NETHER DENTON PARISH COUNCIL

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NETHER DENTON PARISH COUNCIL

BUDGET FOR 2027/28

Introduction

Members will see from the financial statement to 1st November 2026 that a reserve remains the same in the Council's bank account. This report will discuss the remainder of this financial year and forecasts likely income and expenditure during 2026/27

End of year outcome to 31st March 2027

The cash book balance on 1st November 2026 is £14976.47 including reserves. Upcoming expenditure is necessary on the Clerk's salary, routine admin/office expenses, park maintenance.

The year end bank balance on 31st March 2027 is likely to be approximately £11,000. (Please see forecast attached - this includes all ringfences monies and reserves.

Overview of projected budget for 2026/27

- As this year's projected budgets have not been utilized as projected, I have reduced these for the next year.
- Current Reserve is £6000 between general council and playground.
- A grant to the Taylor Institute is possibly required to complete improvements needed after the break in. Final grant amount to be requested and completed following the grants and donations policy.
- The maintenance budget needed virements during the year due to an increased in grass cutting expenses increasing 280% to the previous year despite putting it to tender.
- An amount of £200 was set aside for training, only 15% spent, this has been carried over to the next year.
- Clerk - Any increase in salary, agreed as part of the NJC agreement, was reviewed when pay increase was released. An increase of 2.5% was budgeted for however the increase was 3.3%.

Income expected for 2027/28

The expected income is:-

Expected Monies Carry forward	£2,000
Expected Reserves Carried Forward	£6,500
Expected Ringfenced Insurance Monies	£2,500

Precept/CTRS Grant	£11,500
Bank Interest	£200
VAT refund	£1000
Total	**£23,700**

Budget Proposal for 2027/28

The following reflects generalised amounts with more detailed breakdown on the accompanying spreadsheet: -

Projects	£500
Elections	£750
Charitable donation	£1250
Maintenance	£2400
Clerk - inc WFH	£4315
Insurance	£1,900
Subscriptions/Audits	£700
Training	£200
Mis/Office consumables	£100
VAT (expected)	£200
Total	**£12,315**

- Clerk - Any increase in salary, agreed as part of the NJC agreement, will be reviewed when the pay increase is agreed and released. An increase of 3% is budgeted.
- Future hours will need to be discussed at meetings if the council see fit in consideration of the Clerks appraisal which will affect salary costs.
- All other contracted payments have been calculated with a small increase.

Budgeted Reserves

Total Ringfenced reserves - £6500

Playground reserve	£2000
Council reserve	£4500

The recommended amount to hold in general reserve is between 3 to 12 months net revenue expenditure. It is also recommended that councils with playgrounds hold enough in the reserve to cover any emergency repairs for the safety – this is ringfenced at £2000 within our £6000 reserve account.

Therefore, it is recommended to increase the minimum by £500 to £6500 to keep the Council in a strong position financially and continue to each year increase by a minimum of £500 until at least 6 months reserves are achieved plus the playground reserve.

Precept for 2027/28

If the above budget is accepted, there would appear a need to increase the precept for the forthcoming financial year.

The Clerk therefore recommends that the precept is increased to the level of £11,500 which is an increase of 9.5%. It would be hoped that this larger increase would be a one off as an election year.

Recommendations
The Council is asked to consider the following recommendations: -

The budget for 2026/27 be £12,315

The Precept for 2026/27 be £11,500

Using the VAT refund to bridge some of the difference

Please see attached spread sheet for breakdown overview.

Lynnesy Mowbray
Clerk and Responsible Financial Officer
1/11/26