

Summary of Budget and Precept Request 2026/27

Opening General Reserve	56,253
General Reserves at 30/11/25	105,826
Anticipated Income from 01/11/25 to 31/03/26	7,500
Anticipated Expenditure from 01/11/25 to 31/03/26	52,103
Anticipated General Reserves at 31/3/26	61,223
	46.79%
Precept Request from budget	130,837
Adjustment proposed	2,000
FINAL PRECEPT REQUEST	132,837
Band D	£ 98.62
% increase on 2025/26	3.04%

Summary of Budget and Precept Request 2026/27

	A	B	C	G	H	J	K	L	N	O	P	Q	R	S	T	U	V
1				23/24		2024/25		2025/26		Budget 2026/27							
2	Cost Centre /		Item	Budget	Actual	Budget	Actual	Forecast to YE	Forecast Expenditure	vs 25/26	EMR Out	Income Offset	Precept Request		Notes		
3	Nominal Code																
4																	
5																	
6	101 Admin																
4111	Office Supplies	400	276	400	413	450	450	450	0%		0	450	1	maintain to previous year.			
4101	Telephone/Broadband	650	596	390	752	624	624	631	1%		0	631	2	based on contract with Gigabit IQ and Vonage			
4104	Equipment rent	250	233	250	253	300	350	325	8%		0	325	3	Based on contract with Sharp for Photocopier (new 5 yr contract started July 2025)			
4150	Office equipment	400	550	400	929	200	180	850	325%		0	850	4	new laptop for Assistant Clerk			
4155	Computer software	1,400	1,343	1,750	3,950	2,140	2,000	2,192	2%		0	2,192	5	See backing spreadsheet for details			
4107	Chair Exp	400	665	500	302	500	500	500	0%		0	500	6	Used for Volunteer's Christmas Drinks and ad hoc expenses			
4108	Travel	200	43	150	179	150	200	150	0%		0	150	7	Travel to industry events/training			
4109	Data protection	40	35	40	35	40	47	47	18%		0	47	8	Standard fee			
4110	Subscriptions	1,000	1,172	1,215	1,094	1,118	1,132	1,150	3%		0	1,150	9	NALC and HALC fees based on HALC AGM data as well as Clerk's SLCC fees			
4112	Events	1,860	7,855	2,000	3,488	2,750	3,303	3,500	27%		1,500	2,000	10	Assumes two events in the year and income from business donations to support.			
4320	Communicaton	1,300	1,546	1,750	1,175	1,000	1,000	1,800	80%		0	1,800	11	Assumes £1000 to Grayshott Today + ad hoc comms (inc. public consultations)			
4119	137 payments	75	75	75	75	75	75	75	0%		0	75	12	Poppy Wreath			
4115	Audit	1,600	1,160	1,600	1,654	1,600	1,600	1,800	13%		0	1,800	13	External Audit = £630, Internal Audit estimate as new auditor needed.			
4116	Banking Charges					87	87	150	72%		0	150	14	based on Lloyds Bank communications.			
4130	Insurance premium	2,400	3,110	3,300	3,197	3,500	2,822	2,950	-16%		0	2,950	15	3 year Long Term Agreement from 2025 (increase based on 25/26 actual is an estimate for new skate park)			
4131	Insurance repairs	0		0	0	0	0	0	0%		0	0	16	only used if insurance claim made			
4430	Legal & Professional Fees	500	300	2,450	1,225	3,500	5,725	5,000	43%	5,000	0	0	17	Estimate for legal fees to acquire EHDC assets			
4165	Pavilion Utilities	6,000	5,842	7,300	7,447	6,600	6,600	5,495	-17%		2,750	2,745	18	See backing spreadsheet for details. New energy contract 24m from Nov 25			
4170	Office cleaning	250	60	250	83	100	100	100	0%		0	100	19	Window Cleaning			
8555	Loan repayments	6,558	6,558	6,558	6,558	6,558	6,588	6,558	0%		0	6,558	20	As contracted - offset by income earnt on bank interest.			
Total for 101 Admin				25,283	31,419	30,378	32,809	31,292	33,383	33,723	5,000	4,250	24,473				
102 Staff and Training																	
4120	Gross Salary	44,100	44,737	52,000	48,297	50,020	49,850	50,840	2%		9,100	41,740	21	based on staffing committee recommendation. See backing sheet for details. Offset by Lengthsman admin fee & Interest income			
4121	GPC NI	3,570	3,722	4,670	3,949	6,010	5,770	6,130	2%		0	6,130	22	based on staffing committee recommendation. See backing sheet for details			
4122	Staff pensions	2,000	234	1,000	935	1,510	1,800	4,290	184%		0	4,290	23	New salary exchange scheme for pension contributions. See backing sheet for details.			
4140	Training	1,000	1,243	1,500	477	2,000	850	2,000	0%		0	2,000	24	CILCA trianing and ad hoc for AC and councillors			
Total for 102 Staff and Training				50,670	49,936	59,170	53,658	59,540	58,270	63,260	9,100	54,160					
200 Skate park																	
4207	Skate park maintain	1,310	1,730	400	0	400	1,221	800	100%		0	800	25	kept to a minimum as new facility and still under warranty			
4205	Skate park clean	200	125	200	125	200	762	300	50%		0	300	26	kept to a minimum as new facility and still under warranty			
Total for 200 Skate park				1,510	1,855	600	125	600	1,983	1,100	0	1,100					
201 Sports field, pavilion, tennis																	
4201	SF - grass cutting	3,500	3,620	3,500	4,192	3,500	3,500	3,534	1%		0	3,534	27	see backing sheet for details.			
4202	SF - treatments	1,300	1,300	2,600	1,859	2,200	20,000	2,600	18%	1,600	1,000	0	28	Based on 5 year treatment plan as agreed with sports field.			
4206	Tennis Courts	600	333	900	330	670	380	600	-10%		600	0	29	Based on 2 cleans per year, as agreed with tennis club			
6802	Sports Pavilion/Field	3,000	3,297	3,700	4,146	3,000	3,250	2,500	-17%		0	2,500	30	Based on previous years. No planned works.			
Total for 201 Sports field, pavilion, tennis				8,400	8,550	10,700	10,527	9,370	27,130	9,234	1,600	1,600	6,034				
202 Amenities and trees																	
4220	Groundwork	5,000	4,595	3,500	2,301	3,934	4,000	4,128	5%		0	4,128	31	See backing sheet for details.			
4223	Water bowser	550	413	500	184	500	211	250	-50%		0	250	32	based on previous years.			
4224	Gardening	7,635	6,078	9,200	6,268	8,700	8,500	7,000	-20%		3,000	4,000	33	See backing sheet for details. + £900 towards Beacon View House project			
4230	Bin clearance	1,900	1,911	2,100	2,093	2,275	2,550	2,839	25%		330	2,509	34	See backing sheet for details.			
4441	Tree surgery/survey	3,500	4,135	4,000	3,870	3,895	3,900	4,000	3%		0	4,000	35	See backing sheet for details + extra for improving recreation ground and village greens.			
Total for 202 Amenities and trees				18,585	17,132	19,300	14,716	19,304	19,161	18,217	3,330	14,887					
500 Grants																	
4506	Grant - Youth Worker	3,000	3,000	3,000	0	0	3,000	3,000	0%	3,000	0	0	36	Based on St Lukes meeting conditions precedent on 2025 grant. Spend straight from EMR.			
4509	Grant - others	3,000	1,600	2,000	1,477	2,000	1,800	2,000	0%		0	2,000	37	same as last year. Consider outreach to ensure it is spent appropriately.			
Total for 500 Grants				6,000	4,600	5,000	1,477	2,000	4,800	5,000	3,000	0	2,000				

Summary of Budget and Precept Request 2026/27

	A	B	C	G	H	J	K	L	N	O	P	Q	R	S	T	U	V	
1	Cost Centre / Nominal Code Item			23/24		2024/25		2025/26		Budget 2026/27								Notes
2				Budget	Actual	Budget	Actual	Budget	Forecast to YE	Forecast Expenditure	vs 25/26	EMR Out	Income Offset	Precept Request				
3																		
66																		
67	600 Village Assets and SLR																	
68	4240		Xmas lights	4,000	4,240	4,000	2,085	3,500	4,500	3,500	0%	2,900	0	600	38	Assumes cost of annual check from precept and replacements from EMR.		
69	4250		Village Green electric	250	36	290	205	204	200	215	5%		0	215	39	Based on contract.		
70	4420		Playground equipment	3,515	3,300	3,500	1,557	3,500	4,000	4,000	14%		0	4,000	40	based on previous years plus estimated increase for moving to 'quarterly maintenance contract'.		
71	4421		SLR	480	582	480	472	520	620	520	0%		0	520	41	based on quoted price.		
72	6800		Village assets expenditure	4,000	10,261	4,500	1,756	9,308	4,800	3,000	-68%		0	3,000	42	cost of replacing 1 x bin and 1 x bench if required and replacement of Headley Road noticeboard		
73	Total for 600 Village Assets and SLR			12,245	18,419	12,770	6,075	17,032	14,120	11,235		2,900	0	8,335				
74																		
75	702 Stoney Bottom Allotment																	
76	7502		SB Allotments - Water	210	219	250	77	250	229	245	-2%		245	0	43	based on previous years.		
77	7503		SB Allotments - Groundworks	300	98	150	378	145	250	150	3%		150	0	44	based on previous years.		
78	7504		SB Allotments - Maintenance	200	2,285	200	0	150	0	150	0%		150	0	45	based on previous years.		
79	Total for 702 Stoney Bottom Allotment			710	2,602	600	455	545	479	545			545	0				
80																		
81	803 Jack Smith																	
82	8403		Jack Smith expenditure	250	272	300	176	250	177	250	0%		250	0	46	based on previous years.		
83	Total for 803 Jack Smith			250	272	300	176	250	177	250			250	0				
84																		
85	NEW: XXX Car Parks & Conveniences																	
86	XXXX		Public Convenience - Clean							2,500		2,500	0	0	47	based on Liphook Budget for 1 quarter		
87	XXXX		Public Convenience - Maintain							800		800	0	0	48	Estimate		
88	XXXX		Car Park Enforcement							1,100		1,100	0	0	49	Estimate		
89	XXXX		HR CP - Clean/Maintain							200		200	0	0	50	Estimate		
90	XXXX		CR CP - Clean/Maintain							200		200	0	0	51	Estimate		
91	XXXX		GR CP - Clean/Maintain							200		200	0	0	52	Estimate		
92	Total for NEW: XXX Car Parks & Conveniences			0	0	0	0	0	0	5,000		5,000	0	0				
93																		
94	805 The Square																	
95	4600		The Square - clean & main	1,000	766	564	376	580	580	609	5%		0	609	53	see Groundworks sheet		
96	XXX		Square CapEx							2,500	0%		0	2,500		replace Christmas lights in Square trees		
97	4601		The Square - elec	260	339	280	309	312	280	300	-4%		0	300	54	based on contract		
98	4602		The Square - water	50	16	50	34	50	50	50	1%		0	50	55	based on contract		
99	4243		Xmas tree	600	1,824	1,980	1,840	2,079	2,200	2,183	5%		0	2,183	56	based on previous years with 5% increase		
100	Total for 805 The Square			1,910	2,945	2,874	2,559	3,020	3,110	5,642			0	5,642				
101				125,563	137,730	141,692	122,577	142,954	162,613	153,206		17,500	19,075	116,631				
102																		
103	300 Earmarked Reserves														57	see EMR spreadsheet.		
104			Projects 2025'					2,500										
105	324		Village Assets			975		1,231	1,231	5,806				5,806				
106	326		Recreation Ground			2,193		2,371	2,371	2,896				2,896				
107	327		NEW: Grass Maintenance			0		0	0	1,200				1,200				
108	328		Village Square			284		499	499	1,223				1,223				
109	330		Tennis Courts			663		739	739	1,161				1,161				
110	332		Sports Pavilion			335		272	272	370				370				
111	342		Youth Worker			3,000		0	0	0				0				
112	345		Christmas Lights			1,588		2,313	2,313	1,550				1,550				
113	346		NEW: Car Parks & Public Con							0				0				
114	Total for 300 Earmarked Reserves					9,038		9,925	7,425	14,206				14,206				
115																		
116	TOTALS			125,563	137,730	150,730	122,577	152,879	170,038	167,412		17,500	19,075	130,837				
117																		
118																		
119																		
120																		
121																		
122	Note: Lengthsman Scheme, SANG and CIL Expenditure are not included in this spreadsheet																	

Earmarked Reserves Budget 26/27

Total Amount to Budget For: £14,206

Earmarked Reserve / Purpose	Est. full replacement cost in 2023	% Provided for by Precept	25/26 Year End balance	Target Position		Remaining Useful Life	Amount to include in Budget	Note #	
				Value	By Year				
Notes									
324 - Village Assets									
To cover replacement of assets such as noticeboards, play equipment, benches, bins, trees									A
- Littlejohn play area	£57,558	50%	£14,665	£31,151	2038	11	£1,499	1	Full replacement project to be funded through a loan. EMR to be used to offset the loan or cover repayments.
- Lyndon Green play area	£43,726	50%	£12,006	£23,665	2038	11	£1,060	2	Full replacement project to be funded through a loan. EMR to be used to offset the loan or cover repayments.
- The Rec Hub	£150,000	50%	£0	£81,182	2052	25	£3,247	3	Assumption changed to 50% to match other playgrounds. To start once skate park project is complete. Lower value than initial build cost because some things will not need replacing (groundworks etc)
Total	£263,922	£125,642	£26,671	£135,999			£5,806		
326 - Recreation Grounds and Machinery									
To cover replacement mower, water bowser, leaf blower, grass maintenance									
- water bowser	£2,300	50%	£253	£1,245	2033	6	£165	7	Rely on GR for the additional amount when needed
- leaf blower	£1,200	50%	£290	£649	2028	1	£359	8	GSFC to fund 50% of the leaf blower replacement in the future
- deer fencing at Stoney Bottom allotments	£4,000	100%	£573	£4,330	2038	11	£342	9	Beech allotments is covered by a separate charity.
- fencing at recreation ground (c.350m)	£7,500	100%	£0	£8,118	2031	4	£2,030	10	perimeter chestnut fencing. New for 26/27.
Total	£7,500	£2	£1,116	£6,224			£2,896		
XXX - Grass Maintenance									
to cover grass maintenance long term plan. To be reviewed 2026.									
- grass maintenance	n/a	n/a	£2,400	n/a	n/a	n/a	£1,200	11	Current maintenance plan assumes £1,200 investment from GPC each year.
Total			£2,400				£1,200		
328 - The Square									
To cover all repairs to paving, benches, fixed planters, etc									
- 4 benches, 2 seats	£17,500	50%	£6,523	£9,471	2033	6	£491	12	Top up with grants and / or loans
- replacement lights in trees	£2,500	100%	£510	£2,706	2030	3	£732	13	extended useful life to 2030
Total	£20,000	£11,250	£7,033	£12,177			£1,223		
330 - Tennis Courts									
To cover resurfacing of the public court (approx £15k every 10-15 years)									
- New surface for Court 3	£15,000	100%	£10,432	£16,236	2032	5	£1,161	14	Court 3 resurfacing
Total	£15,000	£15,000	£10,432	£16,236			£1,161		

Earmarked Reserves Budget 26/27

Earmarked Reserve / Purpose	Est. full replacement cost in 2023	% Provided for by Precept	25/26 Year End balance	Target Position		Remaining Useful Life	Amount to include in Budget	Note #	Notes
				Value	By Year				
332 - Pavilion and Office									
To cover repairs to building.									
- Re-roofing	£34,277	50%	£13,745	£18,551	2040	13	£370	15	Take loan out when roof needs replacing. Use EMR to offset loan repayments. Costs in 2019 were £17,600 for pitched and £10,600 for flat. Inflate by 5% p.a. to 2023
Total	£34,277	£17,139	£13,745	£18,551			£370		
345 - Christmas Lights									
Lifespan of the lights in the trees is approx 3 years so this reserve allows for replacement									
- New lights in Lyndon Green, Village Green and Peter Leete	£10,625	100%	£8,400	£11,501	2029	2	£1,550	16	Underspend in 24/25 improved EMR position. Consider changes to procedure moving forward.
Total	£10,625	£10,625	£8,400	£11,501			£1,550		
342 - Youth Worker									
'Provision to assist with Youth worker costs from 2025 onwards									
- Youth Worker	£6,000	100%	£3,000	£3,000	2028	1	£0	17	Consider updated funding status. TBD with Church.
Total	£6,000	£6,000	£3,000	£3,000			£0		
XXX - Car Parks & Public Conveniences									
Resurfacing/relining/repairing/rebuilding where necessary									
Assets Acquisition Costs	£5,000	100%	£5,000	n/a	2027	0	£0	18	funds used from Applegarth Fund recoup
Assets First Year Maintenance Costs	£5,000	100%	£5,000	n/a	2027	0	£0	18	
- Headley Road Car Park	£15,000	0%	£0	£0	2040	13	£0	18	massive guestimations here. Suggest that we don't actually start building an EMR until assets are confirmed.
- Crossways Road Car Park	£18,000	0%	£0	£0	2040	13	£0	19	
- Glen Road Car Park	£10,000	0%	£0	£0	2040	13	£0	20	
- Public Conveniences	£25,000	0%	£0	£0	2040	13	£0	21	
Total	£68,000	£0	£0	£0			£0		
GRAND TOTAL									
	£357,324	£185,658	£70,397	£203,689			£14,206		

Assumptions		
Inflation Rate	2.00%	Calculation assumes inflation of 2% for only one year rather than an average of 2% inflation over the remaning useful life of the asset. Putting less of a burden on the precept in the initial years.
Basline year	2023	
Budget Year (<i>Note B</i>)	2027	

Income Sources
Budget Precept Request 26/27

Income		Anticipated
1076	Precept	n/a
1090	Interest - Business	1,000
1094	Interest - HTB	1,000
XXXX	Interest - Unity	6,000
1101	Lengthsman Admin Fee	1,100
1101	Misc Income	1,500
1201	Income Sportsfield	4,680
1205	Income Playgrounds & Green	-
1210	Income The Square	-
1221	Income Gardening	3,000
1230	Village Assets income	-
1240	Insurance - income	-
1092	Interest - Jack Smith	250
1721	Income SB Allotments	545
Subtotal		19,075
Earmarked Reserves		
324	Village Assets	-
325	Hidden Gardens (Grant)	
326	Recreation Ground	-
XXX	Sports Field Treatments	1,600
328	Village Square	-
330	Tennis Courts	-
332	Sports Pavilion	-
342	Youth Worker	3,000
345	Christmas Lights	2,900
320	Jack Smith	-
370	Skate Park Redevelopment	
XXX	Assets	10,000
Subtotal		17,500
Total		36,575

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Summary of Budget and Precept Request 2026/27

Year	Status	Taxbase	Budget	Support Grant	Total Increase	Offset Income	Precept	Band D Charge	Band D Increase	Band D Increase/week
2008-09	Grayshott PC agreed		59,000							
2009-10	Grayshott PC agreed		59,170							
2010-11	Grayshott PC agreed		59,530							
2011-12	Grayshott PC agreed		59,530							
2012-13	Grayshott PC agreed		59,530							
2013-14	Grayshott PC agreed	1,179.38	75,170	2,165			73,005	£61.90		
2014-15	Grayshott PC agreed	1,194.24	82,300	2,165	9.49%		80,135	£67.10	8.40%	£0.10
2015-16	Grayshott PC agreed	1,200.50	86,000	2,165	4.50%		83,835	£69.83	4.07%	£0.05
2016-17	Grayshott PC agreed	1,190.42	87,000	2,165	1.16%		84,835	£71.26	2.05%	£0.03
2017-18	Grayshott PC agreed	1,227.34	92,608	2,165	6.45%		90,443	£73.69	3.40%	£0.05
2018-19	Grayshott PC agreed	1,226.44	94,500		2.04%	2,500	92,000	£75.01	1.80%	£0.03
2019-20	Grayshott PC agreed	1,239.28	97,355		3.02%	1,860	95,495	£77.06	2.72%	£0.04
2020-21	Grayshott PC agreed	1,279.37	114,020		17.12%	13,485	100,535	£78.58	1.98%	£0.03
2021-22	Grayshott PC agreed	1,311.21	121,844		6.86%	17,000	104,844	£79.96	1.75%	£0.03
2022-23	Grayshott PC agreed	1,332.68	128,552		5.51%	17,190	111,362	£83.56	4.51%	£0.07
2023-24	Grayshott PC agreed	1,322.09	138,763		7.94%	19,840	118,923	£89.95	7.64%	£0.12
2024-25	Grayshott PC agreed	1,327.11	141,692		2.11%	17,544	124,148	£93.55	4.00%	£0.07
2025-26	Grayshott PC agreed	1,330.70	152,879		7.90%	24,022	127,358	£95.71	2.31%	£0.04
2026/27	Grayshott PC draft	1,346.95	167,412		9.51%	36,575	132,837	£98.62	3.04%	£0.06