

Budget and Projects

2025/26 – Actuals and 2025/26 Proposed

The next slides show the approved BPC budget and projects for the past and next financial year, with supporting information and data.

- Slide 2 – The 2025/26 approved budget and ~actuals (less VAT) at year end for comparison.
- Slide 3 – The end of year accounts for 2025/26 – fully aligned with the Clerk/RFC's final report.
- Slide 4 – 2025/25 actuals breakdown by account code and description.
- Slide 5 – 2025/26 completed projects.
- Slide 6 – Proposed budget for 2026/27 compared to 2026/27 for discussion.
- Slide 7 – Proposed budget for 2026/27 with explanations for discussion.
- Slide 8 – 2026/27 budget forecast breakdown by account code and description
- Slide 9 – 2026/27 proposed projects for review discussion.

Note: This presentation has been prepared from the 'live' accounts maintained by the Clerk and the Clerk's Financial Review for 2025/26 year end. These slides are for end of year and budget discussions. For the official figures refer to the Clerk's Financial Review.

Status : 31 March 2026
Bredgar Parish Council
Budget Summary 2025 - 2026

		Year 2025 – 2026				
		3% precept increase on 2024/25				
ACCOUNT CODE	Description	Receipts		Payments		Payments Budget - Actual Variance Explanation Notes
		Budget	Actual	Budget	Actual	
100	VAT					VAT not considered as assumed claimed back.
101	Precept	£12,714.32	£12,714.00			3% increase over previous year as approved in November PC Meeting
102	Agency Services			£100.00	£71.60	£28.40 Payroll only. No provision needed for further Highsted Park consultant fees.
103	Bank / National Savings Interest	£200.00	£633.80			Better interest since the move to Unity Bank from NS&I on reducing savings..
104	Capital Receipts / Grants					
105	Insurance			£700.35	£500.00	£200.35 Insurance cost increase by £50 actual became a decrease due to change of insurer.
106	Donation – no VAT tax free			£4,000.00	£400.00	£3,600.00 Highsted Park Backstop Liability. Due to the success of FPG fundraising the liability was only £400.
107	Received in error – No VAT					
108	Reimbursement / Refund – No VAT					
109	Donation – VAT paid or exempt					
110	Administration			£3,100.00	£3,210.14	-£110.14 No website fees this year as 2 nd year of a 3 year deal paid upfront.
111	Post Office			£2,400.00	£2,400.00	Post Office lease unchanged.
112	Burial Ground / Cemetery	£2,500.00	£350.00	£700.00	£243.66	£456.34 Lower than normal income from the cemetery this year. Outgoings - only one soil disposal & bin.
113	General Village			£4,344.96	£1,170.64	£3,174.32 £875 for project 1035 Jubilee Bench. Contingency not required / assigned to Recreation Ground.
114	Bredgar Pond			£5,600.00	£4,594.02	£1,005.98 Project 1019 LED pond lighting not started as expected and budget of £1000 carried over into 2026/27. Largest expense was for the pond side maintenance works.
115	Recreation Ground			£600.00	£3,007.00	-£2,407.00 Allowance for bin & hedge maintenance. Unforecast maintenance on the swings and goal increased expenditure beyond budget.
116	Grass Cutting	£1,030.00	£1,080.23	£4,000.00	£3,526.05	£473.95 Income increased because KCC Highways payment for 2024/25 was paid late and payment for 2025/26 paid on time. Reduction in cost due to BCC taking over control of Rec grass cutting.
117	Training			£200.00		£200.00 No expenditure on training.
118	Lease / Rent	£200.00	£200.00			BCC lease.
119	Flower Beds and Plants			£1,622.25	£1,575.00	£47.25 Costs unchanged from previous year – no increase.
200	Sales	£100.00	£60.00			Book sales
300	Savings	£10,623.24				We planned to use £10,623 from savings to balance the budget but due to lower than planned expenditure and lower income than forecast required £6,669 with unclaimed VAT (£6428 excl VAT).
301	Reserved Funds					
	SUB TOTAL	£27,367.56	£15,038.03	£27,367.56	£20,698.10	£6,669.46

Reference Notes:

- A** Cemetery income and funeral expenditure are variable and cannot be known in advance. The average income in past years from the Parish Council owned cemetery has been ~£1900pa. However, there have been an unusually large number of burials in the last 18 months (increasing income) and a new system of spoil removal has been implemented (incurring new regular costs for each burial).
- B** VAT excluded from budget as the costs will be claimed back from HMRC. All figures are excluding VAT.

Status :

31 March 2026

Bredgar Parish Council
Budget & Accounts Summary - 2024 -2025

ACCOUNTS		Year ending 31st March 2026	
		INCOME	EXPENDITURE
Total		£15,038.03	£20,698.10
Balance from previous year		b fwd	£29,338.53
Add Income			£15,038.03
VAT			£1,208.21
	Sub Total		<u>£45,584.77</u>
Less Expenditure			£20,698.10
VAT			£1,976.90
	Sub Total		<u>£22,675.00</u>
	Total	c fwd	<u>£22,909.77</u>
Represented By Current Account			£516.77
Savings			£22,393.00
Unpresented Cheques			<u>£22,909.77</u>
	Total	c fwd	<u>£22,909.77</u>
Includes Reclaimed VAT			
Amount of VAT unclaimed			

YEAR 2025/2026
 Status - all -

Detailed breakdown of the actuals for 2025/2026

Account C	Description2	Recipient/Payee	Description	Data						
				Sum - R-VAT	Sum - RVAT	Sum - Receipts	Sum - P-VAT	Sum - PVAT	Sum - Payments	
100	VAT	HMRC	VAT Refund	£1,208.21		£1,208.21				
101	Precept	SBC	Precept	£12,714.00		£12,714.00				
102	Agency Services	TPJ Accountant	Payroll Preparation				£71.60	£14.32		£85.92
103	Bank / National Savings Inter	Unity Trust Bank	Interest	£633.80		£633.80				
105	Insurance	Zurich	Insurance				£500.00			£500.00
106	Donation – no VAT tax free	Five Parishes Group	Highsted Park consultant fees				£300.00			£300.00
		BWLR	Donation (Christmas Tree)				£100.00			£100.00
110	Administration	Bredgar Village Hall	Meeting Fee				£364.00			£364.00
		CPRE	Subscriptions				£36.00			£36.00
		ICO	GDPR Registration				£47.00			£47.00
		KALC	Subscriptions				£307.15	£61.43		£368.58
		T. Hudson	Honorarium				£1,890.11			£1,890.11
			Postage / Ink				£36.88	£6.32		£43.20
		Unity Trust Bank	Monthly Bank Account Service Charge				£73.00			£73.00
		Forvis Mazars LLP	AGAR Administration Fee				£420.00	£84.00		£504.00
		Lloyds Bank PLC	Corporate Card – Multipay Monthly Payment				£36.00			£36.00
111	Post Office	Bredgar Farmshop	PO Rent				£2,400.00			£2,400.00
112	Burial Ground / Cemetery	SBC	Brown Bin – Cemetery				£62.00			£62.00
		Waste Management Systems Ltd	Hippo Megabag (T. Hudson)				£181.66	£36.33		£217.99
		Bredgar Parish Council	WI History of Bredgar	£200.00		£200.00				
			Plot purchase	£150.00		£150.00				
113	General Village	Cllr. Clarke	Internal Auditor Gift				£13.20	£3.30		£16.50
		Mutts Butts	Dog Waste Bags (Paid by Corporate Card)				£150.67	£30.13		£180.80
		Richard Clack	Weedkiller / Misc Repairs				£37.49	£7.50		£44.99
		Royal British Legion	Poppy Wreath (Paid by Corporate Card)				£24.49			£24.49
		SBC	Printing Fees Leaflet				£42.50			£42.50
		Amazon	Dog Bin (Primrose Lane)				£116.67	£23.33		£140.00
		Maypole Bells Ltd	Installation Jubilee Garden Bench				£175.00			£175.00
		The GARD Furniture Stores	Bench Jubilee Gardens (Paid by Corporate Ca				£583.33	£116.67		£699.99
		Timpsons	Key Cutting (Paid by Corporate Card)				£7.20	£1.80		£9.00
		Asda Store	Xmas Gifts (Paid by Corporate Card)				£7.12	£1.36		£8.48
		The Range	Key Cutting – Rec Gate (Paid by Corporate C				£12.98			£12.98
114	Bredgar Pond	Adrian Martin	Pond Grounds Maintenance				£400.00			£400.00
		EDF Direct Debit	Pond Electricity				£741.02	£34.99		£776.01
		Hiblow UK	Pump Filter				£13.00	£1.60		£14.60
		Hubble Aqua Care	Pond Side Maintenance				£3,250.00	£650.00		£3,900.00
		Maypole Bells Ltd	Pond Decking Repair				£190.00			£190.00
115	Recreation Ground	Matthew Low	Recreation Ground Hedge Maintenance				£500.00			£500.00
		ROSPA	Recreation Ground Inspection Report				£84.00	£16.80		£100.80
		SBC	Brown Bin – Recreation Ground				£124.00			£124.00
		Maypole Bells Ltd	Goal and Swing Surface Repairs				£1,060.00			£1,060.00
		Safeplay	Swings Maintenance				£1,239.00	£247.80		£1,486.80
116	Grass Cutting	Bredgar PCC	Grass Cutting and Grounds Maintenance	£452.56		£452.56				
		SBC	Grass Cutting and Grounds Maintenance				£3,196.05	£639.21		£3,835.26
		Kent Highways (KCC)	Grass Cutting and Grounds Maintenance	£627.67		£627.67				
		Steve Wakeling	Grass Cutting and Grounds Maintenance				£330.00			£330.00
118	Lease / Rent	Bredgar Cricket Club	Quarterly Lease Payment	£200.00		£200.00				
119	Flower Beds and Plants	Ask A Gardener	Village Flowerbed Maintenance				£1,575.00			£1,575.00
200	Sales	Bredgar Parish Council	WI History of Bredgar	£30.00		£30.00				
			WI History of Bredgar / Cash Deposit	£30.00		£30.00				
300	Savings	Bredgar Parish Council	Transfer from Savings (Challenge)							
Total Result				£16,246.24		£16,246.24	£20,698.10	£1,976.90		£22,675.00

Bredgar Parish Council Project List – Projects Completed in 2025/26

PROJECT NO	Project Name	Status	Estimate	Actual	Year	Description
1035	Repair or replace the seat in Jubilee Garden	Completed	£700.00	£875.00	2025/26	The existing seat in Jubilee Garden is showing signs of ageing and structural weakness. Reported to the Parish Council by a parishioner who lives nearby. A brief Internet search indicates that a teak replacement seat might be purchased for under £500.
1034	Highsted Park Backstop Funding	Completed	£4,000.00	£300.00	2025/26	Funding from reserves to ensure the FPG Barrister can be engaged for the Highsted Park Inquiry. It is hoped public donations will reduce this liability. Update: 13/11/2025; Due to the successful FPG fund raising campaign and the generosity of local residents the need to draw on the contingency is likely to be less than £500 or not required.
1033	Pond edge repairs following subsidence.	Completed	£3,125.00	£3,250.00	2025/26	There has been some subsidence and loss of soil backfill behind the concrete blocks adjacent to The Street (Bus Stop area). This needs to be addressed to avoid any future problems beneath the footpath and road. Completed Oct 2025.

Proposed 2026/2027 Budget and Forecast – Page 1

Status : 21 April 2026
Bredgar Parish Council
Budget Summary 2026 – 2027

Status : 21 April 2026

		Year 2025 – 2026 Actual				Year 2026 – 2027 Actual / Forecast			
ACCOUNT CODE	Description	3% precept increase on 2024/25		3% precept increase on 2024/25		7.5% precept increase on 2026/27		7.5% precept increase on 2026/27	
		Receipts	Actual	Budget	Actual	Budget	Forecast & Actual	Budget	Forecast & Actual
100	VAT								
101	Precept	£12,714.32	£12,714.00			£13,603.98	£13,667.55		
102	Agency Services			£100.00	£71.60			£100.00	£71.60
103	Bank / National Savings Interest	£200.00	£633.80			£400.00	£400.00		
104	Capital Receipts / Grants								
105	Insurance			£700.35	£500.00			£500.00	£500.00
106	Donation – no VAT tax free			£4,000.00	£400.00			£200.00	£175.00
107	Received in error – No VAT								
108	Reimbursement / Refund – No VAT								
109	Donation – VAT paid or exempt								
110	Administration			£3,100.00	£3,210.14			£3,100.00	£3,039.93
111	Post Office			£2,400.00	£2,400.00			£2,400.00	£2,400.00
112	Burial Ground / Cemetery	£2,500.00	£350.00	£700.00	£243.66	£2,500.00	£2,500.00	£700.00	£262.00
113	General Village			£4,344.96	£1,170.64			£1,905.76	£1,401.57
114	Bredgar Pond			£5,600.00	£4,594.02			£3,500.00	£3,497.16
115	Recreation Ground			£600.00	£3,007.00			£600.00	£496.00
116	Grass Cutting	£1,030.00	£1,080.23	£4,000.00	£3,526.05	£810.00	£803.84	£4,200.00	£4,152.00
117	Training			£200.00				£200.00	
118	Lease / Rent	£200.00	£200.00			£200.00	£200.00		
119	Flower Beds and Plants			£1,622.25	£1,575.00			£1,620.00	£1,690.50
200	Sales	£100.00	£60.00			£45.00	£180.00		
300	Savings	£10,623.24				£1,466.78			
301	Reserved Funds								
SUB TOTAL		£27,367.56	£15,038.03	£27,367.56	£20,698.10	£19,025.76	£17,751.39	£19,025.76	£17,685.76

Reference Notes:

- A** Cemetery income and funeral expenditure are variable and cannot be known in advance. Income from the cemetery is variable but has averaged around ~£3500pa over the last ten years (2016/17 to 2025/26 income = £3488).
- B** VAT excluded from budget as the costs will be claimed back from HMRC. All figures are excluding VAT.

Proposed 2026/2027 Budget and Forecast – Page 2

Status :
Bredgar Parish Council
Budget Summary 2026 – 2027

£1 APRIL 2020

Year 2026 – 2027 Actual / Forecast

7.5% precept increase on 2026/27

ACCOUNT CODE	Description	Receipts		Payments		Payments Variance	Payments Budget / Forecast and Variance Explanation Notes
		Budget	Forecast & Actual	Budget	Forecast & Actual		
100	VAT	B					VAT not considered as assumed claimed back.
101	Precept	£13,603.98	£13,667.55				7.5% increase over previous year as approved in November PC Meeting
102	Agency Services			£100.00	£71.60		Payroll only.
103	Bank / National Savings Interest	£400.00	£400.00				Estimated interest but on reduced savings.
104	Capital Receipts / Grants						
105	Insurance			£500.00	£500.00		
106	Donation – no VAT tax free			£200.00	£175.00		Christmas Tree donation to BWLR.
107	Received in error – No VAT						
108	Reimbursement / Refund – No VAT						
109	Donation – VAT paid or exempt						
110	Administration			£3,100.00	£3,039.93		No website fees this year as Hugofox 3 year contract runs until 31/3/2027. From 1/4/27 a new contract required - £20/m.
111	Post Office			£2,400.00	£2,400.00		Post Office lease unchanged.
112	Burial Ground / Cemetery	A	£2,500.00	£2,500.00	£700.00	£262.00	Estimated income based on past history and outgoing costs of three soil disposals & bin. Income from the cemetery is variable but has averaged around ~£3500pa over the last ten years (2016/17 to 2025/26 income = £3488). 2025/26 income was unusually low. Revised down forecast of £2500 this year.
113	General Village			£1,905.76	£1,401.57		Assume a 3% increase over previous year. This is account code has spare budget allowance for unexpected costs.
114	Bredgar Pond			£3,500.00	£3,497.16		Pond electricity – 20% price increase assumed and safety maintenance check £500. Two projects approved for this year – 1038 Decking Gate and 1019 LED lighting.
115	Recreation Ground			£600.00	£496.00		Allowance for bin & hedge maintenance (£62 + £350). ROSPA annual report.
116	Grass Cutting	£810.00	£803.84	£4,200.00	£4,152.00		3% inflation increase in grass cutting assumed for SBC/Blenwood. 1 st year of new 3 year contract for cutting the recreation ground by BCC.
117	Training			£200.00			
118	Lease / Rent	£200.00	£200.00				BCC lease.
119	Flower Beds and Plants			£1,620.00	£1,690.50		Assume a 3% increase over previous year.
200	Sales	£45.00	£180.00				Book sales (assume sale of the last 2 books).
300	Savings	£1,466.78					Estimated savings / reserves required to balance
301	Reserved Funds						
SUB TOTAL		£19,025.76	£17,751.39	£19,025.76	£17,685.76		

Reference Notes:

- A Cemetery income and funeral expenditure are variable and cannot be known in advance. Income from the cemetery is variable but has averaged around ~£3500pa over the last ten years (2016/17 to 2025/26 income = £3488).
- B VAT excluded from budget as the costs will be claimed back from HMRC. All figures are excluding VAT.

Detailed breakdown of the forecast for 2026/2027

YEAR 2026/2027
 Status - all -

				Data					
Account C	Description2	Recipient/Payee	Description	Sum - R-VAT	Sum - RVAT	Sum - Receipts	Sum - P-VAT	Sum - PVAT	Sum - Payments
100	VAT	HMRC	VAT Refund	£1.00		£1.00			
101	Precept	SBC	Precept	£13,667.55		£13,667.55			
102	Agency Services	TPJ Accountant	Payroll Preparation				£71.60	£14.32	£85.92
103	Bank / National Savings Inter	Unity Trust Bank	Interest	£400.00		£400.00			
105	Insurance	Zurich	Insurance				£500.00		£500.00
106	Donation – no VAT tax free	Five Parishes Group	Highsted Park consultant fees				£100.00		£100.00
		BWLR	Christmas Tree				£75.00		£75.00
110	Administration	Bredgar Village Hall	Meeting Fee				£262.00		£262.00
		CPRE	Subscriptions				£37.08		£37.08
		ICO	GDPR Registration				£47.00		£47.00
		KALC	Subscriptions				£338.90	£67.78	£406.69
		T. Hudson	Honorarium				£1,993.05		£1,993.05
			Postage / Ink				£37.90	£7.58	£45.48
		Unity Trust Bank	Monthly Bank Account Service Charge				£84.00		£84.00
		Forvis Mazars LLP	AGAR Administration Fee				£210.00	£42.00	£252.00
		Lloyds Bank PLC	Corporate Card – Multipay Monthly Payment				£30.00	£6.00	£36.00
111	Post Office	Bredgar Farmshop	PO Rent				£2,400.00		£2,400.00
112	Burial Ground / Cemetery	SBC	Brown Bin – Cemetery				£62.00		£62.00
		Waste Management Systems Ltd	Hippo Megabag (T. Hudson)				£200.00	£40.00	£240.00
		TBD	Cemetery Income	£2,500.00		£2,500.00			
113	General Village	Cllr. Clarke	Internal Auditor Gift				£13.75	£2.75	£16.50
		Mutts Butts	Dog Waste Bags (Paid by Corporate Card)				£150.02	£30.00	£180.02
		Royal British Legion	Poppy Wreath (Paid by Corporate Card)				£25.22		£25.22
		TBD	Xmas Gifts (Paid by Corporate Card)				£13.32	£2.66	£15.98
		About Trees Ltd	Cemetery Fallen Tree Works				£1,200.00	£240.00	£1,440.00
114	Bredgar Pond	Adrian Martin	Pond Grounds Maintenance				£440.00		£440.00
		EDF Direct Debit	Pond Electricity				£997.99	£49.90	£1,047.89
		Hiblow UK	Pump Filter				£17.50	£3.50	£21.00
		Electrician TBD	Installation of LED lighting on the pond				£1,000.00	£200.00	£1,200.00
			Electricity safety check on the pond				£500.00	£100.00	£600.00
		Supplier TBD	Pond Decking Gate				£541.67	£108.33	£650.00
115	Recreation Ground	Matthew Low	Recreation Ground Hedge Maintenance				£350.00		£350.00
		ROSPA	Recreation Ground Inspection Report				£84.00	£16.80	£100.80
		SBC	Brown Bin – Recreation Ground				£62.00		£62.00
116	Grass Cutting	Bredgar Cricket Club	Grass Cutting and Grounds Maintenance				£650.00		£650.00
		Bredgar PCC	Grass Cutting and Grounds Maintenance	£466.14		£466.14			
		SBC	Grass Cutting and Grounds Maintenance				£3,502.00	£700.40	£4,202.40
		Kent Highways (KCC)	Grass Cutting and Grounds Maintenance	£337.71		£337.71			
118	Lease / Rent	Bredgar Cricket Club	Quarterly Lease Payment	£200.00		£200.00			
119	Flower Beds and Plants	Ask A Gardener	Village Flowerbed Maintenance				£1,690.50		£1,617.75
200	Sales	Bredgar Parish Council	WI History of Bredgar	£90.00		£90.00			
300	Savings	Bredgar Parish Council	Transfer from Savings (Challenge)						
Total Result				£17,662.39		£17,662.39	£17,686.50	£1,632.03	£19,245.78

Bredgar Parish Council Project List – Projects Proposed/Approved for 2026/27

PROJECT NO	Project Name	Status	Estimate	Actual	Year	Description
1040	Purchase and installation of second hand children's gym playground equipment for the recreation ground.	Not approved	£4,000.00		2026/27	Bredgar school no longer require their four items of children's gym playground equipment and have asked if the PC would like to purchase it. Suggested price is ~£3000 but there would be additional costs of removal and re-installation.
1038	Provision of a gate on the entrance/exit of Gore Pond Decking as a safety measure.	Approved	£650.00		2026/27	Approved at PC meeting 25/11/25. £650 estimate is for a softwood gate. Hardwood or metal will be considerably more. Council will review the final estimated cost once a design has been chosen.
1037	Residents of Bexon Lane have expressed support for extending the 30MPH limit in Bexon Lane to encompass most of the properties.	Rejected	£6,000.00		2026/27	Estimate is based on KCC Highway Information Pack 2024-25. Approved at PC meeting 25/11/25. Implementation of this project will be taken forward with and subject to the support of Kent Highways. Not supported by Kent Highways – 20MPH village limits being investigated instead.
1019	Replace Bredgar Pond Floodlights and Water Pumps	Approved	£1,000.00		2026/27	Replacing the existing light with modern LED floodlights may deliver a running cost reduction and reduce our carbon footprint. A brief investigation on the Internet indicates that replacement lights are not very expensive, but the light output in lumens may be less. This needs to be checked before fitting. The cost estimate is £200 for three lights and fittings + £800 for installation by a qualified electrician.