

Whimble Parish Council - 2026/27 Budget and Precept

Code	Title	Budget for 2025/26	Est outturn as at 31 Mar 26	Budget for 2026/27	Comments/Assumptions
Expenditure					
4000	Clerks Salary	£9,960.00	£9,666.99	£10,757.00	SCP 22 £17.47 per hour plus assuming 26/27 LG Pay award increases hourly rate by £1 an hour
4010	Payments to HMRC - Income Tax (PAYE)	£2,600.00	£3,053.22	£2,689.00	LG Pay Award factored into increased PAYE i.e. £18.47 an hour at 20% PAYE rate
	Payment to HMRC NIC	£0.00	£0.00	£1,200.00	LG Pay Award factored into increased Employers National Insurance Contributions
4060	Clerk Expenses	£90.00	£90.00	£100.00	
4065	Councillor Expenses	£100.00	£25.00	£100.00	
4070	Administration	£700.00	£0.00	£0.00	Data Protection fee; Rialtas Support & maintenance & Vision ICT - splitting out for 2026/27
	Finance System	£0.00	£294.00	£518.00	Includes updated price information plus upgrading to cloud based hosted system
	Website, email and gov.uk domain name	£0.00	£428.00	£454.00	Assuming 6% inflationary increase
	Data Protection Fee	£0.00	£52.00	£55.00	Assuming 6% inflationary increase
	Defibrillator	£0.00	£339.00	£0.00	Set up EMR for future defib costs - battery life 5 years and pads not due to expire in 2026/27
	Document storage	£0.00	£0.00	£300.00	Assuming moving to cloud based document system in 26/27
4080	Allotment Rent Expenditure	£336.00	£390.00	£415.00	Assuming an inflationary increase of 6% for invoice on 1 January 2027
4090	Audit fees	£500.00	£0.00	£0.00	Splitting between Internal and External Audit in 26/27
	Internal Audit fee	£0.00	£125.00	£225.00	Confirmed as price after appointment of new Internal Auditor for 2025/26 AGAR Return
	External Audit fee	£0.00	£315.00	£334.00	Assuming 6% inflationary increase
4110	DALC Subscription	£585.00	£565.00	£599.00	Assuming 6% inflationary increase
4120	Dog bin emptying	£3,950.00	£3,952.00	£4,189.00	Assuming 6% inflationary increase
4140	Grounds Maintenance	£5,000.00	£5,015.00	£5,000.00	
4150	Hire of Victory Hall	£250.00	£202.50	£250.00	
4160	Insurance	£2,400.00	£1,827.10	£2,400.00	
4180	RBL Wreath	£30.00	£25.00	£25.00	
4200	Training	£170.00	£78.00	£170.00	
4210	Water Rates	£350.00	£265.74	£0.00	Splitting between Recreation Ground and Allotments for 26/27
	Water Rates - Recreation Ground	£0.00	£0.00	£120.00	Assuming 20% increase
	Water Rates - Allotments	£0.00	£0.00	£300.00	Assuming 20% increase
4240	Essential Repairs	£2,000.00	£210.00	£1,200.00	
4250	Community Grants	£500.00	£748.50	£600.00	
4255	Donation	£0.00	£400.00	£0.00	
4270	Bank Service charge	£72.00	£72.00	£84.00	Assuming Unity Trust Bank raise service charge by £1 a month from £6 to £7
4280	General Maintenance	£0.00	£2,585.00	£0.00	
	Play Equipment Annual Inspection	£0.00	£0.00	£0.00	This will need to be added to the 2027/28 budget
Total Expenditure		£29,593.00	£30,724.05	£32,084.00	

Code	Title	Budget for 2025/26	Est outturn as at 31 Mar 26	Budget for 2026/27	Comments/Assumptions
<u>Income</u>					
1076	Precept	£28,443.00	£28,443.00	£30,347.00	
1080	Bank Interest	£100.00	£1,409.63	£800.00	Prudent assumption given two savings accounts and unclear what will happen with interest rates and also reducing balance when Parish Field Play Area project is finished
1090	Allotment Income	£750.00	£500.00	£600.00	Have a few vacant plots so anticipating less income in 2026/27
1095	Wayleave Income	£0.00	£0.00	£0.00	
1100	Grass Cutting Reimbursement	£0.00	£337.00	£337.00	Assuming the total will be the same as 2025/26
1105	DCC Cllr Locality Budget	£0.00	£0.00	£0.00	
1120	Community Infrastrure Levy (CIL) Income	£0.00	£886.08	£0.00	
1200	Grant or donation refund	£0.00	£0.00	£0.00	
1210	WACY Funding	£0.00	£2,023.40	£0.00	
Total Income		£29,293.00	£33,599.11	£32,084.00	
Total		-£300.00	£2,875.06	£0.00	
Balance met from General Reserves		£500.00			

Precept calculation

Precept 25/26	£28,443.00	
Precept 26/27	£30,347.00	
Difference	£1,904.00	
Tax base	737.26	provided by EDDC (was 746.41 in 25/26)
Precept for 2026/27	£41.16	Based on Band D property
Per month	£3.43	
Per week	£0.79	
Precept 26/27	£41.16	
Precept 25/26	£38.11	
Difference	£3.06	
% increase	8.02	increase was 4.80% in 2025/26