

APPROVED Budget 2026_2027 v1.3

	Previous Year 2024_2025		Current year 2025_2026		Next year 2026_2027	
INCOME	Budget 24_25	Actual 24_25	Budget 25_26	Forecast 25_26	Budget 26_27	Budget setting notes
General Parish income						
PRECEPT	£ 97,970.00	£ 97,970.00	£ 101,220.00	£ 101,220.00	£ 102,358.83	1.2% increase PRECEPT REQUEST MUST BE WHOLE POUNDS SO ROUND UP TO £102,359.00
Bitterwell Chalet Rental	£ 9,288.00	£ 10,147.00	£ 9,492.00	£ 9,612.00	£ 9,852.00	From 1.12.2025 rental is £821 pm. Increase from 01.12.2026 unknown so use £821.
Fishing Rights	£ 5,520.00	£ 5,520.00	£ 5,640.00	£ 5,640.00	£ 5,820.00	3.2% increase on 1.4.2025 to £485/£5820
Bank interest	£ 2,000.00	£ 4,690.68	£ 1,700.00	£ 4,853.22	£ 3,500.00	Predominantly Unity & Redwood (not expected to reduce balances this year); interest rates falling
Hire of field by football teams	£ 120.00	£ 90.00	£ -	£ -	£ -	No paying use of field currently.
Memorial benches	£ -	£ 1,700.00	£ -	£ -	£ -	
Other income	£ -	£ 123.28	£ -	£ -	£ -	
SUB-TOTAL	£ 114,898.00	£ 120,240.96	£ 118,052.00	£ 121,325.22	£ 121,530.83	
Grant income						
CIL/S106	£ 64,872.73	£ 64,872.73	£ 23,961.12	£ 23,961.12	£ -	NONE expected
Says Court Farm Solar Benefit	£ 19,800.00	£ 19,800.00	£ 19,800.00	£ 19,800.00	£ 19,800.00	The Says Court benefit contract runs 2014-2038. This will be year 12 of 25. Income goes into EMR.
SUB-TOTAL	£ 84,672.73	£ 84,672.73	£ 43,761.12	£ 43,761.12	£ 19,800.00	
INCOME BUDGET TOTAL	£ 199,570.73	£ 204,913.69	£ 161,813.12	£ 165,086.34	£ 141,330.83	
EXPENDITURE BUDGET	Previous Year 2024_2025		Current year 2025_2026		Next year 2026_2027	
FINANCE & ADMIN	Budget	Actual	Budget	Forecast	Budget 26_27	Budget setting notes
Bank charges	£ 180.00	£ 105.35	£ 150.00	£ 216.00	£ 132.00	Changing current a/c provider to Unity Trust £6 pm + transaction fees. Est cost up to £11pm.
PWLB Loan repayments Loan 1	£ 1,948.74	£ 1,948.74	£ 1,948.74	£ 1,948.74	£ 1,948.74	Split July & January
PWLB Loan repayments Loan 2	£ 3,914.56	£ 3,914.56	£ 3,914.56	£ 3,914.56	£ 3,914.56	Split April & October
Staff costs (Salary/HMRC/Pension)	£ 47,000.00	£ 41,590.51	£ 46,000.00	£ 39,298.91	£ 39,000.00	As line 4 AGAR Salary/HMRC/Pension only; Includes 1.4.26 estimated increase 3.5% plus one increment; Est NI £3849.24; Pension £1777.17 Salaries £30665.54. Plus contingency if pension surplus decreases. ASSUMES ONE STAFF MEMBER
Office expenses	£ 1,700.00	£ 1,500.00	£ 1,500.00	£ 937.55	£ 1,050.00	Includes council mobile £48/storage £78 pm/postage/antivirus £30/stationery/ NO monthly printer cost for 26/27 ASSUMES ONE STAFF MEMBER
Clerk & RFO expenses	£ 2,300.00	£ 1,821.07	£ 2,300.00	£ 1,554.00	£ 1,500.00	Includes mileage/ home office allowance/internet allowance ASSUMES ONE STAFF MEMBER
Councillor costs (expenses/training)	£ 320.00	£ 210.00	£ 400.00	£ 513.00	£ 400.00	Data Protection and FOI training required once per council. Inc essential cllr, DP, FOI for up to 3 new cllrs + general training budget
Chairmans Allowance	£ -	£ -	£ -	£ -	£ -	
Clerk/RFO/assistant training	£ 200.00	£ 159.00	£ 750.00	£ 220.00	£ 300.00	ASSUMES ONE STAFF MEMBER
Subscriptions/publications/tickets	£ 1,600.00	£ 1,694.74	£ 1,700.00	£ 1,704.00	£ 1,900.00	ALCA/NALC £929.65 confirmed/SLCC £240/CPRE £60 /SCRIBE £641.26
Room Hire	£ 300.00	£ 291.25	£ 300.00	£ 225.00	£ 300.00	£225 for Council/ Committee meetings, £75 contingency for other meetings
Insurance	£ 2,000.00	£ 1,843.78	£ 2,100.00	£ 1,559.39	£ 2,500.00	May 25 is year 5 of 5. Unknown cost, new insurance contract required.
Advertising & Communications/Public engagement	£ 500.00	£ 525.00	£ 500.00	£ -	£ 500.00	FVV double page
Office equipment	£ 300.00	£ -	£ 300.00		£ 150.00	Scanner/ better printer
Audit fees	£ 1,000.00	£ 1,130.00	£ 1,300.00	£ 1,130.00	£ 1,136.50	24/25 BDO £630 - budget 5% increase, New IA for 25/26 min £475
GDPR	£ 200.00	£ -	£ 200.00		£ -	Assertion 10 requirements covered in other budget lines. For specialist consultancy use General Reserve.
Legal fees/consultancy	£ 500.00	£ -	£ 500.00	£ 500.00	£ 3,000.00	*One off cost 26/27 for Land Registry work to register 2 x halls and KT
Elections	£ 1,500.00	£ -	£ 1,500.00	£ -	£ 1,500.00	Costs - Uncontested £350; £1500 per year until 2027 election; goes direct to EMR
Manor Hall	£ 10,000.00	£ 9,538.93	£ 10,000.00	£ 10,000.00	£ 10,000.00	CIO estimate planned spend of £15,000 for repairs to fabric of building PLUS contingency of £5,000 for emergency repairs. Agreement to contribute since CIO formed. Contribution above £10,000 at agreement of WCHPC subject to funds. Underspend goes to EMR for larger MH repairs. [Planned works: patching & re-painting Jubilee barge end overlooking field est £3,000, repainting metal window frames and renovating stonework around them est £6,000 (including a scaffolding tower for high sections), repairs to boundary walls (using lime plaster, specialist needed) est £1000, add extra vents to RBA to prevent damp & re-decorate with specialist breathable paint est £3,000, maintenance of all wooden floors including RBA est £2,000.

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Website design & host & emails	£ 250.00	£ -	£ 250.00	£ 171.97	£ 1,000.00	Cloudnext .gov domain, .org domain INC emails £106 Need to change provider! Unknown cost, new website required. E.g. Mid price supplier set up cost £699, then ongoing cost £500 p.a.
Technology requirements (MS365 x 2 accounts)	£ 700.00	£ 601.01	£ 700.00	£ 461.96	£ 500.00	MS365 £38.50 pm
Remembrance Day wreaths	£ 50.00	39.98	£ 50.00	£ 39.98	£ 50.00	x2 wreaths, allow for small cost increase
FINANCE & ADMIN TOTAL	£ 76,463.30	£ 66,913.92	£ 76,363.30	£ 64,395.06	£ 70,781.80	

ENVIRONMENT & LEISURE	Previous Year 2024_2025		Current year 2025_2026		Next year	Budget setting notes
	Budget 24_25	Actual 24_25	Budget 25_26	Forecast 25_26	Budget 26-27	
Westerleigh Playing Field Inspections	£ 1,500.00	£ 1,413.00	£ 1,500.00	£ 1,400.00	£ 1,545.00	Add 3%
Westerleigh Playing Field repairs/maintenance	£ 1,000.00	£ 718.00	£ 1,000.00	£ 1,000.00	£ 1,500.00	Includes play equipment, inc £224 goalmouth reseed. Does NOT include football pitch maintenance (25/26 £350 vertidrain from GPOC) OR cricket pitch maintenance (25/26 £1088.90 from GPOC)
Newman Field play inspections	£ 1,500.00	£ 1,413.00	£ 1,500.00	£ 1,755.00	£ 1,840.00	Weekly & annual inspections - add 3%. Inc zip wire inspection in this line £400 26/27.
Newman Field play repairs/maintenance	£ 3,000.00	£ 920.00	£ 1,500.00	£ 1,400.00	£ 1,500.00	Includes play equipment
Dog & Litter Bins - emptying/repair	£ 7,500.00	£ 5,971.38	£ 7,000.00	£ 6,984.24	£ 7,672.78	Est SGC contract (+ 2 bins added from May 2025 £470)
Bus shelter inspections/repairs/maintenance	£ 810.00	£ 870.00	£ 960.00	£ 860.00	£ 988.80	Add 3%
Public seats inspections/repairs/maintenance			£ 500.00	£ -		
Pansy Vale works		£ 72.95	£ 500.00	£ 250.00		Ivy clearing planned annually
The Pound works	£ 1,000.00	£ 75.00	£ 500.00	£ -	£ 1,500.00	
Mayshill works			£ 500.00	£ -		
Ivory Wood works			£ 500.00	£ -		Uusually covered by treeworks
Cenotaph repairs/maintenance	£ 500.00	£ -	£ 500.00	£ -	£ 500.00	War memorial restoration EMR has £500, cost of cleaning up to £2500 - see reserves.
Grass cutting: Parish contract & SGC contract	£ 13,500.00	£ 13,234.88	£ 13,600.00	£ 13,514.64	£ 15,200.00	Est SGC £2,200; CPS increased 10.9% from 24_25 to 11,487.72 . CPS contract ends retender for 2026_27 unknown.Assume 11% increase on 25_26 so £13,000
Tree works (Ash Die-back/other felling/replanting)	£ 1,000.00	£ 3,155.00	£ 1,000.00	£ 975.00	£ 2,000.00	Any underspend added to EMR (£870.92)
Bitterwell accessible toilet	£ 2,200.00	£ 2,194.20	£ 2,400.00	£ 2,522.40	£ 2,613.75	Extra unit 01/05/26 - 31/08/2026 est £29pw+ delivery £540, Accessible unit est £39.50pw £2,073.75
Bitterwell aerator electricity & repairs	£ 1,500.00	£ 440.18	£ 600.00	£ 574.09	£ 1,000.00	Mainly electricity (Octopus)
Bitterwell Lake repairs	£ -	£ -	£ 4,000.00	£ 3,569.60	£ 4,000.00	Includes pest control contract £800. ALSO From benefit funds.
Bitterwell Lake CHALET	£ 19,912.20	£ 18,208.53	£ 3,628.70	£ 3,748.70	£ 3,988.70	Chalet rental minus loan repayments - surplus at eoy goes to EMR; depends on rental above;
NEW LINE - Frampton Cotterell Youth Service					£ 4,900.00	Recommendation to 'mainstream' having previously been funded from CIL (£4667 2025/26), predicted min. increase to £4887
ENVIRONMENT & LEISURE BUDGET TOTAL	£ 54,922.20	£ 48,686.12	£ 41,688.70	£ 38,553.67	£ 50,749.03	

TOTAL OPERATIONAL EXPENDITURE BUDGET	£ 131,385.50	£ 115,600.04	£ 118,052.00	£ 102,948.73	£ 121,530.83	
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£ 18,376.49

No flexibility
Some flexibility
Flexibility/ Cllr input required

PRECEPT CALCULATIONS	2025-2026	2026-2027
Income non-precept (operational)	£ 16,832.00	£ 19,172.00
Expenditure (operational)	£ 118,052.00	£ 121,530.83
Shortfall (Expenditure-income)	£ 101,220.00	£ 102,358.83
Shortfall to be met from reserves	£ -	£ -
Precept required	£ 101,220.00	£ 102,358.83

Council Tax Base (Band D equivalent properties)	1648	1654	Indicative CTB only (TBC early Dec 2025)
Band D Equivalent Precept charge	£ 61.42	£ 61.89	