

SUBJECT: BUDGET AND PRECEPT 2025-2026

REPORT TO: DODDINGTON AND DISTRICT PARISH COUNCIL

DATE OF MEETING: 18th November 2024

REPORTING OFFICER: Parish Clerk and Responsible Financial Officer

1. BACKGROUND INFORMATION

The majority of the Parish Council's annual budget is raised through the Precept. This is an amount paid by each household in the parish, through their Council Tax payment, which is determined by the Parish Council.

The Precept income is often supplemented through grants.

In November each year, Parish Councils usually start the process of forward planning in preparation for setting a work plan, budget and Precept for the following Council year, which runs from April to March.

Councillors suggest and debate potential new projects, services or activities and discuss and debate whether to revise aspects of the Parish Council's work.

The Precept (that amount of the Council Tax which is collected on behalf of the Parish Council by Cheshire East Council) is determined by the budget required.

The latest date for the precept request to Cheshire East Council is Friday, 17th January 2025.

2. FORWARD PLANNING 2025-2026

In writing this report it is important that the Parish Council is aware that as a newly appointed Clerk and Responsible Financial Officer I have had very little time to familiarise myself with the accounting systems. The 2023-2024 Accounting Statement indicates that the total expenditure for 2023-2024 was **£7115.00** (this however, probably included a CIL expenditure, which would be ringfenced funding for expenditure) and the Budget Forecast for the year was **£4,325.32**.

Members are therefore asked to consider this DRAFT 2025-2026 Budget from which to also consider a Precept.

Budget Head	Total Expenditure to Date	Proposed Budget 2025-2026
Clerk Salary and PAYE	£976.80	£1,850.00
<i>Notes: Previously, it appears that the Clerk's salary and expenses have been one budget head. For 2025-2026, these will be separate.</i>		
Expenses	£90.93	£100.00
<i>Notes: This figure is for travel expenses in putting up Notices/Agendas.</i>		
Office Expenses		£200.00
<i>Notes: This figure will include Microsoft 365, printing and paper costs, postage costs,</i>		

Information Commissioner		£40.00
<i>Notes: This is a new Budget Head</i>		
Insurance	£446.86	£500.00
<i>Notes: The proposed 2025-2026 sum is a prudent increase as insurance premiums seems to be significantly increasing</i>		
Subscriptions	£184.68	£225.00
<i>Notes: This is a reasonable increase</i>		
Internal Audit Fee	£120.00	£150.00
<i>Notes: This should be the maximum fee payable</i>		
Website/Emails	£192.00	£400.00
<i>Notes: This is based on the website which costs £288.00 plus emails (cost not yet known)</i>		
Room Hire	£120.00	£180.00
<i>Notes: It is understood that the Church Hall costs £30.00 per hire.</i>		
Street Lighting	£177.85	£225.00
<i>Notes: Correspondence suggests that this charge is increasing. Members need to advise.</i>		
Projects	£0.00	£250.00
<i>Notes: Members to discuss</i>		
Remembrance	£220.00	£300.00
<i>Notes: This would enable the Parish Council to purchase two statues.</i>		
Defibrillator Maintenance	£198.00	£250.00
<i>Notes: This represents a prudent increase.</i>		

TOTAL FORECASTED EXPENDITURE FOR 2025-2026 = £4,820

3. PRECEPT

Cheshire East Council is due to fix its Taxbase for the financial year 2025/26 by Resolution of the Council on the 11th December 2024. The taxbase for Doddington and District Parish Council area is likely to be:

2025/26 Taxbase	320.02
------------------------	---------------

For information, the previous year's taxbase and precept was:

2024/25 Taxbase	307.60
2024/25 Precept	£3,047
2024/25 Band D Equivalent	£9.91

To clarify, the figure of **320.02** represents the number of properties in Doddington and District that are liable to pay Council Tax

4. POINTS FOR CONSIDERATION

- (i) Due to the increase in Taxbase, from 307.60 to 320.02, if Doddington and District Parish Council **RETAINS THE SAME** Band D Equivalent sum per household, it will request a Precept in the sum of **£3,171.40**.
- (ii) If Doddington and District Parish Council **INCREASES** the 2024-2025 Band D Equivalent figure to meet its forecasted expenditure of **£4,820** the Precept per household will be **£15.06**, which represents an increase of **£5.15** per property, for the year (10p per week, per property). This would be a realistic figure, but only allows £250.00 for any projects.