



## S&SPC BUDGET PREPARATION 2026/27

### 1) PROPOSED ACCOUNTS AT END OF FINANCIAL YEAR MARCH 2026

S&SPC/ Village Hall Budget forecast 1 April 2025 to 31 March 2026				Note
	S&SPC	Village Hall	Totals	
	£	£	£	
<b>Balance at 1/4/25</b>	83,585.28	3,953.35	87,538.63	1
<b>Income 2025/26</b>				
Actual to 30/09/25	70,279.84	13,907.55	84,187.39	2 & 3
Actual VAT to 30/09/25	3,867.71	3,025.49	6,893.20	4
<i>Actual total to 30/09/25</i>	<i>74,147.55</i>	<i>16,933.04</i>	<i>91,080.59</i>	
Predicted income from 1/10/25 to 31/3/26	7,000.00	13,000.00	20,000.00	5 & 6
Predicted Grants	0.00	48,454.00	48,454.00	7
Predicted CIL to 31/3/26	3,765.00	0.00	3,765.00	8
Predicted VAT from 1/10/25 to 31/3/26	1,500.00	7,000.00	8,500.00	
<i>Predicted total from 1/10/25 to 31/3/26</i>	<i>12,265.00</i>	<i>68,454.00</i>	<i>80,719.00</i>	
<b>Total Predicted 2025/26 income</b>	<b>86,412.55</b>	<b>85,387.04</b>	<b>171,799.59</b>	
<b>Expenditure 2025/26</b>				
Actual to 30/09/25	44,074.36	17,743.88	61,818.24	2
Actual VAT to 30/09/25	793.62	735.00	1,528.62	4
<i>Actual total to 30/09/25</i>	<i>44,867.98</i>	<i>18,478.88</i>	<i>63,346.86</i>	
Predicted spend from 1/10/25 to 31/3/26	40,495.00	53,070.00	93,565.00	9
Predicted VAT from 1/10/25 to 31/3/26	1,500.00	8,000.00	9,500.00	
<i>Predicted total from 1/10/25 to 31/3/26</i>	<i>41,995.00</i>	<i>61,070.00</i>	<i>103,065.00</i>	
<b>Total Predicted 2025/26 spend</b>	<b>86,862.98</b>	<b>79,548.88</b>	<b>166,411.86</b>	
<b>2025/26 Income V spend balance</b>	- 450.43	5,838.16	5,387.73	
	<b>S&amp;SPC</b>	<b>Village Hall</b>	<b>Totals</b>	
<b>Assumed C/F balance @ 1/4/26</b>	<b>83,134.85</b>	<b>9,791.51</b>	<b>92,926.36</b>	

#### Notes

- The figures are as per end of year annual return for 2024/25
- These figures are taken from the accounts and are the amounts of actual income received and actual expenditure paid from the Parish Council and Village Hall accounts in the first 6 month period of 2025/26
- The figures show internal transfers between accounts including Clerks % from hall to SSPC
- VAT will show differently on the actual accounts as the VAT refund is made to the Parish Council and then transferred across to the Village Hall.
- The Parish Council predicted income includes the Clerk % salary from the Village Hall (£6,500) and a small amount of S&S News advertising income (£500).
- The village hall predicted income is based on current usage for existing 2025/26 rate:  
Main - £12/ hr and Rear £7.20/ hr / Child party £75 for 4 hrs. Adult parties depends on nos. and activity
- RBBC strategic CIL grant funding for hall refurb works (£48,454)
- The predicted CIL is what is due for the development of the 24/01245/NMAMD1 Land Adjacent To Springfield Close
- The predicted spend for the Parish Council is general ongoing/ day to day running costs such as salary, website/ domain renewals, stationery, postage, telephone, subscriptions, ground rents with no surprises. Assumed costs for newsletter,
  - Known actual expenditure included in predicted spend:-
    - Emmanuel Church grounds maintenance grant donation of £1,750
    - GACC and CAGNE for LGW JR - £5,000

- CIL funds spend for SVH works – window/ re-decoration tables - £3,400
- Additional assumed expenditure
  - Running community events including coffee mornings, playgroup, Diwali, Christmas and making annual Community Grant donations to GACC/ AEF/ local clubs - £2,050
  - Environmental - £325 – Flowers at Sidlow/ Plants for community garden
  - Various Training - £180
  - Neighbourhood Planning – communication/ professional advice - £2,000

The predicted spend for hall is based on running costs (cleaning/ gas/ electric/ water), known agreed expenses (regular maintenance) cleaning/ gas certs/ fire cert/ gardening and, the Clerk % salary from the Village Hall to Parish Council. It includes the electrical repairs that are required. It also assumes that the roof repairs, new fascia/ gutters and car park works are undertaken in this financial year.

Note some of the hall works are shown in the SSPC spend as CIL funds will be paying for these – hall redecoration/ new tables and window repairs

## 2) PROPOSED FORECASTS FOR 2026/27

### Option to show all Clerks costs within S&SPC

<b><u>Predicted Income 2026/27</u></b>				
Precept	48,997.20	0.00	48,997.20	10
CIL Funding	5,650.00	0.00	5,650.00	
Newsletter advertising	1,000.00	0.00	1,000.00	
Village hall hall hire rental	-	24,000.00	24,000.00	
Clerks Salary Transfer - not shown for budgetting	-		-	
	<b>55,647.20</b>	<b>24,000.00</b>	<b>79,647.20</b>	
<b><u>Predicted Expenditure 2026/27</u></b>				
Total Predicted	59,640.00	29,580.00	89,220.00	
	59,640.00	29,580.00	89,220.00	11
<b>Proposed balance C/F @ 1/4/27</b>	<b>79,142.05</b>	<b>4,211.51</b>	<b>83,353.56</b>	

### Option to show Clerks costs split between S&SPC & SVH

<b><u>Predicted Income 2026/27</u></b>				
Precept	48,997.20	0.00	48,997.20	10
CIL Funding	5,650.00	0.00	5,650.00	
Newsletter advertising	1,000.00	0.00	1,000.00	
Village hall hall hire rental	-	24,000.00	24,000.00	
Clerks Salary Transfer - shown for budgetting	11,300.00		11,300.00	
	<b>66,947.20</b>	<b>24,000.00</b>	<b>90,947.20</b>	
<b><u>Predicted Expenditure 2026/27</u></b>				
Total Predicted	70,940.00	18,280.00	89,220.00	12
<b>Proposed balance C/F @ 1/4/27</b>	<b>67,842.05</b>	<b>15,511.51</b>	<b>83,353.56</b>	

### Notes

10. I have included 2025/26 precept rate to show what the balance would be if remains the same.

11. /12 See below for breakdown of predicted costs

Parish Council predicted spend only allows for actually running the Parish Council.

Notes:

Village hall pays for 1/3 of Clerks salary.

Village Hall predicted spend allows for general ongoing maintenance.

The budget has been prepared on day to day running of Parish Council and Village Hall. It has not included for any expenditure for projects for 2026/27 so no village plan expenditure is included such as large community grants, Big celebration events/Community Days/ changes to roads, hall improvements, new community buildings/ neighbourhood plan, etc

## Proposed expenditure 2025/26

### Parish Council

	2026/27	Actual 2025/26
Salary/ pension/ tax/ new NI contributions (20hrs/mth expected overtime at time and a half)	£35,000	£33,600
General Admin/ stationery/ Zoom £144/ ICO £35/ SCA £50	£750	£1,000
Insurance for Council, village hall, playground, gym, etc	£2,200	£2,100
Website and Domain names/ IT Support	£1,000	£1,850
Postage	£50	£30
Broadband/ Telephone	£650	£650
Travel	£100	£100
Members Allowance	£200	£200
Newsletters and postage to Sidlow	£6,000	£5,800
Training	£350	£400
Professional Services - Internal and external Audit fees	£700	£670
Village Hall Lease ground rent	£3,000	£3,000
Rents for Social Club/ Emmanuel Church hall hire	£740	£740
S214 Emmanuel Church - grounds maintenance	£1,750	£1,750
SSALC/ SLCC subscriptions	£1,650	£1,560
Parish Council - Comm Grant and Crisis Scheme/ coffee mornings	£2,000	£1,620
Parish Council - Comm Recreation - Playground/ Gym/ Defibrillator/ bench/ bike racks	£1,000	£0
Parish Council - Environmental and tidy up - daffodils/ sunflowers/ hanging baskets	£1,500	£750
Parish Council - Social events/ Community Days	£1,000	£1,000
Train Station - use ring fenced funds	£0	£250
	<b>£59,640</b>	<b>£57,070</b>

### Village Hall

Gas	£5,000	£3,900
Electric	£4,000	£3,325
Water	£380	£320
Cleaning	£4,500	£4,160
Electrical testing	£1,000	£800
Gas service and fire testing / certificates	£500	£500
Internal maintenance - New floor	£1,500	£8,500
External maintenance - Roof repairs/ Fascia/ Gutters	£1,000	£15,320
General Admin - PRS/PPL Music	£300	£280
General maintenance	£100	£100
Major refurb - New main hall kitchen / Forecourt	£0	£22,820
	<b>£18,280</b>	<b>£60,025</b>
Clerks percent salary	£11,300	£10,760
	<b>£29,580</b>	<b>£70,785</b>

### 3) AGREED RINGFENCED FUNDS AT YEAR END 31/03/2025

Ring fenced funds below are what was agreed for 2025/26

	<b>Agreed Ringfenced Funds 2025/26</b>	
1	Planning and environmental development – incl. aviation matters	<b>£20,000.00</b>
2	Community Grant Scheme	<b>£5,000.00</b>
3	Election funding –costs approx. £3,000	<b>£3,000.00</b>
4	Parish Council - Laptop/ website/ Community Days/ Awards/ De-fib pads	<b>£5,000.00</b>
5	Environmental Enhancements	<b>£2,000.00</b>
6	Community Recreation and wellbeing	<b>£7,000.00</b>
7	Keeping Parish Tidy – Bins/ Highway matters/ Lengthsman Scheme	<b>£2,000.00</b>
8	Parish Centre	<b>£10,000.00</b>
9	Village Hall	<b>£3,953.35</b>
10	Train Station	<b>£1,113.44</b>
11	CIL	<b>£16,277.02</b>
	<b>Total Ringfenced funds</b>	<b>£75,343.81</b>
12	General reserves	<b>£12,194.82</b>
	<b>Total funds</b>	<b>£87,538.63</b>

Note – the general reserves including funds held within Salfords village hall account

All ring-fenced funds can be re-set for 2026/27 when setting the precept and at year end.

No more than 50% of a precept should be carried forward to the next year unless funds are ring-fenced

### 4) SUMMARY AND RECOMMENDATIONS

1. Our accounts are pretty healthy but if we start to work on larger projects the money can quickly go.
2. Please remember we manage the finances as two separate set of accounts – one for Parish Council running costs and one for village hall running costs. The village hall pays 1/3 of Clerks salary.
3. The S&SPC and village hall accounts for audit purposes are amalgamated and so the overall monies we have in our banks is what we show to the outside world- what our residents will see and internal and external auditors.
4. Last year our precept increased as follows: -

<b>Increased precept by 5%</b>	<b>£48,997.20</b>
Council Tax Base	1,482.20
Council tax (Band D equivalent)	33.06
Net Band D £ increase from 2024/25	0.96
Band D Percentage increase	2.98%
Precept £ Increase	2,333.20

5. No referendum principles are set for parish councils which means we are not restricted in what percentage increase we make to our precept. Local Authorities are required to hold a referendum if their relevant basic amount of council tax is in excess of 5% or more (subject to some specific requirements).
6. We have always set the precept to cover the Council running costs – not the village hall. Our policy for the hall is it should be self-funding (apart from the ground lease) and any maintenance works are covered by hall hire rental or through grants. That said the village hall is our asset so we should ensure it is a building well maintained for the community.
7. I have been quite frugal with what we may spend on community initiatives.

8. Council to approve to increase hall hire rates for 2026/27 as follows:

	<b>2025/26</b>		<b>2026/27</b>	
	Main	Rear	Main	Rear
Hour rate	£12	£7.20	£13	£8
Child Party	£75	£40+	£80	£45+
Main party	£80+	£45 +	£90+	£50 +

9. We know costs are still going up so my recommendation would be to make a percentage increase of minimum 3.5 to 4% to stay in line with inflation but ensure the precept is increased to enable the Parish Council to continue to deliver everything we want to do.