Code	Description	Budget 2027-28	Comments
Income			
A	**WDBC Precept**	£14,850.00	Expenditure less income, shortfall is precept
B	**VAT Refund**	£500.00	VAT reclaimed after the end of the financial year
C	**Interest**	£200.00	Interest rates have lowered.
D	**Grants received**		
E	**Virements**		
Total	**Income (not including precept)**	£700.00	
Total	**(Including Precept)**	£15,550.00	

Expenditure

A	**Salary & Working from home allowance**	£6,268	increased by 3.3%
B	**Tree Inspection**	£150	
C	**Defibrillator**	£900	
D	**Website**	£160	
E	**Village Hall Hire**	£300	Hall Hire fees increasing
F	**Litterbin emptying**	£550	
G	**Internal Auditor**	£100	Audit fees and in person vist
H	**Bank account Charges**	£132	
I	**Insurance**	£350	
J	**Grass Cutting**	£2,400	
L	**Asset Maintenance**	£1,000	
M	**Admin expenses/mileage**	£65	
N	**Training**	£150	
O	**Printer toner/stationery**	£125	
P	**Subscriptions**	£600	
Q	**Events**	£100	EMR to be used if any events held
R	**Base**	£200	
S	**Monuments Repair**	£1,000	
T	**Grants**	£1,000	
U			
Total		£15,550	
Balance		£0.00	

2026-27

Code	Description	Proposed 2026-27	Comments
	Working Reserve	£3,994.00	Recommended to keep Working Reserve between 9 and 12 months
	Asset Maintenance EMR	£3,000.00	Replacement of bus shelters and notice boards
	Election Costs EMR	£928.90	Cost of elections
	General Reserve EMR	£2,110.00	Replacement of laptop printer etc
	Events EMR	£1,232.00	
	Sourton Show EMR	£ 2,240.61	
	Defibrillator ERM	£ 137.60	Build up over 3 years - money left from 2025/26 budget line will be vired here.
	Tree Inspection EMR	£153.00	Build up over 3 years
	Total	£13,796.11	

Working Reserve compared to expenditure in months	4
Working Reserve as a percentage of precept	26%