Honeybourne Parish Council

Budget 2026/27: Income, Expenditure and Precept

The 2026/27 budget and precept were approved by Full Council at its meeting on 13 January 2026. This summary shows the Council's income and expenditure for 2026/27 and how the precept was calculated.

1. How the precept was calculated

	2026/27
Total budget requirement 2026/27	£118,945.00
Less: precept grant	(£5,473.00)
Precept requested from Wychavon District Council	**£113,472.00**
Tax base (Band D equivalents)	819.97
Band D council tax, annual	**£138.39**
Band D, monthly equivalent	£11.53
Band D, daily equivalent	£0.38

The 2025/26 precept was £96,177. The 2026/27 precept is an increase of £17,295 (18.4%). The increase reflects higher operating costs and less reliance on one-off funding, as Section 106 and Community Infrastructure Levy receipts and reserves that moderated the precept in earlier years have now largely been applied.

2. Income 2026/27

Income that funds the budget requirement:

Source	2026/27
Precept	£113,472.00
Precept grant (confirmed)	£5,473.00
Total funding the budget requirement	**£118,945.00**

Other forecast receipts for 2026/27:

Receipt	2026/27
Allotment rent	£800.00
Allotment subscriptions (collected and passed on to Honeybourne Allotment Gardens; no net income to the Council)	£315.00
Cemetery fees (interment fees, plot purchases and grave digging fees)	£1,000.00
Grass cutting contributions (Worcestershire County Council)	£1,450.00
Lengthsman reimbursement (Worcestershire County Council)	£2,500.00
Christmas event income (raffle, sponsor-a-light and sponsorship)	£2,500.00
Neighbourhood Plan Review grant (Wychavon District Council; claimed in stages at project milestones)	£9,289.40
Section 106 grant, sports field drainage Phase 2 (Wychavon District Council; claimed on completion of works)	£35,210.00
Total other forecast receipts	**£53,064.40**

Grant receipts are linked directly to the related expenditure and are claimed only when the conditions are met. Bank interest and VAT reclaims are not included in the forecast and are treated as in-year variations when received.

3. Expenditure 2026/27

Expenditure by heading and budget line. The total equals the budget requirement funded by the precept and precept grant.

Budget line	2026/27
Administration	**£81,171.00**
Staff and councillor expenses	£2,000.00
Website	£300.00
Office running costs	£3,200.00
Subscriptions	£2,850.00
Staff costs	£52,000.00
Legal and professional	£9,000.00
Audit fee	£970.00
Insurance	£2,200.00
Training and development	£800.00
Miscellaneous	£1,500.00
IT support and licences	£2,151.00
HPC grants	£4,200.00
Allotments	**£1,050.00**
Allotment maintenance	£500.00
Utilities	£200.00
Allotment membership	£0.00
Allotment rent expenditure	£350.00
Amenity maintenance	**£23,200.00**
Grounds maintenance contract	£19,000.00
Handyman works	£4,200.00
Capital expenditure	**£0.00**
Capital	£0.00
Capital reserve	£0.00
Cemetery	**£500.00**
Maintenance	£500.00
Grave digging fee	£0.00
Environment	**£2,000.00**
Other environs	£2,000.00
Recreational field and pavilion	**£5,000.00**
Power, heating and lighting	£1,000.00
Pavilion equipment	£2,000.00

Budget line	2026/27
Maintenance	£2,000.00
Streetlights	**£4,800.00**
Unmetered footway lighting	£4,800.00
The Leys playing field	**£1,224.00**
Leys playing field rent	£1,224.00
Total budget requirement	**£118,945.00**

Note: Staff costs include gross salary, employer National Insurance and employer pension contributions.

4. Items funded from earmarked reserves

In addition to the budget requirement above, the Council approved the use of £22,780 of earmarked reserves in 2026/27 only, for the following items:

Item	2026/27
Streetlight maintenance	£3,800.00
Christmas event	£4,500.00
CCTV	£400.00
Vehicle activated sign warranty	£400.00
Playing field maintenance	£2,500.00
Neighbourhood Plan review	£9,680.00
Election	£1,500.00
Total earmarked reserves applied	**£22,780.00**