

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	70	350	175	350	350
Travel Expenses	28.35	130	82.19	150	150
Clerk's SLCC membership	0	110	0	110	120
Toilets inc (Wages, Sundries, Electricity & Water)	1482.07	1736	1178	1772	1786
Web Administration	0	1166	0	0	0

Web Name hosting & updates	407.5	250	361	461	1000
Hall & Venue Hire	139.5	200	50	100	200
Insurance	369.89	500	409	409	460
Memberships - DALC	154	300	245	245	270
ICO Licence	35	40	35	35	40
Payroll Provider	82	200	115	205	230
Parish on Line Licence	15	40	0	40	50
Internal & External Audits	330	400	200	200	440
Village Green cutting Maintenance	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	0	100	0	100	100
Consummables (Clerk's Office - paper, ink etc)	250.44	150	16.65	67	165
Parish Communications	0	50	142	177	60

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
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

General Grants Fund	870	300	100	0	200
Okehampton & District Community Transport Group	200	200	200	0	200
S137 - Royal British Legion	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		10682			13140.62
Variance compared to last year (B35 - B37)		2458.62			-509.41
Percentage variance (B38/B37x100)		23.016476315			-3.876605517

Explanatory Notes	
<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</p>	
<p>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>	

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.
Provision for a 10% increase on 24/25
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 assessment.
Required on an annual basis to meet our governance requirements.
Minimal funds provided for basic 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.

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.
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 Project. This allocation will help to support any bids for partnership funding to take forward the project.

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
Based on forecast figures

Earmarked Reserves	Current reserves @ 1_11_24	Estimated expenditure/income to end of year	Estimated End of Year Balance
Election Costs	2552.30	0	2552.30
Insurance Excess	250	0	250
Public Toilets Rates	0	0	0
Church Clock Fund S2	325	0	325
P3 - Footpaths & Lanes	14170.80	-14170.8	0.00
Training	0	0	0
Resilience Emergency Fund	1858.97	0	1858.97
Parish Enhancement Fund	2331.79	0	2331.79
Defibrillator Replacement Fund	1800	0	1800
Legal & Professional Costs	500	0	500
Un-earmarked Cash Flow	3000	0	3000
S137 Fund	1959.14	-400	1559.14
Toilet Maintenance	100	0	100
SCEnSus	400.98	0	400.98
Dartmoor Line Working Party	107.65	0	107.65
Seamoor Lotto Fund	288.55	80	368.55
Plant Stall/ Village Green Projects	600.41	0	600.41
Prayer Book Rebellion 475	1472.75	-50	1422.75
Bank Interest	210.38	364	574.38
Chase Milton Wind Turbine		1250	1250
TOTAL	31928.72		19001.92

Explanation and proposals
Likelihood and impact of stand alone election is currently low this level of contingency should mitigate that risk
This level of contingency is commensurate with the current level of risk
Current risk is low of rates being claimed in the next 12 months
Quotes awaited for planned works for 24/25. Current estimated for the works £18,000. There is a medium risk to the Project but this can be managed through application for external funding and with consideration of funds from other EMR's being used to support
Training provision now in general expenditure. To be removed from EMR's
The likelihood and impact of an emergency response being required is currently low and this level of contingency should mitigate the risk
Funds may be required to support completion of the Waterpath and Village green footpaths
Defibrillator for replacement on ???
This level of contingency is commensurate with the current level of risk
This level of contingency is in line with recommendations from NALC and commensurate with the current level of risk
This is a fund of last resort and in line with Government guidelines can be maintained at a maximum of £10.81 per elector for 2024/25 which could equate to £5578 we have over successive years agreed to keep this fund to a minimum to avoid additional increase of the precept and instead used other external funds to support this EMR
General maintenance sit outside the current consultation on the Phase two project for the Toilets this level of contingency is commensurate with the current level of risk
Consideration to be given to amalgamating this EMR with the Village Green Project currently being consulted upon
EMR to remain to support the maintenance of the Station and campaign for request stop not he Dartmoor line
Consideration to be given to transferring the balance to Parish Enhancement fund
EMR to remain to support the enhancement of the Village Green as part of the consultation and Project
EMR to be reviewed with decision on the distribution of the funds raised with considerations for the legacy of the Parish historic significance
Agreed to transfer residual interest to Parish Enhancement Fund year end
£1250 to be transferred to Parish Enhancement Fund on receipt in March 2025

Row	Date of payment	Date of meeting Authorised/ approved	Payee	Payment	Analysis	VAT	Payments Total	Income Total	Current Account Balance	Cle Out	In	Reserve Account Balance	STATEMENTS	Current	Reserve
1	31.3.24		Opening Balances brought Forward						£3,224.67	✓		£25,286.94	31/03/2024 C/F	£3,224.67	£25,286.94
2	02/04/24	45413	P Mallett	BACS	Toilets - Wages		£93.78		£3,224.67	✓		£25,286.94			
3	02/04/24	45413	P Mallett	BACS	Toilets - Sundries	£1.16	£5.81		£3,130.89	✓		£25,286.94	30/04/2024	£9,447.14	£25,375.95
4	02/04/24	45413	P Mallett	BACS	Double payment		£100.75		£3,030.17	✓		£25,286.94	31/05/2024	£8103.20	£25375.95
5	03/04/24	45413	T&T Coaches Ltd	BACS	Coach hire		£800.00		£2,233.17	✓		£25,286.94	30/06/2024	£2,077.60	£31,690.20
6	04/04/24	45413	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£20.00	£2,243.17	✓		£25,286.94			
7	04/04/24	45413	Refund of duplicate payment	BACS	Refund payment			£100.75	£2,343.92	✓		£25,286.94			
8	12/04/24	45413	EDF Energy refund	BACS	End of contract refund			16.84	£2,360.76	✓		£25,286.94	31/07/2024	£562.04	£31,523.64
9	16/04/24	45413	Plant Stall	PO Dep	EMR Plant Stall			6.01	£2,366.77	✓		£25,286.94			
10	16/04/24	45413	PBR Coach Tour	PO Dep	EMR PBR 475			£883.00	£3,249.77	✓		£25,286.94	31/08/2024	£1,457.51	29,588.64
11	18/04/24	45413	WDBC	BACS	1st Instalment Precept			£6,670.50	£9,920.27	✓		£25,286.94			
12	20/04/24	45413	Transfer to EMR	BACS	Transfer to EMR		£89.01		£9,831.26	✓	£89.01	£25,375.95	30/09/2024	£7,279.51	£29,896.97
13	22/04/24	45413	M Harris	BACS	Clerks Consumables	£3.34	£16.65		£9,811.27	✓		£25,375.95			
14	22/04/24	45413	DALC	BACS	Memberships	£32.13	£213.00		£9,566.14	✓		£25,375.95	31/10/2024		
15	22/04/24	45413	Burridge Computers	BACS	Parish Communications		£35.00		£9,531.14	✓		£25,375.95			
16	22/04/24	45413	CX Accounts	BACS	Clerks payroll ???	£14.00	£70.00		£9,447.14	✓		£25,375.95	30/11/2024		
17	03/05/24	45413	M Harris	BACS	Clerks Wages		£604.04		£8,843.10	✓		£25,375.95			
18	03/05/24	45413	HMRC Cumbernauld	BACS	Clerks PAYE		£151.00		£8,692.10	✓		£25,375.95	31/12/2024		
19	03/05/24	45413	P Mallett	BACS	Toilets - Wages		£102.96		£8,589.14	✓		£25,375.95			
20	03/05/24	45413	P Mallett	BACS	Toilets - Sundries	£3.83	£157.69		£8,566.14	✓		£25,375.95	31/01/2025		
21	03/05/24	45413	SWW	BACS	Toilets - Water		£19.17		£8,508.45	✓		£25,375.95			
22	08/05/24	26/06/2024	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£25.00	£8,533.45	✓		£25,375.95	28/02/2025		
23	09/05/24	26/06/2024	Yu Energy	DD	Toilets - Electricity		£13.32		£8,520.13	✓		£25,375.95			
24	24/05/24	26/06/2024	ICO	BACS	ICO Licence		£35.00		£8,485.13	✓		£25,375.95	31/03/2025		
25	28/05/24	26/06/2024	Devon Family History Society	BACS	EMR PBR 475 donation for Hire			£27.00	£8,512.13	✓		£25,375.95			
26	29/05/24	26/06/2024	Clear Councils	BACS	Parish Council Insurance		£408.93		£8,103.20	✓		£25,375.95			
27	04/06/24	26/06/2024	Alice McIlwraith	BACS	EMR PBR 475 payment for Licence		£21.00		£8,082.20	✓		£25,375.95			
28	04/06/24	26/06/2024	Transfer from EMR	BACS	Transfer from EMR PBR 475			£826.67	£8,908.87	✓	£826.67	£24,549.28			
29	04/06/24	26/06/2024	P Mallett	BACS	Toilets - Wages		£91.52		£8,817.35	✓		£24,549.28			
30	04/06/24	26/06/2024	Taw Valley Brewery	BACS	EMR PBR 475 payment for Ale		£240.00		£8,577.35	✓		£24,549.28			
31	04/06/24	26/06/2024	Bookonahook	BACS	EMR PBR 475 merchandise		£409.00		£8,168.35	✓		£24,549.28			
32	04/06/24	26/06/2024	Burridge Printers	BACS	EMR PBR 475 Printing for event		£103.00		£8,065.35	✓		£24,549.28			
33	04/06/24	26/06/2024	HMRC Cumbernauld	BACS	Clerks PAYE		£151.00		£7,914.35	✓		£24,549.28			
34	04/06/24	26/06/2024	M Harris	BACS	Clerks Wages		£604.04		£7,310.31	✓		£24,549.28			
35	04/06/24	26/06/2024	Devon Family History Society	BACS	EMR PBR 475 donation for event		£165.00		£7,475.31	✓		£24,549.28			
36	05/06/24	26/06/2024	Devon Family History Society	BACS	EMR PBR 475 donation for Hire			£27.00	£7,502.31	✓		£24,549.28			
37	07/06/24	26/06/2024	Michele Wilson	BACS	Chairs Allowance	£2.83	£14.92		£7,484.56	✓		£24,549.28			
38	10/06/24	26/06/2024	Yu Energy	DD	Toilets - Electricity		£8.79		£7,475.77	✓		£24,549.28			
39	10/06/24	26/06/2024	M Pratt	BACS	EMR PBR 475 Craft equipment	£2.46	£78.21		£7,395.10	✓		£24,549.28			
40	11/06/24	26/06/2024	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£20.00	£7,415.10	✓		£24,549.28			
41	12/06/24	26/06/2024	Cash Deposit	PO Dep	EMR PBR 475 donation for event		£45.73		£7,460.83	✓		£24,549.28			
42	12/06/24	26/06/2024	Cash Deposit	PO Dep	EMR PBR 475 donation for event		£100.00		£7,560.83	✓		£24,549.28			
43	12/06/24	26/06/2024	Cash Deposit	PO Dep	EMR PBR 475 raffle		£132.00		£7,692.83	✓		£24,549.28			
44	13/06/24	26/06/2024	Cash Deposit	PO Dep	EMR PBR 475 Event takings		£1,086.07		£8,778.90	✓		£24,549.28			
45	14/06/24	26/06/2024	Devon Family History Society	BACS	EMR PBR 475 donation for event		£153.87		£8,932.77	✓		£24,549.28			
46	17/06/24	26/06/2024	1st North Tawton Guides	BACS	EMR PBR 475 donation for event		£20.00		£8,952.77	✓		£24,549.28			
47	19/06/24	26/06/2024	Taw Valley Brewery	BACS	EMR PBR 475 Refund for Ale			£110.00	£9,062.77	✓		£24,549.28			
48	28/06/24	26/06/2024	Transfer to EMR	BACS	EMR agreed budget 2024		£5,260.00		£3,802.77	✓	£5,260.00	£29,809.28			
49	28/06/24	26/06/2024	Transfer to EMR	BACS	EMR PBR 475		£1,662.17		£2,140.60	✓	£1,662.17	£31,471.45			
50	28/06/24	26/06/2024	Transfer to EMR	BACS	EMR Seamoor Lotto Grant		£45.00		£2,095.60	✓	£45.00	£31,516.45			
51	30/06/24	26/06/2024	Unity Bank charges	BACS	Bank charges		£18.00		£2,077.60	✓		£31,516.45			
52	30/06/24	Pending	Unity Bank credit interest	BACS	EMR Bank interest				£2,077.60	✓	£173.75	£31,690.20			
53	1/07/24	26/06/2024	Solland Orchard Partnership	BACS	EMR PBR 475 payment for Cider		£127.50		£1,950.10	✓		£31,690.20			
54	1/07/24	26/06/2024	T Davey	BACS	Village Green maintenance		£200.00		£1,750.10	✓		£31,690.20			
55	1/07/24	26/06/2024	M Harris	BACS	Clerk's Home Allowance		£87.50		£1,662.60	✓		£31,690.20			
56	1/07/24	26/06/2024	M Harris	BACS	Clerk's Travel		£42.30		£1,620.30	✓		£31,690.20			
57	1/07/24	26/06/2024	M Harris	BACS	Clerks Wages		£604.04		£1,016.26	✓		£31,690.20			
58	1/07/24	26/06/2024	Simon Platten	BACS	EMR PBR 475 payment for forge		£50.00		£966.26	✓		£31,690.20			
59	1/07/24	26/06/2024	HMRC Cumbernauld	BACS	Clerks PAYE		£151.00		£815.26	✓		£31,690.20			
60	01/07/24	04/09/2024	Jon Bennett	BACS	Toilets survey Cost		£240.00		£575.26	✓		£31,690.20			
61	03/07/24	26/06/2024	Transfer to Current T1	BACS	Training budget from EMR			£166.56	£741.82	✓	£166.56	£31,523.64			
62	04/07/24	04/09/2024	P Mallett	BACS	Toilets - Wages		£137.28		£604.54	✓		£31,523.64			
63	04/07/24	04/09/2024	CX Accounts	BACS	Clerks Payroll Apr -June	£9.00	£45.00		£550.54	✓		£31,523.64			
64	09/07/24	04/09/2024	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£20.00	£570.54	✓		£31,523.64			
65	10/07/24	04/09/2024	Yu Energy	DD	Toilets - Electricity	£0.40	£8.10		£562.04	✓		£31,523.64			
66	05/08/2024	04/09/2024	Transfer to Current T1	BACS	Transfer from Unearmarked Cash			£2,000.00	£2,562.04	✓	£2,000.00	£29,523.64			
67	06/08/2024	04/09/2024	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£25.00	£2,587.04	✓		£29,523.64			
68	06/08/2024	04/09/2024	SC Village Hall	BACS	Chairs Allowance		£20.00		£2,567.04	✓		£29,523.64			
69	06/08/2024	04/09/2024	Gold Coast Media Ltd	BACS	Website hosting SSL Certifctie	£41.00	£205.00		£2,321.04	✓		£29,523.64			
70	06/08/2024	04/09/2024	P Mallett	BACS	Toilets - Wages		£137.28		£2,183.76	✓		£29,523.64			
71	07/08/2024	04/09/2024	M Harris	BACS	Clerks Wages		£604.04		£1,579.72	✓		£29,523.64			
72	07/08/2024	04/09/2024	HMRC Cumbernauld	BACS	Clerks PAYE		£151.00		£1,428.72	✓		£29,523.64			
73	07/08/2024	04/09/2024	SWW	DD	Toilets - Water		£67.37		£1,361.35	✓		£29,523.64			
74	07/08/2024	04/09/2024	Transfer to EMR	BACS	Transfer to EMR Seamoor lotto		£65.00		£1,296.35	✓	£65.00	£29,588.64			
75	09/08/2024	04/09/2024	Yu Energy	DD	Toilets - Electricity	£0.42	£8.37		£1,287.56	✓		£29,588.64			
76	27/08/2024	04/09/2024	Cash Deposit	PO Dep	EMR PBR 475 donation for event			169.95	£1,457.51	✓		£29,588.64			
77	08/09/2024	04/09/2024	Transfer to EMR	BACS	EMR PBR 475		£169.95		£1,287.56	✓	£169.95	£29,758.59			
78	08/09/2024	04/09/2024	Transfer to Current T1	BACS	Transfer from EMR Bank Interest			£72.00	£1,359.56	✓	£72.00	£29,686.59			
79	09/09/2024	Pending	Yu Energy	DD	Toilets - Electricity		£8.79		£1,350.77	✓		£29,686.59			
80	09/09/2024	04/09/2024	HMRC Cumbernauld	BACS	Clerks PAYE		£54.80		£1,295.97	✓		£29,686.59			
81	09/09/2024	04/09/2024	M Harris	BACS	Clerks Wages		£219.76		£1,076.21	✓		£29,686.59			
82	09/09/2024	04/09/2024	Burridge Printers	BACS	Parish Survey Questionnaires	£21.40	£107.00		£947.81	✓		£29,686.59			
83	09/09/2024	04/09/2024	P Mallett	BACS	Toilets - Wages		£148.72		£799.09	✓		£29,686.59			
84	09/09/2024	04/09/2024	Rachel Avery	BACS	Internal Audit 20232/4		£200.00		£599.09	✓		£29,686.59			
85	10/09/2024	Pending	Seamoor Lotto	BACS	EMR Seamoor Lotto Grant			£20.00	£619.09	✓		£29,686.59			
86	26/09/2024	Pending	WDBC	BACS	2nd Instalment of Precept			£6,670.50	£7,289.59	✓		£29,686.59			
87	30/09/2024	Pending	Unity Bank charges	BACS	Bank charges		£18.00		£7,271.59	✓		£29,686.59			
88	30/09/2024	Pending	Unity Bank credit interest	BACS	EMR Bank intrest				£7,271.59	✓	£210.38	£29,896.97			
89	01/10/2024	Pending	P Mallett	BACS	Toilets - Wages		£99.36		£7,172.23	✓					

