

Justification of the precept request for Financial Year 2021-22

The Finance Committee is recommending a precept amount of £100,943 for 2021-22. This is a 0.72% increase in the request from 2020-21. Based on this precept amount, a Band D property will pay £49.32 which is the same as they paid in 2020-21. The Covid-19 pandemic has had a significant downward impact on the levels of housebuilding across the country and has also led to an increase in the number of households claiming support through the Council Tax Reduction Scheme. This has led to tax bases in many areas of the borough falling. However, due to new house building in Helsby, the tax base has risen from 2,032 in 2020-21 to 2,046.7 in 2021-22, enabling payments to stay the same for residents next year.

Receipts

The total projected receipts are £162,509 (includes the precept). Overall receipts have increased by £34,691 in 2020-21 mainly due to receipt of grants (Ho Ho Helsby, S106 payments, Arts Council and Covid grants), higher payments for utilities from Helsby Community Association and a higher cemetery income than anticipated (potentially due to the Covid-19 pandemic).

Payments

Budget estimates for payments has decreased by £7,005 to £114,565. Payments have fallen generally due to the Covid-19 pandemic as there has been no requirement for face to face meetings and a number of events have been cancelled (e.g. Ho Ho Helsby and village awards). Expenditure levels are expected to increase again in 2021/22 once the UK-wide vaccination programme has been implemented. The Parish Council continues to build up its general reserve for resilience planning. £8,000 has again been placed in earmarked reserves for replacement safety surface underneath the toddler equipment in the children's park along with £2,843 for future burial provision.

Projects

The Parish Council hopes to fund any 'big ticket' items in the year through Section 106 money, held by Cheshire West and Chester Council for projects that match the criteria for funding, or applying to local Community Benefit Funds. An additional £10,000 has been allocated to unspecified community projects in 2021-22 to include participatory budgeting allowance to help with the COVID pandemic aftermath.

HELSEBY PARISH COUNCIL

Budget 2021/22

RECEIPTS

Budget Heading	Description	Budget 2020-21	Receipts as at 18.12.20	Predicted receipts at 31.3.21	Budget 2021/22
Code		£	£	£	£
101	Precept	100218	100218	100218	100943
102	Interest on accounts	700	277	700	200
103	Rent on 'Eccies' etc	12600	0	12240	12734
104	Grants	0	21931	27431	0
105	Insurance claims	0	0	0	0
106	Helsby Community Centre	4300	4245	5941	4300
107	Cemetery fees	3000	5455	6000	3000
108	Allotment rents	1400	1351	1351	1400
109	Sundries	100	73	73	100
110	VAT recovery	5500	4606	4606	5000
111	CWaC Council Tax Grant	0	0	0	0
112	Ho Ho Helsby	0	3950	3950	0
Total:		127818	142106	162509	127677

Explanation of significant variances (+/- 10% or above) between 2020/21 and 2021/22 budgets as follows:-

102 - decreased to reflect current low interest rates and lower savings than previous years
 104 - 2 Covid grants from CWaC £20,000 and S106 payments. Also add Arts Council funding (£5,000) and potentially Members Budgets grant (£500)

110 - no major projects in the year thus amount reduced to reflect realistic VAT reclamation

PAYMENTS

Budget Heading	Description	Budget 2020-21	Payments as at 18.12.20	Predicted payments to 31.3.21	Budget 2021/22
Code		£	£	£	£
201	Allotment maintenance	600	529	529	600
202	Allotment water charge	500	28	100	200
212	Cemetery maintenance	1000	1893	1943	4200
212a	Cemetery repairs/renewals	400	665	665	400
213	Parks maintenance	2000	310	2580	2000
214	Park grass cutting	3500	2558	2758	5000
215	Park equipment	3000	1742	2370	3000
218	Planters / bedding plants	400	270	670	400

219	Village clock	300	0	322	0
220	Maltby Triangle / A56 land	1020	382	382	500
222	Materials	300	52	92	300
223	Litter/dog/grit bins	400	0	200	400
224	Village awards	200	0	0	200
225	Ho Ho Helsby Traffic Manage	1100	0	0	1050
226	Road Safety	0	0	0	0
226R	Soft Safety Surfaces	8000	8000	8000	8000
227	Bridge Lantern Lights	1000	393	720	1000
228	Christmas Illuminations	15500	5800	13365	15500
228a	Christmas tree	3000	3390	2825	3000
229	Sherwood Court Land	2000	915	2175	1500
230	Street furn/BT Phone Boxes	250	0	250	250
231	War Memorial	1000	0	0	0
232	CC – Light and heat	4285	3921	4437	4370
233	CC – Repairs and renewals	2040	0	2000	2080
234	CC – Water charges	560	244	366	575
235	CC – Insurances	750	0	700	765
237	CC – Sundries	100	0	224	100
239	Hire charges (Meetings)	350	0	0	250
240	CLlr/employee training	700	558	1029	1000
241	Salaries	43000	25735	33908	39089
241a	Clerk's annuity/pension	700	361	499	730
242	Council Office	4000	2880	3840	630
243	Admin subscriptions	1735	2006	2026	2200
244	Admin car allowance	120	40	40	120
245	Admin stationery	500	95	180	325
246	Postage and phone	1530	734	1105	1560
247	Councillors' expenses	250	16	16	250
248	Advertisements	200	0	0	200
249	Admin sundries	250	8	8	250
250	Remembrance Day	250	250	250	250
251	External audit fees	530	480	480	540
251a	Internal audit fees	320	330	330	350
252	Insurance premium	2140	1960	1960	2184
253	Legal and professional	1000	600	2600	1040
254	Donations – s.137	200	0	0	200
256	Equipment	1600	1035	1280	1300
258	Sundries	3000	911	3000	3000
260R	Future burial provision	2180	2903	2903	2843
261	Community projects	0	0	0	5000
262	Chairman's allowance	175	175	175	225
264	Zurich Municipal LCAS	30	0	0	30
265	H&S, PPE etc	400	24	100	200

266	H&S, First Aid trg (staff)	550	0	0	250
267	Newsletter	2655	89	1161	2710
268	Community centre projects	0	10000	10000	0
270	Neighbourhood Plan review	0	0	0	0
272	Office relocation	0	0	0	0
274	Community projects	0	0	0	5000
275	Parish Election Expenses	0	0	0	0
276	VE Day	0	0	0	0
Surplus/	Added to/drawn from unspecified	121570	82283	114565	127116

Key:

Explanation of significant variances (+/- 10% or above) between 2020/21 and 2021/22 budgets as follows:-

202 - Large invoice paid in 2019/20 covering a 21 month period which took in the very hot dry summer of 2018. Difficult to predict as water usage is weather dependent, but the amount has been decreased given the much lower payments made in 2020/21.

212 - increased to reflect the Council's decision to contract out cemetery maintenance following the retirement of one of its staff.

214 - increased due to decision made at the PCA Committee to put all grass cutting under a single budget code for simplicity.

219 - budget set to zero as decision made not to continue with annual servicing costs of village clock.

220 and 229 - to be reduced given the decision to put all grass cutting under one budget code.

231 - reduced to zero as no expected costs for war memorial in 2021/22.

239 - Reduced as room hire costs expected to be lower given Covid pandemic. Council has an annual Zoom subscription.

240 - Increased as clerk will undertake CiLCA training in 2021/22.

241 - reduced due to retirement of general assistant in 2020/21.

242 - HPC will move to new office at HCSC early in 2021 and will pay a peppercorn rent.

243 - increased as Council paying additional subscriptions (e.g. SLCC, Microsoft 365, Zoom)

245 - reduced as no need for specialised stationery.

256 - reduced as no major items of expenditure identified in 2021/22.

260R - the figure is 50% of the income received in the year 2019/20.

262 - Increased to cover increasing obligations under this allowance such as retirement gifts

265 - budget halved due to retirement of general assistant and less need for equipment due to using contractors

266 - budget reduced substantially due to retirement of general assistant and less need for equipment due to using contractors

261 and 274 - unspecified community projects to include participatory budgeting allowance to help with COVID aftermath

Also costs for a new parish noticeboard (£3,000) and costs associated with move to new parish office at HCSC (around £2,500) – to use COVID grant funding. Expenditure also likely to overlap into 2021/22.

HELBY PARISH COUNCIL

Precept recommendation for 2021-22

Options for Increase	Per Band D Property	Band D Properties	Total	Actual yield change
2016-17	£44.80	1,904	£85,299	
2017-18	£45.24	1,929	£87,268	
2018-19	£49.32	1960.3	£96,675	10.78%
	9.02%		10.78%	
2019-20	£49.32	2,023.50	£99,799	3.23%
	0.00%		3.23%	
2020-21	£49.32	2,032	£100,218	0.42%
	0.00%		0.42%	
2021-22	£49.32	2,046.70	£100,943	0.72%
	0.0%		0.00%	