

NORTH CADBURY & YARLINGTON PARISH COUNCIL

NOTES ON PRECEPT 2022/2023

1. Employment

Pay scales are based on the local government pay scales negotiated by the National Joint Council (NJC) for Local Government Services. 'Subject to satisfactory performance, you will progress automatically through the salary scale by annual increments until you reach the maximum of the scale.' The current contracted Clerk's hours are 26 hours a month (increased last year from 25 hours a month). To date I am in excess of 20 hours overtime, therefore, I propose that the PC considers increasing the Clerk's hours by 2 hours a month to 28 hours; I will continue to monitor my hours. However, 'the Council may withhold an increment if it is considered that performance fell below the level expected, following an annual review, or award an additional increment for exemplary performance if it chooses to do so.'

In addition I have budgeted for an anticipated 2% increase in salary award backdated to 1 April 2021 and 2% increase on salary award from 1 April 2022 in accordance with advice given from the society of Local Council Clerks (SLCC). This would not be paid until confirmed by NALC following negotiation with NJC.

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. Other Parochial Activities

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

Noticeboard repairs/de-icing material - £100 (current balance £300.00)

Rights of Way repairs - £100 (current balance £556.73 incl. invoice for printing of circular walks. Payment Jan 22)

Fingerposts/Phone Kiosk/Signage - £60 (current balance £940) The Phone Kiosk in North Cadbury is in need of refurbishment, which was originally carried out by volunteers in 2013. I propose that the fund can be used for the cost of materials, as before.

Hire of Halls. I have included £250 for hire of halls now that the PC has returned to in person meetings.

St Michael's Church Clock. £250 has been included in the budget for the servicing of the church clock; historically the PC has also paid one third of any repair work.

Audit and Legal Fees. Previously, the PC agreed to be an exempt authority as its income and expenditure were below £25,000, however, due to the costs involved in producing a Neighbourhood Plan and Legal Fee expenditure over the last two years, it will be necessary to have an external audit carried out again, therefore, I have included £240 to cover this.

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

Election and Training Costs. I have included £550 to cover the costs of a contested election, as advised by SSDC and £250 for councillor training.

Website. I have included £500 for website maintenance and hosting.

Neighbourhood Plan (NP). The NP WG originally anticipated that the NP would be cost neutral to the PC. In the event funds will be required I have carried forward the float of

Attachment 3

£2,500. I propose that the PC considers allocating the £1,005.57 of CIL funds received last FY to the NP Fund as legitimate expenditure.

Contingencies. I have reduced the level of contingency remaining in this FY from £1,500 to £1,000, however, I have maintained the level of contingency at £1,500 for FY 22/23.

4. Churchyard grants

The system for paying churchyard grants was reviewed in 2018 when the PC agreed to increase the grants to £1,200, from £1,000 for N Cadbury PCC and to £500 from £350 for Yarlington PCC, fixed for three years and was due for review in January 2021. Last year the PC agreed to defer the review until January 2022. I propose that the PC maintains this level of grant for the next three years.

5. Hall grants and Village Halls Refurbishment (VHR) Reserve

The routine maintenance grants were increased in 2018 to £150, £100 and £50 for North Cadbury, Galhampton and Yarlington respectively. Last year the PC agreed to defer the review to January 2022. In my opinion the grants are quite low still, however, I am aware that all the Halls received fairly substantial grants due to Covid, therefore, I propose that the PC defers for one more year with the intention to increase in January 2023 once the NP has been finalised.

6. Playing Field grants

Both Hall Treasurers have submitted their estimates/expenditure for grass cutting and playing field maintenance, which is included.

7. 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.

8. 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 31/03/22 is £2,226.27 which is only just above the minimum recommended GR i.e., c.£2,065 (3 months NRE). I recommend that the PC builds this up by an additional month each year until it reaches a more acceptable level of GR.

The PC has gradually increased its precept in stages of £500 since FY 2017/18, with the exception of the increase of £2,500 in FY 21/22 due to the increased expenditure to cover legal fees (£3,000 plus VAT). I propose that the PC increases the precept by a minimum of £850 from £15,500 to £16,300 for FY 22/23 due to cover potential contested election costs and to meet the minimum level of GR. This would equate to an increase of approx. £1.43 per household per annum, the equivalent of 4.43%.

There are hopefully ample provisions in the 2022/23 budget (including a £1,500 contingency and an adequate GR). It is considered unlikely that the Council will be under real financial pressure during this period.

Attachment 3

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Becky Carter
Parish Clerk/Responsible Financial Officer
17th January 2022