

**CLIVE PARISH COUNCIL
AGREED BUDGET 2024-25**

	2024-2025	
	Draft budget	Council agreed
PAYMENTS		
Clerk's salary	9650	9650
Home allowance	216	216
Clerk mileage	215	215
Chair's allowance	0	0
Office/Postage	205	205
Audit fees	160	160
Affiliation fees	415	415
Room hire/Lease	400	400
Insurance	330	330
Training & meetings	210	210
Parish events	0	0
Repairs & maintenance	100	100
Clive & Grinshill newsletter	175	175
Renshaw's Field loan	4176	4176
Village Hall loan	858	858
Donations	0	0
VAT	0	0
Renshaw's field upkeep	500	500
Total payments budget	17610	17610.00

	Draft budget	Council agreed
Earmarked Reserves		
Office equipment fund	0.00	0.00
Automatic External Defib	0.00	0.00
Parish Assets	0.00	0.00
GDPR	0.00	0.00
Parish elections	0.00	0.00
Parish Projects	0.00	0.00
Play Area	0.00	0.00
Professional services	0.00	0.00
Traffic calming	0.00	0.00
CIL neighbourhood Fund	0.00	0.00
Total earmarked reserves budget	0.00	0.00
Planned expenditure from earmarked reserves	3855.00	

Totals (payments plus reserves budgets, plus planned pmts from reserves)	21465.00
Estimated General reserves at 2023-24 yr end	6,721

Precept calculation:	
Total 2023-24 budget = payments budget plus EMR budget, plus planned payments from EMR	21465.00
Less total expected receipts	0.00
Less planned payments from Earmarked reserves	3855
= Precept as calculated	17610.00
Agreed precept	17610.00

Precept for 2023-2024	16495
Agreed Precept for 2023-24	17610.00
£ increase	1115
% increase	6.76%

Council taxbase for 2024-25	247.89
Band D CT charge for 2024-25	£71.04
Band D CT charge for 2023-24	£65.45
% increase	8.54%
Real term increase	£5.59

NB. Last year precept increase was 7.6% and Band D CT increase was 6.8% and £4.19

CLIVE PARISH COUNCIL
RECEIPTS & PAYMENTS AGREED BUDGET 2024-25

	2023-24					2024-25 proposals			Comments
	Budget	YTD receipts	Surplus/deficit (YTD receipts - budget)	Variance %	Y/e forecast	Draft budget	Council changes	% change from 2023-24	
RECEIPTS									
Precept	16495.00	16495.00	0.00	0.00%	16495	0	0		
VAT Refund	0.00	0.00	0.00	0.00%	100.00	0.00	0.00		VAT refund from 2022-23 not yet submitted, currently £97 spend covering 2022-24 to be reclaimed. Depending on VAT spend for remainder of financial year there may not be enough to submit a second reclaim for a while (needs to be at least £100 if less than 12 months' worth).
Grant funding	0.00	0.00	0.00	0.00%	0.00	0	0		PC applied for grant funding from WM Police for additional VAS equipment in 2023-24, but amount requested was above the project limit (£2-3k). To be considered again in 2024.
HMRC tax refund	0	0	0.00	0.00%	0.00	0.00	0.00		No tax refund expected.
CIL Neighbourhood Fund	0.00	0.00	0.00	0.00%	0.00	0.00	0.00		No CIL expected.
Loan VH	0	0	0.00	0.00%	0.00	0.00	0.00		Not applicable.
Other	0.00	31.27	31.27	31.27%	31.00	0.00	0.00		
TOTAL	16495.00	16526.27	31.27	0.19%	16626	0	0		

	2023-24					2024-25 proposals			Comments
	Budget	YTD pmts	Remaining budget	Variance %	Y/e forecast	Draft budget	Council agreed	% change from 2023-24	
PAYMENTS									
Clerk's salary	8800.00	6762.34	2037.66	23%	9000	9650	9650	9.7%	Unions agreed on 2023-24 pay scales Nov 2023. Have calculated 7% increase on payscales for 2024-25 as last 2 years have been at least that.
Home allowance	216.00	126.00	90.00	42%	180	216	216	0.0%	£18/month.
Clerk mileage	275.00	81.00	194.00	71%	150	215	215	-21.8%	Suggest lower budget for 2024-25 as even discounting clerk absence this header is somewhat underspent.
Chair's allowance	0.00	0.00	0.00	0%	0	0	0	0.0%	Suggest no budget again.
Office/Postage/Bank	100.00	83.97	16.03	16%	150	205	205	105.0%	£72 for annual bank fees, plus stationary, postage etc. Printer ink spend will come out of Office EMR this year. Suggest at least £120 for website cost, so higher budget needed for 2024-25.
Audit fees	150.00	150.00	0.00	0%	150.00	160	160.00	6.7%	Existing IA has advised cost will be £160 for 2024-25 so budget updated. To be agreed by Council. PC should remain exempt from external audit as long as rec and pmts stay within £25k limit.
Affiliation fees	400.00	385.91	14.09	4%	386	415	415	3.8%	NALC/SALC fees to rise slightly. Have allowed margin for increase in elector no's from 433 to 450. SLCC fee may drop slightly due to Clerk leaving second council but also cost will not be split anymore.
Room hire/Lease	355.00	120.00	235.00	66%	345	400	400	12.7%	Expect 10x mtgs + 2 x ExO @£25 each. Land rent to Sansaw for VH has increased to £100 so budget has to increase.
Insurance	330.00	300.00	30.00	9%	300.00	330	330.00	0.0%	Suggest same budget as this year.
Training	210.00	0.00	210.00	100%	210	210	210	0.0%	Suggest similar budget to this year. As CPC no longer splitting costs with 2nd PC it will likely mean fewer courses overall to manage costs, but nothing booked so far this year.
Parish events	0.00	0.00	0.00	0%	0	0	0	0.0%	Suggest no budget for 2024-25.
Repairs & maintenance	200.00	0.00	200.00	100%	150	100	100	-50.0%	No spend so far this year. Suggest decrease budget to manage costs (could use assets EMR if needed).
Clive & Grinshill newsletter	175.00	0.00	175.00	100%	175.00	175	175.00	0.0%	PC agreed max donation of £175 for this 2023-24. Suggest same for 2024-25.
Renshaw's Field loan	4176.00	4175.04	0.96	0%	4176	4176	4176	0.0%	Fixed repayment costs (paid in April and Oct).
Village Hall loan	858.00	858.26	-0.26	0%	858	858	858	0.0%	Fixed repayment costs (paid in April, and Nov).
Donations	0.00	0.00	0.00	0%	0	0	0	0.0%	PC agreed no budget for 2024-25 and suggest same for 2024-25.
VAT	0.00	50.03	-50.03	-50%	100	0	0	0.0%	Don't budget for this. NB. If PC decides to re-apply for police funding for 3rd VAS sign this could be significant VAT spend.
Renshaw's Field upkeep	250.00	250.00	0.00	0%	250	500	500	100.0%	PC agreed Nov 2022 (min ref: 96/22) to budget for £250 RFA contribution in 2023-24, rising to £500 contribution in 2024-25. RFA contribution levels will be reviewed again for the 2025-26 budget and onwards. This year's contribution paid in full June 2023.
s.137	0.00	62.55			238.00				Do not budget for this, S. 137 expenditure must be recorded separately for transparency. Total 2023-24 limit for Clive is £9.93 per elector (approx. £4299). Spend so far: £63 for coronation bookmarks, plus expected £175 for newsletter donation.
Totals (budget vs actual pmts)	16495.00	13342.55	3152.45	19%	16580.00	17610.00	17610.00	6.76%	

**CLIVE PARISH COUNCIL
EARMARKED RESERVES AGREED BUDGET 2024-25**

			2023-24				2024-25					
Earmarked Reserves	Starting bal. 01.04.2023	In yr transfers	YTD pmts 2023-24	Current balance	Forecasted exp. 2023-24	Forecasted bal. y/e 2023-24	Draft budget 2024-25	Council agreed budget	Proposed in yr tranfers	Planned exp 2024-25	Forecast bal. y/e 2024-25	Comments
Office equipment fund	468.52	0.00	51.74	416.78	150.00	318.52	0.00	0.00	0.00	90.00	228.52	Printer ink etc to come out of this budget header this year. Exp approx £90 pa. NB. New printer costs already factored into 2023-24 financial yr payments.
Automatic External Defib	350.00	0.00	105.90	244.10	106.00	244.00	0.00	0.00	0.00	230.00	14.00	Battery - recommend replace when drops to 25%. Plan to replace around spring/summer 2024 (approx £230 excl. VAT). If new cabinet needed, PC can apply for grants e.g. through Henry Angell-James Trust.
Parish Assets	227.75	0.00	0.00	227.75	0.00	227.75	0.00	0.00	0.00	0.00	227.75	PC quoted approx £76 for 10x large poppies from RDW but did not order any.
GDPR	167.87	0.00	35.00	132.87	35.00	132.87	0.00	0.00	0.00	35.00	97.87	ICO registration paid by DD £35 June each year. No other planned expenditure.
Parish elections	3350.00	0.00	0.00	3350.00	0.00	3350.00	0.00	0.00	0.00	0.00	3350.00	No spend. Next local elections due 2025.
Parish Projects	3033.00	0.00	87.55	2945.45	190.55	2842.45	0.00	0.00	-2842.45		0.00	Originally to be used towards Speed reduction measures, Neighbourhood plan/Parish Plan review, and other Community projects. PC agreed 18.01.2024 to move £2k from this EMR into Traffic calming EMR for VAS sign and reallocate remainder back into GR, leaving EMR with zero balance.
Play area/RFA Wall project	1500.00	0.00	1500.00	0.00	1500.00	0.00	0.00	0.00	0.00	0.00	0.00	Agreed Nov 2022 (min ref: 96/22) to spend all funds in this EMR as a one-off donation to the RFA towards the wall repair project. Funds transferred May 2023.
Professional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No planned expenditure this year.
Traffic calming	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	2000.00	0.00	PC applied for PCC grant funding for Wem Rd VAS but amount exceeds per project limit. New funding window available. PC agreed 18.01.2024 to move £2k from Parish projects EMR into traffic calming EMR for purchase of 3rd VAS sign.
CIL neighbourhood Fund	2691.31	0.00	0.00	2691.31	0.00	2691.31	0.00	0.00	0.00	1500.00	1191.31	Must be spent on 'the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else concerned with addressing the demands that development places on an area'. Officially cannot be used on pre-existing infrastructure issues, but fellow clerks have not had issues with using NF towards highways and traffic calming projects as long as they update the Place Plan officer with the change in funding source. Agreed 18.01.2024 to allocate approx. £1500 from NF towards cost of VAS.
Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	0.00	45.00	Agreed 18.01.2024 to set up new EMR and move any underspend from Training budget header here at start of new financial year. No proposed top up through budget, but if new cllr training (approx £165) is paid for in 2023-24 financial yr, then this would leave £45 underspend to move to the Training EMR.
Total earmarked reserves	11788.45	0.00	1780.19	10008.26	1981.55	9806.90	0.00	0.00	-797.45	3855.00	5154.45	Agreed to reallocate remainder of Parish Projects balance to General reserves, so this is shown as a negative transfer figure here.
	Starting bal. 01.04.2023			Current balance		Forecasted bal. y/e 2023-24			Proposed in yr tranfers		Forecast bal. y/e 2024-25	
GENERAL RESERVES	6675.36	7.5 months' NRE		9859.38	10.3 months' NRE	6721.36	7 months' NRE		842.45		7518.81	12 months NRE for 2024-25 is predicted to be £12577. Very rough estimate with proposed TFR from Parish Projects is that Gen Reserves will be £7519 at y/e/ 2025 which equates to nearly 7.2months' NRE.