

## Waddington Parish Council Precept Calculator

2023/24 Precept amount was:  
 24/25 **Additional** sum sought:  
 2024/25 Precept proposed:  
 Percentage Change

£20,828.00
<b>£2,316.00</b>
<b>£22,905.00</b>
<b>9.97%</b>

Current Band D equivalent charge per Band D homes £46.08  
 2023/24 Band D proposed equivalent charge **£50.67**  
 Amount of proposed increase for Band D households **£4.60**

Previous Precept adjustments:

2010	+4.6
2011	-1.8
2012	+0.6
2013	+19.4
2014	-2.5
2015	-2.0
2016	-1.7
2017	0
2018	-0.2
2019	+0.4
2020	0
2021	+0.6

	Multiplier	2022/23	Parish amount now	New Parish amount	£ Change
Band A	0.67	£1,293.68	£30.72	£33.78	£3.06
Band B	0.78	£1,509.30	£35.84	£39.41	£3.57
Band C	0.89	£1,724.91	£40.96	£45.04	£4.08
Band D	1.00	£1,940.53	£46.08	£50.67	£4.60
Band E	1.22	£2,371.76	£56.32	£61.94	£5.62
Band F	1.44	£2,802.99	£66.56	£73.20	£6.64
Band G	1.67	£3,234.21	£76.80	£84.46	£7.66
Band H	2.00	£3,881.06	£92.16	£101.35	£9.19

2022/23 Tax Base 452  
 2023/24 Tax Base 452 (Likely to be updated x RVBC Dec 2023)

2023/24 Anticipated Expenditure/Services Provision (as detailed below): £24,058.00  
 Less anticipated annual income: £2,035.00  
**Amount of Precept required from RVBC for April 2022: £22,905.00** this includes a 5% contingency of £882.00

### THE PROPOSED BUDGET FOR 2023/2024

Account	Type	Detail type	Description	Amount Required	Notes/Justification
<b>RESERVES</b>				<b>£24,058.00</b>	
Reserves for liabilities:Reserve for Defibrillator batteries	Non-current liabilities	Provision for liabilities	Batteries £110 pa	£133.00	Cost of replacement batteries spread over 4yr cycle
Reserves for liabilities:Reserve for Defibrillator Pads	Non-current liabilities	Provision for liabilities	Pads £70 pa	£77.00	Cost of replacement pads spread over 2yr cycle
Reserves for liabilities:Reserve for Elections	Non-current liabilities	Provision for liabilities	Contingency in the event of an election being called May '23	£200.00	Current reserve of £200 for such an event
Reserves for liabilities:Reserve for Asset Purchase	Non-current liabilities	Provision for liabilities	Contingency towards costs of securing a village hall	£0.00	Current reserve of £250 for such an event
Reserves for liabilities:Reserve for Village Projects 2024	Non-current liabilities	Provision for liabilities	Contingency towards costs of village events	£2,000.00	No current reserve for such an event
Reserves for Fun day			Funday June	£1,000.00	No current reserve for such an event

### EXPENDITURES

Account	Type	Detail type	Main Expenditure Category for Allotments	Amount Required	Notes/Justification
Allotment Expenditure:Allotment Maintenance	Expenditures	Supplies	Repair and maintenance	£550.00	Clearing of path, new signage required.

Allotment Expenditure:Allotment Rent to Landowner	Expenditures	Rent or Lease of Buildings	Pallisters	£275.00	Rent to remain at same level until 2026/7 - refer to new tenancy
Allotment Expenditure:Water charges	Expenditures	Utilities		£242.00	Based on £180 this year and expected to rise.
<b>Audit</b>	<b>Expenditures</b>	<b>Legal and professional fees</b>			
Audit:External Audit	Expenditures	Legal and professional fees		£500.00	Not exempt from external audit process.
Audit:Internal Audit	Expenditures	Legal and professional fees		£250.00	Fee to be agreed with Auditor.
<b>Christmas</b>	<b>Expenditures</b>	<b>Supplies</b>			
Christmas:Christmas Tree	Expenditures	Supplies		£495.00	Based on this years cost £450.
Christmas:Electricity supply	Expenditures	Utilities		£49.00	Based on last years cost £30.
<b>Coronation Gardens</b>	<b>Expenditures</b>	<b>Supplies</b>			
Coronation Gardens:Cleaning	Expenditures	Repair and maintenance		£0.00	Garden's Committee to use own funds first.
Coronation Gardens:Painting	Expenditures	Repair and maintenance		£0.00	Garden's Committee to use own funds first.
Coronation Gardens:Repairs	Expenditures	Repair and maintenance		£0.00	Garden's Committee to use own funds first.
Coronation Gardens:Tree Surgery	Expenditures	Repair and maintenance		£0.00	Garden's Committee to use own funds first.
Coronation Gardens:Waste Collection	Expenditures	Repair and maintenance		£275.00	Based on last years cost £220.
<b>Defibrillators</b>	<b>Expenditures</b>	<b>Supplies</b>			
Defibrillators:Defibrillator Batteries	Expenditures	Supplies		£0.00	
Defibrillators:Defibrillator Pads	Expenditures	Supplies		£0.00	
Donations made by WPC (Sect 137)	Expenditures	Charitable Contributions		£250.00	
Donations (Sect 137):Remembrance Sunday	Expenditures	Charitable Contributions	Cost of wreath and displays	£50.00	
<b>Information Technology</b>	<b>Expenditures</b>	<b>Dues and Subscriptions</b>			
IT:Computer hardware	Expenditures	Office/General Administrative Expenditures		£100.00	
IT:Software Subscriptions	Expenditures	Dues and Subscriptions		£650.00	Annual subscriptions for Microsft 365, QuickBooks - stop Parish Online replace with Mario

<b>Insurance Policy (Annual Fee)</b>	<b>Expenditures</b>	<b>Insurance</b>	<b>Liability, fire, theft, and other insurance.</b>	£1,650.00	
<b>Interest Payable</b>	<b>Expenditures</b>	<b>Interest paid</b>	<b>Interest you owe to the bank</b>	£0.00	
<b>Maintenance</b>	<b>Expenditures</b>	<b>Repair and maintenance</b>			
Maintenance:Cleaning	Expenditures	Repair and maintenance		£0.00	Bus shelter cleaning included in Lengthman expenditure
Maintenance:Cost of Labour	Expenditures	Cost of Labour			
Maintenance:Painting	Expenditures	Repair and maintenance		£100.00	Painting bridge by village club - materials only.
Maintenance:Planting	Expenditures	Repair and maintenance		£500.00	12 baskets, tubs, cenotaph x 2 & improvements
Maintenance:Repairs	Expenditures	Repair and maintenance		£0.00	
Maintenance:Signage	Expenditures	Repair and maintenance		£0.00	
Maintenance:Tree Surgery	Expenditures	Repair and maintenance		£0.00	
Maintenance:Weed Control	Expenditures	Repair and maintenance		£0.00	
<b>Office/Admin</b>	<b>Expenditures</b>	<b>Office/General Administrative</b>			
Office/Admin:Paper	Expenditures	Office/General Administrative		£50.00	
Office/Admin:Printer Cartridges	Expenditures	Office/General Administrative		£75.00	
Office/Admin:Printing - External	Expenditures	Office/General Administrative		£25.00	
Office/Admin:Reference Books	Expenditures	Office/General Administrative Expenditures		£0.00	
Office/Admin:Stationery	Expenditures	Office/General Administrative Expenditures		£50.00	
<b>Other Professional Services</b>	<b>Expenditures</b>	<b>Legal and professional fees</b>	<b>Cost of other professional services like consulting or audit services</b>		
Other Professional Services:CILCA Qualification	Expenditures	Legal and professional fees	Clerk's CILCA training costs	£250.00	

Other Professional Services:NALC & LALC Subscription	Expenditures	Legal and professional fees	National association annual subscription	£210.00	Query membership £144 for LALC
Other Professional Services:SLCC Subscription	Expenditures	Legal and professional fees	Society of Local Council Clerks annual subscription	£120.00	
<b>Pavilion</b>	<b>Expenditures</b>	<b>Repair and maintenance</b>			
Pavilion:Electricity supply	Expenditures	Utilities		£330.00	Based on last years cost.
Pavilion:Fire Extinguisher/PAT	Expenditures	Repair and maintenance	Fire Ext. service and Portable Appliance Testing	£100.00	Based on last years cost.
Pavilion:Repair and maintenance	Expenditures	Repair and maintenance		£100.00	Replacement locks, repair gutters. No contingency.
Pavilion:Water supply	Expenditures	Utilities		£125.00	Based on last years cost.
<b>Payroll Expenses</b>	<b>Expenditures</b>	<b>Payroll Expenditures</b>			
Payroll Expenses:Pension	Expenditures	Payroll Expenditures		£0.00	No taxes paid on current arrangements
Payroll Expenses:Taxes	Expenditures	Payroll Expenditures		£25.00	Taxes paid on current arrangements
Payroll Expenses:Wages	Expenditures	Payroll Expenditures		£8,100.00	Basic Salary plus home office allowance, no overtime.
Lengths person	Expenditure	Payroll Expenditure		£3,950.00	
<b>Playground</b>	<b>Expenditures</b>	<b>Supplies</b>			
Playground:Equipment Purchase	Expenditures	Repair and maintenance		£0.00	
Playground:Repair and maintenance	Expenditures	Repair and maintenance		£200.00	
Playground:ROSPA Inspection	Expenditures	Repair and maintenance		£100.00	Based on last years cost.
<b>Playing Fields</b>	<b>Expenditures</b>	<b>Supplies</b>			
Playing Fields:Grass cutting	Expenditures	Supplies		£0.00	Based on last years cost.
Playing Fields:Hedge cutting	Expenditures	Supplies		£132.00	Twitter Lane hedge
Playing Fields:Repair and maintenance	Expenditures	Repair and maintenance		£250.00	
Purchases	Expenditures	Supplies		£0.00	
Speed Indicator Device	Expenditures	Repair and maintenance		£0.00	
<b>Training</b>	<b>Expenditures</b>	<b>Legal and professional fees</b>			
Training:Clerk Training	Expenditures	Legal and professional fees		£120.00	Make a reserve

Training:Councillor Training <b>Website</b>	Expenditures	Legal and professional fees		£100.00	Make a reserve
Website:Development Costs	Expenditures	Dues and Subscriptions		£0.00	
Website:Hosting <b>Other Expenditure</b>	Expenditures Other Expenditure	Dues and Subscriptions Other Expenditure		£300.00	
<b>INCOME</b>					
Retained Earnings	Equity	Retained Earnings		£50.00	
<b>Allotment Income from Tenants</b>	<b>Income</b>	<b>Non-Profit Income</b>		£510.00	
<b>Concurrent Function Payment</b>	<b>Income</b>	<b>Non-Profit Income</b>		£450.00	
<b>Coronation Gardens Income</b>	<b>Income</b>	<b>Non-Profit Income</b>		£0.00	
Coronation Gardens Collection Box	Income	Non-Profit Income		£0.00	
Coronation Gardens Income:Donations	Income	Non-Profit Income		£0.00	
Donations and legacies to WPC	Income	Non-Profit Income		£0.00	
<b>Grants secured</b>	<b>Income</b>	<b>Non-Profit Income</b>	<b>Overarching Grant Income category</b>	£0.00	
Grants secured:Ribble Valley in Bloom <b>Pavilion Income</b>	Income <b>Income</b>	Non-Profit Income <b>Non-Profit Income</b>	Grant from RVBC applied for in April/May	£120.00	
Pavilion Income:Electricity meter takings	Income	Non-Profit Income		£5.00	
Pavilion Income:Marquee rental	Income	Non-Profit Income		£0.00	
<b>Playing Fields Income</b>	<b>Income</b>	<b>Non-Profit Income</b>	<b>From activities/rental on the Playing Fields</b>		
Waddington Cricket Club Fees	Income	Non-Profit Income	Annual fee for using the cricket pitch	£165.00	
Waddington Football Club Fees	Income	Non-Profit Income	Annual fee for renting the football pitch	£335.00	

<b>Refunds</b>	<b>Income</b>	<b>Non-Profit Income</b>	£0.00
Sales of Product Income	Income	Sales of Product Income	£0.00
Services	Income	Service/Fee Income	£0.00
Unapplied Cash Payment Income	Income	Unapplied Cash Payment Income	£0.00
Uncategorised Income	Income	Service/Fee Income	£0.00
VAT Reclaimed from HMRC	Income	Non-Profit Income	£400.00
Cost of sales	Cost of sales	Supplies and materials - COS	£0.00