

| HOW TO CALCULATE PARISH COUNCIL BUDGET & PRECEPT | | | | | |
|--|----------------------------------|---------------------|---|--|---|
| | Actual Audited Spend 23/24 | Budget Set 24/25 | Current spend against budget @ 13/11/2024 | Forecast Expenditure @ 31/03/2025 | Suggested Draft budget for 25/26 |
| OBLIGATORY PAYMENTS | | | | | |
| Clerk & PAYE | 2923.92 | 2717 | 2196.48 | 3619.68 | 3861 |
| Clerks back pay | 150 | 0 | 1372.80 | 1453.44 | 96 |
| Work from home allowance ^[1] _{SEP} | 70 | 350 | 175 | 350 | 350 |
| Travel Expenses ^[1] _{SEP} | 28.35 | 130 | 82.19 | 150 | 150 |
| Clerk's SLCC membership ^[1] _{SEP} | 0 | 110 | 0 | 110 | 120 |
| Toilets inc (Wages, Sundries, Electricity & Water) ^[1] _{SEP} | 1482.07 | 1736 | 1178 | 1772 | 1786 |
| Web Administration | 0 | 1166 | 0 | 0 | 0 |

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|--|--------|-----|-------|-----|-------------|
| Web Name hosting & updates ^{[1][1]} _[SEP] | 407.5 | 250 | 361 | 461 | 1000 |
| Hall & Venue Hire ^{[1][1]} _[SEP] | 139.5 | 200 | 50 | 100 | 200 |
| Insurance ^{[1][1]} _[SEP] | 369.89 | 500 | 409 | 409 | 460 |
| Memberships - DALC ^{[1][1]} _[SEP] | 154 | 300 | 245 | 245 | 270 |
| ICO Licence ^{[1][1]} _[SEP] | 35 | 40 | 35 | 35 | 40 |
| Payroll Provider ^{[1][1]} _[SEP] | 82 | 200 | 115 | 205 | 230 |
| Parish on Line Licence ^{[1][1]} _[SEP] | 15 | 40 | 0 | 40 | 50 |
| Internal & External Audits ^{[1][1]} _[SEP] | 330 | 400 | 200 | 200 | 440 |
| Village Green cutting Maintenance ^{[1][1]} _[SEP] | 469.17 | 500 | 450 | 450 | 400 |
| Village Toilets Hedge cutting | 41.67 | 50 | 0 | 50 | 50 |
| Village Green Health & Safety Inspection | 102 | 150 | 0 | 110 | 160 |
| Playground Maintenance ^{[1][1]} _[SEP] | 0 | 100 | 0 | 100 | 100 |
| Consumables (Clerk's Office - paper, ink etc) ^{[1][1]} _[SEP] | 250.44 | 150 | 16.65 | 67 | 165 |
| Parish Communications ^{[1][1]} _[SEP] | 0 | 50 | 142 | 177 | 60 |

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|---|----------------|-------------|-------|-----------------|--------------|
| Training (Transferred out of EMR to general expenditure) | | | | 50 | 250 |
| Bank Charges | 72 | 75 | 36 | 72 | 0 |
| Chair's Allowance (formally Hospitality, (Invited guests travel expenses, refreshments etc) | 35.94 | 100 | 34.92 | 105 | 100 |
| Burial Ground | 350 | 350 | 0 | 350 | 350 |
| TOTAL | 7508.45 | 9664 | | 10681.12 | 10688 |
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| DOES ANY OF YOUR ESSENTIAL EMR NEED TOPPING UP? | | | | | |
| | | | | | |
| Election | 0 | 3050 | 0 | 0 | 0 |
| Church Clock | 25 | 25 | 25 | 0 | 25 |
| Defib Replacement | 450 | 0 | 0 | 0 | 500 |
| Un-earmarked Cash Flow (Recommended 3 - 6 months) | 0 | 1500 | 0 | 0 | 0 |
| | | | | | |
| Training | 0 | 0 | 100 | 0 | 0 |
| Public Toilet Rates | 0 | 0 | 0 | 0 | 0 |
| Public Toilet Maintenance | 0 | 185 | | 0 | 200 |
| Village Green Project | 0 | 0 | 0 | 0 | 1000 |
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|--|-------------|-----------------|-----|---|-----------------|
| General Grants Fund ^[11] _{SEP} | 870 | 300 | 100 | 0 | 200 |
| Okehampton & District Community Transport Group ^[11] _{SEP} | 200 | 200 | 200 | 0 | 200 |
| S137 - Royal British Legion ^[11] _{SEP} | 100 | 100 | 100 | 0 | 100 |
| EMR - Resilience Fund | 0 | 0 | 0 | 0 | 0 |
| Parish Enhancement Fund | 0 | 0 | 0 | 0 | 500 |
| TOTAL | 1645 | 5360 | | | 2725 |
| | | | | | |
| CARRY FORWARD AMOUNT (+ OR -) | | -1883.38 | | | -781.79 |
| | | | | | |
| PRECEPT CALCULATION = B28+ B45 + B47 | | 13140.62 | | | 12631.21 |
| | | | | | |
| Previous Year's Precept ^[11] _{SEP} | | 10682 | | | 13140.62 |
| Variance compared to last year (B35 - B37) ^[11] _{SEP} | | 2458.62 | | | -509.41 |
| Percentage variance (B38/B37x100) ^[11] _{SEP} | | 23.0164763 | | | -3.8766055 |
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| Explanatory Notes | |
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| <p>40% spend increase on budget set to cover increase in Hours from May 2024 increased to 16 hours pm and taking into account the Local Government Pay agreement 2024/25^[17:11]_[SEP:SEP] 25/26 Budget based on 16 hours per month. A provisional SCP 24, and a provision of 20 hours additional project/induction work for new Parish Clerk.</p> | |
| <p>Note carry over from 23-24 of £3224.67. Current spend Includes backpay from 23/24. This carry forward offsets the 40% increase created in current Clerks wages due to increase in hours leaves a £157 overspend against the budgets set.</p> <p>25/26 Budget includes anticipated LG Pay Agreement at 2.5%</p> | |
| <p>In line with current HMRC allowance.</p> | |
| <p>Millage allowance In line with current HMRC rates.</p> | |
| <p>Support/CPD of Clerk. To support ongoing evidence for the Foundation Award.</p> | |
| <p>116 hours per annum @ NLW £11.44. Increases applied to wages, utilities, and sundries.</p> | |
| <p>CIK contribution for 2 hours per week. Provision in unallocated funds to cover any expenditure for 25/26. Provision of £500 included if agreed to migrate email to .gov.uk.</p> | |

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| Cost for hosting, and domain renewal for website. |
| Provision for 5 meetings for 2 hours, 1 for 3 hours, plus additional provision for 4 meetings. |
| Provision for a 10% increase on 24/25. |
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| A data protection fee paid to Information commissioners (IOC). Required by organisations holding personal data. |
| Provides an independent payroll service in line with the Audit recommendations. In 24/25 there were additional set up costs. The current costs are £54 per quarter. A provision for a 5% increase has been added for 25/26. |
| Provides digital maps and other tools to the Parish Council. |
| External Audit fee dependant on total expenditure for 24/25. Likely to be over £28,000. |
| Provides for the cutting of the Village Green from March to October. |
| Hedge to be cut once per year. In line with risk assesement. |
| Required on an annual basis to meet our governance requirements. |
| Minimal funds provided for basisc maintenance. Survey underway to identify residents views on the development of the play area |
| Required for general Office costs. |
| For Chairs letter and other communications. |

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| Training provision for Councillors, and to cover appointment and training of new Parish Clerk |
| Any bank charges to be covered by accrued bank interest from EMR . |
| Created under S15 LGA 1972. |
| Discretionary payment made under the LGA 1972 S214. |
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| Provision in EMR will cover any election costs. |
| Rolling replacement provision. |
| Funds are sufficient to cover a replacement for 25/26. £500 to start provision for next replacement. |
| The total in EMR would be £4,500, which in line with NALC recommendations, for holding a 50% unallocated sum. Contingency for any website costs in 25/26. |
| Training provision for Councillors, and Parish Clerk now within general expenditure |
| N/A |
| Basic upkeep to support the maintenance of the toilets, any any other unforeseen expenditure. |
| This is a provision to start to build the provision of funds to support the Village Green Development Peroject. This allocation will help to support anu bids for partnership funding to take forawrd the project. |

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| The General grants fund covers both the S137 fund which can set at around £5000 for use of a sum for last resort. |
| See above |
| See above |
| No increase suggested as a Fund already exists in the EMR (reserve account) |
| Agreed at meeting held on 13th November |
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| Based on forecast figures |
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