

	2024/25 Total (Actuals)	Budget 2025/26	To 31/11/25	2025/26 Est Dec-Mar Total	Budget 2026/27		
Income							
Precept	32838	35357	35357	0	35357		
Lease Income	1465	1465	1465	0	1465		
Wayleaves	54	55	62	0	62		
Allotments	801	805	881	0	881	Based on 95% occupancy based on 7.85% of staff costs and WFH allowance - removed from calculations moving forward but the cemetery contribution for 2026/27 is £1115	
Cemetery Contribution		820					
Interest	6731	7000	5367	2683	8050	Best guess! This interest is not being factored into the income for determination of precept as it will maintain the value of the CIL fund in line with inflation	
Pavilion insurance recovery	500	500	500	0	500		
Standing Order from PCC Gen	4	4	0	4	4		
Other	335		0	0	0		
OCC S101 Grass Cutting Agreement	838	838	838	0	838		
Total Income	43566	46844	44470	2687	47157	8702	
Expenditure-Revenue Items							
Administration							
Clerk Remun.	-9160	-12450	-7543	-3676	-11219	-11100	Allowing for a 5% NJC payrise in April 2026. Employers NI and pension contributions are separate. Total gross pay (not inc WFH allowance): 2024/5 £9940.61 2025/6 £12,165.95 -reflects increased hours and backpay for May 2024- June 2025
Employers NI Contribution	0	0	-312	-280	-592	-1080	
Employers Pension Contribution	0	0	-360	-200	-560	-610	
Payroll Management Costs	0	-400	-265	-400	-665	-420	Payroll and pension management. 2024/25 fee paid in April due to late billing
Bank fees	-80	-110	-72	-36	-108	-135	Unity Trust T2 Service and estimated Transaction Charges
Accounting software	-70	-420	-280	-140	-420	-420	
Subscriptions	-490	-520	-664	0	-664	-700	2026/27 Based on SLCC, OALC, ONPA, ICO, CFO and Parish Online Mapping
Website	-440	-590	-240	-220	-460	-620	£480 hosting fees plus allowance for ad-hoc works
Training Courses	-454	-750	0	-250	-250	-750	
Meeting Room Hire	-334	-420	-183	-140	-323	-450	Based on 12 PC meetings plus allowance for ad-hoc
Insurance	-1356	-1356	-1643	0	-1643	-2000	Will be asking for quotes in early 2026
Audit Costs-External	-630	-420	-420	0	-420	-420	
Audit Costs-Internal	-280	-295	-150	-145	-295	-325	
Legal Expenses	0	-1000	0	0	0	0	
PC Election Costs	0	0	0	0	0	0	
Loan Capital	-4735	-4776	-2377	-2398	-4775	-4859	Last 2 PWLB interest repayments for loan 505533.
Loan Interest	-188	-147	-84	-63	-147	-64	Last 2 PWLB interest repayments for loan 505533.
Parish Council Grants	-700	-1000	-3900	-100	-4000	-1100	£3,000 grant paid to Friends of Hagbourne Pool from general reserve. Increased grants budget by 10% for 2026/27
Other Admin	0	0	0	0	0	0	
Total Administration costs	-18917	-24654	-18493	-8048	-26541	-25052	
Office Costs							
Office Expenses & Clerks Travel	-495	-250	-122	-83	-205	-275	
Office Equipment	0	-500	0	-500	-500	0	Provision for new laptop in early 2026
Working From Home Allowance	0	-312	-208	-104	-312	-312	
Total Office Costs	-495	-1062	-330	-687	-1017	-587	
Ground Maintenance							
Car Park Maintenance/Repairs	0	-1000	-931	0	-931	-1000	Disabled Bays paid for in 2025/26. Provision for LED replacement/Drain clearance etc
Car Park Electricity	-45	-70	0	-70	-70	-150	ADJUSTED BASED ON 2024-25 INVOICE (NEW TARIFF)
Play Equipment Inspection	-90	-100	-92	0	-92	-105	
Recreation Ground/Play Equipment	0	-2130	-496	-533	-1029	-2250	Net bridge repair
Pavilion Expenses	0	-650	0	-650	-650	0	Building valuation as recommended for consideration by IA
Grass Cutting and Hedges (contract)	-1710	-3800	-1070	-720	-1790	-3990	Allowing for 14 cuts on a 2-3 week schedule. This figure includes the annual car park hedge cutting. Recreation ground and cemetery cuts are not included as paid for separately.
Trees and hedge trimming (ad hoc)	-550	-1700	-1115	-425	-1540	-1785	This has been separated from the scheduled items on the contract for clarity
Defibrillator Costs	-254	-500	0	-500	-500	-175	Battery replacement and 3 sets of pads required in 25/26 NB: Community Shop defibrillator out of warranty but still fully operational. Clerk to investigate grant options for a replacement
Dog Bin Emptying	-1239	-1352	-1121	-760	-1881	-2500	
Dog Bin costs	0	-35	0	-35	-35	-40	
General Waste Bin costs	0	-156	-104	-52	-156	-156	
Parks & Open Spaces	-491	0	0	0	0	0	
Butts Piece Lease	-895	-960	-462	-480	-942	-970	ADJUSTED TO REFLECT AN ESTIMATED RPI OF 4.5%
War memorial repair	0	0	-125	0	-125	0	
Other	-7002	0	0	0	0	0	FP4 grant expenditure in 2024
Warm Hub expenditure	0	0	0	0	0	0	
Total Ground Maintenance	-12276	-12453	-5516	-4225	-9741	-13121	
Allotments							
Allotment Costs (Water)	-105	-200	-390	0	-390	-210	Overpaid for water in 2025/26 at season end
Allotments Japanese Knotweed Treatment	-600	-600	-600	0	-600	-600	Last of 3 annual payments
Allotment Hedge Cutting	0	-450	-450	0	-450	-475	
Allotment Maintenance	-450	-500	-1359	0	-1359	-525	£1000 of the 2025/26 spend was the grant from SODC for clearance by Wilcher Close Gate
Total Allotments	-1155	-1750	-2799	0	-2799	-1810	
Total	-32843	-39919	-27138	-12960	-40098	-40570	
Non regular Revenue Items							
Incomings-Village Grants	7650	0	0	0	0	0	
Incomings- Legal	0	0	0	0	0	0	
	7650	0	0	0	0	0	
Outgoings							
Capital Expenditure	0	0	0	0	0	0	
	0	0	0	0	0	0	
Annual Surplus/Deficit-Revenue	18373	-75	17332	-10272	7059	-36868	PRECEPT FIGURE TO BREAK EVEN BASED ON INCOME/EXPENDITURE PRESENTED IN THE BUDGET
Special Funds & Reserves							
	Closing balance	Opening balances		Closing balance	Opening balances		
CIL Monies Received	119339		8330	0	8330		
CIL Expenditure	-23570		-28155	-25000	-53155		
CIL Fund	269803	269803	-19825	-25000	224978	224978	Included expenditure for FP18 drainage, cemetery drainage, bus shelter, minor path works and village sparkle for 25/26. 26/27 - Projects currently unconfirmed
Cemetery Fees	5109		1508	923	2431		
Cemetery Expenditure	-6020		-5927	-1000	-6927		
Cemetery Fund	14700	14700	-4419	-77	10205	10205	
Development Fighting Fund	5303	5303	0	0	5303	5303	
Community Projects Income			0	0	0		
Community Projects Expenditure			-1950	-1800	-3750		
Community Projects Reserves Fund	4713	4713	-1950	-1800	963	963	
Climate Change and Biodiversity Reserve		2500	0	0	2500	2500	
Reactive Works and Emergency Reserve		4000	0	0	4000	4000	
Asset Maintenance Income			0	0	0		
Asset Maintenance Expenditure			-1509	-5692	-7201		
Asset Maintenance Reserve		10000	-1509	-5692	2799	2799	
Election Reserve		1000	0	0	1000	1000	
S106 Public Art Project Income			10000	0	10000		
S106 Public Art Project Expenditure			-1800	0	-1800		
S106 Public Art Project Fund			8200	0	8200	8200	
Net Income/Expenditure-SF&Reserves	94858	0	-19503	-32569	247145	0	
Net Position-Revenue/SF&Reserves	113231	-75	-2171	-42841	254204	-36868	
General Reserve							
VAT	2444	8371	8371	0	8371	10000	estimated VAT refund for 2025/26 (will be refunded to EHPC in April/May 2027)