**Meeting date:** 17 November 2026
**Author:** Tanya Rowlandson, Clerk & Responsible Financial Officer (RFO)
**Agenda item no. 13**
**Purpose:** To consider the budget requirements and set the precept for the financial year 2027/28

**Recommendation**
Council is asked to:

- Approve the proposed budget for 2027/28.
- Authorise the Clerk & RFO to issue the precept demand to Broadland District Council by mid-January 2027.
- Support a strategy of minimising future precept increases where practicable through prudent financial management and the maximisation of external funding opportunities.
- Consider Buckenham Wood improvements as a priority area for available project funding during 2027/28, having regard to the emerging Woodland Management Plan.
- Support the pursuit of external grants, matched funding opportunities and community fundraising initiatives to deliver community improvement projects without placing additional burden on local taxpayers.

## 1. Background

The precept is a local tax raised by Parish, Town and Community Councils to fund local services and assets, including:

- Street furniture (such as bus shelters)
- Dog waste bins
- Open spaces and environmental assets (including Buckenham Wood)
- Staffing and administration
- Community facilities and maintenance

When setting the precept, Council must consider anticipated income, expenditure, reserves and future liabilities. The Community Hall Committee has reviewed hall income and expenditure separately under **Agenda Item 9.**

This meeting provides the final scheduled opportunity for Council to approve the budget ahead of the statutory precept deadline. Precept payments are normally received in April and October.

## 2. Tax Base

The tax base represents the number of properties within the parish expressed as Band D equivalents. It is calculated annually by Broadland District Council, taking account of new properties, discounts, exemptions and collection rates.

**Precept = Band D Charge × Tax Base**

If the tax base increases, the same precept income can be raised with a lower Band D charge. Conversely, if the tax base decreases, the Band D charge may need to increase to generate the same level of income.

**Estimated Tax Base 2027/28:** 292

The final figure will be confirmed by Broadland District Council. Comparative data is provided in **Appendix 1**.

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

## 3. Reserves

Best practice recommends maintaining general reserves appropriate to the Council's size, level of activity and financial risk, typically between six and twelve months of expenditure.

The Council's current policy is to increase the General Reserve by £500 each year.

**Reserves currently held (as of 8 November 2026)**

| Reserves | Balance | Notes |
|---|---|---|
| Allotments | £1133.60 | Includes £100 maintenance budget and £111 rental income (Apr 2026) |
| Bin emptying (Mill Road) | £55.25 | Sponsorship from Pages Garage fortnightly emptying, £4.75 per emptying paid March 2026, year 5 (final) payment 2027 |
| Buckenham Wood Green Infrastructure | £948.50 | SPC Woodland Management Plan £1500 fee |
| Buckenham Wood Maintenance | £1,513.45 | |
| Bus Shelter (opposite Shoulder of Mutton) | £4,736.15 | Includes NCC grant £4,618.40 for new shelter opposite The Huntsman |
| Community Hall - Grounds Improvement | £1,021.92 | CHC |
| Community Hall - Operation & Maintenance | £54,701.46 | CHC |
| Neighbourhood Plan Review | £1,436.27 | To fund PC contribution for bus shelter (£1,154.60) |
| Long Lane trod | £6,000.00 | NCC Highways aware (Tom Cox) trod diversion for village gates, improve field access pad crossing |
| PC General Reserve | £2,475.00 | Policy: £500 annual increase |
| Noticeboards | £75.00 | Annual budget retained |
| SAM2 | £331.59 | Budget retained; battery replacement may be required |
| Training | £30.00 | Increase to £350 recommended (NPTS courses £52pp; new councillor term of office from May 2027) |
| **Total Reserves** | **£75,256.13** | |
| **General Fund (floating, day to day fund)** | **£10,487.59** | 2nd precept instalment £7,688.00 received 2 October 2026 |
| **Total Funds as at 08.11.2026** | **£84,945.78** | |

Most reserves are restricted for specific purposes and are therefore unavailable for general expenditure. While total reserves may appear substantial, approximately 73% are earmarked for Community Hall operations and maintenance and cannot be used to support day-to-day Parish Council activities. As a result, the proportion of reserves available for the Council's general purposes is considerably lower than the overall reserves balance.

## 4. Community Action Projects

The adopted Neighbourhood Plan identified several community aspirations. Progress on some projects remains dependent upon approvals, technical requirements and available resources from external organisations, including Norfolk County Council Highways.

**Funding Limitations**

The Parish Council does not currently receive Community Infrastructure Levy (CIL) receipts because there are no qualifying developments generating CIL within the parish. Potential funding sources therefore include:

- External grant funding
- Community fundraising and donations
- Partnership funding opportunities
- Existing reserves where appropriate

Given continuing pressures on household finances, Council may wish to consider opportunities to secure external funding before relying on increases to the parish precept.

**Projects in Progress**

**4.1 Village Gateways (PPS 2026/27)**

A total of £1,350 has been paid to Norfolk County Council, with a £1,500 contribution previously pledged by former County Councillor Andrew Proctor. A further £250 has been paid to Brundall Men's Shed for manufacture of the gateway structures. The project remains subject to agreement with Norfolk County Council Highways regarding design specifications and installation requirements before implementation can proceed.

**4.2 Bus Shelter – Opposite the Huntsman**

Funding has been secured through the Norfolk County Council Bus Shelter Grant Scheme on an 80/20 basis.

| Item | Amount |
|---|---|
| Westcotec Quotation | £5,773.00 |
| Norfolk County Council Grant | £4,618.40 |
| Parish Council Contribution | £1,154.60 |

The Parish Council contribution will be met from existing Neighbourhood Plan reserves, avoiding any additional impact on the precept. Installation is scheduled for 4-5 November 2026.

**4.3 Buckenham Wood**

Buckenham Wood is a significant community asset owned and managed by the Parish Council. Existing reserves have been established to support maintenance obligations and implementation of recommendations contained within the emerging Woodland Management Plan. Subject to available resources, opportunities to enhance biodiversity, access and environmental sustainability will be considered during 2027/28.

## 5. 2027/28 Budget Option

The proposed budget seeks to balance increasing costs with the Council's commitment to minimising the financial impact on parish residents.

Key priorities include:

- Maintaining essential services.
- Protecting adequate reserves.
- Providing for Buckenham Wood maintenance and woodland management requirements.
- Meeting inflationary pressures.
- Limiting expenditure on projects currently constrained by Highway Authority requirements.
- Maximising external funding opportunities.

| Precept (£) | Increase (£) | % Increase | Band D Charge | Increase from last year |
|---|---|---|---|---|
| £16,400 | £1,024 | 6.65% | £56.16 | £3.50 |

**Impact on a Band D Property**

- Current Band D Charge (2026/27): **£52.66**
- Proposed Band D Charge (2027/28): **£56.16**
- Annual Increase: **£3.50**
- Equivalent to approximately **7p per week for a Band D property**

A nil increase option was considered. However, this would require reductions in planned expenditure, limit the Council's ability to respond to inflationary pressures and reduce flexibility to maintain assets and reserves at current levels.

The proposed increase seeks to balance affordability with the Council's ongoing responsibilities and long-term financial resilience.

Full budget details are set out in **Appendix 2**.

## 6. Budget Inclusions

**Allotments**

- A rent increase from £18.50 to £19.50 per plot is proposed.
- An additional £5.50 per plot contribution is proposed to reflect increased water costs and support fair recovery of historical water expenditure.

**Total charge from April 2027: £25.00 per plot.**

**Buckenham Wood**
Continued provision is included for maintenance and implementation of the emerging Woodland Management Plan, reflecting the Council's commitment to improving this important community asset.

**Community Action Projects**
No specific annual provision is proposed for new community infrastructure projects within the 2027/28 budget. Individual projects may be brought forward for Council consideration as funding opportunities arise.

**Long Lane Trod**
Provision has been included for:

- Twelve grass cuts during the growing season.
- Two herbicide treatments.
- Additional hedge and bramble maintenance as required.

**Training**
An increase from £250 to £350 is proposed to support councillor development and induction training following the town and parish council elections in May 2027.

## 7. Strategic Considerations

In setting the 2027/28 budget and precept, Council may wish to have regard to:

- The continuing impact of inflation on operating costs.
- The desirability of minimising increases in the parish precept wherever practicable.
- The need to maintain adequate reserves in accordance with good financial practice.
- Existing commitments associated with Buckenham Wood and other Parish Council assets.
- The uncertain timescales for delivery of some community infrastructure projects that remain subject to external approvals.
- Opportunities to secure grant funding, sponsorship and partnership contributions for future projects.

A balanced approach which combines prudent financial management, maintenance of existing assets and the pursuit of external funding opportunities would help support future community improvements whilst limiting reliance on local taxation.

## Statutory Reminder

The approved precept demand must be submitted to Broadland District Council by mid-January 2027 to ensure timely payment arrangements for the 2027/28 financial year.

# Appendix 1 - Local Comparisions

| Parish Name | 2025-26 Precept | 2025-26 Tax Base No. Band D Properties | 2025-26 Band D Council Tax | 2026-27 Precept | 2026-27 Tax Base No. Band D Properties | 2026-27 Band D Council Tax | % Increase |
|---|---|---|---|---|---|---|---|
| Blofield | £ 112,200 | 1671 | £67.15 | £119,600 | 1666 | £71.79 | 6.91% |
| Brundall | £ 173,820 | 1762 | £98.65 | £186,440 | 1801 | £103.52 | 4.94% |
| Cantley | £ 14,000 | 251 | £55.78 | £27,650 | 254 | £108.86 | 95.16% |
| Lingwood and Burli | £ 30,016 | 897 | £33.46 | £30,916 | 905 | £34.16 | 2.09% |
| Postwick with Witto | £ 19,038 | 321 | £59.31 | £23,644 | 387 | £61.10 | 3.02% |
| Reedham | £ 24,551 | 442 | £55.55 | £27,362 | 447 | £61.21 | 10.19% |
| Strumpshaw | £ 14,115 | 288 | £49.01 | £15,376 | 292 | £52.66 | 7.45% |

**Strumpshaw 2027-28: £16,400 = £56.16 (increase £3.50 / 6.65%)**

Percentage Increase=New Value−Old Value / Old Value×100

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

Live tables on Council Tax - GOV.UK

# Strumpshaw Parish Council

## Detailed Budget Summary

Cost Centre Group - Parish Council (Between 01/04/2027 and 08/11/2026)



## Allotments

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 500 | Allotment rental | 111.00 | 111.00 | | | 117.00 | | | | | | | | | |
| 504 | Allotment | | | | | | | | | | | | | | |
| 505 | Allotment | | | | | | | | | | | | | | |
| 520 | Allotment Shed | | | | | | | | | | | | | | |
| 523 | Allotment | | | 100.00 | | | | | | 100.00 | | | | | |
| 524 | Allotment Equipment | | | | | | | | | | | | | | |
| | **SUB TOTAL** | **111.00** | **111.00** | **100.00** | | **117.00** | | | | **100.00** | | | | | |

## Buckenham Wood

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 701 | BWD Green | | | | 1,500.00 | | | | | | | | | | |
| 702 | BWD grants | | | | | | | | | | | | | | |
| 703 | BWD donations | | | | | | | | | | | | | | |
| 705 | BWD | | | | | | | | | | | | | | |
| 706 | BWD | | | | | | | | | | | | | | |
| | **SUB TOTAL** | | | | **1,500.00** | | | | | | | | | | |

## Buckenham Wood Operation

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 604 | BW Operational | | | | 3,440.00 | | | | | | | | | | |
| 605 | BW operational | | | | | | | | | | | | | | |

# Strumpshaw Parish Council
## Detailed Budget Summary
### Cost Centre Group - Parish Council (Between 01/04/2027 and 08/11/2026)

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 621 | BW Dog Bin | | | 400.00 | | | | | | 420.00 | | | | | |
| 624 | BW Grant Payments | | | 250.00 | 350.00 | | | | | 350.00 | | | | | |
| 625 | BW general | | | 1,000.00 | 220.00 | | | | | 1,000.00 | | | | | |
| | **SUB TOTAL** | | | **1,650.00** | **4,010.00** | | | | | **1,770.00** | | | | | |

## Neighbourhood Plan Review

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 2001 | NP Grants Received | | | | | | | | | | | | | | |
| 2002 | NP Consultant fees | | | | 100.00 | | | | | | | | | | |
| 2003 | NP Room Hire | | | | | | | | | | | | | | |
| 2004 | NP Printing | | | | 452.00 | | | | | | | | | | |
| 2005 | NP Publicity | | | | | | | | | | | | | | |
| 2006 | NP Subscriptions | | | 55.00 | | | | | | | | | | | |
| | **SUB TOTAL** | | | **55.00** | **552.00** | | | | | | | | | | |

## PC Administration

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 801 | PCA Clerk Salary | | | 5,120.00 | 2,901.24 | | | | | 6,600.00 | | | | | |
| 802 | PCA Clerk Pension | | | 1,472.00 | 926.27 | | | | | 1,290.00 | | | | | |
| 803 | PCA Clerk NI | | | 240.00 | 117.92 | | | | | 240.00 | | | | | |
| 804 | PCA Clerk Gratuities | | | | | | | | | | | | | | |
| 805 | PCA Clerk Tax | | | 1,280.00 | 600.20 | | | | | | | | | | |
| 806 | PCA Clerk Work | | | | 182.00 | | | | | 312.00 | | | | | |
| 821 | PCA Training | | | 250.00 | 220.00 | | | | | 350.00 | | | | | |
| 841 | PCA Scribe Accounts | | | 375.00 | 372.00 | | | | | 390.00 | | | | | |

# Strumpshaw Parish Council

## Detailed Budget Summary

### Cost Centre Group - Parish Council (Between 01/04/2027 and 08/11/2026)

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 842 | PCA Software | | | 210.00 | | | | | 220.00 | | | | | | |
| 861 | PCA Parish Council | | | 435.00 | | | | | 440.00 | | | | | | |
| 882 | PCA Subscriptions | | | 550.00 | 569.78 | | | | 570.00 | | | | | | |
| 883 | PCA Internal Audit | | | 120.00 | 120.00 | | | | 125.00 | | | | | | |
| 884 | PCA External Audit | | | 210.00 | 210.00 | | | | 210.00 | | | | | | |
| 886 | PCA General | | | 100.00 | 166.06 | | | | 200.00 | | | | | | |
| 887 | PCA Mileage | | | 175.00 | 84.40 | | | | 175.00 | | | | | | |
| 888 | PCA Website | | | 330.00 | 315.00 | | | | 330.00 | | | | | | |
| | **SUB TOTAL** | | | **10,867.00** | **6,784.87** | | | | **11,452.00** | | | | | | |

## PC Services

| | | Last Year 2026-2027 | | | | Current Year 2027-2028 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 1000 | PC Precept Income | 15,376.00 | 7,688.00 | | | 16,400.00 | | | | | | | | | |
| 1002 | PC Grants Income | | | | | | | | | | | | | | |
| 1004 | PC Bank Interest | | 184.72 | | | | | | | | | | | | |
| 1005 | PC VAT Refund | | | | | | | | | | | | | | |
| 1007 | PC Donations | | | | | | | | | | | | | | |
| 1010 | PC General Reserve | | | 500.00 | | | | | | 500.00 | | | | | |
| 1011 | PC Bank Charges | | | 36.00 | 24.50 | | | | | 42.00 | | | | | |
| 1121 | PCS Bus Shelter | | | 50.00 | | | | | | 100.00 | | | | | |
| 1132 | PCS Notice board | | | 75.00 | | | | | | 75.00 | | | | | |
| 1141 | PCS Rememberance | | | 35.00 | 35.00 | | | | | 35.00 | | | | | |
| 1142 | PCS Strumpshaw & | | | 775.00 | 775.00 | | | | | 775.00 | | | | | |
| 1143 | PCS - SAM2 | | | 100.00 | | | | | | 100.00 | | | | | |
| 1145 | PCS Poo Bin | 110.00 | | 123.50 | | 130.00 | | | | 130.00 | | | | | |
| 1146 | PCS Parish News | | | 300.00 | 300.00 | | | | | 300.00 | | | | | |
| 1147 | PCS Grass Cutting | | | 500.00 | 330.00 | | | | | 1,200.00 | | | | | |
| 1148 | PCS Community | | 4,618.40 | 500.00 | 1,600.00 | | | | | | | | | | |

# Strumpshaw Parish Council

## Detailed Budget Summary

### Cost Centre Group - Parish Council (Between 01/04/2027 and 08/11/2026)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **SUB TOTAL** | **15,486.00** | **12,491.12** | **2,994.50** | **3,064.50** | **16,530.00** | **3,257.00** | |

## Summary

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **TOTAL** | **15,597.00** | **12,602.12** | **15,666.50** | **15,911.37** | **16,647.00** | **16,579.00** | |