



Kessingland Parish Council

Budget 2023-24

Introduction

Parish councils do not receive any direct funding from central government and rely on their Precept plus any other income they generate from services or facilities they provide.

The Precept is the **simply the levy which the parish council requests the district council to raise on behalf of the parish council via council tax.** The district council also receive similar requests from the county council and the police authority and also add in their own requirements. The total of these forms Council Tax and is collected from households via the district council

Kessingland Parish Council is required by law to prepare a budget to calculate its precept requirement. The budget must give details of planned expenditure for the financial year ensuring that financial resources are aligned to the priorities of the Council. Kessingland Parish Council is keen to provide local services for Kessingland and always provide value for money for the council taxpayer.

The parish council is highly conscious that the money that you pay to the council comes from reown in turn to provide more information of individual costs.

The Budget Overview

Budget Overview	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Administration	10,390	9,360	9,319	9,878	10,372	10,787	11,111
Staffing	71,206	87,049	98,315	104,214	109,425	113,802	117,216
Audit, Elections, Insurance & Professional Fees	15,618	15,500	15,695	16,637	17,469	18,167	18,712
Grants, Events, Civic & Community	9,425	9,525	9,800	10,388	10,907	11,344	11,684
Leisure & Amenities	9,894	9,990	10,275	10,892	11,436	11,894	12,250
Parish Improvement & Emergency Plan fund	6,500	7,770	7,750	8,215	8,626	8,971	9.24
Total	123,033	139,194	151,154	160,223	165,030	169,981	175,020

1. Administration

There is a small decrease in the overall Administration budget area. The savings against projected cost, particularly with our service contract have been useful in order to offset areas where costs have risen however we still looking at internal savings wherever possible.

Administration	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Stationery/Materials	1,750	1,200	1,200	1,272	1,336	1,389	1,431
Photocopier/Printer	1,200	1,700	2,500	2,650	2,783	2,894	2,981
Phone/Internet	1,000	1,000	1,162	1,232	1,293	1,345	1,385
Staff Uniform	250	250	250	265	278	289	29,857
Marram Green Fees	4,500	4,500	3,500	3,710	3,896	4,051	4,173
Cleaning Materials	680	700	700	742	779	810	835
IDB Fees	10	10	7	7	8	8	8
Total	9,380	9,360	9,319	9,878	10,372	11,111	11,111

2. Staffing

This is the area of the budget which is more complicated to control and did initially have a large increase taking into account salaries, tax & NI and pensions. This appears higher because in the first year shown the council was not at previous staffing levels, it also reflects the council's increased activity within the community and additional services which the council is providing.

Staffing	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Salaries	49,576	64,771	70,730	74,974	78,722	81,871	84,328
Tax & NI	8,549	8,805	14,146	14,995	15,744	16,374	16,866
Pension	13,081	13,473	13,439	14,245	14,958	15,556	16,023
Total	71,206	87,049	98,315	104,214	109,425	113,802	117,216

3. Audit

As can be seen the budget figures for 2023/24 have been kept at the level in the previous year. Where there are set charges and fees the council has not been advised of increases, therefore any shortfall in a budget area will, in the first instance, be offset against any saving in the budget group. Where this is not possible then shortfall may need to be met from earmarked reserves or general reserves depending on which is most appropriate and reviewed during the 2024/25 budget setting period. It is felt that the SLCC and SALC subscription are good for the council support and that payroll, financial management system and internal & external audits ensure that the council is being transparent with its finances and are a legal requirement.

Audit	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Internal Audit	350	350	350	371	391	405	417
Rialtas Accounts	824	850	850	901	946	984	1,013
External Audit	412	424	480	509	534	556	572
SALC Subscription	1,030	1,200	1,080	1,145	1,202	1,250	1,288
SALC Payroll	0	0	350	371	390	405	417
ICO Fee	52	50	35	37	39	41	42
Publications/Subs	350	200	200	212	223	232	238
SLCC Subs	450	400	400	424	445	463	477
Legal Expenses	1,000	1,000	1,000	1,060	1,113	1,158	1,192
Elections	1,000	1,000	1,000	1,060	1,113	1,158	1,192
Bank Charges	150	226	150	159	167	174	179
Insurance	2,750	2,600	2,600	2,756	2,894	3,010	3,100
IT Services	4,000	4,200	4,200	4,452	4,675	4,862	5,007
Training	2,250	2,000	2,000	2,120	2,226	2,315	2,384
Mileage	500	500	500	530	557	579	596
Meetings & Hosp.	500	500	500	530	557	579	596
Total	15,618	15,500	15,695	16,637	17,469	18,167	18,712

4. Grants

The figures here are mainly staying in line with last year's figures. Grants are payments which the council makes to other organisations and are covered by the council's Grants Policy and are generally made to organisation in the village or one's which deliver services to Kessingland. The council also applies for funding from outside bodies both for some other organisations in the village as well as applying for funding to help make improvements to the village. The council checks on funding opportunities weekly, where the council can achieve funding or get the same quality more cheaply then it always attempt to maximise this whilst using local companies. Over the term of the council more funding has been achieved than grants provided.

Grants	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Chair & Vice-Chair Allowances	600	600	600	636	668	695	715
Grants	4,000	2,000	2,000	2,120	2,226	2,315	2,384
Civic & Ceremonial	500	500	500	530	557	579	596
Newsletter	1,775	1250	1250	1325	1391	1,447	1,490
Events & Celebrations	2,050	4,175	4,250	4,505	4,730	4,919	5,067
Youth Café	500	1000	1200	1272	1,336	1,389	1431
Total	9,425	9,525	9,800	10,388	10,907	11,344	11,684

5. Leisure

This remains a key area for the council as all these costs relate to facilities used by or available for use by residents. Over the last two years that has been a positive development of in-house repairs and maintenance and equipment has been purchased to enable council assets to be properly maintained in order to extend their lifetimes. Not only have parish council assets been maintained but also East Suffolk assets which benefit the community. Some areas of the budget are specifically to grow reserves to enable facilities to be improved in the future. Allotments are shown as a zero entry, this is because the allotments are not run for profit however without some revenue there would be no finances to make improvements or provide more allotments if demand were to rise. Therefore the council budgets for a balance on allotments and any variation goes into an Allotments Reserve as per the Reserves Policy.

Leisure	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
Contract maintenance	2,500	2,500	2,500	2,650	2,783	2,894	2,981
Francis Rd Maint A/C	1,000	0	0	1,000	1,000	1,000	1,000
War Memorial & Graves	500	500	500	530	557	579	596
War Memorial Maintenance	500	500	500	530	557	579	596
Allotments	0	0	0	0	0	0	0
Planned Repairs & Maintenance	3,194	3,290	3,375	3,578	3,756	3,907	4,024
Francis Rd Utilities	0	1,000	1,200	1,272	1,336	1,389	1,431
Church Rd Car Park Maintenance	1,700	1,700	1,700	1,802	1,892	1,968	2,027
VAS/SID	500	500	500	530	557	579	596
Total	9,894	9,990	10,275	11,892	12,436	12,894	13,250

6. Parish Improvement and Emergency Fund

The Parish Improvement Fund enables the council to carry out improvements to the village. Because of COVID, consultation with the public over priorities has been restricted but this will be improved in 2023. The Parish Improvement Fund can be used in conjunction with Community Infrastructure Levy and Reserves to fund or provide seed funds for improvements. The Emergency Plan funds allow the council and its partners to keep the Village Emergency Plan up to date and ensure that any equipment is maintained or replaced as needed. This year the boxes stored at each of the emergency locations in the village have been completely reviewed and some new emergency equipment has been purchased. Although not specifically covered by the Emergency Plan, it was the emergency plan which enabled Kessingland to be able to move quickly and organise support during COVID.

Parish Improvements	2021/22 Budget	2022/23 Budget	2023/24 Budget	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget
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Parish Improvement	7,250	7,250	7,250	7,500	7,500	7,750	7,750
Emergency Plan Funds	520	520	500	520	540	550	570
Total	7,770	7,770	7,750	8,020	8,040	8,300	8,320

7. Reserves

Obviously the council's reserves can vary throughout the year although many remain the same for the whole year only changing in relation to the end of year balance of their related area of pay. This year there have been some significant projects which the council has undertaken in the village and there are further projects planned, some which can be funded from reserves or CIL. There have also been movements in reserves due to the Platinum Jubilee and the upcoming Coronation.

Precept & Tax Base

The budget is the allocation of funds which the council needs in order to function.

The Precept is figure that a Parish Council requests that the District Council raises from within council tax in order that it has funding to cover the budget. The council can set a lower precept than budget as the council did during COVID however this is only possible if the council has been careful and accrued some reserves. Councils have to be careful not to over reserve as the funding that parish councils receive is for the benefit of their communities. It is always better for a council to set a realistic budget with an aligned precept as this is the most transparent way of budgeting.

The tax base* is a calculation made annually by East Suffolk Council in relation to Kessingland. The calculation is complex but takes into account such things as the number of dwellings, number of exempt dwellings, single occupant households, empty dwellings entitled to a 50% discount, dwelling made empty by flood and dwellings whose occupants are in receipt of council tax benefit.

The original increase which had been calculated was concerning for everyone on the Budget Working Party but as this was mainly due to external influences the Budget Working Party had done the best that could be done. However a change in the council's set up has enabled some further savings and reduced the level of increase of the precept. the potential new precept and Band A to H costings should hopefully benefit Kessingland council tax papers compared to the costs.

Conclusion

The Budget has been set whilst in a position of economic volatility which makes budget prediction extremely hard. Council have been extremely careful not to budget for worst scenario situations as this would have significantly increased the precept which would have

been needed to be set. Should shortfalls arise which cannot be recovered elsewhere in the budget then council reserves will be drawn upon to meet those shortfall however this cannot be an ongoing process. Salaries will remain a grey area until national negotiation are completed and will still be dependent on changes to the level of the national living wage.

Figures for the four future years have been calculated using recommended inflationary figures for each of those years (6%, 5%, 4% & 3% in turn). This will necessarily mean reviewing the current inflationary figures against those estimated in this budget.

Rather than just providing the budget figures this report aims to provide more transparency to the Kessingland Community about council finances.

[*https://www.gov.uk/government/publications/council-tax-base-calculation](https://www.gov.uk/government/publications/council-tax-base-calculation)