

Batheaston Parish Council – Finance Committee – 15th September 2025
Process for setting the budget for 2027-28

Summary

- The Council is required to “to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year.¹” This is assessed by Auditors as part of the Annual Governance and Accountability Return.
- Typically, Bath and North East Somerset Council require that the Precept be notified to them by mid-February. The date for the this year has not been notified, and the timetable below is based on the assumption that it may fall before our scheduled Council Meeting on 9th February 2026.
- The process below is similar to that used in the previous years, with the following enhancements:
 - It will use the budgeting functions of the new finance system to provide a detailed “bottom up” analysis of costs.
 - The budget will explicitly recognise Section 137 spend, and also predict CIL/ Section 106 funding as best possible.
 - The budget will be set on the assumption that the Batheaston Sports Foundation (BSF) will take responsibility for the Sports and Recreation Facilities: the details of these items will not be included; aggregate payment(s) to BSF will replace them (to be agreed).
 - There will be three distinct stages, with clear approval at each stage:
 - Determination of the budget figures for operational income and costs;
 - Determination of the (purely) discretionary elements of the budget: Community Grants and Projects
 - Calculation of the Precept required.

Proposed timetable

Council Meeting: 13th October

- To receive a report of the process as approved at this meeting.

Finance Committee Meeting: Date to be confirmed – late November / Early December

- Confirmation of the Year-end Forecast, including Reserves
- Review of costs with a view to identifying potential cost savings.
- Similarly for income; to identify opportunities to increase income.
- Determination of the projected budget figures for operational income and costs at a level of granularity greater than in previous years, for instance, to individual facilities and services, such as Office Administration, The Rhymes Pavilion, Public Conveniences, and Street Cleaning, etc.
- Review of Community Grants and Projects; previous years’ allocations and potential investments for 2025/26 and beyond.

¹ [The Practitioners’ Guide](#), issued by the Smaller Authorities’ Proper Practices Panel (SAPPP)

Council Meeting: 8th December

- Direction on budget figures for operational income and costs, including decisions on any changes proposed;
- Consideration of payment to be made to the BSF for the year, for agreement with the BSF Trustees.
- Consideration of the budgets for Community Grants and Projects, with indicative allocations to recipients and/or to target groups (e.g. by demographic criteria)

From 8th December to 12th January

In preparation for final approval at the January Council meeting, the Clerk will, with oversight of Finance Committee members:

- Apply Council decisions to the budget
- Prepare the budget for approval at the Council meeting
- Provide a report for public dissemination on the decisions to be made, including indicative "Band D" Council Tax impact.
- With Finance Committee members' approval prepare final budget documents.

Council Meeting: 12th January

This might be delayed to the Council Meeting 9th February if there is good reason to do so, and B&NES do not require the Precept before this date.

- Formal approval of budget for 2026/27, and of Precept submission.

**Richard Maccabee,
Parish Clerk and Responsible Finance Officer,
14th September 2026**