



Parish Council Budget 2024/25

Summary of Current Position and Proposals for Coming Year

Elizabeth Martin: Parish Clerk / RFO



Parish Council Budgets

- A Parish Council needs to account for all its funds either as part of an Operations Budget or as part of its Reserves (or Earmarks a.k.a EMRs).
- It cannot carry over money that is “unallocated” – it needs to account for the reason the money is held, or it may need to return it to taxpayer.
- The Council should have a Contingency Reserve for unforeseen events and expenses. For the last few years this has been £25,000 (around 50% of Operational Budget / 6 months) and was increased in 21/22 to £35,000 (2/3 of the OpEx budget). For 24/25 Contingency Fund will only be 50% of the OpEx.
- Earmarks or Reserves are planned expenses that stretch passed the forthcoming year (multi-year or future projects).
- Earmarks are not binding, only intentions: They can be changed by Council if circumstances change.
- Community Infrastructure Levy (CIL) Money, is limited in how it can be applied and cannot be used for the Budget.
- The Operational Budget is the plan for general operations of the Council for the forthcoming year. Again, if things change the budget line items can be amended if circumstances change.
- Changes to Earmarks and Budget lines should be approved at a meeting by a vote
- Central Government Policy is stated as intending to cap future precept rises by Parish Councils. A large rise in future years may not be possible and would expose the Council to elevated risk.



Lyneham & Bradenstoke Parish Council

Current Year Budget (Page 1 or 2)

Interest Rate
Increases have
yielded more
revenue

CIL Money used
to fund some
grants

£2000pa but
carried forward
due to late
invoicing

CIL Money used
to fund Tree
Work

S106/CIL not
included as part
of budget

Higher Legal
Costs Due To
Green Farm
Negotiations

Unexpected
Flooding
Prevention Costs
In Parish

	Last Year 2022/23		Current Year 2023/24								
	Budget	Actual	B/Forward	EMR	Agreed Budget	Budget	Actual YTD	Projected	Committed	Total Spend	Remain
100 Administration											
1060 Wayleaves	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
1076 Precept	£ 52,704	£ 52,704	£ -	£ -	£ 53,743	£ 53,743	£ 53,743	£ -	£ -	£ 53,743	
1090 Bank Interest	£ -	£ 1,354	£ -	£ -	£ -	£ 1,078	£ 1,777	£ 400	£ -	£ 2,177	
1100 S106 & CIL Funding	£ -	£ 27,974	£ -	£ -	£ -	£ -	£ 32,636	£ -	£ -	£ 32,636	
	£ 52,704	£ 82,032	£ -	£ -	£ 53,743	£ 54,821	£ 88,156	£ 400	£ -	£ 88,556	
100 Administration											
4000 Salaries	£ 16,768	£ 20,211	£ -	£ -	£ 18,782	£ 18,782	£ 13,159	£ 936	£ 4,385	£ 18,480	£ 302
4001 Pensions	£ 1,232	£ 758	£ -	£ -	£ 800	£ 800	£ 573	£ 100	£ 248	£ 921	£ (121)
4005 Mileage	£ -	£ 131	£ -	£ -	£ -	£ -	£ -	£ 150	£ -	£ 150	£ (150)
4010 Payroll Services	£ 125	£ 171	£ -	£ -	£ 200	£ 200	£ 127	£ 60	£ -	£ 187	£ 13
4030 Bank Charges & Fees	£ 100	£ 100	£ -	£ -	£ 125	£ 125	£ 50	£ 50	£ -	£ 100	£ 25
4040 Compensation & Payouts	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4055 Hall Hire	£ 250	£ 471	£ -	£ -	£ 450	£ 450	£ 266	£ 80	£ -	£ 346	£ 104
4060 Stationary & Postage	£ 100	£ -	£ -	£ -	£ 200	£ 200	£ -	£ -	£ -	£ -	£ 200
4065 Subscriptions	£ 1,300	£ 988	£ -	£ -	£ 1,300	£ 1,300	£ 1,001	£ 165	£ -	£ 1,166	£ 134
4070 Audit & Professional Fees	£ 1,000	£ 1,086	£ -	£ -	£ 1,200	£ 1,200	£ 850	£ 378	£ -	£ 1,228	£ (28)
4071 Legal Costs	£ -	£ -	£ -	£ -	£ -	£ -	£ 3,387	£ -	£ -	£ 3,387	£ (3,387)
4075 Insurance	£ 1,000	£ 925	£ -	£ -	£ 1,000	£ 1,000	£ 945	£ -	£ -	£ 945	£ 55
4080 Training	£ 1,000	£ 740	£ -	£ -	£ 1,000	£ 1,000	£ (32)	£ -	£ -	£ (32)	£ 1,032
4085 IT Systems and Software	£ 1,000	£ 1,061	£ -	£ -	£ 1,300	£ 1,300	£ 1,210	£ 350	£ -	£ 1,560	£ (260)
4090 Mobile Phone	£ 110	£ 112	£ -	£ -	£ 110	£ 110	£ 70	£ 24	£ -	£ 94	£ 16
Overhead Expenditure	£ 23,985	£ 26,754	£ -	£ -	£ 26,467	£ 26,467	£ 21,606	£ 2,293	£ 4,633	£ 28,532	£ (2,065)
120 Community											
4120 Newsletter	£ 1,000	£ -	£ -	£ -	£ 250	£ 250	£ -	£ -	£ -	£ -	£ 250
4125 Youth Work Support	£ 1,000	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4130 Defibrillators	£ 500	£ 414	£ -	£ -	£ 500	£ 500	£ 360	£ -	£ -	£ 360	£ 140
4135 Grants & Donations	£ 5,000	£ 1,862	£ -	£ -	£ 5,000	£ 15,627	£ 13,327	£ 720	£ -	£ 14,047	£ 1,580
4140 Poppy Wreaths	£ 100	£ 42	£ -	£ -	£ 100	£ 100	£ 109	£ -	£ -	£ 109	£ (9)
4145 Neighbourhood Plan	£ -	£ -	£ -	£ 24	£ -	£ 24	£ 24	£ -	£ -	£ 24	£ -
4160 Traffic Management	£ -	£ 2,250	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4200 General Maintenance	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 8,600	£ 5,074	£ -	£ 10,651	£ 5,850	£ 16,501	£ 13,820	£ 720	£ -	£ 14,540	£ 1,961
200 Maintenance											
4200 General Maintenance	£ 2,000	£ 60	£ -	£ -	£ 2,000	£ 2,000	£ -	£ -	£ -	£ -	£ 2,000
4201 Litter and Fly-Tipping	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
4202 Flooding and Flood Prevention	£ -	£ -	£ -	£ -	£ -	£ -	£ 216	£ -	£ 914	£ 1,130	£ (1,130)
4205 Grass Cutting Contract	£ 8,500	£ 5,800	£ -	£ -	£ 7,500	£ 7,500	£ 6,000	£ 1,000	£ -	£ 7,000	£ 500
4210 Churchyard	£ 4,000	£ 2,000	£ 2,000	£ -	£ 2,000	£ 4,000	£ 2,000	£ 2,000	£ -	£ 4,000	£ -
4215 Trees & Hedges	£ 2,000	£ 630	£ 583	£ 10,000	£ 5,000	£ 15,583	£ 1,940	£ 10,000	£ -	£ 11,940	£ 3,643
4220 Flower Beds	£ 2,500	£ 419	£ -	£ -	£ 500	£ 500	£ 608	£ -	£ -	£ 608	£ (108)
4600 CATG Projects	£ -	£ -	£ -	£ 1,958	£ -	£ 1,958	£ 1,958	£ -	£ -	£ 1,958	£ 0
Overhead Expenditure	£ 19,000	£ 8,909	£ 2,583	£ 11,958	£ 17,000	£ 31,541	£ 12,722	£ 13,000	£ 914	£ 26,636	£ 4,905

Actual YTD are paid items to Dec 31st. The Total Spend includes YTD and the Projected and/or Committed Spend



Lyneham & Bradenstoke Parish Council

Current Year Budget (Page 2 of 2)

	Last Year 2022/23		Current Year 2023/24								
	Budget	Actual	B/Forward	EMR	Agreed Budget	Budget	Actual YTD	Projected	Committed	Total Spend	Remain
220 Play Parks											
4200 General Maintenance	£ 1,000	£ 1,359	£ -	£ -	£ 1,000	£ 1,000	£ 300	£ 1,000	£ -	£ 1,300	£ (300)
4240 Play Area & Inspections	£ 200	£ 168	£ -	£ -	£ 200	£ 200	£ 178	£ -	£ -	£ 178	£ 22
4250 Play Area Refurbishments	£ -	£ -	£ -	£ -	£ -	£ -	£ 67	£ -	£ -	£ 67	£ (67)
Overhead Expenditure	£ 1,000	£ 1,930	£ -	£ -	£ 1,200	£ 1,200	£ 545	£ 1,000	£ -	£ 1,545	£ (345)
240 Allotments											
1000 Allotments Income	£ 774	£ 769	£ -	£ -	£ 880	£ 880	£ 682	£ 22	£ 44	£ 748	£ 132
Total Income	£ 720	£ 570	£ -	£ -	£ 880	£ 880	£ 682	£ 22	£ -	£ 748	£ 132
4200 General Maintenance											
4200 General Maintenance	£ 200	£ 450	£ -	£ -	£ 400	£ 400	£ -	£ 300	£ -	£ 300	£ 100
4260 Allotment Administration	£ -	£ 51	£ -	£ -	£ -	£ -	£ 16	£ -	£ -	£ 16	£ (16)
Overhead Expenditure	£ -	£ 500	£ -	£ -	£ 400	£ 400	£ 16	£ 300	£ -	£ 316	£ 84
									Net	432	
250 Bradenstoke Dog Park											
4280 Bradenstoke Dog Park	£ -	£ 930	£ -	£ -	£ 200	£ 200	£ -	£ 200	£ -	£ 200	£ -
	£ -	£ 930	£ -	£ -	£ 200	£ 200	£ -	£ 200	£ -	£ 200	£ -
260 Toilets											
4200 General Maintenance	£ 150	£ -	£ -	£ -	£ 150	£ 150	£ -	£ -	£ -	£ -	£ 150
4300 Electricity	£ 300	£ 569	£ -	£ -	£ 1,000	£ 1,000	£ 586	£ 320	£ -	£ 906	£ 94
4310 Cleaning	£ 8,337	£ 8,210	£ -	£ -	£ 5,472	£ 5,472	£ 3,648	£ -	£ 1,824	£ 5,472	£ -
4320 Water	£ 350	£ 770	£ -	£ -	£ 400	£ 400	£ 287	£ 200	£ -	£ 487	£ (87)
4330 Toilet Supplies	£ -	£ 502	£ -	£ -	£ 500	£ 500	£ -	£ 50	£ -	£ 50	£ 450
Overhead Expenditure	£ 9,137	£ 10,051	£ -	£ -	£ 7,522	£ 7,522	£ 4,521	£ 570	£ 1,824	£ 6,915	£ 607
270 War Memorials											
4400 War Memorial Maintenance	£ -	£ 2,228	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ -	£ 2,228				£ -	£ -	£ -	£ -	£ -	£ -
Future Earmarks											
Defib					2000						
Election					1000						
Total Amounts	£ 61,722	£ 54,148	£ 2,583	£ 22,610	£ 61,639	£ 83,832	£ 53,230	£ 18,083	£ 7,371	£ 78,684	£ 5,148



Budget Forecast – 5 Years (Page 1 of 2)

To cover increased hours

Separating into its own line item

Allowing for additional spend and increase in Councilors

Additional Defibs being planned

Anticipating further assistance being needed in 2024/25

Headline Tree work to be funded from CIL

Flower Bed improvements expected

100 Administration

	2024/25 Proposal		Forecasted Budget			
	Budget	Increase	2025/26	2026/27	2027/28	2028/29
4000 Salaries	£ 25,000	£ 6,218	£ 26,250	£ 27,038	£ 27,849	£ 28,684
4001 Pensions	£ 1,185	£ 385	£ 1,244	£ 1,282	£ 1,320	£ 1,360
4005 Mileage	£ 250	£ 250	£ 250	£ 250	£ 250	£ 250
4010 Payroll Services	£ 175	£ (25)	£ 210	£ 216	£ 223	£ 229
4030 Bank Charges & Fees	£ 125	£ -	£ 125	£ 125	£ 125	£ 125
4040 Compensation & Payouts	£ -	£ -	£ -	£ -	£ -	£ -
4055 Hall Hire	£ 450	£ -	£ 450	£ 450	£ 450	£ 450
4060 Stationary & Postage	£ 100	£ (100)	£ 100	£ 100	£ 100	£ 100
4065 Subscriptions	£ 1,300	£ -	£ 1,365	£ 1,406	£ 1,448	£ 1,492
4070 Audit & Professional Fees	£ 1,350	£ 150	£ 1,418	£ 1,460	£ 1,504	£ 1,549
4071 Legal Costs	£ -	£ -	£ 500	£ 500	£ 500	£ 500
4075 Insurance	£ 1,000	£ -	£ 1,050	£ 1,082	£ 1,114	£ 1,147
4080 Training	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4085 IT Systems and Software	£ 1,800	£ 500	£ 1,890	£ 1,947	£ 2,005	£ 2,065
4090 Mobile Phone	£ 100	£ (10)	£ 105	£ 108	£ 111	£ 115
Overhead Expenditure	£ 33,835	£ 7,368	£ 35,957	£ 36,963	£ 37,999	£ 39,066

120 Community

4120 Newsletter	£ -	£ (250)	£ -	£ -	£ -	£ -
4125 Youth Work Support	£ -	£ -	£ -	£ -	£ -	£ -
4130 Defibrillators	£ 1,200	£ 700	£ 1,260	£ 1,298	£ 1,337	£ 1,377
4135 Grants & Donations	£ 5,000	£ -	£ 5,000	£ 5,000	£ 5,000	£ 5,000
4140 Poppy Wreaths	£ 200	£ 100	£ 200	£ 200	£ 200	£ 200
4145 Neighbourhood Plan	£ -	£ -	£ -	£ -	£ -	£ -
4160 Traffic Management	£ -	£ -	£ -	£ -	£ -	£ -
4200 General Maintenance	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 6,400	£ 550	£ 6,460	£ 6,498	£ 6,537	£ 6,577

200 Maintenance

4200 General Maintenance	£ 2,000	£ -	£ 2,100	£ 2,163	£ 2,228	£ 2,295
4201 Litter and Fly-Tipping	£ -	£ -	£ -	£ -	£ -	£ -
4202 Flooding and Flood Prevention	£ 250	£ 250	£ 263	£ 270	£ 278	£ 287
4205 Grass Cutting Contract	£ 7,500	£ -	£ 7,500	£ 7,500	£ 7,500	£ 7,500
4210 Churchyard	£ 2,000	£ -	£ 2,000	£ 2,000	£ 2,000	£ 2,000
4215 Trees & Hedges	£ 2,000	£ (3,000)	£ 2,400	£ 2,600	£ 2,800	£ 3,000
4220 Flower Beds	£ 1,000	£ 500	£ 1,050	£ 1,082	£ 1,114	£ 1,147
4230 Handyman	£ -	£ -	£ 10,920	£ 11,248	£ 11,585	£ 11,933
4600 CATG Projects	£ -	£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 14,750	£ (2,250)	£ 26,233	£ 26,862	£ 27,505	£ 28,162

CHANGES FROM v1.0

CHANGES FROM v1.1

THIS VERSION v1.2

Remove Newsletter as unused

Increase Tree funding following CIL expenses in 24/25

Fund Year 1 from Special Projects and budget for Y2-5



Budget Forecast – 5 Years (Page 2 of 2)

Increased to cover on-going maintenance items

220 Play Parks

	2024/25 Proposal		Forecasted Budget			
	Budget	Increase	2025/26	2026/27	2027/28	2028/29
4200 General Maintenance	£ 1,500	£ 500	£ 1,500	£ 1,500	£ 1,500	£ 1,500
4240 Play Area & Inspections	£ 200	£ -	£ 206	£ 212	£ 219	£ 225
4250 Play Area Refurbishments		£ -	£ -	£ -	£ -	£ -
Overhead Expenditure	£ 1,700	£ 500	£ 1,706	£ 1,712	£ 1,719	£ 1,725

Increased cost of allotment maintenance

240 Allotments

1000 Allotments Income						
Total Income						
4200 General Maintenance	£ 600	£ 200	£ 600	£ 600	£ 600	£ 600
4260 Allotment Administration	£ 64	£ 64	£ 66	£ 68	£ 70	£ 72
Overhead Expenditure	£ 664	£ 264	£ 666	£ 668	£ 670	£ 672

250 Bradenstoke Dog Park

4280 Bradenstoke Dog Park	£ 200	£ -	£ 200	£ 200	£ 200	£ 200
	£ 200	£ -	£ 200	£ 200	£ 200	£ 200

260 Toilets

4200 General Maintenance	£ 150	£ -	£ 150	£ 150	£ 150	£ 150
4300 Electricity	£ 1,000	£ -	£ 1,000	£ 1,000	£ 1,000	£ 1,000
4310 Cleaning	£ 5,472	£ -	£ 5,472	£ 5,472	£ 5,472	£ 5,472
4320 Water	£ 400	£ -	£ 400	£ 400	£ 400	£ 400
4330 Toilet Supplies	£ 250	£ (250)	£ 258	£ 265	£ 273	£ 281
Overhead Expenditure	£ 7,272	£ (250)	£ 7,280	£ 7,287	£ 7,295	£ 7,303

270 War Memorials

4400 War Memorial Maintenance	£ -	£ -				
Overhead Expenditure	£ -	£ -				

Future Earmarks

Defib	£ 2,000		£ 3,000	£ 3,000	£ 3,000	£ 3,000
Election	£ 1,000		£ 1,000	£ 1,000	£ 1,000	£ 1,000

Total Amounts

	£ 67,821	£ 6,182	£ 82,501	£ 84,190	£ 85,925	£ 87,705
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Increasing Defib provision for future replacements



Lyneham & Bradenstoke Parish Council

Reserves / Earmarks Budget 2024/2025

<u>Earmarked Reserves</u>							
Account	Open	Net Change	As of 31/12	Fcast Change	Forecast 30/3	Assigned To 24/25	
305 Contingency Reserves	52% £ 35,000		£ 35,000		£ 35,000		** Should be 50% of Ops
318 EMR - Election Costs	£ -	£ 1,000	£ 1,000		£ 1,000		** Required for WC
319 EMR - Defibrillator	£ 4,000	£ 2,000	£ 6,000		£ 6,000		** Defib Replacements
323 EMR - Neighbourhood Plan	£ 1,051	£ 1,312	£ 2,363		£ 2,363		** NDP Only
329 EMR - Special Projects	£ 22,363	£ (1,180)	£ 21,183		£ 21,183	£ 2,215	** Allocate To Handyman
330 EMR - Coronavirus	£ 9,991		£ 9,991		£ 9,991		** Aligned to Toilet Imprv
331 EMR - CIL 14/10444/FUL	£ 12,890	£ (10,627)	£ 2,263	£ (2,263)	£ -		** Restricted Use
332 EMR - CIL 15/09960/FUL	£ 11,421		£ 11,421	£ (5,685)	£ 5,737		** Restricted Use
333 EMR - CIL 17/04708/FUL	£ 1,344		£ 1,344		£ 1,344		** Restricted Use
334 EMR - CIL 16/01953/FUL	£ 5,912		£ 5,912		£ 5,912		** Restricted Use
335 EMR - CIL 15/08904/FUL	£ 2,053		£ 2,053	£ (2,053)	£ (0)		** Restricted Use
336 EMR - CIL 17/12069/FUL	£ 1,796		£ 1,796		£ 1,796		** Restricted Use
337 EMR - CIL-PL/2021/09817	£ 27,974	£ 32,636	£ 60,610		£ 60,610		** Restricted Use
339 Groundworks Grant	£ 1,336	£ (1,336)	£ -		£ -		
340 Gigaclear Wayleave	£ 4,759		£ 4,759		£ 4,759		
	<u>£ 141,889</u>		<u>£ 165,693</u>		<u>£ 155,693</u>		
General Reserves (inc VAT refunds)				** £10,000 expected for Tree work			
				£7,785	£7,785	** Allocate To Handyman	

Neighbourhood Development Plan Steering Group Funds - The Parish Council earmarked a total of £11,500 for this process over two financial years - 2017/18 and 2018/19. The Forecast is based on limited NDP costs and a mothballing of the money pending future decisions on the plan.

Groundworks Grant – awarded to the NDP Steering Group towards the Neighbourhood Development Plan process. Because the NDP Steering Group is a Parish Council project the funds had to be held in the Parish Councils bank account. £1336 was held by the Parish Council at the start of 2020/21. This has now been consolidated into the NDP EMR following the successful ending of the Groundworks Grant.

CIL-PL/2021/09817 – is expected to yield one further payments of £32,635.89. The payments are due to Wiltshire Council on the 30th January 2024 and the monies due to the Parish Council will be paid in the Calendar month following receipt of these payments. Note: CIL funds need to usually be spent or allocated within 5 years of receipt or face reversal.

GENERAL RESERVES / CONTINGENCY

General Reserves were set at £25000 for the 2020/21 financial year and for some years prior to that. This was increased to £35,000 for the 21/22 FY to ensure at least 6m of OpEx coverage. Best practice is that General Reserves should be set at 6 months of total spend for the year. General Reserves are required in the event there is some difficulty with receiving Income e.g. Precept, so that the Parish Council can continue to function and pay its bills. The Council also holds £7,785 in GENERAL Reserves (due to a VAT refunds). This is NOT accounted for in the Earmarks/Reserves.



Summary Of Budget Requirements

23/24 Operation Budget vs Last Year	£ 67,821 + 9.12%	
Precept (if no change)	£ 54,122	<-- Increase in Tax Base means 0% change is a £379 rise in income
Allotment Income	£ 748	<-- assuming an 85% rental capacity
Bank Interest (75%)	£ 1,633	<-- assuming 75% of 23/24 as balances may decrease
Total Available	£ 56,503	
Shortfall	£ 11,318	
75% of Projected Unspent Carried Forward	£ 3,861	
Precept Increase Needed	£ 7,457	
Precept Request Is Increase	£ 61,579 +13.78%	
Additional Per Band D	£ 4.77 (per annum) £ 0.40 (per month)	Correction



Lyneham & Bradenstoke Parish Council

Historical and Comparative Precept Values

Summary					
Year	Taxbase	Precept	Total £ for Band D	Difference in £ for Band D	% change on last year for Band D
2023/24	1,551.92	£53,743.00	£34.63		
2024/25	1,562.87	£61,579.00	£39.40	£4.77	13.77%

To show the change across all Bands:

Year	A	B	C	D	E	F	G	H
2020/21	£20.59	£24.02	£27.45	£30.88	£37.74	£44.60	£51.47	£61.76
2021/22	£23.23	£27.10	£30.97	£34.84	£42.58	£50.32	£58.07	£69.68
2022/23	£23.09	£26.93	£30.78	£34.63	£42.33	£50.02	£57.72	£69.26
2023/24	£23.09	£26.93	£30.78	£34.63	£42.33	£50.02	£57.72	£69.26
2024/25	£26.27	£30.64	£35.02	£39.40	£48.16	£56.91	£65.67	£78.80
Difference for each Band £	£3.18	£3.71	£4.24	£4.77	£5.83	£6.89	£7.95	£9.54
% difference for each Band	13.77%	13.78%	13.78%	13.77%	13.77%	13.77%	13.77%	13.77%

Year	A	B	C	D	E	F	G	H	Tax Base	Grant	Precept	Total
2013/14	34.08	39.76	45.44	51.12	62.48	73.84	85.20	102.24	1,438.51	£2,058.12	£73,532.00	£75,590.12
2014/15	40.87	47.68	54.49	61.30	74.92	88.54	102.17	122.60	1,428.50	£1,337.78	£87,573.00	£88,910.78
2015/16	22.95	26.78	30.60	34.43	42.08	49.73	57.38	68.86	1,452.02	£976.58	£50,000.00	£50,976.58
2016/17	19.86	23.17	26.48	29.79	36.41	43.03	49.65	59.58	1,477.49	£175.78	£44,021.00	£44,196.78
2017/18	19.73	23.02	26.31	29.60	36.18	42.76	49.33	59.20	1,486.72	—	£44,000.00	£44,000.00
2018/19	20.83	24.30	27.77	31.24	38.18	45.12	52.07	62.48	1,502.69	—	£46,943.00	£46,943.00
2019/20	18.27	21.32	24.36	27.41	33.50	39.59	45.68	54.82	1,534.43	—	£42,063.00	£42,063.00
2020/21	20.59	24.02	27.45	30.88	37.74	44.60	51.47	61.76	1,577.34	—	£48,704.00	£48,704.00
2021/22	23.23	27.10	30.97	34.84	42.58	50.32	58.07	69.68	1,512.80	—	£52,704.00	£52,704.00
2022/23	23.09	26.93	30.78	34.63	42.33	50.02	57.72	69.26	1,522.12	—	£52,704.00	£52,704.00
2023/24	23.09	26.93	30.78	34.63	42.33	50.02	57.72	69.26	1,551.92	—	£53,743.00	£53,743.00
2024/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,562.87	—	—	£0.00

£52,704 in 2021 is equivalent to
£62,218 in today's money

Bank Of England Inflation Calculator

£50,000 in 2016 is equivalent to
£65,412 in today's money

Bank Of England Inflation Calculator



Lyneham & Bradenstoke Parish Council

Precept Comparisons

Neighbour Parish Councils	Tax Base 23/24	Precept 23/24	23/24 Precept Band D
Bremhil	482	£13,250	£27.50
Clyffe Pypard	157	£1,000	£6.36
Hilmarton	318	£13,500	£42.50
Lyneham & Bradenstoke	1522	£53,743	£34.63 (£39.40)
Brinkworth	645	£28,462	£44.10
Tockenham	123	£10,000	£81.14
Christian Malford	376	£27,839	£74.00
Dauntsey	267	£21,500	£80.49
Average			£48.84

Neighbour Town Councils	Tax Base 21/22	Precept 21/22	21/22 Precept Band D
Lyneham & Bradenstoke	1522	£53,743	£34.63 (£39.40)
Royal Wootton Bassett	4737	£1,090,940	£230.31
Calne	6328	£1,364,011	£215.57
Chippenham	13290	£3,968,965	£298.64
Average			£194.79



Lyneham & Bradenstoke Parish Council

Recommendation

- The Council plans to engage a “handyman” for the Parish at an expected cost of approx. £10,000p.a depending on the final agreement. This has been removed from the budget (between version 1.1 and 1.2) as the impact on the Precept would be significant. For 24/25 it is proposed to fund this on a trial basis utilising the build-up in General Reserves (VAT refunds for 21/22 and 22/23) along with Special Projects EMR and, if successful, account for the spend in future budgets.
- Accounting for the handyman, the precept will need to rise to £87,805 by 28/29 assuming a 3% inflation average. The Taxbase is also expected to increase in that 5-year period to help offset the intensity of the annual increases.
- The **recommendation** is to increase the precept in equal amounts each year to ensure that the precept eventually covers the operations budget. This would be at a rate of between 8-10% each year for the coming years (should the handyman be retained), or at around 5% if not.
- The recommended Precept of £61,579 for 24/25 is less in today’s terms to the long-term trend of where the Precept would be based on the pattern of rises since 2016, and inflation over the same period. The precept has not increased since 2021 – if it had increased by the rate of inflation the current request would be £62,218. This highlights the need to continue to increase the precept inline with the increasing costs of the Council.
- The Council has a number of operational and maintenance items that are long overdue (such as approx. £30,000 of Tree work). The Council can cover this and also support its community grant programme via the CIL funds it holds.
- Legal costs for the Pound Farm land exchange are expected to be paid by the Developer.

- **Proposal A:**
 - 13.78% Increase To Precept to fund the Operation Budget. A Precept request of £61,579. **Recommended**
- **Proposal B:**
 - A less than 13.78% Increase with the shortfall to be funded from the Special Projects EMR.