

NORTH CADBURY & YARLINGTON PARISH COUNCIL

NOTES ON PRECEPT 2023/2024

1. Employment Costs.

Pay scales are based on the local government pay scales negotiated by the National Joint Council (NJC) for Local Government Services. As requested, I have based the Clerk's salary on £17.58 x 28 (hours month) = £5,907 p.a.

2. Clerk's Expenses.

The mileage rate has been budgeted at **45p per mile** in line with SLCC and NALC Car Allowance for Local Council Clerks. Also included is £10 a month 'Working from Home' tax allowance.

3. Parish Council Laptop.

The PC laptop was purchased in February 2014 and is slowly grinding to a halt! I have also received messages that Microsoft will end support to Windows 7 and 8.1 in January 2023 (laptop is 8.1). It is my intention to purchase a new laptop in the New Year from the contingency fund.

4. Other Parochial Activities.

I propose that the following reserves should be incremented as follows:

Street Furniture - £200 (current balance £1,400.00) as it is anticipated repairs will be required to the boards at Woolston and North Town. The Phone Kiosk in North Cadbury is also in need of refurbishment, which was originally carried out by volunteers in 2013.

Rights of Way repairs - £500 (current balance £Nil). The RoW repair reserve needs to be replenished following repair work in the last FY.

Hire of Halls - £250.

Audit and Legal Fees. Due to the costs involved in producing a Neighbourhood Plan and Legal Fee expenditure over the last two years, it was necessary to have an external audit carried out at a cost of £240 to cover this. It is anticipated that the PC's income and expenditure will be below £25,000 in FY 22/23, therefore, external audit fees will not be required and the PC can consider being an exempt authority again, with only an internal audit carried out, however, I have kept this at £300 just in case.

Subscriptions - Subscriptions include approx. £315 to SALC and £35 to CPRE.

Election and Training Costs - £250 for councillor training.

Website - £500 for website maintenance and hosting.

Neighbourhood Plan (NP) - It was agreed at item 22/147 (October minutes) to hold £1,000 in the NP reserve as professional advice may be needed at various stages in the future and for the maintenance of the NP website. Therefore, I have included £100 to top up the NP reserve to £1,000.

Contingencies. I have maintained the level of contingency at £1,500 for FY 23/24.

5. Churchyard grants and Clock Service.

The PC agreed to continue to pay the churchyard maintenance grants and the servicing of St Michael's Church Clock in accordance with the Churchyard Maintenance Grants Policy (November minutes item 22/162) I propose that the PC maintains the level of grant for the next two years for North Cadbury at £1,200 and Yarlington at £500. I have included £250 in the budget for the servicing of the church clock and repair costs will be shared between the PCC and the PC on a 2:1 basis.

6. Routine Hall Grants and Village Halls Refurbishment (VHR) Reserve.

Due to the Halls receiving fairly substantial grants due to Covid, the PC agreed in January 2022 to defer any increase to the routine maintenance grants with the intention to increase in January 2023 once the NP has been finalised. The routine maintenance grants were increased in 2018 to £150, £100 and £50 for North Cadbury, Galhampton and Yarlinton respectively; I propose an increase to £200, £200 and £100 respectively to be more equitable between NC and Galhampton Halls.

7. Playing Field grants

Awaiting both Hall Treasurers estimates/expenditure for grass cutting and playing field maintenance, however, I have added 10% in line with inflation in anticipation of increased costs due to fuel etc. to £3,580

8. Charitable donations

I have maintained the charitable donations as follows: £250 for locally orientated charities/organisations, £150 for South Somerset CAB and £250 for St Margaret's Hospice. The PC also agreed funding of £200 for the SSCAT Bus and £100 for Castle Cary Library.

9. Precept and General Reserve (GR)

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's GR is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." "The smaller the authority, the closer the figure should be to 12 months NRE." The estimated GR at 31/03/23 is £3,500 which is only just above the minimum recommended GR i.e., c.£3,283 (3 months NRE). I recommend that the PC builds this up by an additional month each year until it reaches a more acceptable lever of GR.

I propose that the PC increases the precept by a minimum of £1,500 from £16,300 to £17,800 for FY 23/24 to just above the minimum level of GR at 4 months NRE. This would equate to an increase of approx. £2.20 per household per annum, the equivalent of 6.83%.

There are hopefully ample provisions in the 2023/24 budget (including a £1,500 contingency and an adequate GR).

RCarter

Becky Carter
Parish Clerk/Responsible Financial Officer
21st December 2022