

**KNOCKIN PARISH COUNCIL
AGREED BUDGET 2026-27**

2026-2027		
PAYMENTS	Draft budget	Council agreed
Clerk's salary (incl. NICs/PAYE)	8250	8250
Expenses/admin (inc. mileage, HA, banking, stationary, ink, etc.)	450	450
Training	300	300
Audit fees	200	200
Insurance	550	550
Affiliation/membership fees	410	410
Grants/Donations (s.137)	200	200
Website/emails	250	250
Village Hall contribution	3500	3500
Grass cutting sheep & Dip Black Brook	0	0
Grass Cutting -Amenity Area	1300	1300
Amenity area Maintenance	450	450
Bus Shelter	150	150
Play Equipment	300	300
Clock	370	370
AED Defibrillator	150	150
Noticeboard	50	50
Streetlighting maintenance	600	600
Streetlighting Power	400	400
VAT	0	0
Total payments budget	17880	17880

Earmarked Reserves	Draft budget	Council agreed
Elections	250.00	250.00
CIL neighbourhood Fund	0.00	0.00
Total earmarked reserves budget	250.00	250.00
Planned expenditure from earmarked reserves	0.00	0.00

Totals (payments plus reserves budgets, plus planned pmts from reserves)	18130	18130
Estimated General reserves at 2025-26 yr end	19,142	

Precept calculation:	
Total 2026-27 budget = payments budget plus EMR budget, plus planned payments from EMR	18130
Less total expected receipts	0
Less planned payments from Earmarked reserves	0
= Precept as calculated	18130
General reserves budget	0
Proposed precept	18130

Precept for 2025-26	17712	Council taxbase for 2025-26	148.21
AGREED Precept for 2026-27	18130	Band D CT charge for 2025-26	£119.51
£ increase	418		
% increase	2.4%	Council taxbase for 2026-27	145.48
% increase in Band D charge	4.3%	Band D CT charge for 2026-27	£124.62
		% increase TBC	4.3%
		Real term increase TBC	£5.11

NB. Last year precept increase (from 2024-25 to 2025-26) was 2% and Band D Council tax increase was 2% and £2.43 in real money

KNOCKIN PARISH COUNCIL
RECEIPTS & PAYMENTS BUDGET 2026-27

RECEIPTS	2025-26		Surplus/deficit (YTD receipts - budget)	Variance %	Y/e forecast	2026-27 proposals			Comments
	Budget	YTD receipts				Draft budget	Council changes	% change from 2025-26	
Precept	17712.00	17712.00	0.00	0.00%	17712	0	0		Don't include draft precept figure here yet as it skews the precept calculation on master budget sheet.
VAT Refund	0.00	503.64	503.64	503.64%	504.00	0	0		Don't budget for this.
Grant funding	0.00	0.00	0.00	0.00%	0.00	0	0		No grant applications planned for 2026-27 yet.
Other	0.00	0.00	0.00	0.00%	0.00	0	0		
TOTAL	17712.00	18215.64	503.64	2.84%	18216	0	0		

PAYMENTS	2025-26		Remaining budget	Variance %	Y/e forecast	2026-27 proposals			Comments
	Budget	YTD pmts				Draft budget	Council agreed	% change from 2025-26	
General administration									
Clerk's salary (incl. NICs/PAYE)	6730.00	5422.72	1307.28	19%	7523.00	8250	8250	22.6%	See budget notes. Includes inc. in weekly hours and pension contributions.
Expenses/admin (inc. mileage, HA)	500	227.40	272.60	55%	300	450	450	-10.0%	Incl. home allowance, mileage, stationary, banking fees, etc. Suggest slightly lower budget.
Training	400.00	57.50	342.50	86%	250	300	300	-25.0%	Suggest slightly lower budget than last year as underspent.
Audit fees	200.00	150.00	50.00	25%	150	200	200	0.0%	Suggest same budget as last year.
Insurance	550.00	450.02	99.98	18%	450.00	550	550	0.0%	Suggest same budget as last year.
Affiliation/membership fees	405.00	361.43	43.57	11%	362.00	410	410	1.2%	See budget notes, slight increase.
Grants/Donations (s.137)	200.00	20.41	179.59	90%	200.00	200	200	0.0%	Suggest same budget as last year.
Website/emails	600	139.90	460.10	77%	170	250	250	-58.3%	Suggest reduced budget as costs significantly reduced with new website.
Budget sub-total	9585.00	6829.38	2755.62	29%	9405.00	10610	10610	10.7%	Overall budget increase 11%
Assembly Room									
Parish Council contribution	3900	3900.00	0.00	0	3900.00	3500	3500	-10.3%	Provisionally agreed by KVH trustees Nov 2025. Overall budget decrease 10%
Maintenance/ Repair									
Grass cutting sheep Dip & Black Brook	275.00	285.00	-10.00	-4%	285			-100.0%	
Grass Cutting -Amenity Area	1000.00	1000.00	0.00	0%	1000	1300	1300	30.0%	Unclear exactly how grass cutting invoice is split but it was over budget this year, so suggest slight increase and combine into one budget header.
Amenity area Maintenance	350	315.00	35.00	10%	450	450	450	28.6%	Suggest increase for 2026-27.
Bus Shelter	150.00	0.00	150.00	100%	150.00	150	150	0.0%	Suggest same budget as last year.
Play Equipment	300	265.00	35.00	12%	265	300	300	0.0%	Suggest same budget as last year.
Clock	355.00	355.00	0.00	0%	355	370	370	4.2%	Suggest increase for 2026-27.
AED Defibrillator	150	0.00	150.00	100%	150	150	150	0.0%	Suggest same budget as last year.
Noticeboard	50	0.00	50.00	100%	0	50	50	0.0%	Suggest same budget as last year.
Budget sub-total	2630.00	2220.00	410.00	16%	2655.00	2770	2770	5.3%	Overall budget increase 5%
Streetlighting									
Streetlighting maintenance	750	0.00	750.00	100%	300	600	600	-20.0%	Suggest slightly lower budget as significantly underspent last 3 years
Streetlighting Power	400	196.31	203.69	51%	196.31	400	400	0.0%	Suggest same budget to allow for energy price increases.
Budget sub-total	1150	196.31	953.69	83%	496.31	1000	1000	-13.0%	Overall budget decrease 13%
VAT									
VAT	0.00	524.15	-524.15	-524%	1075	0	0	0.0%	Do not budget for this as it is reclaimed at year end/during year if significant spend.
General reserves top up									
General reserves top up	447				0	0	0	-44600.0%	No proposal to top up general reserves.
s.137									
s.137	0.00	20.41	0.00	0.00	50.00				Do not budget for this, S. 137 expenditure must be recorded separately for transparency. NB. 2026-27 approx limit is £3097 (£11.60/elector).
Totals (budget vs actual pmts)	17712.00	13669.84	3595.16	20%	17531.31	17880	17880	0.95%	Overall payments budget increase 1%

KNOCKIN PARISH COUNCIL
EARMARKED RESERVES AGREED BUDGET 2026-27

Earmarked Reserves	2025-26							2026-27					
	Agreed budget 2025-26	Starting balance 01.04.2025	In yr TFRs	YTD pmts	Current balance	Planned exp 2025-26	Forecasted bal. y/e 2025-26	Draft budget 2026-27	Council agreed budget	Proposed in-yr TFRs	Planned exp 2026-27	Forecasted bal. y/e 2026-27	Comments
Elections	0.00	1600.00	0.00	0.00	1600.00	1158.00	442.00	250.00	250.00	0.00	0.00	692.00	Elections recharge notice rec'd Nov 2025. Invoice to be paid Jan 2026. Suggest precepting £250/year to build this EMR back up.
CIL neighbourhood Fund	0.00	9353.64	0.00	44.07	9309.57	1052.07	8301.57	0.00	0.00	0.00	0.00	8301.57	Must be spent on 'the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else concerned with addressing the demands that development places on an area'. Noticeboard exp for 2025 to come out of here.
Total earmarked reserves	0.00	10953.64	0.00	44.07	10909.57	2210.07	8743.57	250.00	250.00	0.00	0.00	8993.57	
GENERAL RESERVES		Starting GR bal. 01.04.2025	In yr tranfers	Current GR balance	months of NRE	Forecast bal. y/e GR bal. 2025-26	Forecast NRE YE 2025-26		Exp'd opening bal. GR 01.04.2026		Forecast bal. y/e GR bal. 2026-27	Forecast NRE YE 2026-27	
GENERAL RESERVES		18457.46	0.00	23003.26	16.0	19142.15	13		19,142.15	0	19,142.15	13	