Briefing Note
Full Council Monday 11th January 2021
Precept & Draft Budgets for 2021/2022

ITEM 12

1. Precept

1.1 Background
In December 2020, the Parish Council submitted an initial precept indication for 2021/2022 of £260,126.24.

Based on last year's tax base of 4291.21 the Band D Council Tax would have been £60.62 (an increase of £2.89 per year or 0.055 a week).

1.2 Impact
We have now had the tax base confirmed as 4384.96 (which is an increase on last year of 93.75) and would result in £59.32 Band D Council Tax.

1.3 Recommendation
That the precept is increased to £265,816.27 which, based on the tax base of 4384.96, will give a Band D Council Tax of £60.62 (an increase of £2.89 per year or 0.055 a week) as previously agreed.

2 Draft Budgets

2.1 Background
The budgets were considered at the Finance and Personnel Committee meeting in November and the Full Council Meeting in December. At the December Full Council Meeting it was agreed to include £500 within the draft budgets for a community/thank you event. This has been included within the draft budgets attached as Appendix One.

The attached budgets also show the precept level as per the recommendation of £265,816.27.

2.2 Impact
You will see from the draft budgets that even with this increase in precept there is a deficit between the budgeted expenditure and income of £20,487.01. It is anticipated that there will be a saving of around £30,000 from the salaries budget that will be carried forward and can be used towards this deficit, the rest of the savings will be placed into Ear Marked Reserves towards the running of the Parish Council and maintenance of Parish Council assets.

2.3 Recommendation

1. That the Parish Council agrees the draft budgets for 2021/2022.
2. That the Finance and Personnel Committee agree the EMR allocation of any further savings from 2020/2021 in due course.

When considering this briefing note members should be mindful that the ongoing restrictions, due to COVID-19, will lead to a decrease in rental income which could continue into the next financial year.

V Woodhouse
January 2021

Fremington Parish Council

Net Position by Cost Centre and Code

Cost Centre Name

Administration

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
1	Photocopier	0.00	200.00	0.00	2,300.00	0.00	2,100.00
2	Staff & Cllr Expenses	0.00	0.00	0.00	2,000.00	0.00	2,000.00
3	Petty Cash	0.00	0.00	0.00	250.00	0.00	250.00
4	Interest on Accounts	0.00	150.00	0.00	0.00	0.00	-150.00
5	Postage	0.00	0.00	0.00	900.00	0.00	900.00
6	Telephones	0.00	0.00	0.00	1,500.00	0.00	1,500.00
7	Subscriptions	0.00	0.00	0.00	3,250.00	0.00	3,250.00
8	Stationery	0.00	0.00	0.00	1,200.00	0.00	1,200.00
9	Reference Books	0.00	0.00	0.00	100.00	0.00	100.00
12	Website	0.00	0.00	0.00	500.00	0.00	500.00
13	I.T.	0.00	0.00	0.00	2,800.00	0.00	2,800.00
14	Audit Fees	0.00	0.00	0.00	2,500.00	0.00	2,500.00
15	Legal/Professional Services	0.00	0.00	0.00	2,500.00	0.00	2,500.00
18	Waste Collection	0.00	0.00	0.00	2,000.00	0.00	2,000.00
109	Training	0.00	0.00	0.00	1,000.00	0.00	1,000.00
147	Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
170	Transport for Lengthsman	0.00	0.00	0.00	4,500.00	0.00	4,500.00
178	Covid-19	0.00	0.00	0.00	500.00	0.00	500.00
181	Legionella Contract	0.00	0.00	0.00	1,500.00	0.00	1,500.00
183	Community Event	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	**350.00**	**£0.00**	**30,300.00**	**£0.00**	**29,950.00**

Allotments - Babbages

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
162	Rent	0.00	498.48	0.00	10.00	0.00	-488.48
163	Repairs	0.00	0.00	0.00	450.00	0.00	450.00
		£0.00	**498.48**	**£0.00**	**460.00**	**£0.00**	**-38.48**

Allotments - Muddlebridge

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
164	Rent	0.00	1,776.60	0.00	1,200.00	0.00	-576.60
165	Hedge Cutting	0.00	0.00	0.00	330.00	0.00	330.00
166	Repairs	0.00	0.00	0.00	250.00	0.00	250.00
167	Insurance	0.00	0.00	0.00	30.00	0.00	30.00
		£0.00	**1,776.60**	**£0.00**	**1,810.00**	**£0.00**	**33.40**

Cemetery

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
86	Maintenance	0.00	0.00	0.00	4,000.00	0.00	4,000.00
87	Burials/Deeds of Grant	0.00	8,500.00	0.00	0.00	0.00	-8,500.00
98	Business Rates	0.00	0.00	0.00	995.00	0.00	995.00
101	Water	0.00	0.00	0.00	100.00	0.00	100.00
		£0.00	**8,500.00**	**£0.00**	**5,095.00**	**£0.00**	**-3,405.00**

Dog Bins

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
88	Dog Bin Emptying	0.00	0.00	0.00	7,400.00	0.00	7,400.00
89	Dog Bag Donations	0.00	100.00	0.00	0.00	0.00	-100.00
105	Dog Bin Repairs/Replacements	0.00	0.00	0.00	500.00	0.00	500.00
		£0.00	**100.00**	**£0.00**	**7,900.00**	**£0.00**	**7,800.00**

Earmarked Reserves

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
91	Dog Bags	0.00	0.00	0.00	0.00	0.00	0.00
92	Election Reserve	3,009.00	0.00	0.00	0.00	0.00	3,009.00
94	Bus Shelters	5,000.00	0.00	0.00	0.00	0.00	5,000.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

95 Beechfield Centre	0.00	0.00	0.00	0.00	0.00	0.00
106 War Memorial	3,500.00	0.00	0.00	0.00	0.00	3,500.00
111 Griggs Field Path	1,350.00	0.00	0.00	0.00	0.00	1,350.00
131 Fremington Quay Repairs and Re	2,503.00	0.00	0.00	0.00	0.00	2,503.00
140 Maple Grove Maintenance	720.00	0.00	0.00	0.00	0.00	720.00
141 Neighbourhood Plan	0.00	0.00	0.00	0.00	0.00	0.00
142 Beechfield Pitch Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
144 Fremington Quay Hire of Compou	1,776.00	0.00	0.00	0.00	0.00	1,776.00
169 Sinking Fund	12,214.00	0.00	0.00	0.00	0.00	12,214.00
	£30,072.00	**0.00**	**£0.00**	**0.00**	**£0.00**	**30,072.00**

Former Army Camp

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
173 Commuted Sum for Snagging	1,500.00	0.00	0.00	0.00	0.00	1,500.00
174 Former Army Camp/Riverside Parl	101,469.00	0.00	0.00	0.00	0.00	101,469.00
	£102,969.00	**0.00**	**£0.00**	**0.00**	**£0.00**	**102,969.00**

Fremington Quay

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
59 Sewage Plant - Servicing	0.00	320.00	0.00	500.00	0.00	180.00
60 Environment Agency - Discharge F	0.00	712.00	0.00	890.00	0.00	178.00
61 Sewage Plant - Electricity	0.00	1,920.00	0.00	2,400.00	0.00	480.00
62 Sewage Plant - Desludge	0.00	1,360.00	0.00	1,700.00	0.00	340.00
63 Sewage Plant - Inspections	0.00	240.00	0.00	300.00	0.00	60.00
65 Sewage Plant - Call Outs	0.00	240.00	0.00	300.00	0.00	60.00
66 Sewage Plant - Sinking Fund	0.00	321.00	0.00	800.00	0.00	479.00
68 Grass Cutting	0.00	0.00	0.00	2,660.00	0.00	2,660.00
72 Rent	0.00	18,250.00	0.00	0.00	0.00	-18,250.00
74 Legal/Professional Services	0.00	0.00	0.00	500.00	0.00	500.00
76 General Repairs	0.00	0.00	0.00	1,500.00	0.00	1,500.00
145 Fremington Quay - Toilet Grant	0.00	250.00	0.00	0.00	0.00	-250.00
161 Defibrillator maintenance	0.00	0.00	0.00	500.00	0.00	500.00
	£0.00	**23,613.00**	**£0.00**	**12,050.00**	**£0.00**	**-11,563.00**

General Reserves

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
175 General Reserve	3,067.00	0.00	0.00	0.00	0.00	3,067.00
177 Minimum Reserve	50,000.00	0.00	0.00	0.00	0.00	50,000.00
	£53,067.00	**0.00**	**£0.00**	**0.00**	**£0.00**	**53,067.00**

Grants

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
83 Grants To Other Groups/Organisal	0.00	0.00	0.00	2,000.00	0.00	2,000.00
84 Received from North Devon Coun	0.00	0.00	0.00	0.00	0.00	0.00
123 Received from Devon County Cou	0.00	0.00	0.00	0.00	0.00	0.00
132 Grants Received from other Grour	0.00	0.00	0.00	0.00	0.00	0.00
171 Grant - Record Office	0.00	0.00	0.00	600.00	0.00	600.00
179 Clarity	0.00	0.00	0.00	3,850.00	0.00	3,850.00
	£0.00	**0.00**	**£0.00**	**6,450.00**	**£0.00**	**6,450.00**

Grass Cutting (Parks & Playing Fields)

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
51 DCC - Grass Cutting	0.00	3,018.00	0.00	10,237.50	0.00	7,219.50
180 Grass Cutting	0.00	0.00	0.00	5,400.00	0.00	5,400.00
	£0.00	**3,018.00**	**£0.00**	**15,637.50**	**£0.00**	**12,619.50**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

Insurance

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
80	Parish Council Insurance	0.00	1,065.00	0.00	7,500.00	0.00	6,435.00
		£0.00	**1,065.00**	**£0.00**	**7,500.00**	**£0.00**	**6,435.00**

Loans

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
79	Public Works Loans Board	0.00	0.00	0.00	16,708.42	0.00	16,708.42
		£0.00	**0.00**	**£0.00**	**16,708.42**	**£0.00**	**16,708.42**

Parish Enhancements

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
182	Parish Enhancements	0.00	0.00	0.00	2,000.00	0.00	2,000.00
		£0.00	**0.00**	**£0.00**	**2,000.00**	**£0.00**	**2,000.00**

Parish Paths

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
82	Parish Paths	0.00	400.00	0.00	400.00	0.00	0.00
		£0.00	**400.00**	**£0.00**	**400.00**	**£0.00**	**0.00**

Parks & Playing Fields

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
46	Ellerslie - Rent	0.00	1.00	0.00	10.00	0.00	9.00
50	Village Green - Electricity	0.00	0.00	0.00	130.00	0.00	130.00
52	New Equipment	0.00	0.00	0.00	1,500.00	0.00	1,500.00
53	Play Equipment Renewal/Repairs	0.00	0.00	0.00	4,000.00	0.00	4,000.00
55	General/Various	0.00	1.00	0.00	1,500.00	0.00	1,499.00
148	Environmental/Climate Change	0.00	0.00	0.00	2,000.00	0.00	2,000.00
		£0.00	**2.00**	**£0.00**	**9,140.00**	**£0.00**	**9,138.00**

Precept

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
97	Parish Precept	0.00	265,816.27	0.00	0.00	0.00	-265,816.27
		£0.00	**265,816.27**	**£0.00**	**0.00**	**£0.00**	**-265,816.27**

Salaries & Inland Revenue

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
25	Salaries	0.00	0.00	0.00	136,289.20	0.00	136,289.20
26	PAYE/NI	0.00	0.00	0.00	18,807.93	0.00	18,807.93
113	Pension Payments	0.00	0.00	0.00	28,893.31	0.00	28,893.31
		£0.00	**0.00**	**£0.00**	**183,990.44**	**£0.00**	**183,990.44**

Tews Lane

Code	Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
27	Tews Lane - Business Rates	0.00	0.00	0.00	1,850.00	0.00	1,850.00
28	Tews Lane - Pitch Maintenance	0.00	0.00	0.00	12,000.00	0.00	12,000.00
30	Tews Lane - Water & Sewage	0.00	0.00	0.00	800.00	0.00	800.00
31	Tews Lane - Electricity	0.00	0.00	0.00	500.00	0.00	500.00
32	Tews Lane - General Maintenance	0.00	0.00	0.00	2,000.00	0.00	2,000.00
102	Tews Lane - Gas	0.00	0.00	0.00	500.00	0.00	500.00
103	Tews Lane- Hire Charges	0.00	3,500.00	0.00	0.00	0.00	-3,500.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Fremington Parish Council
Net Position by Cost Centre and Code

Cost Centre Name						
149 Tews Lane Enhancements/Comple	0.00	0.00	0.00	5,000.00	0.00	5,000.00
	£0.00	**3,500.00**	**£0.00**	**22,650.00**	**£0.00**	**19,150.00**

The Beechfield Centre

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
150 Alarms	0.00	0.00	0.00	550.00	0.00	550.00
151 CCTV	0.00	0.00	0.00	500.00	0.00	500.00
152 Business Rates	0.00	0.00	0.00	2,135.00	0.00	2,135.00
153 Cleaning	0.00	0.00	0.00	4,500.00	0.00	4,500.00
154 Maintenance	0.00	0.00	0.00	4,000.00	0.00	4,000.00
155 Electric	0.00	0.00	0.00	750.00	0.00	750.00
156 Gas	0.00	0.00	0.00	1,200.00	0.00	1,200.00
157 Water and Sewage	0.00	0.00	0.00	1,400.00	0.00	1,400.00
159 Hires	0.00	3,000.00	0.00	0.00	0.00	-3,000.00
176 Beechfield Defects (CDL insolvenc	0.00	0.00	0.00	0.00	0.00	0.00
	£0.00	**3,000.00**	**£0.00**	**15,035.00**	**£0.00**	**12,035.00**

VAT Repayments

Code Title	Bal. B/Fwd.	Receipts Budget	Receipts Actual	Payments Budget	Payments Actual	Current Balance Budget
90 VAT Repayments	0.00	5,000.00	0.00	0.00	0.00	-5,000.00
	£0.00	**5,000.00**	**£0.00**	**0.00**	**£0.00**	**-5,000.00**

NET TOTAL	**£186,108.00**	**316,639.35**	**£0.00**	**337,126.36**	**£0.00**	**206,595.01**

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)