

## Budget 2022-23

In accordance with the Local Government Finance Act 1992 sections 32 and 42 the Parish Council is required to set out a budget and precept for 2022-23. The Parish Council must have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

The general level of reserve for a smaller authority should be between three and twelve-months net revenue expenditure, the smaller the authority the closer the figure should be to twelve-months net revenue expenditure, the larger the authority the closer the figure should be to three-months net revenue expenditure.

None of the above in any way affects the level of earmarked reserves that an authority may or should hold. There is, in practice, no upper or lower limit to earmarked reserves save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually), and should be separately identified and enumerated. Significant levels of earmarked reserves in particular may give rise to enquiries from Internal and/or External Auditors.

The Parish Council is to raise the annual precept by 10% from £8,100 to £8,910. The overall precept is divided by the Tax Base (number of band D equivalent properties in the parish). The 2021-22 Tax Base for North Frodingham was 279.1, which if remains unchanged will result in an annual precept charge £31.32 per dwelling (based on a band D property). The raise is to cover estimated running and property maintenance expenses in 2022-23, although it is predicted that some funds will need to be taken from the general reserve to cover the full total.

## **Provisions of the Budget**

- The cemetery income figure is based on the average income over the last 5 years.
- Tree inspections are bi-annual costs, the figure for half the estimated expense is included in each annual budget, to be placed in an earmarked fund until the year of use.

Sources: Local Government Finance Act 1992 sections 32 and 42.

Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide items 5.32 and 5.33 issued by the Joint Panel on Accountability and Governance, March 2020.

## NORTH FRODINGHAM PARISH COUNCIL

Predictions

## Budget 2022-23

IncomeGrants0.00Donations0.00Interest1.00Precept&,910.00Cemetery491.61VAT Refund-Total Income9,402.61Expenses336.00Admin-Audit Fees336.00Chairman Allowance-Payroll-Insurances900.53Miscellaneous0Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment0Defibrillator200.00Rock Salt20.00PropertyAllotmentsAllotments200.00Memorial Garden Seats500.00Millenium Garden Maintenance1,600.00Noticeboards9Planters500.00Trees Hedges Paths800.00\$137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election Costs3,894.22Total Expenses3,894.22Total Expenses11,136.35		Amount
Donations0.00Interest1.00Precept8,910.00Cemetery491.61VAT Refund9,402.61Total Income9,402.61Expenses336.00Chairman Allowance-Payroll-Insurances900.53Miscellaneous00Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment00.00Defibrillator200.00Rock Salt20.00PropertyAllotmentsAllotments-Cemetery Electricity110.00Cemetery Blectroicity100.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboards-PlantersTrees Hedges PathsS137DonationsChapel Renovation-Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election-Election Costs3,894.22	Income	
Interest1.00Precept8,910.00Cemetery491.61VAT Refund9,402.61Total Income9,402.61Expenses336.00Chairman Allowance-Payroll-Insurances900.53Miscellaneous0ffice Expenses450.00NALCVALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Rock Salt200.00Rock Salt200.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation-Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election Costs3,894.22		
Precept8,910.00Cemetery491.61VAT Refund9,402.61Total Income9,402.61Expenses336.00Admin-Audit Fees336.00Chairman Allowance-Payroll-Insurances900.53Miscellaneous0ffice ExpensesOffice Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Defibrillator200.00Rock Salt20.00Property4llotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel RenovationChapel RenovationChristmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election Costs3,894.22		
Cemetery491.61VAT Refund9,402.61Total Income9,402.61Expenses336.00Admin-Audit Fees336.00Chairman Allowance-Payroll-Insurances900.53Miscellaneous900.53Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Rock Salt20.00Property4llotmentsCemetery Electricity110.00Cemetery Electricity110.00Memorial Garden Seats500.00Millenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel RenovationChristmas Tree200.0020.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
VAT RefundTotal Income9,402.61ExpensesAdminAudit Fees336.00Chairman Allowance9ayrollPayroll-Insurances900.53Miscellaneous0ffice ExpensesOffice Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Defibrillator200.00Rock Salt20.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	-	
Total Income9,402.61Expenses Admin336.00 Chairman Allowance Payroll-Payroll-Insurances900.53 MiscellaneousOffice Expenses450.00 NALCNALC426.00 SLCCSLCC35.00 TrainingTravel237.60 WebsiteWebsite102.00 Zoom MeetingsProjects-Emergency Equipment Defibrillator200.00 Rock SaltProperty Allotments Cemetery Electricity110.00 Con00 Mower Parts and PetrolMoticeboards Planters Trees Hedges Paths800.00S137 Donations Chapel Renovation Christmas Tree200.00 Toiling tBus Al00.00 Social CentreElection Election Election Election Election Costs3,894.22	•	491.61
Expenses Admin Audit Fees Admin Audit Fees Payroll Insurances Office Expenses Office Expenses Office Expenses Office Expenses Office Expenses Ads. Office Expenses Office Expenses		
AdminAudit Fees336.00Chairman AllowancePayrollPayroll-Insurances900.53Miscellaneous900.53Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Rock Salt200.00Property4llotmentsCemetery Electricity110.00Cemetery Electricity110.00Memorial Garden Seats500.00Millenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel RenovationChristmas Tree200.00200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	lotal income	9,402.61
AdminAudit Fees336.00Chairman AllowancePayrollPayroll-Insurances900.53Miscellaneous0ffice ExpensesOffice Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-Projects-Emergency Equipment200.00Rock Salt200.00Property4llotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00\$137DonationsChapel RenovationChristmas TreeChristmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Expenses	
Chairman AllowancePayroll-Insurances900.53Miscellaneous450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00Property4llotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election Costs3,894.22	-	
Payroll-Insurances900.53Miscellaneous900.53Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt200.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel RenovationChristmas TreeChapel Renovation75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Audit Fees	336.00
Insurances900.53Miscellaneous900.53Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Chairman Allowance	
Insurances900.53Miscellaneous900.53Office Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Payroll	-
MiscellaneousOffice Expenses450.00NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election Costs3,894.22	•	900.53
NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotmentsCemetery ElectricityCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
NALC426.00SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotmentsCemetery ElectricityCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Office Expenses	450.00
SLCC35.00Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotmentsCemetery ElectricityCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
Training100.00Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
Travel237.60Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotmentsCemetery ElectricityCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00\$137DonationsChapel RenovationChristmas TreeChapel Renovation75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
Website102.00Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotmentsCemetery ElectricityCemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel RenovationChristmas TreeChapel Renovation75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	-	
Zoom Meetings-ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00PropertyAllotmentsAllotments(emetery Electricity)Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats(memorial Garden Seats)Millenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137Donations(chapel Renovation)Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
ProjectsEmergency EquipmentDefibrillator200.00Rock Salt20.00Property20.00Allotments20.00Cemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats1000Millenium Garden Maintenance1000Noticeboards1000Planters800.00Trees Hedges Paths800.00S137200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election200.00Election Costs3,894.22		
Emergency EquipmentDefibrillator200.00Rock Salt20.00Property20.00Allotments20.00Cemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats1000Millenium Garden Maintenance0000Noticeboards1000Planters800.00S13700nationsChapel Renovation200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election200.00Election Costs3,894.22	_	
Defibrillator200.00Rock Salt20.00Property20.00Allotments20.00Cemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats1000Millenium Garden Maintenance1000Noticeboards1000Planters800.00Trees Hedges Paths800.00S1371000Donations200.00Chapel Renovation75.00Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election1000Election Costs3,894.22	-	
Rock Salt20.00PropertyAllotmentsAllotments110.00Cemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats1000Millenium Garden MaintenanceNoticeboardsPlanters800.00Trees Hedges Paths800.00S1370nationsChapel Renovation200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election200.00Election Costs3,894.22		200.00
PropertyAllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137DonationsChapel Renovation75.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
AllotmentsCemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats500.00Millenium Garden MaintenanceNoticeboardsPlantersTrees Hedges Paths800.00S137Donations800.00Chapel RenovationChristmas Tree200.00Local Group Support75.0075.00Twilight Bus400.0050cial CentreSocial Centre750.00ElectionElection Costs3,894.22		
Cemetery Electricity110.00Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersPlanters800.00S137DonationsChapel Renovation200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		
Cemetery Maintainance1,600.00Mower Parts and Petrol500.00Memorial Garden Seats500.00Millenium Garden MaintenanceNoticeboardsPlanters7Trees Hedges Paths800.00\$13700nationsChapel Renovation200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election2Election Costs3,894.22		110.00
Mower Parts and Petrol500.00Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersPlanters800.00S137DonationsChapel Renovation200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00Election750.00Election Costs3,894.22		
Memorial Garden SeatsMillenium Garden MaintenanceNoticeboardsPlantersTrees Hedges PathsSt37DonationsChapel RenovationChristmas TreeLocal Group SupportTwilight Bus400.00Social CentreElectionElection CostsSalaries3,894.22	-	
NoticeboardsPlantersTrees Hedges PathsS137DonationsChapel RenovationChristmas TreeLocal Group SupportTwilight Bus400.00Social CentreSocial CentreElectionElection CostsSalaries3,894.22	Memorial Garden Seats	
PlantersTrees Hedges Paths800.00\$137DonationsDonationsChapel RenovationChristmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Millenium Garden Maintenance	
Trees Hedges Paths800.00\$137DonationsChapel RenovationChristmas TreeChristmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22	Noticeboards	
S137 Donations Chapel Renovation Christmas Tree 200.00 Local Group Support 75.00 Twilight Bus 400.00 Social Centre 750.00 Election Election Costs Salaries 3,894.22	Planters	
S137 Donations Chapel Renovation Christmas Tree 200.00 Local Group Support 75.00 Twilight Bus 400.00 Social Centre 750.00 Election Election Costs Salaries 3,894.22	Trees Hedges Paths	800.00
Chapel RenovationChristmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElectionElection Costs3,894.22	_	
Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElectionElection Costs3,894.22	Donations	
Christmas Tree200.00Local Group Support75.00Twilight Bus400.00Social Centre750.00ElectionElectionElection Costs3,894.22	Chapel Renovation	
Twilight Bus400.00Social Centre750.00ElectionElection CostsSalaries3,894.22		200.00
Social Centre750.00ElectionElection CostsSalaries3,894.22	Local Group Support	75.00
Social Centre750.00ElectionElection CostsSalaries3,894.22		400.00
Election Costs Salaries 3,894.22	-	750.00
Salaries 3,894.22	Election	
	Election Costs	
Total Expenses 11,136.35	Salaries	3,894.22
	Total Expenses	11,136.35

Balance at 31 March 2022	£ 11,067.34	
Income Expenses Income - expenses	£ 9,402.61 £11,136.35 -£ 1,733.74	
Balance Farmarked funds	£ 9,333.60 £ 5,800.00	
General reserve	3,533.60	
Earmarked Funds		
Elections	£ 2,500.00	

		5,800.00
Contingency	£	2,500.00
Tree inspection	£	800.00
Elections	£	2,500.00