

**WORMEGAY PARISH COUNCIL  
THREE YEAR BUDGET COMPARISON  
2025-26**

**BUDGET (n/k  
if NET or  
GROSS)  
23-24**

**PAYMENTS  
known as at  
31.12.2024  
(GROSS)  
24-25**     **FORECAST  
to yr end  
31.03.2025  
(GROSS)**

**DRAFT  
NET Budget  
2025-26**

**NOTES for 2025-26**

**Payments**

**Council Administration**

<u>Staff Costs</u> - Clerk Salary incl. PAYE & Arrears	£ 2,446.00	£ 487.94	£ 3,487.94	£ 4,290.00	<i>est 5 hrs pw 6 meetings per yr (SCP18), recommend HR reserve</i>
<u>Staff Costs</u> - Employer NI wef April 2025	£ -	£ -	£ -	£ -	employer NI costs commence at £5,000
<u>Staff Costs</u> - Employer pension contributions	£ -	£ -	£ -	£ -	lower qualifying earnings threshold = £6240
<u>Staff Costs</u> - PAYE arrears	£ -	£ -	£ -	£ -	*not known, recommend HR reserve
PAYE arrears interest & charges	£ -	£ -	£ -	£ -	*not known, recommend HR reserve
Clerk expenses (WFH; mileage)	£ -	£ -	£ -	£ 360.00	WFH allowance and mileage to meet Internal Auditor
Office supplies (paper; ink; stamps)	£ -	£ -	£ 60.00	£ 200.00	stamps & paper etc
Council website & email costs	£ 100.00	£ 201.60	£ 201.60	£ 211.00	5% increase
Council phone	£ -	£ -	£ 120.00	£ 120.00	est at £10pm
Training	£ 300.00	£ 88.00	£ 88.00	£ 600.00	
Insurance	£ 493.00	£ 563.80	£ 563.80	£ 620.00	increase 10%
Subscriptions	£ 67.00	£ 61.00	£ 113.00 *	£ 560.00	ICO; NPTS; SLCC; Acc's; NALC; ICCM (see page 2)
Payroll services	£ -	£ -	£ 100.00	£ 160.00	*does not include additional work, recommend HR reserve
Audit	£ -	£ 84.80	£ 414.80	£ 310.00	Internal Auditor £100 & External Auditor £210
Meeting room hire	£ -	£ 290.00	£ 290.00	£ 150.00	£15 x 10 (bi-monthly plus up to 4 extra)
Bank charges	£ -	£ -	£ -	£ 72.00	if banking is moved to Unity Trust Bank - £6 pm
election costs	£ 200.00	£ -	£ -	£ -	

**Grants & donations**

Community grants	£ 800.00	£ 351.50	£ 351.50	£ 600.00	(3 x £200 - £200 historically been the maximum under the grants policy)
S137	£ 50.00	£ 551.00	£ 590.00	£ 50.00	poppy wreath only (last yr included the tommy soliders)

**Assets & Open Spaces**

Dog bins	£ -	£ 342.58	£ 342.58	£ 300.00	
Asset - maintenance	£ -	£ -	£ -	£ 600.00	<i>council needs to consider assets requiring maintenance</i>
Asset - replacement/new	£ -	£ -	£ -	£ -	<i>council needs to consider any new assets or replacement assets</i>
Grounds maintenance	£ 1,712.00	£ 760.00	£ 760.00	£ 900.00	increase 20%
Tree work & surveys	£ -	£ -	£ -	£ 1,000.00	<i>council need to consider tree survey and tree work</i>

**Cemetery**

Cemetery maintenance & improvements	£ -	£ -	£ -	£ -	
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**Other**

Contingency - unplanned spend	£ -	£ -	£ -	£ 500.00	<i>potentially - cemetery and VE Day</i>
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**TOTAL PAYMENTS**     £ 6,168.00     £ 3,782.22     £ 7,483.22     £ 11,603.00     payments equals receipts

**WORMEGAY PARISH COUNCIL  
THREE YEAR BUDGET COMPARISON  
2025-26**

	ACTUAL	FORECAST TO YR END (as at Oct 2024)		DRAFT NET Budget 2025-26	NOTES for 2025-26
<b>Receipts</b>					
<b>Other Income</b>					
Grants and Donations	£ -	£ -	£ -	£ -	
VAT reclaimed	£ -	£ -	£ -	£ -	
Other Income	£ -	£ -	£ -	£ 200.00	est interest if an instant access saving acc is opened (£10000 deposit)
<b>Cemetery</b>					
Grant of deed, burial & memorial fees	£ -	£ -	£ -	£ -	
<b>Precept</b>					
Precept	£ 6,100.00	£ 6,100.00	£ 6,100.00	<b>£ 11,403.00</b>	<b>BUDGET LESS OTHER INCOME = PRECEPT REQUIRED</b>
<b>TOTAL RECEIPTS</b>	<b>£ 6,100.00</b>	<b>£ 6,100.00</b>	<b>£ 6,100.00</b>	<b>£ 11,603.00</b>	receipts equals payments

**\*Subscriptions breakdown**

ICO	£ 35.00	DDM
NPTS	£ 60.00	
NorALC	£ 120.00	est
SLCC	£ 100.00	
ICCM	£ 95.00	
Accounting software	£ 150.00	est
Parish Online	£ -	
<b>TOTAL SUBS</b>	<b>£ 560.00</b>	

**Precept Notes**

The Precept appears to have been approx £6,100 since 2016  
 Since 2016, inflation has risen by approx. 34%  
 2025-26 Tax base = 139.80  
 Precept per tax paying household based on this draft budget **£81.57pa** or **£1.56pw**

**RESERVES REVIEW & RECOMMENDATIONS**

Cash in hand (bank balance) £ 20,028.97

EMR - Parish CIL	£ 734.40
EMR - Election costs	£ 2,500.00
EMR - HR fund	£ 2,500.00
EMR - Cemetery	£ -
Asset maintenance/repairs	£ 2,500.00
<b>TOTAL Earmarked reserves</b>	<b>£ 8,234.40</b>
<b>General Reserve</b>	<b>£ 11,794.57</b>

CIL - must be in earmarked - use for new infrastructure  
 Elections - recommended to hold funds for potential elections  
 HR Fund - HMRC late fees, payroll extra work, recruitment, future Locum needs  
 Cemetery - recommend all burial fees are set aside for long term maintenance  
 Assets - planned or emergency needs of existing assets

General Reserve = approx 12 months expenditure, as recommended