



Budget 2021-22

Report to Council 25th January 2021

Introduction

The Parish Council (PC) needs to agree a budget for 2021-22 and to submit a precept request to Cornwall Council (CC) by 26th January 2021.

The Council tax base has reduced from 1215.27 to 1191.26 (-1.98%)

For 2020-21 a precept of **£95873** was set, with a Council Tax Support Grant of £2842.00 (a budget of £98715). As the tax base for Gwinear-Gwithian was 1215.27, residents paid **£78.89** PA per BAND D property for the local precept, which was a 6.45% or £4.78 per annum per household increase on the previous year.

The Council Tax Support Grant (CTSG) for 2021-22 is **£2453.06** a decrease of **£389.14** (-13.69%) on last year.

If the precept was to remain the same (**£95873**) plus £389.14 due to the reduction in the CTSG and the decrease in the tax base, a Band D household would pay **£80.81** PA an increase of 2.43% even **with no precept change.**

A draft budget is set out in Appendix A.

Draft Recommendations

That a budget for 2021-22 be considered as shown in Appendix A to this report; and that a sum of **£97164 be considered for this year's budget, raised by a local precept of **£94711** in 2021-22. As the tax base for Gwinear-Gwithian is 1191.26, residents will pay **£79.50** per BAND D property for the local precept, which is a 0.77% or 61p increase per annum per household increase on last year.**

Gwinear-Gwithian Parish Council

Budget 2021-22

Appendix A

This paper outlines spending against previous precepted budgets and predicts precepted budget spending for 2021-22

Expenditure:							
Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2019/20	2019/20	2020/21	2020/21	2021/22	
Hall Hire/Office Space (HH/OS)							
56	Community Facility	1500	1274	1500	900	1500	
1	Hall Hire	75	90	100	0	100	
2	Office Rental/service charges	0	210	0	0	0	
3	Electricity/gas	1500	1724	1500	900	1500	
	Sub Total	1575	3298	3100	1800	3100	
Staffing (S)							
4	Salaries	30000	30853	31000	32312	33000	
5	PAYE & NI	6500	7232	7500	7438	7670	
5a	Pensions	9000	10114	10500	11114	10722	
	Sub Total	45500	48199	49000	50864	51392	
Administration (A)							
27	Insurance	1200	1240	1300	1192	1500	+15%
29	Office Equipment	500	0	500	0	0	-100%
6	Subscriptions/Conferences	1210	1754	1500	1491	1500	
7	Telephone/Internet/Email services	1000	796	1000	620	1000	
8	Postage	500	192	250	300	250	
9	Office Stationery	500	381	400	390	400	
10	Office Maintenance/Services	200	1478	1500	1000	1500	
51	Waste Services	675	521	800	375	800	
34	Wreaths	46	46	46	50	50	
37	Training	750	780	750	300	0	-100%
39	Audit	1000	582	600	591	600	
44	General Admin	250	86	0	250	250	+100%
47	Website	1000	1066	2500	2500	1500	-40%
40	Newsletter Articles/Advertisements	1000	742	1000	100	500	
	Sub Total	9831	9664	12146	9159	9850	
Recreation/Street Scene (R/SS)							
11	Litter/Dog Bins	350	0	350	0	350	
12	Community Pride Officer (CPO)	12818	13678	12818	12818	13000	
13	Materials	1000	563	1000	300	1000	
14	Elizabeth Sampson Playing Field (ESPF)	5560	4660	5700	5670	6000	
30	Bus Shelters/Notice boards	100	0	1100	0	0	-100%
15	Allotment fees/costs	200	75	200	20	200	
22	Reawla Park	5560	5892	5700	5890	6000	
13	BT Kiosks	500	0	0	0	0	
59	Tree safety management	750	0	750	795	750	
	Sub Total	26838	24868	27618	25493	27300	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	
		2019/20	2019/20	2020/21	2020/21	2022/22	
Burials (B)							
16	Burial Rates	130	294	180	180	180	
17	Burial Maintenance	2000	1944	2500	1996	1500	-40%
17	Burial Safety Maintenance	1000	0	1000	0	500	-50%
18	Burial ground/extension	1000	1140	1000	0	500	-50%
	Sub Total	4130	3378	4680	2176	2680	
Agency Services (AS)							
33	LMP	4320	4060	4060	4060	4060	
31	Gwithian Green	1793	1871	1793	2410	1793	
	Service Delivery	2000	2136	2000	1989	2000	
	Sub Total	8113	8067	7853	8459	7853	
General Expenditure (GE)							
32	Councillor Expenses	100	0	100	0	0	-100%
21	Election Expenses	1000	0	1000	0	750	-25%
26/43	Grants/Donations	1000	1490	1000	1450	500	-50%
	Sub Total	2100	1490	2100	1450	1250	
Projects/Capital Schemes (P/CS)							
45	Christmas Trees	300	305	400	225	400	
42	Awards/ceremonies	400	0	300	0	0	-100%
36	Parish Plan-Towans Project	500	0	500	1300	500	
35	Defibrillator Project/upkeep	500	1784	500	500	500	
58	Reawla Park projects	2500	0	2500	0	0	-100%
19	ESPF projects	0	0	2500	0	1812	-28%
53	Neighbourhood Plan		34		0	0	
20	Highways	0	0	1000	0	1000	
	Sub Total	5700	2123	7700	2025	4212	
	Total Expenditure	103787	101087	114197	101426	107637	
Taken from Reserves							
31	Gwithian Green	390					
12	CPO services / recreation	1000		2000			
22	Reawla Park maintenance	488					
30	Bus shelters/notice boards	200					
47	Website management	700					
20	Youth projects	222					
33	Footpaths / LMP	285					
41	Reawla Youth projects	834					
4/5	Staff Cover	2000		3500			
50 /52	HAP grant / Family Activity Trail	224		869			
53	Neighbourhood Planning	0		2500		2000	
56	Community Facility					2000	
32	Councillor Expenses					100	
	Sub Total	6343		8869		4100	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2019/20	2019/20	2020/21	2020/21	2021/22	
Income:							
15	Allotment Fees/costs	320	330	320	320	320	
18	Burial Fees	0	5759	0	6595	0	
33	LMP Grant	4035	4036	4060	4060	4060	
31	Gwithian Green Grants	1403	1754	1793	2058	1793	
24	Photocopying		6	0	6	0	
	Bank Interest	100	307	200	199	200	
48	CIL/S106	0	0	0	7105	0	
3	Utilities				766	0	
56a	Community Facility income		895	240	10000	0	
	Total Income	5858	13087	6613	31109	6373	
	TOTAL TO RAISE	91586		98715		97164	
	Minus CTSG	3268		2842		2453	
	DRAFT PRECEPT FOR 2021-22	88318		95873		94711	
	Council Tax Base (Band D equivalent)	1191.76		1215.27		1191.26	
	Band D Precept	74.11		78.89		79.50	
Notes							
	*Material Variances (between 20/21 & 21-/22 budgets)						
Mrs Vida Perrin (Clerk to the Council & Responsible Financial Officer)							
For presentation to Council 11th & 25th January 2021							

*Material variances - For this purpose "material" shall be 15% (Rounded up/down)