



## **Budget 2022-23**

### **Report to Council 24<sup>th</sup> January 2022**

#### **Introduction**

The Parish Council (PC) needs to agree a budget for 2022-23 and to submit a precept request to Cornwall Council (CC) by 25<sup>th</sup> January 2022.

The Council tax base has increased from 1191.26 to 1237.93 (+3.91%)

For 2021-22 a precept of **£94711** was set, with a Council Tax Support Grant (CTSG) of £2453 (a budget of £97164). As the tax base for Gwinear-Gwithian was 1191.26, residents paid **£79.50** PA per BAND D property for the local precept, which was a 0.77% or 61p increase per annum per household increase on the previous year.

The CTSG for 2022-23 is **£1203.57** a decrease of **£1249.49** (-50.93%) on last year. **This will be the last year the PC receives a CTSG, so the funds for next year will be minus £1203.57**

If the precept was to remain the same (**£94711**) plus £1249.49 due to the reduction in the CTSG but plus the increase in the tax base, a Band D household would pay **£77.52** PA a **decrease** of 2.49% with no precept change.

A draft budget is set out in Appendix A.

#### **Draft Recommendations**

**That a budget for 2022-23 be considered as shown in Appendix A to this report; and that a sum of £102196 be considered for this year's budget, raised by a **local precept of £100992** in 2022-23. As the tax base for Gwinear-Gwithian is 1237.93, residents will pay **£81.58** per BAND D property for the local precept, which is a 2.62% or 2.08p increase per annum per household increase on last year.**

**Councillors approved this final budget on Monday 24<sup>th</sup> January 2022.**

## Gwinear-Gwithian Parish Council

Budget 2022-23

Appendix A

This paper outlines spending against previous precepted budgets and predicts precepted budget spending for 2022-23

<b>Expenditure:</b>							
Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
		2020/21	2020/21	2021/22	2021/22	2022/23	
<b>Hall Hire/Office Space (HH/OS)</b>							
56	Community Facility	1500	654	1500	700	1000	-33%
1	Hall Hire	100	0	100	100	100	
2	Office Rental/service charges	0	0	0	0	0	
3	Utilities	1500	978	1500	1000	2000	
	<b>Sub Total</b>	<b>3100</b>	<b>1632</b>	<b>3100</b>	<b>1800</b>	<b>3100</b>	
<b>Staffing (S)</b>							
4	Salaries	31000	31703	33000	33500	34500	
5	PAYE & NI	7500	7251	7670	7700	7900	
5a	Pensions	10500	10199	10722	12980	13300	
	<b>Sub Total</b>	<b>49000</b>	<b>49153</b>	<b>51392</b>	<b>54180</b>	<b>55700</b>	
<b>Administration (A)</b>							
27	Insurance	1300	1192	1500	1207	1500	
29	Office Equipment	500	0	0	300	0	
6	Subscriptions/Conferences	1500	1357	1500	1555	1600	
7	Telephone/Internet/Email services	1000	612	1000	848	800	-20%
8	Postage	250	243	250	372	400	+60%
9	Office Stationery	400	389	400	300	300	-25%
10	Office Maintenance/Services	1500	1047	1500	800	1000	-33%
51	Waste Services	800	325	800	452	800	
34	Wreaths	46	50	50	50	65	+30%
37	Training	750	139	0	150	0	
39	Audit	600	591	600	592	600	
44	General Admin	0	240	250	200	50	-80%
47	Website	2500	2744	1500	1356	1500	
40	Newsletter Articles/Advertisements	1000	0	500	200	0	-100%
	<b>Sub Total</b>	<b>12146</b>	<b>8929</b>	<b>9850</b>	<b>8382</b>	<b>8615</b>	
<b>Recreation/Street Scene (R/SS)</b>							
11	Litter/Dog Bins	350	0	350	0	350	
12	Community Pride Officer (CPO)	12818	9239	13000	13000	14000	
13	Materials	1000	126	1000	500	1000	
14	Elizabeth Sampson Playing Field (ESPF)	5700	3201	6000	6000	6625	+16%
30	Bus Shelters/Notice boards	1100	0	0	200	0	
15	Allotment fees/costs	200	126	200	100	0	-100%
22	Reawla Park	5700	5993	6000	6000	6625	+16%
13	BT Kiosks	0	0	0	0	0	
59	Tree safety management	750	954	750	0	500	-33%
	<b>Sub Total</b>	<b>27618</b>	<b>19639</b>	<b>27300</b>	<b>25800</b>	<b>29100</b>	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	
		2020/21	2020/21	2021/22	2021/22	2022/23	
<b>Burials (B)</b>							
16	Burial Rates	180	0	180	182	0	-100%
17	Burial Maintenance	2500	1584	1500	2200	2000	+33%
17	Burial Safety Maintenance	1000	0	500	0	300	-40%
18	Burial ground/extension	1000	0	500	0	300	-40%
	<b>Sub Total</b>	<b>4680</b>	<b>1584</b>	<b>2680</b>	<b>2382</b>	<b>2600</b>	
<b>Agency Services (AS)</b>							
33	LMP	4060	4060	4060	4060	4060	
31	Gwithian Green	1793	2225	1793	1800	1793	
	Service Delivery	2000	240	2000	3760	2000	
	<b>Sub Total</b>	<b>7853</b>	<b>6525</b>	<b>7853</b>	<b>9620</b>	<b>7853</b>	
<b>General Expenditure (GE)</b>							
32	Councillor Expenses	100	0	0	0	0	
21	Election Expenses	1000	0	750	0	0	-100%
26/43	Grants/Donations	1000	1170	500	500	1000	+100%
	<b>Sub Total</b>	<b>2100</b>	<b>1170</b>	<b>1250</b>	<b>500</b>	<b>1000</b>	
<b>Projects/Capital Schemes (P/CS)</b>							
45	Christmas Trees	400	505	400	540	400	
42	Awards/ceremonies	300	0	0	0	0	
36	Parish Plan-Towans Project	500	1800	500	500	500	
35	Defibrillator Project/upkeep	500	550	500	200	200	-60%
58	Reawla Park projects	2500	0	0	745	1500	+1500
19	ESPF projects	2500	0	1812	0	1500	-17%
53	Neighbourhood Plan		0	0	0	0	
20	Highways	1000	0	1000	0	1000	
	<b>Sub Total</b>	<b>7700</b>	<b>2855</b>	<b>4212</b>	<b>1985</b>	<b>5100</b>	
	<b>Total Expenditure</b>	<b>114197</b>	<b>91487</b>	<b>107637</b>	<b>103649</b>	<b>113068</b>	
<b>Taken from Reserves</b>							
21	Election Expenses					1000	
12	CPO services / recreation	2000					
54	Quality status					500	
49	Service delivery					500	
40	Newsletter/advertising					500	
37	Training					500	
4/5	Staff Cover	3500					
50 /52	HAP grant / Family Activity Trail	869					
53	Neighbourhood Planning	2500		2000			
56	Community Facility			2000			
32	Councillor Expenses			100			
	<b>Sub Total</b>	<b>8869</b>		<b>4100</b>		<b>3000</b>	
<b>Income:</b>							
15	Allotment Fees/costs	320	314	320	320	320	
18	Burial Fees	0	9410	0	1000	1000	
33	LMP Grant	4060	4060	4060	4060	4060	
31	Gwithian Green Grants	1793	2113	1793	1793	1793	

Code		Budget	Actual Spend	Budget	Predicted Spending	Estimated Budget	Material variances*
			2020/21	2020/21	2021/22	2021/22	2022/23
<b>Income cont:</b>							
24	Reawla Park	0	500	0	0	0	
20	Highways	0	500	0	0	0	
	Bank Interest	200	199	200	199	199	
48	CIL/S106	0	7105	0	100	0	
3	Utilities		766	0	655	0	
56a	Community Facility income	240	10000	0	400	500	
	<b>Total Income</b>	<b>6613</b>	<b>34967</b>	<b>6373</b>	<b>8527</b>	<b>7872</b>	
	<b>TOTAL TO RAISE</b>	<b>98715</b>		<b>97164</b>		<b>102196</b>	
	Minus CTSG	<b>2842</b>		<b>2453</b>		<b>1204</b>	
	<b>DRAFT PRECEPT FOR 2022-23</b>	<b>95873</b>		<b>94711</b>		<b>100992</b>	
	<b>Council Tax Base (Band D equivalent)</b>	1215.27		1191.26		1237.93	
	<b>Band D Precept</b>	78.89		79.50		81.58	
<b>Notes</b>							
*Material Variances (between 21/22 & 22/23 budgets)							
Mrs Vida Perrin (Clerk to the Council & Responsible Financial Officer)							
For presentation to Council 10 <sup>th</sup> & 24 <sup>th</sup> January 2022							

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

E/R = Earmarked Reserves

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