

LINDSEY PARISH COUNCIL BUDGET FOR 2026 - 2027

BUDGET 26-27 - DISCUSSION 12.11.25

Budget 2023-24	Expenditure 2023-24	Budget 2024-26	Expenditure 2024-25		Budget 2025-26	Spend to 30.11.25	Anticipate 31.03.26	Budget 2026-27	
<u>INCOME</u>									
5185	5185	5782	5782	Precept	6127	6127	6127	6514	
0	0	0	1500	SCC Locality Budget	0	0	0	0	
0	5705	0	0	Neighbourhood CIL	0	4207	4207	0	16
0	300	0	0	Misc Income	0	0	0	0	
0	88	0	129	VAT Reclaim	0	841	841	0	
5185	11278	5782	7411	Total Income	6127	11175	11175	6514	
<u>EXPENDITURE</u>									
<u>Administration</u>									
3045	3631	3045	3327	Clerk's Salary	3470	2426	3606	3752	1
0	0	0	0	External Audit Fee	0			0	2
125	118	125	157	Internal Audit	192	160	160	200	3
275	518	275	472	Administration	525	144	427	775	4
300	241	300	241	Council Insurance	300	304	304	320	5
165	135	165	141	Subscriptions	165	134	134	140	6
0	130	0	0	Election Costs	0	0	0	0	7
150	150	150	210	Website	350	230	230	190	8
90	70	90	80	Hire of Village Hall	90	0	90	90	9
100	50	100	100	Donations	100	0	100	100	10
35	35	35	35	ICO Fee (GDPR)	35	47	47	47	11
100	0	100	168	Training	100	0	100	100	12
<u>Other Payments</u>									
400	400	400	400	Grants to Village Bodies	400	400	400	400	13
200	200	200	200	Grants to Village Bodies	200	200	200	200	14
200	0	200	237	Village Expenses	200	75	75	200	15
0	0	0	610	Neighbourhood CIL	0	4207	4207	0	16
0	0	0	0	Reserve Fund	0	0	0	0	
5185	5678	5185	6378	Total	6127	8327	10080	6514	
0	5600	597	1033	(Over) / Under Spend	0	2848	1095	0	

Reserves General Reserve Fund stands at £1,332 which for 2025-26 is 2.72 months of net revenue expenditure.

Earmarked CIL Reserves which is a restricted reserve and stands at £4,478.18
Election Reserve stands as £836.59

At the meeting of 12 November 2025, council is requested to review the budget to be set for the year 2026-2027.

** Note potential impact that the budget will have on a Band D Dwelling: using the tax base for 2025-2026 £67.79*

2025/26 tax base indicates an increase of £4.03 or 6.3%

2025/26 tax base was 96.09

Council will be asked to consider setting the precept to fund the budget in full for the year 2026-2027 at the January 2026 meeting.

Impact on Band D Dwelling in monetary & percentage terms over that set for 2025-2026 cannot be confirmed tax base is not yet known.

Impact on a Band D Dwelling

2025/26 Band D was £63.76

2024/25 Band D was £60.83

2023/24 Band D was £54.25

2022/23 Band D was £52.57

2021/22 Band D was £52.56

2020/21 Band D was £49.86

2019/20 Band D was £48.88

2018/19 Band D was £36.49

2017/18 Band D was £31.47

2016/17 Band D was £26.46

2015/16 Band D was £25.54

2014/15 Band D was £24.77

Spotscale Salary LCP Spinal Point 18 (uplift July 25) @ £16.35 @ 4 hrs per week. Build in a tolerance for add work - 10 hours	1
Pay review for 2026 not known - build in 5%?	
Based on worse case scenario that an external audit is required following a challenge to the accounts. Council is an exempt authority.	2
Fund basic fee of £210 from general reserves held.	
Prudent to assume an increase in fee / anticipate new provider.	3
Administration costs cover Working from Home Allowance; stationary; Office 365 and antivirus software	4
Build in sum for new laptop for Clerk - current will not upgrade to Windows 11. Current device is 2021 model with an i3 processor.	
Movement in assets accounted for but current provider uses banding for costing purposes. Anticipate increase.	5
Build in increase in IPT? Current rate is 12%. Build in CPT Sept 25 increase 3%	
Build in increase - SALC 3% for 26-27; NALC to be set at 0.0834 per elector +3.6%. (CPT Sept 25 = 3%)	6
Elections - see above earmarked reserve	7
Includes security certificate & anticipated uplift in costs. Sum included for the use of dedicated email addresses for cllrs. (2 years @ £200)	8
Build in 6 scheduled and 3 extra @ £10 per meeting?	9
Donations - council holds GPoC - policy to grant aid to those who assist some or all of Lindsey's residents.	10
ICO rates reduced to £47 as now pay by Direct Debit	11
CPD - sums to be included - training open to Clerks and Councillors.	12
£400 for assistance with churchyard maintenance?	13
Village Hall donation remains at £200?	14
Sum for non descript village expenses?	15
Expenditure covers contribution Stone Setts - funded from CIL funds -project completed	16