

LANDULPH PARISH COUNCIL PRECEPT PROPOSALS 2026-27 V4  
Accounts as at 17/12/25, Precept proposal 7/1/26

Finance Report	£ to date	
Saver Account	48,887.91	
Current Account	5,779.73	
Total Bank Balance	54,667.64	
Less uncleared amounts (gross)		
<b>Total</b>	<b>54,667.64</b>	<b>£ Forecast YE</b>
Earmarked reserves (net)	46,627.25	46,218.84
General Funds remaining (net)	(7,630.88)	5,344.59
General reserve (net)	19,535.50	24,880.09
VAT (income - Expenditure)	(3,864.23)	0
<b>Overall total (gross)</b>	<b>54,667.64</b>	<b>76,443.52</b>
General reserves (gross)	15,671.27	24,880.09
Check against bank balance sb 0	0.00	

72% of annual precept. (General reserves should be between 55-70% of Precept, ie £18,920 - £24,080)

General funds (annual budget)	Allocated Budget from Precept 2025/26	Expenditure to date	Plus b/f existing earmarked fund from previous year	Plus grants / income / virements received to date less transfers out	Budget remaining	Forecast spend to year end	Forecast receipts to year end	Total forecast remaining year end
Salaries / Tax / Pension /NI	9,250.00	6,448.08		3,521.00	6,322.92	1,485.82	0.00	4,837.10
Open spaces (inc grass maintenance, footpaths, etc)	2,700.00	3,090.00			(390.00)	440.00	673.18	(156.82)
Office expenses (incl GDPR/ICO/Audit)	1,150.00	743.35			406.65	100.00	0.00	306.65
Insurance	700.00	624.36			75.64	300.00	0.00	(224.36)
ICT costs (Google / Website / Laptop / Parish Online)	2,000.00	966.16			1,033.84	1,273.00	0.00	(239.16)
Subscriptions (ie CALC/SLCC)	700.00	500.86			199.14	110.00	0.00	89.14
Hall Bookings	400.00	0.00			400.00	264.00	0.00	136.00
Playing Field Equipment Maintenance	500.00	136.25			363.75	0.00	0.00	363.75
Other Assets Maintenance (inc lifebuoy, defib, bus shelter, noticeboards, dog bins, pump etc)	500.00	525.29			(25.29)	0.00	0.00	(25.29)
Climate Change	250.00	77.32			172.68	0.00	0.00	172.68
Orchard	350.00	118.93			231.07	40.00	0.00	191.07
Councillor Expenses	100.00	0.00			100.00	0.00	0.00	100.00
Training (exc CILCA for Clerk)	250.00	75.00			175.00	150.00	0.00	25.00
Emergency Plan	100.00	0.00			100.00	0.00	0.00	100.00
Broadband	350.00	155.37			194.63	829.12	0.00	(634.49)
Searle Family Memorial Field	350.00	244.99			105.01	10.00	0.00	95.01
Community Levelling up grant Y4 CAP3	0.00	30,005.20		12,609.28	(17,395.92)	0.00	17,384.23	(11.69)
Miscellaneous	300.00	0.00			300.00	80.00	0.00	220.00
<b>Total of general funds (net)</b>	<b>19,950.00</b>	<b>43,711.16</b>		<b>16,130.28</b>	<b>(7,630.88)</b>	<b>5,081.94</b>	<b>18,057.41</b>	<b>5,344.59</b>

General Funds (annual budget) - Precept	2026-27 Proposed Budget	Difference from 2025-26 precept	Notes same budget as last year unless said otherwise
Salaries / Tax / Pension /NI	10,000.00	750.00	Includes training 5 hours per month
Open spaces (inc grass maintenance, footpaths, etc)	3,800.00	1,100.00	increased costs of grass cutting+ hedge cutting
Office expenses (incl GDPR/ICO/Audit)	1,150.00	0.00	
Insurance	1,000.00	300.00	Increased insurance for assets (est)
ICT costs (Google / Website / Laptop / Parish Online)	1,400.00	(600.00)	Parish online mapping, Workdrive, Community website, finance package
Subscriptions (ie CALC/SLCC)	700.00	0.00	No longer inc Parish Online
Hall Bookings	400.00	0.00	
Playing Field Equipment Maintenance	500.00	0.00	
Other Assets Maintenance (inc lifebuoy, defib, bus shelter, noticeboards, dog bins, pump etc)	500.00	0.00	
Climate Change	250.00	0.00	
Landulph Orchard Green	500.00	150.00	hedge cutting bi-annual
Councillor Expenses	50.00	(50.00)	
Training (exc CILCA for Clerk)	250.00	0.00	external fees
Emergency Plan	100.00	0.00	
Broadband	350.00	0.00	
Searle Family Memorial Field	100.00	(250.00)	water bill standing charge
Community Levelling up grant Y4 CAP3	0.00	0.00	Grant funded
Miscellaneous	300.00	0.00	
<b>Total of general funds (net)</b>	<b>21,350.00</b>	<b>1,400.00</b>	

Earmarked reserves	Allocated Budget from Precept 2025/26	Expenditure to date	Plus b/f existing earmarked fund from previous year	Plus grants / income / virements received to date less transfers out	Budget remaining	Forecast spend to year end	Forecast receipts to year end	Total forecast remaining year end
Grant Fund	0.00	1,000.00	3,000.00		2,000.00	0.00	0.00	2,000.00
Office Equipment	0.00	0.00	564.00		564.00	0.00	0.00	564.00
Playing Field New Assets	3,000.00	1,542.00	15,041.21		16,499.21	0.00	0.00	16,499.21
Clerk Training budget	0.00	0.00	830.00		830.00	0.00	0.00	830.00
Elections budget	0.00	288.68	5,000.00		4,711.32	0.00	0.00	4,711.32
Community Events	400.00	761.54	1,916.56	518.00	2,073.02	0.00	0.00	2,073.02
Other New Assets	0.00	164.96	2,498.32	78.32	2,412.18	0.00	0.00	2,412.18
Highdown Layby Scheme	0.00	0.00	5,000.00		5,000.00	0.00	0.00	5,000.00
Donations	0.00	0.00	21.01		21.01	0.00	0.00	21.01
Clock Service	50.00	0.00	550.00		600.00	0.00	0.00	600.00
Landulph Orchard Earmarked Reserve	0.00	467.55	1,668.99	(728.34)	473.10	0.00	35.00	508.10
Searle Family Memorial Field Earmarked Reserve	3,500.00	0.00	0.00		3,500.00	0.00	0.00	3,500.00
Community website	1,000.00	0.00	0.00		1,000.00	0.00	0.00	1,000.00
Community Transport Project	3,500.00	0.00	0.00		3,500.00	0.00	0.00	3,500.00
Community developments / emergency planning at the memorial hall	3,000.00	0.00	0.00		3,000.00	0.00	0.00	3,000.00
Community Chest - Orchard (E857)	0.00	413.59	0.00	857.00	443.41	443.41	0.00	(0.00)
<b>Total of earmarked funds (net)</b>	<b>14,450.00</b>	<b>4,638.32</b>	<b>36,090.59</b>	<b>724.98</b>	<b>46,627.25</b>	<b>443.41</b>	<b>35.00</b>	<b>46,218.84</b>

Earmarked Reserves - Precept Proposals	2026-27 Proposed Budget	Difference from 2025-26 precept	Total earmarked reserve 2026-27	Notes
Grant Fund	1,000.00	1,000.00	3,000.00	
Office Equipment	0.00	0.00	564.00	
Playing Field New Assets	5,500.00	2,500.00	21,999.21	For new fencing
Clerk Training budget	200.00	200.00	1,030.00	CILCA and other courses (ext fees)
Elections budget	300.00	300.00	5,011.32	
Community Events	0.00	(400.00)	2,073.02	
Other New Assets	0.00	0.00	2,412.18	
Highdown Layby Scheme	0.00	0.00	5,000.00	
Donations	0.00	0.00	21.01	
Clock Service	50.00	0.00	650.00	
Landulph Orchard Green Earmarked Reserve	0.00	0.00	508.10	
Searle Family Memorial Field Earmarked Reserve	7,000.00	3,500.00	10,500.00	
Community website	0.00	(1,000.00)	1,000.00	
Community Transport Project	0.00	(3,500.00)	3,500.00	
Community developments / emergency planning	0.00	(3,000.00)	3,000.00	
Community Chest - Orchard (E857)	0.00	0.00	(0.00)	
<b>Total of earmarked funds (net)</b>	<b>14,050.00</b>	<b>(400.00)</b>	<b>60,268.84</b>	

GENERAL RESERVE	Budgetted precept	B/F from previous year	Income received to date plus net transfers	Current general reserve	Forecast receipts to year end	Total forecast at year end
B/F		8,830.67		8,830.67		8,830.67
Precept	34,400.00		34,400.00	0.00		0.00
Receipts (inc FIPL)			16,725.83	16,725.83		16,725.83
Transfers			(6,021.00)	(6,021.00)	5,344.59	(676.41)
<b>Totals (net)</b>		<b>8,830.67</b>	<b>45,104.83</b>	<b>19,535.50</b>		<b>24,880.09</b>

Total of general & earmarked funds	35,400.00	1,000.00	60,268.84
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COUNCIL TAX CALCULATIONS:	
Proposed Precept budget 26/27	35,400.00
Divided by Tax Base	287.12
<b>Equals: Band D Council Tax 26/27</b>	<b>123.29</b>
Minus: Band D Council Tax 25/26	119.71
Annual increase (£) to Band D Council Tax	£3.58
Monthly increase (£) to Band D Council Tax	£0.30
Annual change (%) to Band D Council Tax	2.99%
Annual change (%) (from Precept 25-26 to 26-27)	2.91%
Annual change (£) (from Precept 25-26 to 26-27)	1,000.00

OVERALL TOTALS	Precept	Expenditure to date	B/F from previous year	Income received to date plus net transfers	Total current funds	Forecast expenditure	Forecast Receipts	Total forecast at year end
<b>TOTAL OF GENERAL AND EARMARKED FUNDS</b>	<b>34,400.00</b>	<b>48,349.48</b>	<b>36,090.59</b>	<b>16,855.26</b>	<b>38,996.37</b>	<b>5,525.35</b>	<b>18,092.41</b>	<b>46,218.84</b>
<b>TOTAL OF GENERAL RESERVE</b>	<b>8,830.67</b>	<b>45,104.83</b>	<b>19,535.50</b>	<b>45,104.83</b>	<b>19,535.50</b>			<b>24,880.09</b>
VAT		<b>6,011.98</b>		<b>2,147.75</b>	<b>(3,864.23)</b>		<b>3,864.23</b>	<b>0.00</b>
<b>TOTAL (gross)</b>		<b>54,361.46</b>	<b>44,921.26</b>	<b>64,107.84</b>	<b>54,667.64</b>			<b>71,098.93</b>
Reconciliation against payments, receipts & bank balance sb 0		0.00		0.00	0.00			