



BISHOPSTEIGNTON PARISH COUNCIL

DRAFT v1 MINUTES

FINANCE COMMITTEE

Held at 19:00 on Monday 25 November 2024

At The Community Centre, Shute Hill

FC2411.01 MEETING GOVERNANCE

- .01 **Attendance:** **Members:** Cllrs. Merritt (Chair), Gateshill, Gill, Grimble, Harris, & Keohane (6/6)
Others: Clerk: Mrs. K. Ford.
- Apologies:** None
- .02 **Declarations of Interest:** None
- .03 **Order of Business:** No change to agenda
- .04 **Ratification of Minutes:** It was proposed, seconded, unanimously agreed therefore **RESOLVED** to adopt the minutes as a true and correct record of the AMC meeting held 08.01.24. *Available to download from the BPC website.*

FC2411.02 COMMITTEE GOVERNANCE

- .01 **Committee Chair:** It was NOTED by the committee that the Chair shall be Cllr. Merritt in accordance with the Committee Terms of Reference.
- .02 **Committee Vice-Chair:** It was proposed and seconded that Cllr. Harris shall be the Vice-Chair of this committee. Unanimously agreed therefore **RESOLVED**.
- .03 **Committee Terms of Reference:** A draft was circulated prior to the meeting. No amendments were recommended therefore it was proposed, seconded and unanimously agreed to adopt this with immediate effect. **RESOLVED**.

FC2411.03 FINANCIAL YEAR TO DATE & FUTURE BUDGET CONSIDERATIONS

Members considered and discussed fully each line of the preliminary budget which was provided by the clerk prior to the meeting. From this, including several amendments the following draft budget was created (see Appendix A for full details). It shall be provided to the full council for its meeting to be held 13.01.25 where the BPC Finance Committee shall recommend approval and agreement that a precept of £85,900 be claimed from Teignbridge District Council as the council tax collecting authority. This gives a 4.8% increase on the precept claimed for financial year 2024-25.

MEETING CLOSED BY THE CHAIR AT 20.07

CHAIR:

DATE:

Table 1. CLERICAL COST BREAKDOWN

Updated for review and adoption by Full Council on 13.01.25

2024/25 SALARY BUDGET using 2023/24 pay scale rates

NALC pay scale	£ per hour	Hours per week	£ per annum	Pension Contribution ***	
				BPC @ 21.9%	Clerk @ 6.5%
			TAKEN FROM PRECEPT	TAKEN FROM SALARY	
LC2 SCP 30 *	19.87	25.0	25831	5657	1679.02
Agreed contingency for pay scale increase			1350	310	n/a from salary
			27181	5967	
Actual spend to 30.10.24 (includes tax, employees pension & NI Contributions)			17221	3771	

Estimated clerical contingency spend 24-25

2025/26 BUDGET using 2024/25 pay scale rates.

New rate will be published in Autumn 2025 and shall be applicable to hours worked since 01.04.2025, therefore a pay increase contingency is required.

A contingency is also set for possible overtime or clerical cover in the case of sickness, if required.

NALC pay scale	£ per hour	Hours per week	£ per annum	Pension Contribution ***	
				BPC @ 21.9%	Clerk @ 6.5%
SALARY: LC2 SCP 30 *	20.48	25.0	26697	5847	1735
Contingency: Pay increase		@ 4%	1068	250	N/A
TOTAL 2025/26 BUDGET			27765	6097	as from salary

Contingency: Overtime/Locum clerk	20.48	25.0	512	No pension contributions required on OT.	
--------------------------------------	-------	------	-----	--	--

* Rate taken from 24/25 NALC pay scale as published 23 October 2024.

*** Rates set by Local Government Pension Scheme actuaries.

	= Per Annum, precept budget 2025/26
	= Not from additional budget. From salary, already part of budget

Table 2. ADMINISTRATION COST BREAKDOWN

Updated for review and adoption by Full Council on 13.01.25

	DETAIL	BUDGET 24/25	predicted end of FY spend	Proposed 25/26	NOTES
IT	.gov.uk website domain	40	40	40	2 year contract (£80)
	Website Support contract	600	600	690	15% increase advised by provider, first increase in 5 years. Invaluable service.
	Website hosting	60	60	60	
	Email Hosting of various BPC emails	180	180	180	We have 12 separate email addresses at £1 per month however there may be a stages when more emails are needed to cover the handover period to new council members.
	Multi Device Management	0	0	0	Now fixed a new contract, free as its for less than 20 devices owned.
	Device & Laptop contingency	800	106	1000	Reserves at end of FY 2024/25 will be £1445.82 (mobile phone replaced this year). Budget is based on ... Current replacement value of 12 Tablets @ approx. £180 each, 1 Laptop @ approx. £800 = £2,960 spread over 4 years (expected life, although may be longer). A further £60 has been added for inflation.
TOTAL		1680	986	1970	
Clerical Expenses	Rent	2600	2400	2600	Awaiting confirmation on rent from January 2025, advised it is unlikely there will be any increase. (last years budget = £2,400 plus contingency for potential increase in Jan 25). Suggest we do the same this year.
	CC Service charge agreement	450	446	450	Awaiting confirmation of this amount. Subject to minor adjustments.
	Stationery	600	500	600	Includes manuals & books, toner, paper & stationery, postage, storage.
	BPC mobile contract	204	204	204	Fixed. Could do with a review as out of contract.
	Accounting package	562	562	620	Scribe. No increase indicated by provider, allow 10% contingency in case.
	Mapping subscription	133	128	133	Parish Online subscription. No increase indicated by provider, allow 10% contingency in case.
	Payroll services	156	156	156	
TOTAL		4705	4396	4763	
Subs	DALC (includes NALC)	750	713	750	Both worked out on the Council's precept, in bands or a percentage. for other possible subscriptions
	SLCC	300	240	300	
	Contingency	0		0	
TOTAL		1050	953	1050	
Elections	Payable to the principal authority for all services relating to a local council election.	0	0	0	There will balance of £6707.44 at the end of this FY. A full election for this parish will be IRO £3.5k. Similar if a mid-term by-election is called. Reserve is healthy, unnecessary to build until next election/by-election occurs.
Audit Fee	Internal Audit & Report	300	210	300	Contingency allows for possible increase as rate of increase not yet provided.
	External Audit	500	420	500	
TOTAL		800	630	800	
Insurance & Assurance	Original Premium	2306	2306	2306	Fixed fee, some minor changes to asset register anticipated, see below for this and contingency required.
	Contingency for premium increase	500	146	500	As above, due to acquired assets throughout the FY. Reviewed annually, increases with additional assets.
	Asset Valuation & Report	100	0	500	Re-evaluation not due until at least 2025/26. Current reserve is £100 as the previous balance was used for the insurance premium last year.
	Travellers eviction	0	0	500	If required. £1k Reserve from unearmarked reserves at end of 2024-25, resolved 04.11.24 minute ref. 2411.04.04.b
	TOTAL	2906	2452	3806	
Training	Clerk CPD	400	80	300	To undertake CPD throughout the FY. I'd like to attend SLCC Annual Conference or maybe Practioners Conference, both involve overnight accommodation therefore are more expensive than usual daytime courses. I went in 2023 and would benefit to keep it up, at least every other year.
	New Councillor training	200	80	100	New Council Training expense are hard to estimate, depends if new members are required, and found!
	Councillor CPD	300	50	100	DALC fees have increased, and they are constantly changing their training programme, it's hard to know what will be available, its relevance and cost.
	TOTAL	900	210	500	We are clearly not spending this budget to take training to support the work of the council. I would suggest the remaining 24/25 budget is rolled forward, topped up slightly and used well.
Events	Annual Parish (Electors) Meeting	100	0	120	Refreshments.
	Annual recognition Awards	n/a	n/a	150	£50 per category?
	Remembrance & RBL branch support	250	150	270	Poppy Appeal donation, refreshments, stationery, PPE. Should include RBL membership for the clerk as an RBL point of contact for the parish.
	VE Day 80th Anniversary	n/a	0	250	Co-ordination of programmes, printing, promotional material, possible event support or sponsorship.
		350	150	790	

ADMINISTRATION TOTAL

13679

Table 3. ASSET MANAGEMENT COST BREAKDOWN

Updated for review and adoption by the Full Council on 13.01.25

ASSET	DETAIL	BPC Budget 24/25	predicted end of FY spend	Proposed budget 25/26	NOTES
OPEN RECREATION SPACES, PLAY AREAS & MUGA	Green Spaces Contract for general maintenance	8350	8350	8350	Contract Awarded to BGS.
	Budget for general weeding	2350	2000	2600	based on 3hrs per week at the average contractor rate, with small contingency. Will possibly use more in the future, as DCC are doing less.
	Playgrounds: Inspections. Replacement parts, maintenance and additional needs	900	1000	1200	Still various pieces of equipment and surfacing needing regular attention and occasional maintenance.
	Tree works: Assessment & recommended works plus emergency works if required	1800	1525	1800	Additional tree works at open spaces, after care for the new tree planting and rewilded areas, etc. including an external contractor to water new trees using a bowser, if required. Includes building a reserve for future inspection and recommended works. Includes care for the Orchards at The Lawns.
	Small Gardens Contract	1200	1000	1500	Contract Awarded to Miss Moffat Gardening. Now includes Cockhaven junction which didn't have a separate budget heading this year.
	Lawns Toilets Caretaker	2060	2060	2060	Contract with P. Walton to continue.
	Utilities for Lawns Toilets & MUGA floodlights	800	300	500	fixed utilities rates but unpredictable usage and maintenance. Rates increased recently, awaiting smart meter as their estimates are terrible! Income on lights is directed to MUGA reserve.
	Other expenses for MUGA & Toilets	400	250	400	To cover any additional care-taker duties required, on hourly rate & materials. Weed clearance, etc.
	Waste Bin emptying contract with TDC	3410	746	1500	3 bins at £14.00 per empty. 24-25 budget breakdown = 21x twice a week & 31x once a week = £3,066. Then a contingency of 20 empties and £64 admin charge was added. However, TDC messed up the collection schedule and wont be charging any additional this year. I would suggest the balance should be carried forward and this would be enough with a small contingency so as not to loose this essential budget heading.
	STREET FURNITURE: Benches, NBs, Bins, Signage.	0	213	500	Build a reserve for unpredictable repairs. Purchase of & installation of new benches is covered by the donor. Budget not previously set but required.
	Reserve: Contingency for MUGA improvements including eventual resurfacing	500	0	500	Reserve at 31.03.25 will be approximately £1900 = £1k from previous precepts and income of approximately £900 across 24-25. However, as an asset this is aging rapidly so will need closely monitoring and more attention in the future. Have not been able to resolve the gate issue.
	Bishops Avenue Car Parks	450	403	450	For business rates. We have unspent grants for any ad hoc maintenance or improvements.
	TOTAL	22220	17847	21360	
St Johns Churchyard	Maintenance Contract (part of Green Spaces)	5000	4972	5000	As per contract awarded to BGS.
	Reserve for Memorial safety inspections	0	1627	500	Every 5 years, this reserve will allow for inspection fee and recommended works.
	Additional cost	500	1370	1000	Used in 24-25 for the garden wall.
	TOTAL	5500	7969	6500	
Fore Street Toilets	Caretaker	3090	3090	3090	Contract with P. Walton extended.
	Utilities	1200	850	1200	Unlikely to see a significant difference either way. Prefer to keep a healthy contingency on this budget heading as utilities are unpredictable.
	2023/4 internal redecoration	1200	1066	500	Work completed during 24-25 however consider setting a budget to carry forward as a reserve for future maintenance
	Repairs & additional expenses	300	25	300	Necessary? There always seems to be something crop up!
	TOTAL	5790	5031	5090	
	Bishopsteignton War Memorial	500	80	500	Used 24-25 for weeding/tidying. Recommend this reserve continues to accumulate for future care and maintenance of this important listed asset..

DRAFT PROPOSED BPC BUDGET & PRECEPT FOR FY 2025-26 - For Full Council review at the meeting to be held 13.01.25.

		APPROVED BUDGET 2024-25	PRELIMINARY BUDGET PROPOSAL 2025-26	NOTES FOR INFORMATION
PERSONNEL (SALARY, CLERICAL COVER, EMPLOYERS PENSION CONTRIBUTION, EMPLOYERS NI CONTRIBUTIONS)	Clerical Salary	25831	26697	Breakdown shown in Table 1 - Clerical Costs
	NALC pay rise contingency	1350	1068	Contingency for rise to the pay scale rates, which will be negotiated during the same financial year. Based on changes made during this current FY.
	Employers N.I.	3000	3300	At the new rate of 15%. Using new £5k secondary threshold.
	Clerical contingency	497	354	Contingency for admin support/overtime e.g. additional/exception time-limited tasks, locum sick leave cover, if required. If unused at the end of the FY this can be carried over for the same purpose or redirected into general reserve. £158 spent to 30.10.24, unlikely to need more as TOIL is allocated for overtime. Balance can be carried forward and topped up to ensure £512 available if required.
	Pension: Employers contribution includes Employers pension contribution on increase	5967	6097	Breakdown shown in Table 1 also.
SUBTOTAL		36645	37516	
ADMINISTRATION (OFFICE RENT, STATIONERY, HARD & SOFTWARE, PHONE & BROADBAND, ELECTIONS, AUDITS, INSURANCE, TRAINING, CLERKS & MEMBERS EXPENSES)	IT	1680	1970	Breakdown shown in Table 2 - Administration costs
	OFFICE EXPENSES	4805	4763	
	Subscriptions	1050	1050	
	Elections	0	0	
	Audit Fee	800	800	
	Insurance	2906	3806	
	Training	900	500	
	Other Admin/Events	350	790	
SUBTOTAL		12491	13679	
ASSET MANAGEMENT (MUGA, OPEN SPACES, PLAYGROUNDS, WAR MEM, NOTICEBOARDS, BENCHES, CAR PARKS, ST JOHNS CLOSED CHURCHYARD, FORE ST TOILETS)	MUGA & Lawns facilities, green spaces & general asset maintenance	22220	21360	Breakdown shown in Table 3 - Asset Management costs
	Public Toilets Fore St	5790	5090	
	St Johns Closed Church Yard	5500	6500	
	Defibs	500	1000	for general maintenance when required. Increased as we have more units, some now aging (battery packs, cabinets, but not to replace the units themselves; this will need fundraising).
	Night Landing Site	50	100	building reserve for inspections and maintenance when required
SUBTOTAL		34060	34050	
BPC Grant Giving	BPC Grants (or \$137 if BPC loses GPC)	1000	2000	Full amount of 24-25 budget used. Increased in accordance with BPC resolution in minute ref. 2411.04.04.a. dated 04.11.24.
BERT	BERT & Gritting	400	500	Predicted spend at year end approximately £200 for replenished stock/PPE. Limited grant funding available, stocks may need replenishing/updating.
OTHER PROJECTS	Other projects	800	0	Separate line not required. Previous projects reallocated to other heading or disbanded.
CONTINGENCY	Contingency (General Reserve)	1000	1800	To ensure any unpredictable demands can be met.
TOTAL 2024-25 BUDGET		£86,396	£89,545	DRAFT 2025-26 BPC BUDGET
less Burial Account charge		£4,409	£3,645	Admin charge (to the Burial Account) to be deducted from Precept claim
2024-25 BPC BUDGET & PRECEPT TOTAL		£81,987	£85,900	DRAFT 2025-26 BPC PRECEPT
			£3,913	increase to BPC precept (2024-25 to 2025-26)
			4.8%	

PROPOSED 2025/2026 BUDGET & PRECEPT Shown for property bands

for information at the Full Council meeting to be held

for information at the Finance Committee meeting to be held

Property Banding	A	B	C	D	E	F	G	H	Provides precept	% change to previous precept	£ change to previous precept
	6/9	7/9	8/9	9/9 (1)	11/9	13/9	15/9	18/9			
Actual 2022/23	£33.29	£38.84	£44.39	£49.94	£61.04	£72.14	£83.23	99.88	£64,959		
Actual 2023/24	£36.69	£42.80	£48.92	£55.03	£67.26	£79.49	£91.72	110.06	£70,009		
Actual 2024/25	£42.80	£49.94	£57.07	£64.20	£78.47	£92.74	£107.00	128.40	£81,978		
Proposed BPC budget & precept for 2025/26 less burial charge	£44.83	£52.30	£59.77	£67.24	£82.18	£97.13	£112.07	£134.48	£85,900	4.8%	£3,922
Annual Increase £	£2.03	£2.36	£2.70	£3.04	£3.71	£4.39	£5.07	£6.08			
increase PCM	£0.17	£0.20	£0.22	£0.25	£0.31	£0.37	£0.42	£0.51			

Charge to Burial Account

2024/25 Clerical costs	£37,516
per week	721.46
per hour	£28.86

2024/25 Admin Costs	£12,889
per week	247.87
per hour	£9.91

Burial charge hourly rate	£38.77
---------------------------	--------

average hours per week	2.0
------------------------	-----

Charge per week	£77.55
-----------------	--------

47 working weeks per year	£3,645	to be deducted from budget for precept total
---------------------------	--------	--

For Info only: BURIAL ACCOUNT RESERVE (Not from Precept)

RESERVE BALANCE at 01.04.19			52846.44
2019/20	Income	15227.00	
	Expenditure	4682.57	
RESERVE BALANCE at 01.04.20			63390.87
2020/21	Income	13094.00	
	Expenditure	5158.41	
RESERVE BALANCE at 01.04.21			71326.46
less admin charge to burial account		2722.00	
2021/22	Expenditure	8524.86	
	Income	26315.00	
RESERVE BALANCE at 01.04.22			86394.60
less 22/23 admin charge to burial account		2841.00	
2022/23	Expenditure	9637.12	
	Income	17590.00	
RESERVE BALANCE at 01.04.23			91506.48
less 23/24 admin charge to burial account		4952.00	
2023/24	Expenditure	12225.96	
	Income	25640.00	
RESERVE BALANCE at 01.04.24			99968.52
less 24/25 admin charge to burial account		4409.00	
2024/25 to 30.10.24	Expenditure	6088.37	
	Income	11810	
RESERVE BALANCE at 30.10.24			101281.15

Predicted expenditure for 2025/26

BGS Annual Contract	6400		
Scribe Cemetery package	652		
Clerical assistance with burial record keeping (estimate as rate to be agreed)	1000		
Maintenance of flower beds/rose garden (estimate based on previous)	800		
Tree inspection & recommended work (estimate based on previous)	800	9652	
Admin charge (at an average of 2.0 hrs per week)		3645	
Total			£13,297