

Notes on the Budget for 2025-2026

Receipts

1. Very difficult to enter a figure as it depends on the number of burials but it has been about £1500 for the last three years.
2. Bank Interest is now received on the savers account, the interest rate has just dropped but over the last six months £584 has been received so have allowed a small increase for 2025-2026
3. Kept the same as this is a standard payment.
4. If a VAT claim was put in today, the claim would be for £2022, this will increase slightly over the next six months so have allowed for £2500
5. Could use £5,000 from the general reserves to balance the budget so allowing for some further expenditure and keeping the increase to about 5% which is similar to previous years.
6. Difficult to budget for other receipts

Expenses

7. The pay award for 2024-2025 has been received, it was a 2.5% increase, the annual salary is about £4,487.00 per annum, but another pay award will be issued in 2025-2026, have allowed for another 2.5% which brings the amount to £4599.22
8. Haven't claimed this for the last year as have just included them within the hours. If this is to be separate a cemetery contract needs to be written or the normal contract could just be amended to show an annual amount, so kept the same as last year
9. No longer needed, need to remove.
10. These are included in the clerk's salary amount; it just gets broken down in the cashbook so they can be added together. With the new national budget out regarding an increase in the percentage for employers NI, it is possible there may be a small charge but the annual salary is under the limit.
11. £6.50 a month which is £78.00 a year, the monthly rate is £26 a month, it was split between four councils but can be claimed from each one, a suggestion would be to raise the two councils to £13 a month which is £156 a year
12. Have increased slightly to £500 as it goes up slightly every year.
13. ICO £35, SALC £280, SLCC £45, totals £360. Lower as CPRE was not renewed this year.
14. Just appointed the internal auditor costing £280
15. Prices are set by the government; it went up by 10% in 23-24 but these will be the same for the next four years
16. £30 a meeting, about 9 meetings a year totalling £270
17. No longer needed, can be removed
18. Now comes under clerks' expenses, this can be removed
19. The website costs just under £14 a month which totals £168 a year
20. Not an election year, but could put some aside for election costs?
21. £50 which is usually the wreath for Remembrance Day
22. Kept the same, within this figure is £500 for the second year of community governance
23. Kept the same
24. Not needed, could be removed
25. Bank Charges are £6 a month which totals £72 a year
26. Kept the same
27. Kept the same
28. Have increased to £1,000 as they asked for extra last year.
29. Kept the same, although they have not yet requested any money this year
30. Kept the same

31. Primrose has a three-year contract, this will be the second year., there is a small increase from last year.
32. No longer needed, can be removed
33. Kept the same
34. No longer needed as it covered by the millennium wood grant, can be removed
35. Kept the same but not used against over the last couple of years but the vegetation is growing again and the tree may need some work.
36. Kept the same
37. Not needed
38. Kept the same as there are several projects in the pipeline.

Extras

Possible extras to include

- There should be something extra in the budget for the services that Somerset are devolving down such as drain clearance, hedge cutting and verge clearance, etc, a figure of £5,000 has been included
- Costs of emptying the dog waste bins and litters bins, allowing for all would be £2846.48. This is based on all bins being emptied weekly at £7.82 per bin per emptying. If the bins are on Somerset land, they are free to empty but still waiting to hear which bins are on their land. £3,000 has been included within the budget
- £10,000 for work on the Churchyard. Following a meeting with the church wardens and Somerset Council, although the responsibility has been passed to them, they will accept the liability if the churchyard is in good condition so are asking for the works to be carried out first such as the repair of the chest tombs and pointing the wall plus crowning some of the trees and tidying them up. This has been put into Ear Marked Reserves

Ear Marked Reserves

The Parish Council has plenty of reserves and allowing for nine months general reserves (the recommended amount to hold is three to twelve months), this leaves about £24,000 to put into Ear Marked Reserves or Projected Use of Reserves.

Extract from the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide.

“5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve. “