

Briefing Note

Budget & Precept 2026/2027

3 minute read

1.0 Background

1.1 The Parish Council is required to agree a budget for the coming year and make application to Cornwall Council to collect a precept before 31 December 2025. Because the council does not hold a public meeting in December, councillors are asked to approve a budget and precept application at their meeting on 12 November 2025. This briefing note sets out the background to the budget and recommends that the council support a precept that will enable it to carry out its statutory duties and projects for the next financial year.

2.0 The issues

2.1 Expenditure for 2026/27 is budgeted to be £14,542, which is an increase of £73 compared to the budget set last year. The increase arises because of an estimated increase in the cost of grasscutting (a nominal 5%) and is set against a decrease in the cost of path maintenance in Trewidland (new contractor). We have to plan for increases in the cost of insurance, together with smaller increases in the cost of other goods and services. No local elections are scheduled until 2029 and the council is exempt from having an external audit. At the close of business on 31 October 2025, your bank balances were £42,390.55.

2.3 In order to meet the day-to-day expenses of the parish, I have estimated the income the council can expect to receive from grants and other sources. I have included a conservative estimate for income that may derive from the lawn cemetery (averaged over the previous three years income), and included funding for the Local Maintenance Partnership (contribution to footpath maintenance) for both wards. The council also receives interest from its deposit with Cornwall Council and I have increased the amount we expect to receive next year (based on this years income). This increase in income balances the increased expenditure.

2.4 In calculating a budget for 2026/2027, the Clerk has examined all the costs incurred to date and made provision for changes, as well as including items that we may be liable for in the future.

2.5 The final calculation for a budget that takes account of all these factors requires a precept that is the same as the current year, that is for £12,618 (£12,618 2025/26). For a Band D dwelling, this is the equivalent of £40.53pa (£40.28pa 2025/26), a increase of 25p which is due to a decrease in the taxable base.

3.0 Recommendation

3.1 To accept the budget calculation and set a precept for 2026/27 at £12,618.

4.0 Attachments

Appendix 1 Draft Budget & Precept

Appendix 2 Detailed Budget Notes

Appendix 3 Explanatory Notes

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Date: 5 November 2025

Appendix 1

Budget 2026-27

prepared

28/10/2025

			correct		best estimate	
			correct		draft	
			Actual 2024-25	Budget 2025-26	Actual 2025-26*	Budget 2026- 27
Gross Expenditure			£			£
1.0	Parks & Open spaces					
	1.1	Grass general	2020	1386	1386	1457
	1.2	Trewidland	590	630	300	420
	1.3	Jubilee Park	278	1355	1355	1416
	1.4	Lawn Cemetery	167	656	656	688
	1.5	Bus Shelter	42	48	76	48
	1.6	Miscellaneous R&R	1244	477	1300	450
	sub total		4341	4552	5073	4479
2.0	General Administration					
	2.1	Salaries gross	5112	5868	5364	6000
	2.2	Insurance & Legal	1390	1375	1390	1190
	2.3	PPSA	680	840	200	728
	2.4	Miscellaneous	1149	1590	1590	1645
	2.5	Donations	4151	500	400	500
	sub total		12482	10173	8944	10063
3.0	Projects					
	3.1	Parish magazine	0	0	544	0
	sub total	Expenditure	0	0	544	0
	TOTAL		16823	14725	14561	14542
Gross Income			Actual 2024-25	Budget 2025-26	Actual 2025-26*	Budget 2026- 27
4.0	Statutory & Discretionary					
	4.1	Council precept	12618	12618	12618	12618
	4.3	Cemetery	1180	0	320	500
	4.4	Footpaths LMP	222	500	414	400
	4.5	Bank Interest	850	107	908	924
	4.6	Misc income	0	900	0	0
	4.7	VAT refund		0	0	0
	4.8	Informer advertising	410	600	400	100
	TOTAL		15280	14725	14660	14542
NET SURPLUS /(DEFICIT)			-1543	0	99	0

Note VAT refund not included in Budget or Precept calculation

* Best estimate at the time of calculation

0

Item		Frequen	Cost	Extension	To Budget	
1.0	Parks & Open Spaces					
1.1	Grass general	Verges Graham Crabb	16	81.00	1296.00	
		Misc Stiles & Gates Graham Crabb	2	23.00	46.00	
		Footpaths Valley View Graham Crabb	5	23.00	115.00	
						£ 1,457.00
1.2	Trewidland Paths	New contractor	2	210.00	420.00	
						£ 420.00
1.3	Jubilee Park	Grass Graham Crabb	16	69.00	1104.00	
		Hedges Graham Crabb	1	232.00	232.00	
		Safety Inspection RoSPA	1	80.00	80.00	
				82.00		£ 1,416.00
1.4	Lawn Cemetery	Grass Graham Crabb	16	43.00	688.00	
					£ 688.00	
1.5	Bus Shelter	Glass Crystal Clear	6	8.00	48.00	
					£ 48.00	
1.6	Miscellaneous	Maintenance	1	450.00	450.00	
						£ 450.00
2.0	General Administration					
2.1	Salaries	Clerk increase to Grade 22 estimate gro	12	500.00	6000.00	£ 6,000.00
2.2	Insurance & Legal	Auditor Linda Coles	1	160.00	160.00	
		Insurance	1	995.00	995.00	
		ICO annual subscription	1	35.00	35.00	
		Elections	1	0.00	0.00	
						£ 1,190.00
2.3	PPSA	Stationery	1	168.00	168.00	
		Informer print	4	140.00	560.00	
					728.00	
						£ 728.00
2.4	Admin Misc	IT Support Western Web	1	100.00	100.00	
		Training Clerk	1	200.00	200.00	
		Training Councillors	15	30.00	450.00	
		CALC subscription	1	365.00	365.00	
		Venue Hire	10	20.00	200.00	
		Expenses Clerk's Office	2	140.00	280.00	
		Expenses Councillors	1	50.00	50.00	
						£ 1,645.00
2.5	Grants/Donations	Small sums for local groups	1	500.00	500.00	£ 500.00
3.0	Projects	Informer print in PPSA	1		0.00	£ -
All Expenditure					£ 14,542.00	
4.0	Income Statutory	Item	Frequen	Cost	Extension	To Budget
4.1	Precept	Collected by Cornwall Council	1	12618.00	12618.00	£ 12,618.00
4.2	DNU		1	0.00	0.00	£ -
4.3	Lawn Cemetery	Average over 3 years	1	500.00	500.00	£ 500.00
4.4	Footpaths Subsid	Local Maintenance Partnership	1	400.00	400.00	£ 400.00
4.5	Bank Interest	Cornwall Council Call Account	12	77.00	924.00	£ 924.00
4.6	Income Misc	Unplanned income	0	0.00	0.00	£ -
4.8	Informer	Advertising	1	100.00	100.00	£ 100.00
0	From General Reserve		0	0.00	0.00	£ -

Background to the parish council's budget

This Guide explains how the budget is derived and a precept calculated, and where the figures are obtained from.

This budget has been prepared with a current inflation rate (September 2025) of 3.9% (for comparison, October 2024 1.7%). Set against this, the council's precept is charged monthly to all households in the parish.

In reviewing our current costs, the Clerk has only included items where we know that that expenditure will be incurred, and where we have reasonable certainty about its accuracy. At the end of October 2025, the parish council held £42,390.55 in its accounts (compared to £47,420.95 in October 2024). There is sufficient funding in those reserves to cover unexpected delays in receipts or other unplanned costs.

	Gross Expenditure	
1.0	Parks & Open Spaces	The day-to-day maintenance and repair of the grounds and assets of the parish council.
1.1	Grass general	Verges, weed spraying, repairs to stiles and gates, footpaths. Carried out by a local contractor.
1.2	Trewidland paths	Responsibility for cutting grass on the paths in Trewidland. New contractor in place from autumn 2025.
1.3	Jubilee Park	Cost of grasscutting, hedge trimming and the annual RoSPA inspection.
1.4	Lawn Cemetery	Grasscutting and any repair works need
1.5	Bus shelter	The PC pays to have the windows cleaned monthly.
1.6	Maintenance general	Any non-routine repair work that may be needed across the parish.
2.0	General Administration	Day to day costs of administering the parish council
2.1	Salaries	Clerk's salary is negotiated centrally and increases each year, subject to a satisfactory annual appraisal. An additional 4 hours each month is included to cover any additional work or overtime that may be needed.
2.2	Insurance & Legal	Insurance is renewed annually. Information Commissioners Office issues our annual licence under Data Protection Act 2018. Audit fee is our statutory requirement to carry out an annual audit. No elections scheduled until 2029 so no costs included.
2.3	PPSA (Printing, publicity, stationery, advertising)	Printing and stationery cost. Separate cost included for printing four editions of The Informer (offset by advertising revenue - see line 4.8 below)
2.4	Miscellaneous	Our IT and webs support supplier; training budget for Clerk and Councillors; annual subscription to the Cornwall Association of Local Councils, Venue hire (divided between St Keyne and Trewidland), Expenses for councillors who may wish to claim for travel costs/telephone charges.

2.5	Grants & Donations	The council sets aside a sum each year to use for supporting local volunteering groups and some regional charities.
3.0	Projects	No revenue costs for projects currently listed.
4.0	Income	
4.1	Precept	Cornwall Council collect the parish precept (the very local council tax) on our behalf, and we receive this in two equal amounts in spring and autumn. The precept is charged to cover day to day running expenses of the parish council. You can see what your current parish precept payment is on your annual Council Tax bill.
4.2	Deleted section	
4.3	Lawn Cemetery	Income is based on the average from the past three years and offsets costs from 1.4 above.
4.4	Footpaths subsidy	The parish council receives a fixed sum each year from Cornwall Council as a contribution towards the cost of maintaining footpaths (see 1.1 & 1.2 above).
4.5	Bank Interest	The council has deposited surplus funds with Cornwall Council and receives a higher rate of interest than from commercial banks. You can see the balance on your monthly bank reconciliation.
4.6	Income Miscellaneous	Council occasionally received other grants, subsidies and donations that are shown here.
4.7	VAT refund	The VAT refund we claim for is not included in your budget because all the costs included in Sections 1-3 above are net of the tax. This entry is included here because it is part of your cash flow and will be notes in your quarterly outturn report.

28 October 2025