

2026-27 Budget Cost Centre	Cost Code	Cost Code id	Operating Budget		% of budget	% of precept	Cost per Band D	Receipts	Carry over (estimated)	Operating Cost (budget less carry	Notes
Bank interest	Nationwide 95 day	24						£ 2,400			
	Cambs & Cty Bank	25						£ 2,400			
	Cambs BS (Tennis)	26						£ 125			
	Hinckley & Rugby							£ 1,000			
Staff costs	Salaries, HMRC and NEST	142	£ 400,000					£ 7,000	£ -		£7000 income from Burrows Charity
	Travel expenses	143	£ 1,250						£ -		
	Training	144	£ 8,000						£ -		
Staff costs	sub-total			£ 409,250	45.06%	59.7%	£ 68.08			£ 402,250	
Grants	Received		£ -						£ -		
	Ad hoc and emergency	81	£ -						£ -		
	Advertising	82	£ 500						£ 500		
	Annual grants 2026-27	83	£ 28,250						£ 1,893		
	Grants evening	84	£ 750						£ -		
	ND Record Office	85	£ -						£ -		
			£ -						£ -		
Grants	sub-total			£ 29,500	3.25%	4.0%	£ 4.59			£ 27,107	
General Project budget	Projects	80	£ 35,000						£ 25,000		
General Project Budget	sub-total			£ 35,000	3.85%	1.5%	£ 1.69			£ 10,000	
Administration			£ -						£ -		
	Advertising	1	£ 100						£ 300		
	Audit and data protection	2	£ 3,500						£ 395		
	Bank charges - Square Pay	3	£ 300						-£ 50		no increase
	Books/literature	4	£ 500						£ -		no increase
	Chamber	5	£ 500						£ -		
	Franking Machine & costs	6	£ 1,350						£ -		New contract agreed Nov 2025 F&HR
	Legal fees	7	£ 3,000						£ -		equivalent of one service
	Legal Service retainer	8	£ 3,000						£ -		
	Miscellaneous	9	£ 1,000						-£ 18		
	Office equipment	10	£ 200						£ 500		
	Office furniture	11	£ 150						£ 171		
	Photocopier lease	12	£ 1,000						£ 6		no increase - fixed for 5 years (from Nov 2024)
	Photocopier fees	13	£ 1,500						-£ 94		£550 decrease (costs fixed until Oct 2025, max inc 9.5%/yr thereafter for 5 years)
	Postages	14	£ 200						£ 600		other post types
	Refreshments	15	£ 500						£ 400		
	Room rental	16	£ 5,500						-£ 10		rooms and garage at Town Hall
	Stationery	17	£ 1,500						£ -		
	Subs and Memberships	18	£ 3,150						-£ 315		no increase
	Town Hall - CCTV	19	£ 250						£ 50		no increase
	Town Hall cleaning	20	£ 500						£ 100		
	Town Hall maintenance	21	£ 1,300						-£ 50		
	VAT	152	£ -						£ -		
	Appledore Boat Park	157	£ 150					£ 1,300	£ -		
	Appledore Pilot Gig Club	160	£ 210					£ 1,100	-£ 210		
	Torridge Pilot Gig Club	161	£ 210					£ 1,100	-£ 210		
	Appledore Car Park (Rent)	169	£ -					£ 5,000	£ -		
	First Aid	178	£ 300						-£ 93		
	BTC Yard Rental	179	£ -						£ -		
	Town Hall TV Licence	181	£ 375						-£ 175		
	Town Hall - Alarm	183	£ 275						-£ 130		
	Payroll processing fees	163	£ 2,400						-£ 129		
			£ -						£ -		
Administration	sub-total			£ 32,920	3.62%	3.5%	£ 3.96			£ 23,382	
Members			£ -						£ -		
	Allowances & NI	104	£ 15,000						£ 2,053		14 members' allowances plus any EmpNI
	Beadle - honorarium & expenses	105	£ 100						£ 600		
	Civic & general expenses	106	£ 650						£ 500		
	Civic reception	107	£ 3,000						£ -		
	Honourary Aldermen/Freemen	108	£ 100						£ 200		
	Honours boards	109	£ 150						-£ 25		
	Mayor's Cadet	110	£ 150						£ 100		
	Travel expenses	111	£ 150						£ 740		
	Upgrade to Mayoral Chain	112	£ 1,560						-£ 60		£1,300 to be earmarked for a new chain in 5 years
	Charity Event	154	£ -						£ -		used for Cllr Tait's Ceilidh
	Photography	165	£ 185						-£ 32		
	Mayor's Charitable Fundraising	174	£ -						£ -		
			£ -						£ -		
			£ -						£ -		
Members	sub-total			£ 21,045	2.32%	2.5%	£ 2.87			£ 16,969	

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Elections	Advertising and events	60	£	-					£ 750		next scheduled election May 2027, 2 years at £15,000/year
	Election costs	61	£	15,000					-£ 6,000		
			£	-					£ -		
Elections	sub-total			£ 15,000	1.65%	3.0%	£ 3.43			£ 20,250	
Twinning	Attendance at other events	150	£	1,500					£ 700		
	Twinning event - Northam	151	£	2,200					£ -		
Twinning	sub-total			£ 3,700	0.41%	0.4%	£ 0.51			£ 3,000	
Council Machinery & Equipment			£	-					£ -		
	Fuel	38	£	2,000					£ 1,500		
	Highway Signage and barriers	39	£	1,000					£ 750		
	Large machinery	40	£	26,500					£ 1,500		Purchase: road sweeper (£25,000)
	Machinery maintenance	41	£	4,000					£ 400		
	PPE and workwear	42	£	2,250					£ -		
	Tools and equipment	43	£	3,600					-£ 100		
	Truck maintenance	44	£	3,500					£ 150		
	Truck replacement	45	£	4,650					£ 2,850		£7,500 per year to earmark for future replacement
	VED (Vehicle Tax)	46	£	1,317					£ 183		£500 allowed per truck. EVs no longer discounted
	Vehicle and Machine Hire	166	£	2,000					£ -		
			£	-					£ -		
Council Machinery & Equipment	sub-total			£ 50,817	5.60%	6.5%	£ 7.38			£ 43,584	
Planning & Development	NNP	137	£	4,750					£ 2,750		website, admin, printing, sundry expenses
	Public events	138	£	2,000					£ 750		Hall hire, advertising
Planning & Development	sub-total			£ 6,750	0.74%	0.5%	£ 0.55			£ 3,250	
ICT			£	-					£ -		
	Cloudy IT (Microsoft 365)	89	£	5,100					£ 14		Council, staff and member IT service contract, plus AI
	Internet (offices)	90	£	400					£ 140		£41.95 per month to 2027/28
	IT purchase, repair and maintenance	91	£	1,800					£ 200		
	Mobile phones	92	£	1,000					£ 77		
	PEAR mapping	93	£	-					£ 1,000		
	Phones	94	£	900					£ 279		
	Scribe - Accounts	95	£	1,250					£ -		
	Scribe - Bookings	96	£	750					£ 44		
	NTC Website	97	£	750					£ 58		
	Meeting software	168	£	5,600					£ -		To help agenda preparation and sharing and prepare for remote/hybrid meeting attendance. Year 1 costs. Future years £3,600/year (est)
	CCTV	176	£	-					£ -		
			£	-					£ -		
ICT	sub-total			£ 17,550	1.93%	2.3%	£ 2.66			£ 15,738	
Human Resources and H&S			£	-					£ -		
	other	86	£	500					£ -		
	Recruitment	87	£	500					£ 2,180		
	Worknest (HR and H&S advisors)	88	£	3,250					£ -		
			£	-					£ -		
Human Resources and H&S	sub-total			£ 4,250	0.47%	0.3%	£ 0.35			£ 2,070	
Parks & Recreation	PWLB (Tr1 & Tr2)	140 & 141	£	8,220					£ -		2021 to June 2070, repayments the same throughout the term
	Allotments - Windmill Lane	130	£	200				£ 530	£ 50		
n.b. all carry-over sent to earmarked for future work	Anchor Park (a grant to Mrs WCC Anderson's bequest)	131	£	3,500					£ -		
	Appletree Gardens	132	£	3,500					£ -		
	Churchfields Skate Park	133	£	3,500					£ -		Replace surface in 2026 (every 3 years)
	Lords Meadow	134	£	6,500					£ -		Pump Track hire
	Ridgeway Drive	135	£	5,000					£ -		
	Westward Ho! Park	136	£	86,449				£ 72,949	£ 10,000		£72,949 from S106 grant and £10,000 from Council funds for MUGA
	Wren Close	159	£	5,000					£ -		
	General park maintenance	170	£	2,500					-£ 75		
			£	-					£ -		Annual charge to association
Parks & Recreation	sub-total			£ 124,369	13.69%	6.1%	£ 6.92			£ 40,915	

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Environment & Maintenance			£ -					£ -		
	Benches	62	£ 500					£ 1,000		
n.b. all carry-over sent to earmarked for future work	'Blackies'	63	£ 1,000					£ 500		
	Burrough Farm	64	£ 3,200				£ 720	£ 75		Northam Lions FC pay £120pa in arrears
	Bus shelters	65	£ 1,000					£ -		
	Christmas decorations	67	£ 2,200					£ 500		
	Christmas trees	68	£ 2,700					-£ 551		7 ordered by E&M cttee
	Defibrillators	69	£ 2,000					£ -		earmark building for battery replacement
	Festive & Festoon lighting	70	£ 2,500					£ 503		
	Footpaths	71	£ 4,000					£ -		plus P3 grant money as required
	Hanging baskets and planters	72	£ 15,000					-£ 185		includes storage costs at TDC's depot (£150/month)
	Interpretation boards	73	£ 1,500					£ 2,500		
	LCWIP	74	£ 1,000					£ -		£5,000 in earmark
	Litter/Recycling & Dog Waste Bins	75	£ 1,000					£ 1,540		
	MVSIDs	76	£ 1,250					£ -		Speed indicator devices - carry over in general reserve, fund for maintenance
	Street works	77	£ -					£ 5,636		
	War memorials	78	£ -					£ 4,500		
	Water bottle refill points	79	£ -					£ -		carry over to General Reserve
	Grass Cutting DCC	155	£ -				£ 4,992	£ -		
	Grass Cutting Abbotsham	158	£ -				£ 2,772	£ -		
	Westward Ho! Green	175	£ 1,000					-£ 47		
	Finger post	177	£ -					£ -		
	Bone Hill memorial	182	£ 250					-£ 92		
	Planting, tress, hedges	new	£ 2,500					£ -		
			£ -					£ -		
Environment & Maintenance	sub-total			£ 42,600	4.69%	2.7%	£ 3.09		£ 18,237	
Tennis courts			£ -					£ -		
	Gate fees	145	£ 650					£ 26		To link gate to entry and booking system
	Reactive Maintenance	146	£ 100					£ 461		
	Scheduled Maintenance	147	£ 3,600					£ -		'sinking fund' to earmarked reserves
	Stripe Fees	148	£ -					£ -		
	Tennis events		£ -					£ -		
	Tennis summer camps	164	£ 487					£ -		Tennis receipts meet part cost of Summer Camps
	Banners/Flyers/leaflets/Advertising	180	£ 500					£ -		
	Website	new	£ 150					£ -		Use www.westwardhopark.co.uk
	Tennis income	149	£ -				£ 5,000	£ -		
Tennis courts	sub-total			£ 5,487	0.60%	0.0%	£ -		£ -	
Notice Boards			£ -					£ -		
	Maintenance	126	£ 1,000					£ -		
			£ -					£ -		
Notice Boards	sub-total			£ 1,000	0.11%	0.1%	£ 0.17		£ 1,000	
Northam Hall	PWLB	139	£ 8,100					£ -		June 2008 to June 2033, decreasing repayments
	Cleaning	113	£ 5,000					£ 206		
	Alarm (Fire) & CCTV	114	£ 1,000					£ -		
	Electric	115	£ 1,500					-£ 522		
	Gas	116	£ 4,000					£ 279		
	Hall hire	117	£ -				£ 21,000	£ -		estimated with increase to be applied from 1.4.26
	Hygiene services	118	£ 150					£ -		
	Internet	119	£ 720					£ -		
	Large project reserve	120	£ 5,000					£ -		
	Maintenance	121	£ 3,000					£ 217		
	Notice board	122	£ 1,500					£ -		replacement
	PPL - PRS Fees	123	£ 2,300					-£ 890		cover last year's shortfall and annual cost
	water	124	£ 1,440					£ 265		£120/month
	Access control (door)	171	£ 1,000					£ -		
	Website	new	£ 500					£ -		includes set up, annual cost currently £300
	Disposables	173	£ 500					-£ 246		last year's shortfall and estimated annual cost
			£ -					£ -		
Northam Hall	sub-total			£ 35,710	3.93%	2.3%	£ 2.61		£ 15,401	

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Pavilion	Electric	55	£	750					£	16	
	Large project reserve	56	£	14,000					£	-	Carry over moved to earmarked reserves
	Maintenance	57	£	-					£	4,000	
	Professional fees	58	£	2,000					£	12,000	
	Water	59	£	400					£	15	
				£ 17,150	1.89%	0.2%	£ 0.19			£ 1,119	
CPT	Alarm	47	£	175					£	20	monitoring and maintenance
	Cleaning	48	£	6,100					£	-	inc. Community Centre Toilet (Northam)
	Disposables	49	£	225					£	48	papers, rolls etc
	Hygiene	50	£	350					-£	33	includes allowance for increase
	Lock	51	£	100					£	50	monitoring and maintenance
	LODAR	52	£	-					£	-	Part of Service (line 54)
	Maintenance	53	£	250					£	500	
	Servicing	54	£	1,500					£	-	of CPT specific equipment
			£	-					£	-	
Pavilion & CPT	sub-total			£ 8,700	0.96%	1.2%	£ 1.37			£ 8,115	
Comm Centre Toilet			£	-					£	-	
	Disposables	27	£	150					£	183	
	Hygiene services	28	£	300					-£	74	
	Maintenance	29	£	250					-£	123	
	Water	30	£	400					£	-	
			£	-					£	-	
Comm Centre Toilet	sub-total			£ 1,100	0.12%	0.2%	£ 0.19			£ 1,114	
Insurances			£	-					£	-	
	Breakdown	98	£	350					£	4	
	Engineering	99	£	600					-£	20	
	General	100	£	15,000					-£	639	
	HR (via worknest)	101	£	250					-£	26	
	Motor	102	£	2,650					£	32	
	Motor - ad hoc	103	£	100					£	700	
	Cyber	new	£	600					£	-	quote sought
	Mrs Anderson's Bequest	new	£	400					£	-	
			£	-					£	-	
Insurances	sub-total			£ 19,950	2.20%	3.0%	£ 3.37			£ 19,899	
Community			£	-					£	-	
	Carol Service - publicity and gifts	31	£	300					£	-	staff cost to attend would be extra
	Commemorations	32	£	500					£	1,000	
	Events - other	33	£	2,100					£	7,134	e.g. Christmas Fair carried over
	May Fair costs (Grant)	34	£	6,500					£	-	carry-over to May Fair bank account
	May Fair Stalls	153	£	-				£ 2,500	£	-	
	Newsletters & communication	35	£	4,100					£	4,100	
	Remembrance	36	£	1,350					£	115	
	Youth Services	37	£	11,450					£	11,450	
			£	-					£	-	
Community	sub-total			£ 26,300	2.90%	0.0%	£ 0.00			£ 1	
Totals			£ 908,148	£ 908,148	100.00%	100.0%	£ 113.97	£ 125,963	£ 108,784	£ 673,401	
			£ -	£ -				£ -	£ -	£ -	

Earmarked Reserves	Sum	Holding Account	Earmarked Rs ctd	Sum	Holding Account
Anchor Park (Mrs WCC Anderson's bequest)	£20,000	Nationwide BS	Defibrillators	£1,500	Nationwide BS
Appletree Gardens	£7,000	Nationwide BS	LCWIP	£5,000	Nationwide BS
Churchfields Skate Park	£9,055	Nationwide BS	War memorials	£4,000	Nationwide BS
Lords Meadow	£15,000	Nationwide BS	Floating Parks Res	£20,000	Nationwide BS
Ridgeway Drive	£7,000	Nationwide BS	Tennis Courts	£9,162	Cambridge BS
Westward Ho! Park	£7,500	Nationwide BS	Total	£105,217	

Earmarked reserves, inc.				(a)	£	105,217
General reserves (see SAPPP advice)				(b)	£	146,565
Total funds to be held in reserve				(c)=(a)+(b)	£	251,782
Anticipated expenditure				(d)	£	908,148
Anticipated income				(e)	£	125,963
Total required for 2024-25				(f)=((c)+(d))-(e)	£	1,033,967
	Nationwide Building Society	£	96,055	earmarked reserves (a)		
	Cambridge Building Society	£	9,162	earmarked reserves (a)		
Less anticipated balances at	Cambridge & Counties Bank	£	96,565	general reserve (b)	(f)	£ 360,566
31-3-25	Hinkley & Rugby Building Society	£	50,000	general reserve (b)		
	Co-op (current account)	£	108,784	carry-over		
Balance to fund				(g)=(e)-(f)	£	673,401
Less anticipated receipts not in cost centres (e.g. Grants)				(h)	£	-
Precept required				(i)=(g)-(h)	£	673,401
Precept 2025-26 was				(x)	£	644,337
Precept increase in funds received				(y)=(i)-(x)	£	29,064
Precept increase % in funds received				(z)=((y)/(x))x100		4.51%

Precept requested	£	673,401
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Taxbase 2025-26	5,805.42	Notes
2025-26 Band D rate	£110.99	* In 2025-26, it was noted that if all 2nd homes became main residences or holiday let businesses the tax
Inflation on 31 Oct 24 (CPI)	4.30%	base increase would fall in the future, necessitating greater rises to maintain the budget.
Increase in tax base	103.08	
2025-26 Taxbase	5,908.50	
2025-26 Band D rate	£113.97	* Through 2025-26, a number of the identified 2nd homes in Northam have been redefined as 1st homes,
Band D rate increase	£2.98	sold, converted to small businesses, reducing the increase in Tax Base for 2026-27.
	2.69%	

Band	Ratio	Ratio as %	Previous Year 2025-26 (NTC part)	Annual increase 2026-27 (NTC part)	Estimated Total 2026-27 (NTC part)		
					annual	monthly (12)	monthly (10)
A	6/9	67%	£ 74.36	£ 2.00	£ 76.36	£ 6.36	£ 7.64
B	7/9	78%	£ 86.57	£ 2.33	£ 88.90	£ 7.41	£ 8.89
C	8/9	89%	£ 98.78	£ 2.65	£ 101.44	£ 8.45	£ 10.14
D	9/9	100%	£ 110.99	£ 2.98	£ 113.97	£ 9.50	£ 11.40
E	11/9	122%	£ 135.41	£ 3.64	£ 139.05	£ 11.59	£ 13.90
F	13/9	144%	£ 159.83	£ 4.30	£ 164.12	£ 13.68	£ 16.41
G	15/9	167%	£ 185.35	£ 4.98	£ 190.33	£ 15.86	£ 19.03
H	18/9	200%	£ 221.98	£ 5.97	£ 227.95	£ 19.00	£ 22.79