

**Expenditure**

Budget heading	2025-26 Projected	2025-26 Spend to date	2026-27 Projected	Reclaim notes	Additional comments
Internal Audit	£100.00	£0.00	£170.00	N/A	LALC will be internal auditors from 2026-27.
External Audit	£250.00	£600.00	£250.00	N/A	PKF Littlejohn LLC
Insurance & Legal inc. ICO registration	£1,400.00	£1,076.06	£1,400.00	N/A	Zurich Insurance – it may be worth looking for quotes from March 2026
Election charges	£150.00	£0.00	£150.00	N/A	
Clerk's travel and working from home expenses	£1,000.00	£524.80	£1,000.00	N/A	Working from home allowance: £26.00. Travel expenses: £0.45 per mileage. Plus, incidental costs.
Wages	£3,500.00	£1,907.03	£3,700.00	N/A	4.1% increase rounded up.
Stationery	£100.00	£0.00	£100.00	N/A	
Subscriptions (LALC, SLCC, etc)	£200.00	£171.22	£250.00	N/A	Increased due to appointing a new Clerk
Training	£500.00	£791.20	£800.00	N/A	Increased due to appointing a new Clerk
Website hosting and E-mail provider subscription	£200.00	£0.00	£200.00	N/A	
Grass and hedge cutting	£2,850.00	£2,626.70	£3,000.00	LCC and FF Grant will cover part of these costs.	Allowed for two additional cuts of the playing field and football pitch per year.
Playground maintenance	£1,000.00	£1,538.48	£1,000.00	N/A	
Playground inspection	£200.00	£0.00	£200.00	N/A	
Laptop and or printer	£0.00	£0.00	£500.00	N/A	The current laptop is obsolete and is very slow, we did talk about replacing it previously, but we haven't yet replaced it.
Football pitch / goals / changing rooms etc	£0.00	£685.30	£5,390.00	Can reclaim £3,200.00 (minus VAT) in Football Foundation Grant Funding	VAT can be claimed from HMRC as a s.126 claim – monthly, quarterly, six monthly as long as each claim is £100.00 or more, or annually if below £100.00.
Community woodland	£0.00	£0.00	£0.00	Dependent upon obtaining grants	
Grants	£0.00	£500.00	£500.00	N/A	
Hall Hire	£140.00	£40.00	£160.00	N/A	
Defibrillator	£110.00	£212.00	£130.00	N/A	
Street scene and public realm (inc. Rock salt)	£0.00	£250.98	£100.00	N/A	While we can claim a large delivery of Rock Salt each year from LCC, this is to cover emergency top-ups or other street scene / public realm expenditure.
<b>Projected Total</b>	<b>£11,700.00</b>	<b>£10,923.77</b>	<b>£19,000.00</b>		

**Football Foundation Grant**

<b>Projected Maximum Expenditure</b>	<b>Year 1 2025-26</b>	<b>Year 2 2026-27</b>	<b>Year 3 2027-28</b>
Top dressing renovation	£1,600.00	£1,600.00	£1,600.00
Mowing	£0.00	£0.00	£0.00
Line marking	£0.00	£0.00	£0.00
Decompaction	£2,000.00	£2,000.00	£2,000.00
Goal mouth repairs	£20.00	£40.00	£40.00
Surface grooming (fortnightly) – not included in grant	£0.00	£0.00	£0.00
Deep slitting (quarterly) – not included in grant	£0.00	£0.00	£0.00
Overseeding (as required – in season)	£1,400.00	£1,400.00	£1,400.00
Scarification	£350.00	£350.00	£350.00
Application of fertilizer	£650.00	£650.00	£650.00
Application of selective herbicide	£350.00	£350.00	£350.00
<b>Total</b>	<b>£6,370.00</b>	<b>£6,390.00</b>	<b>£6,390.00</b>

<b>Source of income</b>	<b>Year 1 2025-26</b>	<b>Year 2 2026-27</b>	<b>Year 3 2027-28</b>	<b>Year 4 2028-29</b>
Football Foundation Grant	£2,667.00 net	£2,667.00 net	£1,833.33	
VAT Reclaimed	nil	£1,492.40	£1,503.00	£1,510.00
Toft Newton Parish Council	£3,703.00	£2,230.06	£3,053.67	
<b>Total</b>	<b>£6,370.00</b>	<b>£6,390.00</b>	<b>£6,390.00</b>	<b>£1,510.00</b>

**Income**

<b>Budget heading</b>	<b>2025-26 Projected</b>	<b>2025-26 (to date)</b>	<b>2026-27 Projected</b>	<b>Additional comments</b>
Precept from WLDC	£10,400.00	£10,400.00	£10,608.00	2% increase on previous year to cover rising costs
VAT Refund	£500.00	£1,029.65 (2 years)	£2,300.00	Extra VAT to be reclaimed due to the Football Foundation Grant expenditure. VAT can be reclaimed quarterly to help cashflow.
Grass cutting contribution from LCC	£500.00	£849.77 (2 years)	£500.00	LCC provide a PO number in September and pay upon receipt of invoice with the PO number included.
Football Foundation grant	£0.00	£2,667.00	£3,200.00	To be reclaimed after payment of invoices.
Bank credit interest	£0.00	£0.07	£10.00	Interest earned from bank accounts.
<b>Projected Total</b>	<b>£11,400.00</b>	<b>£14,946.49</b>	<b>£16,618.00</b>	

**Staffing Costs**

The replacement Parish Clerk will be employed on a contract that is 3 hours per week. I did say that I would calculate the costs of increasing this, so here are my calculations

SPC	Unqualified Hourly Rate 2025-26	3 hours per week @ 2025-26 rate	3 hours per week @ 2025-26 rate + 4.1%	4 hours per week @ 2025-26 rate	4 hours per week @ 2025-26 rate + 4.1%	5 hours per week @ 2025-26 rate	5 hours per week @ 2025-26 rate + 4.1%
9	£13.09	£2,047.66	£2,121.62	£2,730.21	£2,842.15	£3,412.76	£3,552.69
10	£14.13	£2,210.35	£2,300.98	£2,947.13	£3,067.97	£3,683.91	£3,834.96
11	£14.59	£2,282.30	£2,375.88	£3,043.07	£3,167.84	£3,803.84	£3,959.80
	Qualified Hourly Rate 2025-26	3 hours per week @ 2025-26 rate	3 hours per week @ 2025-26 rate + 4.1%	4 hours per week @ 2025-26 rate	4 hours per week @ 2025-26 rate + 4.1%	5 hours per week @ 2025-26 rate	5 hours per week @ 2025-26 rate + 4.1%
14	£15.31	£2,394.93	£2,493.13	£3,193.24	£3,324.17	£3,991.55	£4,155.21
15	£15.56	£2,434.04	£2,533.84	£3,245.39	£3,378.46	£4,056.73	£4,223.06
16	£15.82	£2,474.71	£2,576.18	£3,299.61	£3,434.90	£4,124.52	£4,293.63
17	£16.08	£2,515.38	£2,618.52	£3,353.84	£3,491.35	£4,192.30	£4,364.19

The Playground Warden is employed for 6.5 hours per month.

SCP	Hourly Rate 2025-26	6.5 hours per month @ 2025-26 rate	6.5 hours per month @ 2025-26 rate + 4.1%
2	£12.65	£986.70	£1,027.16
3	£12.85	£1,002.30	£1,043.40
4	£13.05	£1,017.90	£1,059.64
5	£13.26	£1,034.28	£1,076.69

At these rates, and under the current National Insurance and Pension auto-enrolment thresholds, there will not be any Employers NI and Employers Pension Contributions to pay.

Taking the maximum wages for both posts, with the various calculations into consideration the 2026-27 wages bill could be:

Based on the maximum Spinal Column Points at 6.5 hours monthly for the Playground Warden and 3 hours per week for the Clerk, plus the anticipated Local Government pay award of 4.1%	£3,695.21
Based on the maximum Spinal Column Points at 6.5 hours monthly for the Playground Warden and 4 hours per week for the Clerk, plus the anticipated Local Government pay award of 4.1%	£4,568.04
Based on the maximum Spinal Column Points at 6.5 hours monthly for the Playground Warden and 5 hours per week for the Clerk, plus the anticipated Local Government pay award of 4.1%	£5,440.88

*The budget could accommodate the Parish Clerk's hours being increased to 4 hours per week with some additional budgetary pressures.*

However, increasing to 5 hours per week, will start to put pressure on the reserves and may require an increase in the precept or other income raised by the Council before being able to comfortably afford this increase.

**New Budget Headings / Proposed Cost Codes (from 1<sup>st</sup> April 2026)**

Main Headings	Sub Headings	Expenditure Cost Codes	Powers to Spend (Authority)
<b>Council Core Activities</b>			
<b>Audits</b>	Internal	E/001	LGA 1972 s.111
	External	E/002	LGA 1972 s.111
<b>Legal</b>	Insurances	E/003	LGA 1972 2.111, s.114 & s.143
	Information Commissioners Office Registration	E/004	DPA 2018 s.7
	Other Regulatory Expenses	E/005	LGA 1972 s.137
<b>Elections</b>	Parish Council Elections	E/006	RPA 1983 s.36(5)
<b>Employee &amp; Councillor Costs</b>	Wages	E/007	LGA 1972 s.112(2)
	Income Tax	E/008	LGA 1972 s.112(2)
	Employers National Insurance	E/009	LGA 1972 s.112(2)
	Employers Pension Contributions	E/010	LGPSR 2013 (SI 2013/2356)
	Work From Home Allowance	E/011	LG (FP)A 1963 s.5
	Travel Expenses (Employees)	E/012	LG (FP)A 1963 s.5
	Chairman's Allowance	E/013	LGA 1972 ss.15(5) & 34(5)
	Travel and Subsistence (Councillors)	E/014	LGA 1972 s.174 / LA(MA)(E) R 2003/1021
<b>Training</b>	Care Responsibilities (Councillors)	E/015	LGA 1972 s.173
	LALC Training Scheme	E/016	LGA 1972 s.111
	Staff Training	E/017	LGA 1972 s.111
	Councillor Training	E/018	LGA 1972 s.111
<b>Subscriptions</b>	Other Training	E/019	LGA 1972 s.111
	LALC Annual Subscription	E/020	LGA 1972 s143
	Society of Local Council Clerks	E/021	LGA 1972 s143
<b>Stationery &amp; Postage</b>	Other Subscriptions	E/022	LGA 1972 s143
	Stationery	E/023	LGA 1972 s.111
<b>Technology, Website Hosting and E-mail Provider</b>	Postage	E/024	LG(FP)A 1963 s.5
	LALC Website Support	E/025	LGA 1972 s.142
	Website Hosting	E/026	LGA 1972 s.142
	E-mail Provision	E/027	LGA 1972 s.142
	Online Storage / Cloud Services	E/028	LGA 1972 s.111
	Laptop	E/029	LGA 1972 s.111
	Printer	E/030	LGA 1972 s.111
	Peripherals (leads, laptop case, etc)	E/031	LGA 1972 s.111
<b>Hall Hire</b>	Software	E/032	LGA 1972 s.111
	Hall Hire Costs – Parish Council Meetings	E/033	LGA 1972 s.133
	Hall Hire Costs – Parish Council Events	E/034	LGA 1972 s.137
<b>Grants</b>	Hall Hire Costs – Parish Meetings	E/035	LGA 1972 s.150(2)
	Capital Grants to Toft Newton Village Hall Association	E/036	LG(MP)A 1976 s.19(3)
	Revenue Grants to Toft Newton Village Hall Association	E/037	LG(MP)A 1976 s.19(3)
	Capital Grants to Newtoft Social Club	E/038	LGA 1972 s.137
	Revenue Grants to Newtoft Social Club	E/039	LG(MP)A 1976 s.19(3)
	Capital Grants to Other Parish Based Projects	E/040	LGA 1972 s.137
Revenue Grants to Other Parish Based Projects	E/041	LG(MP)A 1976 s.19(3)	
<b>Within the Parish</b>			
<b>Street Scene &amp; Public Realm</b>	Defibrillator Service	E/042	PHA 1936 s.234

	Defibrillator Repairs and Replacement	E/043	PHA 1936 s.234
	Grit Bins & Emergency Rock Salt Supplies	E/044	HA 1980 ss.43,50
	Bins and Waste Disposal	E/045	LA 1983 s.5
	Litter Picking Equipment	E/046	LA 1983 s.5
	Assets Maintenance and Replacement	E/047	LGA 1972 s.137
	Other Street Scene and Public Realm Expenditure	E/048	LGA 1972 s.137
<b>Playground</b>	Annual Inspection	E/049	PHAAA 1907 S.76(1)
	Repairs and Maintenance	E/050	PHAAA 1907 S.76(1)
	Major Upgrades	E/051	PHAAA 1907 S.76(1)
<b>Grass and Hedge Cutting</b>	Playing Field and Football Pitch	E/052	HA 1980 s.96
	Village Grass Verges	E/053	HA 1980 s.96(5)
	Hedge Cutting	E/054	LGA 1972 s.137
<b>Football Pitch Grant Expenditure</b>	Top Dressing Renovation	E/055	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Mowing (not included above)	E/056	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Line Marking	E/057	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Decompaction	E/058	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Goal Mouth Repairs	E/059	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Surface Grooming	E/060	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Deep Slitting	E/061	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Overseeding	E/062	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Scarification	E/063	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
	Application of Fertilizer and Selective Herbicides	E/064	HA 1980 s.96 / LG(MP)A 1976 s.19(3)
<b>Income</b>			
<b>Precept</b>	Annual Precept	I/001	LGA 1972 s.139
	Election Costs	I/002	LGA 1972 s.139 / RPA 1983 s.36(5)
<b>Refunds</b>	HMRC PAYE Costs	I/003	ITA 2007 s.838
	VAT s126 Reclaim	I/004	VATA 1994 s4(2)
	Other Refunds	I/005	LGA 1972 s.139
<b>Devolved Services</b>	Grass Verge Cutting - Newtoft	I/006	LGA 1958 s.56(2)
	Other devolved services	I/007	LGA 1958 s.56(2)
<b>Bank Credit Interest</b>	Instant Access Savings Accounts	I/008	LGA 2003 s.12
	35-Day Access Savings Accounts	I/009	LGA 2003 s.12
	Other Bank Credit Interest	I/010	LGA 2003 s.12
<b>Grants</b>	Football Foundation	I/011	LGA 1972 s.139
	Personal Donations	I/012	LGA 1972 s.139
	Charitable Donations	I/013	LGA 1972 s.139
	Corporate Donations	I/014	LGA 1972 s.139
	Other Grants	I/015	LGA 1972 s.139

**Relevant legislation**

<b>Abbreviations</b>	<b>Statute</b>
CA 1899	Commons Act 1899
CA 2006	Commons Act 2006
DPA 2007	Data Protection Act 2027
DPA 2018	Data Protection Act 2018
FOI 2000	Freedom of Information Act 2000
GDPR 2016	The General Data Protection Regulation (EU Regulation 2016/79)
HA 1980	Highways Act 1980
ITA 2007	Income Tax Act 2007
LA 1983	Litter Act 1983
LA 2011	Localism Act 2011
LA(MA)(E) R 2003	Local Authorities (Members' Allowances) (England) Regulations 2003
LGPIHA 2007	Local Government & Public Involvement in Health Act 2007
LG&RA 1997	Local Government & Rating Act 1997
LG(FP)A 1963	Local Government (Financial Provisions) Act 1963
LG(MP)A 1953	Local Government (Miscellaneous Provisions) Act 1953
LG(MP)A 1976	Local Government (Miscellaneous Provisions) Act 1976
LG(R)A 1962	Local Government (Records) Act 1962
LGA 1892	Local Government Act 1892
LGA 1894	Local Government Act 1894
LGA 1948	Local Government Act 1948
LGA 1972	Local Government Act 1972
LGA 2003	Local Government Act 2003
LGPSR 2007	Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007
LGPSR 2013	Local Government Pension Scheme Regulations 2013
LGS(DP)R 1996	Local Government Superannuation (Discretionary Payments) Regulations 1996
L&AA 1976	Lotteries & Amusements Act 1976
NLA 1968	National Loans Act 1968
NTA 1937	National Trust Act 1937
OSA 1906	Open Spaces Act 1906
PCA 1957	Parish Councils Act 1957
PHA 1875	Public Health Act 1875
PHA 1936	Public Health Act 1936
PHA 1961	Public Health Act 1961
PHAAA 1907	Public Health Act Amendments Act 1907
PWLA 1965	Public Works Loans Act 1965
RPA 1983	Representation of the Peoples Act 1983
RTRA 1984	Road Traffic Regulations Act 1984
SHAA 1908	Small Holdings and Allotments Act 1908
SI	Statutory Instruments
TA 1985	Transport Act 1985
VATA 1994	Value Added Tax Act 1994
WCA 1981	Wildlife & Countryside Act 1981
WM(LAP)A 1923	War Memorials (Local Authorities' Powers) Act 1923