

Approved Budget 2025-26

The budget for 2025–26 was set at the parish council’s January meeting (Min 25.01.12.2 refers) and is attached as **Appendix A** to this report.

Report WPC.25.04.08 (**Appendix B**) set out a proposal to transfer unspent funds to Earmarked Reserves. This made provision for:

- Unspent (but committed) budget (£1870) for preparation of Neighbourhood Plan; and
- Unspent grant funding received in Q4:
 - West Suffolk Communities Capital Fund - £2250 for play equipment upgrades; and
 - West Suffolk Locality Funding £500 – supporting volunteering and community groups

Additionally, at its February meeting, the parish council undertook to approve the cost of a full report by Suffolk Highways into the parish request for a reduction in the speed limit at Wickham Street from 40mph to 30mph at a cost of no more than £750.00 (**Min.**

24.02.7.4iiib refers). The revenue line for Highways set at the annual budget was £500, and therefore the parish council will need to approve a draw down on Reserves of £250 to fully cover this cost.

Proposed adjustments to budget:

Table 1: Movements on Reserves

Purpose	From	To	Amount	Adjusted Budget
Neighbourhood Plan	Earmarked: Neighbourhood Plan	Revenue: Neighbourhood Plan	£1870	£2800
Upgrades to play equipment at Bury & Cemetery Road	Earmarked: Playground & Teen Project Maintenance	Revenue: Play and Teen Project Maintenance	£2250	£5250
Supporting Volunteers & Community Groups	Earmarked: Grants – Local Support & Village Organisations	Revenue: Community Engagement	£500	£1000
SCC Report into Reduction of Speed Limit @ Wickham Street	Earmarked: Highways	Revenue: Highways – Road Safety	£250	£750
Total			£4870	

Table 1

There will be no net effect on expenditure before contributions to earmarked reserves.

Recommendation:

To approve transfer of funds (£4870) from Earmarked Reserves to Revenue budget lines as indicated in Table 1 of report WPC.24.04.10 and note net changes to revenue and earmarked reserves.

Appendix A

	2023 - 24		Current FY 2024 - 25			Next FY 2025 - 26	
	Adjusted Budget	Year End	Adjusted Budget	Month 9	Anticipated Year End	Budget	Notes
INCOME							
Precept	£ 42,739.00	£ 42,739.00	£ 46,341.00	£ 46,341.00	£ 46,341.00	£ 55,404.00	**
Cemetery Fees	£ 2,750.00	£ 3,190.00	£ 3,440.00	£ 3,050.00	£ 4,066.67	£ 3,250.00	based on 3 x ERB, Interment in earthen grave, 2 x ERB, Interment of CR, & 2 Headstones
Chapel rent	£ 20.00	£ 20.00	£ 20.00	£ 45.00	£ 60.00	£ 70.00	2 x E35
Ground rents	£ 50.00	£ 521.73	£ 400.00	£ 112.02	£ 149.36	£ 110.00	
Wayleaves	£ 100.00	£ 449.41	£ 500.00	£ 314.12	£ 418.83	£ 300.00	
Bank interest					£ -	£ -	
Bank Compensation					£ -	£ -	
Direct Debt Refunds					£ -	£ -	
Grants	£ 3,500.00	£ 3,497.00					
Miscellaneous Receipts		£ 67.79			£ 1,042.96	£ 250.00	
From Reserves	£ 12,355.00	£ 11,860.00	£ 6,000.00	£ 6,000.00	£ 8,000.00		-£ 1,385.01
Recycling income		£ 2,135.53		£ 1,169.24	£ 1,558.99		2500 *indicative - not included in precept calculation
VAT refund		£ 8,057.41		£ 5,313.10	£ 7,084.13		8000 *indicative - not included in precept calculation
	£ 61,514.00	£ 64,480.46	£ 56,701.00	£ 56,644.36	£ 60,078.81	£ 59,384.00	
Staff Costs							
Clerk/RFO salary Gross	£ 14,798.16	£ 14,064.39	£ 14,341.66	£ 14,834.93	£ 19,779.91	£ 17,078.88	makes provision for annual increment and 2%
Employer NI Contributions	£ 2,042.15	£ 2,081.17	£ 2,248.43	£ 2,333.49	£ 3,111.32	£ 1,811.83	15% gross salary over 758.01 per month
Employer Pension Contributions	£ 443.94	£ 595.82	£ 488.79	£ 657.43	£ 876.57	£ 325.00	3% gross salary over £20 per month
Clerk/RFO 2 meeting Contingency							
	£ 17,284.25	£ 16,741.38	£ 17,078.88	£ 17,825.85	£ 23,767.80	£ 19,215.71	
Administration							
Clerk Mileage & Subsistence Expenses	£ 580.00	£ 551.30	£ 500.00	£ 456.37	£ 500.00	£ 500.00	mileage 12*£12.88, subsistence, homeworking
Office supplies	£ 750.00	£ 806.76	£ 750.00	£ 682.57	£ 750.00	£ 750.00	print toner plus toner waste bottle apx £500
Services and supplies	£ 750.00	£ 641.98	£ 750.00	£ 505.34	£ 673.79	£ 750.00	computer support etc
Meeting room hire	£ 350.00	£ 210.00	£ 300.00	£ 310.00	£ 413.33	£ 320.00	7 full meetings; 1 Annual Meeting, 1 Annual
Insurance	£ 1,725.00	£ 1,613.92	£ 1,500.00	£ 1,500.00	£ 1,500.00	£ 1,500.00	likely to be uplift due to inflation and additional
Subscriptions & Memberships	£ 590.00	£ 675.49	£ 800.00	£ 778.06	£ 778.06	£ 815.00	SALC £510, CPRE E36, SLCC £190 CLT 80
Audit	£ 610.00	£ 622.00	£ 650.00	£ 315.00	£ 315.00	£ 670.00	based on 3% increase
Training	£ 756.00	£ 15.00	£ 250.00	£ 552.00	£ 348.00	£ 554.00	
Training Mileage							training has moved online
Data Protection Legislation	£ 75.00	£ 35.00	£ 175.00	£ -	£ -	£ 145.00	10 device virus guard PLUS ICO
Election costs	£ 200.00	£ 81.91		£ -	£ -		
Administration of Payroll & Pension	£ 99.00	£ 96.00	£ 100.00	£ 96.00	£ 96.00	£ 96.00	provided by SALC - based on 3% increase
	£ 6,485.00	£ 5,349.36	£ 5,775.00	£ 3,695.34	£ 5,374.18	£ 6,100.00	
Services							
Electricity	£ 150.00	£ 51.83	£ 150.00	£ 155.72	£ 207.63	£ 175.00	
Water	£ 210.00	£ 348.38	£ 450.00	£ 156.13	£ 208.17	£ 225.00	
Phone & Internet Services	£ 280.00	£ 222.05	£ 265.00	£ 220.50	£ 294.00	£ 250.00	12*£22 plus £16 out of contract charges
Microsoft Office	£ 625.00	£ 476.28	£ 700.00	£ 689.27	£ 919.03	£ 750.00	8 x basic licence & 1 x microsoft business
Other Software Subscriptions	£ 365.00	£ 574.64	£ 400.00	£ 555.64	£ 740.85	£ 400.00	adobe, parish online & easypc
Bank Service Charge	£ 72.00	£ 72.00	£ 72.00	£ 71.40	£ 95.20	£ 72.00	
Corporate Mulpay Service Charge		£ 86.00	£ 36.00	£ 36.00	£ 48.00	£ 36.00	
	£ 1,552.00	£ 1,779.35	£ 2,075.00	£ 1,884.66	£ 2,512.88	£ 1,908.00	
Estates							
Grounds contract	£ 14,500.00	£ 11,805.00	£ 12,500.00	£ 11,738.35	£ 11,738.35	£ 15,500.00	
Recreation ground	£ 40.00	£ -	£ 40.00	£ 40.00	£ 533.33	£ 40.00	ground rent for play area
Six Acres	£ 500.00	£ 353.27	£ 500.00	£ 400.00	£ 500.00	£ 500.00	delay circular bench by one year
Tree surgery	£ 750.00	£ 70.00	£ 2,550.00	£ 550.00	£ 2,470.00	£ 750.00	annual work to trees plus tri-annual inspection
Grounds Maintenance (general)	£ 1,000.00	£ 1,004.98	£ 1,000.00	£ 518.33	£ 1,000.00	£ 1,100.00	2 parish days @ £500
	£ 1,000.00	£ 1,135.67	£ 1,500.00	£ 2,107.25	£ 2,809.67		Play areas maintenance (including ZpWire, Play areas maintenance)
Play and Teen Project Maintenance	£ 500.00	£ -	£ 1,000.00	£ 877.80	£ 1,170.40	£ 3,000.00	
	£ 500.00	£ 490.00	£ 500.00	£ -	£ -		
Greens	£ 500.00	£ -	£ 500.00	£ 580.70	£ 580.70	£ 500.00	
Bn & Dog Waste (replaces Miscellaneous)	£ 1,000.00	£ 880.92	£ 1,000.00	£ 905.88	£ 1,207.84	£ 1,000.00	dog waste bags under this heading from services and supplies
Parish Notice boards	£ 1,300.00	£ 1,297.53	£ -	£ -	£ -	£ 250.00	refurbish old noticeboard
Bus Shelter (New)							
Memorial Clock	£ 500.00	£ 1,800.00	£ 500.00	£ -	£ -	£ 500.00	service
Safety and Security	£ 250.00	£ 155.46	£ 250.00	£ -	£ -	£ 250.00	
Highways (Grit Bins)	£ 150.00	£ -	£ 175.00	£ -	£ -	£ 175.00	
Contributions to upgrade footpaths			£ 500.00	£ -	£ -	£ 500.00	
	£22,490.00	£18,992.83	£22,515.00	£17,678.31	£21,510.29	£24,065.00	
Cemeteries							
NNDR	£ -	£ -	£ -	£ -	£ -	£ -	advised no rateable value at present on
Cemetery Software	£ 206.78	£ 206.78	£ 645.00	£ 782.50	£ 782.50	£ 645.00	increasing accessibility of software to councillors
Cemetery & Churchyard	£ 600.00	£ 732.66	£ 1,000.00	£ 60.00	£ 60.00	£ 1,000.00	includes memorial testing to churchyard (£500)
Cemetery & Memorial Refurbishment	£ 568.22	£ 614.71	£ 3,500.00	£ 3,642.00	£ 3,642.00	£ 1,000.00	
Cemetery Extension project		£ -	£ -	£ -	£ -		
	£1,375.00	£1,554.15	£5,145.00	£4,484.50	£4,484.50	£2,645.00	
Community Engagement							
Grants/Local Support & Village Organisation	£ 850.00	£ 221.76	£ 920.00	£ 910.24	£ 710.24	£ 750.00	
Community Engagement	£ 475.00	£ 364.62	£ 400.00	£ 18.00	£ 18.00	£ 500.00	
Civic Event	£ 500.00	£ -	£ 250.00	£ -	£ -	£ 250.00	support for 80 anniversary VE day?
Recycling grant to MSC		£ 2,135.53		£ 1,169.24	£ 1,169.24		2500 *indicative - not included in precept calculation
Website	£ 1,317.60	£ 1,464.75	£ 1,300.00	£ 1,278.05	£ 1,300.00	£ 1,400.00	this includes for 2 plugins with variable
	£ 2,292.60	£ 3,964.90	£ 2,870.00	£ 3,375.53	£ 2,028.24	£ 2,900.00	
S.137 Donations & grants							
Charitable Donations	£ 250.00	£ 150.00	£ 400.00	£ 50.00	£ 300.00	£ 300.00	
	£250.00	£150.00	£400.00	£50.00	£300.00	£300.00	
Projects:							
Neighbourhood Plan	£ 6,485.00	£ 3,496.85	£ 2,800.00	£ 930.00	£ 2,800.00	£ 500.00	changes
Highways - road safety	£ -	£ 224.00	£ 1,000.00	£ -	£ -	£ 500.00	
Team Project - MUGA & SP Replacement	£ 7,000.00	£ 6,694.71	£ -	£ -	£ -		
Children's Play Area Replacement		£ -	£ -	£ -	£ -		
Parish Lands	£ -	£ -	£ 2,500.00	£ 764.00	£ 764.00	£ 250.00	Registration of cemetery and six acres
Parish Groundworks -	£ 1,750.00	£ 1,719.00	£ -	£ -	£ -	£ 500.00	repair of fence at Bury Road
Housing Needs Survey			£ -	£ -	£ -		
	£ 15,235.00	£ 12,134.56	£ 6,300.00	£ 1,694.00	£ 3,564.00	£ 1,750.00	
To Reserves							
Elections			£ 500.00			£ 500.00	
Replacement Play Equipment							
Replacement Teen Project							
			£ 500.00				
Other Payments							
VAT							9000 *indicative - not included in precept calculation
GENERAL EXPENDITURE	£ 64,671.25	£ 56,701.63	£ 62,156.88	£ 50,688.19	£ 63,541.89	£ 58,883.71	
Less other income	£ 6,420.00	£ 7,678.14	£ 4,360.00	£ 3,521.14	£ 4,694.85	£ 3,980.00	
Net Expenditure before contributions to/	£ 58,251.25	£ 49,023.49	£ 57,796.88	£ 47,167.05	£ 58,847.04	£ 54,903.71	

Appendix B

	Next FY 2025 - 26		From Earmarked Res	Adjusted Budget		
	Budget			Notes		
INCOME						
Precept	£	55,404.00		£	55,404.00 **	
Cemetery Fees	£	3,250.00		£	3,250.00 based on 3 x ERB, Interment in earthen grave	
Chapel rent					2 x ERB, Interment of CR, & 2 Headstones	
Ground rents	£	70.00		£	70.00 2 x £35	
Wayleaves	£	110.00		£	110.00	
Bank interest	£	300.00		£	300.00	
Bank Compensation	£	-		£	-	
Direct Debit Refunds	£	-		£	-	
Grants				£	-	
Miscellaneous Receipts	£	250.00		£	250.00	
From Reserves			£	4,870.00	£	4,870.00 -£ 1,385.01
Recycling income				£	- 2500 *indicative - not included in precept calculation	
VAT refund				£	- 8000 *indicative - not included in precept calculation	
	£	59,384.00	£	4,870.00	£	64,254.00
Staff Costs						
Clerk/RFO salary Gross	£	17,078.88		£	17,078.88 makes provision for annual increment and 2%	
Employer NI Contributions	£	1,811.83		£	1,811.83 15% gross salary over 758.01 per month	
Employer Pension Contributions	£	325.00		£	325.00 3% gross salary over 520 per month	
Clerk/RFO 2 meeting Contingency				£	-	
	£	19,215.71		£	19,215.71	
Administration						
Clerk Mileage & Substance Expenses	£	500.00		£	500.00 mileage 12*£12.88, subsistence, homeworking	
Office supplies	£	750.00		£	750.00 print toner plus toner waste bottle apx £500	
Services and supplies	£	750.00		£	750.00 computer support etc	
Meeting room hire	£	320.00		£	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		£	815.00 SALC £510, CPRE £36, SLCC £190 CLT 80	
Audit	£	670.00		£	670.00 based on 3% increase	
Training	£	554.00		£	554.00	
Training Mileage				£	- training has moved online	
Data Protection Legislation	£	145.00		£	145.00 10 device virus guard PLUS ICO	
Election costs				£	-	
Administration of Payroll & Pension	£	96.00		£	96.00 provided by SALC - based on 3% increase	
	£	6,100.00		£	6,100.00	
Services						
Electricity	£	175.00		£	175.00	
Water	£	225.00		£	225.00	
Phone & Internet Services	£	250.00		£	250.00 12*£22 plus £16 out of contract charges	
Microsoft Office	£	750.00		£	750.00 8 x basic licence & 1 x microsoft business	
Other Software Subscriptions	£	400.00		£	400.00 adobe, parish online & easypc	
Bank Service Charge	£	72.00		£	72.00	
Corporate Multipay Service Charge	£	36.00		£	36.00	
	£	1,908.00		£	1,908.00	
Estates						
Grounds contract	£	15,500.00		£	15,500.00	
Recreation ground	£	40.00		£	40.00 ground rent for play area	
Six Acres	£	500.00		£	500.00 delay circular bench by one year	
Tree surgery	£	750.00		£	750.00 annual work to trees plus tri-annual inspection	
Grounds Maintenance (general)	£	1,100.00		£	1,100.00 2 parish days @ £500	
Play and Teen Project Maintenance	£	3,000.00	£	2,250.00	£	5,250.00 Play areas maintenance (including ZipWire, Play areas maintenance
Greens	£	500.00		£	500.00	
Bin & Dog Waste (replaces Miscellaneous)	£	1,000.00		£	1,000.00 dog waste bags under this heading from services and supplies	
Parish Notice boards	£	250.00		£	250.00 refurbish old noticeboard	
Bus Shelter (New)				£	-	
Memorial Clock	£	500.00		£	500.00 service	
Safety and Security	£	250.00		£	250.00	
Highways (Grit Bins)	£	175.00		£	175.00	
Contributions to upgrade footpaths	£	500.00		£	500.00	
				£	-	
Estates		£24,065.00		£2,250.00	£	26,315.00
Cemeteries						
NNDR				£	-	
Cemetery Software	£	645.00		£	645.00 advised no rateable value at present on increasing accessibility of software to councillors	
Cemetery & Churchyard	£	1,000.00		£	1,000.00 includes memorial testing to churchyard (£500)	
Cemetery & Memorial Refurbishment	£	1,000.00		£	1,000.00	
Cemetery Extension project				£	-	
		£2,645.00		£	2,645.00	
Community Engagement						
Grants/Local Support & Village Organisation	£	750.00		£	750.00	
Community Engagement	£	500.00	£	500.00	£	1,000.00
Civic Event	£	250.00		£	250.00 support for 80 anniversary VE day?	
Recycling grant to MSC				£	2500 *indicative - not included in precept calculation	
Website	£	1,400.00		£	1,400.00 this includes for 2 plugins with variable	
	£	2,900.00	£	500.00	£	3,400.00
S.137 Donations & grants						
Charitable Donations	£	300.00		£	300.00	
		£300.00		£0.00	£	£300.00
Projects:						
Neighbourhood Plan	£	500.00	£	1,870.00	£	2,370.00 changes
Highways - road safety	£	500.00	£	250.00	£	750.00
Tea Project - MUGA & SP Replacement				£	-	
Children's Play Area Replacement				£	-	
Parish Lands	£	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	£	2,120.00	£	3,870.00
To Reserves						
Elections	£	500.00		£	500.00	
Replacement Play Equipment				£	-	
Replacement Teen Project				£	-	
				£	-	
Other Payments						
				£	-	
VAT				£	- 9000 *indicative - not included in precept calculation	
				£	-	
GENERAL EXPENDITURE	£	58,883.71	£	4,870.00	£	63,753.71
Less other income	£	3,980.00	£	4,870.00	£	8,850.00
Net Expenditure before contributions to/	£	54,903.71		£	54,903.71	