

**CLIVE PARISH COUNCIL
AGREED BUDGET 2023-24**

	2023-2024	
PAYMENTS	Draft budget	Council agreed
Clerk's salary	8700	8800
Home allowance	216	216
Clerk mileage	275	275
Chair's allowance	0	0
Office/Postage	100	100
Audit fees	150	150
Affiliation fees	400	400
Room hire/Lease	355	355
Insurance	330	330
Training & meetings	210	210
Parish events	0	0
Repairs & maintenance	200	200
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	250	250
Total payments budget	16395	16495.00

	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	1611.00	

Totals (payments plus reserves budgets, plus planned pmts from reserves)	18106.00
Estimated General reserves at 2022-23 yr end	6,534

Precept calculation:	
Total 2023-24 budget = payments budget plus EMR budget, plus planned payments from EMR	18106.00
Less total expected receipts	0.00
Less planned payments from Earmarked reserves	1611
= Precept as calculated	16495.00
Agreed precept	16495.00

Precept for 2022-2023	15327
Draft Precept for 2023-24	16495.00
£ increase	1168
% increase	7.62%

Council taxbase for 2023-24	252.03
Band D CT charge for 2023-24	£65.45
Band D CT charge for 2022-23	£61.26
% increase	6.84%
Real term increase	£4.19

CLIVE PARISH COUNCIL
RECEIPTS & PAYMENTS BUDGET 2023-24

RECEIPTS	2021-22		2022-23		Surplus/ deficit (YTD receipts - budget)	Variance %	Y/e forecast	2023-24		Comments
	Budget	Actual receipts	Budget	YTD receipts				Draft budget	Council agreed	
Precept	13974	13974.00	15327.00	15327.00	0.00	0.00%	15327	0		Precept of £16495 agreed Jan 2023 (min ref: 111/22f) but not included here as would skew precept calculation formula.
VAT Refund	0.00	177.73	0.00	1015.77	1015.77	1015.77%	1015.77	0.00		Clerk estimates £100 VAT spend for 2022-23, which would mean £100 VAT refund in 2023-24, but this is not guaranteed so not included in budget calcs.
Grant funding	0	2793.00	0.00	0.00	0.00	0.00%	0.00	0		PC may apply for grant funding from WM Police for additional VAS equipment in 2023-24, but this is not guaranteed.
HMRC tax refund	0		0	0	0.00	0.00%	0.00	0.00		No tax refund expected.
CIL Neighbourhood Fund	0	2691.31	0.00	0.00	0.00	0.00%	0.00	0.00		No CIL expected.
Loan VH			7500	7475	-25.00	-0.33%	7475.00	0.00		Not applicable for 2023-24
TOTAL	13974	19636.04	22827.00	23817.77	990.77	4.34%	23818	0		

PAYMENTS	2021-22		2022-23		Remaining budget	Variance %	Y/e forecast	2023-24		Comments
	Agreed Budget	Actual pmts	Budget	YTD pmts				Draft budget	Council agreed	
Clerk's salary	6430	7650.56	8100.00	6313.85	1786.15	22%	8410	8700.00	8800	See notes (confidential). PC agreed 17.01.2023 to allow 5% increase on pay scales so slight increase on clerk suggested budget.
Home allowance	216	216.00	216.00	162.00	54.00	25%	216	216.00	216	Same as current year
Clerk mileage	275	194.40	330.00	97.20	232.80	71%	330	275.00	275	Suggest slight decrease on 2022-23 budget.
Chair's allowance	0	0.00	0.00	0.00	0.00	0%	0	0.00	0	Suggest no budget again.
Office/Postage/Bank	150	28.38	125.00	80.24	44.76	36%	125	100.00	100	Suggest slight decrease on 2022-23 budget as has been underspent last few years. NB. Old style stamps need using by July and CPC has 4x 1st Class and 11x 2nd class stamps to be used.
Audit fees	150	135.00	250.00	145.00	105.00	42%	145.00	150.00	150	£150 budget for internal audit only, on basis that neither rec/pmts will exceed £25k by y/e (currently forecast is just under this limit). If either receipts/payments exceed £25k threshold PC must have external audit as well which will cost an extra £210.
Affiliation fees	360	341.23	380.00	375.23	4.77	1%	375	400.00	400	See budget notes for breakdown of NALC, SALC, and SLCC affiliation fees (assumes electors inc to 450 before April, currently 439)
Room hire/Lease	275	196.60	55.00	55.00	0.00	0%	55	355.00	355	Exp. Hire charge to inc. due to fuel costs. Est. £25/mtg for 2023-24 plus £55 land rent for VH.
Insurance	300	213.46	214.00	300.00	-86.00	-40%	300.00	330.00	330	Assume 10% premium increase for 2023-24.
Training	210	200.00	200.00	0.00	200.00	100%	250	210.00	210	Clerk training to be split with RPC. See budget notes for detail.
Parish events	200	20.00	0.00	0.00	0.00	0%	0	0.00	0	Suggest no budget to manage precept increase. May need to use EMRs for possible coronation spend.
Repairs & maintenance	350	0.00	250.00	167.41	82.59	33%	200	200.00	200	No spend last couple of years, with exception of phone kiosk refurb, and courier costs for VAS. Suggest smaller budget than 2022-23.
Clive & Grinshill newsletter	200	150.00	200.00	0.00	200.00	100%	200.00	175.00	175	Current budget is £200 (last yr donation £150). Suggest slight decrease in budget (but still inc. on last year donation) of £175.
Renshaw's Field loan	4176	4175.04	4176.00	4175.04	0.96	0%	4176	4176.00	4176	Fixed repayment costs, same as last year budget.
Village Hall loan	0	0.00	831.00	428.59	402.41	48%	429	858.00	858	Fixed repayment costs (slightly higher than last yr's budget as interest went up slightly between setting budget and taking out loan).
Donations	300	50.00	0.00	0.00	0.00	0%	0	0.00	0	Suggest no budget again to manage precept increase.
VAT	0	1015.77	0.00	38.73	-38.73	-3873%	100	0.00	0	Don't budget for this.
Renshaw's Field upkeep								250.00	250	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.
s.137		0.00					200.00			Do not budget for this. S. 137 expenditure comes out of other budget headers but must be recorded separately for transparency. Total s.137 spend must be within limit for Parish (2022-23 limit £3889.62). Anticipate only spending £200 under s.137 for C&G newsletter donation in 2022-23.
Totals (budget vs actual pmts)	13592.00	14586.44	15327.00	12338.29	2988.71	19%	15311.00	16395	16495	

CLIVE PARISH COUNCIL
EARMARKED RESERVES BUDGET 2023-24

Earmarked Reserves	Starting bal. 01.04.2022	In yr transfers	2022-23				2023-24				Comments
			YTD payments 2022-23	Current balance	Forecast expenditure 2022-23	Forecasted bal. end 2022- 23	Draft budget 2023-24	Council agreed budget	Planned exp. 2023-24	Forecasted bal. y/e 2023- 24	
Office equipment fund	468.52		0.00	468.52	0.00	468.52	0.00	0.00		468.52	Ruyton PC agreed to let CPC share their printer if CPC contributes towards cost of ink, paper, etc.).
Automatic External Defib	0.00	350.00	0.00	350.00	0.00	350.00	0.00	0.00		350.00	Suggest no additional budget for 2023-24.
Parish Assets	234.05		0.00	234.05	0.00	234.05	0.00	0.00	76.00	158.05	10x large poppies approx £76, suggest use assets budget for this if going to buy any.
GDPR	202.87		35.00	167.87	35.00	167.87	0.00	0.00	35.00	132.87	ICO registration paid by DD £35 June each year. No other planned expenditure.
Parish elections	3450.00		100.00	3350.00	100.00	3350.00	0.00	0.00		3350.00	Suggest no additional budget for 2023-24.
Parish Projects	4953.00	-1850.00	50.00	3053.00	50.00	3053.00	0.00	0.00		3053.00	To be used towards Speed reduction measures, Neighbourhood plan/Parish Plan review, and other Community projects.
Play Area	1500.00		0.00	1500.00	0.00	1500.00	0.00	0.00	1500.00	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. These funds will be transferred in 2023-24 tax year.
Professional services	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	PC will apply for grant funding after April 2023 for a third VAS (Wem rd - SC have approved location). PC agreed Nov 2022 (min ref: 94/22d) to wait until new tax year to apply as extra income might impact PC external audit requirements.
CIL neighbourhood Fund	2691.31		0.00	2691.31	0.00	2691.31	0.00	0.00		2691.31	No planned expenditure so far. 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'.
Village Hall CTP	0.00	7500.00	7500.00	0.00	7500.00	0.00	0.00	0.00		0.00	New EMR set up to hold VH loan advance, CTP sent to Veolia Sept 2022. No need for this EMR anymore, so won't appear on master budget sheet.
Total earmarked reserves	13499.75	6000.00	7685.00	11814.75	7685.00	11814.75	0.00	0.00	1611.00	10203.75	