

## Hennock Parish Council

### Final Budget for 1 April 2020 to 31 Mar 2021

#### Agreed by the Parish Council at its meeting on 10th December 2019

	Final Budget 1 Apr 19 to 31 Mar 20 12 Months	Final Budget 1 Apr 20 to 31 Mar 21 12 Months	Page 1 of 3
			Notes
<b>RECEIPTS</b>			
Precept	34750.00	36306	Assumes council tax (£53.70) increases by 4.2% (£2.26) to £55.96 - forecast inflation of 2.2% plus 2% towards implementing Parish Plan action points (£500) & towards taking forward plans under the PC's climate emergency declaration (£200). £55.96 x 648.8 (est. Council Tax Base - up from 647.1) = £36306 Inflation increase at 2.2%: £54.88 x 648.8 = £35606 so extra 2% increase increases precept by an additional £700
Allotments	1882.00	2042	Based on rent achievable from existing plots: CK £1030.30, Hennock £652.50 (increased no. of plots) & TV £360
Bank Interest	3.00	3	In line with 2019/20
Other	13.00	13	Western Power wayleave payment - in line with 2019/20
Elector's fund	1636.00	0	
Section 106 monies	5000.00	0	
Grants (other)	500.00	0	
Grants (other)	700.00	0	
District Cllrs community fund	500.00	0	
Grants (other)	500.00	0	
Grants (other)	2195.00	0	
CIL	17739.00	0	
Grant	0.00	2195	To fund defibrillator for Chudleigh Knighton: NB defib for Teign Village is included in 2019/20 budget & should be installed first
Grant	0.00	1600	To fund TV Play Park roadside fence
Grant	0.00	500	To fund community orchard
Grant	0.00	200	To fund development plan for Chudleigh Knighton to Bovey Tracey footpath
Grant	0.00	500	To fund Teign Village to Hennock footpath development
Grant	0.00	0	No budget allocated but PC agreed to develop discussions with TDC for electric charging points for 3 Parish Council car parks
Grant	0.00	200	To fund planting of wildflower verges
Grant	0.00	5000	To fund cycle pump track for "football pitch" on Chudleigh Knighton Heath
Grant	0.00	500	To fund Hennock phonebox refurbishment: damp proofing and new book shelves * priority for 2020
<b>Receipts Before VAT Recovered</b>	<b>65418.00</b>	<b>49059</b>	
VAT Recovered	9413.00	6203	Assumes VAT recovered equals VAT paid
<b>Total Receipts</b>	<b>74831.00</b>	<b>55262</b>	
<b>PAYMENTS</b>			
Parks & Open Spaces	9420.00	9320	Refer to separate sheet/notes
Grounds Maintenance	2420.00	2474	Assumes current contract sum plus 2.2% inflation - new contract (2020 - 2023) yet to be agreed
Parish lengthsmen	6500.00	6700	Assumes in line with 2019/20 budget plus minor additions and inflation increase - new contract (2020 - 2023) yet to be agreed
Allotments	1882.00	2042	In line with allotments income
Administration	3375.00	3584	Refer to separate sheet/notes
Website accessibility check (admin)	0.00	1000	Cost based on discussions with service provider to meet legal accessibility requirements by 23 Sep 2020

	Final Budget 1 Apr 19 to 31 Mar 20 12 Months	Final Budget 1 Apr 20 to 31 Mar 21 12 Months	Notes
Staff costs	17321.00	17609	Refer to separate sheet/notes: the budget assumes the Clerk's SCP remains unchanged but that pay scales increase by 2% NALC has yet to confirm the payscales for 2020-21 and they may remain unchanged. The Council will be asked to agree the budget on the proviso that the Clerk's salary is reviewed in the light of NALC's advice on 2020/21 payscales.
Grants	500.00	500	Refer to separate sheet/notes and see below re Community Christmas dinner (S137)
S137	320.00	320	Community Christmas dinner (£280) & Royal British Legion donation remembrance day wreaths (£40) in line with 2019/20 budget
Ant Trail leaflet	660.00	0	
Resurfacing part of Black Path	5976.00	0	
Parish&Neighbourhood Plan	500.00	0	
Planters/tubs for CK & Hennock	1200.00	0	
<b>PAYMENTS</b>			
Development of CK phone box	500.00	0	
Defibrillator for TV phone box	2195.00	0	
Play Parks capex - CK	10789.00	0	
Play Parks capex - Hennock	6950.00	0	
Election Expenses	2700.00	300	Based on actual election expenses for May 2019 (£286.20) plus inflation
Chairman's allowance	250.00	0	No expenditure incurred in 2018/19 or first 6 months of 2020/21
Contingency	0.00	0	Assumes any requirement for a contingency is taken from reserves
Defibrillator for Chudleigh Knighton	0.00	2195	Estimate based on cost of Hennock defibrillator - assumes grant funded
Treatment of 6 x PC benches	0.00	0	Ball park figure of £50 per bench (£300) provided by contractor A - assumes funded from Parks & Open spaces repairs budget
Grant for Chudleigh Knighton VH	0.00	0	<i>Earmarked from 2019/20 reserves for funding towards CKVH heating system &amp; developing quiet room</i>
TV Play Park roadside fence	0.00	1600	Estimate based on 2017/18 draft budget figure (£1500) plus year on year inflation rises of 2.8%, 2.2% & 1.7% - assumes grant funded on basis that it is a "work of art" - need to check i.d.c. whether planning permission will be required from DNPA
Grit box for top of Teign Village	0.00	0	£500 reallocated from part of Locality budget held in reserves Oct 2019
Community orchard Chudleigh Knighton	0.00	500	Estimate for planting "football pitch" based on discussions with Tree Warden and fruit tree supplier - assumes grant funded
Community orchard for Hennock	0.00	0	Hennock allotments not considered a suitable site for a community orchard & omitted from budget
Chudleigh Knighton to Bovey footpath	0.00	200	To develop a plan for this - assumes grant funded
Implementing Parish Plan action points	0.00	500	E.g. assisting towards community transport
TV to Hennock footpath development	0.00	500	Estimate - assumes grant funded
Electric charging points for 3 car parks	0.00	0	<i>No budget allocated but PC agreed to develop discussions with TDC for electric charging points for 3 Parish Council car parks</i>
Benches for 3 x CK bus shelters	0.00	0	Ball park figure of £200 per bench (£600) provided by contractor B - assumes funded from Parks & Open spaces repairs budget
Planting of wildflower verges	0.00	200	Estimate - assumes grant funded
Pump track for "football pitch"	0.00	5000	Estimate - assumes grant funded
Henn phonebox: damp proof & shelves	0.00	500	Estimate - assumes grant funded * <i>priority for 2020</i>
Climate emergency incidental expenses	0.00	200	For events/activities led by Climate Emergency Group
<b>Payments Before VAT</b>	<b>73458.00</b>	<b>55244</b>	
VAT	9413.00	6203	Refer to separate sheet/notes
<b>Total Payments</b>	<b>82871.00</b>	<b>61447</b>	
<b>Opening Balance</b>	<b>28500.00</b>	<b>23229</b>	Based on revised forecast closing balance - actuals v budget analysis Sep 2019
Add Total Receipts	74831.00	55262	
Less Total Payments	82871.00	61447	Payments are forecast to exceed receipts by £6185
<b>Closing Balance</b>	<b>20460.00</b>	<b>17044</b>	The General Reserve should be maintained at a minimum of between 3 & 12 months Net Revenue Expenditure/Precept 17044 divided by 36306 x 12 months = 5.6 months i.e. this is an acceptable level of reserves

This budget includes the following amendments from draft budget B considered by the Parish Council at its meeting on 12th November 2019:

£

<b>700.00</b>	Increase in precept
<b>500.00</b>	Grant for Chudleigh Knighton Village Hall to be funded from 2019/20 reserves
<b>1600.00</b>	Teign Village Play Park roadside fence to be grant funded
<b>-5800.00</b>	Grant reduced for Chudleigh Knighton to Bovey Tracey footpath
<b>5800.00</b>	Expenditure reduced for Chudleigh Knighton to Bovey Tracey footpath
<b>-500.00</b>	Expenditure to implement Parish Plan action points to be funded from precept and not grant funding
<b>-2500.00</b>	Grant reduced for Teign Village to Hennock footpath
<b>2500.00</b>	Expenditure reduced for Teign Village to Hennock footpath
<b>-30000.00</b>	Grants removed for funding electric charging points for 3 x car parks
<b>30000.00</b>	Expenditure removed for electric charging points for 3 x car parks
<b>150.00</b>	Grant increased to fund planting of wildflower verges
<b>-150.00</b>	Expenditure increased for planting wildflower verges
<b>500.00</b>	Grant included for Hennock phonebox refurbishment
<b>-500.00</b>	Expenditure included for Hennock phonebox refurbishment
<b>-200.00</b>	Expenditure included for Climate Emergency Working Group incidental expenses
<b>-7530.00</b>	Vat recovered assumed to equal VAT paid
<b>7530.00</b>	Vat paid reduced reflecting changes to expenditure
<b>2100.00</b>	<i>Change to forecast closing balance: increase from £14944 (potentially of concern) to £17044 (considered acceptable)</i>

N.B. In 2020/21 referendum principles will not apply to the Parish Council (the principle is that Band D increases of 2% and above AND above £5 would trigger a referendum) but Parish/Town Councils will be monitored to evidence whether those councils demonstrate restraint when setting precept increases that are not a direct result of taking on additional responsibilities. The Government expects parishes, in setting their precepts, to consider all available options to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for particular purposes. This draft budget assumes that the precept increases by forecast inflation (2.2%) and by a further 2% (£700) to help fund additional responsibilities identified by consulting with the community as part of the Parish Plan update and in relation to the Climate Emergency.

Notes to 2020/2021 budget

Notes

Parks & Open Spaces budget for 01/04/2020 to 31/03/2021

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Budget **£9,320.00**

*Inflation based on CPI [Consumer Price Index] of 2.2%: Source: HM Treasury "Forecasts for the UK economy: a comparison of independent forecasts" the average of forecasts for 2020 (October 2019 publication)*

	Budget	Notes
	£	
Repairs	6000.00	In line with 2019/20 forecast inclds £300 for treatment of benches & £200 for new bus shelter benches
Planting & tree work	500.00	In line with 2019/20 forecast
Annual Play Park inspection fee	225.00	In line with 2019/20
Hennock Play Park rent	435.00	In line with agreement which runs to Sep 2022
CK, Hennock & TV inspections & cleaning	2160.00	£180 per month
Emptying dog bin at Teign Village car park	0.00	Budget for 2019/20 held in reserves as cfwd from 2018/19 & included emptying of Five Lanes, Hennock bin; however, TDC has not charged for emptying Hennock bin because it is on the public highway. Cost of emptying TV bin for 2020/21 estimated to be £8.06 p/wk (£7.89 existing cost plus inflation) plus VAT x 52 weeks equates to c£419 which will be covered from reserves (held for Hennock bin)
TOTAL	<u><u>9320.00</u></u>	

Notes to 2020/2021 budget

Admin budget for 01/04/2020 to 31/03/2021

Budget	£ 3,584.00	
Devon Communities Together	51.00	In line with 2019/20 (£50) plus inflation
SLCC	169.00	In line with 2019/20 forecast (£165) plus inflation
DALC/NALC	371.00	Based on increase of 2.5% in DALC fees & 3% increase in NALC fees as advised
NALC annual subscription for LCR	0.00	No longer subscribe to this magazine
Clerk's expenses	830.00	6m actuals to 9/19 (excl.d.virus protection & domain renewal) pro-rata plus inflation
Laptop virus protection (Clerk's expenses)	68.00	In line with 2019/20 (£66.66) plus inflation
Heart internet domain renewal (Clerk's expenses)	8.00	In line with 2019/20 (£7.99) plus inflation
Cllr's expenses	46.00	In line with 2019/20 forecast (£45) plus inflation
Room hire	348.00	In line with 2019/20 forecast (considered sufficient for Climate Emergency meetings)
Accountant	141.00	Based on current rates (£11.50 p/m x 12 months) plus inflation
Training	200.00	In line with 2019/20 forecast
website & email addresses	191.00	2019/20 forecast for Wix website (£95) & Heart email addresses (£92) plus inflation
AON insurance	466.00	In line with 2019/20 (£455.99) plus inflation
Internal audit fee	179.00	In line with 2019/20 (£175) plus inflation
Data protection registration	41.00	In line with 2019/20 actual (£40) plus inflation
External audit fee	307.00	In line with 2019/20 (£300) plus inflation
Clerk's mobile 'phone costs	120.00	£10 per month x 12 months in line with actual costs
Bar for chain of office	48.00	In line with 2019/20 forecast (£47) plus inflation
	<u>3584.00</u>	<i>Up £209 on 2019/20 budget largely resulting from an increase in Clerk's expenses (£89), external audit fee (£102) &amp; inflation</i>

Notes to 2020/2021 budget

Grants budget for 01/04/2020 to 31/03/2021

<b>Budget</b>	<b>£ 500.00</b>	
Churchyard maintx2	400.00	In line with 2019/20
Knighton news	100.00	In line with 2019/20
	<u>500.00</u>	

**Staff costs budget for 01/04/2020 to 31/03/2021 N.B. NALC yet to confirm pay scales for 2020-2021 & these will be subject to the PC's agreement**

**Budget £ 17,609.00**

		The budget assumes pay scales increase by 2% on the basis that they have increased by 1%, 1%, 2% & 2% over the last 4 years. NALC has yet to confirm the payscales for 2020-2021 and they may remain unchanged. Any increase will be subject to the Parish Council's agreement. Assumes SCP remains unchanged at SCP24. 2% increase would increase pay from £14.50p/hr to £14.79p/hr
Clerk	16150.00	Assumes payscale of £14.79p/hr - up £0.29p/hr x 21 hours per week x 52 weeks per year = c£16150
Employer's NI	1038.00	Monthly salary based on the above would be £1345.83 Based on 2019/20 N.I. rates [2020/21 rates not known] PC would pay nothing on first £719 & 13.8% on earnings between £719.01 & £1345.83 i.e. 13.8% x £626.82 = £86.50 per month i.e. £1038 per annum
Employer pension contributions	300.00	3% on qualifying earnings (those that fall between £6136 & £50000 for tax year 2019/20 - 2020/21 figure not known) i.e. £16150 less £6136 x 3% = c£300
Mileage	<u>121.00</u>	6 month actuals to Sep 19 (c£59) pro-rata plus inflation
	<u>17609.00</u>	

## VAT budget for 01/04/2020 to 31/03/2021

## Budget

<b>Items subject to VAT</b>	£	
Parks & open spaces	9320.00	
Emptying of TV dog bin	419.00	
Less		
Hennock Play Park rent	-435.00	
Inspection/cleaning	-2160.00	
	<u>7144.00</u>	
Grounds maintenance	2474.00	
Parish Lengthsman	6700.00	
Admin items		
DALC	281.00	VAT only charged on service charge
Clerk's expenses	435.00	Assumes VAT = £87 in line with 6 month actuals to Sep 19 (£43.38) pro-rata
Training	200.00	
Website	191.00	
External audit fee	307.00	
Bar for chain of office	48.00	
	<u>1462.00</u>	
Allotments	2042.00	
CK defibrillator	2195.00	
TV Play Park fence	1600.00	
Community orchard	500.00	
CK to Bovey footpath	200.00	
Parish Plan action points	500.00	
TV to Hennock footpath	500.00	
Wildflower seeds	200.00	
Pump track	5000.00	
Henn phonebox refurb	500.00	
<b>TOTAL subject to VAT</b>	<u>31017.00</u>	
at 20%		<b>VAT £ 6,203</b>

### Review of historical & forecast reserves

Year ended 31 March	Closing balance	*2018 value
2010	21944	27640
2011	23737	28419
2012	23016	26698
2013	36745	41367
2014	46229	50843
2015	36504	39754
2016	44936	48101
2017	42868	44300
2018	35905	35905
2019	44422	44422
2020 revised forecast	23229	23229
2021 budget	17044	17044

\*Based on Bank of England's inflation calculator [inflation indices are only available for years up to 2018]