Estimates 2026/2027

FV2 approved 8/12/2025

Table 1 Expenditure

General Administration

	2025-2026		2026-27			Nominal Code	
	Estimate	Projected year end	Estimates 26/27				
Clerk's salary (inc TAX, Ni, Pension)	37,500	39,000	39,000			5001	
Employer's NI	3,800	5,000	5,000			5004	
Employer's pension	7,900	8,000	8,000			5005	
Total salary	**49,200**	**52,000**	**52,000**				
Expenses in Office							
General office expenses including purchases	3,500	3,500	3,500			5029	
Room hire	50	100	100			5020	
Mileage ~1150 miles/month @ 45p	800	800	800			5027	
Clerk's training	200	100	200			5012	
Chairman's expenses	100	0	100			5041	
Councillors' expenses - training	100	100	100			5042	
Total expenses	**4,750**	**4,600**	**4,800**				
Professional Support Costs							
Critchley's	1,300	1,970	2,000			5072	
External Audit fees	750	720	750	inc charity		5075	
Internal Audit Fees	350	250	300			5075	
Allowance for minor legal costs	800	800	800			5071	£500 to pay fees for unit 1
Insurance costs	5,200	4,866	5,000			5051	
Subscriptions and professional advice	2,000	2,100	2,100			5076	
Total Professional support	**10,400**	**10,706**	**10,950**				
Total Administration	**64,350**	**67,306**	**67,750**				

Discretionary Payments

	Estimate 25/26	Projected 25/26	Estimate 26/27		Nominal Code
Minor Grants					
Specific powers	1,000	1,050	1,000		5091
Section 137	2,000	1,600	2,000		5096
Total grants	**3,000**	**2,650**	**3,000**		
Recreation					
Maintenance	24,300	30,825	24,730	inc changing room and eco loo and	See separate breakdown
Sundry minor purchases	0	0	0		
Consultants' fees	2,800	2,600	2,700		
Total Recreation	**27,100**	**33,425**	**27,430**		
"Environment"					
Cumnor Hurst Project	2,200	2,200	2,200	No payment 25/26 yet	6920
Total "Environment"	**2,200**	**2,200**	**2,200**		
Highways					
Maintenance	5,700	4,395	5,000	Asset maintenance of wooden notic	See separate breakdown
Sundry minor purchases	1,200	3,117	2,000	Solar panel to bus shelter	
Total Highways	**6,900**	**7,512**	**7,000**		
Burial Ground					
Grass cutting (including War Memorial)	1,500	1,600	1,600		See separate breakdown
General Maintenance inc Garden of Remembrance	1,644	1,670	1,760	inc hedge cutting	
Total existing burial ground	**3,144**	**3,270**	**3,360**		
Total Discretionary Payments	**42,344**	**49,057**	**42,990**		
Total Budgeted Payments	**106,694**	**116,363**	**110,740**		
Note	Total Bugeted Payments are administrative costs plus Discretionary Payments				
	Major expenditure is charged against the reserves and included in the Table entitled Table 5				

Table 2 Current Provisions for Major Expenditure

	2025-26		2026-27	
	Estimated provision in 2025/26 estimates	Additional Provision to be approved at Nov 2025 meeting	Estimated provision in 2026/27	Nominal Code
Burial Ground	0	0	0	3040
Fogwell Pavilion	0	1,000	0	3052
Closes Pavilion	0	2,000	3,000	3053
Highways inc Fit for the future	0	0	0	3042
Major Projects	0	2,000	0	3030
Recreation	0	1,000	0	3060
Kimmeridge Rd	0	0	0	3056
Contingency - 3 months running costs	0	0	0	3075
Elections	0	0	0	8040
Defibrillator	0	0	0	3031
Office Equipment upgrade	0	0	0	3070
CIL	0	0	0	3032
Strategy	0	0	1,000	
Neighbourhood Plan	0	3,000	0	3043
Gross Total Provisions	**0**	**9,000**	**4,000**	3110 General Fund
Comment				
Grand total	**106,694**	**125,363**	**114,740**	

Table 3 Income

	Estimated Income 2025/26	Projected income 2025/2026	Estimated Income 2026/2027		
Precept	100,000	100,000	**105,000**	**Recommended: To be determined.**	4010
Interest	4,000	7,000	7,000		4030
Burial Fees	500	1,100	600		4200
Insurance claim	0	0	0		4070
Grants received	0	0	0		4060
Environment payment re Hurst	2,200	2,200	2,200		4405
Other Income	0	16,800	0		4113 Vat refund
CIL	0	0	0		3032
Estimated total Income	**106,700**	**127,100**	**114,800**		

Table 4 Comparison with previous years						
				Actual		
	Expenditure	Estimate	Projected	2024-25	2023-24	2022-23
		2026/ 2027	Year End 25/26			
General Admin (inc staff costs)		67,750	67,306	66,443	63,431	60,041
Recreation		27,430	33,425	34,076	23,049	20,880
"Environment"		2,200	2,200	2,444	2,322	214
Burial ground		3,360	3,270	2,210	2,639	2,062
Grants Specific & S137		3,000	2,650	2,100	4,421	9,731
Highways		7,000	7,512	6,280	4,434	5,414
Sub total expenditure (budgeted payments)		110,740	116,363	113,553	100,296	100,272
Transfers to reserves included in estimates/end of year		4,000	9,000	2,000	11,000	35,000
Totals		**114,740**	**125,363**	**115,553**	**111,296**	**135,272**
	Income					
Precept		105,000	100,000	99,000	99,000	98,000
Interest		7,000	7,000	8,230	7,629	2,760
Grants received		0	0	0	0	0
Burial Fees		600	1,100	1,906	1,081	590
Insurance claim		0	0	0	0	0
Environment Income		2,200	2,200	2,144	2,144	2,144
Other Income		0	16,800	0	0	78
CIL		0	0	0	0	0
Total Income		**114,800**	**127,100**	**111,280**	**109,854**	**103,572**
	Movement in unallocated reserves	**60**	**1,737**	**-4,273**	**-1,442**	**-31,700**
Notes						
Note 1	Movement in unallocated reserves equals income less expenditure including new provisions made					

Table 5 Movements in Reserves

Dedicated Reserves

	Balance at 8/12/25	Projected Expenditure 2025/26	Provisions made in 2025/26	Projected balance at 31/3/2026	Projected expenditure in 2026/27	Provisions in 2026/27 estimates	Predicted balance at 31/3/2027	
Burial Ground	20,671	1,500	0	19,171	0	0	19,171	new bench, slab
Fogwell Pavilion	10,168	0	1,000	11,168	0	0	11,168	
Closes Pavilion	16,521	0	2,000	18,521	0	0	18,521	
Highways	15,367	0	0	15,367	0	0	15,367	
Major projects	3,827	0	2,000	5,827	0	0	5,827	
Recreation + future	18,656	3,300	1,000	16,356	0	0	16,356	Mound - wood
Kimmeridge Road (S106 funds)	7,564	0	0	7,564	0	0	7,564	
Elections	5,000	0	0	5,000	0	0	5,000	
Defibrillator	4,059	262	0	3,797	0	0	3,797	
Office equipment upgrade	3,202	600	0	2,602	0	0	2,602	Monitor and lapt
Contingency reserve (3 months running costs)	29,000	0	0	29,000	0	0	29,000	
CIL	17,531	8,500	0	9,031	0	0	9,031	Closes pav roof
Strategy	12,260	0	0	12,260	0	0	12,260	
Neighbourhood Plan	15,000	11,033	3,000	6,967	0	0	6,967	
Total	**178,826**	**25,195**	**9,000**	**162,631**	**0**	**0**	**143,404**	
Working capital	0							
Unallocated reserves at start of year (from accounts)	81,059			81,059			82,796	
Change in unspecified reserves	0			1,737			60	
Total cash held	**259,885**			**245,427**			**226,260**	