

**CLIVE PARISH COUNCIL
AGREED BUDGET 2022-23**

PAYMENTS	2022-2023	
	Draft budget	Council agreed
Clerk's salary	7300	8100
Home allowance	216	216
Clerk mileage	330	330
Chair's allowance	0	0
Office/Postage	125	125
Audit fees	350	250.00
Affiliation fees	380	380
Room hire/Lease	300	55
Insurance	350	214.00
Training & meetings	240	200
Parish events	200	0
Repairs & maintenance	250	250
Clive & Grinshill newsletter	200	200.00
Renshaw's Field loan	4176	4176
Village Hall loan	831	831
Donations	200	0
VAT	0	0
Total payments budget	15448	15327.00

Earmarked Reserves	Draft budget	Council agreed
Office equipment fund	0.00	0.00
Automatic External Defib	150.00	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	150.00	0.00
Traffic calming	0.00	0.00
CIL neighbourhood Fund	0.00	0.00
Total earmarked reserves budget	300.00	0.00
Planned expenditure from earmarked reserves	245.00	245.00

Totals (payments plus reserves budgets, plus planned pmts from reserves)	15572.00
Estimated General reserves at 2021-22 yr end	3,276

Precept calculation:	
Total 2022-23 budget = payments budget plus EMR budget, plus planned payments from EMR	15572.00
Less total expected receipts	0.00
Less planned payments from Earmarked reserves	245
= Precept as calculated	15327.00
Agreed precept	15327.00

Precept for 2021-2022	13974
Draft Precept for 2022-23	15327.00
£ increase	1353
% increase	9.68%

Council taxbase for 2022-23	250.21
Band D CT charge for 2022-23	61.26
Band D CT charge for 2021-22	58.27
% increase	5.13%
Real term increase	£2.99

CLIVE PARISH COUNCIL
RECEIPTS & PAYMENTS BUDGET 2022-23

	2021-22					2022-23 proposals		Comments
	Budget	YTD receipts	Variance (YTD receipts -budget)	Variance %	Y/e forecast	Council agreed		
RECEIPTS								
Precept	13974	13974.00	0.00	0.00%	13974	15327		Precept of £15327 agreed 20.01.2022
VAT Refund	0.00	177.73	177.73	178%	178.00	0.00		
Grant funding	0	2793.00	2793.00	2793%	2793	0		No further grant funding planned so far.
HMRC tax refund	0		0.00	0%	0.00	0.00		
CIL Neighbourhood Fund	0	2691.31	2691.31	2691%	2691.00	0.00		Unaware of any CIL NF to be paid in 2022-23.
Loan VH						0.00		
TOTAL	13974	19636.04	5662.04	40.36%	19636	15327		

	2021-22					2022-23 proposals		Comments
	Agreed Budget	YTD pmts	Remaining budget	Variance %	Y/e forecast	Council agreed	% change from 2021-22	
PAYMENTS								
Clerk's salary	6430	4619.38	1810.62	28%	7671	8100	25.97%	Council agreed to increase clerk hours from 9 to 11hr/week 20.01.2022 (min ref: 133/21)
Home allowance	216	162.00	54.00	25%	216	216	0.00%	£18/month.
Clerk mileage	275	129.60	145.40	53%	250	330	20.00%	See notes. 10 ordinary mtgs (none in Aug/Dec), plus margin for 2x ExO mtgs. All SALC/SLCC training online currently, but this could change. If LPR process is delayed anticipate travel to Shrewsbury for Inspector hearings.
Chair's allowance	0	0.00	0.00	0%	0	0	0.00%	No budget for this year, no claims made in last few years (requires receipts if reimbursement, or must go through PAYE if claimed as allowance).
Office/Postage/Bank	150	2.38	147.62	98%	100	125	-16.67%	Small amount of spend on stationary, but will need to replace ink toner before too long. £43 excl. VAT last time but dearer now (approx £60) and harder to source. Suggest this cost come out of Office EMR. Incl. £75 for bank charges if switching to Unity Trust (£18/quarter)
Audit fees	150	135.00	15.00	10%	135.00	250.00	66.67%	Forecast spend for 2022-23 is close to exceeding exemption limits for ext. audit (£25,000).
Affiliation fees	360	341.23	18.77	5%	341	380	5.56%	See notes. Have included margin if no. of electors inc. to 450 before April 2022.
Room hire/Lease	275	76.60	198.40	72%	320	55	-80.00%	Council agreed 20.01.2022 to ask VHMC to give 1 yr of no room hire in exchange for £7500 TPC. PC will still pay land rent to Sansaw estate.
Insurance	300	213.46	86.54	29%	213.46	214.00	-28.67%	Decreased to reflect 3 yr LTA.
Training	210	30.00	180.00	86%	245	200	-4.76%	Slight decrease on previous year. Est. 8 courses for clerk and 4 for cllrs. Clerk costs to be split with RPC.
Parish events	200	0.00	200.00	100%	20	0	-100.00%	Council agreed no budget this year. Any costs for Jubilee can come from Parish Projects EMR.
Repairs & maintenance	350	0.00	350.00	100%	90	250	-28.57%	Depending on GR levels, suggest underspend at 2022 y/e is transferred to Parish Assets EMR. Propose slightly lower budget this year, as historically underspent.
Clive & Grinshill newsletter	200	0.00	200.00	100%	200.00	200.00	0.00%	Propose same budget as previous yr
Renshaw's Field loan	4176	4175.04	0.96	0%	4176	4176	0.00%	Renshaw's Field loan repayments (£4176 pa)
Village Hall loan	0	0.00			0	831	19.90%	£831 for possible VH loan repayments.
Donations	300	50.00	250.00	83%	300	0	-100.00%	Council agreed no budget for donations for 2022-23. Can still receive applications as normal and will assess in Feb 2023 to see if reserves permit donations.
VAT	0	835.77	-835.77		900			Do not budget for this.
s.137		90.00			90.00			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 (2021-22 limit £3683).
Totals (budget vs actual pmts)	13592.00	10770.46	2821.54	23%	15177.46	15327.00	9.68%	

CLIVE PARISH COUNCIL
EARMARKED RESERVES BUDGET 2022-23

Earmarked Reserves	Agreed budget 2021-22	Starting bal. 01.04.2021	2021-22		Forecast expenditure 2021-22	Forecasted bal. end 2021-22	2022-23				Comments
			YTD payments 2021-22	Current balance			Draft budget 2022-23	Council agreed budget	Planned exp. 2022-23	Forecasted bal. y/e 2022-23	
Office equipment fund	0.00	468.52	0.00	468.52	0.00	468.52	0.00	0.00	60.00	408.52	CPC printer old but still works, but v. hard to find replacement toner now. Ruyton PC may agree to let CPC share their printer if need be (may need to contribute towards cost of ink, paper, etc.). Suggest pay for ink out of this EMR for now to control budget.
Automatic External Defib	50.00	363.45	875.00	0.00	875.00	0.00	150.00	0.00	50.00	-50.00	Do not budget anything yet, but look at reallocating funds from Parish Projects EMR in new tax year.
Parish Assets	40.00	234.05	0.00	234.05	0.00	234.05	0.00	0.00	0.00	234.05	Suggest underspend from repairs/maint budget is transferred to this EMR at start of new tax yr, giving 2022-23 starting balance of approx £495. Don't propose any top up via precept.
GDPR	0.00	237.87	35.00	202.87	35.00	202.87	0.00	0.00	35.00	167.87	ICO registration paid by DD £35 June 2021. No other planned expenditure.
Parish elections	800.00	3450.00	0.00	3450.00	0.00	3450.00	0.00	0.00	100.00	3350.00	May elections uncontested. Election recharge £100, invoice will come in April 2022 yr (no spend this year). Suggest no additional budget this year to control budget.
Parish Projects	0.00	5593.00	40.00	5553.00	640.00	4953.00	0.00	0.00	0.00	4953.00	To be used towards Speed reduction measures, Neighbourhood plan/Parish Plan review, and other Community projects e.g. Village Hall renovations, etc. PC to consider loan for Veolia CTP rather than using up entirety of this EMR.
Play Area	0.00	1500.00	0.00	1500.00	0.00	1500.00	0.00	0.00	0.00	1500.00	If Clive does not become Hub under LPR and if community wants no more amenities, it may be worth reallocating this reserve towards something else.
Professional services	0.00	300.00	0.00	300.00	300.00	0.00	150.00	0.00	0.00	0.00	Approx costs for planning consultant £900 (LPR Inspector hearing advice). Hopefully invoiced in 2021-22. Expect to pay for this out of this EMR and remainder from Parish Projects EMR. Look at reallocating funds from this EMR to others in new tax year.
Traffic calming	0.00	265.00	3301.48	0.00	3302.00	0.00	0.00	0.00	0.00	0.00	WM Police grant (£2793) added to EMR July 2021, order placed for 2nd VAS (£3302) with TWM. Will be slight overspend at y/e, surplus will be paid out of reserves.
CIL neighbourhood Fund	0.00	13974.00	0.00	2691.31	0.00	2691.31	0.00	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'.
Total earmarked reserves	890.00	26385.89	4251.48	14399.75	5152.00	13499.75	300.00	0.00	245.00	13254.75	

CLIVE PARISH COUNCIL: GENERAL RESERVES

Net revenue Expenditure (NRE) 2021-22*	
2021-22 precept	13974
Loan repayments	4175
Transfers to earmarked reserves	890
Net revenue exp = I4 - (I5+I6)	8909
As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)	
5 months NRE	3,712.07
6 months NRE	4,454.48
7 months NRE	5,196.89
8 months NRE	5,939.31
9 months NRE	6,681.72
10 months NRE	7,424.13
11 months NRE	8,166.55
12 months NRE	8,908.96
13 months NRE	9,651.37
14 months NRE	10,393.79
15 months NRE	11,136.20
16 months NRE	11,878.61
17 months NRE	12,621.03

Net revenue Expenditure (NRE) 2022-23*	
2022-23 precept	15327
Loan repayments	5007
Transfers to earmarked reserves	0
Net revenue exp = I4 - (I5+I6)	10320
As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)	
3 months NRE	2580.00
4 months NRE	3440.00
5 months NRE	4300.00
6 months NRE	5160.00
7 months NRE	6020.00
8 months NRE	6880.00
9 months NRE	7740.00
10 months NRE	8600.00
11 months NRE	9460.00
12 months NRE	10,320.00

Actual General Reserves	
Current cash book balance	22,133.34
Current earmarked reserves balance	14,399.75
Remaining loan repayments 2021-22*	0.00
Current General Reserves (balance less EMR and loan)	7,733.59
How many months NRE	10.4

RFO notes:
 Current General reserves (GR) balance is £7734 (10 months NRE) with 3 months left in yr, and approx. £5267 of exp'd expenditure. 2021-22 y/e GR are exp'd to be £3276 (nearly 4.5 months NRE). 2020-21 y/e GR was £5997 (approx. 9 months NRE). Decrease partly due to unplanned purchase of new AED which depleted the EMR, and overspend came from GR, as well as forecasted £900 for LPR consultant fees (to come out of Professional fees and Parish projects EMR). There is also overtime pmt for clerk to be agreed. VAT spend is not normally budgeted for, yet there is anticipated VAT spend of £900, also to come from GR (this will be reclaimable). Despite AED overspend, anticipated y/e EMR balance is expected to be up on previous financial year due to CIL Neighbourhood Fund. If total payments for 2021-22 are as forecast, the Council should consider moving some funds from Parish Projects EMR into GR at start of new year.

2022 Expected yr end balance= (opening bal. plus exp'd y/e receipts less total expected y/e payments)	16,775.82	
Current cashbook bal.	22,133.34	
2022 Yr/end gen.reserves balance (exp'd yr/end balance less exp'd EMR balance)	3,276.07	Nearly 4.5 months NRE
Current general reserves bal.	7,733.59	Nearly 10.5 months NRE
2023 Exp'd y/e balance = (exp'd closing bal. 2022, plus exp'd rec. plus precept, less total exp'd pmts)	16,530.82	
2023 exp'd gen. reserves balance	3,276.07	3.8 months NRE