

2026/27 Budget Monitoring Document

ACCOUNT	BALANCE @ 07.10.2025	TYPE OF ACCOUNT	
310*****	£43,884.95	Current Account – administration of Town Council expenditure	Total Funds @ 07.10.2025 £148,768 £30,245 approximate balance of 2024/25 precept £45,000 funds committed to match funding for development of the sportsfield (Minute 23215 18.03.2024) £40,000 General Reserve £115,245 Balance = £33,523
410*****	£48,012.13	Instant access savings account – Precept paid in from Principal Authority Funds transferred and administered from Current Account 310*****	
307*****	£56,871.57	3 month Money Market earmarked see Capital Budget notes	
907***** CEMETERY	£70,906.25	6 month Money Market earmarked see Capital Budget notes	
314***** PATH FOR EVERYONE	£51,237.95	Current Account - designated for Path for Everyone Project	EARMARKED – not available for allocation
114***** SPORTSFIELD	£18,958.25	Current Account - designated for Sports field management £3,958.25 Sports field £15,000 VSHS	EARMARKED – not available for allocation Account assigned to management of VSHS grant funds - £15,000 transferred from reserve for +ve starting balance, to be returned to reserve upon receipt of grant.

PRECEPT

2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	20245/26	2026/27
£73,500	£74,000	£74,000	£74,000	£79,400	£99,377	£102,650	102,980

Moorside Room Development costs:

£3966 – Window replacement

£4060 – Heating – supply and installation

£1500 Flooring – installation

£1830 Flooring – materials

£1200 forecast expenditure for painting

[£11,356 Total](#) of which [£7511 allocated from Reserves](#)

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Recommendations of the Finance Committee dated 24 November 2024:

Capital Budget [extract of Minute F24007]

- i. Specific reserves must be held/earmarked for genuine and intended purposes, subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors. Allocation of specific reserves:
 - **£68,066.69** earmarked for expansion of the cemetery
 - **£51,109.95** earmarked for 'Path for Everyone' project ¹
 - **£6,262.21** earmarked for sports field
 - **£80,000** allocation to include: Staff sickness £5,000; By-election provision £4,000; Manor Vale provision £6,000; Moorside Room provision £10,000; development (including repairs) of the sports field, play area and skatepark £15,000.
- ii. Allocation of £10,000 reserved funds to the works necessary to improve the Moorside Room (considerations at Minute 24115 dated 18 November 2024).
- iii. Reserves earmarked for expansion of the cemetery - investigations to be made of the appropriate authority to determine the requirements for cemetery provision and procedures involved.ⁱ
- iv. Retain the level of general reserve at £40,000² in line with recommendations for Smaller Authority's.

Revenue Budget [extract of Minute F24008] recommendation to the full Council, for further consideration, the draft 2025/26 budget of £102,650.

Precept [[extract of Minute F24009] recommendation to set the 2025/26 precept of £102,650, subject to discussion by the full Council.

¹ Funds held in Town Council account 31430734 in accordance with Section 139(1)(b) of the Local Government Act 1972

² JPAG (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)."

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Resolutions of the Town Council recorded at the Ordinary meeting dated 16 December 2024:

24139 Agenda item 7. 2025/26 Budget

- a. The 2025/26 Budget Monitoring Document was **considered**.
- b. Recommendations of the Finance Committee regarding the budget for 2025/26 were **received** as follows:
 - i. Capital Budget - Allocation of £80,000 reserves:
 - I. To retain the level of general reserve at £40,000³ in line with recommendations for Smaller Authority's.
 - II. Allocation of £40,000 to specific reserves:
 - £5,000 Staff sickness;
 - £4,000 By-election provision;
 - £6,000 Manor Vale provision;
 - £10,000 Moorside Room provision— earmarked for project costs to improve the Moorside Room (considerations at Minute 24115 dated 18 November 2024); £15,000 development (including repairs) of the sports field, play area and skatepark.
 - ii. Revenue Budget for the financial year 2025/26 of £102,650, as detailed in the budget monitoring document.
 - iii. To set the 2025/26 precept of £102,650 being the budget requirement for 2025/26 and the amount needed to meet the general expenses of the Town Council applying to the whole of the Kirkbymoorside area.

The clerk explained that the proposed precept of £102,650 would equate to a -3.10% adjustment to the Council Tax.

The recommendations of the Finance Committee were **agreed**.
- c. The budget for 2025/26 was **agreed** and the Council **resolved** to set the precept of £102,650.

³ JPAG (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)."

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		Budget for financial year (2025/26)	Forecast Expenditure to 31.03.2026	Draft Budget for financial year 2026/27	Notes
Code	GRANTS - TOTAL	8000	8000	8000	
1 & 99	General incl. S137	8000	8000	8000	
	SERVICES - TOTAL	36,740	36070 + 670	34,570 +2170	
3	Street lights	5500	6900 * -1400	4500	Breakdown of annual expenditure: £4000 Street Lighting Energy Costs £500 Street Lighting Maintenance *incl. upgrades to lanterns on Swineherd Lane @ £2790
5	Christmas	N/A	N/A	N/A	All expenditure associated with the Christmas lighting and town decorations is paid for by the generosity of an annual donation to the community.
6	Manor Vale	5000	3535 +1465	5700	2026/27 Forecast expenditure: Triennial tree inspection £1100 £3000 recommendations identified in from report £600 annual maintenance £1000 emergency works
7	Play Areas	5000	4940 +60	5000	Breakdown of expenditure: £250 annual inspection; £1220 annual grass cutting; £2750 remedial repairs (incl £1750 skatepark repairs); £720 CCTV Monitoring
8	Moorside Room Running Costs	2500	2850 [Offset against income] -350	1500	-Breakdown of annual expenditure ~ £2850 £1900 Utilities: £400 water + £1500, £300 Fire alarm servicing, £200 window cleaning, £450 cleaning Income @ 07.10.2025 + £1485

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		Budget for financial year (2025/26)	Forecast Expenditure to 31.03.2026	Draft Budget for financial year 2026/27	Notes
9	Street Furniture	1600	1575 +25	1600	£675 refilling of grit bins - annual charge £900 bins and signs
10	Grass, flowers etc	12000*	11000 + 1000	11000	Breakdown of expenditure: £8500 Grass cutting total incl verges, roundabout, play areas, weir £1100 Watering hanging baskets £1020 £1350 Planting and installation of hanging baskets £450 misc incl purchase of compost and plants for tree tubs * + £600 contingency for additional works associated with wildflower verges
11 & 13	Public Information, Wifi, website & associated costs & Publications	3900	4030 -130	4030	Breakdown of expenditure: £870 Public Wi-fi £665 Office Broadband & line rental Annual Subscriptions: Adobe £130, Sync.com £45, Love servers £65 , Freefind £180 Kapersky Internet Security £50, Marq £110, ICO Registration £50 £390 Zoho domain & town council email addresses £2205 The Moorsider x 3 issues incl design (250), print (320) & delivery (165)
12	Clocks	440	440*	440	* £250 annual honorarium + £190 annual service of church tower clock (previously charged tri-ennially)
108	Sports field Maintenance & repairs	800	800	800	£510 Perimeter hedge and verge cutting £285 Trade Refuse Licence

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	OVERHEADS - TOTAL	<u>53,000</u>	<u>58,186</u> <u>-5,186</u>	<u>55350</u> <u>-2350</u>	
16	Staff Costs	34000	35260* -1260	35260	*Adjusted according to 2025/26 Local Government Services Pay Agreement, revised NJC payscales from 1 April 2025
17	Office Costs	5500	8200* - 2700	6000**	*Includes 6 monthly rental contributions @ £150 to 01.09.2025 plus annual licence payment according to Revised Heads of Terms Agreement to 31.08.2026 One off expenditure of £837 for Office PC **£5275 Church House: £4500 annual licence fee 15% utilities @ ~ £500 Annual meeting room hire £275 Expenditure to include: office line rental & broadband £500 (previously allocated to cost code 11) Office supplies £225
18	Training	200	200	200	
20	Subscriptions & Membership	1200	1150 +50	1200	Including Memberships: £827 YLCA, £230 SLCC, £50 ALCC
22	Events & Civic Functions	2500	2500	2500	£600 Traffic Management - Remembrance Parade + £110 Yorkshire Day £1750 Traffic Management - 10k
30	Development of Manor Vale, Play Areas and Sports Field	6000	6720 -720	6000	Incl. £5620 Development of Moorside Room £1500 Flooring – installation £1830 Flooring – materials £2290 Heating– supply and installation (£4060 split across codes 30 & 129)
36 & 39	Bank charges & Book keeping	3600	4156 - 556	4190	Including: £2,450 Bookkeeping & Payroll £680 Annual Return £560 Scribe software subscription £500 Bank charges

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129	Moorside Room Development – allocation from reserves £7511			ALLOCATION OF RESERVES	Moorside Room Development costs: £3966 – Window replacement £1770 – Heating – supply and installation (£4060 split across codes 30 & 129) £575 – Flooring – installation (2075 split across codes 30 & 129) + £1200 forecast expenditure for painting £7511
COST OF EXISTENCE – TOTAL		<u>4,910</u>	<u>5060</u> <u>-150</u>	<u>5,060</u>	
24	Elections	0	0	Tbc	NYC Parish Election Recharges Policy September 2025 [2026/27 By-election provision ~ £5954] 2027/28 - May 2027 scheduled elections ~ £3010
25	Insurance	4300	4450 -150	4450	Including: Council Insurance Policy £4053.02 Cyber Insurance premium £384.88 £8 addition of 'travel for business purposes' to clerks motor insurance
26	Audit	610	610	610	Including: £190 Internal Audit £420 External Audit
		102,650		102,980	

Document created 14 October 2025

by Lisa Bolland

Council RFO & Town Clerk

Kirkbymoorside Town

ⁱ **Information received from Institute of Cemetery and Crematorium Management (ICCM) in respect of cemetery considerations**

1. What happens when all the plots have been allocated and the cemetery is declared closed for burials?

Once a site is full then it still needs to be maintained in good order and repair (a requirement under the Local Authorities' Cemeteries Order 1977). Even if there are no new graves available, full burials and ashes burials can still take place in existing graves, where space permits and the grave owner gives their consent. People will still wish to visit graves so you have to ensure that the cemetery remains a safe place for visitors and those who work there, even if burials are no longer taking place.

2. Does the Town Council have a duty to find another location for designation as a cemetery?

No, legally it is not a requirement to have a cemetery, however it is important to consult with the local community to find out their views about whether a local cemetery is required.

3. Is there a specific qualifying criteria/requirements for land that can be designated for burials?

The Environment Agency have tightened rules in recent years to protect ground water. It would be best if there is any land to engage a consultant to review whether it is practical to think of using it for a burial ground before a purchase and to ensure the Environment Agency requirements can be met

4. What consideration will the Town Council need to make at such a time as the cemetery is full?

The Town Council can start to look at whether it is possible to extend the life of the cemetery before it becomes full. If you have pre-purchased graves that have never been used and 75 years has elapsed since they were purchased, you can cancel the rights and resell them – there is a procedure for this in the Local Authorities' Cemeteries Order 1977. You may also have graves where the rights have expired but there is space in the grave for further burial; such space can be reclaimed and used for burial. If you have areas of public, consecrated graves, you could apply to the Diocese for a Faculty to reuse those graves. The Law Commission have recently consulted on whether the law should be changed to allow the reuse of purchased graves; this is where a grave can be opened, and any previous burial exhumed, the grave is then deepened and the original burial is buried at the deeper depth, creating room above.