

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						£ -		
	Miscelaneous	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		
	Election costs	61	£ 15,000						-£ 6,000		next scheduled election May 2027, 2 years at £15,000/year
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						£ -		
	sub-total		£ 50,817	5.60%	6.5%	£ 7.38			£ 43,584		
Council Machinery & Equipment			£ -						£ 2,750		website, admin, printing, sundry expenses
Planning & Development	NNP	137	£ 4,750						£ 750		Hall hire, advertising
	Public events	138	£ 2,000						£ 3,250		
Planning & Development	sub-total		£ 6,750	0.74%	0.5%	£ 0.55			£ -		
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	£ -						£ -		
	sub-total		£ 17,550	1.93%	2.3%	£ 2.66			£ 15,738		
ICT			£ -						£ -		
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		
Parks & Recreation	sub-total		£ 124,369	13.69%	6.1%	£ 6.92			£ -	£ 40,915	Annual charge to association

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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
Less anticipated balances at 31-3-25			
Nationwide Building Society	£ 96,055	earmarked reserves (a)	
Cambridge Building Society	£ 9,162	earmarked reserves (a)	
Cambridge & Counties Bank	£ 96,565	general reserve (b)	(f)
Hinkley & Rugby Building Society	£ 50,000	general reserve (b)	
Co-op (current account)	£ 108,784	carry-over	
Balance to fund		£ -	£ 673,401
Less anticipated receipts not in cost centres (e.g. Grants)		(g)=(e)-(f)	£ -
Precept required		(h)	£ -
Precept 2025-26 was		(i)=(g)-(h)	£ 673,401
Precept increase in funds received		(x)	£ 644,337
Precept increase % in funds received		(y)=(i)-(x)	£ 29,064
		(z)=(y)/(x) x 100	4.51%

Precept requested	£	673,401
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Taxbase 2025-26	5,805.42
2025-26 Band D rate	£110.99
Inflation on 31 Oct 24 (CPI)	4.30%
Increase in tax base	103.08
2025-26 Taxbase	5,908.50
2025-26 Band D rate	£113.97
Band D rate increase	£2.98
	2.69%

Notes

* In 2025-26, it was noted that if all 2nd homes became main residences or holiday let businesses the tax base increase would fall in the future, necessitating greater rises to maintain the budget.

* Through 2025-26, a number of the identified 2nd homes in Northam have been redefined as 1st homes, sold, converted to small businesses, reducing the increase in Tax Base for 2026-27.

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