

APPROVED BY FULL COUNCIL AT MEETING ON 15th JANUARY 2026

HKCC Budget 2026/27 Working Paper

Budget Category 2026-2027	Forecast 25/26			Budget 2026/27	Budget 2026/27		Comments
	Total Goods £	VAT Paid	VAT Recovered	Precept Claim/ Reserves	Total Goods £	VAT Paid £	
Administration Costs							
Allotment Repair & Maintenance	(500.00)	0.00		Precept Claim	(600.00)	(50.00)	
Audit External	(500.00)	0.00		Precept Claim	(800.00)		Based on estimate as per Audit Wales Fee Scheme for full audit
Audit Internal	(325.00)	0.00		Precept Claim	(350.00)	(70.00)	
Book Keeping	(108.00)	0.00		Reserves	(125.00)		Assistance and on-going support to call not required as new accounts system robust and effective. Fee for new accounts package only
Chairman's allowance	(30.00)	0.00		Reserves	(150.00)	(30.00)	
Chairman's Engraved bars	(55.43)	0.00		Precept Claim	(75.00)	(15.00)	
Clerks Expenses	(250.00)	(50.00)		Precept Claim	(300.00)	(50.00)	
Data protection registration & compliance	(52.00)	0.00		Precept Claim	(52.00)		As per ICO published fee increase
Election costs	0.00	0.00		Precept Claim			
Electricity supply	(70.00)	0.00		Precept Claim	(100.00)		Estimated re-charge cost by FCC
Insurance	(807.93)	0.00		Precept Claim	(850.00)		
IT equipment	(691.67)	(138.33)		Reserves	(700.00)	(50.00)	Supplements £830 forecast spend to end of March 2026 for a laptop for the new Clerk.
IT-licences, mtc etc (Microsoft)	(983.95)	(48.84)		Precept Claim	(1,150.00)	(230.00)	
Members remuneration allowance £208 per member	(1,872.00)	0.00		Precept Claim	(1,872.00)		As per IRPW Report for 2026-27 payment due
One voice Wales	(324.00)	0.00		Precept Claim	(355.00)		2026-2027 Membership cost estimate
Overtime Payments	0.00	0.00		Precept Claim			
Payroll Services	(120.00)	0.00		Precept Claim	(182.00)	(26.40)	Based on payroll admin fee of £132.00 plus VAT and set up fee
Recreation field maintenance	(1,664.63)	(90.81)		Precept Claim	(1,925.00)	(385.00)	£1925 plus VAT quote received from Mancoed
Recreation field rent	(605.00)	0.00		Precept Claim	(385.00)		As per FCC Rent Review 2025
Reference books	(150.00)	0.00		Reserves	(150.00)		
Salary incl fixed allowance and NI ERS (and backpay due Mar 26)	(16,271.32)	0.00		Precept Claim	(16,510.00)		£11,510 based on SCP 21 at 48 hours a month inc 5% pay award and pension contribution as advised by payroll adviser PLUS £5000 for retainer
Bank Accounts Administration				Precept Claim	(200.00)		Standard bank charges introduced in Jan 25
Society of local clerks	(190.00)	0.00		Precept Claim	(200.00)		2026-2027 Membership cost confirmed by SLCC
Training - Members/Clerk	(63.00)	0.00		Reserves	(350.00)		To include training for new Clerk
Village Day	(2,053.09)	0.00		Reserves	0.00		No village day to be held in 2026
Village improvements & asset maintenance costs	(3,794.00)	(559.28)		Reserves	(2,000.00)	(300.00)	
Water (allotments)	(102.47)	(16.00)		Precept Claim	(250.00)	(50.00)	
Website hosting	(369.17)	(20.70)		Precept Claim	(440.00)	(88.00)	Inflationary increase allowed for plus hosting fee increased in 2025-26 to £31.25 per month plus VAT
Website Updates	(300.00)	0.00		Precept Claim	(800.00)		Estimated £300.00 for general updates Griffiths Digital Ltd plus £500.00 quote for substantive update re WordPress for website integrity
Newsletter Production	(2,680.00)	0.00		Precept Claim	(2,550.00)		Precept Claim offset by advertising income and stable arrangements for production
Projects							
Annual Community Meeting	0.00	0.00		Reserves	(250.00)	(50.00)	
Best Kept Village expenses	0.00	0.00		Reserves	(200.00)		For any potential competition
Christmas lighting(fitting & dismantle)	(980.00)	(196.00)		Precept Claim	(1,000.00)	(200.00)	To allow for inflationary increase on cost in 2025-26
Christmas Lights Improvement	(39.00)	0.00		Reserves	(900.00)	(180.00)	

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Christmas Trees (purchase & removal)	(490.00)	0.00		Precept Claim	(550.00)		
Dog Fouling Clean Up	(250.00)	(50.00)		Precept Claim	(250.00)	(50.00)	
Heritage Trail	0.00	0.00		Reserves	(100.00)	(20.00)	For any minor spend required
Outdoor Gym - Mtc and training	(135.00)	(27.00)		Precept Claim	(140.00)	(28.00)	
Playscheme	(2,200.00)	0.00		Precept Claim	(2,300.00)		Quote confirmed by Dragon Sports
Tree Surgery	(500.00)	0.00		Reserves	(900.00)		Reserves as likely underspend in 25-26
Village Christmas	(387.33)	45.72		Reserves	(550.00)	(100.00)	
Village Competitions	0.00	0.00		Reserves	(100.00)	(20.00)	
Village Planting Scheme box refurb	0.00	0.00					Not applicable
Village Planting Scheme	(246.67)	0.00		Reserves	(280.00)		
Traffic Survey	(650.00)	0.00		Reserves	0.00		Not repeating in 26-27
Village Community Library	0.00	0.00		Reserves	(100.00)	(20.00)	For any minor spend required
Volunteer Group Expenditure	(96.52)	0.00		Reserves	(200.00)		Reserves with increase to allow for additional requests received from volunteer group for village enhancements
Play Area Improvements	0.00	0.00		Reserves	(900.00)		To allow for any improvements required via match funding as S106 funds expended in 2025-26
Grants/Donations							
All Saints Church Grant	(2,000.00)	0.00		Precept Claim	(2,000.00)		
Donations (Section 137 appeals)	(796.42)	0.00		Precept Claim	(900.00)		
Kinnerton Scouts Grant	(800.00)	0.00		Precept Claim	(1,450.00)		Increase from £800 to £1450 in lieu of no traffic survey as agreed at Dec 25 mtg
Village Hall Grant	(2,000.00)	0.00		Precept Claim	(2,000.00)		
Various Incomes							
Allotment Monies Received	210.00	0.00		Precept Claim	225.00		
Village Event Takings	1,149.80	0.00		Precept Claim			No village day in 2026
Interest Income	90.76	0.00		Precept Claim	120.00		
Newsletter Advertising Income	1,240.00	0.00		Precept Claim	1,680.00		
Precept Received	36,584.00	0.00		Precept Received	36,611.00		
VAT							
VAT Refund	0.00	0.00	1,752.36	VAT Refund	1,151.24		
VAT Paid (to be recovered in following year)	0.00						
TOTAL	(7,229.04)	(1,151.24)	1,752.36		(8,703.76)	(2,012.40)	

(6,627.92)

(10,716.16)

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					Budget 2026/27		Precept Increase Year on Year
Cash Movement Summary							
Cash book balance as at 05 January 2026			32,058.75				Precept 25/26 36,584
Forecast cash movement 5 Dec 25 to 31 Mar 26			(13,193.84)	Precept Claim	(36,611.00)		
Forecast closing cash balance as at 31 March 2026			18,864.91	Precept Received	36,611.00		Precept 26/27 36,611
				VAT Paid	(2,012.40)		Current Band D charge 40.95
Opening balance 1st April 2025			26,599.99	VAT Refund	1,151.24		Band D charge for 2026/27 - see note below 41.16
Cash book movements to 4 Dec 25			5,646.56	Reserves	(8,235.00)		
Forecast cash movement 5 Dec 25 to 31 Mar 26 (13,193.84)			(13,193.84)				Percentage increase/(decrease) year on year 0.51%