

Anticipated Budget Outturn Position - 1 April 2025 to 31 March 2026

Total Receipts - Payments	-£500.00	Taken from savings
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Whimble Parish Council - draft 2026/27 budget

Code	Title	Budget for 2025/26	Est outturn as at 31 Mar 26	Proposed Budget for 2026/27	Comments/Assumptions
<u>Income</u>					
1076	Precept	£28,443.00	£28,443.00	£28,443.00	This will be the balancing figure when the expenditure has been agreed
1080	Bank Interest	£100.00	£1,409.63	£800.00	
1090	Allotment Income	£750.00	£500.00	£500.00	
1095	Wayleave Income	£0.00	£0.00	£0.00	
1100	Grass Cutting Reimbursement	£0.00	£337.00	£337.00	
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	£30,080.00	

Expenditure

4000 Clerks Salary	£9,960.00	£9,666.99	£10,262.00	Assuming 25/26 LG Pay award increases hourly rate by £1 an hour
4010 Payments to HMRC - Income Tax (PAYE)	£2,600.00	£3,053.22	£2,565.00	LG Pay Award factored into increased PAYE
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
Finance System	£0.00	£294.00	£311.64	Assuming 6% inflationary increase
Website, email and gov.uk domain name	£0.00	£428.00	£453.68	Assuming 6% inflationary increase
Data Protection Fee	£0.00	£52.00	£55.12	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
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	Split out between Internal and External Audit fees?
Internal Audit fee	£0.00	£125.00	£225.00	Confirmed as price after appointment of new Internal Auditor for 2025/26 AGAR Return4
External Audit fee	£0.00	£315.00	£333.90	Assuming 6% inflationary increase
4100 Computer	£200.00	£0.00	£0.00	Move to cloud based storage and Finance System?
4110 DALC Subscription	£585.00	£565.00	£598.90	Assuming 6% inflationary increase
4120 Dog bin emptying	£3,950.00	£3,952.00	£4,189.12	Assuming 6% inflationary increase
4140 Grounds Maintenance	£5,000.00	£5,015.00	£5,000.00	Need to drill down on this figure based on amended work schedule
4150 Hire of Victory Hall	£250.00	£202.50	£250.00	
4160 Insurance	£2,400.00	£1,827.10	£2,400.00	Need to drill down on this more based on Play Areas
4180 RBL Wreath	£30.00	£25.00	£25.00	
4190 Telephone	£0.00	£0.00	£0.00	Remove from Budget?
4200 Training	£170.00	£78.00	£170.00	
4210 Water Rates	£350.00	£265.74	£0.00	
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	£2,000.00	
4250 Community Grants	£500.00	£748.50	£800.00	Increase to £800?
4255 Donation	£0.00	£400.00	£0.00	Young farmers donation coming from EMR
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	£500.00	Two Items from EMRs - Lomas Seat (£500); Town Lane clearance (£1260);

Total Expenditure	£29,793.00	£30,724.05	£32,458.36
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Total	-£500.00	£2,875.06	-£2,378.36
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Balance met from General Reserves	£500.00		
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VAT Data

115 VAT Refund for 24/25	£0.00	£1,449.83	£0.00	
115 VAT Refund for 22/23	£0.00	£1,904.34	£0.00	
515 VAT on payments 25/26	£0.00	£2,808.05	£0.00	As at end October 2025 VAT amount is £2308.05; assuming another £500 before the the March 2026

Ear-marked reserves as at 31/10/2025

320 Village Maintenance	£5,000.00	£400 donation for Young Farmers to come out of this EMR
321 Neighbourhood Plan	£7,500.00	
322 Elections	£1,100.00	
323 Lomas Seat	£0.00	
324 Play Area Project	£35,549.08	Works completed and paid for from EMR in April 2025
326 Town Lane Project	£6,626.08	
327 Parish Field Goal Mouth	£2,023.40	
Total EMR	£57,798.56	

Bank Balances as at 31/10/2025

Current Account	£500.00	As at end October 2025
Savings Account 1 (EMR)	£60,155.53	As at end October 2025
Savings Account 2 (General Reserves)	£24,453.85	As at end October 2025
Total Balances	£85,109.38	Obviously this will be different at year end after 5 months of expenditure

**WHIMPLE PARISH COUNCIL
DRAFT BUDGET FOR 2026/27**

The purpose of this report is to consider the budget for the 2026/27 financial year and also to recommend changes to the way the Council's budget is set up on the finance system.

The following recommendations, if adopted, would make it clearer and more transparent as to where public money is being spent in the Parish Council.

Expenditure (net of VAT as we claim the VAT back)

Code 4000 – Staff Salary

The salary budget has been calculated on the assumption that the Clerk will be paid at SCP 19 and that the Local Government Pay Award in 2026/27 will increase the hourly rate by £1 to £17.62. This gives an annual salary of £10,261.92 once Income Tax at 20% has been deducted.

Code 4010 – Amount due to HMRC

In 2025/26 the decision was taken to split out the amounts due to HMRC from the salary costs. The amounts relate to Income Tax (Pay As You Earn – PAYE) and National Insurance Contributions (NICs).

For 2026/27 it is proposed that the following amounts be included in the budget:

- Income Tax (PAYE) = £2,565 which factors in the LG Pay Award increase
- National Insurance Contributions = £1,200 (assuming £100 a month given that currently paying £88.69 a month before any Pay Award increase)

For 2026/27 it is recommended that Income Tax payments (Pay As You Earn – PAYE) and National Insurance Contributions (NICs) are split out into separate budget codes, as follows:

- Code 4010 = Income Tax
- Code 4015 = National Insurance Contributions

Code 4060 – Clerk expenses

It is recommended that this amount is £100 for 2026/27.

Expenditure in the current year has been on stationery and Land Registry searches

Code 4065 – Councillor expenses

It is recommended that this amount is £100 for 2026/27.

Expenditure in the current year is currently £25 on the Remembrance Day wreath. Keeping it at £100 for 2026/27 would cover this expense and mileage if councillors attend any training sessions.

Code 4070 – Administration

A number of items of expenditure have been coded to administration in 2025/26 and you cannot easily work out what has been coded to administration.

In 2025/26 we spent £1181.00 split out as follows:

Rialtas Finance system hosting and maintenance = £294
Vision ICT website and email hosting = £448
Duplicate Unity Trust Bank Statements = £48 (one off expense)
Data Protection Renewal fee = £52
Defibrillator pads and battery = £339

It is recommended that rather than using administration in 2026/27 the budget is split out to be more transparent, into the following codes:

Finance System
Website and Email
Data Protection Fee

For all of these items of expenditure a 6% inflationary increase has been assumed.

It is also recommended that an EMR of £500 is set up for defibrillator equipment, if responsibility for the machine remains with the Parish Council.

Code 4080 – Allotment Rent Expenditure

Whilst the Parish Council owns the land of the Heberton Close Allotments, the Grove Road Allotments land is owned by Exeter Diocese (managed by Savills) and they charge us an annual rent charge.

In 2025/26 they were looking to increase the fee from £300 to £390. We reached a compromise and actually paid £336 at the end of the 2024/25 financial year.

However, they have written to confirm that the fee for the period of 1 January 2026 – 31 December 2026 will be £390. This will be paid in the current financial year – January 2026.

It has been assumed that a 6% inflationary increase will be added to the fee for the period of 1 January 2027 to 31 December 2027, taking the total to £415.

Code 4090 – Audit Fees

At the October Council meeting, it was agreed to appoint a new Internal Auditor and the fee of £225 has been added to the 2026/27 budget.

PKF Littlejohn increased their external audit fees in the current year so an assumption has been made of a 6% inflationary increase for 2026/27.

It is recommended that Internal and External Audit fees are split out into two budget codes going forward.

Code 4100 – Computer

Discussions have previously taken place at the Parish Council meetings regarding the Council laptop not retaining its charge. Currently the Clerk uses her own laptop but uses the Council laptop for accessing the Finance System.

Consideration should be given to moving across to a cloud based version of the Finance System, so that it doesn't have to be installed onto a laptop. The Clerk has asked Rialtas for the cost of moving across to their cloud based system.

Consideration should also be given to document storage going forward and whether a cloud based system could be used rather than an external hard drive.

Code 4110 – Devon Association of Local Councils (DALC) subscription

The DALC membership covers the local county association but also membership of the National Association of Local Councils (NALC). They have indicated that the subscription may increase by 3%. A 6% increase has been assumed to cover any increase.

Code 4120 – Dog and Litter Bin Emptying

EDDC have increased the bin emptying significantly over the last two years. It is assumed that it will be an inflationary increase only for 2026/27 so a 6% increase has been factored in.

Code 4140 – Grounds Maintenance

This is definitely an area that need to be drilled down on before a budget can be set for 2026/27. At the moment it has been assumed that the budget will remain at £5,000. However, there are a number of items to consider adding to the work schedule:

Cutting the communal areas at the allotments

Town Lane site (I don't think this is in the schedule currently)

Tidying up of the Parish Car Park – once a year?

Tidying up of Riverbank and Riverbed – once a year?

Slewton Crescent – if the Council takes on the land from Vistry Homes.

Are there any other areas that we should be adding into the schedule?

Code 4150 – Hire of Whimble Victory Hall

This budget has been calculated based on 12 planning meetings at £7.50 per session plus 11 Council meetings at £12.50 per session. That totals to £227.50 but a budget of £250 has been added for 26/27 in case prices are increased.

Code 4160 – Insurance

This needs to be fundamentally reviewed and a report will come to the December 2025 meeting.

The figure is likely to increase due to the new Play Equipment and goal mouth in the Parish Field and if the Parish Council takes on Slewton Crescent Play Area.

Currently a figure of £2,400 has been budgeted for in 2026/27.

Code 4180 – Remembrance Day wreath

As £25 was paid in 2025/26, this figure has been included in the 2026/27 budget.

Code 4190 – Telephone

It is recommended that this is taken out of the budget as no budget was set in 2025/26 and no expenditure has been incurred.

Code 4200 – Training

It is recommended that this is kept at the level of £170 for 2026/27.

Code 4210 – Water Rates

Currently the bills for Grove Road Allotments, Heberton Close Allotments and the Recreation Ground (Parish Field) are all coded to this budget.

Given the direction of travel of water bills, a 20% increase has been assumed.

It is recommended that the water rates are split out into two codes going forwards:

Water Rates – Recreation Ground

Water Rates – Allotments

The reason for this suggestion is to make it easier to see how much needs to be added to allotment bills. It just makes it more transparent and easier to ensure that local taxpayers are not subsidising the allotments.

Code 4240 – Essential Repairs

In 2025/26 only one essential repair has been carried out and that relates to the removal of the barbed wire and posts in the Parish Field.

The budget for 2026/27 has been listed as £2,000 but this may be an area that could be reduced, especially due to having EMR to cover village maintenance costs.

If councillors are minded to keep £2,000 budget maybe it could be split out into:

£1,000 – essential repairs

£1,000 – general maintenance

Code 4250 – Community Grants

It is forecast that this budget will be overspent at the end of the 2025/26 financial year due to grants being considered 3 times a year.

It is recommended to increase the budget to £800 per annum for 2026/27.

Code 4255 – Donations

No budget was set for donations in 2025/26 but a £400 donation is due to be paid to Whimple and Broadclyst Young Farmers (but this is coming out of the village maintenance EMR)

Code 4270 – Bank Service Charge

It has been assumed that the service charge will increase by £1 a month in 2026/27 making it £7 rather than £6.

Code 4280 – General Maintenance

Already covered a bit under essential repairs.

No budget was set for general maintenance in 2025/26 but money has been spent against this area, as follows:

£500 – Lomas Seat repairs (came out of EMR)

£125 – Welcome to Whimble sign and planter (the first time!)

£550 – riverbed and riverbank clearance (came out of EMR)

£1,260 – Town Lane clearance (came out of EMR)

£150 – Assumption re Welcome to Whimble sign and planter repair (the second time!). Assuming that cost of materials will have increased since Billy repaired it the first time.

Income

Code 1080 – Bank Interest

This is a hard area to estimate due to having no control over interest rates! Whilst it is anticipated that the outturn position for 2025/26 will be circa £1410 of interest, a prudent budget of £800 has been assumed, due to:

- Not knowing what will happen with interest rates
- Savings Account 1 holds the EMR but the balance will reduce significantly in 2026/27 when the Play Area is purchased.
- Savings Account 2 holds the General Reserves and the precept will be paid into this account going forward but money will be transferred into the current account each month.

Code 1090 – Allotments

A prudent estimation of £500 has been proposed as the income budget for 2026/27. This is due to the number of empty plots where it is likely that new tenants will receive a period of free or discounted rent in order to enable them to clear the plot which is likely to be overgrown.

Code 1100 – Grass Cutting Reimbursement

The same figure of £337 has been assumed for the 2026/27 financial year.

No other sources of income have been budgeted for and the precept will potentially be the balancing figure to ensure that income = expenditure.

Other things to consider

Addition of a budget to cover play area inspection(s)

EMR to cover the repairs and maintenance of the Play Area (there will be guarantees covering some items)

Will this just be for the Parish Field Play Area or also for Slewtown Crescent as well?

Will we need a budget for legal costs if the Vistry Land is transferred to the Parish Council?

Whether there are any other assets/services that EDDC and DCC are likely to want to transfer to WPC as part of Local Government Reorganisation.

Do we need to increase the EMR for elections? The next Town and Parish Elections are due to take place in May 2027. That could be at the same time as the Unitary elections but it might not (depends on what happens with the LGR decision and timetable).

If an election is called (e.g. if 10 people stand for 9 seats) then that will likely cost more than is currently held in the EMR.