

NORTH CADBURY & YARLINGTON PARISH COUNCIL

NOTES ON PRECEPT 2025/2026

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. The current contracted Clerk's hours are 28 hours a month. I have also included an additional 2 months salary for a handover due to Clerk's pending 'retirement' and £483 for Employers' NIC.

2. Clerk's Expenses.

The mileage rate has been budgeted at **45p per mile** in line with SLCC and NALC Car Allowance for Local Council Clerks. Also included is £10 a month 'Working from Home' tax allowance.

3. Other Parochial Activities.

I propose that the following reserves should be incremented as follows:

Street Furniture – I have included an £1,000 towards the purchase of a new noticeboard for Woolston Road, which will bring the total to £2,500.00. The Phone Kiosk in North Cadbury is still in need of refurbishment, which was originally carried out by volunteers in 2013.

Rights of Way Improvements - £1,000 to bring total balance to £2,077. The RoW repair reserve needs to be increased as requested by the PPLO in order to carry out essential repairs by contractors, if necessary, and maintain the circular walk network/posts/leaflets.

Hire of Halls - £300.

Audit and Legal Fees - £165 for internal audit fees and £255 for external audit fee. External auditing will now be required as income will be in excess of £25,000.

Subscriptions - £480 as follows: £360 to SALC, £81 Parish Online and £36 to CPRE.

Training Costs - £500 for councillor and new Clerk training.

Website - £200 for website maintenance and hosting.

Poppy Wreaths - 2 x wreaths for Remembrance day for North Cadbury & Yarlington church services.

Contingencies. I have maintained the level of contingency at £1,500 for FY 25/26.

5. Churchyard grants and Clock Service.

A new section 19A has been inserted into the Local Government Act 1894, which the Government says clarifies that councils can use their discretionary powers to fund church property, including that of non-Christian faiths.

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

The PC agreed to maintain the level of grant for two years for North Cadbury at £1,200 and Yarlington at £500, to be reviewed January 2025. *I have maintained the grants at this level unless councillors would like to consider an increase?*

St Michael's Church Clock was donated by public subscription in 1887 for Queen Victoria's Diamond Jubilee and is, therefore, the property of the Church. However, it was agreed in November 2006, at item 10, that the PC has a civic responsibility to maintain the clock for the benefit of the Parish. I have included £500 in the budget for the servicing (and potential repair costs) of the church clock. Repair costs are shared between the PCC and the PC on a 2:1 basis.

6. Routine Hall Grants and Village Halls Refurbishment (VHR) Reserve.

The routine grants towards the maintenance of the play areas were increased last year to North Cadbury, Galhampton and Yarlington Village Halls to £200, £200 and £100 respectively to be more equitable between NC and Galhampton Halls. I propose that the grants be further increased to £300, £300 and £150 respectively due to rising costs in utilities.

7. Playing Field grants

Galhampton – Estimate received - £1,385 + £150 insurance element for play equipment.
NCVH - Estimate received - £2,400 + £250 insurance element for play equipment.

8. Charitable donations

I have increased the charitable donations by £50 as follows: £300 for locally orientated charities/organisations, £250 for the SSCAT Bus, Somerset CAB - £250, St Margaret's Hospice - £350 and Castle Cary Library - £250. All these charities will have reduced/withdrawn funding from Somerset Council as non-statutory services..

9. Community Resilience Fund (CRF)

In the event that SC can no longer provide services if a Section 114 notice is issued, I have included an additional £1,000 in the 'Community Resilience Fund' bringing the total to £5,500. The PC should only make a contribution if all PC's were asked to do so on a fair and equal basis, pro rate to their tax base and the PC knew the cost to the PC, how much it would raise in total and what it would fund.

10. Community Infrastructure Levies (CIL)

The PC holds £5,618 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 or other recreational facilities
- Social and community facilities
- Affordable housing
- Preparation of a neighbourhood plan

As previously advised, CIL can also be used towards maintenance of the parishes defibrillators such as replacement pads and batteries.

11. 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 Smaller Authority's GR is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." "The smaller the authority, the closer the figure should be to 12 months NRE." The estimated GR at 31/03/25 is £8,284 which is just above 7 months NRE, an improvement on last year, which was only just above the minimum of 5 months NRE. I recommend that the PC continues to build this up and the PC should be able to hold 8 months NRE next FY.

Therefore, I propose that the PC increases the precept by £4,000 from £22,850 to £27,000 for FY 25/26. This would equate to an increase of approx. £7.57 per household

per annum, from £43.29 to £50.86, based on a Band D property, the equivalent of 17.49%.

RCarter

Becky Carter
Parish Clerk/Responsible Financial Officer
17th January 2025