



East Dean & Friston P a r i s h C o u n c i l

Date: 09 January 2025

Title: Report Item 8 – Final draft of the Budget and Precept 2025/6

By: Fiona Chalk (Parish Clerk)

Purpose: To present the final 2025/26 budget and precept request

Recommendations: To consider the final 2025/26 budget and precept and sign the WDC Precept request form

Introduction

The Parish Council has a duty to set its budget and precept for the coming budget year and submit its request to WDC by 10th January 2025 (it is unlawful to set a precept without an adequate budget being in place). The Council viewed the first draft at its meeting on 7th November, second draft on 5th December, and the final draft is now attached.

The purpose of the budget is to demonstrate that the Council will have sufficient income to meet its objectives – it is the financial representation of the Council's operating plan. **It is important to remember that if monies are not budgeted for particular expenditure, the Council does not have authority to spend it.**

1. The final draft of the Budget and Precept 2025/26 has been included with this report. The precept is based on the 2024/25 precept, but with a 2.7% uplift to reflect the RPI as of September 2024, together with a 2.3% uplift to cover improvement works and enhancement projects for the Parish.
2. The Parish Council is extremely fortunate to have been notified that it has been left a financial gift in the will of a former resident. This is anticipated to be approximately £25,000.
3. Based on items 1 & 2 above, items proposed to be included in the 2025/26 budget are listed below:
 - Benches - after assessment at the Recreation Ground of the state of the Benches, all need preparation and cleaning up. There are four Benches in open area, five Benches in Playground area, two Benches outside Pavilion. **£1550.00** (code 4620)
 - Friston Pond maintenance. **£1500.00** (code 4640)
 - Selection of appropriate tree, guards, and stakes for the Parish: **£100.00** (code 4825)
 - Feasibility consultant plans for small woodland layby at Friston Green: **£2500.00** (code 4915)
 - Access for people with mobility issues to the Downs - updating the twitten (22b) from the link for wheelchairs and to avoid tripping. **£3000.00** (code 4935)
 - Cycle racks and fitting for village hall car park for 8 bikes. **£1500.00** (code 4935)
 - Solar upgrade for speed sign. **£400.00** (code 4850)
 - Pavilion Upgrade – Feasibility/planning process. **£12000.00** (code 4940)

- Traffic management initial works. **£1000.00** (code 4910)
- Paint a disabled parking bay and provide a dropped kerb at the shops for disabled people. **£1000.00** (code 4935)
- Parish Plan – due to the delay by SDNP in considering the Parish Plan, some funding maybe lost as it cannot be carried over financial years. **£1500.00** has been provided in anticipation of these costs. (code 4905)
- War memorial - cleaning/repairs are required to maintain the war memorial in a reasonable condition **£1500.00** (code 4600)
- Road Traffic Order & 20mph signage. **£7000.00** (code 4910)

The above gives an income of £108,360 and expenditure of £105,989, leaving a small gain of £2,371.

The proposed precept of £77175 (£73500 24/25) representing £79.18 per household (£73.70 24/25) against a national average of £85.88. The Band D figure this year, as issued by WDC has reduced from 997.2 to 974.7. This reduction could be for a number of reasons such as an increase in single person discounts, new builds in bands A-C, and fewer band D properties in the calculation. As a result, although the Precept has risen by 5%, the average Band D cost has risen by 7.4% (£5.48).

It should be noted that the Cricket Club has put in a request for £13,500 for a new all-weather strip and multi-sport facility (further details will come to the February meeting). There is currently £12,000 in the budget for feasibility/planning costs for a potential new pavilion. Councillors may consider that these monies should be used for new facilities instead, to maximise available grant funding in 25/26, and any predicted underspend from the whole budget be considered for feasibility/planning costs.

4. Report 8a contains the proposed 5-year budget plan.

5. GENERAL RESERVES

The General Reserve at the beginning of 2024/25 was £ 61,585.55. A deficit budget of £854 is expected.

The predicted underspend for 2025/26 is approximately £2,500 and therefore the General Reserve figure at the end of 2025/26 will be approximately £63,000. Over the next 5 years, the budget shows approximately £54,000 being moved to reserves to ensure they meet the required reserve threshold, and to secure further funds for a potential replacement cricket pavilion.

The advice from the Parish Council's Internal Auditor is that "the general reserve balances should be around 9-12 months of your expenditure budget. So, if you have a total expenditure budget of £100,000, the general reserve balance should be in the range of £75,000-£100,000.

6. EARMARKED RESERVES AND RESERVES STATEMENT

A summary of the Council's general and earmarked reserves is shown below. **Please note Earmarked reserves make up part of the General Reserves, they are not additional monies.**

RESERVES		MOVEMENTS IN 2045/25	MOVEMENTS IN 2025/26	CLOSING BALANCE APR 2026
General Reserves	£615000	£850	£0	£60,500
Earmark Reserves (EMR) (within General Reserves):				
EMR: Elections	£9,000.00	£0	£0	£9,000
EMR: Neighbourhood Plan	£6,950	£6,950	£0	£0
EMR - CIL	£8090.56	£0	£4000	£4090.56

Consideration should be given to what CIL monies are planned for. Monies not spent within 5 years, have to be returned. There is currently £8090.56 unspent, approximately £1000 from pre-2023. It maybe that these funds, say £4000.00 could be used for some items mentioned in point 3.