



FINANCE COMMITTEE

Minutes for the meeting on Tuesday 4th November 2025

Present: Cllrs. O'Donoghue (IOD) – Chair, Morris (KM) - Vice Chair, Rathbone (TR), Beckham (NB) - **PART**, Freeman (AF), Lynch (AF)

In Attendance: E Bambrook, Clerk to the Council

1. **Apologies for absence:** None
2. **Declaration of Interests:** No interests were declared.
3. **Minutes of the meeting of 14th October 2025:**
Resolved: The minutes of the meeting on 14th October 2025 were accepted as a true record of the meeting.
4. **Budget Planning 2026/27:** The committee scrutinised the reports provided by the Clerk and the budgets proposed by the council's committees. The committee examined each budget line and made amendments where necessary to balance the budget. The committee disagreed with the VHMC's recommendation that Village Hall hire rates should remain unchanged for 2026/27. The Finance Committee considered that the rise in costs meant that hire fees would also have to increase, although it was felt that the caretaker services charge could remain unchanged. Changes to these budget lines were made but it was agreed that this decision would be put to full council at its meeting on 25th November for a final decision.

The draft budget for 2026/27 will be recommended to council for approval at its meeting on 16th December. **See Appendix 1.**

5. **3 Year Budget Planning:** The committee examined the proposed 3 year budgets from the committees and agreed the 3 year budget for the Parish Council Cost Centre.

The updated draft 3 year budget plan will be recommended to council for approval at its meeting on 16th December. **See Appendix 2.**

6. **Cash Withdrawal for Event Float:** The committee approved the withdrawal of funds from the council's current account for use as a cash float at the Christmas Lights Switch On event, up to a maximum of £200.
7. **Minor items and items for the next agenda:**
Replacement Defibrillators.
8. **Next meeting:** 13th January 2025

The meeting closed at 9.20pm

APPENDICES

Appendix 1 Budget Planning 2026/267

Draft Budget Summary 2026 - 2027

Cost Centre	2025 - 2026		2026 - 2027		Budget Variance	
	Receipts	Payments	Receipts	Payments	Receipts	Payments
Parish Council	57,820.00	37,215.00	62,208.00	39,044.00	7.59%	4.91%
Amenities	980.00	13,120.00	1,040.00	14,810.00	6.12%	12.88%
Village Hall	17,975.00	26,440.00	19,804.00	29,198.00	10.18%	10.43%
Totals	76,775.00	76,775.00	83,052.00	83,052.00		

The budget gives costs for the financial year 2025-2026 to date and estimated costs for 2026-2027. While clearly there are some estimated costs to which the Parish Council is committed, other figures are suggestions, and are equally open to increase, decrease or elimination.

Surplus/Deficit 0.00

In order to balance the budget the Precept requirement is 59,208.00

See Note 1 this is an increase of 5.33% 2026-2027 for Council incl. Tax Base

See Note 2 this is an increase of 5.72% 2026-2027 for Households

See Note 3 this is an increase of £ 2.93 2026-2027 for Band D Households

Notes:

1. This is the % difference between last year's precept request and what the council may need to request in 2026/27.
2. This is the figure above plus the approx 0.4% shortfall due to the reduction in the tax base from 1097.27 to 1093.23.
3. This figure is the additional money required from each Band D household due to the reduction in the tax base and is based on the precept request in 2025/26. This will increase if the precept request increases.

Goostrey Parish Council

Draft Budget 2026 - 2027

The draft budget gives costs for the financial year 2025-2026 to date and estimated costs for 2026-2027. While clearly there are some estimated costs to which the Parish Council is committed, other figures are suggestions, and are equally open to increase, decrease or elimination.

Parish Council	Current Year 2025-2026				Next Year 2026-2027		Notes
	Receipts		Payments		Receipts	Payments	
	Budget	Actual	Budget	Actual	Budget	Budget	
1 Precept	56,210.00	56,210.00			59,208.00	5.33%	
8 Bank Interest	1,610.00	1,824.91			3,000.00	86.34%	Increased as set too low previously.
10 Exceptional Income	0.00	0.00			0.00		
11 Audit			790.00	800.00		820.00	3.80%
12 Bank Charge			450.00	199.25		450.00	0.00% Caxton fees haven't increased although the total will fluctuate depending on the number of payments made. Bankline payment fees have increased from 45p to 50p per transaction for a future dated payment.
13 Computer			330.00	179.36		345.00	4.55% MS Licence, email hosting, cloud storage.
14 Telephone and Broadband			800.00	371.64		840.00	5.00%
15 Website			410.00	390.00		430.00	4.88% Website Hosting and maintenance plus .gov.uk domain name.
16 Office Supplies, Printing & Postage			280.00	206.93		295.00	5.36%
17 Insurance			945.00	0.00		995.00	5.29% The final year of the LTA with Zurich was 2025/26 and was paid at the end of February 2025 so appeared last financial year at £893.75. New quotes will be required for 2026/27 cover. Funds will also be set aside from reserves to cover any large increase in premiums.

18 Legal and Professional Fees	0.00	14.00	0.00	0.00%	No expenses anticipated. Any costs associated with projects should be costed into the project.
19 Subs	1,050.00	843.54	1,105.00	5.24%	
20 Councillors/General Expenses	75.00	0.00	75.00	0.00%	
21 Accounting System	385.00	0.00	500.00	29.87%	Subscriptions are reviewed every 3 years and the council has paid £345.60 for the last 3 years. The subscription will be £483.84 for 2026/27 (paid in 2025/26). So budgeting £500 for the following year seems prudent.
22 Parish Magazine	280.00	0.00	280.00	0.00%	The subscription has remained the same since 2017/2018
24 Grant Funding	1,000.00	1,000.00	0.00	-100.00%	There is currently £4,800 in an earmarked reserve for grant funding and therefore a budget amount to top up funding for 2026/27 is not considered necessary.
25 Clerk's Expenses	50.00	0.00	50.00	0.00%	For general expenses such as mileage not associated with a cost code
26 Clerk's Salary	24,060.00	14,033.16	25,635.00	6.55%	Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP. The 6.55% increase on the budget from last year is down to the pay award exceeding the budgeted amount. The increase on actual pay is 3.2%.
27 Employers NIC	2,735.00	1,532.96	2,957.00	8.12%	Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP. The 6.55% increase on the budget from last year is down to the pay award exceeding the budgeted amount. The increase on actual pay is 3.2%.
28 Training	500.00	260.00	525.00	5.00%	

32	Rose Day Stand and Toilets	510.00	487.50		535.00	4.90%	
35	Christmas Lights (Bogbean)	100.00	0.00		100.00	0.00%	Covers £50 for St. Luke's Christmas Lights and £50 for the electricity for the lights on the Bogbean.
54	Recruitment Costs	0.00	0.00		0.00		
56	PC ERS Pension	1,205.00	701.67		1,282.00	6.39%	Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP. The 6.55% increase on the budget from last year is down to the pay award exceeding the budgeted amount. The increase on actual pay is 3.2%.
64	Newsletter	1,260.00	644.80		1,325.00	5.16%	Includes printing,distribution and postage for 4 issues per year.
X	Payroll Software Licence/Service	0.00	0.00		500.00	100.00%	The current payroll software is being discontinued at the end of the financial year and there had been no cost to the council for some years. Quotes are being sought, a £500 budget is cconsiderd reasonable.
TOTAL		57,820.00	58,034.91	37,215.00	21,664.81	62,208.00	39,044.00
						7.59%	4.91%

Goostrey Parish Council

Draft Budget 2026 - 2027

The draft budget gives costs for the financial year 2025-2026 to date and estimated costs for 2026-2027. While clearly there are some estimated costs to which the Parish Council is committed, other figures are suggestions, and are equally open to increase, decrease or elimination.

Current Year 2025-2026						Next Year 2026-2027				Notes
2 Amenities		Receipts		Payments		Receipts		Payments		
Code	Title	Budget	Actual	Budget	Actual	Budget		Budget		
29	Village Maintenance			5,740.00	227.85			8,775.00	52.87%	These two cost codes form part of the same contract. The rate provided by the current contractor is no longer available and previous quotes indicate much higher costs going forwards. The low actual figure here is due to the issues with the contract and lack of invoicing. This is being resolved and the actual figure to date for 2025/26 is approximately £3,750. In addition grass cutting at the Bogbean and the planting of the Bank View planter will also need to be factored in from April 2026.
30	Graveyard Maintenance			2,830.00	75.83			2,925.00	3.36%	
31	Lengthsman Service			250.00	210.00			250.00	0.00%	
33	Speedwatch/ SIDs			300.00	0.00			300.00	0.00%	
34	Seniors Lunch	980.00	0.00	1,000.00	7.07	1,040.00	6.12%	1,060.00	6.00%	To cover Speedwatch and maintenance of SIDs with any unspent budget from this line added to the earmarked reserve. This is suggested as the spend on this item isn't necessarily required each year but costs can be high when a spend is required. In addition, due to the age of the equipment, provision needs to be made to replace failing devices. See note 1.
65	Christmas Lights Switch on event			1000.00	303.23			1,500.00	50.00%	The increased size and complexity of this event requires a more significant increase in budget to cover gazebo hire, installation plus lighting, seating and flooring. Hire of the band and first aid cover.

66	Events	2000.00	3828.73				£0.00	-100.00%	The committee requested a figure here each year to prepare for other important events from 2026/27 onwards with funds will either be spent or placed in a reserve for future years. The Finance Committee recommends that £500 is taken from the VH Energy Reserve and is placed in an events reserve.
TOTAL		980.00	0.00	13,120.00	4,652.71	1,040.00	6.12%	14,810.00	12.88%

Notes/Recommendations

- 1 The surplus from last year's Amenities budget was placed in an earmarked reserve for anticipated SIDs and Speedwatch costs, this stands at £4,345.31 which is approximately enough to cover the cost of one new SID. The committee requests that consideration is given to earmarking part of the unallocated Capital reserve to allow the committee to build funds for a rolling replacement programme of one every five years. The committee will also make provision within the three year budget plan for the replacement programme and will include this in the council's Strategic Plan.
- 2 The age of the defibrillators in the Village Hall and on Main Road means that provision should be made for their eventual replacement, as well as the replacement of the Trading Post device if that is required. The committee requests that consideration is given to earmarking part of the unallocated Capital reserve to allow for this.

Goostrey Parish Council

Draft Budget 2026-2027

The draft budget gives costs for the financial year 2025-2026 to date and estimated costs for 2026-2027. While clearly there are some estimated costs to which the Parish Council is committed, other figures are suggestions, and are equally open to increase, decrease or elimination.

Current Year 2025-2026						Next Year 2026-2027			Notes
3 Village Hall		Receipts		Payments		Receipts		Payments	
Code	Title	Budget	Actual	Budget	Actual	Budget		Budget	
2	VH Lettings - Hall	10,710.00	5,332.62			11,807.00	10.24%		The Village Hall Management Committee recommended that hire rates remain unchanged for 2026/27 with the increase in receipts budget covered by a 5% increase in the number of hires. The Finance committee, however also recommends a 5% increase on hire fees due to increased costs.
3	VH Lettings - Lounge	6,825.00	3,027.10			7,525.00	10.26%		
4	VH Lettings - Committee	315.00	321.28			347.00	10.16%		
5	VH Lettings - School Kitchen	125.00	0.00	125.00		125.00	0.00%	125.00	
6	VH Lettings - Caretaker Servs Charge	0.00	877.00			0.00		0.00	The caretaker services pay is fully funded by the charge therefore it is reasonable to remove budgeting figures for these cost codes, particularly as the total hours requested by hirers is extremely variable. See Note 1.
7		0.00				0.00		0.00	
9	VH - Lettings early/late fees	0.00	50.00			0.00		0.00	This item doesn't require a budget as any income from this would be likely to be paid out to cover additional staffing etc.

37	VH Recharge	12,600.00	0.00	13,230.00	5.00%	Final recharge figures are extremely difficult to predict as much of the spending is outside of the council's control e.g. heating oil. The committee agreed that based on previous experience, this figure is reasonable but should future recharges remain high then the committee may have to budget much larger amounts and place any underspend in an earmarked reserve to cover any subsequent shortfalls.
38	VH Planned Maintenance & Improvements	1,250.00	0.00	1,310.00	4.80%	This figure is set based on the Asset Review Document which sets out the planned replacement, maintenance and decoration of the village hall.
39	Performing Rights Licence	175.00	231.58	500.00	185.71%	This licence has increased this year and due to the number of events held at the venue the committee needs to make provision for a further increase next year.
40	VH General Maintenance & Supplies	2,500.00	2,758.83	0.00	-100.00%	The budget for maintenance and supplies has previously been covered by one general cost code and the budget and actual figures for 2025/26 relate to this. The recommendation now is for this code to be split into separate codes for more precise budgeting and transparency, these are shown below.
XX	Cleaning			525.00		New code.
XX	Office Supplies			180.00		New code.
XX	Repairs & Maintenance			615.00		New code. See Note 3.
XX	Annual School Charges			400.00		New code. Joint Use costs not split via Unit 4 PO's which includes grounds maintenance, gritting, tree surveys/work. Previous cost £363.44 but this can vary depending on things like the number of times gritting has to take place.

XX	Compliance Inspection Reports			575.00	New Code. The school currently pays in full for the annual asbestos re-inspection, the fire risk assessment and the monthly legionella tests. For the next school year, the cost of this will be £2,058 and the school requested that the council consider a 25% contribution to this cost i.e. half of the infant school site. This would be approximately £514 and would appear on the annual maintenance invoice which includes the council's contribution to grounds maintenance.
XX	Hallmaster Annual Licence			230.00	New code. Previous cost £220
XX	PAT Testing			105.00	New code. Previous cost £100
XX	Paxton/CCTV Servicing			190.00	New code. Previous cost £180
XX	Lounge Carpet & Chair Cleaning			400.00	New code. Previous cost £378
XX	Roller Shutter Servicing			175.00	New code. Previous cost £170
XX	Kitchen Equipment Servicing			200.00	New code. Introduced in 2025/26. Previous cost £195
42	Advertising / Entertainment	50.00	21.65	50.00	0.00% No change requested.
43					6.73% See Note 2.
44	VH Clerk Salary	1,890.00	942.16	2,011.00	6.40% Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP.
46	VH Staff Expenses	0.00	0.00	0.00	No change requested.
58	VH Employers NIC	255.00	109.89	270.00	5.88% Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP. This accounts for the Clerk's Employers NI and a notional amount for the VH Supervisors' salary excluding caretaker's services pay.
59	VH EES Pension	0.00		0.00	No budget required.

67	VH ERS Pension			95.00	47.11			102.00	7.37%	Based on previous Local Government Pay Agreement increase of 3.2% plus a possible performance based increase of 1 SCP. Also, this makes the assumption that it continues to be only the Clerk who is auto enrolled for a pension.
		17,975.00	9,608.00	26,440.00	7,832.37	19,804.00	10.18%	29,198.00	10.43%	

Notes/Recommendations:

1. [REDACTED]
2. The expected increase to the Living Wage will be 4.1% which increases the rate from £12.21 per hour to £12.71 per hour. [REDACTED]
3. Sand and reseat of hall floor costs quoted at £2,400 excl. VAT in 2024. VH Maintenance reserve has funding earmarked for this. A contribution from the school is anticipated.

PARISH PRECEPT AND TAXBASE ARRANGEMENTS FOR 2026/27

DEADLINE – 16th January 2026

Cheshire East Council is due to fix its Taxbase for the financial year 2026/27 by Resolution of the Council on 10th December 2025. The taxbase for Goostrey Parish Council area is likely to be 1093.23 compared to a current amount of 1097.27. As an indication, if the current Band D Council Tax (of £51.23) remained the same, this would decrease the precept from £56,210 to £56,006. Alternatively, if the precept remained at £56,210, then Band D Council Tax would increase to £51.42 when using the new taxbase. An adjustment factor of 99.00% is already included to calculate the taxbase figure to allow for potential losses on collection.

Inputs

1093.23	Tax Base
59,208.00	Precept Requirement (£)

Band	DIS	A	B	C	D	E	F	G	H
Ratio	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Precept	30.09	36.11	42.12	48.14	54.16	66.19	78.23	90.26	108.32

Goostrey Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Village Hall Projects	9,905.00		5,566.17		4,338.83
Village Projects	6,630.00	1,234.73	800.00		7,064.73
Capital General	4,606.00				4,606.00
Village Entrances Project	1,234.73	-1,234.73			0.00
CIL Payment	4,529.08				4,529.08
Total Capital	26,904.81		6,366.17		20,538.64
Earmarked					
Operating Reserves	47,323.00	3,266.00			50,589.00
Election Fee	8,286.00				8,286.00
Neighbourhood Plan Review	12,000.00				12,000.00
Unallocated General Reserve	21,232.29	-21,232.29			0.00
1. Christmas Lights for the Bogbean	1,705.30	1,294.70	62.15		2,937.85
Village Hall Laptop	524.18	-524.18			0.00
Defibrillator Supplies	806.60		578.00		228.60
Christmas Lights Switch On event 2024	20.65	-20.65			0.00
Village Hall Recharge 2023-2024	12,502.42				12,502.42
VH Recharges					0.00
Booth Bed Lane Playground Project	10,750.00				10,750.00
Village Hall Recharge 2024-2025	11,550.00	4,121.05			15,671.05
2. VH Energy Projects	10,000.00	14,552.42			24,552.42
VH Maintenance	6,771.14	1,139.19			7,910.33
VHPFF Approved Grant	10,000.00	-5,627.00	4,373.00		0.00
Advanced Events Deposits	-880.14		-927.00	-46.86	0.00
SID/SpeedWatch Reserve		4,345.31			4,345.31
Grant Funding		5,000.00	200.00		4,800.00
IT Equipment		2,000.00			2,000.00
VH Hall Floor Replacement		8,000.00			8,000.00
Total Earmarked	152,591.44	16,314.55	4,286.15	-46.86	164,572.98
TOTAL RESERVE	179,496.25	16,314.55	10,652.32	-46.86	185,111.62
GENERAL FUND					34,457.65
TOTAL FUNDS					219,569.27

Notes:

1. The Finance Committee recommends that £1,000 is transferred from the Christmas Lights reserve to a new reserve to cover a potential large increase in insurance premiums, following the end of the current LTA.
2. The Finance Committee recommends that £500 is transferred from the Village Hall Energy Projects reserve to create a new events reserve. This reserve will be used to accumulate funds to prepare for important events in future years.

Goostrey Parish Council
Reserve Notes Report
Reserves Report with Notes

Name	Budget	Notes	Type	Status
Village Hall Projects	9,905.00	New Windows for Office and Committee Room, replacement of old lighting in the rest of the Village Hall and cladding of the chair store in the main hall.	Capital	Open
Village Projects	6,630.00	Village Improvements as described in the Environmental Improvements Plan.	Capital	Open
Capital General	4,606.00	General capital reserves	Capital	Open
CIL Payment	4,529.08	Community Infrastructure Levy payment. To be used by 29th April 2029.	Capital	Open

Goostrey Parish Council
Reserve Notes Report
Reserves Report with Notes

Name	Budget	Notes	Type	Status
Operating Reserves	47,323.00	Operating Reserve consisting of 90% of precept. Reviewed and agreed as part of the budgeting process in 2023/24.	Earmarked	Open
Election Fee	8,286.00	Funds required to be held in reserves to pay for an election if required	Earmarked	Open
Neighbourhood Plan Review	12,000.00	Funds to pay for reviewing and updating the Neighbourhood Plan	Earmarked	Open
Christmas Lights for the Bogbean	1,705.30	Costs associated with new Christmas lights for the Bogbean	Earmarked	Open
Defibrillator Supplies	806.60	To cover supplies for the two Parish Council defibrillators.	Earmarked	Open
Village Hall Recharge 2023-2024	12,502.42	Funds held in reserve for the Village Hall Recharge 2023-2024	Earmarked	Open
VH Recharges		Used to transfer annual recharges from the budget to a reserve to be allocated to a specific year's reserve.	Earmarked	Open
Booth Bed Lane Playground Proje	10,750.00	Contributing Third Party funds to secure FCC grant for improvements to the Booth Bed Lane Playground.	Earmarked	Open
Village Hall Recharge 2024-2025	11,550.00	Funds held in reserve for the Village Hall Recharge 2024-2025. To be invoiced by CEC the following year.	Earmarked	Open
VH Energy Projects	10,000.00	Earmarked Reserve for the replacement of the Village Hall Boiler and Main Hall floor. Finance approved 05/11/2024. Renamed and repurposed . FC minute 08/07/2025 item 8. PC minute 07.25.5.b	Earmarked	Open
VH Maintenance	6,771.14	Reserve earmarked for the sand and reseal of the main hall floor, repainting of the village hall . Finance Committee 05/11/2024.	Earmarked	Open
Advanced Events Deposits	-880.14	To account for deposits for events which need to be paid in the financial year prior to the event. Budgeted in the year of the actual event.	Earmarked	Open
SID/SpeedWatch Reserve		To accrue funds to cover SpeedWatch costs and the replacement/repair of SIDs.	Earmarked	Open
Grant Funding		Funding set aside for grants.	Earmarked	Open
IT Equipment		To replace IT equipment as necessary.	Earmarked	Open
VH Hall Floor Replacement		FC minute 08/07/2025 item 8. PC minute 07.25.5.b Funds set aside for the replacement of the hall floor.	Earmarked	Open

Appendix 2 3 Year Budget Planning

Goostrey Parish Council Draft 3 Year Budget

		2026-2027		2027-2028		2028-2029		Notes
Parish Council		Receipts	Payments	Receipts	Payments	Receipts	Payments	
1	Precept	59,208.00		61,576.00		64,039.00		
8	Bank Interest	3,000.00		2,000.00		1,500.00		
10	Exceptional Income	0.00		0.00				
11	Audit		820.00		855.00		890.00	
12	Bank Charge		450.00		490.00		510.00	
13	Computer		345.00		360.00		390.00	
14	Telephone and Broadband		840.00		880.00		900.00	
15	Website		430.00		450.00		480.00	
16	Office Supplies, Printing & Postage		295.00		310.00		340.00	
17	Insurance		995.00		2,000.00		2,000.00	A large increase in insurance premiums is anticipated due to the end of the current LTA.
18	Legal and Professional Fees		0.00		0.00		0.00	
19	Subscriptions		1,105.00		1,160.00		1,200.00	
20	Councillors/General Expenses		75.00		75.00		75.00	
21	Accounting System		500.00		550.00		600.00	
22	Parish Magazine		280.00		310.00		330.00	

24	Grant Funding	0.00	2,000.00	2,000.00	Grant funding for 2026/27 will be covered by an earmarked reserve and figure to increaease this amount will not be required.		
25	Clerk's Expenses	50.00	50.00	50.00			
26	Clerk's Salary	25,635.00	26,500.00	27,350.00			
The assumption is that the Clerk will reach the top SCP of the LC2 sunstantive benchmark range in 2026/27 and therefore any future salary increases will only include the Local Government Pay Agreement increase. An increase of 3.2% based on previous years has been assumed for 2027/28 and 2028/29.							
27	Employers NIC	2,957.00	3,090.00	3,220.00			
28	Training	525.00	550.00	600.00			
32	Rose Day Stand and Toilets	535.00	560.00	600.00			
35	Christmas Lights (Bogbean)	100.00	100.00	100.00			
54	Recruitment Costs	0.00	0.00	0.00			
56	PC ERS Pension	1,282.00	1,330.00	1,400.00			
64	Newsletter	1,325.00	1,390.00	1,445.00			
X	Payroll Software Licence/Service	500.00	550.00	600.00			
SUB TOTAL		62,208.00	39,044.00	63,576.00	43,560.00	65,539.00	45,080.00

		2026-2027		2027-2028		2028-2029	
Amenities	Receipts	Payments	Receipts	Payments	Receipts	Payments	
29 Village Maintenance		8,775.00		8,950.00		9,130.00	The committee decided to recommend applying an approximate 2% increase for inflation for 2027/28 and 2028/29 inline with estimated CPI figures. The exceptions to this are the Events, SIDs and Defibrillator budget lines.
30 Graveyard Maintenance		2,925.00		2,985.00		3,045.00	
31 Lengthsman Service		250.00		255.00		305.00	
33 Speedwatch/SIDs		300.00		1,000.00		1,000.00	Due to the age of the SIDs, provision needs to be made within the three year budget plan for a rolling replacement programme to be included in the council's Strategic Plan.
34 Seniors Lunch	1,040.00	1,060.00	1,060.00	1,270.00	1,080.00	1,295.00	

65 Christmas Lights Switch on Event	1,500.00		1,530.00		1,560.00	
66 Events	0.00		500.00		500.00	Provision to prepare for important events from 2026/27 onwards. Funds will either be spent or placed in a reserve for future years. The committee felt that this line could remain unchanged unless a specific event was highlighted. The Finance Committee recommends that for 2026/27 £500 is taken from the VH Energy Reserve and is placed in an events reserve.
XX Defibrillator Supplies	0.00		500.00		500.00	Provision is required in the budget to cover the costs of pads and batteries for the community defibrillators. Whilst not necessarily required every year, the expense can be high when a spend is required. Any unspent budget should be transferred to the earmarked reserve to allow funds to build and be available when needed.
SUB TOTAL	1,040.00	14,810.00	1,060.00	16,990.00	1,080.00	17,335.00

Village Hall

		2026-2027		2027-2028		2028-2029	
		Receipts	Payments	Receipts	Payments	Receipts	Payments
2	VH Lettings - Hall	11,807.00		12,400.00		13,000.00	
3	VH Lettings - Lounge	7,525.00		7,900.00		8,295.00	
4	VH Lettings - Committee	365.00		385.00		405.00	
5	VH Lettings - School Kitchen	125.00	125.00	125.00	125.00	125.00	125.00
6	VH Lettings - Caretaker Servs Charge	0.00		0.00		0.00	
7	VH Lettings - Caretaker Servs Payment		0.00		0.00		0.00
9	VH - Lettings early/late fees	0.00		0.00		0.00	
37	VH Recharge		13,230.00		13,890.00		14,585.00

Regular reviews of hire rates will need to be carried out to address the gap between income and expenditure and the amount of support required from the precept.

The caretaker services pay is fully funded by the charge therefore it is reasonable to remove budgeting figures for this cost code, particularly as the total hours requested by hirers is extremely variable.

38	VH Planned Maintenance & Improvements	1,310.00	1,375.00	1,445.00
39	Performing Rights Licence	500.00	525.00	550.00
40	VH Gen Maintenance & Supplies	0.00	0.00	0.00
XX	Cleaning Supplies	525.00	550.00	575.00
XX	Office Supplies	180.00	190.00	200.00
XX	Repairs & Maintenance	615.00	645.00	675.00
XX	Annual School Charges	400.00	420.00	440.00
XX	Compliance Inspection Reports	575.00	605.00	635.00
XX	Hallmaster Annual Licence	230.00	240.00	250.00
XX	PAT Testing	105.00	110.00	115.00
XX	Paxton/CCTV Servicing	190.00	200.00	210.00
XX	Lounge Carpet & Chair Cleaning	400.00	420.00	440.00
XX	Roller Shutter Servicing	175.00	185.00	195.00
XX	Kitchen Equipment Servicing	200.00	210.00	220.00
42	VH Advertising/Entertainment Budget	50.00	50.00	50.00

The budget for maintenance and supplies has previously been covered by one general cost code and the budget and actual figures for 2025/26 relate to this. The recommendation now is for this code to be split into separate codes for more precise budgeting and transparency, these are shown below.

43

44	VH Clerk Salary	2,010.00		2,075.00		2,145.00
46	VH Staff Expenses	0.00		0.00		0.00
58	VH Employers NIC	270.00		300.00		330.00
59	VH EES Pension	0.00		0.00		0.00
67	VH ERS Pension	102.00		105.00		108.00
	SUB TOTAL	19,822.00	29,197.00	20,810.00	30,625.00	21,825.00
	TOTAL	83,070.00	83,051.00	21,870.00	91,175.00	88,444.00

The assumption is that the Clerk will reach the top SCP of the LC2 substantive benchmark range in 2026/27 and therefore any future salary increases will only include the Local Government Pay Agreement increase. An increase of 3.2% based on previous years has been assumed for 2027/28 and 2028/29.