

BUDGET AND PRECEPT 2026/27

Parish Councils represent the lowest tier of local government and receive an amount of money each year known as the precept which is collected as part of the annual Council Tax bill.

The precept is used to meet the Parish Council's statutory obligations and to maintain its assets and services.

Parish Councils may take on assets from their District Council such as play area, public conveniences and car parks.

Each year the Parish Council looks at the monies it received and expended in the previous 3 years as well as the monies spent in the current year and forecasts what the total spend will be at the end of the year.

This shows the Parish Council if they have a surplus. Good accounting practice advises that each smaller Parish Council holds one year's precept in its accounts together with reserves for elections and projects.

In setting its budget for this year, the Parish Council is looking to ensure that the assets of the parish are well maintained and are fit for purpose. The lack of maintenance in previous years needs to be addressed as well as funds set aside for the future such as replacing the play park equipment. Local Government Reorganisation is an unknown but discussions are ongoing with MDDC to ensure that facilities within the parish are maintained and available for residents to use once LGR has been completed. Building in a reserve to cover this is essential. As shown in this budget surplus sums can be used to reduce the precept amount in future years.

Balance c/f 1/4/2025	4328.38
Receipts to 31/10/2025	36687.66
Payments to 31/10/2025	5944.45
Sub total	35071.59
Receipts in November 2025	500.00
Payments made November 2025	9064.40
Sub total	26507.19
Forecast payments	
- Countrywide	870.00
- Clerk wages	1392.32
- Clerk expenses	132.40
- Meetings	80.00
MDDC Grass	1600.00
ORL	490.00
Insurance	308.12
Website	350.00
Contingency	2500.00
Sub total payments	7722.84
Projected balance 31/3/26	18784.35
Of the projected balance	
Election reserve	5000.00
Play park reserve	1600.00
25% last year's precept	8562.50
Could be deducted from precept	3621.85

RECEIPTS

2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27
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				Actual	Budget	7 months	Budget
Precept	11950.00	15900.57	13362.60	11728.69	34250.00	34250.00	
Wayleave	11.92	11.92	11.92	11.92	11.92	11.92	11.92
Bank Interest	0.59	10.80	60.75	64.24	20.00	131.74	200.00
PROW	1500.00	0.00	0.00	0.00	800.00	2024.00	800.00
Complaint				200.00	0.00	60.00	
Misc						210.00	
Grants				1603.00			*
VAT	799.06						
	14261.57	15923.29	13435.27	13607.85	35081.92	36687.66	1011.92
VAT not claimed		562.65	1042.29	838.07			
Adjusted to meet VAT regulations			1035.78				

The forms for VAT reimbursements for 3 years have been submitted.

*The Parish Council will seek to raise funds through grants.

PAYMENTS

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Actual	Actual	Budget	7 month	Budget
Wages	4060.95	4433.80	4720.56	5072.88	4250.00	2574.25	6500.00

As reported in the minutes of the meeting on 25 November 2025, an adjustment was agreed to the Clerk's hours. The wage calculation is given at the bottom of this document.

Re-imburements	425.27	138.57		383.59	300.00	190.50	300.00
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The Clerk works from home and provides an office, broadband, mobile telephone, stationary etc

Hall Hire	68.50	103.00	162.00	305.00	275.00	85.25	250.00
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This covers the hire of halls for public meetings.

Audit	150.00	150.00	150.00	150.00	500.00	175.00	500.00
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All Parish Councils must undergo an internal audit and submit information to the external auditor.

Where the income or expenditure of a Parish Council is over £25,000 they must also undergo an external audit.

Subscription	246.00	241.81	566.50	54.80	500.00	386.00	500.00
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The Parish Council has subscriptions with the Devon Association of Local Councils and, as a statutory requirement is registered with the Information Commissioners Office.

Insurance	269.29	269.29	269.29	309.96	700.00		700.00
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The Parish Council has to have Employers and Public Liability insurance as well as insuring its assets. As reported in the minutes of the meeting on 25 November 2026, the current level of insurance does not reflect replacement costs.

Website	283.95	971.26	1628.35	250.00	300.00		350.00
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In line with best practice, the Parish Council has a gov.uk website together with gov.uk email addresses.

Training	75.00	90.00	30.00	0.00	300.00	179.35	300.00
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In line with best practice, the Parish Council ensures Councillors and the Clerk have the appropriate training.

Grass cutting	2605.89	2984.98	2837.20	3146.56	3200.00	1012.71	3500.00
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The Parish Council maintains the grass at Westleigh play park and part funds other grass cutting undertaken by MDDC in the village.

Asset maintenance					500.00		500.00
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The Parish Council maintains assets such as the noticeboards, benches and picnic tables.

Defibs						167.97	200.00
Parish Councils are encouraged to provide defibrillators within the parish. In 2025-26 it was agreed the Parish Council would maintain the defibrillators in the village.							
Footpaths	1507.00	778.00	886.00	360.00	1000.00		1000.00
The Parish Council is part of the P3 scheme and receives a grant from Devon District Council to help maintain the footpaths within the parish.							
ORL	3020.00	1110.00	255.00	400.00	750.00	450.00	6500.00
The Parish Council is the registered owner of a section of the Old Railway Line that provides for a permissive footpath and thus has a statutory duty to maintain the land and ensure that it is safe for pedestrians. The Parish Council are allocating a budget for tree works and maintenance that have been identified during the course of 2025-26. As reported in the minutes a full tree report is being actioned.							
Road Warden						210.00	250.00
The Parish Council is part of the Road Warden scheme run by Devon District Council and has allocated a budget.							
Grants	1000.00	800.00	800.00	800.00	800.00		800.00
Parish Councils are encourage to provide grants to local groups and charitable organisations that work within the community. Given Local Government Reorganisation which means grants from MDDC to such organisations will cease, the Clerk has suggested doubling the grant allocation. The Parish Council is divided on whether an increase in grants should be undertaken with some councillors believing that giving to organisations is an individual decision.							
Elections				5273.54	5500.00	57.35	0.00
No budget is allocated in 2026-27 as the Parish Council can carry forward a reserve of £5000.							
Play Park/Fencing					6000.00		6000.00
The Parish Council is the registered owner of the Westleigh play park and playing field. The play park had been maintained by Mid Devon District Council but has been handed back. The Parish Council is now responsible for its maintenance. The £6000 allocated covers replacing the remaining section of fence (£1500), the annual play park inspection (£100), repairs to equipment (£400) and £4000 to go into a reserve to replace the equipment when necessary. The current replacement cost is £60000 and whilst the Parish Council would endeavour to raise funds through grants most require a contribution from the Parish Council.							
Misc	577.50	2973.33	209.68	163.31	250.00	19.99	250.00
This sum covers items not in the budget such as a wreath for Remembrance Day etc.							
Parish Polls						0.00	
The Parish Council does not feel an allocation to Parish Polls is necessary at this time.							
Solicitors fees						0.00	
The Parish Council does not feel an allocation to Solicitors Fees is necessary at this time as any fees associated with Local Government Reorganisation would be covered by the LGR reserve.							
Bank charges				8.50	0.00	70.41	100.00
	14289.35	15044.04	12514.58	16678.14	25125.00	5578.78	28500.00
Contingency					2000.00		2000.00
Reserve/General Fund					8000.00		8000.00
LGR reserve 25% of precept 25-26							8562.50
					35125.00		47062.50
Less PROW grant					800.00		800.00
Less funds not allocated							3621.85
					34325.00		42640.65
						round to	42650.00

At the time of setting the precept the following information was used:

VAT	560.25	1042.29	618.94	838.07	0	365.67	500.00
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23% rise	124.99 versus 101.27
per month	10.42
per week	2.4

Wage calculation @ £17.85

4 hours per week	6 months	26 weeks	104	1856.4
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5 hours per week	6 months	26 weeks	130	2320.5
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234	4176.9
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Hours - 7 months @	136.5
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Actual	201.25
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Additional hours - !	64.75
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28.75 hours per month = £508.725 = £6104.70 plus 5% = £305.24 = £6409.935

