Cherhill Parish Council Budget for 2027-28

Spending Category	Budget inc VAT 2025-26	Actual Spend 2025-26	Budget for 2026-27	Budget less VAT 2026-27	Actual Spend 2026-27	Further Spend to end 26-27	Commentary	Budget less VAT 2027-28	Ringfenced funds available	Further Detail
Training	2000.00	1119.40	1000.00	830.00	168	580.00	For Councillors and Clerk	400.00		Data Protection training completed 2026-27
Hall Hire	492.00	236.00	420.00	420.00	378.00	150.00	Higher spend due to billing remaining from 2025-26	450.00		Further 5 meetings likely to be invoiced
Clerk salary including tax	7700.00	6588.68	8132.40	8132.40	5385.40	3017.00	45 hours monthly, recommended increase to 60	11000.00		Increase of 3.3% under NJC agreement to be backdated to 01/04/2026
Clerk training salary including tax	0.00	0.00	2850.00	2850.00	0.00	3012.00	Based on 200 hours estimated to complete CiLCA	0.00		CiLCA training expected to be completed during 2026-27
Insurance	1500.00	895.50	990.00	990.00	916.27	0.00	Payable late May	1000.00		Currently Zurich Insurance
Notice Board Maintenance	200.00	0.00	200.00	165.00	109.90	90.00	8 notice boards across the parish	200.00		£109.90 spent on key cutting. Boards now to be treated.
Bus Shelter Maintenance	400.00	0.00	400.00	330.00	0.00	0.00	2 shelters at Cherhill and Yatesbury	400.00	330.00	Subject to a resolution, unspent funds to be ringfenced
Public Rights of Way Maintenance	4500.00	138.00	2500.00	2100.00	150.00	0.00	Footpaths, bridleways, stiles etc	0.00	6162.00	£4212 is underspend for 2025-26. £1950 now added for underspend 2026-27
Dog Waste/Litter Bin Maintenance	2300.00	2249.00	3300.00	2750.00	2005.19	1800.00	7 bins emptied weekly at £9.35 each inc surcharge	4200.00		A second bin is suggested for the Quemerford A4 layby
Community Grants	3400.00	2000.00	3400.00	3400.00	400.00	3000.00	£2000 awarded 2026-27 but not yet claimed	3000.00	1000.00	Ringfenced funds previously agreed should be capped at £7000.
CATG/LHFIG Road Safety	6000.00	2591.61	6000.00	5000.00	146.66	5000.00	Includes 30% to LHFIG approved projects	2000.00	3056.78	CIL to be applied to Speed review and to a second Speed Indication Device
White Horse maintenance ringfenced	0.00	0.00	0.00	0.00	200.00	0.00	Set up as holding fund for White Horse Group	0.00	306.15	£506.15 was received 2026-27 from White Horse Group
Defibrillators	450.00	378.85	700.00	580.00	292.95	330.00	3 units plus 4 from Calne Without PC = 7	1500.00		4 units transferred from Calne Without PC May 2025 arec funded for 4 years.
Clerk's expenses	500.00	574.06	695.00	695.00	331.30	460.00	Home office expenses £26 monthly	750.00		Plus mobile phone, printer inks, paper and office sundries
Internal Audit	70.00	70.00	70.00	70.00	170.00	0.00	Internal auditor's fee after year end	200.00		Higher than budgeted due to the need for a professional auditor
External Audit	0.00	0.00	250.00	210.00	210.00	0.00	External auditor's fee after year end	230.00		Standard fee paid for 2025-26 and similar expected for 2026-27 audit.
Payroll services	240.00	200.00	264.00	220.00	210.00	0.00	Payable after year end	230.00		MPN Chartered Accountants
Printing	400.00	100.00	400.00	330.00	0.00	0.00	Distribution increased to over 620 households	0.00		Printing of Newsletter now comes within 'Public Engagement'
Subscription SLCC	112.00	110.00	150.00	150.00	158.00	0.00	Society of Local Council Clerks	170.00		Based on clerk's salary band
Subscription WALC/NALC	350.00	284.28	400.00	330.00	553.61	0.00	Wiltshire Association of Local Councils	575.00		Increased due to sharp rise in size of electorate in May 2025
Subscription MS Office 365	60.00	0.00	85.00	85.00	0.00	84.99	To be paid by Clerk's DD November then reclaimed	85.00		£84.99 about to be claimed in Clerk's expenses
Subscription Parish Online Digital Mappi	0.00	0.00	57.60	48.00	48.00	0.00	Annual fee	55.00		Anticipated increase for inflation
Subscription Scribe accounting software	0.00	373.00	446.40	372.00	248.00	155.00	Included a setup fee in 2026-27	390.00		£37.20 monthly inc VAT
Subscription Data Protection Fee	35.00	47.00	47.00	47.00	47.00	0.00	Paid by DD June	50.00		Paid to Information Commissioner's Office
Tommy Croker inspection/maintenance	4620.00	7413.00	4620.00	3850.00	5223.00	785.00	ROSPA timber resistivity test outstanding	3850.00	3211.01	Grasscutting outstanding at £220.00
Parish Amenity Fund	0.00	0.00	0.00	0.00	0.00	0.00	New fund for open spaces across parish	2000.00		Primarily for Wards other than Cherhill Ward.
Website domain legacy	50.00	0.00	0.00	0.00	0.00	0.00	Continuance to be decided	0.00		Previously claimed in councillor's expenses
Website hosting legacy	60.00	31.00	0.00	0.00	0.00	0.00	Continuance to be decided	0.00		Previously claimed in councillor's expenses
Website/domain hosting maintenance	150.00	260.00	450.00	375.00	0.00	375.00	Maintain/hostCherhill.org domain	375.00		Through Parish Online
Election costs	1000.00	790.00	0.00	0.00	0.00	0.00	Next election May 2029	250.00		Ringfenced fund to be built yearly until next election
Public Engagement	2000.00	0.00	1000.00	830.00	382.31	505.00	Newsletter/leaflets/safety training	830.00		For any form of engagement with or information for residents
Lloyd's Bank charges	0.00	51.00	51.00	51.00	29.75	17.00	Includes monthly bank charges of £4.25	51.00		For Community Account at Lloyd's
TOTAL	**38589.00**	**26500.38**	**38878.40**	**35210.40**	**17763.34**	**19360.99**		**34241.00**	**14065.94**	
PRECEPT	**27898.49**		**30814.03**					**31539.10**		

2026-27 Receipts		Precept Calculation for 2027-28										
Precept	30814.03								Budget 2027-28	34241.00		
CIL funds	0								less carried forward	2701.90		
White Horse Group funds	506.15								**Precept 2027-28**	**31539.10**		
VAT reclaim received for Q4 2025-26	418.09											
VAT reclaim estimated for Q1 2026-27	1359.15											
VAT reclaim estimated for Q2 2026-27	186.04											
VAT reclaim estimated for Q3 2026-27	600											
									2027-28 tax base	628.42	This is a provisional taxbase	
Calculation of Funds Carried Forward									**Cost per household**	**50.19**		
Reserves at Redwood Bank	12000											
Funds at Lloyd's 18/11/2026	33983.64											
Expected VAT recoupment	2145.19											
Subtotal	**48128.83**											
Less Redwood Bank Reserves	12000											
Less Earmarked Funds	14065.94											
Less further spend 2016-27	19360.99											
Surplus carried forward	**2701.90**											

Tommy Croker Ringfenced funds	
2022-23	2135.8
2023-24	1963.21
2024-25	3617.6
2025-26	4620
Spent 25-26	-8522.6
Credit 25-26	3814.01
Budget 26-27	4620
Spent 26-27	5223
Total Credit	3211.01

Other ringfenced funds within Lloyd's	
CIL Old Police House	1197.57
CIL Low Lane	1530
CIL Calstone Fisheries	329.21
TOTAL CIL	3056.78
White Horse Maintenance	306.15
Community Grants	1000
PROW Maintenance	4212

£930 for Calstone Speed review and £600 for Defibrillator Training previously allocated

Chair .....

Clerk/RFO ....