



Boughton Aluph & Eastwell Parish Council 2026/2027 Budget & Precept

- April 2026 – March 2027
- Plan for all expenditure & necessary reserves (general & specific e.g. elections)
- Needs to be realistic.
- Includes statutory Parish Council duties and responsibilities and chosen projects.
- Must be agreed by Full Council. It is the decision of the Council.

Key items to note for 2026/2027 budget:

Community Warden

General reserves policy to be changed from 9 months running costs to 6 months (these are running and committed costs)

Proposal to support Parishioners by overall precept take but increasing impact locally and supporting existing work.

The Precept

- The amount the Parish Council requests from tax payers (collected via Council tax).
- The tax base next year is 1077. It varies slightly, this year it is 1082
- Amount paid by a Band D household = precept divided by tax base

Unless there is a separate income stream (e.g. a PC might rent out land), the main source of income to pay for the work the PC does is the precept.

Precept: historic context

- Previously were additional Borough Council Grants
- Requirements on & demands of Parish Councils have increased.
- PC has used reserves to help fund its work previously, whilst not increasing the precept.

Precept: local context

There is no maximum or minimum increase, decrease or level.

However the PC will need to *explain* the decision, the precept and what happens (or would not happen otherwise) for that money. n.b. newsletter planned for new year.

Average band D precept from Parish & Town Councils in the UK for 2025/2026 was £91.22. Boughton Aluph & Eastwell was £41.85/household so represents very good value for money, and sits below the Ashford average of £70.00.

Training on budgets and precepts is available to councillors, both online and person. Please contact the Clerk. The Good Councillors Guide to Finance is available in the Councillors team folder.

Draft Budget 26/27 (also showing basis of likely cash position at 31/3/26)

BOUGHTON ALUPH & EASTWELL PARISH COUNCIL

Receipts & Payments vs. budget at 30/9/25

CASH FLOW INDICATION - YEAR END POSITION

	Year to Date		
RECEIPTS	£		
Precept	45283.65		
Misc. Income	830.00		
Bank interest	0.00		
Grants	0.00		
VAT	1046.50		
	47160.15		
PAYMENTS	Year to date	Likely Spend	Budget 26
Running costs	£	to year end	
Staffing Costs (salary, tax, pension)	7,861.72	9,026.62	17433.00
Office Allowances & Expenses	330.15	469.85	800.00
Insurance	1,031.88	0.00	1062.84
Audit	146.25	473.75	620.00
Payroll	120.00	120.00	240.00
Subscriptions	990.14	259.86	1250.00
Legal/specialist advice	0.00	3,000.00	2500.00
Councillor/Clerk Training	100.00	300.00	700.00
Venue Hire	40.00	200.00	250.00
Chair's Allowance	0.00	200.00	200.00
Archive/Storage	229.98	322.02	552.00
Defibrillators	2,476.00	1,615.00	540.00
Equipment	0.00	100.00	400.00
Stationery/Consumables	39.98	210.02	200.00
Bank Charges	54.00	66.00	120.00
Website & email	197.46	452.54	650.00
Content creation - web	0.00	1,500.00	1200.00
Printing/Newsletter	0.00	600.00	600.00
TOTAL	13,617.56		29317.84
Maintenance			
War Memorial Garden	0.00	600.00	200.00
Eastwell Churchyard	435.00	365.00	800.00
Litterbins/Noticeboards	0.00	1,500.00	1500.00
Duty of care Village Green	0.00	1,500.00	1000.00
TOTAL	435.00		3500.00
Grants & donations			
Small Grants Programme	500.00	6,500.00	3500.00
Additional community project	480.00	1,800.00	
		720.00	
Warden			10000.00
Chatty			1545.00
Transport/other project			2000.00
TOTAL	980.00		17045.00

Projects

Litter Pick	0.00	100.00	300.00	
Meet Your Councillor	0.00	200.00	200.00	
Highways Improvement Plan	0.00	0.00	24000.00	move to 26/27
Community Resilience	0.00	0.00	0.00	
NP updating & Local Plan work	0.00	3,260.00	7000.00	
TOTAL	0.00	35,460.66	31500.00	
VAT on expenditure	905.58			
TOTAL	32,202.01		81362.84	
RECEIPTS LESS PAYMENTS	14,958.14			

Precept Calculation for 2026/2027

Shows predicted year end cash position & proposed reserves

Cash end September 25 106623.03

Predicted spend to year end 35460.66

Predicted year end balance 71162.37

Reserves required

elections 3000.00
contingency NP costs 1000.00
general @ 6 months 26681.42
30681.42

NP 26/27 to budget

change from 9 months

Available funds carried over 40480.95

Proposed budget 81362.84

Therefore need precept : **40881.88**
(budget less available funds carried over)

4401.12
4.09

proposed precept reduction since 2025/2026
band D reduction/ household/year

37.96 Band D equiv

25/26 England average £92.22

25/26 Ashford average £70.00