

LINDSEY PARISH COUNCIL BUDGET FOR 2026 - 2027

BUDGET 26-27 - ADOPTED 28.01.26

Budget 2023-24	Expenditure 2023-24	Budget 2024-26	Expenditure 2024-25		Budget 2025-26	Spend to 28.01.26	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	
5185	11190	5782	7282	Total Income	6127	10334	10334	6514	
<u>EXPENDITURE</u>									
<u>Administration</u>									
3045	3631	3045	3327	Clerk's Salary	3470	3168	3600	3752	1
0	0	0	0	External Audit Fee	0	0	0	0	2
125	118	125	157	Internal Audit	192	160	160	200	3
275	518	275	472	Administration	525	383	450	525	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	190	190	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	4707	4707	0	16
0	0	0	0	Reserve Fund	0	0	0	250	17
5185	5678	5185	6378	Total	6127	9768	10557	6514	
0	5512	597	904	(Over) / Under Spend	0	566	-223	0	

Reserves General Reserve Fund currently stands at £1,332 which for 2025-26 is 2.6 months of net revenue expenditure.

Earmarked CIL Reserves which is a restricted reserve and stands at £3,978.18
Election Reserve stands as £836.59

At the meeting of 12 November 2025, council was minded to set the budget for the year 2026-2027 at £6,514.00 with funding to be approved once the tax base had been confirmed in December 2025.

2026-2027 confirmed tax base is 95.17 which is a decrease of -1.0% over that for 2025-2026.

At the meeting of 28 January 2026, council will be asked to approve a precept to be levied on the parish in the sum of £6,514.00.

This will provide a Band D Dwelling with a Council Tax of £68.45 for the year 2026-2027.

* The impact that this will have on a Band D Dwelling will be an increase of £4.69 per annum (0.9pence per week) or 7.34% over that set in 2025-26.

Band D Dwelling Tax over the years

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 & restoration of village sign - project completed.	16
Sum to build up reserves - year-end to finalise allocation	17