

# Kingsley Parish Council

Budget + Precept

2022-2023

# Kingsley Parish Council

Kingsley Parish Council  
The Boardroom  
Kingsley Cemetery  
Hollow Lane  
Kingsley  
Cheshire  
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Proper Officer: Mr Luke Trevaskis

## **BUDGET**

### **INTRODUCTION**

The budget of Kingsley Parish Council is an estimate of income and expenditure for the financial year.

With openness and transparency at the core of all Local Council's financial decisions, Kingsley Parish Council should expect, nay encourage, proper scrutiny by the public and Councillors of the spending plans and any subsequent precept request.

### **BACKGROUND**

In order to carry out duties, powers, and delegated functions, it is a statutory duty of a Parish Council to prepare a budget for each financial year.

*Section A of 'The Good Councillor's Guide to Finance and Transparency' states:*

*"The preparation of an annual budget is one of the key statutory tasks undertaken by a Council, irrespective of its size."*

### **STRUCTURE**

Without a budget in place, a Council is in breach of its Financial Regulations. Budgets must be set in line with S.101 (6) Local Government Act 1972, S.50 Local Government Finance Act 1992 and S.78 Localism Act 2011.

*Section A of 'The Good Councillor's Guide to Finance and Transparency' states:*

*"The budget:*

- Results in the Council setting the precept for the year;*
- Gives the Clerk and any other officers overall authority to make spending commitments in line with the decisions of the Council;*
- Enables progress monitoring during the year by comparing actual spending against planned spending. It is important that Councillors understand how the budget is put together and how it should be used. The budget is an essential tool for controlling the Council's finances, and demonstrates that the Council will have sufficient income to meet its objectives and carry out its activities.*

*The Council must approve a budget before it sets a precept. The budget and precept both need to be approved at a full Council meeting and recorded in minutes; the Council must then manage its activities within budget.*

*The key stages in the budgeting process are:*

- Review of current year budget and spending;*

- Determine the cost of spending plans;
- Assess levels of anticipated income;
- Provide for contingencies and the need for reserves;
- Approve the budget;
- Set the precept.

*Some Councils may budget to minimise spending to keep the local precept as low as possible, which may sometimes result in the Council doing little for their local community. However, there is evidence that local taxpayers are willing to pay more if they can see the results in terms of better local services. Local electors will often be prepared to contribute more for tangible local community benefits, rather than pay an amount where it appears that the Council is not active on behalf of the community and is merely administering itself."*

## **HOW DOES THE COUNCIL DECIDE THE BUDGET?**

A Parish Council must ensure all legislative requirements are met when deciding the budget, ensuring that policies are adhered to and all predicted spend falls within the duties and/or power(s) of a Parish Council.

### **PREDETERMINATION AND BIAS**

The duty on public authorities to avoid bias in their decision-making is essentially part of their duty to act fairly.

Predetermination (where a decision-maker effectively decides on an issue in advance and closes his or her mind to any other possibility) is unlawful and Councillors must comply with S.25 Localism Act 2011 when setting the budget.

Councillors must safeguard their democratically accountable functions, ensuring that any fair-minded and informed observer, having considered the facts, could not conclude that there was a possibility of bias or predetermination in their decision making.

### **CODE OF CONDUCT**

All Councillors are required to act within a Code of Conduct that governs their decision making. The Code of Conduct ensures budgeting decisions are not made for the benefit of any Councillor and that all Councillors act with openness, integrity, objectivity and accountability.

*Cheshire West and Chester Council Code of Conduct includes:*

#### ***Accountability***

*Councillors are accountable to the public for their decisions and must co-operate fully with whatever scrutiny is appropriate to their office, including by local residents.*

#### ***Objectivity***

*Councillors should remain objective, listen to the interests of all parties appropriately and impartially and take all relevant information, including advice from the authority's*

officers, into consideration.

### **Openness**

*Councillors must be as open and transparent as possible about their decisions and action and the decisions and action of the authority. Councillors should be prepared to give reasons for those decisions and actions. Councillors must not prevent anyone getting information that they are entitled to by law.*

### **Honesty**

*Councillors must declare any private interests, both pecuniary and non-pecuniary that relate to their public duties and must take steps to resolve any conflicts arising in a way that protects the public interest, including registering and declaring interests.*

### **Integrity**

*Councillors must not place themselves under any obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.*

### **Selflessness**

*Councillors must act solely in the public interest and must never use or attempt to use your position improperly to confer an advantage or disadvantage on any person or act to gain financial or other material benefits for yourself, your family, friends or close associates.*

## **CONSULTATION**

It is good practice for a Council to consult the community to ascertain the needs and aspirations of residents.

Section A of 'The Good Councillor's Guide to Finance and Transparency' states: "The Council should consider consulting the local community for their views."

### Current Position April 2021 - March 2022

The current position of Kingsley Parish Council demonstrates the current budget, the actual spend to date against that budget, and the anticipated total expenditure (outturn) by 31 March 2022.

When the budget was set for 2021-2022 at £33,900, it was estimated that approximately £500 would remain in the Council's current bank account at 31 March 2021, and £34,602 remaining in the Council's savings account. It was also calculated that approximately £4,000 was owed to the Council in VAT.

However, as the works to the cemetery were not completed in 2020-21, the Council's current account carry forward into 2021-2022 was much larger than anticipated at approximately £18,279.65.

Item	2021-22 Budget	% of Total Budget	2021-22 Actual Spend-to-Date	Estimated 2021-22 Outturn
Cemetery Management	£5,000.00	14.7	£22,007.17	£22,007.17
Grants + Donations	£400.00	1.2	£100.00	£650.00
Overheads	£5,000.00	14.7	£2,498.21	£3,500.00
Playing Field / Playground	£5,000.00	14.7	£2,010.40	£2,500.00
Staffing*	£15,500.00	45.7	£14,741.16	£20,991.16
Subscriptions	£1,000.00	2.9	£812.89	£812.89
Village Environment	£1,000.00	2.9	£600.00	£1,520.00
Neighbourhood Plan	£1,000.00	2.9	£0.00	£0.00
Total	£33900	100.0	£42769.83	£51981.22

*\*Please note the 2021-22 staffing spend includes salaries from Nov 20 - March 21.*

Item	2021-22 Budget	2021-22 Actual Spend-to-Date	Estimated 2021-22 Outturn
General Reserves	£34,602.35	£0.00	£34,602.35

The Council will have expended an estimated £51,981.22 at year end. Therefore, with the opening current account balance of £18,279.65 at 1 April 2021, precept income of £29,400.00, and VAT due to be received of approximately £7,000.00, it is estimated that £2,698.43 will be carried forward at year end (notwithstanding general reserves and cemetery income).

## Approved Kingsley Parish Council Budget April 2022 - March 2023

The Proper Officer of Kingsley Parish Council has consulted with members and considered a budget that contains realistic objectives that can be achieved in the financial year.

Item	2022-23 Proposed Budget	% of Total Budget
Cemetery Maintenance	£10,000.00	21.1
Grants + Donations	£700.00	1.5
Overheads	£5,000.00	10.5
Playing Field / Playground / PROWs	£5,000.00	10.5
Staffing	£15,750.00	33.2
Subscriptions	£1,000.00	2.1
Village Environment	£5,000.00	10.5
Contingency	£5,000.00	10.5
	£47,450	100.0

Item	2022-23 Proposed Budget
General Reserves	£34,602.35

### Budgetary Explanation

#### Cemetery Management

A sum of £10,000 has been budgeted for cemetery maintenance in 2022-23, which includes management software, grass cutting (approximately £8,000), and general maintenance works such as repainting of bench, door, and installation of soak-away and new tap for top of cemetery. There are also ongoing discussion regarding possible CCTV installation.

#### Grants + Donation

The Council awarded a number of grants and donations in 2021-22 to local organisations. A sum of £700 has been allocated in 2022-23 to continue providing support to community groups.

#### Overheads

It is expected that overheads will remain fairly consistent year-on-year, with costs within this budget including office expenses, legal fees, website management, insurance, audit fees, and training.

#### Playing Field / Playground

In 2020-21 the Council incurred costs of £3,380 for tree maintenance, £2,790 for playground maintenance, and £1,344 for grass cutting. Whilst it is understood extensive works have not been

required in 2021-22, the Council should still ensure adequate budgets are set to anticipate the ongoing maintenance of its assets. It is understood a figure of £5,000 will be adequate for 2022-23.

### **Staffing**

Remuneration of staff is at the rate advised by Cheshire Association of Local Councils.

### **Subscriptions**

This budget line has been retained at a sum of £1,000 to service the membership of ICCM, Cheshire Community Action, Cheshire Association of Local Councils and the Society of Local Council Clerks.

### **Village Environment**

This budget line would include anticipated enhancements in the village such as street furniture, Christmas tree and lights, and additional work to open spaces up to a cost of £5,000.

### **Contingency**

The Council has kept a contingency budget of £5,000 for unanticipated costs.

### **General Reserves**

With the recommended level of general reserves an authority should hold between 25-100% of its annual anticipated expenditure, a general reserve of £34,602 is in excess of the recommended limit in NALC's '*Good Councillor's Guide to Finance and Transparency*'). The Council has no earmarked reserves at this time set aside for specific projects.

## **PRECEPT**

### **INTRODUCTION**

The precept is an amount collected by Cheshire West and Chester Council on behalf of Kingsley Parish Council and is budgeted by Kingsley Parish Council to meet the needs of the community.

There are approximately 10,300 parishes in England - 8,877 of which levied a non-zero precept in 2021-22.

There are 116 parishes and charter trustees in Cheshire West and Chester, with 99 setting a precept in 2021-22 with an aggregate value of £3,987,552.

The precept is essentially a demand for a sum to be collected through the council tax system. Council tax-payers cannot refuse to pay it, and the billing authority cannot refuse to levy it. It is the only source of tax revenue available to parish councils.

Historically, parish councils were able to raise a 'rate' from the time of their establishment in 1894: this was linked to their then duties under the Poor Laws. Rates were levied on non-domestic and domestic property until 1990, when the rates were replaced by the National Non-Domestic Rate and the Community Charge respectively. Since then, parishes have precepts on domestic property only, via the Community Charge and then the council tax.

In 2021-22 the largest amount precepted by a parish council was £3.36 million, and the lowest was £10.00. The largest amount per Band D household was £369.32 and the smallest £00.27. The largest tax base of a precepting parish was 37,101 and the smallest 1.4.

Since 2012-13, the Government has had the power to require parish and town councils to hold a referendum if their precept increases by more than a set threshold. Thresholds are imposed on principal authorities every year, but to date the Government has never extended them to parish councils.

Twelve new precepting parish councils were created in 2021-2022. Nine parishes ceased to exist in 2021-2022.

## CALCULATION

S.78 Localism Act 2011 states:

- (2) The local precepting authority must calculate the aggregate of –
- a) The expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
  - b) Such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
  - c) The financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its future expenditure, and
  - d) Such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The local precepting authority must calculate the aggregate of –
- a) The income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issues by it, and
  - b) The amount of financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated it to be its council tax requirement for the year.

## CONTEXT

Since 2009-2010, Kingsley Parish Council has levied the below sums:

Year	Precept	Tax Base	Precept per Band D Properties	Year-On-Year change per Band D Properties (£)	Year-On-Year change per Band D Properties (%)
2021/22	£29,400	905.2	£32.48	£0.93	2.95%
2020/21	£28,750	911.3	£31.55	£0.11	0.35%
2019/20	£28,500	906.4	£31.44	£4.89	18.42%
2018/19	£23,765	895	£26.55	£0.04	0.2%
2017/18	£23,598	890	£26.51	-£0.03	-0.11%
2016/17	£23,431	883	£26.54	£2.2	9%
2015/16	£21,398	879	£24.34	£0.39	1.63%
2014/15	£22,082	922	£23.95	£0.19	0.8%

Year	Precept	Tax Base	Precept per Band D Properties	Year-On-Year change per Band D Properties (£)	Year-On-Year change per Band D Properties (%)
2013/14	£22,002	926	£23.76	£0	0%
2012/13	£22,738	957	£23.76	£1.13	5%
2011/12	£21,612	955	£22.63	£0.07	0.31%
2010/11	£21,612	958	£22.56	£0.19	0.85%
2009/10	£21,609	966	£22.37		

The precept of 2021/22 levied the approximate sums in the table below per annum for each property band in the Kingsley Parish Council area.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£21.76	£25.33	£28.91	£32.48	£39.63	£46.77	£54.24	£64.96

There are approximately 799 net dwellings in Kingsley which are liable for Council Tax and on which the Council Tax Base is calculated. The approximate number of net dwellings of each property band in Kingsley is as follows:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Number of Dwellings	39	7	94	96	237	182	133	11
% of Total	4.88	0.88	11.76	12.02	29.66	22.78	16.65	1.38

Therefore, the majority of homes in Kingsley fall within Band E and Band F, and paid a precept of approximately £39.63 - £46.77 in 2021/22.

Over the last decade, the Parish Council's precept has recurrently remained below the national average. Kingsley Parish Council's precept can be compared to the national average in England for Band D properties:

Year	Band D (National Average, England) Value	Band D (National Average) Year-On-Year Variation (£)	Band D (National Average) Year-On-Year Variation (%)
2021/22	£71.86	£1.97	2.8%
2020/21	£69.89	£2.71	4.0%
2019/20	£67.18	£3.14	4.9%
2018/19	£64.05	£3.01	4.9%

Year	Band D (National Average, England) Value	Band D (National Average) Year-On-Year Variation (£)	Band D (National Average) Year-On-Year Variation (%)
2017/18	£61.03	£3.64	6.3%
2016/17	£57.40	£3.28	6.1%
2015/16	£54.12	£1.75	3.3%
2014/15	£52.37	£2.14	4.3%
2013/14	£50.23	£2.49	5.2%
2012/13	£47.74	£1.77	3.9%
2011/12	£45.97	£1.04	2.3%
2010/11	£44.93	£2.42	5.7%
2009/10	£42.51		

Kingsley Parish Council's precept for Band D properties in 2021/22 was £39.38 below the national average. In 2020/21 it was £38.34 below the national average. This means that the national average is growing at a faster rate than Kingsley's precept.

Kingsley Parish Council's precept can be compared to other precepts in Cheshire West and Chester for Band D properties in 2021-22. Special expenses are charged to residents in some parishes to alleviate perceived double taxation in respect of play spaces and Christmas lighting:

Parish / Town	Band D 2021-22 Parish Precept	Band D 2021-22 Charter Trustee Precept	Band D 2021-22 Special Expenses Levy (CWaC)
Acton Bridge	£16.03	£0.00	£5.82
Agden	£0.00	£4.35	£0.00
Aldford and Saughton (Chester)	£18.74	£4.35	£2.57
Aldford and Saughton (Eddisbury)	£18.74	£4.35	£0.00
Allostock	£19.81	£0.00	£5.93
Alvanley	£24.64	£0.00	£0.00
Anderton and Marbury	£26.22	£0.00	£0.00
Antrobus	£29.47	£0.00	£0.00
Ashton Hayes and Horton-cum-Peel	£36.79	£4.35	£0.00
Aston	£13.05	£0.00	£0.00
Backford	£22.92	£4.35	£2.57
Barnton	£55.61	£0.00	£2.29

<b>Parish / Town</b>	<b>Band D 2021-22 Parish Precept</b>	<b>Band D 2021-22 Charter Trustee Precept</b>	<b>Band D 2021-22 Special Expenses Levy (CWaC)</b>
Barrow	£51.30	£4.35	£0.00
Beeston	£34.53	£4.35	£0.00
Bostock	£24.60	£0.00	£0.00
Broxton and District	£21.20	£4.35	£0.00
Burwardsley	£34.48	£4.35	£0.00
Byley	£25.38	£0.00	£0.00
Capenhurst and Ledsham	£14.18	£4.35	£2.57
Chester	£0.00	£4.35	£5.51
Chidlow	£0.00	£4.35	£0.00
Chorlton	£19.00	£4.35	£0.00
Christleton (Chester)	£63.84	£4.35	£2.57
Christleton (Eddisbury)	£63.84	£4.35	£0.00
Churton	£29.72	£4.35	£0.00
Clotton Hoofield	£36.66	£4.35	£0.00
Coddington and District	£10.01	£4.35	£0.00
Comberbach	£50.91	£0.00	£0.00
Crowton	£33.25	£0.00	£0.00
Cuddington (Chester)	£0.00	£4.35	£0.00
Cuddington (Northwich)	£31.86	£0.00	£0.00
Darnhall	£77.35	£0.00	£0.00
Davenham	£21.60	£0.00	£0.00
Delamere and Oakmere	£14.13	£0.00	£2.38
Dodleston and District	£44.99	£4.35	£2.57
Duddon and Burton	£32.51	£4.35	£0.00
Dunham on the Hill and Hapsford (Eddisbury)	£28.31	£4.35	£0.00
Dunham on the Hill and Hapsford (EP and Neston)	£28.31	£4.35	£1.78
Dutton	£14.54	£0.00	£0.00
Eaton and Eccleston	£40.78	£4.35	£2.57

<b>Parish / Town</b>	<b>Band D 2021-22 Parish Precept</b>	<b>Band D 2021-22 Charter Trustee Precept</b>	<b>Band D 2021-22 Special Expenses Levy (CWaC)</b>
Ellesmere Port (Charter Trustee area)	£3.01	£0.00	£4.99
Ellesmere Port (outside Charter Trustee area)	£0.00	£0.00	£1.78
Elton	£42.36	£4.35	£6.27
Farndon	£38.13	£4.35	£0.00
Frodsham	£47.55	£0.00	£0.00
Great Boughton	£24.49	£4.35	£3.78
Great Budworth	£46.17	£0.00	£0.00
Guilden Sutton	£35.43	£4.35	£2.57
Handley and District	£24.73	£4.35	£0.00
Hargrave and Huxley	£22.50	£4.35	£0.00
Hartford	£47.68	£0.00	£0.63
Helsby	£49.32	£0.00	£0.00
Huntington	£19.31	£4.35	£3.36
Ince	£52.97	£0.00	£1.78
Kelsall (Chester City Charter Trustee area)	£22.72	£4.35	£0.00
Kelsall (outside Chester City Charter Trustee area)	£22.72	£0.00	£0.00
Kingsley	£32.48	£0.00	£0.00
Kingsmead	£104.69	£0.00	£0.00
Lach Dennis	£25.92	£0.00	£0.00
Lea by Backford	£32.45	£4.35	£2.57
Little Budworth	£20.98	£0.00	£0.00
Little Leigh	£32.41	£0.00	£7.92
Little Stanney and District	£49.53	£4.35	£1.78
Littleton	£14.41	£4.35	£2.57
Lostock Gralam	£33.47	£0.00	£4.58
Malpas	£28.00	£4.35	£0.00
Manley	£13.80	£0.00	£0.00
Marston	£55.81	£0.00	£9.75

<b>Parish / Town</b>	<b>Band D 2021-22 Parish Precept</b>	<b>Band D 2021-22 Charter Trustee Precept</b>	<b>Band D 2021-22 Special Expenses Levy (CWaC)</b>
Mickle Trafford and District	£35.51	£4.35	£1.78
Mollington	£35.03	£4.35	£2.57
Mouldsworth	£9.47	£4.35	£0.00
Moulton	£41.71	£0.00	£0.00
Neston	£47.56	£0.00	£5.07
Nether Peover	£29.07	£0.00	£9.44
No Man's Heath and District	£11.91	£4.35	£4.48
Norley	£20.60	£0.00	£0.00
Northwich	£76.86	£0.00	£0.37
Poulton and Pulford	£18.45	£4.35	£2.57
Puddington	£21.82	£4.35	£2.57
Rowton	£29.70	£4.35	£0.00
Rudheath	£36.47	£0.00	£1.68
Rushton	£22.49	£0.00	£0.00
Saughall and Shotwick Park	£58.29	£4.35	£2.57
Shocklach Oviatt and District	£16.80	£4.35	£0.00
Sproston	£33.14	£0.00	£18.97
Stanthorne and Wimboldsley	£0.00	£0.00	£0.00
Sutton Weaver	£60.73	£0.00	£0.00
Tarporley	£56.91	£0.00	£0.00
Tarvin	£34.33	£4.35	£0.00
Tattenhall and District	£49.81	£4.35	£1.44
Thornton-le-Moors	£43.73	£4.35	£1.78
Threapwood	£22.62	£4.35	£0.00
Tilston	£36.28	£4.35	£0.00
Tiverton and Tilstone Fearnall	£19.27	£4.35	£0.00
Tushingham, Macefen and Bradley	£0.00	£4.35	£0.00
Upton by Chester and District	£33.55	£4.35	£2.96

Parish / Town	Band D 2021-22 Parish Precept	Band D 2021-22 Charter Trustee Precept	Band D 2021-22 Special Expenses Levy (CWaC)
Utkinton and Cotebrook (Chester City Charter Trustee area)	£23.31	£4.35	£0.00
Utkinton and Cotebrook (outside Chester City Charter Trustee area)	£23.31	£0.00	£0.00
Waverton	£61.76	£4.35	£0.00
Weaverham	£63.54	£0.00	£1.08
Whitegate and Marton	£30.95	£0.00	£0.00
Whitley	£31.71	£0.00	£0.00
Wigland	£0.00	£4.35	£0.00
Willington (Chester City Charter Trustee area)	£35.58	£4.35	£0.00
Willington (outside Chester City Charter Trustee area)	£35.58	£0.00	£0.00
Wincham	£39.78	£0.00	£0.00
Winsford	£64.50	£0.00	£1.51

Kingsley Parish Council's precept, when compared to other precepts in Cheshire West and Chester for Band D properties in 2021-22, ranked 60 out of the 99 parishes that set a non-zero precept, with Kingsmead ranked first with a precept of £104.69 and Ellesmere Port ranked last with a precept of £3.01.

### 2022-2023 Approved Precept

With a proposed budget of £47,450, less an anticipated carry forward of £2,698.43, the Council will require £44,751.57 from the precept.

With a 2022-2023 tax base of 920.7\*, a precept of £44,751.57 would equate to the approximate sums in the table below for each property band in the Kingsley Parish Council area.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£32.57	£37.92	£43.26	£48.61	£59.30	£70.00	£81.18	£97.22

This precept level would equate to an annual year-on-year increase for each property band in the Kingsley Parish Council area outlined in the table below.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£10.81	£12.58	£14.36	£16.13	£19.68	£23.23	£26.94	£32.26

As the majority of households in Kingsley fall within Band E and Band F, most households would pay a year-on-year increase of £19.68-£23.23 - the equivalent of +49.6% (approximately £1.64-£1.94 per month).

*\*The tax base is calculated by taking the number of Band D equivalent properties in the parish from information supplied by the Valuation Officer, making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. The number of Band D equivalent properties is calculated by scaling properties in other bands either up or down to convert them to a Band D level.*

*The determination of a parish council's tax base includes the impact of the Welfare Reform Act 2012 which abolished Council Tax Benefit from 31.3.13 and introduced localised Council Tax Support (CTS) schemes. Billing authorities are required to express localised council tax support schemes in terms of a reduction in the Council Tax tax base.*