



31	Expenditure	2024 - 25 Budget	Budget with 2023/24 carried forward figures	Actual 2024 - 25	2025 - 26 Budget	Actual 2025- 26	Projected end 2025/26	Variance with budget	Variance between years (for audit)	2026 - 27 Budget	
32											
33	Room Hire	315	315	300.81	300	80.5	309.5	-£ 9.50	£ 8.69	350	-£ 50.00
34	Subs	650	650	648.76	700	646.1	646.1	£ 53.90	-£ 2.66	700.00	£ -
35	Insurance	750	750	643.3	750	653.66	653.66	£ 96.34	£ 10.36	750.00	£ -
36	PCC Grants Harberton	550	550	550	550	0	550	£ -	£ -	550.00	£ -
37	PCC Grant Harbertonford	500	500	500	500	500	500	£ -	£ -	550.00	-£ 50.00
38	Salary	6635.2	6635.2	6481.33	7000	5552.43	6667.31	£ 332.69	£ 185.98	7,669.40	-£ 669.40
39	Salary overtime	2000	2000	1685.91	2100	1375.1	1829.54	£ 270.46	£ 143.63	2,100.00	£ -
40	Neighbourhood Plan Salary	765.6	765.6	2667.28	810	643.2	771.84	£ 38.16	-£ 1,895.44	958.88	-£ 148.88
41	Neighbourhood Plan Salary Overtime	0	0	0	1000	669.94	669.94	£ 330.06	£ 669.94	-	£ 1,000.00
42	Tax/NI payments	168	168	239.93	886.5	635.9	830.3	£ 56.20	£ 590.37	1,294.21	-£ 407.71
43	Pension	0	0	0	0	0	0	£ -	£ -	250.00	-£ 250.00
44	Clerk Expenses	125	125	110.61	125	79.35	£ 96.38	£ 28.62	-£ 14.23	100.00	£ 25.00
45	Office Expenses	200	200	195.25	100	245.5	245.5	-£ 145.50	£ 50.25	250.00	-£ 150.00
46	Professional Fees	2000	2000	354.5	500	472	472	£ 28.00	£ 117.50	1,000.00	-£ 500.00
47	Broadband	90	90	89.99	90	74.99	89.99	£ 0.01	£ -	150.00	-£ 60.00
48	Grasscutting Harbertonford	600	600	930	900	840	900	£ -	-£ 30.00	900.00	£ -
49	Grasscutting Harberton	950	950	820.8	1000	0	1000	£ -	£ 179.20	1,000.00	£ -
50	Playground Inspections	575	575	564	600	583.2	583.2	£ 16.80	£ 19.20	600.00	£ -
51	Harbertonford Playground Lease	250	250	440	250	250	250	£ -	-£ 190.00	250.00	£ -
52	Allotment	500	500	500	500	0	500	£ -	£ -	500.00	£ -
53	Youth Provision [TRAYE]	1500	1500	1902	3500	3500	3500	£ -	£ 1,598.00	4,000.00	-£ 500.00
54	Annual Tree Inspection	650	650	690	700	594	594	£ 106.00	-£ 96.00	700.00	£ -
55	Grant funded projects	0	0	2737.55	0	0	0	£ -	-£ 2,737.55	-	£ -
56	Contingency/Reserves	500	500	41.48	500	585.02	585.02	-£ 85.02	£ 543.54	1,000.00	-£ 500.00
57	Community Benefit Fund	0	0	6398.4	0	1000	1000	-£ 1,000.00	-£ 5,398.40	-	£ -
58	Parish Parks	0	0	0	2000	1000	2000	£ -	£ 2,000.00	2,000.00	£ -
59	Parish Council Grants Fund	500	500	0	1000	0	0	£ 1,000.00	£ -	2,000.00	-£ 1,000.00
60	Citizens Advice South Hams	250	250	550	300	0	300	£ -	-£ 250.00	400.00	-£ 100.00

61 Earmarked Reserves		Earmarked Reserves						Earmarked Reserves			
62	Office Equipment	265	265	0	500	0	0	£	500.00	£	-
63	Training	730.8	730.8	42	700	159	159	£	541.00	£	117.00
64	Parish Defibrillators	950	950	0	950	0	0	£	950.00	£	-
65	Elections	2500	2500	176.28	2750	0	0	£	2,750.00	-£	176.28
66	Maintenance Reserves (Includes trees)	4500	4500	2289	4000	2392	£ 2,392.00	£	1,608.00	£	103.00
67	Parish Lengthsman Project	7500	7500	0	4000	0	0	£	4,000.00	£	-
68	Emergency Planning	300	300	0	500	0	0	£	500.00	£	-
69	Website	400	400	417.16	600	322.32	322.32	£	277.68	-£	94.84
70	Service Level Agreements: annual maintenance works Landing Site										
70	Maintenance	550	550	0	550	179.77	179.77	£	370.23	£	179.77
71	Neighbourhood Plan	2000	2000	1147.89	1500	105	605	£	895.00	-£	542.89
72	<b>Totals</b>	<b>40719.6</b>	<b>40719.6</b>	<b>34114.23</b>	<b>42711.5</b>	<b>23138.98</b>	<b>29202.37333</b>				
73	<b>Income minus expenditure</b>	0.25		-7065.64	0.34	£ 5,208.14		-£	3,936.40	-£	0.47

#### Budget Notes

5 The precept is the balancing figure

6 Ground rent set in lease

8 2026/27 budget figure calculated on VAT paid out to date

10 As per lease agreement.

14 As per lease agreement.

16 Community benefit fund is accounted for separately, hence there being no 'income' and 'expenditure' figures within the budget.

17 - 27 Remainder of reserves carried forward

37 Noting that whilst there is a difference in size between sites, the graveyard in Harbertonford is more expensive to maintain as the majority of the site is strimmed rather than mown.

38 The National Pay Award has not yet been agreed. It is expected that payscales will rise with the minimum wage, but no guidance as to how much. It is proposed to increase by 6 spine points, plus an increase of 3%

39 Whilst under budget in 2025/26, the budget for overtime is retained at the same amount due to uncertainty around the impact of Local Government Reorganisation on Parish and Town Councils.

40 The significant overspend on this line is due to overtime undertaken for the Neighbourhood Plan. A 'Neighbourhood Plan Overtime' line has therefore been created below. It is proposed to budget for a 6.7% increase in the Clerk's rate of pay.

41 It is expected that the Neighbourhood Plan will be finalised within the year, and therefore any overtime can be met flexibly within the annual salary figure.

42 Projected NI figures are based on projected payscale increases

43 **NEW LINE: Budgeting for approximately 3% of salary.**

44 Decreased due to Clerk's expected reduction in car journeys, having moved.

45 Increased in reflection of increases to spending in the 2026/27 financial year.

46 Increased in order to meet any potential needs arising out of impacts of Local Government Reorganisation

47 Increased in line with increases to real costs.

53 TRAYE's request for an increase to the 2026/7 contribution was considered by the Parish Council and approved in December 2025.

On review of the reserves, reserves policy and on the advice of the internal auditor, the Parish Council agreed to increase the general reserve to approximately £8000 -9000 by 2025/6 financial year, and £10,000-11,000 by the 2026/27 financial year. It is estimated that the Parish Council will have approximately £10,500 in reserves at the end of the financial year. Noting that if the Clerk's salary increases, so will employment costs and the general reserve required. Any 56 underspend in 'contingency' within the year will contribute to building the General Reserve.

This new line was proposed in 2025/26 budget so that applications can be made by both Harberton and Harbertonford Parks for an annual grant of up to £1000 directly to the Parish Council, instead of to the Community Benefit Fund. 58 Harbertonford Park has not drawn down these funds as yet.

59 No spending against this reserve to date, as is intended to build up until the Community Benefit Fund is exhausted. Noting that there is £1000 under 'income' within Earmarked Reserves.

62 Unspent in financial year. Reserve was increased in the 2025/26 year to enable the purchase of a new laptop. This was increased again in 2026/27 expecting the cost of a laptop to have increased.

63 Reserve replenished.

64 Replenish the reserve by estimated annual cost of defibrillators, and expectation of maintenance costs in Quarter 4 of 2025/26.

65 The Finance Committee has been seeking to increase this reserve to £3000 over the last three years.

66 The reserves are significantly depleted due to costs of tree works in 2025/26. Noting that the reserve was already unexpectedly depleted in 2025/26 due to significant tree works required in winter of 2024/25.

67 The reserves is increased expecting some progress of the Lengthsman project in the next financial year.

68 This reserve was increased to £500 in the previous financial year, and remains unspent.

69 The Finance Committee recommended in 2025/26 that a reserve should be built up to and kept to £600 to allow for email hosting as well as website hosting. Noting that billing periods fall at approximatley every 3 years.

70 Propose earmarked reserve renamed to 'Landing Site Maintenance'

71 The end of year includes estimated costs of printing posters and fliers for Regulation 14 consultation, leaving approx 767 for the remainder of the project, expected to be completed within the 2026/27 financial year.