

**Meeting date:** 18 November 2025

**Author:** Tanya Rowlandson, Clerk & RFO

**Agenda item no.** 13

**Purpose :** To consider the budget requirements and set the precept for the financial year 2026/27

#### **Recommendation**

Council is asked to:

- Approve and adopt the proposed budget for 2026/27.
- Authorise the Clerk & RFO to issue the precept demand to Broadland District Council (billing authority) by mid-January 2026.
- Endorse a long-term savings strategy to support future community action projects, including:
  - Establishing an earmarked reserve for community infrastructure improvements.
  - Allocating a fixed annual contribution from the general fund.
  - Pursuing matched funding and community fundraising initiatives.

### **1. Background**

The precept is a local tax levied by Parish, Town, and Community Councils to fund service delivery within the community. This includes, but is not limited to:

- Street furniture (e.g. bus shelters)
- Dog waste bins
- Open spaces (e.g. Buckenham Wood)
- Staff costs

Council should consider:

- Income
- Expenditure
- Contingencies and reserves

The Community Hall Committee has reviewed the hall's income and expenditure separately. These proposals are presented under Agenda Item 7.

This meeting is the final scheduled opportunity to approve the budget before the statutory deadline. Precept payments are made in two instalments: April and September.

### **2. Tax Base**

- Estimated Band D Tax Base for 2026/27: **288** (ONS figure for 2025/26)
- Final figure will be confirmed by Broadland District Council or accessed via <https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>

Council must assess whether the proposed Band D charge is reasonable and adjust spending plans if necessary. Comparative data is provided in **Appendix 1**.

### **3. Reserves**

Best practice recommends maintaining general reserves equivalent to 6-12 months of expenditure. The Council's current policy is to increase the general reserve by £500 annually.

**Reserves currently held:**

Reserves	Balance as of 8 November 2025	Notes
Allotments	£922.60	Repairs to wire fencing and repainting of sheds £595 excluding VAT April 2025
Bin emptying (Mill Road)	£55.25	Sponsorship from Pages Garage fortnightly emptying, 2025/26 fee £4.75 per emptying

Buckenham Wood Green Infrastructure	£2,448.50	BDC agreement to use for SPC Woodland Management Plan - £1500 fee
Buckenham Wood Maintenance	£1,733.45	Notify Strumpshaw Trust. Use towards possible path extension in Buckenham Wood?
Bus Shelter (opposite Shoulder of Mutton)	£67.75	(repairs, cleaning)
Community Hall - Grounds Improvement	£1,695.44	CHC
Community Hall - Operation & Maintenance	£40,068.78	CHC
Neighbourhood Plan Review	£4,085.27	BDC grant - no further funding available from Locality
Long Lane trod	£6,000.00	Funds held for PPS 2025/26 (£1,000 awaited from Cllr Andrew Proctor - or to be ducted from NCC invoice)
PC General Reserve	£1,975.00	Policy in place to build up £500pa
Noticeboards	£0.00	
SAM2	£231.59	
Training	£120.00	
<b>Total Reserves</b>	<b>£60,966.26</b>	
<b>General Fund (floating, day to day fund)</b>	<b>£8,341.26</b>	2 <sup>nd</sup> precept instalment £7,057.50 received 18 September 2025
<b>Total Funds as at 08.11.2025</b>	<b>£69,307.52</b>	

#### 4. Community Action Projects

Community consultations have identified the following aspirations:

- Speeding and pedestrian safety (Village Gateways)
- Additional bus shelter
- Information boards/panels
- Village sign (typically range from £5,000 to £10,000) <https://www.signsofthetimes.co.uk/village-centre-signs/>

#### Funding Limitations

The Council is not eligible for direct CIL payments due to lack of housing site allocations. Therefore, funding sources for community action projects are likely to be from:

- External grants
- Community donations
- Adjustments to the parish precept

#### In progress projects

##### 4.1. Long Lane Trod Reinstatement (2025/26 Norfolk County Council Parish Partnership Scheme (PPS))

- Total cost: £14,000
- Parish contribution: £7,000, grants/donations received: £7,000 (Paul Bassham Trust, Adnams Trust, Broadland District Council and Cllr Andrew Proctor (£1,000 awaited/to be deducted from NCC invoice)
- Works expected to commence end February 2026, with trod completion within 6 weeks.

##### 4.2. Village Gateways (PPS 2026/27 - Bid Submission Deadline 1 December 2025)

Quote awaited from Brundall Men's Shed for making two sets of gateways.

Highways have advised the cost to install the two sets of village gateways will be **£5,500.00**.

This includes:

- traffic management
- tree cutting (by The Huntsman)
- signage (4x 'Strumpshaw - Please drive carefully', 2x 30mph and 2x unrestricted).

Pledged Support: County Councillor Andrew Proctor has pledged **£1,500.00** towards the parish council's contribution.

This leaves the Parish Council to pay £1,250 (+ Brundall Men’s Shed costs and a donation). The £1,250 shortfall could be part funded through the proposed new community projects budget code (£500) and **£750.00 to be withdrawn from the general fund**, Alternatively, the shortfall could be met through a community fundraising event, such as a quiz night at The Shoulder of Mutton or a SPC hosted event at the Community Hall.

### 4.3. Path improvements in Buckenham Wood (\*non-PPS)

Council accepted the quote from Conservation Works Ltd (£3,440 excluding VAT) to implement the suggested improvements, to align with Buckenham Ancient Woodland Trust’s path improvements. The SPC proposed woodland management plan cost is £1,500.00 (no VAT).

**Total unplanned expenditure in 2025/26 £4,940.**

Funding sources:

- Grant submission to Broadland District Council’s Future for Nature Fund for the £3,440 (excluding VAT) path improvement works. Applications close 21 November 2025, decisions due by 31 December 2025.
- Or Parish Council Reserves (Buckenham Wood Maintenance £1,733.45, Buckenham Wood Green Infrastructure £2448.50 = £4181.95), current unspent Buckenham Wood budget £370.00 =£4551.95. This leaves a potential shortfall of approximately £388.05\* which could be met from the general fund. *\*includes SPC Woodland Management Plan cost.*

## 5. 2026/27 Budget Option for Council

Precept (£)	Increase (£)	% Increase	Band D Charge	Increase from last year	Weekly (£)	Monthly (£)
£15,376.00	£1,261	8.93%	£53.39 pa	£4.38	£1.026 pw	£4.45 pm

- Current Precept (2025/26): £14,115, Band D Charge: £49.01, Tax Base: 288
- Full budget breakdown: Appendix 2
- If Council cannot agree this option, an extraordinary meeting may be required.
- A no-increase option is not recommended.

## 6. Budget Inclusions

- **Allotments** - plot 6 to pay full plot rental (full plot cultivation evident July 25 inspection). Annual rent to increase by £1.00 to £18.50 and a retrospective water usage fee £7.00 per plot for 2025/26, as a budget code transfer to the community hall water budget code.
- New provisions for:
  - Long Lane trod grass cutting (6 cuts @ £75 per cut)
  - Earmarked reserve and budget code for future Community Action Projects £500.00 pa.

## 7. Strategic Recommendation

To ensure delivery of future community improvements, Council is advised to:

- Establish an earmarked reserve for infrastructure projects.
- Pursue matched funding and community fundraising.

This proactive approach will help mitigate funding constraints and support meaningful local initiatives.

**Statutory Reminder: The precept demand must be submitted by mid-January 2026. Failure to do so may result in non-payment and jeopardise contractual obligations.**

# Appendix 1

## Parish Comparisons

Parish Council	2020/21 Average Band D Council Tax	2020/21 Precept	2021/22 Average Band D Council Tax	2021/22 Precept	2022/23 Average Band D Council Tax	2022/23 Tax base (No. band D properties)	2022/23 Precept	2023/24 Average Band D Council Tax	2023/24 Tax base (No. band D properties)	2023/24 Precept	2023/24 %	2024/25 Average Band D Council Tax	2024/25 Tax base (No. band D properties)	2024/25 Precept	2024/25 %	2025/26 Average Band D Council Tax	2025/26 Tax base (No. band D properties)	2025/26 Precept	2025/26 %	Census 2021 Population
Blofield	£57.85	£85,000	£62.09	£94,000	£62.06	1571	£97,500	£62.04	1607	£99,700	2.26%	£63.71	1648	£105,000	5.32%	£ 67.15	1671	£112,000	6.67%	4,100
Brundall	£69.80	£115,800	£75.97	£125,500	£81.22	1696	£137,750	£88.48	1694	£149,880	8.81%	£94.05	1729	£162,620	8.50%	£ 98.65	1762	£173,820	6.89%	6,200
Cantley	£40.23	£10,300	£41.67	£10,500	£42.83	251	£10,750	£44.00	250	£11,000	2.33%	£43.48	253	£11,000	0.00%	£ 55.78	251	£14,000	27.27%	740
Lingwood & Burlingham	£31.25	£27,753	£31.54	£27,753	£31.88	868	£28,308	£31.87	884	£28,173	-0.48%	£31.87	889	£28,332	0.56%	£ 33.46	897	£30,016	5.94%	2,700
Postwick with Witton	£51.14	£9,000	£54.86	£9,600	£55.25	181	£10,000	£49.29	212	£10,450	4.50%	£57.45	241	£13,846	32.50%	£ 59.31	321	£19,038	37.50%	400
Reedham	£34.09	£15,000	£37.41	£16,500	£49.13	441	£21,668	£48.88	445	£21,752	0.39%	£53.04	441	£23,392	7.54%	£ 55.55	442	£24,551	4.95%	1,200
Strumpshaw	£29.40	£7,820	£32.89	£9,200	£37.17	283	£10,520	£41.17	283	£11,650	10.74%	£45.41	283	£12,850	10.30%	£ 49.01	288	£14,115	9.84%	700

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-council-tax>

please refer to Council Tax statistics for town and parish councils in England

<https://www.ons.gov.uk/visualisations/areas>

Census 2021 data

			Budget 2021/22	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	YTD 2025/26 MONTH 6	Proposed Budget 2026/27	+/- £ Budget compared to Previous Year		NOTES:	
<b>TOTAL PAYMENTS</b>			<b>7,350.00</b>	<b>10,022.47</b>	<b>11,812.00</b>	<b>13,041.00</b>	<b>14,115.00</b>	<b>8,333.64</b>	<b>15,611.50</b>	£	820	% increase	
<b>SCRIBE COST CODE</b>													
PCA Clerk Salary	801	Clerk salary	2,733.00	4,928.00	5,233.00	5,806.00	6,100.00	2,874.77	6,400.00	£	594	10.23	SCP 19 £16.62 ph (25/26 award agreed 3.2%) 5%
PCA Clerk Pension	802	Clerk pension	817.00	1,158.00	1,256.00	1,335.00	1,400.00	844.75	1,472.00	£	137	10.26	23% contribution of salary
PCA Training	821	Training	80.00	123.00	725.00	175.00	250.00	130.00	250.00	£	75	42.86	(whole council training going forward every 2 years- build up earmarked reserve fund), new councillor training £52 each, new chair training £60
PCA Scribe Accounts	841	Scribe Accounts	228.00	228.00	346.00	380.00	370.00	345.60	375.00	-£	5	-	1.32
PCA Software Licences	842	Software licences	85.00	137.00		154.00	205.00	-	210.00	£	56	36.36	McAfee £70, MS365 £80, Parish Online Mapping £55
PCA Parish Council Insurance	861	Parish council insurance	434.00	434.00	550.00	600.00	400.00	-	435.00	-£	165	-	27.50
PCA Subscriptions	882	Subscriptions & membership fees	176.00	351.00	500.00	550.00	500.00	502.87	550.00	£	-	-	3 yr long term agreement 25-28
PCA Internal Audit Fee	883	Internal audit fee	120.00	130.00	125.00	120.00	120.00	120.00	120.00	£	-	-	NPTS £150, SLCC £112, NALC £210, ICO £50
PCA External Audit Fee	884	External audit fee	300.00	200.00	315.00	250.00	210.00	210.00	210.00	-£	40	-	16.00
PCA General Administration (stationery, print, p	886	General administration (stationery, print, postage)	675.00	293.57	480.00	250.00	175.00	62.60	100.00	-£	150	-	60.00
PCA Mileage	887	Mileage	57.00	171.90	90.00	100.00	110.00	103.05	175.00	£	75	75.00	fixed to 26/27 PKF Littlejohn
PCS Bus Shelter Maintenance	1121	Bus shelter maintenance	-	25.00	30.00	50.00	50.00	-	50.00	£	-	-	paper, ink, postage £14.58 pm
PCS Noticeboard Maintenance	1132	Noticeboard maintenance	70.00	70.00	75.00	75.00	75.00	125.00	75.00	£	-	-	min 6 council meetings + apm (Ellie does agendas) adhoc build up reserve replacement panel etc
PCS Strumpshaw & Hassingham PCC	1142	Strumpshaw & Hassingham PCC	750.00	750.00	750.00	775.00	775.00	775.00	775.00	£	-	-	grant towards costs of maintaining churchyards at Strumpshaw and Hassingham historic arrangement
PCS SAM2 Consumables	1143	SAM2 consumables	-	-	55.00	100.00	100.00	-	100.00	£	-	-	and battery charging costs if needed
Allotment Maintenance	523	Allotment maintenance	50.00	-	70.00	-	-	595.00	100.00	£	100	#DIV/0!	use allotment reserve, , servicing of pump, replacement fencing, repainting of sheds
PC General Reserve	1010	General reserve fund	400.00	400.00	400.00	500.00	500.00	500.00	500.00	£	-	-	general reserve policy £500 pa
PCS Remembrance Day	1141	Remembrance Day poppy wreath	25.00	25.00	25.00	25.00	25.00	35.00	35.00	£	10	40.00	Mens Shed Tommys for 11/26?
BW Grant Payments to others	624	grant to BADCOG	350.00	350.00	350.00	250.00	250.00	250.00	250.00	£	-	-	
BW Hedge Cutting	623	Hedge cutting to entrance BW		50.00	110.00	121.00	130.00	-	-	-£	121	-	100.00
													have one budget code for Buckenham Wood works
BW dog bin emptying	621	Buckenham Wood Bin empty	-	198.00	327.00	360.00	380.00	-	400.00	£	40	11.11	1 x weekly (then twice weekly during March to September - advise contracts at BDC) 25/26 £4.75 per bin emptying keep to this schedule £5 per emptying x 80 (52 weeks + (7x 4)28
BW general maintenance	625	Buckenham Wood general maintenance	-	-	-	800.00	800.00	560.00	1,000.00	£	200	25.00	includes prev hedge cutting £130 budget
PCS Dog Bin Emptying (Mill Road)	1147	Mill Road bin emptying	-	-	-	110.00	110.00	-	123.50	£	14	12.27	fortnightly emptying sponsored by Pages 25/26 £4.75 per bin emptying
													CHC and PC usually have 2-3 pages per edition, current annual advertising fee is £300 for a full page advert.
PCS Parish News	1148	Parish News Contribution				155.00	300.00	300.00	300.00	£	145	93.55	
PCA Website hosting/emails (Parish Online)	888	Parish Online GOV.UK website & emails	-	-	-	-	315.00	-	330.00	£	330	#DIV/0!	£182pa for gov.uk emails £133 pa for gov.uk website
PCA Clerk NI Contributions	803	Employer National Insurance Contributions	-	-	-	-	165.00	77.23	240.00	£	240	#DIV/0!	15% on earnings above £5000
PCS Grass Cutting	1147	Long Lane Trod grass cutting	-	-	-	-	-	175.00	500.00	£	500	#DIV/0!	6 x £75 quote 8/25
PC Bank Charges	1011	Unity Trust monthly service charge	-	-	-	-	-	-	36.00	£	36	#DIV/0!	£6 pm charge 50/50 split with CHC
PCS Community Action Projetscs	1148	Village Gates, information boards, bus shelter, village :	-	-	-	-	-	-	500.00	£	500	#DIV/0!	new ear marked reserve