

ANNEX 2 - CARY MOOR PARISH COUNCIL

NOTES ON PRECEPT 2024/2025

1. Clerk's Salary

Pay scales are based on the local government pay scales negotiated by the National Joint Council (NJC) for Local Government Services. 'Subject to satisfactory performance, you will progress automatically through the salary scale by annual increments until you reach the maximum of the scale.' The current contracted Clerk's hours are 20 hours a month.

2. Clerk's Expenses

The mileage rate has been budgeted at £0.45 per mile in line with SLCC and NALC Car Allowance for Local Council Clerks. Travel remains minimal as councillors are very kindly posting agendas on the noticeboards, therefore, I have maintained the mileage budget at £15. Also included is £10 a month 'Working from Home' tax allowance.

3. Other Parochial Activities

Noticeboards. I would like to continue to budget for repairs to the noticeboards in Alford and Lovington and have included an additional £100, which will bring the total to £500.

Bus Stops. The reserve currently stands at £500 for the maintenance of the bus stops, in Lovington and North Barrow, I have included an additional £100 to bring the total to £600.

SIDs. The PC holds £5,000 for the purchase of two speed indication devices (SIDs) for use within the grouped parishes. I have included an additional £1,000 as the PC currently holds £2,000 in CIL, which could be used towards the purchase of SIDs in FY 24/25 at an estimated cost of £8,000 (gross).

Audit/Data Protection Fees. Fees are no longer required for external audit as the PC agreed to be an exempt authority due to its income and expenditure being below £25,000, however, I have included £70 in the budget for the internal audit, as required and £40 for the data protection fees.

Defibrillators. The Defibrillator reserve currently stands at £2,500 to provide grants towards any application submitted by residents of Alford and Lovington for Community Public Access Defibrillators (CPADs). I haven't included any additional funding as the VAT reclaimed from the purchase of the SIDs, part funded by CIL, could then be used towards any deficit required to purchase the CPADs at an estimated cost of £1,700 (incl VAT). The cost of replacement pads and batteries for the parish CPADs, which require replacing every few years, can also be paid for by CIL and as agreed in the July minutes at item 21/69.

Website. I have included £210 in the budget for the parish website hosting renewal and Microsoft Office annual subscription.

Training. Training is ongoing and Code of Conduct and Planning Procedures training is highly recommended, therefore, I have included £200 in the budget for councillor/clerk training.

Fingerposts and Phone Kiosks. Residents have previously expressed an interest in refurbishing the parish fingerposts, therefore, I have included an additional £100 for the cost of materials, bringing the total to £500, to include the phone kiosks adopted by the PC. I will advise/advertise when Somerset Council schedules the next round of training for volunteers to undertake the refurbishment work.

4. Churchyard Maintenance grants

The system for paying churchyard grants are paid upon receipt of a copy of the Parochial Church Councils' (PCC) audited accounts for the previous FY with an accompanying letter

of request. The level of grant is currently £500 to be reviewed every three years (review due Jan 2024). **The PC will review the Policy for the Payment of Churchyard Maintenance Grants at the January 2024 meeting prior to setting the precept for FY 24/25.**

5. North Barrow Community Hall and South Barrow Recreational Trust:

I propose to maintain the level of recreational grants at £500, which should be earmarked towards the maintenance of Cary Moor Parish's recreation areas. Payments to the Recreational Trust and Community Hall Playground are covered under general powers (S19 Local Government Act 1976), so do not count as S137 spend. I have maintained the Hall rental at £200 to cover the added fuel charge and the use of the hall rather than the committee room at a slightly higher rate.

6. Charitable donations

Requests have been received in the past from charitable organisations, such as Little Steps Toddler Group. Therefore, I have continued to include £250 in the budget for locally orientated charities/organisations in 'Other S137 charitable requests'.

Due to the uncertainty of funding from Somerset Council towards non-statutory services in the next FY, I have included grants of £150 each towards the SSCAT Bus and CAB Somerset and increased the grant to the Friends of Castle Cary Library from £100 to £150.

7. Community Infrastructure Levies (CIL)

The PC holds £2,053 in CIL, which can be spent on anything that 'deals with the demands that development places on the area, such as:

- Transport infrastructure
- Open spaces
- Educational facilities
- Medical facilities
- Sporting and other recreational facilities
- Social and community facilities
- Affordable housing
- Preparation of a neighbourhood plan

As mentioned previously, the CIL could be used towards the purchase of SIDs, with VAT reclaimed to be used towards defibrillators and their maintenance.

8. Precept and General Reserve (GR)

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises "The generally accepted recommendation with regard to the appropriate minimum level of a Small Authority's GR is that this should be maintained at between 3 and 12 months Net Revenue Expenditure (NRE)". "The smaller the authority, the closer the figure should be to the 12 months NRE." The estimated GR at 31/03/24 is £5,850, which is slightly above 100% of recommended GR i.e. at over 12 months NRE, currently standing at £5,659 (less contingencies) and this should now be maintained between 80% and 100%.

Following advice from our County Councillors and due to the likelihood of Somerset Council issuing a Section 114 notice, I propose that the Parish Council increases the 23/24 precept by approx. 16.45% in order to earmark £4,000 in a 'Community Resilience Fund'. This Fund would be used only if all parish and town councils were asked to contribute towards providing services on a fair and equal basis pro rata to their tax base.

Therefore, in order to provide a CRF, purchase SIDs and CPADs in FY 24/25, I propose that the PC increases the precept from £11,650 to £14,650 for FY 24/25. This would equate to an increase of approx. £9.44 per household per annum, from £41.25 to £50.69, the equivalent of 22.88% on a Band D Precept property.

RCarter

Becky Carter
Parish Clerk/Responsible Financial Officer
22nd December 2023