

Brightling Parish Council – Detailed Revenue Budget

Budget Line	2025/26 (£)	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	
Precept	9137	10376	11523	13033	13548	
Interest	160	160	160	160	160	Assumed static
VAT Reclaim	383	800	300	300	300	
Other Income	1206	0	0	0	0	
TOTAL INCOME	10885	11336	11983	13493	14008	
Salary	5592	7488	7788	8100	8424	Assumes annual increase in line with LGS Pay Award
Employer NI	54	373	418	465	514	Assumes annual increase in line with LGS Pay Award
Employer Pension (if required)	0	50	60	70	80	BPC obliged to contribute if Clerk opts-in
Home Working Allowance	0	312	312	312	312	Assumed static
Office Allowance	126	150	150	150	150	To cover printing and other administration as required
Bank Charges	78	81	84	87	90	Assumed 4% inflation annually
Subscriptions to Associations	370	385	400	416	433	Assumed 4% inflation annually
Insurance	237	246	256	266	277	Assumed 4% inflation annually
Other Expenses	60	60	60	60	60	
Cllr Expenses	75	75	75	75	75	
Elections	0	0	175	0	0	
Training	48	175	175	175	175	
Annual Assembly	195	210	218	227	236	Assumed 4% inflation annually
Audit Fee	234	243	253	263	274	
Churchyard Maintenance	768	799	831	864	899	Assumed 4% inflation annually
Website and Other	472	268	279	290	302	Assumed 4% inflation annually
Village Hall Hire	48	168	168	168	168	Assumed static
S.137 Grants	0	0	0	0	0	
S.137 Grants - BVH	490	500	520	541	563	Assumed 4% inflation annually
Fingerpost Maintenance	262	750	750	750	750	
Dog Waste Bin Emptying	190	198	206	214	223	Assumed 4% inflation annually
TOTAL EXPENDITURE FROM INCOME	9300	12531	13178	13493	14005	
Income/Expenditure Variance	1586	-1195	-1195	0	3	
PRECEPT % Change		13.56%	11.05%	13.10%	3.95%	
BAND D Charge £	44.41	50.43	55.99	63.35	65.85	

Notes: 2029/30 figures are indicative only and are included to demonstrate medium-term affordability rather than to predict actual outturn

Estimated Reserves at 31 March 2026 (Opening for 2026/27)

Reserve	£	Notes
Fingerpost Reserve	318	Balance after 25/26 works and match funding
Community Projects Reserve	1309	Includes £361 donation less 25/26 spend
General Reserve	5850 (estimated)	Estimated Residual after earmarked reserves; reflects revenue underspend and remaining cash
TOTAL RESERVES (rounded for planning)	c.7477	Based on the December cash position and known remaining costs, total reserves at 31 March 2026 are expected to be in the region of £7.5k.

Proposed Reserve Re-Designation (Effective 1 April 2026) - *These changes represent a proposed re-designation of reserves and do not constitute approval of expenditure*
Earmarked reserves represent the Council's current intentions and may be re-designated by resolution should financial circumstances or priorities change.

Reserve	£	Movement
Fingerpost Reserve	750	432
Community Projects Reserve	1,000	-309
Salary Uplift Reserve (new)	2,390	2,390
General Reserve	3,337	-2513
Total Reserves	7,477	—

NB. Approx. 3.5 months of core running costs

Reserves Projection

Year End	Projected Total Reserves (£)	Commentary
31/03/26	7477	Estimated outturn
31/03/27	6282	Salary uplift reserve partly applied
31/03/28	5087	Salary uplift reserve exhausted
31/03/29	5087	Revenue budget balanced; reserves stable

Narrative

The Council is forecast to close 2025/26 with total reserves of approximately £7.5k, reflecting an in-year revenue underspend and the correct treatment of purpose-specific income. A time-limited Salary Uplift Reserve is applied in 2026/27 and 2027/28 to manage staffing cost pressures. No ongoing revenue expenditure is planned to be supported from general reserves, and the revenue budget is balanced from 2028/29 onwards.