

Croscombe Parish Council
Budget & Precept 2026-2027 - (v2.0) FINAL

Budget Section	Item of Expenditure	Budget Approved 2025-2026	Budget Proposed 2026-2027	Notes
Section 1 - Non-Discretionary Expenditure				
1.1 Clerk				
a	Clerk's Salary	5,104.00	6,209.30	Increase to SCP 26 (from 8-Aug-2026) + 5% NJC Increase + Employer NICs
1.2 Administration				
a	Clerk's HWA & Mileage Expenses		430.00	As per Clerk's contract of employment
b	General Office Expenses (Inc Eqpt)	250.00	150.00	Reduced (software moved to 1.2h)
c	Bank Charges	72.00	72.00	No advice from bank on increase in 2026
d	Insurance	550.00	480.00	10% estimated increase
e	Hire of Church Rooms	96.00	204.00	12 Meetings (incl. APM) @ £8.50 p/hr
f	AGAR - Audit 2026-2027	190.00	190.00	No change
g	Wesbite & Email Hosting	122.00	122.00	No change
h	Software Subscriptions		250.00	MS Office/Anti-virus/Adobe
1.3 Training (Incl Travel)				
a	Clerk & Cllr Training	300.00	500.00	Recommend this is increased
1.4 Subscriptions				
a	ICO - Data Protection registration	47.00	47.00	No change
b	SLCC - Clerk's Membership		85.00	*new* - approved 134 ⁽²⁵⁾ c)
c	SALC/NALC Memberships	296.45	315.00	Slight increase
d	ICCM Corporate Membership	105.00	110.00	Slight increase
e	Parish Online	75.00	80.00	Slight increase
1.5 Cemetery				
a	General Expenses		100.00	Sign needed
1.6 Play Area				
a	General Expenses	-	295.00	Sign(s) needed
b	Annual Safety Inspection	400.00	105.00	10% increase allowed for
1.7 Grounds Maintenance				
a	Cemetery/Orchards/Playing Field	2,035.00	2,035.00	Shepton Mallet Landscape (<i>renews in 2027</i>)
1.8 Assets				
a	General Expenses & SID	200.00	400.00	New Defib pads Jun-2026
Non-Discretionary Expenditure Totals		9,842.45	12,179.30	
Section 2 - Exceptional Discretionary Expenditure (s137)				
2.1	Play Area Lease - Solicitor Costs		1,765.00	Estimated solicitors costs (Dec-2025)
2.2	South Field Rental - Fence/Legal Costs		2,500.00	Estimated costs (Jan-2026)
Exceptional Expenditure Totals		-	4,265.00	
Section 3 - Ear Marked Reserves				
3.1	General Contingency - 3 Months Running Costs, e.g. Locum Clerk, Admin Costs, SC Election Costs etc.		2,000.00	*new* Somerset Council will charge for any local election costs from 1-Apr-2026
3.2	Orchard Group Funds	1,295.00	1,067.90	Balance from raised/donated funds
3.3	Access Chamber Project - Solicitor's Fees	2,620.00	2,620.00	
3.4	Play Area Funds - Monkey Bars, etc.,	2,534.00	2,534.00	Balance from raised/donated funds
3.5	Play Area - Reserves to replace equipment		4,000.00	£2k per year as agreed in 2024
Ear Marked Reserves Totals		6,449.00	12,221.90	
Section 4 - General Reserves (Non-discretionary and Discretionary)				
4.1	Unanticipated Expenditure / Devolution of SC services / Community Grants	1,600.00	1,496.75	
General Reserves Totals		1,600.00	1,496.75	
		TOTAL SPEND		

Budget Figures to 31 March 2026

A1	Opening Bank Balances 1-Apr-2025	£ 19,145.14
A2	Unreconciled Payments at 20-Jan-2026	£ -
A3		£ 19,145.14
A4	Receipts to date	£ 19,529.06
A5	Total Spend to date of report	£ 19,723.54
A6	Total Reconciled Bank Balance	£ 18,950.66
A7	Expected Income to 31-Mar-2026	£ 18.00
A8	2025-2026 VAT to Reclaim	£ 1.70
A9		£ 18,970.36
A10	Less Projected Spend to 31-Mar-2026	-£ 3,251.71
A11	Expected Balance as at 31-Mar-2026	£ 15,718.65
A12	Less Ear Marked Reserves to 31-Mar-2026	-£ 8,221.90
A13	Less New Ear Marked Reserves from 1-Apr-2026	-£ 6,000.00
A14	Less New S4 General Reserves from 1-Apr-2026	-£ 1,496.75
A15		-£ 0.00

Precept Required for 2026-2027

B1		
B2	S1 Non-Discretionary Expenditure	£ 12,179.30
B3	S2 Exceptional Expenditure	£ 4,265.00

Less Income - Field Rental & Allotments -£ 365.00 *Cannot include income from Cemetery as this is an unknown amount - the Council could consider agreeing to put any income from the Cemetery into S4 General Reserves*

B4		
B5		£ 16,079.30

B6 Band D Annual Payment £58.80 Increase of £7.89 per year (15.5%)

B7	Precept for 2025-2026*	£ 13,915.00	<i>*This figure did not cover expenditure set out in the budget for 2025-2026 which totalled £16,412 and was not covered by the actual Precept+Income received</i>
B8	Band D Annual Payment	£ 50.91	