

POULSHOT PARISH COUNCIL BUDGET

Adjusted to that approved at 7 Nov 23 Full Council Meeting

DRAFT BUDGET 2024/2025

VAT rate @

Item	20%	2023/2024 Budget	To Date Spend	2023/2024 Forecast	2024/2025 Budget	Change (23/24 Forecast v Budget 24/25)	Comments / Justification
		£	£	£	£	£	
Salary		£ 3,588.00	£ 1,771.00	£ 2,851.00	£3,564.00	£713.00	Clerk anticipated 22hrs pcm approx 5hrs per week at £13.50per hr
Salary Pay Increase Allowance	2%		£ -	£ -	£71.28	£71.28	2% agreed at working group for approval in Jan full council meeting
Staff Pension at 3%	3%			£ -		£0.00	Below threshold of earnings set at £520 pcm or £120 per week. Otherwise this would be 3% minimum.
Employer's National Insurance	0%			£ -		£0.00	Below LEL so = 0%
Overtime		£ 538.20	£ 1,291.24	£ 2,582.48	£ 1,944.00	-£638.48	Clerk Overtime set at about 12hrs per month, as hours not increased. 12*13.50*12=1944
Allowance/Expenses		£ 260.00	£ 195.66	£ 250.00	£ 260.00	£10.00	Clerk travel and telephone (£5 pcm) Councillors expenses for training courses (not course fees), stationary, stamps, printer ink, etc..
Legal		£ 500.00	£ -	£ 500.00	£ 500.00	£0.00	Based on need to be able to seek legal advice on land, community fund, audit or other matters.
Wages Accountancy		£ 168.00	£ 108.50	£ 168.00	£ 168.00	£0.00	£14.00 pcm incl VAT from Chariton Baker.
Subscriptions		£ 200.00	£ 296.18	£ 400.00	£ 450.00	£50.00	NALC/WALC/SLCC (150) OpenSpaces (50)/MS Office(60)/Norton(60) Virgin Mobile (60)
Insurance		£ 286.20	£ 286.20	£ 286.20	£ 286.20	£0.00	3-year policy reduced payments of £286.20 pa.
Training		£ 200.00	£ -	£ -	£ 200.00	£200.00	Reduced as most WALC provided training is free.
Hire of Village Hall		£ 300.00	£ 160.00	£ 300.00	£ 300.00	£0.00	6 Planned meetings and 4 extra meetings @ £30 each } 3 x £10/hrs
Audit		£ 360.00	£ 478.80	£ 478.80	£ 478.80	£0.00	£399 plus VAT fixed for 3 years
Election Costs		£ 175.00	£ -	£ -	£ 175.00	£175.00	
External Audit following Change of Clerk		£ -	£ -	£ -	£ -	£0.00	£200 plus VAT. Letter following audit challenge costs @ £2517.66 Not anticipated in 23/24
Grass Cutting		£ 2,100.00	£ 1,260.00	£ 2,100.00	£ 2,415.00	£315.00	Estimated cost at 15% increase on 23/24 Costs
Hedge Trimming Green Gardens		£ 250.00	£ 125.00	£ 250.00	£ 250.00	£0.00	
Tree Work		£ 500.00	£ -	£ 1,000.00	£ 500.00	-£500.00	No tree work was conducted in 20/21, 21/22, 22/23. Planned spend in 23/24.
Pond Weed Clearance		£ 800.00	£ 329.28	£ -	£ 450.00	£450.00	Previously conducted by Village Trust - Professional Contractor required (NewZealand Pigmy Weed) Reduced if just skip costs
New Land - HGF field		£ 600.00	£ -	£ -	£ 600.00	£600.00	Basic maintenance - one area cut and perimeter hedge cut. Weed spray. Reduced to £600
Grounds Maintenance Sub-Total		£ 4,250.00	£ 1,714.28	£ 3,350.00	£ 4,215.00	£865.00	
Website current is £18 pcm		£ 300.00	£ 144.00	£ 216.00	£ 540.00	£324.00	For new site, with overlap of old. £29.99 pcm +VAT
Repairs/Maintenance		£ 250.00	£ -	£ -	£ 250.00	£250.00	Work is required on gates and fences in Green Gardens
Water Bill Green Gardens		£ 50.00	£ 26.61	£ 50.00	£ 50.00	£0.00	£24 and £19 charged DD every 6 months.
Grants to village organisations		£ 300.00	£ -	£ -	£ 300.00	£300.00	Peggies, Fete and others...
Extra-Ordinary Grant Queen's Jubilee		£ 600.00	£ 600.00	£ 600.00	£ -	-£600.00	No event forecast
Defibrillator - No monthly charges		£ -	£ -	£ -	£ -	£0.00	Paid by Community Fund
Expenditure Total		£ 12,325.40	£ 6,786.27	£ 12,032.48	£ 13,752.28	£1,719.80	
Community Infra Levy		£ -	£ -	£ -	£ -	£0.00	
Expected VAT Recovery		£ 350.00	£ 1,839.06	£ 1,839.06	£ 1,200.00	-£639.06	Increased to account for recovery on Green Maintenance
Allotment Income		£ 120.00	£ 80.00	£ 80.00	£ 100.00	£20.00	Increase allotment charge to £25 per year FY24/25. Cannot be introduced for 12 months, start 1 Apr 23. Remain at £20 for FY22/23
Income Total		£ 470.00	£ 1,919.06	£ 1,919.06	£ 1,300.00	-£619.06	
Net Spending		£ 11,855.40	£ 4,867.21	£ 10,113.42	£ 12,452.28	£ 2,338.86	
Contingency		£ 2,244.60		19%	£ 2,347.72	£103.12	Reserves need to be 3-12 months of spend. Annual contingency at 20% of annual budget forecast.
Precept		£ 14,100.00	£ 14,100.00		£ 14,800.00	£700.00	
Annual Balance		£ -			£ -	4.965%	Precept Change % in cash terms - does not reflect Council Tax Calculation.