -
4.3	Lawn Cemetery	No income budgetted	0	0.00	0.00	£ -
4.4	Footpaths Subsid	Local Maintenance Partnership	1	246.00	246.00	£ 246.00
4.5	Bank Interest	Cornwall Council Call Account	12	70.67	848.04	£ 848.04
4.6	Income Misc	Unplanned income	0	0.00	0.00	£ -
4.7	From General Reserve		0	0.00	0.00	£ -
All Income					£ 13,712.04	

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.

This budget has been prepared with a current inflation rate (September 2023) of 6.7% (for comparison, October 2022 11.1%). Set against this, the council's precept is charged monthly to all households in the parish. An average in the current year is that a Band D house will pay £43.31 per year (£3.61 per month). Based on the usual method of budget preparation and the forecast for 2024/25, this could be reduced if the number of households paying precept has increased in the past year. If not, then the Band D charge will be unchanged.

In reviewing our current costs, the Clerk has only included items where we know that that expenditure will be incurred, and where we have reasonable certainty about its accuracy. At the end of October 2023, the parish council held £48,296.60 in its accounts (compared to £55,911.61 in October 2022). There is sufficient funding in those reserves to cover unexpected delays in receipts or other unplanned costs.

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.
1.2	Trewidland paths	Responsibility for cutting grass on the paths in Trewidland is now passed to this parish council from Dobwalls PC.
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	Maintenance general	Any non-routine repair work that may be needed across the parish and <i>provision included for possible bin collection by Biffa.</i>
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)	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.
3.0	Projects	The Chair will be asking councillors to support publication of a quarterly parish magazine. Revenue from paid advertising is expected to cover print costs, but initial funding will be needed from the precept.
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 and the parish council used to receive a proportion of this. <i>The CTS no longer operates, and this income line will be deleted.</i>
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 (see 1.2 above).
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.

2 Nov 2023