

## Budget 2025 - 2026 and Precept

Documents (attached as **Appendix A**) show:

- income & expenditure 2024/25
- 2025/26 at 9/12ths (to 31<sup>st</sup> December '25), anticipated year end & draft budget (Options A & B)
- Earmarked Reserves

There are two draft budget options, each of which make some provision to build on earmarked reserves:

### Option A:

- Underspend from 2025/26 year end would be transferred to earmarked reserves (anticipated £6,650)
- £1000 of anticipated underspend from 2025/26 transferred to earmarked reserves would be drawn down in the 2026/27 FY to fund Traffic Regulation Order (if reduction in speed limit at A143 Wickham Street approved)
- There would be a net build on Earmarked reserves of £13,150 (Cemetery & Churchyard, Elections, Grounds & Asset Maintenance, Playground Replacement, and a new reserve created to build for any devolved responsibilities under Local Government Re-organisation)
- Precept requested would be £65,910, representing an increase of 18.66% (£19.36 per property on a tax base of 535.30)

### Option B:

- Underspend from 2025/26 year end would be transferred to earmarked reserves (anticipated £6,650)
- £1000 of anticipated underspend from 2025/26 transferred to earmarked reserves would be drawn down in the 2026/27 FY to fund Traffic Regulation Order (if reduction in speed limit at A143 Wickham Street approved)
- There would be a net build on Earmarked reserves of £9,850 (Cemetery & Churchyard, Elections, Grounds & Asset Maintenance, Playground Replacement, and a new reserve created to build for any devolved responsibilities under Local Government Re-organisation)
- Precept requested would be £62,610, representing an increase of 12.71% (£13.19 per property on a tax base of 535.30)

Last year, the precept was increased by 18.11% (£15.91 per property on a tax base of 533.93).

Additionally, the clerk has summarised projects and works to parish assets which have been identified by councillors and the clerk to address and has provisionally scored them in order to prioritise the work across the next 3 financial years, as the basis for a strategic plan for the parish (attached as **Appendix B**). These were considered by the Estates Committee at its meeting on 6<sup>th</sup> November (Min. EC.25.11.12 refers), and subsequently by the parish council at its meeting on 27<sup>th</sup> November (Min. 24.11.18), which noted advice at a recent SALC clerks' forum that parish councils make provision for the likely impacts of Local Government Reorganisation (which could include devolved services to parish councils and associated costs) through an increase in their precept.

Current guidance is that parish councils should hold general reserves of not less than 25% precept<sup>1</sup> (at month nine General Reserves were at 44% of precept).

### Action:

**Councillors identify which budget option (A or B above and attached) and**

### Recommendation: Option A

**That Wickhambrook Parish Council directs West Suffolk District Council to pay the sum of £65,910.00, being the Parish Council's total precept requirement for the financial year commencing 1st April 2026.**

<sup>1</sup> Proper Practices (March 2020 – to be applied to Annual Governance and Accountability Returns covering the period 1 April 2020 to 31 March 2021) which states that "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE). NRE (subject to any planned surplus or deficit) is effectively Precept\Levy less any Loan Repayment and/or amounts included in Precept\Levy for Capital Projects and transfers to Earmarked Reserves.

Hilary Workman

Clerk & RFO

January 2026

# Appendix A

Wickhambrook Parish Council  
Balance at 31 March 2024 £ 20,174.35

Receipts	
Precept	£ 46,341.00
Cemetery	£ 3,050.00
Chapel Rent (Players)	£ -
Ground rents	£ 45.00
Wayleave	£ 112.02
Bank Interest	£ 314.12
Recycling Credits	£ 2,334.03
Grants	£ 2,750.00
Miscellaneous Receipts	£ 782.22
VAT Refund	£ 5,313.10
<b>Total Receipts</b>	<b>£ 61,041.49</b>

Expenditure	
Staff Costs	£ 17,825.85
Administration	£ 5,506.13
Services	£ 1,884.66
Estates (excluding Cemetery)	£ 20,643.31
Cemetery	£ 4,614.50
Projects	£ 1,694.00
Community Engagement	£ 1,296.05
Grants	£ 3,244.27
S.137	£ 250.00
Miscellaneous Payments	£ 25.00
VAT	£ 5,426.57
Total Other Payments	£ 44,584.49
<b>Total Payments</b>	<b>£ 62,410.34</b>

**Fixed and Long Term Assets**  
As per Asset Register

Cash Reserves	
Opening Reserves	£ 20,174.35
Plus Receipts	£ 61,041.49
Less Payments	£ 62,410.34

Closing Reserves £ 18,805.50

**Represented by**

Cash at Bank	
Current #921	£ 11,321.15
Instant Savings #944	£ 7,903.75
Uncleared payments	£ 419.40

Petty Cash (not held) £ -  
£ 18,805.50

Signed: Chair of Wickhambrook Parish Council  
Dated:

Signed: Hilary Workman  
RFO: Wickhambrook Parish Council

Dated:

Movement in Earmarked Funds	Changes to Reserves from Approved Budget		Transfer Unspent Funds	April	May	June	July	August	September	October	November	December	January	February	March	Movement	Current	
	01 April 2024	Budget																
Staff Contingency	£ 1,400.00	£ 1,000.00	£ (1,200.00)													-£200.00	£1,600.00	
Training	£ -															£0.00	£0.00	
Data Protection	£ 500.00	£ 500.00	£ (100.00)													£500.00	£0.00	
Elections	£ 500.00															-£100.00	£600.00	
Insurance	£ -															£0.00	£0.00	
Grounds & Asset Maintenance	£ 500.00	£ 500.00	£ (3,150.00)	£ 1,500.00												-£1,150.00	£1,650.00	
Tree Surgery	£ 1,000.00	£ 1,000.00														£1,000.00	£0.00	
Cemetery & Churchyard	£ 1,300.00									####						£1,300.00	£0.00	
Teen Project Replacement	£ -		£ (800.00)													-£800.00	£800.00	
Playground & Teen Project Maintenance	£ 1,650.00	£ 1,000.00													£ 650.00	£1,650.00	£0.00	
Playground Replacement	£ -															£0.00	£0.00	
Six Acres Development	£ 1,250.00	£ 1,250.00														£1,250.00	£0.00	
Memorial garden *	£ -															£0.00	£0.00	
Legacy	£ 250.00															£0.00	£250.00	
Day Club	£ 555.00															£0.00	£555.00	
Neighbourhood Planning	£ -															£0.00	£0.00	
Safety & Security matters	£ 575.00		£ (2,050.00)	£ 2,050.00												£0.00	£0.00	
Highways	£ 1,500.00	£ 750.00														£0.00	£575.00	
Grants - Local Support & Village Organisations	£ 620.00		£ (700.00)				£ 320.00									£750.00	£750.00	
Civic Event/Community Engagement	£ -															-£380.00	£1,000.00	
Charitable Donations	£ 50.00															£0.00	£0.00	
<b>Total</b>	<b>£ 6,000.00</b>	<b>£ 6,000.00</b>	<b>£ (8,000.00)</b>	<b>£ 3,550.00</b>												£0.00	£50.00	
<b>Total Earmarked Reserves</b>	<b>£ 11,650.00</b>	<b>£ 5,650.00</b>	<b>£ 13,650.00</b>	<b>£ 10,100.00</b>	£ -	£ -	£ -	£ -	£ -	£ -	####	£ -	£ -	£ -	£ -	£ 650.00	<b>£3,820.00</b>	<b>£7,830.00</b>
<b>Operating Reserve</b>	<b>£ 8,524.35</b>																	£10,975.50
<b>Total Reserves</b>	<b>£ 20,174.35</b>																	<b>£ 18,805.50</b>

% Operating Reserve to Net  
25.47%

# Budget Option A

	2025-26			2025-27 Draft Budget	Notes	Anticipated Underpend
	Budget	Month 9	Anticipated Year End			
<b>INCOME</b>						
Precept	£ 55,404.00	£ 55,404.00	£ 55,404.00	£	**	
Cemetery Fees	£ 3,250.00	£ 3,567.50	£ 4,756.67	£ 3,500.00	based on 3 x ERB, Interment in earthen grave, 2 x ERB, Interment of CR, & 2 Headstones	
Chapel rent	£ 70.00	£ 70.00	£ 70.00	£ 35.00	2 x £35	
Ground rents	£ 110.00	£ 279.87	£ 279.87	£ 110.00		
Wayleaves	£ 300.00	£ 137.94	£ 183.92	£ 200.00		
Bank interest	£ -	£ -	£ -	£ -		
Bank Compensation	£ -	£ -	£ -	£ -		
Direct Debit Refunds	£ -	£ -	£ 500.00	£ -		
Grants	£ -	£ -	£ -	£ 250.00		
Miscellaneous Receipts From Reserves	£ 250.00	£ 155.80	£ 250.00	£ 1,000.00	£ 6,650.00 draw down £1000 for Highways	
Recycling income	£ -	£ 1,095.83	£ 1,095.83	£ -	2500 *indicative - not included in precept calculation	
VAT refund	£ -	£ 4,968.48	£ 6,624.64	£ -	8000 *indicative - not included in precept calculation	
	<b>£ 59,384.00</b>	<b>£ 65,679.42</b>	<b>£ 69,164.93</b>	<b>£ 4,095.00</b>		
<b>Staff Costs</b>						
Clerk/RFO salary Gross	£ 17,078.88	£ 11,479.22	£ 15,305.63	£ 18,105.00	makes provision for annual increment and 2.3%	
Employer NI Contributions	£ 1,811.83	£ 2,484.94	£ 3,313.25	£ 1,355.00	15% gross salary over 758.01 per month	
Employer Pension Contributions	£ 325.00	£ 582.44	£ 776.59	£ 360.00	3% gross salary over 520 per month	
Clerk/RFO 2 meeting Contingency	£ -	£ -	£ -	£ -		
	<b>£ 19,215.71</b>	<b>£ 14,546.60</b>	<b>£ 19,395.47</b>	<b>£ 19,820.00</b>		
<b>Administration</b>						
Clerk Mileage & Subsistence Expenses	£ 500.00	£ 475.15	£ 635.15	£ 650.00	mileage 12*£12.88, subsistence, homeworking	
Office supplies	£ 750.00	£ 558.60	£ 744.80	£ 750.00	print toner plus toner waste bottle	
Services and supplies	£ 750.00	£ 592.99	£ 790.65	£ 750.00	computer support etc	
Meeting room hire	£ 320.00	£ 105.00	£ 140.00	£ 320.00	7 full meetings; 1 Annual Meeting, 1 Annual	
Insurance	£ 1,500.00	£ -	£ -	£ 1,500.00	likely to be uplift due to inflation and additional	
Subscriptions & Memberships	£ 815.00	£ 783.33	£ 783.33	£ 850.00	SALC £520, CPRE £36, SLCC £190 CLT 80	
Audit	£ 670.00	£ 647.00	£ 647.00	£ 700.00	based on 3.6% increase	
Training	£ 660.00	£ 131.00	£ 174.67	£ 660.00		
Training Mileage	£ -	£ -	£ -	£ -	training has moved online	
Data Protection Legislation	£ 145.00	£ 157.00	£ 209.33	£ 160.00	mcafee unlimited virus guard PLUS ICO	
Election costs	£ -	£ -	£ -	£ -		
Administration of Payroll & Pension	£ 96.00	£ 96.00	£ 96.00	£ 100.00	provided by SALC - based on 3% increase	
	<b>£ 6,206.00</b>	<b>£ 3,546.07</b>	<b>£ 4,220.93</b>	<b>£ 6,440.00</b>		<b>£ 500.00</b>
<b>Services</b>						
Electricity	£ 175.00	£ 143.44	£ 191.25	£ 100.00		
Water	£ 225.00	£ 233.66	£ 311.55	£ 250.00		
Phone & Internet Services	£ 250.00	£ 184.69	£ 246.25	£ 250.00	12*£22 plus £16 out of contract charges	
Microsoft Office	£ 750.00	£ 509.45	£ 679.27	£ 120.00	1 x microsoft business premium	
Other Software Subscriptions	£ 400.00	£ 357.76	£ 477.01	£ 600.00	adobe, parish online & easypc	
Bank Service Charge	£ 72.00	£ 54.00	£ 72.00	£ 75.00		
Corporate Multipay Service Charge	£ 36.00	£ 27.00	£ 36.00	£ 40.00		
	<b>£ 1,908.00</b>	<b>£ 1,510.00</b>	<b>£ 2,013.33</b>	<b>£ 1,435.00</b>		
<b>Estates</b>						
Grounds contract	£ 15,500.00	£ 13,335.60	£ 15,500.00	£ 16,750.00		
Recreation ground	£ 40.00	£ -	£ 10.00	£ 10.00	ground rent for play area	
Six Acres	£ 500.00	£ 280.00	£ 373.33	£ 750.00	includes provision for circular seat at Oak Tree	
Tree surgery	£ 750.00	£ 646.00	£ 861.33	£ 750.00	annual work to trees plus interim inspection	
Grounds Maintenance (general)	£ 1,100.00	£ 690.00	£ 1,100.00	£ 1,200.00	2 parish days @ £600	
Play and Teen Project Maintenance	£ 3,000.00	£ 4,729.22	£ 5,250.00	£ 3,500.00	Play areas maintenance (including ZipWire, which is reported under Children's Play Area, Cemetery Road) - Includes contribution to improvements to fence at Bury Road	
Greens	£ 500.00	£ -	£ 500.00	£ 500.00	dog waste bags under this heading from services and supplies	
Bin & Dog Waste (replaces Miscellaneous)	£ 1,000.00	£ 733.16	£ 1,000.00	£ 1,000.00		
Parish Notice boards	£ 250.00	£ -	£ -	£ 500.00		
Bus Shelter (New)	£ -	£ -	£ -	£ -		
Memorial Clock	£ 500.00	£ 500.00	£ 500.00	£ 500.00	service	
Safety and Security (including defib)	£ 250.00	£ 79.95	£ 250.00	£ 500.00		
Highways (Grit Bins)	£ 175.00	£ -	£ -	£ 200.00		
Contributions to upgrade footpaths	£ 500.00	£ -	£ -	£ 500.00		
	<b>£ 24,065.00</b>	<b>£ 20,993.93</b>	<b>£ 26,344.67</b>	<b>£ 26,660.00</b>		<b>£ 2,450.00</b>
<b>Cemeteries</b>						
NDR	£ -	£ -	£ -	£ -	advised no rateable value at present on	
Cemetery Software	£ 645.00	£ 456.00	£ 456.00	£ 300.00	increasing accessibility of software to councillors	
Cemetery & Churchyard	£ 1,000.00	£ 582.24	£ 998.13	£ 1,000.00	includes memorial testing to churchyard (£500) &	
Cemetery & Memorial Refurbishment	£ 1,000.00	£ -	£ -	£ 1,000.00		
Cemetery Extension project	£ -	£ -	£ -	£ -		
	<b>£ 2,645.00</b>	<b>£ 1,038.24</b>	<b>£ 1,454.13</b>	<b>£ 2,300.00</b>		<b>£ 1,200.00</b>
<b>Community Engagement</b>						
Grants/Local Support & Village Organisation	£ 750.00	£ 732.84	£ 750.00	£ 750.00		
Community Engagement	£ 500.00	£ 964.31	£ 1,000.00	£ 750.00		
Civic Event	£ 250.00	£ -	£ -	£ -	support for 80 anniversary VE day? 2500 *indicative - not included in precept calculation	
Recycling grant to MSC	£ -	£ 1,095.83	£ 1,461.11	£ 350.00		
Website	£ 1,400.00	£ 1,252.04	£ 1,430.04	£ -		
	<b>£ 2,900.00</b>	<b>£ 4,045.02</b>	<b>£ 4,641.15</b>	<b>£ 1,850.00</b>		<b>£ 750.00</b>
<b>S.137 Donations &amp; grants</b>						
Charitable Donations	£ 300.00	£ 50.00	£ 300.00	£ 250.00		
	<b>£ 300.00</b>	<b>£ 50.00</b>	<b>£ 300.00</b>	<b>£ 250.00</b>		
<b>Projects:</b>						
Neighbourhood Plan	£ 500.00	£ 1,311.20	£ 1,359.20	£ -		
Highways - road safety	£ 500.00	£ 753.33	£ 753.00	£ 4,000.00		
Team Project - MUGA & SP Replacement	£ -	£ -	£ -	£ -		
Children's Play Area Replacement	£ -	£ -	£ -	£ -		
Parish Lands	£ 250.00	£ -	£ 250.00	£ 250.00	Registration of cemetery and six acres	
Parish Groundworks -	£ 500.00	£ -	£ -	£ 500.00	repair of fence at Bury Road	
Housing Needs Survey	£ -	£ -	£ -	£ -		
	<b>£ 1,750.00</b>	<b>£ 2,064.53</b>	<b>£ 2,362.20</b>	<b>£ 4,750.00</b>		<b>£ 1,750.00</b>
<b>To Reserves</b>						
Elections	£ 500.00	£ -	£ 500.00	£ 500.00		
Replacement Play Equipment	£ -	£ -	£ -	£ 2,200.00		
Possible Devolved Responsibilities under LGR	£ -	£ -	£ -	£ 5,000.00		
	<b>£ -</b>	<b>£ -</b>	<b>£ 500.00</b>	<b>£ 7,700.00</b>		<b>£ 6,650.00</b>
<b>Other Payments</b>						
VAT	£ -	£ 5,019.09	£ 8,604.15	£ 7,500.00	7500 indicative (not included in precept calculation)	
<b>GENERAL EXPENDITURE</b>	<b>£ 58,989.71</b>	<b>£ 47,794.39</b>	<b>£ 61,231.87</b>	<b>£ 63,505.00</b>		
<b>Less other income</b>	<b>£ 3,730.00</b>			<b>£ 4,095.00</b>		
Net Expenditure before contributions to/from	<b>£ 55,259.71</b>			<b>£ 59,410.00</b>		

# Budget Option B

	2025-26			2025-27 Draft Budget	Notes	Anticipated Underpend
	Budget	Month 9	Anticipated Year End			
<b>INCOME</b>						
Precept	£ 55,404.00	£ 55,404.00	£ 55,404.00	£	**	
Cemetery Fees	£ 3,250.00	£ 3,567.50	£ 4,756.67	£ 3,500.00	based on 3 x ERB, Interment in earthen grave, 2 x ERB, Interment of CR, & 2 Headstones	
Chapel rent	£ 70.00	£ 70.00	£ 70.00	£ 35.00	2 x £35	
Ground rents	£ 110.00	£ 279.87	£ 279.87	£ 110.00		
Wayleaves	£ 300.00	£ 137.94	£ 183.92	£ 200.00		
Bank interest	£ -	£ -	£ -	£ -		
Bank Compensation	£ -	£ -	£ -	£ -		
Direct Debit Refunds	£ -	£ -	£ 500.00	£ -		
Grants	£ -	£ -	£ 250.00	£ 250.00		
Miscellaneous Receipts From Reserves	£ 250.00	£ 155.80	£ 250.00	£ 1,000.00	£ 6,650.00 draw down £1000 for Highways	
Recycling income	£ -	£ 1,095.83	£ 1,095.83	£ -	2500 *indicative - not included in precept calculation	
VAT refund	£ -	£ 4,968.48	£ 6,624.64	£ -	8000 *indicative - not included in precept calculation	
	<b>£ 59,384.00</b>	<b>£ 65,679.42</b>	<b>£ 69,164.93</b>	<b>£ 4,095.00</b>		
<b>Staff Costs</b>						
Clerk/RFO salary Gross	£ 17,078.88	£ 11,479.22	£ 15,305.63	£ 18,105.00	makes provision for annual increment and 2.3%	
Employer NI Contributions	£ 1,811.83	£ 2,484.94	£ 3,313.25	£ 1,355.00	15% gross salary over 758.01 per month	
Employer Pension Contributions	£ 325.00	£ 582.44	£ 776.59	£ 360.00	3% gross salary over 520 per month	
Clerk/RFO 2 meeting Contingency	£ -	£ -	£ -	£ -		
	<b>£ 19,215.71</b>	<b>£ 14,546.60</b>	<b>£ 19,395.47</b>	<b>£ 19,820.00</b>		
<b>Administration</b>						
Clerk Mileage & Subsistence Expenses	£ 500.00	£ 475.15	£ 635.15	£ 650.00	mileage 12*£12.88, subsistence, homeworking	
Office supplies	£ 750.00	£ 558.60	£ 744.80	£ 750.00	print toner plus toner waste bottle	
Services and supplies	£ 750.00	£ 592.99	£ 790.65	£ 750.00	computer support etc	
Meeting room hire	£ 320.00	£ 105.00	£ 140.00	£ 320.00	7 full meetings; 1 Annual Meeting, 1 Annual likely to be uplift due to inflation and additional	
Insurance	£ 1,500.00	£ -	£ -	£ 1,500.00	SALC £520, CPRE £36, SLCC £190 CLT 80 based on 3.6% increase	
Subscriptions & Memberships	£ 815.00	£ 783.33	£ 783.33	£ 850.00		
Audit	£ 670.00	£ 647.00	£ 647.00	£ 700.00		
Training	£ 660.00	£ 131.00	£ 174.67	£ 660.00		
Training Mileage	£ -	£ -	£ -	£ -	training has moved online	
Data Protection Legislation	£ 145.00	£ 157.00	£ 209.33	£ 160.00	mcafee unlimited virus guard PLUS ICO	
Election costs	£ -	£ -	£ -	£ -		
Administration of Payroll & Pension	£ 96.00	£ 96.00	£ 96.00	£ 100.00	provided by SALC - based on 3% increase	
	<b>£ 6,206.00</b>	<b>£ 3,546.07</b>	<b>£ 4,220.93</b>	<b>£ 6,440.00</b>		<b>£ 500.00</b>
<b>Services</b>						
Electricity	£ 175.00	£ 143.44	£ 191.25	£ 100.00		
Water	£ 225.00	£ 233.66	£ 311.55	£ 250.00		
Phone & Internet Services	£ 250.00	£ 184.69	£ 246.25	£ 250.00	12*£22 plus £16 out of contract charges	
Microsoft Office	£ 750.00	£ 509.45	£ 679.27	£ 120.00	1 x microsoft business premium	
Other Software Subscriptions	£ 400.00	£ 357.76	£ 477.01	£ 600.00	adobe, parish online & easypc	
Bank Service Charge	£ 72.00	£ 54.00	£ 72.00	£ 75.00		
Corporate Multipay Service Charge	£ 36.00	£ 27.00	£ 36.00	£ 40.00		
	<b>£ 1,908.00</b>	<b>£ 1,510.00</b>	<b>£ 2,013.33</b>	<b>£ 1,435.00</b>		
<b>Estates</b>						
Grounds contract	£ 15,500.00	£ 13,335.60	£ 15,500.00	£ 16,750.00		
Recreation ground	£ 40.00	£ -	£ 10.00	£ 10.00	ground rent for play area	
Six Acres	£ 500.00	£ 280.00	£ 373.33	£ 750.00	includes provision for circular seat at Oak Tree	
Tree surgery	£ 750.00	£ 646.00	£ 861.33	£ 750.00	annual work to trees plus interim inspection	
Grounds Maintenance (general)	£ 1,100.00	£ 690.00	£ 1,100.00	£ 1,200.00	2 parish days @ £600	
Play and Teen Project Maintenance	£ 3,000.00	£ 4,729.22	£ 5,250.00	£ 3,500.00	Play areas maintenance (including ZipWire, which is reported under Children's Play Area, Cemetery Road) - Includes contribution to improvements to fence at Bury Road	
Greens	£ 500.00	£ -	£ 500.00	£ 500.00	dog waste bags under this heading from services and supplies	
Bin & Dog Waste (replaces Miscellaneous)	£ 1,000.00	£ 733.16	£ 1,000.00	£ 1,000.00		
Parish Notice boards	£ 250.00	£ -	£ -	£ 500.00		
Bus Shelter (New)	£ -	£ -	£ -	£ -		
Memorial Clock	£ 500.00	£ 500.00	£ 500.00	£ 500.00	service	
Safety and Security (including defib)	£ 250.00	£ 79.95	£ 250.00	£ 500.00		
Highways (Grit Bins)	£ 175.00	£ -	£ -	£ 200.00		
Contributions to upgrade footpaths	£ 500.00	£ -	£ -	£ 500.00		
	<b>£24,065.00</b>	<b>£ 20,993.93</b>	<b>£ 26,344.67</b>	<b>£ 26,660.00</b>		<b>£ 2,450.00</b>
<b>Cemeteries</b>						
NDR	£ -	£ -	£ -	£ -	advised no rateable value at present on increasing accessibility of software to councillors	
Cemetery Software	£ 645.00	£ 456.00	£ 456.00	£ 300.00	includes memorial testing to churchyard (£500) &	
Cemetery & Churchyard	£ 1,000.00	£ 582.24	£ 998.13	£ 1,000.00		
Cemetery & Memorial Refurbishment	£ 1,000.00	£ -	£ -	£ 1,000.00		
Cemetery Extension project	£ -	£ -	£ -	£ -		
	<b>£2,645.00</b>	<b>£ 1,038.24</b>	<b>£ 1,454.13</b>	<b>£ 2,300.00</b>		<b>£ 1,200.00</b>
<b>Community Engagement</b>						
Grants/Local Support & Village Organisation	£ 750.00	£ 732.84	£ 750.00	£ 750.00		
Community Engagement	£ 500.00	£ 964.31	£ 1,000.00	£ 750.00		
Civic Event	£ 250.00	£ -	£ -	£ -	support for 80 anniversary VE day? 2500 *indicative - not included in precept calculation	
Recycling grant to MSC	£ -	£ 1,095.83	£ 1,461.11	£ -		
Website	£ 1,400.00	£ 1,252.04	£ 1,430.04	£ 350.00		
	<b>£ 2,900.00</b>	<b>£ 4,045.02</b>	<b>£ 4,641.15</b>	<b>£ 1,850.00</b>		<b>£ 750.00</b>
<b>S.137 Donations &amp; grants</b>						
Charitable Donations	£ 300.00	£ 50.00	£ 300.00	£ 250.00		
	<b>£300.00</b>	<b>£50.00</b>	<b>£300.00</b>	<b>£250.00</b>		
<b>Projects:</b>						
Neighbourhood Plan	£ 500.00	£ 1,311.20	£ 1,359.20	£ -		
Highways - road safety	£ 500.00	£ 753.33	£ 753.00	£ 4,000.00		
Team Project - MUGA & SP Replacement	£ -	£ -	£ -	£ -		
Children's Play Area Replacement	£ -	£ -	£ -	£ -		
Parish Lands	£ 250.00	£ -	£ 250.00	£ 250.00	Registration of cemetery and six acres	
Parish Groundworks -	£ 500.00	£ -	£ -	£ 500.00	repair of fence at Bury Road	
Housing Needs Survey	£ -	£ -	£ -	£ -		
	<b>£ 1,750.00</b>	<b>£ 2,064.53</b>	<b>£ 2,362.20</b>	<b>£ 4,750.00</b>		<b>£ 1,750.00</b>
<b>To Reserves</b>						
Elections	£ 500.00	£ -	£ 500.00	£ 500.00		
Replacement Play Equipment	£ -	£ -	£ -	£ 1,200.00		
Possible Devolved Responsibilities under LGR	£ -	£ -	£ -	£ 2,500.00		
	<b>£ -</b>	<b>£ -</b>	<b>£ 500.00</b>	<b>£ 4,200.00</b>		<b>£ 6,650.00</b>
<b>Other Payments</b>						
VAT	£ -	£ 5,019.09	£ 8,604.15	£ 7,500.00	7500 indicative (not included in precept calculation)	
<b>GENERAL EXPENDITURE</b>	<b>£ 58,989.71</b>	<b>£ 47,794.39</b>	<b>£ 61,231.87</b>	<b>£ 63,505.00</b>		
<b>Less other income</b>	<b>£ 3,730.00</b>			<b>£ 4,095.00</b>		
<b>Net Expenditure before contributions to/fn</b>	<b>£ 55,259.71</b>		<b>£ 57,136.87</b>	<b>£ 59,410.00</b>		

Movement in Earmarked Funds	01 April 2025		Changes to Reserves from Approved Budget	Movement	Current	
	£		£			
Staff Contingency	£	1,600.00	£	-	£0.00	£1,600.00
Training - line deleted	£	-	£	-	£0.00	£0.00
Data Protection - line deleted	£	-	£	-	£0.00	£0.00
Elections	£	600.00	£	(500.00)	-£500.00	£1,100.00
Insurance - line deleted	£	-	£	-	£0.00	£0.00
Grounds & Asset Maintenance	£	1,650.00	£	-	£0.00	£1,650.00
Tree Surgery - line deleted	£	-	£	-	£0.00	£0.00
Cemetery & Churchyard	£	-	£	-	£0.00	£0.00
Play Equipment Replacement	£	800.00	£	-	£0.00	£800.00
Play Equipment Maintenance			£	-	£0.00	£0.00
Playground Replacement	£	-	£	-	£0.00	£0.00
Six Acres Development - line deleted			£	-	£0.00	£0.00
Memorial garden - line deleted	£	-	£	-	£0.00	£0.00
Legacy - line deleted *	£	-	£	-	£0.00	£0.00
Day Club - line deleted *	£	-	£	-	£0.00	£0.00
Neighbourhood Planning	£	-	£	-	£0.00	£0.00
Safety & Security matters	£	575.00	£	-	£575.00	£0.00
Highways	£	750.00	£	-	-£325.00	£1,075.00
Grants - Local Support & Village Organisations	£	1,855.00	£	-	£0.00	£1,855.00
Civic Event/Community Engagement	£	-	£	-	£0.00	£0.00
Charitable Donations - line deleted*	£	-	£	-	£0.00	£0.00
<b>Total</b>			<b>£</b>	<b>(500.00)</b>		
<b>Total Earmarked Reserves</b>	<b>£</b>	<b>7,830.00</b>	<b>£</b>	<b>8,330.00</b>	<b>-£250.00</b>	<b>£8,080.00</b>
<b>Operating Reserve</b>	<b>£</b>	<b>10,975.50</b>				<b>£24,745.94</b>
<b>Total Reserves</b>	<b>£</b>	<b>18,805.50</b>				<b>£ 32,825.94</b>

% Operating Reserve to Net  
46.56%

## Appendix B

Item/Activity/Project	Likely Cost	Notes	Year	1st Report to Committee	Notes
Reserved grave space marking	£182 – waterproof labels £262.50– grave space	Reduces risk of reserved plots being	2026 - 27	Next February	
Increasing accessibility to grave space records to Cllrs	Officer Time	Important for when clerk on leave and timely resolution of enquiries from bereaved relatives	2026 - 27		Work is progressing well on this with all burial and Exclusive Rights of Burial records uploaded to new software and New Cemetery largely mapped.
Memorial Clock	Less than £500		2026 - 27		
Upgrades to play areas	£1000 - £3000		2026 - 27	April	
Replacement Fencing (Bury Road)	£3000 - £5000	repeated comments on play inspection reports	2026 - 27	Next February	
Registration of Cemetery & Six Acres	Less than £500		2026 - 27	September	Officer Time
Work to damaged Memorials where no deed holders found	£500 - £1000	Across both cemetery and All Saints	2026 - 27		Ad hoc - as identified
Replacement Posts @ Coltsfoot Green	Less than £500	Require treating with preservative - include as part of parish day?	2026 - 27	April	
Work to parish trees	Less than £500	in event of work identified from diary noted trees	2026 - 27	July	
Road Traffic Order - reduction of speed limit from 40 - 30mph - Wickham Street	£3000 - £5000		2026 - 27		If SCC agree to reduction in speed limit this will create a commitment to fund in 26/27 financial year - min. £2,500 may need to be funded as one off from precept.
Circular bench around oak tree	£500 - £1000	need agreement of MSC	2026 - 27		Delayed from 2025/26 - if possible wrap into grant application to complete earlier
Refurbishment of Skatepark	£3000 - £5000	quote from original supplier received	2026 - 27		2.Objectives •Repair and maintain existing skate park structures with minimal replacement. •Extend the life of current installations without full resurfacing. •Improve rider safety by removing sharp edges, filling gaps, and protecting rails. •Provide a cost-effective alternative to full replacement.
Refurbishment of Village Sign	£1000 - £3000	2 quotes received	2027 - 28		could be delayed by a year with some gentle washing
Replacement Fencing (Cemetery Road)	Over £5000		2027 - 28		or if through grant, earlier
Upgrades to play areas	£1000 - £3000		2027 - 28		
Refurbishment of Skatepark	£3000 - £5000	quote from original supplier received	2027 - 28		3.Objectives •Supply and install new guard rails in designated areas. •Safely dispose of any redundant materials. •Ensure finished installation is structurally sound and compliant with EN 1497 4:2019 safety requirements. •Improve user safety while maintaining the park's functionality.
Upgrades to play areas	£1000 - £3000		2028 - 29		
Draining of Pond and work to culvert on Coltsfoot Green	£1000 - £5000		2028 - 29		
Cemetery Gates (re-hang)	Over £5000		2028 - 29		
Cemetery Drive – lift damaged macadam and replace with gravel and edging	Over £5000	macadam likely to break up over time, block pavours require a lot of work to maintain	2028 - 29		
Memorial Testing	£500 - £1000	could do 20% of stones each year @ £600	2028 - 29		