CHOLMONDELEY AND CHORLEY PARISH COUNCIL

Appendix E – Proposed Budget 2027/28

Proposed budget for the financial year 1 April 2027 to 31 March 2028

Position for the year to 15 November 2026. Prepared 16 November 2026.

For approval by the Council, with the 2026/27 budget for comparison. Figures are gross: recoverable VAT is shown as income and the VAT expenditure line is retained, so that the budget agrees with Appendix B and with the VAT return.

Line	Budget 2026/27	Proposed 2027/28	Note
Administration			
Staff Costs incl hmrc	1,906.31	1,950.00	1
Running/office costs	50.00	50.00	2
Stamps	6.00	6.00	2
IT Equipment	–	–	3
Community Purchase			
Wreath (remembrance)	50.00	60.00	4
Bulbs (Community)	–	25.00	4
ICO			
ICO registration	52.00	52.00	2
Website			
hosting and emails	380.00	390.00	2
AVOW (professional services)			
Payroll Services	80.00	80.00	2
Professional Fees			
Internal Audit	200.00	200.00	2
Subscriptions			
Chalc	92.43	95.00	2
VAT			
VAT (gross – see note 6)	100.00	100.00	6
Hire of Venue Meetings			
Hire of Bowling Green	–	–	3
Defibrillators			
Maintenance	128.00	128.00	2
Insurance			
Zurich	300.00	320.00	5
Training			
Clerk/Councillors	67.26	70.00	2
CommunityDonations			
Community Events	96.00	100.00	2
TOTAL EXPENDITURE	**3,508.00**	**3,626.00**	
Provision – May 2027 election recharge (note 8)	–		8

The May 2027 election recharge cannot be calculated: Cheshire East's letter of 5 November 2026 does not state the Council's electorate. Insert the figure from the spreadsheet due in December 2026; see note 8.

Income:

Line	Budget 2026/27	Proposed 2027/28	Note
Precept 2027/28 (proposed, per Appendix F)	3,500.00	3,500.00	
VAT refund (recoverable input VAT)	82.97	100.00	
Estimated interest	96.00	96.00	
TOTAL INCOME	**3,678.97**	**3,696.00**	

Budget summary:

Item	2027/28	Note
Total income	3,696.00	
Total expenditure (excluding the election provision)	3,626.00	
Planned surplus for the year	**70.00**	
Precept requirement 2027/28	3,500.00	
Taxbase 2027/28 (provisional, per Appendix F)	172.52	
Band D equivalent 2027/28	£20.29	
Band D equivalent 2026/27	£20.51	
Change per Band D property	(0.22)	

The change per Band D property is shown in brackets because it is a reduction. The Band D equivalent is the precept divided by the taxbase: £3,500.00 ÷ 172.52 = £20.29.

Notes to the proposed budget

1. Staff costs assume the existing establishment with a 2.29% employer's contribution uplift: £1,906.31 × 1.0229 = £1,950.00, an addition of £43.69.
2. Unchanged or uplifted within the rate of inflation. Running and office costs, stamps, the ICO registration, payroll services, internal audit, defibrillator maintenance and community events are held at their 2026/27 figures.
3. No provision is made for IT equipment or for hire of the bowling green in 2027/28.
4. Community purchases reflect what was actually spent in 2026/27: £75.00 on the remembrance wreath against a £50.00 budget, and £50.00 on community bulbs against no budget line at all. A line for bulbs is now established.
5. Insurance is increased to £320.00, an allowance in advance of the renewal quotation for 2027/28.
6. VAT is shown gross. £100.00 is provided on the expenditure line and £100.00 of refund in income. VAT incurred in 2026/27 was £225.66, refunded in full.
7. Interest income is estimated at £96.00, unchanged pending an investment strategy. Actual interest in 2026/27 is running below budget.
8. The May 2027 election recharge is 70p per elector in a contested area, per Annex A to Cheshire East's letter of 5 November 2026. The Council's electorate is not available from the information supplied; use the figure from the spreadsheet due in December 2026. The budget and precept recommended in Appendix C assume no recharge.