

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

2026-2027		
PAYMENTS	Draft budget	Council agreed
Clerk's salary	10450	10450
Home allowance	312	312
Clerk mileage	215	215
Office/Postage	275	275
Audit fees	181	181
Affiliation fees	475	475
Room hire/Lease	400	400
Insurance	360	360
Training & meetings	240	240
Parish events	50	50
Repairs & maintenance	100	100
Clive & Grinshill newsletter	175	175
Renshaw's Field loan	4176	4176
Village Hall loan	858	858
Donations	0	0
VAT	0	0
Renshaw's field upkeep	1000	1000
Total payments budget	19267	19267

Earmarked Reserves	Draft budget	Council agreed
Office equipment fund	125	125
Automatic External Defib	100	100
Parish Assets	0	0
GDPR	0	0
Parish elections	0	0
Parish Projects	0	0
Professional services	0	0
Traffic calming	0	0
CIL neighbourhood Fund	0	0
Total earmarked reserves budget	225	225
Planned expenditure from earmarked reserves	102	102

Totals (payments plus reserves budgets, plus planned pmts from reserves)	19594	19594
Estimated General reserves at 2025-26 yr end	8,729	7.3 months NRE
Estimated General reserves at 2026-27 yr end	11,229	8.1 months NRE

Precept calculation:	
Total 2026-27 budget = payments budget plus EMR budget, plus planned payments from EMR	19594
Less total expected receipts	0
Less planned payments from Earmarked reserves	102
= Precept as calculated	19492
General reserves budget	2500
Proposed precept	21992

Precept for 2025-26	19326	Council taxbase for 2025-26	249.12
AGREED Precept for 2026-27	21992	Band D CT charge for 2025-26	£77.58
£ increase	2666		
% increase	13.8%	Council taxbase for 2026-27	251.27
% increase in Band D charge	12.8%	Band D CT charge for 2026-27	£87.52

NB. Last year precept increase (from 2024-25 to 2025-26) was 9.7% and Band D Council tax increase was 9.2% and £6.54 in real money

% increase

12.8%

Real term increase

£9.95

CLIVE PARISH COUNCIL
RECEIPTS & PAYMENTS AGREED BUDGET 2026-27

RECEIPTS	2025-26			2026-27 proposals					Comments
	Budget	YTD receipts	Surplus/deficit (YTD receipts - budget)	Variance %	Y/e forecast	Draft budget	Council AGREED	% change from 2025-26	
Precept	19326.00	19326.00	0.00	0.00%	19326	0	0		Don't include draft precept figure here yet as it skews the precept calculation on master budget sheet.
VAT Refund	0.00	94.25	94.25	94.25%	94.25	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	19326.00	19420.25	94.25	0.49%	19420.25	0	0		

PAYMENTS	2025-26			2026-27 proposals					Comments
	Budget	YTD pmts	Remaining budget	Variance %	Y/e forecast	Draft budget	Council AGREED	% change from 2025-26	
Clerk's salary	10725.00	7915.45	2809.55	26%	10461.00	10450	10450	-2.6%	See budget notes.
Home allowance	216	144.00	72.00	33%	216	312	312	44.4%	£26/month.
Clerk mileage	215.00	139.50	75.50	35%	240	215	215	0.0%	Budget includes 10 x ordinary mtgs and 2 Exo mtgs, plus travel to Shirehall.
Office/Postage/Bank	210.00	181.01	28.99	14%	240	275	275	31.0%	£84 for annual bank fees (Unity increasing fees to £7/month), plus stationary, postage etc. Printer ink spend will come out of Office EMR this year, with Knockin PC covering some of the costs. £120 website provision. Email provision (Cloud Next) £50pa from Nov 2026.
Audit fees	181.00	180.87	0.13	0%	181.00	181	181	0.0%	Current price £180 plus postage.
Affiliation fees	450.00	437.20	12.80	3%	437.00	475	475	5.6%	See budget notes.
Room hire/Lease	400	100.00	300.00	75%	364	400	400	0.0%	Budgeted for 10x mtgs + 2 x ExO @£22 each plus land rent to Sansaw for VH (£100).
Insurance	360.00	300.00	60.00	17%	300.00	360	360	0.0%	Price did not go up last year, but insurance premiums have gone up considerably across various sectors over last yr so suggest keeping same budget as last yr.
Training	210	50.00	160.00	76%	90	240	240	14.3%	Suggest slight increase to account for increase in avg course cost.
Parish events	50.00	0.00	50.00	100%	40	50	50	0.0%	Suggest similar budget for 2026-27 for Christmas tree contribution.
Repairs & maintenance	100	13.06	86.94	87%	50	100	100	0.0%	Suggest same budget as last yr.
Clive & Grinshill newsletter	175.00	0.00	175.00	100%	175.00	175	175	0.0%	Suggest same budget as last yr.
Renshaw's Field loan	4176	4175.04	0.96	0%	4176.00	4176	4176	0.0%	Fixed repayment costs (to pay in April and Oct).
Village Hall loan	858.00	858.26	-0.26	0%	858	858	858	0.0%	Fixed repayment costs (to pay in May and Nov).
Donations	0	0.00	0.00	0%	0	0	0	0.0%	Suggest no budget again this yr.
VAT	0.00	157.56	-157.56	-158%	380	0	0	0.0%	Do not budget for this as it is reclaimed at year end/during year if significant spend.
Renshaw's Field upkeep	1000	1000.00	0.00	0%	1000	1000	1000	0.0%	PC provisionally agreed Sept 2025 to budget £1000 for 2026-27, and next 2 years (to review every September).
s.137					165.00				Do not budget for this, S. 137 expenditure must be recorded separately for transparency.
Totals (budget vs actual pmts)	19326.00	15651.95	3674.05	19%	19208.00	19267	19267	-0.31%	

CLIVE PARISH COUNCIL
EARMARKED RESERVES AGREED BUDGET 2026-27

Earmarked Reserves	2025-26						2026-27					
	Starting balance 01.04.2025	In yr TFRs	YTD pmnts	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
Office equipment fund	276.80	450.00	483.67	243.13	483.67	243.13	75.00	125.00	0.00	55.00	313.13	No major exp. Planned 2026-27. Printer ink etc to come out of this budget header this year. Exp approx £55 pa for ink (to alternate with KPC). Suggest PC start building this reserve up again, or move some underspend from Pmt budget headers into this EMR after y/e.
Defibrillator	49.10	300.00	59.95	289.15	59.95	289.15	100.00	100.00	0.00	0.00	389.15	Battery and pads replaced in last 12 months. If new cabinet needed (approx £700), PC can apply for grants, e.g. through Henry Angell-James Trust, but suggest building up reserve as well.
Parish Assets	144.42	0.00	0.00	144.42	0.00	144.42	0.00	0.00	0.00	0.00	144.42	No expenditure planned for 2026-27.
GDPR	97.87	0.00	47.00	50.87	47.00	50.87	0.00	0.00	0.00	47.00	3.87	ICO registration fee now £47 pa. Suggest 2026-27 is final year this comes out of EMR and in future include it in Affiliation fees pmt budget.
Parish elections	3350.00	-900.00	0.00	2450.00	125.00	2325.00	0.00	0.00	0.00	0.00	2325.00	Local elections May 2025, uncontested. Recharge notice £125 to be paid Jan 2026. In future, suggest budgeting £4/elector (as KPC invoice ended up closer to £3.80/elector). Approx £1800 at current electoral figures so enough in reserve for this eventuality. Have suggested reallocating £900 from here to professional services EMR in 2025-26 to avoid GR balance dropping too low.
Professional services	0.00	900.00	0.00	900.00	900.00	0.00	500.00	0.00	0.00	0.00	0.00	PC agreed not to precept for this EMR and use GRs to pay for eventual fees, but payments still need to go through accounts under a budget header of some description, so suggest transfer funds from either GR/other EMRs into this EMR as needed.
Traffic calming	2000.00	-750.00	88.92	1161.08	88.92	1161.08	0.00	0.00	0.00	0.00	1161.08	Wem Rd VAS project on hold. PC to consider reapplying for police funding and/or look into other options e.g. welcome gates (roughly £2000 each).
CIL neighbourhood Fund	2691.31	0.00	58.39	2632.92	58.39	2632.92	0.00	0.00	0.00	0.00	2632.92	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'. Fellow clerks have not had issues with using NF towards highways and traffic calming projects as long as they update the Place Plan officer with the change in funding source. Two projects on 2025-26 CIL form: Wem Rd speed reduction £1500, and RF improvements: £1191.
Total earmarked reserves	8609.50	0.00	737.93	7871.57	1762.93	6846.57	675.00	225.00	0.00	102.00	6969.57	
Starting GR bal. 01.04.2025	In yr transfers	Current GR balance	Current 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	8517.1	0.00	12285.07	10.3	8729.02	7.3 months NRE		8,729.02	0	11,229.02	8.1 months NRE	PC provisionally agreed to precept £2500 in 2026-27 and 2027-28 to build back GRs over 2 years.

CLIVE PARISH COUNCIL: GENERAL RESERVES

Net revenue Expenditure (NRE) 2025-26*

2025-26 precept	19326
Loan repayments (Renshaw's Field and Village Hall)	5033
Transfers to earmarked reserves	0
Net revenue exp = B4 - (B5+B6)	14293

As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)

5 months NRE	5,955.29
6 months NRE	7,146.35
7 months NRE	8,337.41
8 months NRE	9,528.47
9 months NRE	10,719.53
10 months NRE	11,910.58
11 months NRE	13,101.64
12 months NRE	14,292.70
13 months NRE	15,483.76
14 months NRE	16,674.82
15 months NRE	17,865.88
16 months NRE	19,056.93
17 months NRE	20,247.99

Net revenue Expenditure (NRE) 2026-27*

Proposed 2026-27 precept	21992
Loan repayments	5034
Transfers to earmarked reserves	225
Net revenue exp = I4 - (I5+I6)	16733

As per guidance, general reserves should be closer to 12 months worth of NRE for small councils (closer to 3 months NRE for large councils)

3 months NRE	4183.25
4 months NRE	5577.67
5 months NRE	6972.08
6 months NRE	8366.50
7 months NRE	9760.92
8 months NRE	11155.33
9 months NRE	12549.75
10 months NRE	13944.17
11 months NRE	15338.58
12 months NRE	16,733.00
13 months NRE	18127.42
14 months NRE	19521.83

Actual General Reserves

Current cash book balance (as at 31.12.2025)	20,156.64
Current earmarked reserves balance (as at 31.12.2025)	7,871.57
Remaining loan repayments 2025-26*	0
Current General Reserves (balance less EMR and loan)	12,285.07

How many months NRE	<u>10.3</u>
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RFO notes:

Current General reserves (GR) balance is £12285 (10.3 months NRE) with approx. £4582 of anticipated spend remaining (from budget and EMRs) and 3 months left in year. Forecasted y/e GR balance is £8729 (7.3 months NRE). This is a drop in NRE terms compared to 2024-25 y/e GR of £8517 (8.1 months NRE) and below PC target of 12 months NRE. If PC decides to spend up to £5k total (£900 invoiced already) on professional services within this financial year then y-e GR balance would be less than 4 months NRE (approx £6000). This would be insufficient working capital to cover financial obligations (loan repayments, staff costs, etc) in the event that requested precept for 2026-27 is not paid.

Current cashbook bal.

20,156.64

Current general reserves bal.

12,285.07 10.3 months

2026 Expected yr end balance= (opening bal. plus

exp'd y/e receipts less total expected y/e payments

Incl. invoiced £900 for planning consultant)

15,575.59

2026 Exp'd yr/end gen.reserves balance (exp'd

yr/end balance less exp'd EMR balance)

7.3 months

8,729.02 NRE

2027 Exp'd y/e bal = (opening bal. plus exp'd y/e

receipts less total expected y/e payments)

18,198.59

2027 Exp'd yr/end gen.reserves balance (exp'd

yr/end balance less exp'd EMR balance)

8.1 months

11,229.02 NRE