

**Bishops Lydeard & Cothelstone Parish Council**  
**BUDGET 2026/27**

Code	Description (EXPENDITURE)	2024/25	2025/26	2025/26	2026/27	Change		Explanation	Notes
		Actual	Budgeted	Expected	Proposed	£	%		
		£	£	£	£				
<b>Administration</b>									
7	Audit Fees	£3,782.25	£2,000.00	£1,120.00	£1,120.00	-£880.00	-44%	Assume the Internal and PKF Audit only	Internal - £700, External - £420. Use General Reserves for PKF Littlejohn additional costs
8	Bank Charges	£225.17	£250.00	£142.18	£120.00	-£130.00	-52%	Unity Trust is £8 to £10 per month	
9	Church Hall Hire	£120.00	£250.00	£150.00	£250.00	£0.00	0%		
10	Election Costs	£204.00	£5,000.00	£1,250.00	£1,250.00	-£3,750.00	-75%	Plan £1,250 per year as advised	Use Genral Reserves when 2027 elections take place (£5,000?)
11	Insurances	£1,038.65	£1,500.00	£1,039.90	£1,500.00	£0.00	0%	Expect insurance costs to go up	Zurich was £1,039.90
12	MUGA	£78.00	£100.00	£80.00	£135.00	£35.00	35%	Switch from RoSPA to SPFA in 2026	Planning to use SPFA for MUGA and Play areas
13	Other Admin Charges	-£680.51	£0.00	£0.00	£0.00	£0.00	n/a		
14	Postage	£4.50	£200.00	£100.00	£100.00	-£100.00	-50%	Generally low	
15	Software Licences	£1,037.00	£750.00	£750.00	£1,000.00	£250.00	33%	Expect these to go up next year and add extra licences for RFO Laptop.	Malware - £29.99 , Macrium - £36.99, Microsoft - £84.99 , Scribe Accounts - £612
16	Stationary	£209.00	£200.00	£170.00	£200.00	£0.00	0%	Paper, Binders etc.	
17	Subscriptions	£1,138.47	£1,500.00	£1,525.00	£1,600.00	£100.00	7%	Expect an increase	SALC = £1,086.72, NALC = £222.43, SLCC = £190 for next year. SPFA - £15
18	Telecomms	£0.00	£100.00	£60.00	£150.00	£50.00	50%	Two mobile SIM cards	Expect £5 per month per SIM card to rise next year
19	Village Hall Hire	£247.50	£200.00	£240.00	£260.00	£60.00	30%	Expect rate to go up to £8.5 per hour	12 meetings (2.5 hours long) at £8 per hour = £240.00
20	Village Hall Car Park Lease	£175.00	£200.00	£175.00	£175.00	-£25.00	-13%	Expect it to remain at £175.00	MUGA (£125) Village Hall Car Park Lease = £50)
21	Website/ email	£766.00	£1,500.00	£1,040.00	£1,200.00	-£300.00	-20%	SWS no longer used. Expect Parish Online to increase in 2026/27	Parish Online £490 plus mapping software £224 plus £42 for Extra stotage etc. SWS - £40 for domain registration
55	Training	£838.00	£500.00	£470.00	£750.00	£250.00	50%		SALC and Breakthrough Training courses
<b>Administration Sub Total</b>		<b>£9,183.03</b>	<b>£14,250.00</b>	<b>£8,312.08</b>	<b>£9,810.00</b>	<b>-£4,440.00</b>	<b>-31%</b>		
<b>Maintenance</b>									
27	Lengthsman	£14,371.85	£16,000.00	£15,500.00	£16,500.00	£500.00	3%	Expect an increase in rate	Rate was increased from £23 per hour to £26 per hour in 2025/26.
28	Dog Bins & Grass Cutting	£5,545.52	£5,000.00	£6,400.00	£6,500.00	£1,500.00	30%	Expected to be higher in 2026/27	Expected outturn higher than budget in 2025/26
29	Footpaths	£2,050.00	£1,100.00	£1,100.00	£1,200.00	£100.00	9%		
30	War Memorial (and gardens)	£0.00	£3,000.00	£2,725.00	£500.00	-£2,500.00	-83%	No planned work in 2026/27. Gardens maintenance?	SSH Invoice - £2,725. Grant expected for 50% of this.

66 Open Spaces	£0.00	£0.00	£0.00	£1,000.00	£1,000.00	n/a	Provision for Open Spaces. E.g. woodland walk?		
50 Other Maintenance	£58.74	£0.00	£769.60	£2,400.00	£2,400.00	n/a	Provision for telephone box refurbishments. Mount Street - £550, Darby Way - £1,575 etc.		
51 Flower Boxes	£141.90	£100.00	£50.00	£200.00	£100.00	100%	£200 proposed by PC in November Review	Plants for Church planters etc.	
<b>Maintenance Sub Total</b>	<b>£22,168.01</b>	<b>£25,200.00</b>	<b>£26,544.60</b>	<b>£28,300.00</b>	<b>£3,100.00</b>	<b>12%</b>			
<b>Library</b>									
22 Library Staff Costs	£10,378.29	£11,800.00	£12,700.00	£12,300.00	£500.00	4%	Presume 4% pay increase	Overspend in 2024/25 due to old invoice from 2023	
23 Library Electricity	£1,368.67	£1,300.00	£1,150.00	£1,300.00	£0.00	0%	Cost estimate based on Utility Aid contract tariffs.		
24 Library Cleaning	£562.50	£1,000.00	£1,700.00	£1,800.00	£800.00	80%	Library now cleaned on Thursday and Sunday	Rate increased from £20 per hour to £22.5 per hour in 2025/26	
25 Library Expenses	£156.12	£500.00	£420.00	£500.00	£0.00	0%			
26 Library Maintenance	£617.64	£1,000.00	£820.00	£1,000.00	£0.00	0%			
49 Library Water Rates	£273.88	£200.00	£250.00	£250.00	£50.00	25%	Increase due to under estimate in 2024/25		
52 Library/ Lease/ Rent	£4,800.00	£3,200.00	£3,200.00	£3,200.00	£0.00	0%	Presume it stays the same		
61 Library Rates	£0.00	£0.00	£2,794.40	£3,000.00	£3,000.00	n/a	Add rates budget for 2026/27		
65 Library Waste	£0.00	£0.00	£0.00	£300.00	£300.00	n/a	Add waste collection budget for 2026/27		
<b>Library Sub Total</b>	<b>£18,157.10</b>	<b>£19,000.00</b>	<b>£23,034.40</b>	<b>£23,650.00</b>	<b>£4,650.00</b>	<b>24%</b>			
<b>Public Conveniences</b>									
31 Public Toilets Electricity	£595.21	£600.00	£530.00	£600.00	£0.00	0%	Cost estimate based on Utility Aid contract tariffs.		
32 Public Toilets Cleaning	£9,340.80	£8,600.00	£8,000.00	£8,600.00	£0.00	0%		Rate increased from £20 per hour to £22.5 per hour in 2025/26	
33 Public Toilets Maintenance	£125.00	£300.00	£2,000.00	£500.00	£200.00	67%	Several maintenance issues to resolve		
48 Public Conveniences Water Rates	£1,546.19	£1,000.00	£800.00	£1,000.00	£0.00	0%			
67 Public Conveniences Waste	£0.00	£0.00	£0.00	£300.00	£300.00		Add waste collection budget for 2026/27		
<b>Public Conveniences Sub Total</b>	<b>£11,607.20</b>	<b>£10,500.00</b>	<b>£11,330.00</b>	<b>£11,000.00</b>	<b>£500.00</b>	<b>5%</b>			
<b>Projects</b>									
34 Community Projects	£2,727.32	£5,000.00	£4,600.00	£2,500.00	£-2,500.00	-50%	OYB sessions plus Village Hall Hearing Loop plus others TBD		
42 Village Hall Projects	£0.00	£2,410.00	£1,200.00	£0.00	£-2,410.00	n/a	Not Used in future		
60 Environment Projects	£0.00	£2,100.00	£1,050.00	£2,100.00	£0.00	0%			

<b>Projects Sub Total</b>	<b>£2,727.32</b>	<b>£9,510.00</b>	<b>£6,850.00</b>	<b>£4,600.00</b>	<b>-£4,910.00</b>	<b>-52%</b>	
<b>Donations &amp; Grants</b>							
35 Burial Grounds	£0.00	£600.00	£600.00	£600.00	£0.00	0%	Propose same in 2026/27 St Mary's Bishops Lydeard (£400) and Cothelstone (£200)
36 School Crossing	£1,000.00	£1,000.00	£1,000.00	£1,000.00	£0.00	0%	Propose same in 2026/27
37 Other Donations	£2,519.05	£500.00	£500.00	£750.00	£250.00	50%	Increased as requested in November PC meeting CAB, Wiveliscombe bus, etc.
<b>Donations &amp; Grants Sub Total</b>	<b>£3,519.05</b>	<b>£2,100.00</b>	<b>£2,100.00</b>	<b>£2,350.00</b>	<b>£250.00</b>	<b>12%</b>	
<b>Staff</b>							
38 Clerk's Wages	£15,254.33	£15,000.00	£16,500.00	£16,000.00	£1,000.00	7%	Increase due to annual pay increase plus new clerk
39 Clerk's Expenses	£563.65	£600.00	£300.00	£600.00	£0.00	0%	New Laptop will be needed.
40 HMRC (NI & Taxes)	£10,817.48	£5,900.00	£6,200.00	£6,000.00	£100.00	2%	Includes Employee Tax and NI plus Employer NI
<b>Staff Sub Total</b>	<b>£26,635.46</b>	<b>£21,500.00</b>	<b>£23,000.00</b>	<b>£22,600.00</b>	<b>£1,100.00</b>	<b>5%</b>	
<b>MUGA</b>							
43 MUGA Projects	£0.00	£1,000.00	£0.00	£1,000.00	£0.00	0%	If not used this is transferred to the MUGA Earmarked reserves for future maintenance
<b>MUGA Sub Total</b>	<b>£0.00</b>	<b>£1,000.00</b>	<b>£0.00</b>	<b>£1,000.00</b>	<b>£0.00</b>	<b>0%</b>	

<b>EXPENDITURE TOTAL</b>	<b>£93,997.17</b>	<b>£103,060.00</b>	<b>£101,171.08</b>	<b>£103,310.00</b>	<b>£250.00</b>	<b>0%</b>	£250.00
--------------------------	-------------------	--------------------	--------------------	--------------------	----------------	-----------	---------

Description (INCOME)	2024/25 Actual £	2025/26 Budgeted £	2025/26 Expected £	2026/27 Proposed £	Change £	%	Explanation	Notes
1 Precept	£82,410.00	£82,410.00	£82,410.00	£84,200.00	£1,790.00	2.17%	Adjust as necessary to balance expenditure	
2 Library Grant	£2,500.00	£2,000.00	£3,750.00	£2,000.00	£0.00	0%	same as last year (extra from SCF Grant in 2025)	
3 Interest	£31,721.84	£18,000.00	£27,737.58	£14,000.00	-£4,000.00	-22%	Interest will go down with CIL spend	
4 Grants/Donations	£1,500.00	£0.00	£0.00	£0.00	£0.00	0%	No grants now available from Somerset Council	
5 Flower Boxes	£140.00	£150.00	£150.00	£150.00	£0.00	0%	Plan the same as last year	
47 Library Cash	£748.05	£500.00	£820.00	£800.00	£300.00	60%	Same as expenditure forecast	
54 Refund	£0.00	£0.00	£2,344.92	£0.00	£0.00	n/a	Not applicable in 2026/27	

<b>INCOME TOTAL</b>	<b>£119,019.89</b>	<b>£103,060.00</b>	<b>£117,212.50</b>	<b>£101,150.00</b>	<b>-£1,910.00</b>	<b>-2%</b>	
---------------------	--------------------	--------------------	--------------------	--------------------	-------------------	------------	--

<b>NET Position</b>	<b>£25,022.72</b>	<b>£0.00</b>	<b>£16,041.42</b>	<b>-£2,160.00</b>			
---------------------	-------------------	--------------	-------------------	-------------------	--	--	--