

## NORTH CADBURY & YARLINGTON PARISH COUNCIL

### NOTES ON PRECEPT 2024/2025

#### 1. **Employment Costs.**

Pay scales are based on the local government pay scales negotiated by the National Joint Council (NJC) for Local Government Services. As requested, I have based the Clerk's salary on £19.41 x 28 (hours month) = £6,521.76 p.a.

#### 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:

Street Furniture - £100 (current balance £1,400.00) Repairs were recently carried out to the boards at Woolston and North Town. The Phone Kiosk in North Cadbury is in need of refurbishment, which was originally carried out by volunteers in 2013. **Total for FY24/25 £1,500.**

Rights of Way repairs - £1,000 (current balance £477). The RoW repair reserve needs to be increased as requested by the PPLO in order to carry out essential repairs and purchase additional markers for the circular walks. **Total for FY 24/25 £1,477.**

Hire of Halls - £300.

Audit and Legal Fees - £100 for internal audit fees (£70 this FY).

Subscriptions - £450 as follows: £333 to SALC, £81 Parish Online and £36 to CPRE.

Training Costs - £250 for councillor training and £165 for Cllr Counsell's Brushcutter training.

Website - £200 for website maintenance and hosting.

Neighbourhood Plan (NP) - It was agreed at item 23/154 (October minutes) that the PC would start the wind down of the NP Website over the next year and transfer the data to the PC website. Therefore, I have added the anticipated balance remaining of £874 into the General Reserve.

Contingencies. I have maintained the level of contingency at £1,500 for FY 24/25.

#### 5. **Churchyard grants and Clock Service.**

The PC agreed to continue to pay the churchyard maintenance grants and the servicing of St Michael's Church Clock in accordance with the Churchyard Maintenance Grants Policy (November minutes item 22/162) The PC agreed to maintain the level of grant for two years for North Cadbury at £1,200 and Yarlington at £500, to be reviewed January 2025. I have included £250 in the budget for the servicing of the church clock and repair costs will be shared between the PCC and the PC on a 2:1 basis.

#### 6. **Routine Hall Grants and Village Halls Refurbishment (VHR) Reserve.**

The grants were increased last year to North Cadbury, Galhampton and Yarlington Village Halls to £200, £200 and £100 respectively to be more equitable between NC and Galhampton Halls. The PC received a grant request in June 2023 from NCVH for an additional grant towards repair costs of £690. Therefore, I propose the PC considers increasing the grant to NC to £300 for the next FY only as a £100 contribution towards the costs.

## 7. **Playing Field grants**

Anticipated costs received from NCVH - £2,420. Awaiting Galhampton VH estimate/expenditure for grass cutting and playing field maintenance, however, I have added 10% in line with inflation in anticipation of increased costs due to fuel etc. to £1,500.

## 8. **Charitable donations**

I have maintained the charitable donations as follows: £250 for locally orientated charities/organisations and £200 for the SSCAT Bus. I have increased the grants to Somerset CAB from £150 to £200, St Margaret's Hospice from £250 to £300 and Castle Cary Library from £100 to £200 as all these charities will have reduced/withdrawn funding from Somerset Council if a Section 114 notice is served.

## 9. **Community Resilience Fund (CRF)**

Following advice from our County Councillors I propose that the PC budgets £4,450 in a CRF, which is approx. 25% of the 23/24 precept, in the event that SC can no longer provide services if a Section 114 notice is issued. The PC should only make a contribution if all PCs were asked to do so on a fair and equal basis, pro rata to their tax base and the PC knew the cost to the PC, how much it would raise in total and what it would fund.

## 10. **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 31/03/24 is £5,630 which is just above 5 months NRE, an improvement on last year, which was only just above the minimum of 3 months NRE. I recommend that the PC continues to build this up by an additional month each year until it reaches a more acceptable level of GR.

**I propose that the PC increases the precept by £5,050 from £17,800 to £22,850 for FY 24/25 to provide a CRF and 6 months NRE. This would equate to an increase of approx. £8.90 per household per annum, from £34.40 to £43.30, based on a Band D property, the equivalent of 25.84%.**

*RCarter*

Becky Carter  
Parish Clerk/Responsible Financial Officer  
21<sup>st</sup> December 2023