

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

	Budget Code	Budget 2025/2026	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Total	Difference to budget
INCOME																
Precept	1076	£28,443.00	£14,221.50	£0.00	£0.00	£0.00	£0.00	£14,221.50	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£28,443.00	£0.00
Bank Interest	1080	£100.00	£0.00	£0.00	£264.81	£0.00	£0.00	£332.16	£12.66	£0.00	£400.00	£0.00	£0.00	£400.00	£1,409.63	£1,309.63
Allotment Income	1090	£750.00	£0.00	£27.68	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£472.32	£0.00	£0.00	£500.00	£-250.00
Grass Cutting Reimbursement	1100	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£337.00	£0.00	£0.00	£0.00	£337.00	£337.00
DCC Locality Budget	1105	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
CIL Income	1120	£0.00	£886.08	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£886.08	
Grant / donation refund	1200	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
WACY funding	1210	£0.00	£0.00	£0.00	£0.00	£0.00	£2,023.40	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£2,023.40	£2,023.40
Total Receipts		£29,293.00	£15,107.58	£27.68	£264.81	£0.00	£2,023.40	£14,553.66	£12.66	£0.00	£737.00	£472.32	£0.00	£400.00	£33,599.11	£4,306.11
EXPENDITURE (expenditure excluding VAT)																
Clerk's Salary	4000	£9,960.00	£781.53	£781.33	£781.33	£781.53	£781.33	£781.33	£946.21	£806.48	£1,171.59	£806.48	£806.48	£806.48	£10,032.10	£72.10
PAYE & NIC to HMRC	4010	£2,600.00	£279.16	£279.36	£279.36	£279.16	£279.36	£279.36	£368.46	£201.80	£503.60	£201.80	£201.80	£201.80	£3,355.02	£755.02
Clerk Expenses	4060	£90.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£60.64	£0.00	£0.00	£0.00	£0.00	£30.00	£90.64	£0.64
Councillor Expenses	4065	£100.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£25.00	£0.00	£0.00	£0.00	£0.00	£25.00	£-75.00
Administration	4070	£700.00	£294.00	£0.00	£68.00	£0.00	£0.00	£428.00	£52.00	£339.00	£0.00	£0.00	£0.00	£0.00	£1,181.00	£481.00
Allotment Rent Expenditure	4080	£336.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£390.00	£0.00	£0.00	£390.00	£54.00
Audit Fees	4090	£500.00	£0.00	£125.00	£0.00	£0.00	£0.00	£315.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£440.00	£-60.00
Computer	4100	£200.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£-200.00
DALC Subscription	4110	£585.00	£565.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£565.00	£-20.00
Dog & litter bin emptying	4120	£3,950.00	£0.00	£0.00	£0.00	£3,952.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£3,952.00	£2.00
Grounds Maintenance	4140	£5,000.00	£325.00	£280.00	£280.00	£770.00	£220.00	£0.00	£2,105.00	£475.00	£0.00	£0.00	£0.00	£280.00	£4,735.00	£-265.00
Hire of Victory Hall	4150	£250.00	£25.00	£12.50	£12.50	£20.00	£12.50	£0.00	£12.50	£27.50	£20.00	£20.00	£20.00	£20.00	£202.50	£-47.50
Insurance	4160	£2,400.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,800.00	£0.00	£0.00	£1,800.00	£-600.00
RBL Remembrance Wreath	4180	£30.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£-30.00
Telephone	4190	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Training	4200	£170.00	£0.00	£0.00	£0.00	£48.00	£0.00	£0.00	£30.00	£0.00	£0.00	£0.00	£0.00	£0.00	£78.00	£-92.00
Water Rates	4210	£350.00	£0.00	£37.44	£0.00	£42.87	£0.00	£0.00	£125.43	£0.00	£0.00	£0.00	£60.00	£0.00	£265.74	£-84.26
Essential Repairs	4240	£2,000.00	£0.00	£0.00	£0.00	£210.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£210.00	£-1,790.00
Community Grants	4250	£500.00	£0.00	£0.00	£0.00	£148.50	£0.00	£0.00	£0.00	£300.00	£0.00	£0.00	£0.00	£300.00	£748.50	£248.50
Donations	4255	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£400.00	£0.00	£0.00	£0.00	£0.00	£400.00	£400.00
Bank Service Charge	4270	£72.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£6.00	£72.00	£0.00
General Maintenance	4280	£0.00	£500.00	£125.00	£0.00	£0.00	£550.00	£0.00	£1,260.00	£0.00	£0.00	£150.00	£0.00	£0.00	£2,585.00	£2,585.00
Total Payments		£29,793.00	£2,775.69	£1,646.63	£1,427.19	£6,258.06	£1,849.19	£1,809.69	£4,966.24	£2,580.78	£1,701.19	£3,374.28	£1,094.28	£1,644.28	£31,127.50	£1,334.50
Total Receipts - Payments		£-500.00	Taken from savings													

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	£31,147.00	This is the balancing figure when the expenditure has been agreed
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	£32,884.00	

Code	Title	Budget for 2025/26	Est outturn as at 31 Mar 26	Proposed 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	Keep at £5,000 but also have EMR for village maintenance
4150	Hire of Victory Hall	£250.00	£202.50	£250.00	
4160	Insurance	£2,400.00	£1,827.10	£2,400.00	Based on recent quote from Zurich for 1 year - maybe set up an EMR for insurance increase when Play Area is installed
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	£2,000.00	Amend to £1,500?
4250	Community Grants	£500.00	£748.50	£600.00	
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	£0.00	Two Items from EMRs - Lomas Seat (£500); Town Lane clearance (£1260);
	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	£32,884.00	
Total		-£300.00	£2,875.06	£0.00	
Balance met from General Reserves		£500.00			

VAT Data

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

Ear-marked reserves as at 30/11/2025

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	Works completed and paid for from EMR in April 2025
324 Play Area Project	£35,549.08	
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

Precept calculation

Precept 25/26	£28,443.00	
Precept 26/27	£31,147.00	
Difference	£2,704.00	
 Tax base	 737.26	 provided by EDDC (was 746.41 in 25/26)
 Precept for 2026/27	 £42.25	 Based on Band D property
Per month	£3.52	
Per week	£0.81	
 Precept 26/27	 £42.25	
Precept 25/26	£38.11	
Difference	£4.14	
 % increase	 10.87	 increase was 4.80% in 2025/26

WHIMPLE PARISH COUNCIL BUDGET & PRECEPT FOR 2026/27

The purpose of this report is to consider the budget for the 2026/27 financial year. Any amendments arising from the discussions that took place at the meeting on 17 November 2025 have been included in the budget calculation.

Budget 2026/2027

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

Updates following the 17 November 2025 discussion:

Code 4000 – Staff Salary

The salary budget has been updated to reflect the resolution made by the Council on 17 November 2025 that the Clerk would move to SCP22 from 1 April 2026. This calculation also includes a prudent estimation that the 2026/27 pay award will increase the hourly rate by £1 an hour to £18.47. So this is calculated as follows: £18.47 x 14 x 52 = 13,446.16. 20% income tax is £2689.32. Therefore the salary figure is £13,446.16 - £2,689.32 = £10,756.84

Code 4010 – Amount due to HMRC

The Council resolved to split the amount due to the HMRC into two budget lines, Income Tax and National Insurance Contributions

Income Tax

As per the salary calculation the Income Tax budget (Pay As You Earn) is estimated to be £2689.32

National Insurance Contributions (NICs)

A budget of £1,200 has been set for NICs to take into account the increased SCP salary increase from 1 April 2026 and Local Government Pay Award for 2026/27

Code 4070 – Administration

The Council resolved to split the budget relating to administration into separate budget headings as follows:

- Finance System
- Website and Email
- Data Protection Fee
- Defibrillator (no budget but £500 in new EMR)

The total budget for the Finance System (Rialtas) has been increased to £518 to reflect the changes should the Council decide to move across to a hosted based system rather than having Rialtas installed on a laptop / computer.

An additional budget line has been added relating to Document Storage and a budget of £300 has been included based on the assumption that the Council will be moving across to a cloud based document system in 2026/27

Code 4140 – Grounds Maintenance

The Clerk is still drilling down on the Grounds Maintenance amount, but it is recommended that the budget is set at £5,000. Where there are specific one off charges this can be funded from the Village Maintenance EMR which currently contains £4,600.

Code 4160 – Insurance

There is a separate report on the agenda regarding insurance.

The Council's current three year deal with Zurich Municipal ends on 31 January 2026, so once the schedule has been agreed quotations will be sought.

In terms of what to put in the budget, Zurich Municipal have set out the costs (based on the current policy schedule) of:

- £1,705.46 for one year
- £1,567.21 for a three year deal

However, there is likely to be an additional insurance premium to pay when the Parish Field Play Area project reaches its conclusion.

Options for the Council:

1. Put a total of £1,800 into the 2026/27 budget and allocate some of the 2022/23 VAT reclaim income into an EMR to cover any insurance increase (maybe £500)
2. Leave the budget at £2,400 for 2026/27

The impact of these options on the Precept is set out below. At the moment the budget of £2,400 has been included in the calculation.

Code 4240 – Essential Maintenance

This is currently listed as £2,000, however, due to there being £4,600 in EMR for village maintenance, this could potentially be reduced to £1,500 to reduce the Precept.

Income

Updates following the 17 November 2025 discussion:

Code 1090 – Allotments

The estimate for allotment income has been increased to £600 rather than the £500 total included in the 17 November 2025 budget. This is still considered to be prudent based on previous budgets of £750. The Clerk proposes that the allotments are promoted more widely to encourage people to take up vacant slots.

Precept 2026/27

East Devon District Council have provided the Council Tax Base for 2026/27 which is 737.26. This has decreased since 2025/26 when it was 746.41.

Option 1:

If the figures remain as set out in the calculation spreadsheet the:

- Budget would be £32,884

- Precept would be £31,147
- This would be an increase of £4.14 or 10.87% increase

Option 2:

Reduce the insurance budget to £1,800

Everything else stays the same

- Budget would be £32,284
- Precept would be £30,547
- This would be an increase of £3.33 or 8.73% increase

Option 3:

Reduce the insurance budget to £1,800

Reduce the Essential repairs budget to £1,500

Everything else stays the same

- Budget would be £31,784
- Precept would be £30,047
- This would be an increase of £2.65 or 6.95% increase

Option 4:

Reduce the insurance budget to £1,800

Reduce the Essential repairs budget to £1,500

Take £500 from General Reserves to reduce the impact on the Precept*

Everything else stays the same

- Budget would be £31,784
- Precept would be £29,547
- This would be an increase of £1.97 or 5.17% increase

*It will not be sustainable in future years to keep closing the budget gap by allocating money from General Reserves. This will just result in larger % increases to the Precept in future financial years.