Westbourne Parish Council draft budget to inform the Precept 2026/27

		Budget 2024-25	Actual at 31/03/25	Budget 2025-26	Actual at 30/09/25	Budget Residual	% of budget Spent	% Uplift on 25/26	MW/CK Revisied	Budget 26/27 Plan	Yr/Yr Difference 25/26 vs Revised
			£	£	£					£	

		Budget 2024-25	Actual at 31/03/25	Budget 2025-26	Actual at 30/09/25	Budget Residual	% of budget Spent	% Uplift on 25/26	MW/CK Revised	Budget 26/27 Plan	Yr/Yr Difference 25/26 vs Revised
110	**General administration and disbursements**										
4060	Travelling (Clerk)	75.00	15.00	75.00	78.00	-3.00	104.0%	78.00	85.00	85.00	£10.00
4065	Home used as office	320.00	312.00	320.00	156.00	164.00	48.8%	332.80	320.00	320.00	£0.00
4070	Chairman's expenses	200.00	193.00	200.00	143.00	57.00	71.5%	208.00	200.00	200.00	£0.00
4075	Councillor's expenses	200.00	0.00	200.00	41.00	159.00	20.5%	208.00	200.00	200.00	£0.00
4080	Courses and publications	500.00	5.00	500.00	245.00	255.00	49.0%	520.00	500.00	500.00	£0.00
4085	External audit	450.00	420.00	450.00	630.00	-180.00	140.0%	468.00	650.00	650.00	£200.00
4090	Internal auditor	500.00	367.00	500.00	158.00	342.00	31.6%	520.00	520.00	500.00	£20.00
4095	Legal advice/professional fees (earmarked reserve)	1,500.00	4.00	1,500.00	26.00	1,474.00	1.7%	1,560.00	2,000.00	2,000.00	£500.00
4105	Information Commissioner Office (ICO)	35.00	35.00	35.00	0.00	35.00	0.0%	36.40	47.00	47.00	£12.00
4110	Insurance	1,500.00	0.00	1,500.00	2,034.00	-534.00	135.6%	1,560.00	2,500.00	2,500.00	£1,000.00
4115	Rialtas financial software and Paul Burdick support	600.00	732.00	1,000.00	768.00	232.00	76.8%	1,040.00	1,000.00	1,000.00	£0.00
4120	Cloud document storage/MS 365	1,550.00	1,538.00	1,700.00	747.00	953.00	43.9%	1,768.00	1,768.00	1,700.00	£68.00
4125	Hire of hall and Zoom subscription	600.00	1,018.00	700.00	207.00	493.00	29.6%	728.00	728.00	728.00	£28.00
4130	Stationery/printing (admin)	250.00	230.00	250.00	205.00	45.00	82.0%	260.00	350.00	350.00	£100.00
4135	Postage/Royal Mail PO Box address	350.00	360.00	370.00	372.00	-2.00	100.5%	384.80	400.00	400.00	£30.00
4140	Parish Council mobile phone	200.00	313.00	240.00	97.00	143.00	40.4%	249.60	270.00	270.00	£30.00
	Lloyds Bank service charges	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	55.00	55.00	£55.00
4010	Payroll services	500.00	465.00	500.00	240.00	260.00	48.0%	520.00	520.00	520.00	£20.00
	Total:	**9,330.00**	**6,007.00**	**10,040.00**	**6,147.00**	**3,893.00**	**61.2%**	10,441.60	**12,113.00**	**12,025.00**	**2,073.00**
110	**Employment**										
4000	Clerks salary, gross	26,000.00	25,734.00	27,000.00	13,561.00	13,439.00	50.2%	28,080.00	28,080.00	28,000.00	£1,080.00
4010	Employer national insurance contribution	2,500.00	2,297.00	4,000.00	1,663.00	2,337.00	41.6%	4,160.00	4,160.00	3,700.00	£160.00
4030	Employers pension contiibution	5,500.00	4,687.00	5,500.00	2,387.00	3,113.00	43.4%	5,720.00	5,720.00	5,200.00	£220.00
	Assistant clerk	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	10,000.00	10,000.00	£10,000.00
	Total:	**34,000.00**	**32,718.00**	**36,500.00**	**17,611.00**	**18,889.00**	**48.2%**	37,960.00	**47,960.00**	**46,900.00**	£11,460.00
						0.00		0.00			£0.00
	Total general admin and employment	**43,330.00**	**38,725.00**	**46,540.00**	**23,758.00**	**22,782.00**	**51.0%**	48,401.60	**60,073.00**	**58,925.00**	**13,533.00**
120	**Running Costs**										
4200	Westbourne Cemetery, Joint Burial Committee	12,348.00	12,348.00	12,348.00	0.00	12,348.00	0.0%	12,841.92	12,848.00	12,848.00	£500.00
4210	Closed churchyard maintenance (yew tree inspection)	4,000.00	738.00	1,000.00	0.00	1,000.00	0.0%	1,040.00	1,040.00	1,000.00	£40.00
4325	Closed churchyard grass cutting contribution	300.00	300.00	300.00	300.00	0.00	100.0%	312.00	312.00	300.00	£12.00
4205	Monk's Hill grounds maintenance	10,000.00	10,848.00	10,000.00	2,192.00	7,808.00	21.9%	10,400.00	10,400.00	10,000.00	£400.00
4215	Hitchcock Close grounds maintenance	10,000.00	3,693.00	10,000.00	2,345.00	7,655.00	23.5%	10,400.00	10,400.00	10,000.00	£400.00
4220	Playground/defib inspections (weekly/fortnightly)	2,500.00	1,995.00	2,500.00	1,265.00	1,235.00	50.6%	2,600.00	2,700.00	2,700.00	£200.00
4225	Playground inspections (quarterly)	1,300.00	976.00	1,000.00	314.00	686.00	31.4%	1,040.00	1,500.00	1,500.00	£500.00
4230	Street lights maintenance, WSCC	1,400.00	1,525.00	1,600.00	1,600.00	0.00	100.0%	1,664.00	2,000.00	2,000.00	£400.00
4705	Plants/soil for flower troughs	100.00	98.00	100.00	54.00	46.00	54.0%	104.00	104.00	100.00	£4.00
	Total:	**41,948.00**	**32,521.00**	**38,848.00**	**8,070.00**	**30,778.00**	**20.8%**	40,401.92	**41,304.00**	**40,448.00**	**2,456.00**
130	**Subscriptions, S137/S147 payments/donations**										
4300	Council's membership of West Sussex Association of Local Councils and National Association of Local Councils	794.74	795.00	800.00	843.00	-43.00	105.4%	832.00	869.00	£869.00	£69.00

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4310	Clerk's membership of Society of Local Council Clerks	229.00	240.00	240.00	28.00	212.00	11.7%	249.60	376.00	376.00	£136.00
4315	British Legion Poppy Appeal	65.00	65.00	65.00	65.00	0.00	100.0%	67.60	67.60	65.00	£2.60
4320	Westbourne Allotment Association	50.00	50.00	50.00	50.00	0.00	100.0%	52.00	52.00	50.00	£2.00
4335	Citizens Advice	300.00	300.00	300.00	300.00	0.00	100.0%	312.00	312.00	300.00	£12.00
4330	Homestart	250.00	250.00	250.00	250.00	0.00	100.0%	260.00	260.00	250.00	£10.00
4340	Parish Online Subscription	80.00	0.00	80.00	75.00	5.00	93.8%	83.20	83.20	80.00	£3.20
4355	Final Straw Foundation donation	100.00	100.00	100.00	0.00	100.00	0.0%	104.00	104.00	100.00	£4.00
4345	Grants	0.00	275.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
4345	Community Chest Grants	500.00	0.00	1,000.00	160.00	840.00	16.0%	1,040.00	1,040.00	500.00	£40.00
	Total:	**2,368.74**	**2,075.00**	**2,885.00**	**1,771.00**	**1,114.00**	**61.4%**	3,000.40	**3,163.80**	**2,590.00**	**278.80**

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140	**Capital schemes**										
4400	Play equipment Monk's Hill (earmarked reserve)	4,000.00	0.00	4,000.00	0.00	4,000.00	0.0%	4,160.00	4,160.00	4,000.00	£160.00
4405	Play equipment Mill Road (earmarked reserve)	4,000.00	41,000.00	4,000.00	0.00	4,000.00	0.0%	4,160.00	4,160.00	4,000.00	£160.00
4410	Churchyard Wall (earmarked reserve)	0.00	0.00	500.00	0.00	500.00	0.0%	520.00	520.00	500.00	£20.00
4415	Village Gateways (earmarked reserve)	0.00	0.00	0.00	1,650.00	-1,650.00	#DIV/0!	0.00	50.00	50.00	£50.00
4420	Fingerpost signs (earmarked reserve)	500.00	260.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
4425	Office equipment (earmarked reserve)	100.00	0.00	100.00	0.00	100.00	0.0%	104.00	200.00	200.00	£100.00
4430	Tree survey/surgery Monk's Hill/Mill Road	1,500.00	1,208.00	0.00	90.00	-90.00	#DIV/0!	0.00	2,000.00	2,000.00	£2,000.00
4435	Speed Indicator Devices/CSW (earmarked reserve)	0.00	518.00	0.00	981.00	-981.00	#DIV/0!	0.00	1,500.00	1,500.00	£1,500.00
4440	Debrillators	500.00	398.00	200.00	87.00	113.00	43.5%	208.00	208.00	200.00	£8.00
4455	Community bus service	0.00	1,000.00	1,000.00	1,000.00	0.00	100.0%	1,040.00	1,500.00	1,500.00	£500.00
4460	Salt/grit supply and bins	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
4465	National commemorations/celebrations	2,000.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
	Asset transfers Covington Road	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	500.00	500.00	£500.00
	Path around the storage building at the allotments	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	2,000.00	
	Neighbourhood Plan	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	12,000.00	12,000.00	£12,000.00
4480	Heritage street lights junction of East Street and Whitechimney Row	3,000.00	6,587.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
	Westbourne Community Hall grant	0.00	0.00	8,000.00	8,000.00	0.00	100.0%	0.00	0.00	0.00	-£8,000.00
	The Meeting Place back room renovations grant	0.00	0.00	4,000.00	0.00	4,000.00	0.0%	0.00	0.00	0.00	-£4,000.00
	Total:	**15,600.00**	**50,971.00**	**21,800.00**	**11,808.00**	**9,992.00**	**54.2%**	22,672.00	**26,798.00**	**28,450.00**	**4,998.00**
150	**Services**										
4500	Street light energy, WSCC PFI	1,500.00	346.00	600.00	274.00	326.00	45.7%	624.00	624.00	500.00	£24.00
4505	Waste bins x 7 and emptying	1,900.00	1,500.00	2,000.00	392.00	1,608.00	19.6%	2,080.00	2,080.00	2,000.00	£80.00
	Total:	**3,400.00**	**1,846.00**	**2,600.00**	**666.00**	**1,934.00**	**25.6%**	2,704.00	**2,704.00**	**2,500.00**	£104.00
160	**Communications**										
4605	Newsletter/printed communications	3,500.00	1,884.00	4,000.00	892.00	3,108.00	22.3%	4,160.00	4,160.00	4,000.00	£160.00
4610	Website hosting	500.00	361.00	500.00	0.00	500.00	0.0%	520.00	520.00	500.00	£20.00
	Total:	**4,000.00**	**2,245.00**	**4,500.00**	**892.00**	**3,608.00**	**19.8%**	**4,680.00**	**4,680.00**	**4,500.00**	**180.00**
170	**Contingency fund**										
4715	IT support (annual computer service)	50.00	0.00	0.00	134.00	-134.00	#DIV/0!	0.00	100.00	100.00	£100.00
4720	Increase general reserve	7,500.00	0.00	25,000.00	14,808.00	10,192.00	59.2%	26,000.00	26,000.00	15,000.00	£1,000.00
4790	New Initiatives Fund (NIF) (earmarked reserve)	15,000.00	61,666.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
4700	Staff absence (earmarked reserve)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
4710	Vandalism and insurance excess (earmarked reserve)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	£0.00
	Total:	**22,550.00**	**61,666.00**	**25,000.00**	**14,942.00**	**10,058.00**	**59.8%**	**26,000.00**	**26,100.00**	**15,100.00**	**1,100.00**
	VAT on expenditure		**4,458.00**		**1,899.00**	**-1,899.00**		0.00			£0.00
	Total expenditure:	**133,196.74**	**190,049.00**	**142,173.00**	**63,806.00**	**78,367.00**	**44.9%**	**147,859.92**	**164,822.80**	**152,513.00**	**22,649.80**
100	**Income**										
1110	Access licence - Sydenham Terrace	200.00	200.00	200.00	200.00			208.00	208.00	200.00	£8.00
1120	Rent - Allotment Association	500.00	500.00	500.00	500.00			520.00	650.00	650.00	£150.00

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1200	Grants	0.00	12,500.00	0.00	35,342.00			0.00	0.00	0.00	£0.00
1080	Bank interest	0.00	2,616.00	0.00	1,205.00			0.00	0.00	0.00	£0.00
1090	Misc. income	0.00	24.00	0.00	2,673.00			0.00	0.00	0.00	£0.00
	Total income:	**700.00**	**15,840.00**	**700.00**	**39,920.00**			**728.00**	**858.00**	**850.00**	**158.00**
	Precept = total expenditure - total income:	**£132,496.74**		**£141,473.00**	**£23,886.00**			**£147,131.92**	**£163,964.80**	**£151,663.00**	£22,491.80
	Final precept figure	£132,496.74		£141,473.00				£147,131.92	£163,964.80	£151,663.00	£22,491.80
	Final precept figure rounded-up =	**£132,497**		**£141,473**				**£147,132**	**£163,965**	**£151,663**	£22,491.80
							Uplift on 25/26	**4.00%**	**15.90%**	**7.20%**	
	Earmarked reserve total										
	General reserve total										
	1. Precept required for 2025/26		£141,473								
	2. Precept required 2026/27		**£151,663**								
	3. Taxbase 2025/26		£995.20								
	4. Taxbase 2026/27		£986.10								
	5. Charge per band D property 2025/26		£142.16								
	6. Charge per band D property 2026/27		£153.80								
	7. % increase in Precept (cash terms)		7.2%								
	8. % increase in Precept per band D property		**8.2%**								