

Cyngor Cymuned **BODORGAN** Community Council

BUDGET FORECAST 2026 / 2027

INCOME.

DETAILS	2025/2026 Budget	Actual Received	2026 / 2027 Budget
Precept	13,200	13,200	12,000
Cemetery Fees	1,500	1,290	1,500
Plot Rentals	3,307	3,307	3,600
Footpath Recharge	850	500	500
Bank Interest	200	160	150
VAT Refund	732	732	750
TOTAL	19,789	19,189	18,500

EXPENDITURE.

DETAILS	2025 / 2026 Budget	Actual Spend	2026 / 2027 Budget
Grass Cutting			
Footpaths	850	500	500 *1
New Cemetery	3,000	1,750	2,000 *2
Old Cemetery	5,000	3,380	4,637 *2
Cemetery Water	50	45	50
Other Asset Maintenance & Repairs (Contingency)	2,500	503	500 *7
Bodorgan Estate (Allotments)	3,225	3,225	3,500
Clerks Salary	4,500	4,250	4,300 *3
Donations	2,000	2,200	2,000 *4
Audit Fees	1,500	1,021	1,000 *5
Annual Insurance	500	463	500
Admin, Membership & Training Costs	200	1,350	500 *6
VAT Paid		275	750
TOTAL	23,325	18,962	20,237

Profit 2025/2026 = **227**
Estimated Deficit 2026/2027 = **(1,737)**

NOTES

The budget forecast is based on increased expenditure and uncertain estimates such as average burial fees over the last 2 years. Plot Rentals is currently being reviewed by Bodorgan Estates and this will have an impact on the income increased charges to those who currently hold the Allotments. VAT Refund is dependent on VAT registered suppliers

Total Anticipated Balances as at 31.3.2026:

Current Account	=	£3,500
Reserve Account	=	£15,250
TOTAL	=	£18,750.

Point *1

Footpath Expenditure is dependent on the recommendation made and agreed by Council.

Point *2

Cemetery Expenditure is based on quotation received.

Point *3

Salary Pay Structure & Scale is in accordance with NALC pay scales as from 1st April 2026 (Scale LC2 (Point 26) (£37,280pa pro rata) £19.32 per hour @ 20 hours per month = £4,637pa = £386.40 per month.

Point *4

This is a conservative figure to allow for any additional grant funding requests.

Point *5

This is a conservative figure to allow and include outstanding external audit fees not yet charged.

Point *6

There is also the assumption once again that no member will accept the payment of £150.00 to which that they are entitled unless they notify the Clerk in writing. Should any member accept the payment or attends any of the One Voice Wales Courses during 2026/2027 then current reserves will be utilised.

Point *7

The Council did not carry out its commitment for essential maintenance and repairs on the Cob totalling £1,500 and therefore current reserves held will be used to cover this cost and any other Projects that will come to light in the next 12 months.

The Current Precept of **£13,200pa was increased for 2024/2025 to cover ongoing maintenance and repairs of assets. Despite this remaining outstanding**, a recommendation is made to Council to reduce the Precept back down to £12,000 with a further review to take place in 2027/2028 to see if the Council retains sufficient funds in reserve to meet ongoing expenditure and for any other emergency payments, that is, to spend what is has in reserve to cover expenditure, mainly ongoing Cemetery costs that currently account for 60% of the current precept.