

## Approved Budget 2026-27

The budget for 2026–27 (Option A) was set at the parish council’s January meeting (**Min 26.01.12.2 refers**) and is attached as **Appendix A** to this report.

### This made provision for:

- Underspend from 2025/26 year end to be transferred to earmarked reserves (EMR - anticipated  
£6,650 – actual £8,190)
- Funds would be transferred from general reserves to Earmarked Reserves as below:
  - Elections £ 500
  - Replacement Play Equipment £2200
  - Fund for Devolved Responsibilities under LGR £5000

**Total £7,700**
- £1000 would be drawn down from earmarked reserves in the 2026/27 FY to fund Traffic Regulation Order resulting in a net contribution to EMR of £6,700
- Precept requested would be £65,910, representing an increase of 18.66%

On Checking the Application for Parish Precept (**Appendix B**), the net contribution to EMR was listed as £6,500. The budget therefore needs to be adjusted as below:

### To Reserves:

- Elections £ 500
  - Replacement Play Equipment £2000
  - Fund for Devolved Responsibilities under LGR £5000
- Total £7,500**

Report WPC.26.04.06 (**Table i**) set out a proposal to transfer unspent funds to Earmarked Reserves. This made provision for:

- Unspent grant funding received in Q4:
  - West Suffolk Locality Funding £1000 – Community Engagement – purchase of two noticeboards

### Proposed adjustments to budget:

**Table 1:** Movements on Reserves

Purpose	From	To	Amount	Adjusted Budget
Parish Noticeboards	<b>Earmarked:</b> Parish Assets & Maintenance	<b>Revenue:</b> Parish Noticeboards	£1500	£2000
Replacement Play Equipment (correction between budget and precept application)	<b>General</b>	<b>Earmarked Reserves:</b> Replacement Play Equipment	Reduction of Transfer to reserves by £200 from £2200 To £2000	

Table i

### Recommendation:

**To approve transfer of funds (£1500) from Earmarked Reserves to Revenue budget lines, and adjustment to transfer to Earmarked reserves – Replacement Play Equipment to £2000 as indicated in Table i of report WPC.26.04.07 and note net changes to revenue and earmarked reserves.**

# 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	£ 250.00	£ 155.80	£ 250.00	£ 1,000.00	£ 6,650.00 draw down £1000 for Highways	
From Reserves					2500 *indicative - not included in precept	
Recycling income	£ -	£ 1,095.83	£ 1,095.83	£ -	calculation	
VAT refund	£ -	£ 4,968.48	£ 6,624.64	£ -	8000 *indicative - not included in precept	
	£ 59,384.00	£ 65,679.42	£ 69,164.93	£ 4,095.00	calculation	
<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	£ -	£ -	£ -	£ -		
	£ 19,215.71	£ 14,546.60	£ 19,395.47	£ 19,820.00		£ -
<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	
	£ 6,206.00	£ 3,546.07	£ 4,220.93	£ 6,440.00		£ 500.00
<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		
	£ 1,908.00	£ 1,510.00	£ 2,013.33	£ 1,435.00		£ -
<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		
	£ 24,065.00	£ 20,993.93	£ 26,344.67	£ 26,660.00		£ 2,450.00
<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	£ -	£ -	£ -	£ -		
	£ 2,645.00	£ 1,038.24	£ 1,454.13	£ 2,300.00		£ 1,200.00
<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?	
Recycling grant to MSC	£ -	£ 1,095.83	£ 1,461.11	£ 350.00	2500 *indicative - not included in precept	
Website	£ 1,400.00	£ 1,252.04	£ 1,430.04	£ -	calculation	
	£ 2,900.00	£ 4,045.02	£ 4,641.15	£ 1,850.00		£ 750.00
<b>S.137 Donations &amp; grants</b>						
Charitable Donations	£ 300.00	£ 50.00	£ 300.00	£ 250.00		
	£ 300.00	£ 50.00	£ 300.00	£ 250.00		
<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	£ -	£ -	£ -	£ -		
	£ 1,750.00	£ 2,064.53	£ 2,362.20	£ 4,750.00		£ 1,750.00
<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		
	£ -	£ -	£ 500.00	£ 7,700.00		£ 6,650.00
<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>	£ 58,989.71	£ 47,794.39	£ 61,231.87	£ 63,505.00		
<b>Less other income</b>	£ 3,730.00			£ 4,095.00		
Net Expenditure before contributions to/from	£ 55,259.71		£ 61,231.87	£ 59,410.00		

Option A

Supplier ID:  
503792

**Application for Parish/Town Council or Parish Meeting  
Precept 2026/27**

Please complete the following and return to the Chief Financial Officer by 22 January 2026

PARISH/TOWN COUNCIL OR PARISH  
MEETING OF:

Wickhambrook

Please select your Parish from drop down list

Date of meeting of Parish/Town Council or Parish Meeting,  
approving the precept

15/01/2026

Contact details of the Parish/Town Clerk or Parish Meeting Chair

Name: Hilary Workman

Address: 3 Farriers Close, Great Barton

Bury St Edmunds, Suffolk IP31 SFP

Tel No: 7508039810

E-Mail: clerk@wickhambrook-pc.gov.uk

**Bank Details:**

Sort Code: 60-83-01

Account Number:

20421931

**The amount requested by the above mentioned Parish/Town Council or Parish Meeting by way of precept from West Suffolk Council for the year 1 April 2026 to 31 March 2027 is as follows:**

The 2025/26 figures below are those submitted by Parishes in January 2025 and are included for information purposes only.

		2025/26	2026/27
Expenditure (excluding contributions to reserves)		£ 54,904	£ 59,410
Contribution to (+ve)/from(-ve) Reserves		£ 500	£ 6,500
<b>Net Expenditure</b>	<b>A</b>	£ 55,404	£ 65,910
Parish Precept	<b>B</b>	£ 55,404	£ 65,910
Tax Base (see explanatory note)	<b>C</b>	533.93	535.30
Parish Band D Council Tax	<b>B÷C</b>	£ 103.77	£ 123.13
Increase/-Decrease			£ 19.36
Percentage Increase/-Decrease			18.66%

Signed by:-