Budget setting for 2027/2028 for Shimpling Parish Council

1) Introduction

This note sets out the proposals for setting a budget for the Parish Council (PC) for the financial year April 2027 to March 2028.

A working group to review this year's budget, and start the work on next year's budget met on 22nd October including Councillors Shrimpton and the Responsible Finance Officer N. Byford. This note summarises the work of the group and sets out the issues the council must consider at the next full council meeting on 9th November 2026.

Obviously, the PC need to know what their Tax Base will be (this sets out the number of contributors). The PC should get that by November. In the mean time, we can use the tax base from last year to give some rough calculations. This financial year the tax base used was 203.78. If you divide our precept, £15,205.00 by the tax base. it shows that each rate payer had to contribute £74.61 for a Band D property. Lower bands pay less, higher bands pay more.

The precept we set must reflect the budget that we set, i.e known income less planned outgoings leaves a figure that we have to raise by precept. As we get a tiny income from bank interest, newsletter advertising and recycling, the precept will have to cover all planned spending.

2) Budget

See attached spreadsheet for the draft budget for next year. Significant items of note:

a) Clerk wages increased. Pay proposal includes spine point rise to £16.61 (yet to be agreed) plus estimated 5% COL rise not yet announced by NALC
b) Insurance quotes still awaiting, normally around £1000-£1200, we have had 1 from our current provider of £1163 but others are £1800-1900.
c) Communication line to stay the same, parish newsletter and website hosting fees.
d) The budget for accounting has increased slightly to account for bank charges. This covers payroll fee, Scribe accounts software, Internal audit and external audit.
e) PC expenses / admin covers the Clerks expenses (fuel, printer ink, paper etc), the SALC membership fee and general admin fees. We have left this the same as this year as we foresee an underspend this year.
f) The laptop and cover line has increased slightly with the thoughts that there has been no increase in 5 years so will increase at some point.
g) The Village Hall maintenance line for day to day running, we have increased by £500 and we also have £4000 in Village Maintenance reserves if this needs to be used. This could be used on the Village Hall project or for the re rendering of the 2 walls that are needed.
h) Village Hall rates line increasing as the rates increased last year.
i) Village Maintenance includes the dog waste bins, grass cutting and noticeboard, it is anticipated the costs for this will be slightly higher this year due to a small increase in grass cutting fees (the fuel).
j) Play area equipment to stay the same for this year. This is for the annual inspection, as well as any general maintenance needed.

k) The training costs line to decrease from last year, hopefully we will get a new Cllr so may be worth offering them the Cllr training.
l) The defibrillator line to stay the same, the cost of 2x defibs, the same as last year.
m) Domain costs to stay the same.
n) The PC currently look to be about on budget for the 2026/27 year, but we will be able to review this again after the January and March meetings. Any underspend will go back into the reserves and any overspend will be taken from the reserves.
o) The budget increase proposed at this stage would need an increase in the precept of £925 which is 6.08% (subject to tax base figure).

The draft budget for 2027/28 is proposed at £16,630.00. However, we anticipate taking £100 from the bank interest, £400 from advertising. Therefore, our precept would be £16,130.00 (subject to agreement and/or adjustment at full council. See attached.

3) Precept

The budget must be agreed before the precept set. However, a Precept of £16,130.00 would mean a rate for Band D of £79.16 based on last years Tax Base. That would be a £4.55 rise on last year or 6.10%.

4) Reserves

Reserves currently stood at £21,776.80, including ringfenced CIL money of £5,847.62.
Reserves have been earmarked by the PC as follows:

Maintenance contingency fund for Village Hall	£4,000.00
Repair/maintenance of Play Equipment	£3,000.00
Total Earmarked reserves	£7,000.00
Total Ringfenced CIL fund	£5,847.62
Total General reserves	£8,929.18
Total Reserves	**£21,776.80**

5) Previous Shimpling Precepts

Tax Year	Tax Base	Total Precept	Band D
2026/27	203.78	£15,205.00	£74.61
2025/26	206.11	£13,790.00	£66.91
2024/25	202.42	£12,700.00	£62.74
2023/24	198.91	£11,265.00	£56.63
2022/23	198.73	£10,413.00	£52.40
2021/22	192.18	£9,986.44	£51.96
2020/21	189.08	£9,743.00	£51.52
2019/20	185.40	£9,519.00	£51.34
2018/19	183.80	£7,106.00	£38.66
2017/18	182.47	£7,100.32	£39.01
2016/17	184.02	£6,807.93	£36.99
2015/16	184.60	£6,853.27	£37.12

Submitted for resolution at full council 9th November 2026.

Natasha Byford
Proper Officer and Clerk to Shimpling Parish Council

22nd October 2026