

**WILLOUGHBY PARISH COUNCIL  
BUDGET - 2026/27**

|                                           | BUDGET<br>Year ended 31.3.2027 | FORECAST<br>Year ended 31.3.2026 | ACTUAL<br>Year ended 31.3.2025 | ORIGINAL BUDGET<br>Year ended 31.3.2026 | Notes for Councillors                                                                                             |
|-------------------------------------------|--------------------------------|----------------------------------|--------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| RBC Precept                               | 18,176                         | 17,477                           | 17,134                         | 17,477                                  | Percentage increase<br>4.00%                                                                                      |
| RBC - mowing                              | 639                            | 639                              | 639                            | 639                                     |                                                                                                                   |
| VAT refund                                | 1,850                          | 1,582                            | 4,743                          | 1,424                                   |                                                                                                                   |
| COIF dividend                             | 5                              | 5                                | 10                             | 5                                       |                                                                                                                   |
| Other income                              |                                | 1,806                            | 115                            |                                         |                                                                                                                   |
| Willoughby Charity                        |                                | 263                              | 44                             |                                         |                                                                                                                   |
|                                           | <b>20,670</b>                  | <b>21,772</b>                    | <b>22,685</b>                  | <b>19,545</b>                           |                                                                                                                   |
| <b>EXPENDITURE</b>                        |                                |                                  |                                |                                         |                                                                                                                   |
| <b>Running Costs</b>                      |                                |                                  |                                |                                         |                                                                                                                   |
| Street lighting electricity               | 969                            | 428                              | 638                            | 371                                     |                                                                                                                   |
| Grass mowing and hedge trimming           | 6,091                          | 6,075                            | 5,935                          | 6,091                                   | Includes £100 for hedge trimming                                                                                  |
| Equipment repairs                         | 500                            | 0                                | 0                              | 750                                     | To cover ad hoc repairs<br>Assuming Ash stripped down in 2025/26.<br>Includes work on Willow Trees @ £1,500 + VAT |
| Tree maintenance                          | 1,800                          | 1,510                            | 0                              | 600                                     | Repainting and cyclical repairs<br>£250 for general repairs                                                       |
| Bench maintenance                         | 200                            |                                  | 0                              | 175                                     |                                                                                                                   |
| Playground maintenance and inspection     | 368                            | 270                              | 118                            | 125                                     | Includes £500 to add to earmarked funds<br>for clock replacement                                                  |
| Public clock                              | 1,030                          | 1,055                            | 831                            | 1,030                                   | None expected<br>General reserve for other repairs                                                                |
| Flood Action                              | 0                              | 1,800                            | 436                            |                                         |                                                                                                                   |
| Other repairs                             | 500                            | 547                              | 168                            | 500                                     |                                                                                                                   |
| <b>Grants</b>                             |                                |                                  |                                |                                         |                                                                                                                   |
| Village Hall                              | 450                            | 450                              | 450                            | 450                                     |                                                                                                                   |
| Willoughby Monthly                        | 180                            | 227                              | 0                              | 180                                     |                                                                                                                   |
| Warwickshire Conservation Volunteers      | 0                              | 0                                | 170                            | 300                                     |                                                                                                                   |
| <b>Events</b>                             |                                |                                  |                                |                                         |                                                                                                                   |
| Play Rangers                              | 350                            | 426                              | 418                            | 430                                     | Expecting reduced number of days                                                                                  |
| <b>General Administration</b>             |                                |                                  |                                |                                         |                                                                                                                   |
| Subscriptions                             | 286                            | 257                              | 247                            | 275                                     |                                                                                                                   |
| Training                                  | 220                            | 210                              | 123                            | 200                                     |                                                                                                                   |
| Insurance                                 | 520                            | 495                              | 591                            | 621                                     |                                                                                                                   |
| Defibrillator costs                       | 249                            | 119                              | 476                            | 249                                     | Numbers Plus and pads                                                                                             |
| Telephone and broadband                   | 180                            | 180                              | 0                              | 180                                     |                                                                                                                   |
| Clerk's salary                            | 3,598                          | 3,460                            | 3,318                          | 3,660                                   | 4% pay award                                                                                                      |
| Printing and stationery                   | 45                             | 14                               | 88                             | 45                                      |                                                                                                                   |
| Use of home as office                     | 110                            | 110                              | 110                            | 110                                     |                                                                                                                   |
| Audit fees                                | 200                            | 220                              | 452                            | 200                                     |                                                                                                                   |
| Health and safety and signage             | 0                              | 100                              | 90                             |                                         |                                                                                                                   |
| Village hall hire                         | 55                             | 61                               | 42                             | 100                                     |                                                                                                                   |
| Website fees                              | 330                            | 737                              | 170                            | 195                                     | Includes email cost                                                                                               |
| Data protection fees                      | 47                             | 47                               | 35                             | 35                                      |                                                                                                                   |
| Bank charges                              | 108                            | 108                              | 107                            | 108                                     |                                                                                                                   |
| S.137                                     | 0                              | 10                               |                                |                                         |                                                                                                                   |
| <b>Capital Expenditure</b>                |                                |                                  |                                |                                         |                                                                                                                   |
| Loan repayment                            | 1,916                          | 1,916                            | 1,916                          | 1,916                                   |                                                                                                                   |
| LED streetlights                          |                                |                                  | 1,266                          |                                         |                                                                                                                   |
|                                           | <b>20,302</b>                  | <b>20,832</b>                    | <b>18,195</b>                  | <b>18,896</b>                           |                                                                                                                   |
| <b>SURPLUS TO ADD TO GENERAL RESERVES</b> | <b>£368</b>                    | <b>£940</b>                      | <b>£4,490</b>                  | <b>£649</b>                             |                                                                                                                   |

| Band D property - Precept increase |               |               |                    |                    |                     |
|------------------------------------|---------------|---------------|--------------------|--------------------|---------------------|
|                                    | 2026/27       | 2025/26       | Increase per annum | Increase per month | Percentage increase |
| Tax base                           | 196.23        | 195.95        |                    |                    |                     |
| Precept                            | £18,176       | £17,477       |                    |                    |                     |
| <b>Charge per annum</b>            | <b>£92.63</b> | <b>£89.19</b> | <b>£3.44</b>       | <b>£0.29</b>       | <b>3.85%</b>        |
| <b>Increase per household</b>      |               | 3.85%         |                    |                    |                     |

| RESERVES                                                                  |                |
|---------------------------------------------------------------------------|----------------|
| <b>Earmarked Reserves</b>                                                 |                |
| <i>Public Clock mechanism</i>                                             |                |
| Balance at 31.3.2026                                                      | 1,000          |
| Transfer in year to 31.3.2027                                             | 500            |
| <b>Balance at 31.3.2027</b>                                               | <b>1,500</b>   |
| <b>General Reserves</b>                                                   |                |
| Balance at 31st March 2025                                                | 11,443         |
| Forecast surplus for 2025/26                                              | 940            |
| Transfer to public clock                                                  | (1,000)        |
| <b>Forecast reserves as at 31st March 2026</b>                            | <b>£11,383</b> |
| <b>Budgeted surplus to 31st March 2027</b>                                | <b>368</b>     |
| Transfer to public clock                                                  | (500)          |
| <b>Forecast reserves as at 31st March 2027</b>                            | <b>£11,251</b> |
| The Parish Council aims for 12 month's expenditure to be held in reserve: |                |
| Annual expenditure                                                        | 20,302         |
| Exclude one-offs:                                                         |                |
| Willow Pollarding                                                         | (1,800)        |
| Other income                                                              | (2,494)        |
| <b>Reserves should be</b>                                                 | <b>£16,008</b> |
| <b>Predicted shortfall in reserves (12 months)</b>                        |                |
| As at 31st March 2027                                                     | £4,758         |
| As at 31st March 2026                                                     | £5,206         |
| As at 31st March 2025                                                     | £5,566         |