Wiggenhall St Germans Parish Council

Item	Budget 25/26	R&P at	Estimated to 31/3/26	Forecast Net Position 31 Mar 2026	Draft Budget 26/27	Variance % +/-	Comments/Queries
INCOME		**27/01/2026**					
Carried over balance	£40,749.06	£ 34,023.07		£ 34,023.07	£28,814.43	-29%	
Precept	26874	£ 26,874.00	£ -	£ 26,874.00	£28,166	5%	Precept Demand
Bank Interest	600	£ 420.35	£ 90.00	£ 510.35	£400	-33%	
Pavilion Rent	750	£ -	£ 750.00	£ 750.00	£750	0%	
Newsletter Advertising	400	£ 200.00	£ 200.00	£ 400.00	£400	0%	
Allotment Rent	890	£ 890.00	£ -	£ 890.00	£890	0%	£840 Caley plot, £50 Flowerdew plot
Electric/Water Recharge	350	£ 564.24	£ 400.00	£ 964.24	£1,000	186%	
MH Litter bin collection contribution (50%)			£ 93.00		£239		(50% of £479)
Grants/Donations	2223.28	£ 3,111.27	£ -	£ 3,111.27	£0		Bus Shelter Grant & White gates phase 1
CIL	0	£ 900.00	£ -	£ 900.00			
misc (inc VAT Reclaim)	1640	£ 24,872.94		£ 24,872.94	£688	-58%	VAT reclaim
TOTAL	**£74,476.34**	**£ 91,855.87**	**£ 1,533.00**	**£ 93,295.87**	**£61,347**	-18%	*Projected Income for current FY including carry and reserves*
	£ 33,727.28	*£ 57,832.80*		**£ 59,272.80**	**£32,533**	-4%	***Actual Income for AGAR***
EXPENDITURE							
Administration							
Staff Salaries & PAYE/NIC	8,466.00	£ 7,538.27	£ 1,504.44	£ 9,042.71	£9,488	12%	NJC Pay Award 26 est 3% plus increment + Employer NICs £585
Stationery/post/IT/Admin Sundries (Software Licences)	100.00	£ 97.20	£ -	£ 97.20	£140	40%	(MS 365 Licence)
Clerks Allowances (Home Working) & Expenses	120.00	£ 117.00	£ 30.00	£ 147.00	£140	17%	electronic banking reduces journeys and trg/conferences likely to remain online
Virtual Phone / CCTV SIM	270.00	£ 203.08	£ 40.00	£ 243.08	£270	0%	Virtual Phone line £66, EE CCTV Sim £12.49pm for 10GB inc TBA
Council Email & Gov.UK domain subs	112.00	£ -	£ -	£ -	£50	-55%	£70pa + 112 for first 2 years
Newsletter	650.00	£ 282.80	£ 285.00	£ 567.80	£250	-62%	Trans to digital, anticipate 50% printed.
Audit	550.00	£ 315.00	£ -	£ 315.00	£350	-36%	Internal Auditor new Appt + Ext PKF fee required
Meeting hall hire / Zoom	180.00	£ -	£ 180.00	£ 180.00	£200	11%	Increased Hire charges notified
Insurance	1,000.00	£ 1,307.09	£ -	£ 1,307.09	£1,650	65%	Inc for new play eqpt
Subs (NALC/SLCC/ICO)	500.00	£ 389.69	£ -	£ 389.69	£450	-10%	NALC, SLCC & ICO
Travel & Subsistance Expenses	100.00	£ -	£ -	£ -	£100	0%	
Training/Conf	400.00	£ -		£ -	£400	0%	
Play Equip Inspection	110.00	£ -	£ 110.00	£ 110.00	£200	82%	New Equipment added
Open Spaces/Facilities/Assets				£ -			
Grounds maintenance - Grass Cutting	5,516.00	£ 3,595.00	£ 600.00	£ 4,195.00	£5,500	0%	PJ&B 17 cuts plus LTPF Pitches x25 cuts plus JAH Scarify and Slit x1 (£600 if required)
Waste collection	1,050.00	£ 1,877.36	£ 34.00	£ 1,911.36	£2,700	157%	Veolia Litter Bin MHPP (461.76), Dog waste (£1758) + 3.7% anticipated, inc **Add** Sluice Rd
Play equipment maintenance	EMR		£ 60.00	£ 60.00			PP sign
Provisions				£ -			
Street Lighting Maintenance (Westcotec/Cozens)	1,200.00	£ 900.00	£ 300.00	£ 1,200.00	£1,200	0%	
Electricity Street Lighting (NPower)	2,350.00	£ 2,319.94	£ 530.00	£ 2,849.94	£2,500	6%	
Electricity Pavilion (EDF)	850.00	£ 558.28	£ 84.00	£ 642.28	£650	-24%	
Water Rates (WAVE)	750.00	£ 1,166.07	£ 500.00	£ 1,666.07	£1,600	113%	
Drainage IDB	120.00	£ 102.60	£ -	£ 102.60	£120	0%	
Section 137 Payments							
Charitable donations (inc RBL Poppy Wreath)	25.00	£ 25.00	£ -	£ 25.00	£25	0%	
Community Spend	50.00	£ 133.50	£ -	£ 133.50	£50	0%	Festival Flowers
EMR Expenditure Sub-Total		£ 23,330.65		£ 23,330.65			
TOTAL	**£ 24,469.00**	**£ 44,258.53**	**£ 4,257.44**	**£ 48,515.97**	**£28,033**	15%	See Narrative below
				£ 48,515.97			Projected Expenditure for current FY
CIL			£ 2,294.52	£ 3,194.52	0	balance only	

Earmarked Reserves & Set-aside funds	Target	Balance at 31 Mar 25	Budget 2025/26 Allocation	EMR Expenditure 2025/26	Anticipated Balance at 31 Mar 26	Budget 2026/27 Allocation	EMR Expenditure comments	EMR @ 1 Apr 26
Operating Contingency	11000	£8,000.00	£ -	245.20	£7,754.80	£745.20		£8,500.00
Elections	2000	£2,000.00	£ -	0.00	£2,000.00	£0.00		£2,000.00
Clock Servicing 3 yr plan - due Mar 2026	720	-£16.00	£ 350.00	0.00	£334.00	£400.00		£734.00
Clock repairs	2000	£1,000.00	£ 200.00	0.00	£1,200.00	£200.00		£1,400.00
Street Furniture & AEDs New/repair/replacement	5000	£1,708.00	£ 1,250.00	1,245.87	£1,712.13	£1,039.00	SAM 2 Repair inc AED pads used May 25 - New Sluice Rd Bin container	£2,751.13
Street Light Replacement/Repair	2500	£2,500.00	£ -	395.00	£2,105.00	£0.00		£2,105.00
General Village Maintenance	2000	£1,260.00	£ 250.00	363.24	£1,146.76	£350.00		£1,496.76
Tree Maintenance	3000	£565.00	£ 3,000.00	2,720.00	£845.00	£220.00	Tree survey & works Ph 2 quote £2720	£1,065.00
Play Park repair/replacement	10000	£10,875.67	£ 1,500.00	13,832.67	-£1,457.00	£1,500.00	to reach FCC third party contribution of 10.75 for phase 2 - Bin Container £650	£43.00
Parish Partnership Scheme	5500	£4,023.50	£ 1,500.00	4,228.67	£1,294.83	£1,500.00	White gates phase 1 and 2	£2,794.83
Pavilion & LTPF Maintenance	4000	£1,684.07	£ 1,250.00	0.00	£2,934.07	£390.00		£3,324.07
LTPF Car park and Land Registration	4000	£1,999.85	£ 1,600.15	0.00	£3,600.00	£400.00	Car park fencing and car park road resurface and Land Reg £750	£4,000.00
Council IT (Laptop)	600	£150.00	£ 150.00	300.00	£0.00	£100.00		£100.00
Trod/Footpath/Highways/Verges	3000	£2,500.00	£ 500.00	0.00	£3,000.00	£0.00		£3,000.00
TOTAL	38650	£38,250.09	£ 11,550.15	£ 23,330.65	£26,469.59	£6,844.20		£33,313.79
					£26,469.59	£0	Precept required to balance	

Cash in hand 20/1/26	£	31,538.87
EMR projection at 31 Mar 26		£26,469.59
Available funds 13/1/26	£	5,069.28
Projected Income to 31 Mar 26	£	1,533.00
Projected Expenditure to 31 Mar 26	£	4,257.44
anticipated surplus/deficit at 31 Mar 2026	£	2,344.84

	2025/26	2026/27		
Tax Base	467	483.7		Now includes second homes of which there are 3
Band D	£ 57.55	£ 58.23	1%	increase
Electors	1,099	1,128	2025/26	Due update in Mar 2026
S.137	£ 10.81	£11.10	2025/26	
S.137 limit	£ 11,880.19	£12,520.80	2025/26	

Current Position: currently forecasting a carry over from the 25/26 budget of £2344.84, although there have been significant excess expenditure over budgeted costs with Dog waste collection, Streetlighting electircity and Employer NI contributiuons this has been offset by the receipt of £900 CIL and the requirement for Slitting and Scarifying of the pitch not being called for requirement the unxepected increase in BC waste collection charges of £784 above the budgeted amount (c82%). Water charges have also risen significantly hight than forecast to more than double and although a significant proportion is recharge to the Bowls Club use the sewage rate has also risen commensurately. The introduction of utility recharges to the Football Club has offset more of the utility costs. Street light electricity, following the change mid year from unmetered, has created an overspend of c£500.

Budget Assumptions and Recommendations:

Interest rates are expected to fall and the reserves attracting interest reduced post the play park project. The budget for operational and administration is set for 10% rise based on expectations, whilst the income including the precept is set for a 3% increase. Ear Marked Reserves are planned for growth towards their target amounts.

CIL: There is the new development of 4 houses on MIll Rd, which is anticiapted to provide a CIL allocation of c£2,700, which may be paid by installments over the next 3 years and can't be included in budgets until it is received.

Precept requirement: to balance this budget a precept of £27229 is required, this represents a 2% increase on last year; the increase in tax base reduces the real terms percentage with the representative Band D tax to 1% less than this year. At the Jan meeting it was decided to purchase a litter bin and have it serviced fortnightly at the Sluice Rd bridge, this was added to the budget requiring a increase in the Precept to £28,166