

# Kingsley Parish Council

Financial Plan 2024-25

Approved: 16 January 2024

# Kingsley Parish Council

Kingsley Parish Council  
The Boardroom  
Kingsley Cemetery  
Hollow Lane  
Kingsley  
Cheshire  
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86.52% of parish and town councils in England raise a precept

Total cumulative tax levied by parish and town councils: £707,805M

Band D year-on-year precept increases in England of up to £156.62

10,245 parish and town councils in England

Average Band D parish precept in England is £81.74 (excluding zero precepts)

Largest Band D precept raised by a local council: £423.06 (Falmouth)

## PARISH + TOWN COUNCIL SECTOR SNAPSHOT 2023-2024

Year-on-Year precept increases in England of up to 396.53%

Council with largest precept increase raised its precept from £3,502,565 to £5,152,561 (+£1,649,996)

County with largest average Band D year-on-year precept increase in England was Cleveland with an increase of +9.47%. Second largest county increase was Northumberland with +9.42%

Largest precept raised by a local council: £5,152,561 (Salisbury)

## **Executive Summary**

Kingsley Parish Council is required to set a balanced budget which can be achieved through an increment in the Council's precept which equates to an additional £0.94 per month per Band D household.

## **Background**

The Council is required to set an annual budget to deliver its services, and its income is financed through a combination of the parish precept, cemetery fees, grants and other income such as Community Infrastructure Levy.

The Council is also required to determine the necessary levels of reserves it will require for the financial year, which commences annually on 1 April.

The precept is the most local element of council tax levied by Cheshire West and Chester Council on properties within the administrative boundary, and is ring-fenced for the sole benefit of tax payers within Kingsley Parish Council's administrative boundary.

The precept set by the Council must enable it to continue its 'business as usual' functions at acceptable service levels. It must also be able to fund agreed service enhancements, in addition to asset maintenance and legal obligations.

## **Legal Obligations**

The Council must set a balanced budget and comply with all statutory requirements pertaining to the setting of its budgets as set out in the Local Government Act 2003, Part 2, Section 25 and 26, which holds under clause 25 (1) that the Responsible Finance Officer (RFO) must report on the robustness of the estimates made for the purposes of the calculations and on the adequacy of the proposed financial reserves.

To satisfy the requirements of the Local Government Act 2003, Councillors must have due regard to this report when making decisions on the budget and precept. They must also approve a precept which:

- meets the Council's objectives and service level responsibilities.
- maintains an appropriate level of reserves.
- provides stability in the event of any unforeseeable demands.

## **Introduction**

Over the past few years the Council has made efforts to establish a realistic budget. Kingsley Parish Council is now better equipped to respond to issues as they arise and unforeseen circumstances (such as vandalism) without this impacting the delivery of other services. These increments over recent years would have been less significant if there had been more reasonable annual increments applied historically. However, between 2009-2020 the precept increased by an average annual sum of £0.83 per annum. While

this produced an overall saving for taxpayers for over a decade, it effectively resulted in real-term budget cuts throughout most of the Council's recent existence as the precept fell far short of inflation.

Across a similar period the second-tier authority, Cheshire West and Chester Council, has experienced funding reductions of almost £400 million since 2010.

In reaction to these circumstances, Kingsley Parish Council has tried to play a more proactive role and reduce the potential risk of watching a decline of services in the Parish by undertaking additional public realm maintenance to areas such as key public rights of way in the village.

This year's precept brings us almost to the level necessary to deliver all of our services, make additional investment in the Parish and the community, and continue making a meaningful difference to the people of Kingsley.

The national average Band D rate for FR2324 was £81.74 - this represented a year-on-year increase of 5.87%. If the national average increases by the same difference as it did this year (5.87%), then it will be approximately £86.54 in FY2425, and the proposed precept of £82.38 will be £4.16 below the national average (with Kingsley charging approximately 5% less than other parish councils nationally). For local comparison, the precept charged by Frodsham Town Council in FY2324 was £93.71.

The Council cannot predict the future economic landscape, and with inflation continually fluctuating, and cost of living increasing, it could be considered a misstep to freeze the precept this year or in the future. The Council should always work to accommodate increases at least in line with inflation.

**Kingsley Parish Council**  
**Accounts - Current Position - Q3 Actual + Projected Outturn**  
**2023-2024**

Opening Bank Balance (at 1 April 2023): £25,375.35

**INCOME**

Item	2023-24 Budget	Actual (1 April 23 - 31 Dec 23)	Projected Outturn 2023-2024
Carry Forward	£36,265.46	£25,375.35	£25,375.35
Precept	£66,641.00	£66,641.00	£66,641.00
Cemetery	£7,000.00	£14,677.00	£14,677.00
VAT	£2,000.00	£1,276.76	£1,276.76
	£111906	£107,970.11	£107,970.11

**EXPENDITURE**

Item	2023-24 Budget	Actual (1 April 23 - 31 Dec 23)	Projected Outturn 2023-2024
Cemetery Maintenance	£12,000.00	£7,102.94	£12,000.00
Grants + Donations	£1,500.00	£650.00	£1,500.00
Overheads / Training	£4,000.00	-£1,967.77	£4,000.00
Playing Field / Playground / PROWs	£12,000.00	£6,282.78	£12,000.00
Staffing	£18,000.00	£10,867.26	£18,000.00
Subscriptions	£1,000.00	£633.49	£1,000.00
Village Environment	£5,000.00	£4,775.98	£5,000.00
Contingency	£12,000.00	£0.00	£6,000.00
	£65500.00	£28344.68	£59,500.00

**RESERVES\***

Item	2022-23 Budget	Projected Outturn 2023-2024
General Reserves	£40,000.00	£30,000.00
Community Infrastructure Levy	£6,406.72	£6,406.72

**Projected Closing Bank Balance as at 31 March 2024: £48,470.11**

**Projected carry forward (excl reserves) as at 31 March 2024: £2,063.39**

\*Please note the sums which make up the Council's reserves do not exist as a separate sum of money. The reserves have been included on this budget report as an illustration. The reserves are sums which are accounted in the Council's closing / carry forward balance (including any received during the financial year - e.g CIL).

**Kingsley Parish Council  
Agreed Budget  
2024-2025**

Opening Bank Balance (at 1 April 2024): £48,470.11

It is recommended that the projected carry forward (excluding reserves) of £2,063.39 is set aside as a new earmarked Cemetery Reserve.

**INCOME**

Item	2024-25 Agreed Budget
Precept (funding revenue account)	£69,000.00
Precept (funding capital reserve)	£8,000.00
Cemetery	£7,500.00
VAT	£2,500.00
	£87000

**EXPENDITURE**

Item	2023-24 Budget	2024-25 Agreed Budget
Cemetery Maintenance	£12,000.00	£16,500.00
Grants + Donations	£1,500.00	£1,500.00
Overheads / Training	£4,000.00	£5,000.00
Playing Field / Playground / PROWs	£12,000.00	£15,500.00
Staffing	£18,000.00	£22,500.00
Subscriptions	£1,000.00	£1,000.00
Village Environment	£5,000.00	£9,000.00
Contingency	£12,000.00	£8,000.00
	£65500.00	£79000.00

**RESERVES\***

Item	2024-25 Agreed Budget
General Reserves (carried forward from prior year)	£40,000.00
Community Infrastructure Levy (carried forward from prior year)	£6,406.72
General Capital Reserve (carried forward from prior year)	£2,063.39

Item	2024-25 Agreed Budget
General Capital Reserve (supplement from precept)	£8,000.00
	£56,470.11

**\*Please note the sums which make up the Council's reserves do not exist as a separate sum of money. The reserves have been included on this budget report as an illustration. The reserves are sums which are accounted in the Council's closing / carry forward balance (including any received during the financial year - e.g CIL).**

## 2024-2025 Agreed Precept

With an agreed budget of £79,000.00, plus reserves of £56,470.11, less an anticipated carry forward of £48,470.11, and further income of £10,000.00 from the cemetery and VAT reclaims, the Council will require £77,000.00 from the precept.

With a 2024-2025 tax base of 934.7\*, the precept 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
£55.19	£64.26	£73.32	£82.38	£100.50	£118.63	£137.57	£164.76

The precept per Band D household in 2023-2024 was £71.08 and the proposed 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. The increase per Band D household totals £11.30 (15.9%).

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£7.57	£8.81	£10.06	£11.30	£13.79	£16.27	£18.87	£22.60

***\*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.***