

Battisford Parish Council Meeting 21st April 26

Summary of Annual Accounts framework for report for 2025/2026

The Parish Council's 2025-26 accounts again do not reflect a typical annual expenditure. This was due largely to the expenditure on the realignment of the cemetery gates and installation of the white gates to encourage drivers to reduce their speed as they enter the 30mph area close to the village green and playground. Both projects had received grants - from Suffolk County Councillor Kay Oakes (Cemetery) and Pride of Place Grant from Mid Suffolk District Council (White gates), greatly offsetting cost to the Parish Council. However, the Council's reserves and the CIL grant of £699.70 were used to supplement these agreed costs. There was also approved expenditure from the 2024/25 financial year of £3,003 to cover late invoicing/accounting which was paid early in the accounting period of 2025/2026.

Breakdown

The budget for 25/26 had been set at	£16,030
The main income for the council is the parish precept of	£14,791
Grants received and income from the cemetery etc totalled	£2,973
Accounted expenditure for 2025/26 was	£21,555.95

This was over £13,000 more than for the previous year. However, as reported in the last Summary of Accounts, 2024/25 was an exceptionally unusual period as there was no clerk in place for an extended period, which led to a considerable saving on salary. Additionally, some £3,003 of invoicing carried forward was not included in the 2024/25 final accounts.

The annual expected spend for 2025/2026 was **£16,030**; the actual spend was **£5,525.95** more. This is taken into account by agreed commitments from 2024/2025 of **£3,003** being paid out in 2025/2026, and the additional expenditure on the white gates, new laptop for Clerk and increased salary costs as additional hours were required to manage the back log of work caused by the vacant clerk position in 2025.

This increase in expenditure was approved by Councillors as was the use of the Community Infrastructure Levy fund of £699.70 to offset the cost of the installation of the white gates.

The main area which saw a reduction in expenditure was the playing field maintenance of approximately £700.

The VAT reclaim for 2024/25 has been made totalling £632.05. The VAT return for 25/26 is yet to be made.

Current and Savings Accounts

Battisford PC has both Current and Savings Accounts with Unity Trust bank. The year-end balances for 2025/26 and the previous year are shown below:

	Current account	Savings account	Total
2024/25 year-end	£8,769.03	£19,721.04	£28,490.07
2025/26 year-end	£977.78	£24,200.77	£25,178.55
Difference	-£7791.25	+ £4,479.73	- £3,311.52

The overall balance is therefore £3,311.52 less than last financial year. This is expected, and in accordance with the £3,003 commitment carried forward from 2024/25

2026/27 forecast

Expenditure for 2025/26 was forecast (and therefore budgeted at) **£16,030**. Initial forecasting for 2026/27 suggests an increased forecast spend of **£16,552**, due partly to generic rising costs, but also to support the increase in revenue costs of the grass cutting at the play area/village green and cemetery; and an increase in Clerk's hours worked. To support the expected increased costs in these areas, the overall forecast has been scrutinised, and projected expenditure reduced to as low as practicable in other areas. There does, however, remain some flex within the forecast at Councillors' discretion.

Other activity, if agreed by Councillors, including help with sport and the community fund, and any non-routine playground repairs etc, will need to be met from reserves.

Any significant increase to the initial forecast would have required a higher precept to be set which would have been challenging. The Council agreed at the meeting on 20th January 2026 to set a precept at 7.5%, with the expectation that similar increases in 2027 and 2028 would be required to meet budgetary need.

Overall, Battsford Parish Council is considered to have reasonable Reserve funds, but the revenue budget, although realistically set, will require prudent management to ensure minimal deviation from the spend forecast.

In April 2026 the Parish Council were advised that it would receive £4,737.95. of CIL funding. The parish council must use the CIL receipts passed to it to support the development of the parish council's area by funding the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on the area. Consequently, this may ease the need to use reserves for example playground repairs, if agreed, in 26-27 and beyond.

Recommendation

Councillors are asked to approve the summary of the budget 25/26 and to examine the 2026/27 forecast, to approve or adjust accordingly, and identify potential additional funding sources, if necessary.

Julia Stephens-Row
Clerk / Responsible Financial Officer

Battsford Parish Council

13th April 2025