

Agenda Item 11 – Budget 2025-26

The Clerk, as the Responsible Financial Officer, has started planning the budget for the next financial year 2025-26.

Some points to note:

- Costs relating to contracts will be increased as per the agreements. This will be the last year for some grounds maintenance contracts and a procurement exercise will be required in 2025 for 2026 onwards.
- Other regular costs will be increased by an indicative amount, based on inflation or the previous year's increase or spend, or decreased if spend is falling regularly below the budgeted amount.
- The Clerk will, where required, speak to contractors to obtain an indicative rate/increase for the next financial year.
- Allotment fees to rise by 5% from next October. This is in line with previously agreed increases.
- Internal Audit costs will be the same as this year, but the audit will be undertaken by the current auditor's qualified business partner as he is retiring.
- The Clerk's salary costs have been added into the budget following the increase agreed in June 2024.
- The annual national pay increase for this financial year has still not been finalised. Next year's increase will be based on this year's.

Some areas for Council to consider at this stage:

- Cemetery fees – These were last increased in April 2023. There is one set of fees for Parish residents and another, which are double, for non-residents. The fees for non-residents are still lower than the resident costs for one of the larger towns such as Cullompton or Tiverton. The Clerk has done some initial investigation and looking at costs for Parishes in the area, the Parish Council's fees are on a broadly similar level. The Clerk has also ascertained from a Clerks forum that some Parishes in other parts of the country charge 3 or 4 times the resident rate for non-residents. Over the past three years the Council has received far more income than budgeted for, in 2023-24 this was well over double, and in the first six months of the year the Council has already received more than the income budgeted for the whole year. Although the income for the cemetery is not predictable average income over the past three years should be considered as an indication when setting a budget – looking at the last 3 full years, the average income per annum was £7,988, if a reduction is considered to allow for additional Covid deaths in 2021-22 using the last two years instead, this still gives an average of £6,882, bearing in mind that fees were lower prior to April 2023, and so it is recommended that the income budget is increased to £5,500, to allow for some slippage. It is also suggested that fees are not increased at this stage but kept under regular review.
- Website – The current website is 7 years old. It is now old in technology terms and requires considerable tidying up. There have been a couple of issues

recently, one of which can only be fully addressed by purchasing an additional widget, the Clerk is currently using a work around. It is therefore suggested that the Council should look to procure a new website. There is a government push for all Parish Councils to sign up to a .gov domain, which is also in best practice guidance, and there is £100 plus VAT in funding available from the Cabinet Office if the change is made in this financial year. A new website can also be included as part of this process which is a more cost-effective option than using the current provider to design and provide a new website. This will be covered in more detail in a separate report at Agenda Item 11.

- Play Area Inspections – Mid-Devon have advised that they intend to split some of the larger play areas into separate inspection areas based on the number of pieces and type of equipment, from next financial year – this affects the Jubilee Field and will affect Orchard Way once the additional equipment is installed. This will increase the Parish Council's costs by £450 per annum, at the current rate, to £1,854 per annum plus VAT for bi-monthly inspections, and more if fees are increased. The Clerk has sought two alternative quotes, these are at a cost of £2,880 and £2,485 respectively, per annum, plus VAT, for quarterly inspections to include the annual RoSPA inspection. Mid-Devon have made no decision as yet regarding any fee increase for 2025/26, but it is likely that their charges will still be less than other organisations providing this service and for more inspections.
- Handyman – Notification has been received from the handyman that he will be retiring from mid-January 2025. He is a self-employed contractor and carries out some work under contract such as Cemetery grass cutting and hedges and the smaller play area grass cutting, and ad-hoc general handyman duties as identified by the Parish Council. The Council needs to consider options for both the contractual and handyman duties. The Clerk has located the previous specifications for the Cemetery and general handyman duties, and these will be re-visited and amended as required to meet the Parish Council's needs with a further specification added for the play area grass cutting before quotes are obtained.

The Clerk is currently preparing a draft budget for next financial year and will bring further information to November Council for consideration.

Debbie Bird
Clerk to Willand parish Council
October 2024