

## Barham Parish Council - Precept requirement for 2024 - 2025

EMR=Ear Marked Reserves

| Precept                                                   |                                                                                  | Precept for 2023-24: | Forecast Outturn to 31st March 2024 | Proposed Precept for 2024-2025: | Notes - all figures are VAT net values                                                                                                                                                                                                           |
|-----------------------------------------------------------|----------------------------------------------------------------------------------|----------------------|-------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CORE ITEMS</b>                                         |                                                                                  |                      |                                     |                                 |                                                                                                                                                                                                                                                  |
| <b>Clerks Salary &amp; Expenses/Consumables</b>           |                                                                                  |                      |                                     |                                 |                                                                                                                                                                                                                                                  |
| P4                                                        | Clerk salary prorata for 15hrs/week (including deductions)                       | £11,406              | £12,714                             | £13,494                         | NJC general salary rise of £1/hr assumed giving gross salary of £13,494 for 2024/2025                                                                                                                                                            |
| P4(a)                                                     | Employee NIC                                                                     | £0                   | £0                                  | £0                              | Employee remuneration does not currently attract NIC.                                                                                                                                                                                            |
| P4(b)                                                     | Employee Pension (Included in gross salary figure above)                         | £0                   | £0                                  | £0                              | Deducted from gross salary at 5.5%.                                                                                                                                                                                                              |
| P4(c)                                                     | Employer NIC                                                                     | £368                 | £340                                | £360                            | Employer contributions based on 13.8%                                                                                                                                                                                                            |
| P4(d)                                                     | Employer Pension                                                                 | £2,640               | £3,238                              | £3,500                          | Employer contributions based on 28.3%.                                                                                                                                                                                                           |
| P4(e)                                                     | Clerk mileage                                                                    | £240                 | £295                                | £300                            | Based on £20/month for coffee stop attendance and dog dispenser.                                                                                                                                                                                 |
| P4(f)                                                     | External Payroll Management Costs for salary calculations and production of P60. | £131                 | £193                                | £155                            | Based on £30.00 per quarter plus £35 for year end.                                                                                                                                                                                               |
| P12                                                       | Stationery/Office supplies                                                       | £100                 | £191                                | £200                            |                                                                                                                                                                                                                                                  |
| P1                                                        | Accounting package - Scribe accounts                                             | £0                   | £0                                  | £250                            | Introduced for greater accounting efficiency and year end AGAR resilience. Based on £20.83 + VAT a month.                                                                                                                                        |
| P5                                                        | Postage                                                                          | £50                  | £28                                 | £30                             | Online banking has reduced postage of cheque transactions.                                                                                                                                                                                       |
| <b>Clerks Salary &amp; Expenses/Consumables Sub Total</b> |                                                                                  | <b>£14,935</b>       | <b>£16,999</b>                      | <b>£18,289</b>                  | <b>22.5%</b>                                                                                                                                                                                                                                     |
| <b>Ongoing External Payment Commitments</b>               |                                                                                  |                      |                                     |                                 |                                                                                                                                                                                                                                                  |
| P2                                                        | Insurance and Audit                                                              | £1,767               | £1,951                              | £2,000                          | BPC in a 3-year agreement from 1 November 2022. Insurance premium is now £1,351.00 pa. Internal Audit End of Year @ £180. External Review by Mazars £420                                                                                         |
| P3                                                        | Hire of village hall/VHMC                                                        | £334                 | £236                                | £250                            | Assumed full year for 2024/20245                                                                                                                                                                                                                 |
| P13                                                       | Subscriptions                                                                    | £807                 | £732                                | £924                            | CPRE - £36, ACRK - £80, KALC - £540, ICO annual fee - £35, SLCC - £200 & Open Spaces Society £33                                                                                                                                                 |
| P1                                                        | Web site hosting, support and domain maintenance                                 | £290                 | £220                                | £250                            | Hosting with CloudNext £79.99 per year, Eyelid support fee £100 annually and domain renewal £90 every 2 years (due 2025). Cost increase allowed for.                                                                                             |
| P23                                                       | Unity Bank Charges                                                               | £72                  | £72                                 | £76                             | Bank charges at £19/quarter.                                                                                                                                                                                                                     |
| P20                                                       | Loan Repayments                                                                  | £5,582               | £5,582                              | £5,582                          | Loan of £100,000 over 25 years from April 2015. Twice yearly fixed payments of £2,791.04 due 30 June and 31 December each year (Ends June 2040)                                                                                                  |
| <b>Ongoing External Payment Commitments Sub Total</b>     |                                                                                  | <b>£8,852</b>        | <b>£8,793</b>                       | <b>£9,082</b>                   | <b>2.60%</b>                                                                                                                                                                                                                                     |
| <b>Asset Maintenance</b>                                  |                                                                                  |                      |                                     |                                 |                                                                                                                                                                                                                                                  |
| P9                                                        | Village Green Grass Cutting                                                      | £325                 | £375                                | £400                            | Donation to Primary School for grass cutting                                                                                                                                                                                                     |
| P21                                                       | Allotments, Tennis Club and Barham FC annual rent                                | -£155                | -£52                                | -£208                           | Annual peppercorn rent of £52 each club and Allotments at £104 for 2023.24 (water bill is recharged in full to BAA and Tennis Club)                                                                                                              |
| C1                                                        | Annual Zip Wire Condition & Safety Inspection                                    | £500                 | £705                                | £800                            | Inspection and maintenance for 2024/2025.                                                                                                                                                                                                        |
| C2                                                        | Play Equipment maintenance and repairs.                                          | £500                 | £2,155                              | £2,000                          | Enhanced budget provision for 2024/2025 due to age of equipment.                                                                                                                                                                                 |
| C3                                                        | Grass cutting                                                                    | £9,302               | included in CFF                     | £0                              |                                                                                                                                                                                                                                                  |
| C4                                                        | Annual Inspection of Play Equipment (Both sites)                                 | £200                 | £157                                | £180                            |                                                                                                                                                                                                                                                  |
| C5                                                        | Street lighting inspection - columns and electrical tests                        | £1,500               | £0                                  | £1,500                          | Electrical and structural testing due in December 2024. Allowance of £80 per unit (60) for inspection and allow some funds for any remedial works. Inspection required every 5 years. Precept provision at £1,500 each year, monies held in EMR. |

|                                                                        |                                                                                                                                                                                                                                                              |                |                           |                |                                                                                                                                                                                                 |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| C6                                                                     | Electricity Supply Cabinet on Village Green                                                                                                                                                                                                                  | £300           | £618                      | £700           | Daily standing charge of £2/day.                                                                                                                                                                |
| C7                                                                     | Street lighting -                                                                                                                                                                                                                                            | £1,935         | included in CFF shortfall | £0             | New dimmers paid for under a 5 year agreement from March 2018 at £161.24 per month. Agreement ended March 2023 so parish council owned equipment included in Primeone maintenance regime below. |
| C8                                                                     | Replacement notice boards                                                                                                                                                                                                                                    |                | £0                        |                | Approximate price to purchase a 2 bay wooden notice board £1,250.00 - to be shared with the village hall and cork board to replace bus shelter notice board £55.00 - To come out of EMR         |
|                                                                        | Defibrillator new pads/battery                                                                                                                                                                                                                               | £100           | £83                       | £200           | Pads replaced in 2022/2023 (5 year life). Precept provision for 2024/25 is in case defib's are deployed. Next battery replacement due in 2027 and 2028.                                         |
| <b>Asset Maintenance Sub Total</b>                                     |                                                                                                                                                                                                                                                              | <b>£14,507</b> | <b>£4,041</b>             | <b>£5,572</b>  | <b>-61.6%</b>                                                                                                                                                                                   |
| <b>Miscellaneous Expenditure</b>                                       |                                                                                                                                                                                                                                                              |                |                           |                |                                                                                                                                                                                                 |
| P6                                                                     | Chairman's Allowance                                                                                                                                                                                                                                         | £60            | £0                        | £60            |                                                                                                                                                                                                 |
| P7                                                                     | Communication and Publicity budget                                                                                                                                                                                                                           | £0             | £0                        | £0             | £123.95 held in EMR.                                                                                                                                                                            |
| P9                                                                     | Donations/grants                                                                                                                                                                                                                                             | £0             | £1,000                    | £500           | No donations/grants anticipated.                                                                                                                                                                |
| P10                                                                    | Election & By-elections                                                                                                                                                                                                                                      | £300           | £0                        | £0             | £1800 now held in EMR to March 2024. 2023 uncontested election costs were                                                                                                                       |
|                                                                        | Place Survey                                                                                                                                                                                                                                                 | £0             | £0                        |                | To come out of EMR £5,000.00                                                                                                                                                                    |
| P11                                                                    | Section 137                                                                                                                                                                                                                                                  | £0             | £0                        | £0             |                                                                                                                                                                                                 |
| P18                                                                    | Events                                                                                                                                                                                                                                                       | £0             | £0                        | £0             |                                                                                                                                                                                                 |
| P14                                                                    | Training                                                                                                                                                                                                                                                     | £150           | £70                       | £570           | If an unqualified clerk is appointed then provision included for CILCA course cost at £420.                                                                                                     |
| P15                                                                    | Legal & Planning                                                                                                                                                                                                                                             | £0             | £0                        | £0             |                                                                                                                                                                                                 |
| <b>Miscellaneous Expenditure Sub Total</b>                             |                                                                                                                                                                                                                                                              | <b>£510</b>    | <b>£1,070</b>             | <b>£1,130</b>  | <b>121.6%</b>                                                                                                                                                                                   |
| <b>Capital Projects</b>                                                |                                                                                                                                                                                                                                                              |                |                           |                |                                                                                                                                                                                                 |
|                                                                        | Community Land Trust - solicitors fees to set this up                                                                                                                                                                                                        | £0             | £0                        | £0             | £1,000 held in EMR from 2018-2019 budget provision.                                                                                                                                             |
| P24                                                                    | Entry to Brickfield Road play area                                                                                                                                                                                                                           | £1,152         | £620                      | £800           | Annual maintenance of entrance to Brickfield.                                                                                                                                                   |
| P27                                                                    | Fencing the family play area                                                                                                                                                                                                                                 | £1,000         | £1,124                    | £0             | Completed in 2023/2024.                                                                                                                                                                         |
|                                                                        | Flint Wall repairs                                                                                                                                                                                                                                           | £0             | £0                        | £0             | Unclear of ownership.                                                                                                                                                                           |
| P24                                                                    | Contingencies                                                                                                                                                                                                                                                | £1,500         | £1,619                    | £1,000         |                                                                                                                                                                                                 |
| <b>Capital Projects Sub Total</b>                                      |                                                                                                                                                                                                                                                              | <b>£3,652</b>  | <b>£3,363</b>             | <b>£1,800</b>  | <b>-50.7%</b>                                                                                                                                                                                   |
| <b>Core Items Total</b>                                                |                                                                                                                                                                                                                                                              | <b>£42,456</b> | <b>£34,266</b>            | <b>£35,873</b> |                                                                                                                                                                                                 |
| <b>Concurrent Function Shortfall</b>                                   |                                                                                                                                                                                                                                                              | <b>£9,250</b>  | <b>£4,839</b>             | <b>£9,684</b>  |                                                                                                                                                                                                 |
| <b>Total Precept</b>                                                   |                                                                                                                                                                                                                                                              | <b>£51,706</b> | <b>£39,105</b>            | <b>£45,557</b> |                                                                                                                                                                                                 |
| <b>Concurrent Functions</b>                                            |                                                                                                                                                                                                                                                              |                |                           |                |                                                                                                                                                                                                 |
| C1                                                                     | Recreation grounds and open spaces                                                                                                                                                                                                                           | £9,240         | £9,337                    | £11,264        | Assumes one cut May to Sept incl and one cut every other month Oct to April (total 8 cuts) @ £1,280 per cut. Cost increase for 2024/2025 of 10% assumed.                                        |
| C2                                                                     | Closed burial grounds                                                                                                                                                                                                                                        | £1,362         | £0                        | £0             | Costs included in C1.                                                                                                                                                                           |
|                                                                        | Active cemetery - 6 cuts in 2020 (£1200) - recommendation to Full Council meeting on 03 December 2020 to resolve to offer a £600 contribution to the Church and that the contract to be secured by the Church and be their responsibility from 01 April 2020 | £600           | £0                        | £0             | Costs included in C1.                                                                                                                                                                           |
| C3                                                                     | Street lighting                                                                                                                                                                                                                                              | £12,722        | £3,200                    | £6,500         | Primeone maintenance CMS agreement is £290 per month, plus £750 average quarterly energy bill from EDF .                                                                                        |
| C4                                                                     | Bus shelter                                                                                                                                                                                                                                                  | £0             | £0                        | £0             | Costing cork board - in asset maintenance above                                                                                                                                                 |
| C5                                                                     | Tree works                                                                                                                                                                                                                                                   | £0             | £1,500                    | £2,000         | Parish Council owned trees - unplanned maintenance. Next                                                                                                                                        |
| <b>Concurrent Functions Total</b>                                      |                                                                                                                                                                                                                                                              | <b>£23,924</b> | <b>£14,037</b>            | <b>£19,764</b> | <b>-17.4%</b>                                                                                                                                                                                   |
| <b>Concurrent Function Income Recreation Grounds &amp; Open Spaces</b> |                                                                                                                                                                                                                                                              | <b>£6,464</b>  | <b>£6,464</b>             | <b>£7,110</b>  | Income assumed at 2023/2024 level at £10,080.                                                                                                                                                   |

|                                               |                                            |         |        |         |                                                                                       |
|-----------------------------------------------|--------------------------------------------|---------|--------|---------|---------------------------------------------------------------------------------------|
|                                               | Concurrent Function Income Street Lighting | £2,700  | £2,700 | £2,970  | Refer to comment above.                                                               |
|                                               | Concurrent Functions Shortfall             | £14,760 | £4,873 | £9,684  | Shortfall included in precept assessment above.                                       |
| Proposed Precept Effect on Band D Council Tax |                                            | £43,085 |        | £45,557 | 5.7%                                                                                  |
|                                               |                                            |         |        | £2,472  | Monetary Precept Increase                                                             |
|                                               |                                            |         |        | £4.53   | Precept increase for Band D Property per year based on tax base £98.05 for 2023/2024. |