

**CLIVE PARISH COUNCIL
AGREED BUDGET 2025-26**

	2025-2026	
PAYMENTS	Draft budget	Council agreed
Clerk's salary	10725	10725
Home allowance	216	216
Clerk mileage	215	215
Chair's allowance	0	0
Office/Postage	210	210
Audit fees	181	181
Affiliation fees	450	450
Room hire/Lease	400	400
Insurance	360	360
Training & meetings	210	210
Parish events	50	50
Repairs & maintenance	100	100
Clive & Grinshill newsletter	175	175
Renshaw's Field loan	4176	4176
Village Hall loan	858	858
Donations	0	0
VAT	0	0
Renshaw's field upkeep	500	1000
Total payments budget	18826	19326.00

	Draft budget	Council agreed
Earmarked Reserves		
Office equipment fund	0.00	0.00
Automatic External Defib	0.00	0.00
Parish Assets	0.00	0.00
GDPR	0.00	0.00
Parish elections	0.00	0.00
Parish Projects	0.00	0.00
Professional services	0.00	0.00
Traffic calming	0.00	0.00
CIL neighbourhood Fund	0.00	0.00
Total earmarked reserves budget	0.00	0.00
Planned expenditure from earmarked reserves	1706.00	1706.00

Totals (payments plus reserves budgets, plus planned pmts from reserves)	21032.00
Estimated General reserves at 2024-25 yr end	8,188

Precept calculation:	
Total 2025-26 budget = payments budget plus EMR budget, plus planned payments from EMR	21032.00
Less total expected receipts	0.00
Less planned payments from Earmarked reserves	1706
= Precept as calculated	19326.00
Agreed precept	19326.00

Precept for 2024-2025	17610
Agreed Precept for 2025-26	19326.00
£ increase	1716
% increase	9.7%

Council taxbase for 2025-26	249.12
Band D CT charge for 2025-26	£77.58
Band D CT charge for 2024-25	£71.04
% increase	9.2%
Real term increase	£6.54

NB. Last year precept increase was 6.8% and Band D Council tax increase was 8.5% and £5.59 in real money

CLIVE PARISH COUNCIL
RECEIPTS & PAYMENTS BUDGET 2025-26

2024-25		2025-26 proposals							Comments
RECEIPTS	Budget	YTD receipts	Surplus/ deficit (YTD receipts - budget)	Variance %	Y/e forecast	Draft budget	Council changes	% change from 2024-25	
Precept	17610.00	17610.00	0.00	0.00%	17610	0	0		Don't include draft precept figure here yet as it skews the precept calculation on master budget sheet.
VAT Refund	0.00	119.74	119.74	119.74%	120.00	0.00	0.00		Don't budget for this.
Grant funding	0.00	0.00	0.00	0.00%	0.00	0	0		No grant applications planned for 2025-26 yet.
Other	0.00	6.60	6.60	6.60%	79.00	0.00	0.00		
TOTAL	17610.00	17736.34	126.34	0.77%	17809	0	0		

2024-25		2025-26 proposals							Comments
PAYMENTS	Budget	YTD pmts	Remaining budget	Variance %	Y/e forecast	Draft budget	Council agreed	% change from 2024-25	
Clerk's salary	9650.00	7049.40	2600.60	27%	9389	10725	10725	11.1%	See budget notes. Amended to include extra emp'er NICs as per govt budget announcement.
Home allowance	216.00	162.00	54.00	25%	216	216	216	0.0%	£18/month.
Clerk mileage	215.00	148.50	66.50	31%	215	215	215	0.0%	Budget includes 10 x ordinary mtgs and 2 Exo mtgs, plus travel to Shirehall.
Chair's allowance	0.00	0.00	0.00	0%	0	0	0	0.0%	Not budgeted for 2024-25.
Office/Postage/Bank	205.00	150.91	54.09	26%	205	210	210	2.4%	£72 for annual bank fees, plus stationary, postage etc. Printer ink spend will come out of Office EMR this year, with Knockin PC covering some of the costs. £120 website provision. Email provision (Cloud Next) FOC until Nov 2026.
Audit fees	160.00	160.75	-0.75	0%	161.00	181	181.00	13.1%	New price £180 plus postage.
Affiliation fees	415.00	471.70	-56.70	-14%	472	450	450	8.4%	KPC has budgeted £80 contribution towards SLCC membership for 2025-26. Total aff fees may be slightly over £450, but suggest no change to budget header.
Room hire/Lease	400.00	242.00	158.00	40%	400	400	400	0.0%	Budgeted for 10x mtgs + 2 x ExO @£22 each plus land rent to Sansaw for VH (£100).
Insurance	330.00	300.00	30.00	9%	300.00	360	360.00	9.1%	Price did not go up last year, but insurance premiums have gone up considerably across various sectors over last yr so have budgeted an extra 20%.
Training	210.00	70.00	140.00	67%	210	210	210	0.0%	2 x Cllr Need to Know Training paid May 2024. No other training booked (no Code of conduct training available at present for new Cllrs).
Parish events	0.00	0.00	0.00	0%	50	50	50	4900.0%	No budget for 2024-25 but PC has agreed in principle to contribute towards cost of a Christmas tree (estimate £50). Suggest planning for similar spend for 2025-26.
Repairs & maintenance	100.00	10.00	90.00	90%	110	100	100	0.0%	Suggest same budget as last yr.
Clive & Grinshill newsletter	175.00	175.00	0.00	0%	175.00	175	175.00	0.0%	Suggest same budget as last yr.
Renshaw's Field loan	4176.00	4175.04	0.96	0%	4176	4176	4176	0.0%	Fixed repayment costs (to pay in April and Oct).
Village Hall loan	858.00	858.26	-0.26	0%	858	858	858	0.0%	Fixed repayment costs (to pay in May and Nov).
Donations	0.00	0.00	0.00	0%	0	0	0	0.0%	Suggest no budget this yr.
VAT	0.00	49.25	-49.25	-49%	100	0	0	0.0%	Do not budget for this as it is reclaimed at year end/during year if significant spend.
Renshaw's Field upkeep	500.00	500.00	0.00	0%	500	500	1000	100.0%	RFA have requested £500 contribution for 2025-26 and 2026-27. PC agreed Jan 2025 to budget an extra £500 for 2025-26 as a one-off to assist with storm damage costs.
s.137	0.00	275.00			175.00				Do not budget for this, S. 137 expenditure must be recorded separately for transparency.
Totals (budget vs actual pmts)	17610.00	14522.81	3087.19	18%	17537.00	18826.00	19326.00	9.74%	

CLIVE PARISH COUNCIL
EARMARKED RESERVES BUDGET 2025-26

	2024-25						2025-26					
Earmarked Reserves	Starting balance 01.04.2024	In yr tranfers	YTD pmts 2024-25	Current balance	Forecasted exp 2024-25	Forecast bal. y/e 2024-25	Draft budget 2025-26	Council agreed budget	proposed in yr TFRs	Planned exp 2025-26	Forecasted bal. y/e 2025-26	Comments
												Printer ink etc to come out of this budget header this year. Exp approx £45 pa for ink (taking into account KPC buying some cartridges). Suggest moving £450 from traffic calming EMR as laptop purchased 2017 and may need replacing in next year or so. Fellow clerks suggest around £500 for a new laptop.
Office equipment fund	333.45	0.00	56.65	276.80	101.65	231.80	0.00	0.00	450.00	45.00	636.80	
												AED battery - recommend replace when drops to 25%. Still 2 bars, if needs replacing cost is approx £230 (excl. VAT). If new cabinet needed, PC can apply for grants, e.g. through Henry Angell-James Trust. Pads due to be replaced Nov 2025 (cost £106 for 2 sets last time). Suggest moving £300 from traffic calming EMR.
Automatic External Defib	244.10	0.00	0.00	244.10	230.00	14.10	0.00	0.00	300.00	106.00	208.10	
Parish Assets	227.75	0.00	83.33	144.42	83.33	144.42	0.00	0.00	0.00	0.00	144.42	No expenditure planned for 2025-26.
GDPR	132.87	0.00	35.00	97.87	35.00	97.87	0.00	0.00	0.00	55.00	42.87	ICO registration fee proposed to go up to £55 from £40. Unsure if DD discount will remain.
Parish elections	3350.00	0.00	0.00	3350.00	0.00	3350.00	0.00	0.00	0.00	1500.00	1850.00	Next local elections May 2025. SC suggest budget of £2.30/elector, and have added margin on top of that.
Parish Projects	2841.93	-2841.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Balance transferred into Traffic calming EMR for VAS sign and GR in April 2024.
Professional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No planned expenditure for 2025-26.
												PC agreed 18.01.2024 that at start of financial yr it would move £2k from Parish projects EMR into traffic calming EMR for purchase of 3rd VAS sign. PC funding application unsuccessful, so VAS project on hold. Suggest reallocating £750 of this EMR to AED (£300) and office equipment EMRs (£450).
Traffic calming	0.00	2000.00	0.00	2000.00	0.00	2000.00	0.00	0.00	-750.00	0.00	1250.00	
												Must be spent on 'the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else concerned with addressing the demands that development places on an area'. Officially cannot be used on pre-existing infrastructure issues, but fellow clerks have not had issues with using NF towards highways and traffic calming projects as long as they update the Place Plan officer with the change in funding source.
CiL neighbourhood Fund	2691.31	0.00	0.00	2691.31	0.00	2691.31	0.00	0.00	0.00	0.00	2691.31	
Total earmarked reserves	9821.41	-841.93	174.98	8804.50	449.98	8529.50	0.00	0.00	0.00	1706.00	6823.50	
	Starting GR bal. 01.04.2024	In yr tranfers	Current GR bal.	Current months of NRE	Forecast bal. y/e GR bal. 2024-25	Forecast NRE YE 2024-25		Exp'd opening GR bal.	In yr tranfers	Forecast bal. y/e GR bal. 2025-	Forecast NRE YE 2025-26	
GENERAL RESERVES	7074.37	841.93	11130.13	10.6	8188.30	7.8 months NRE		8188.3	0.00	8188.30	6.8 months NRE	

CLIVE PARISH COUNCIL: GENERAL RESERVES

Net revenue Expenditure (NRE) 2024-25*

2024-25 precept	17610
Loan repayments (Renshaw's Field and Village Hall)	5033
Transfers to earmarked reserves	0
Net revenue exp = B4 - (B5+B6)	12577

As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)

5 months NRE	5,240.42
6 months NRE	6,288.50
7 months NRE	7,336.58
8 months NRE	8,384.67
9 months NRE	9,432.75
10 months NRE	10,480.83
11 months NRE	11,528.92
12 months NRE	12,577.00
13 months NRE	13,625.08
14 months NRE	14,673.17
15 months NRE	15,721.25
16 months NRE	16,769.33
17 months NRE	17,817.42

Net revenue Expenditure (NRE) 2025-26*

2025-26 precept (agreed Jan 2025)	19326
Loan repayments	5034
Transfers to earmarked reserves	0
Net revenue exp = I4 - (I5+I6)	14292

As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)

3 months NRE	3573.00
4 months NRE	4764.00
5 months NRE	5955.00
6 months NRE	7146.00
7 months NRE	8337.00
8 months NRE	9528.00
9 months NRE	10719.00
10 months NRE	11910.00
11 months NRE	13101.00
12 months NRE	14,292.00

Actual General Reserves

Current cash book balance	19,934.33
Current earmarked reserves balance	8,804.50
Remaining loan repayments 2024-25*	0

Current General Reserves (balance less EMR and loan) 11,130.13

How many months NRE 10.6

RFO notes:

Current General reserves (GR) balance is £11130 (10.6 months NRE) with approximately £3289 of anticipated spend remaining and 3 months left in the financial year. Forecasted y/e GR balance is approx. £8188 (7.8 months NRE). 2023-24 y/e GR was £7075 (7.4 months NRE) so this would be a slight improvement on last year.

Current cashbook bal.	19,934.33
Current general reserves bal.	11,130.13 10.6 months

2025 Expected yr end balance= (opening bal. plus exp'd y/e receipts less total expected y/e payments) 16,717.80

2025 Exp'd yr/end gen.reserves balance (exp'd yr/end balance less exp'd EMR balance) 8,188.30 7.8 months NRE

2026 Exp'd y/e bal = (opening bal. plus exp'd y/e receipts less total expected y/e payments) 15,011.80

2026 Exp'd yr/end gen.reserves balance (exp'd yr/end balance less exp'd EMR balance) 8,188.30 6.8 months NRE