

Aymestrey Parish Council (APC)

Budget 2026/27 NOTES following Finance Meeting 15.10.25

Two options were discussed.

For both options, a precept of £14,773.50 is recommended by the Working Group. This is a 5% increase on 2025/26. Balance at year end is calculated by taking the bank balance on 11 October, adding estimated receipts to year end, deducting estimated expenditure to year end and deducting reserve and earmarked funds. Based on these calculations -

	Option 1	Option2
Budget	£18,329.71	£24,177.43
Precept	£14,773.50	£14,773.50
Top up (from Reserves)	£1,487.21	£7,334.93
Est. Gen. Reserve 26/27	£12,203.35	£6,355.62

If Option 1 is selected, expenditure on items not listed in the budget could be taken from General Reserves. Depending on budget / precept set, a proportion of these reserves needs to be kept to top up the precept for 2027/28 onwards - unless expenditure is kept to a minimum.

Option 1 – Lower than Option 2.

1. Training. Reduced to two evening sessions with Herefordshire Association of Local Councils (HALC) (or an alternative).
2. Subscriptions. Indicates total if membership of HALC is not taken up. Figure for HALC was estimated.
3. Printing. £1.5k likely an overestimate. Reduced by £100.
4. Lengthsman – proposed tasks. Maintenance of hedge around gates and signage has been removed from the list as has sweeping the pavement. Emphasis on drainage days, which benefit the whole parish rather than village centres only.
5. Footpaths Officer. Amount for expenses reduced from £340 to £140.
6. Projects. £400 for SID running costs not included. Budget for Commons Assoc. reduced from £1k to £500. Defib for Hall reduced from £1655 to £800. Potential second defib removed from budget. £500 for new board removed from budget.

Budget Heading	Option 1	Option2	Difference
Salary. Including employer National Insurance	6,625.78	6,625.78	0.00
Home Working Allowance.	100.00	100.00	0.00
Payroll administration	144.00	144.00	0.00
Admin. Post, mileage, stationery and Bank Fees.	292.00	292.00	0.00
Training	120.00	515.00	-395.00
Insurance	430.00	430.00	0.00
Subscriptions : HALC, ICO, SLCC & Tree Warden	142.00	654.72	-512.72
Internal Audit & External Audit	450.00	450.00	0.00
Newsletter Printing + Editor expenses.	1,400.00	1,500.00	-100.00
Lengthsman Scheme (grant) £60 x 22.9km	1,374.00	1,374.00	0.00
Lengthsman Budget - proposed tasks	3,246.00	3,976.00	-730.00
Footpaths Officer.	500.00	700.00	-200.00
Fete or Event	300.00	300.00	0.00
Churchyard upkeep	700.00	700.00	0.00
Projects	1,723.00	5,633.00	-3,910.00
IT including the Website	382.93	382.93	0.00
Hall Hire	400.00	400.00	0.00
Potential Budget 2026/27	18,329.71	24,177.43	-5,847.72

Budget notes by Heading. HALC/NALC = Herefordshire and National Associations of Local Councils.

Payroll. As salary is over £5k, Employers National Insurance is incurred.

Home Working Allowance. No change.

Payroll Administration. No change.

Admin expenses. Postage, mileage, stationery and Bank Fees. Increased meetings from 13 to 20 – insufficient mileage in this year.

PROW. Honorarium of £360 for the Parish Footpaths Officer plus an amount for expenses.

Training. If member of Herefordshire Assoc. of Local Councils, two sessions are normally included in subscription.

Insurance. Will this change as result of claim? Check - acceptable amount of cover for volunteers.

Subscriptions. HALC sub estimated – 4% uplift amount paid Jan 2025. I hope HALC/NALC will advise rates in November prior to setting the budget/precept. Society of Local Council Clerks – APC share estimated at approximately £55. Suggest £60. If clerk only employed by APC, membership would be approx. £150.

Audits. APC will have an external audit for the first time - income/expenditure being over £25k due to Lengthsman invoicing.

Lengthsman. Funding is likely to be halved in 2026/27. Budget assumes no funding available.

Community Projects. Replacing defib at the Parish Hall was discussed July 2024 - Lifepak CR plus was discontinued in 2019 and will only be supported until 2027. It is recommended by suppliers that owners plan to change their units within the next few years, as parts become more difficult to get. This could either be fully funded via the precept, or alternative sources of funding sought.

Additional comments

Drainage Grants 2025/26. Not considered in the budget update, as if the grants were agreed, the parish council would invoice Herefordshire Council for expenditure incurred. However, the Lengthsman's bills would need to be paid before funds are recovered. Applications submitted for £6,570 and £13,922.92 net. Total gross £24,103.10 (£3,610.18 VAT would be recovered). APC does not have the funds to cover these payments prior to reimbursement.

Note - APC does not have an agreed Grant Application Process.

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