

Tur Langton Parish Council Budget 2022/23 notes to the budget agreed on 11/1/22

1. Two spreadsheets

- A Expenditure Against Budget estimate to 31/3/22
- B Tur Langton 22/23 Budget Proposal

2. Spreadsheet A

1. Figures for April to December are exact and already reconciled (see reconciliation to 4/1/22).
Figures January to March:
2. The yellow shaded figures are for authorisation meeting 11/1/22
3. The blue shaded figures are estimates

Notes on estimates

4. Salary – assumes pay award due from 1/4/21 will not be agreed (so not paid) before 31/3/22, [see advice from LRALC below](#)
5. Stationary / office – Assuming the rest of the budget (£8.96) will be spent prior to 31/3/22 paper / stationery.
6. Hall hire for meetings – £5 a meeting. £5.00 included in estimate for January and March meetings, plus an additional £5 entered in February in case we have an additional meeting.
7. Internal Audit - assume £190 as budgeted, to be paid in March
8. Training – assumes we won't pay out anything
9. Insurance – assume this will be £300 as budgeted (March)
10. Section 137 is anticipating Leicestershire Footpath Association estimate £10.00 paid March
11. Village Hall - rent £500 due Feb /March
12. Loan repayment - £1,671.87 due Feb
13. Grass cutting – at meeting in November it was agreed not to ask for an additional cut at that point but to keep an extra cut in the budget. I have therefore taken this into account for the estimate for March
14. Village signs, no payment in estimate, £270 floated into reserve.
15. Street furniture maintenance – assumes the rest of the budget will be spent on repair to seat at Village Hall
16. Chair Allowance – assume this will be claimed - £30.00
17. Travel – assumes no claims
18. VAT – Estimates for Memorial Garden Sign, repair to bench near Village Hall, stationary and defibrillator Annual Support Fee
19. Defibrillator - Annual Support fee of £126, due February
20. Memorial Garden reserve, assumes the balance of the budget will be spent by 31/3/21 on sign and plants.

3. Spreadsheet B

21. Grey column is budget set for this current year, 2021/22, as revised May 2021 and any subsequent viring from one budget heading to another
22. Orange column is the current figures to 4/1/22 taken from spreadsheet A and also the same as the “Expenditure against Budget” amounts on the reconciliation spreadsheet to 4/1/22

23. Light Green Column is the estimate of 21/22 income and expenditure to 31/3/22 taken from Spreadsheet A. This adds the estimates for January to March as discussed above. Note no contribution from ELPC included, this should be 50% of the SLCC subscription, however waiting to see whether remote meetings are resumed before 31/3/22, in which case ELPC may resume Zoom subscription which is offset against this. Estimate receipt at present is approximately £20
24. Lilac column is a suggested proposed budget for 2021/22 (see notes below)
25. Light blue section on right hand side at top - This gives an estimated carry over at 31/3/22 of £7,100.62 (see light blue section at right of spreadsheet B "Current Basic Summary (estimated)", taking the estimates for the current year into account.

Budget for 22/23 year, lilac column

Note at meeting 9/11/21 it was agreed to aim for a 1%. Taking into account an increase in Tax Base of 1.6% notified by Harborough District Council, a precept of £9,830 results in an increase of 1% in Council Tax for a Band D property.

Income for 22/23 estimates

26. Assumes reimbursement for grass cutting will be the same as 21/22.
27. VAT Refund – same as estimate of VAT payment in 21/22
28. ELPC contribution of £55 - assumes ELPC will pay ½ of SLCC again and that there will be no contribution towards ELPC Zoom subscription payments to set against it.

Payments for next year, lilac column estimates

29. **Salary** – currently £2,129.88 (+£104.04 Home Working Allowance, total £2,233.92). Pay increase should be due (and backdated) from 1/4/21, [however see LRALC advice](#) below that the award is not expected to be agreed prior to 31/3/21 and so these arrears are not likely to be paid in 21/22 financial year. Assume 2% increase, this would be **£42.60**, assume these will be paid in 22/23. 2% increase on current salary of £2,129.88 would take it to £2,172.48. Assuming pay negotiations for increase from 1/4/22 are completed during 22/23 year and the increase is 2%, this would take the annual payment to **£2,215.93**. **£2,215.93 + £42.60 = £2,258.53**. Add **£104.04** home Working Allowance gives a total of **£2,362.57**, so **£2,363.00** is entered as estimated salary in 22/23.
30. **Admin / stationary** – kept at £50.00.
31. **Subscriptions** - increased to £320. Current year £306.16
32. **GDPR registration with ICO** - £35
33. **Hall hire for meetings** – £5 a meeting. For six meetings would be £30.00. Have added two more meetings in case we need extra ones so £40.00 budgeted.
34. **Internal Audit** – Have increased estimate to £200 for LRALC Internal Audit service. This will be audit fee for 23/24 year.
35. **Training** – £80.00, LRALC courses are usually £40 so this would cover the cost of two courses.

- 36. Insurance** – kept at £300. In 20/21 it was £257.60. Invoice for 21/22 year not yet due.
- 37. Section 137 donations** – £50. We usually only spend £6 on Leics Footpath Association, this year we also purchased poppy wreath so estimated total for 21/22 spend is £28.31
- 38. Village Hall** - £500 rent to Merton College.
- 39. Grass cutting** – 1,120.00 entered, this is for 14 cuts at £80 a cut (last year of three-year contract) plus the first strim at £20 and 7 further strims at £10 a strim.
- 40. Village Signs** - £270 to build up reserve, agreed at meeting 9/11/21 to rename this category “Village Improvements”
- 41. Repairs and maintenance** Bench, Noticeboards and phone kiosk– £300
- 42. Loan repayment** - £3,343.74 as per schedule
- 43. IT equipment plus domain plus website** – £300 plus £300 in reserve
- 44. Election Expenses** – £285 in budget each year to go into reserve. Aim to build up £1,300. For next election
- 45. Chairman’s allowance** – kept at £30
- 46. Travel** - kept at £40
- 47. Defibrillator** - £126 annual support fee. £175 in reserve from predicted underspend this year in case we need to spend any more on maintenance (in 20/21 year we paid out £105 on heater)
- 48. Neighbourhood Plan** – Due to review the plan in 2022. (in the plan, under “Monitoring and Review” it says – *“The Parish Council proposes to formally review the Neighbourhood Plan on a five year cycle commencing in 2022 or to coincide with the review of the Harborough Local Plan if this cycle is different”*). It is likely any costs would be covered by grant funding from “Locality”, Have added £100 in, which could cover additional salary payments for work on NP review
- 49. VAT** – estimate of £300 (estimate this year is £294)
- 50. History / scanning** – (new item for the scanning of old minutes for the history page on website - £100 – agreed at meeting 9/11/21.
- 51. Bank fees** – (new item) £72, in case we have to pay bank charges or change to a bank that has charges. Minutes 7/9/21 item 10.2 refers
- 52.** This gives an estimated expenditure of £10,414.74

Balances held – blue section at RHS, bottom

53. Breakdown of reserves with explanations:

Category	At review of budget May 21	Proposed for 22/23
General Reserve	£3,300	£4,336.00 (See note 54 below)
Village Hall	£1,031	Nil (incorporated into General Reserve)
IT	£300.00	£300.00 As before, also £300 in budget
Election	£448.00	£733.00 Added £285 from 21/22 budget to build up reserve.
Repairs and Maintenance	Nil	£200.00
Memorial Garden	£478.16	Nil, assumes all spent at 31/3/22
Village Improvements (agreed at meeting 9/11/21 to change "Village Signs" category to more general one of "Village Improvements".	£940.00	£1,488.00 Added £270 from 21/22 "Village Signs" budget Also added to this category to bring the precept to £9,830. Possible use Highways project to add to any funding from Members' Highways Fund
Defibrillator (new category)		£175 For any unexpected repairs not covered in maintenance agreement
Total reserves	£6,497.16	£7,232

54. General Reserve– £4,336.00 – Note - this should be 75% of Net Revenue Expenditure. (Joint Panel on Accountability and Governance Practitioners' Guide section 5.31 to 5.33, Nett Revenue Expenditure is defined as precept less any loan repayment, amount included for capital projects and transfer to earmarked reserves). Basing this on a precept of £9,680.00, deducting Election (£285), Village Improvements (£270) which are precepted for to float into Earmarked Reserve and loan repayment £3,343.74 gives £5,781.26, 75% of this is £4,336.

55. Conclusion

- This gives a precept of £9,830.00,
- Increase in precept is £247.00. 2.6% increase in precept, 1% increase in Council Tax from £87.84 to £88.72 for a band D property, increase of £0.88.
- See confirmation that there will be no Council Tax Referendum Principles for 22/23 below

LRALC Advice on pay award:

Pay claim and NALC/SLCC Pay Scales

We are getting regular queries about the 2021-22 NALC/SLCC pay scales and when they will be issued. Unfortunately the simple answer is that the negotiations at a national level (which do not involve anyone from the parish sector) between the employers and the unions are not going well and as such it could be months before the pay awards is even agreed.

This week the National Employers notified NALC that all of the trade unions have now provided them with the results of their ballots and they have all rejected the National Employers' final pay offer to local government services ('Green Book') employees:

- UNISON members have voted by a majority of 79% to 21%. Their local government committee also agreed to begin preparations for an industrial action ballot.
- GMB members have voted by a majority of 75% to 25%. It will shortly conduct a consultative industrial action ballot, the result of which will determine whether there is support to then hold a formal ballot for industrial action.
- Unite members have voted by a majority of 81% to 19%, plus 85% also voted to say they are supportive of taking industrial action. Their local government committee will meet to discuss the next steps which include holding a formal ballot for industrial action.

The National Employers will be meeting on 19 October to take stock of the situation and we understand they do not expect a deal soon. We will keep you informed of developments provide further updates when we can.

Please remember that any pay award is backdated to 1st April. If councils applied a provisional figure of 2% (for example) to their staffing budget for 2020-21's pay award then those councils could find themselves with a staffing budget underspend as the year end approaches as the pay award has yet to be applied. **Remember that some or all of this money will, at some point, have to be paid in salary back-pay to staff employed on the "Green Book" contract (the SLCC/NALC Model Contract).**

NALC communication - No council tax referendum principles in 2022/23

On 16 December the secretary of state for Levelling Up, Housing and Communities, Michael Gove MP, published the Provisional Local Government Finance Settlement 2022/23 which includes the welcome confirmation of no referendum principles for local councils in 2022/23. As you know NALC have continued to lobby for this including through its spending review submission and will be responding to this consultation to continue to push for a multi-year deal and access to dedicated government funding. You can read more including NALC's response in its news story [here](#).