

|    |  |  |   |                  |                  |                 |                       |   |   |                    |   |
|----|--|--|---|------------------|------------------|-----------------|-----------------------|---|---|--------------------|---|
| 1  | 2026/27 Budget                               | Approved by Harberton Parish Council 13th January 2026 |   |                  |                  |                 |                       |   |   |                    |   |
| 2  | Income                                       |  |   |                  |                  |                 |                       |   |   |                    |   |
| 3  |  | 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 (Projected year end) | Variance between years (for audit) (Projected year end) | 2026 - 27 Budget   | Difference between 2025/26 and 2026/27 budget +/- |
| 4  |  |  |   |                  |                  |                 |                       |   |   |                    |   |
| 5  | Precept                                      | 21364.00   | 21364.00                                    | 21364            | 26797            | 26797           | 26797                 | £ -                                       | £ 5,433.00  | £ 34,550.00        | £ 7,753.00  |
| 6  | Harberton Parish Hall Ground rent            | 10.00  | 10.00                                       | 10               | 10               | 0               | 10                    | £ -                                       | £ -   | £ 10.00            | £ -   |
| 7  | Bank interest                                | 0.00   | 0.00  | 0                | 0                | 0               | 0                     | £ -                                       | £ -   | £ -                | £ -   |
| 8  | VAT refund                                   | 700.00   | 700.00                                      | 697.26           | 836.79           | 1050.12         | 1050.12               | £ 213.33                                  | £ 352.86  | £ 1,000.00         | £ 163.21  |
| 9  | County Council Locality Fund Grant           | 0.00   | 0.00  | 0                | 0                | 0               | 0                     | £ -                                       | £ -   | £ -                | £ -   |
| 10 | Harberton Playing Field Association          | 0.05   | 0.05  | 0                | 0.05             | 0               | 0.05                  | £ -                                       | £ 0.05  | £ 0.05             | £ -   |
| 11 | Project Grant income (misc)                  | 0.00   | 0.00  | 3232.33          | 0                | 0               | 0                     | £ -                                       | £ -3,232.33   | £ -                | £ -   |
| 12 | Other Misc. income                           | 0.00   | 0.00  | 202              | 0                | 0               | 0                     | £ -                                       | £ -202.00   | £ -                | £ -   |
| 13 | Repayments                                   |  |   |                  |                  |                 |                       | £ -                                       | £ -   | £ -                | £ -   |
| 14 | Allotments                                   | 500.00   | 500.00                                      | 500              | 500              | 500             | 500                   | £ -                                       | £ -   | £ 500.00           | £ -   |
| 15 | Earmarked Reserves                           | Earmarked Reserves                                     |   |                  |                  |                 |                       |   |   | Earmarked Reserves |   |
| 16 | Community Benefit Fund                       | 0.00   | 0.00  |                  | 0                |                 | 0                     |   |   | £                  | -   |
| 17 | Office Equipment                             | 265.00   | 265.00                                      |                  | 265              |                 | 265                   |   |   | £ 500.00           | £ 235.00  |
| 18 | Training reserves                            | 730.80   | 730.80                                      |                  | 688.8            |                 | 688.8                 |   |   | £ 541.00           | £ -147.80   |
| 19 | Parish Defibrillators                        | 950.00   | 950.00                                      |                  | 950              |                 | 950                   |   |   | £ 950.00           | £ -   |
| 20 | Elections                                    | 2000.00  | 2500.00                                     |                  | 2323.72          |                 | 2323.72               |   |   | £ 2,750.00         | £ 426.28  |
| 21 | Maintenance reserves                         | 4200.00  | 4755.00                                     |                  | 4075             |                 | 4075                  |   |   | £ 74.00            | £ -4,001.00                                       |
| 22 | Parish Lengthsman Project                    | 7500.00  | 7500.00                                     |                  | 3500             |                 | 3500                  |   |   | £ 3,350.00         | £ -150.00   |
| 23 | Emergency Planning                           | 150.00   | 300.00                                      |                  | 300              |                 | 300                   |   |   | £ 500.00           | £ 200.00  |
| 24 | Website                                      | 200.00   | 400.00                                      |                  | 220.02           |                 | 220.02                |   |   | £ 277.68           | £ 150.21  |
| 25 | Service Level Agreement DAAT Ligthing column | 550.00   | 550.00                                      |                  | 550              |                 | 550                   |   |   | £ 370.23           | £ 217.00  |
| 26 | Neighbourhood Plan                           | 1600.00  | 2229.35                                     |                  | 1195.46          |                 | 1195.46               |   |   | £ 767.00           | £ -428.46   |
| 27 | Parish Council Grants Fund                   | 0.00   | 500.00                                      |                  | 500              |                 | 500                   |   |   | £ 1,000.00         | £ 500.00  |
| 28 | Totals                                       | 40719.85   | 43254.20                                    | 19957.01         | 42711.84         | 28347.12        | 42925.17              |   |   | £ 47,139.96        | £ 4,428.12  |
| 29 | Income minus expenditure                     |  |   |                  |                  |                 |                       |   |   |                    |   |
| 30 |  |  |   |                  |                  |                 |                       |   |   |                    |   |

|    |                                    |                     |   |                   |                     |                    |                          |                         |   |    |                     |     |          |       |          |
|----|------------------------------------|---------------------|---|-------------------|---------------------|--------------------|--------------------------|-------------------------|---|----|---------------------|-----|----------|-------|----------|
| 31 | Expenditure                        |                     |   |                   |                     |                    |                          |                         |   |    |                     |     |          |       |          |
| 32 |                                    | 2024 - 25<br>Budget | Budget with<br>2023/24<br>carried<br>forward<br>figures | Actual 2024<br>25 | 2025 - 26<br>Budget | Actual 2025-<br>26 | Projected<br>end 2025/26 | Variance with<br>budget | Variance<br>between<br>years (for<br>audit) |    | 2026 - 27<br>Budget |     |          |       |          |
| 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   | £        | -                  | £      | 750.00   | -£       | 250.00   |   |
| 63 | Training   | 730.8   | 730.8   | 42                 | 700     | 159      | 159         | £        | 541.00   | £        | 117.00             | £      | 700.00   | £        | -        |   |
| 64 | Parish Defibrillators  | 950     | 950     | 0                  | 950     | 0        | 0           | £        | 950.00   | £        | -                  | £      | 1,250.00 | -£       | 300.00   |   |
| 65 | Elections  | 2500    | 2500    | 176.28             | 2750    | 0        | 0           | £        | 2,750.00 | -£       | 176.28             | £      | 3,000.00 | -£       | 250.00   |   |
| 66 | Maintenance Reserves (Includes trees)  | 4500    | 4500    | 2289               | 4000    | 2392     | £           | 2,392.00 | £        | 1,608.00 | £                  | 103.00 | £        | 4,000.00 | £        | - |
| 67 | Parish Lengthsman Project  | 7500    | 7500    | 0                  | 4000    | 0        | 0           | £        | 4,000.00 | £        | -                  | £      | 5,000.00 | -£       | 1,000.00 |   |
| 68 | Emergency Planning   | 300     | 300     | 0                  | 500     | 0        | 0           | £        | 500.00   | £        | -                  | £      | 500.00   | £        | -        |   |
| 69 | Website  | 400     | 400     | 417.16             | 600     | 322.32   | 322.32      | £        | 277.68   | -£       | 94.84              | £      | 600.00   | £        | -        |   |
|    | <del>Service Level Agreements- annual maintenance works</del> Landing Site Maintenance |         |         |                    |         |          |             |          |          |          |                    |        |          |          |          |   |
| 70 |  | 550     | 550     | 0                  | 550     | 179.77   | 179.77      | £        | 370.23   | £        | 179.77             | £      | 550.00   | £        | -        |   |
| 71 | Neighbourhood Plan   | 2000    | 2000    | 1147.89            | 1500    | 105      | 605         | £        | 895.00   | -£       | 542.89             | £      | 767.00   | £        | 733.00   |   |
| 72 | Totals   | 40719.6 | 40719.6 | 34114.23           | 42711.5 | 23138.98 | 29202.37333 |          |          |          |                    |        | 47139.49 | -£       | 4,427.99 |   |
| 73 | Income minus expenditure   | 0.25    |         | -7065.64           | 0.34    | £        | 5,208.14    |          |          | -£       | 3,936.40           | -£     | 0.47     |          |          |   |

*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 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. 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 approximately 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.*