

2026-27 Budget									
Cost Centre	Cost Code	Cost Code id	Operating Budget		% of budget	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					£ 125			
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	48.70%			£ 402,250	
Grants	Received		£ -				£ -		
	Ad hoc and emergency	81	£ -				£ -		£26,670 in grants requested 2026-27, inc. Record Office. Remainder for ad hoc grant fund.
	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	3.51%			£ 27,107	
General Project budget	Projects	80	£ 35,000				£ 20,000		
General Project Budget	sub-total			£ 35,000	4.16%			£ 15,000	
Administration			£ -				£ -		
	Advertising	1	£ 200				£ 300		
	Audit and data protection	2	£ 3,500				£ 395		
	Bank charges - Square Pay	3	£ 300				£ -		no increase
	Books/literature	4	£ 500				£ -		no increase
	Chamber	5	£ 1,500				£ -		
	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	£ 250				£ 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	£ 1,800				£ -		
	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	£ 200				-£ 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			£ 34,270	4.08%			£ 24,682	
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	2.50%			£ 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	1.78%			£ 20,250	
Twinning	Attendance at other events	150	£	1,500			£ 700		
	Twinning event - Northam	151	£	2,200			£ -		
Twinning	sub-total			£ 3,700	0.44%			£ 3,000	
Council Machinery & Equipment			£	-			£ -		
	Fuel	38	£	2,000			£ 1,500		
	Highway Signage and barriers	39	£	1,000			£ 750		
	Large machinery	40	£	35,500			£ 1,500		Purchase: road sweeper (£25,000) and replace walk-behind mower (£12,000)
	Machinery maintenance	41	£	3,800			£ 400		
	PPE and workwear	42	£	2,250			£ -		
	Tools and equipment	43	£	3,600			-£ 100		
	Truck maintenance	44	£	3,500			£ 150		
	Truck replacement	45	£	2,500			£ 2,500		£7,500 per year to earmark for future replacement
	VED	46	£	1,317			£ 183		£500 allowed per truck. EVs no longer discounted
	Vehicle and Machine Hire	166	£	2,000			£ -		
			£	-			£ -		
Council Machinery & Equipment	sub-total			£ 57,467	6.84%			£ 50,584	
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	0.80%			£ 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	£	-			£ 1,500		
	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	2.09%			£ 15,238	
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	0.51%			£ 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	£ 29		
n.b. all carry-over sent to earmarked for future work	Anchor Park (a grant to Mrs WCC Anderson's bequest)	131	£	5,000			£ -		
	Appletree Gardens	132	£	5,000			£ -		
	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	£	5,000			£ 10,000		Inc. £10,000 towards MUGA
	Wren Close	159	£	5,000			£ -		
	General park maintenance	170	£	2,500			-£ 75		
			£	-			£ -		Annual charge to association
Parks & Recreation	sub-total			£ 45,920	5.46%			£ 35,436	

2026-27 Budget Cost Centre	Cost Code	Cost Code id	Operating Budget		% of budget	Receipts	Carry over (estimated)	Operating Cost (budget less carry over less income)	Notes
Environment & Maintenance			£	-			£	-	
	Benches	62	£	500			£	636	
n.b. all carry-over sent to earmarked for future work	'Blackies'	63	£	500			£	-	
	Burrough Farm	64	£	3,000		£ 120	£	75	Northam Lions FC pay £120pa in arrears
	Bus shelters	65	£	1,000			£	4,000	
	Christmas decorations	67	£	2,000			£	500	
	Christmas trees	68	£	2,500			-£	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 earmark, fund for maintenance
	Street works	77	£	-			£	6,636	Street furniture and other work - carry over in earmark
	War memorials	78	£	1,500			£	-	carry over in earmark
	Water bottle refil 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	£	2,750			£	-	
	Bone Hill memorial	182	£	250			£	-	
	Planting, tress, hedges	new	£	2,500			£	-	
			£	-			£	-	
Environment & Maintenance	sub-total			£ 45,750	5.44%			£ 22,259	
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	£	137			£	-	Tennis receipts meet part cost of Summer Camps
	Banners/Flyers/leaflets/Advertising	180	£	500			£	-	
	Website	new	£	500			£	-	includes set up, annual cost currently £300
	Tennis income	149	£	-		£ 5,000	£	-	
Tennis courts	sub-total			£ 5,487	0.65%			£ -	
Notice Boards			£	-			£	-	
	Maintenance	126	£	1,000			£	-	
			£	-			£	-	
Notice Boards	sub-total			£ 1,000	0.12%			£ 1,000	
Northam Hall	PWLB	139	£	8,100			£	-	June 2008 to June 2033, decreasing repayments
	Cleaning	113	£	5,000			£	206	
	Alarm (Fire)	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			£	-	includes allowance for increase
	Internet	119	£	720			£	-	
	Large project reserve	120	£	5,000			£	-	carry-over moved to Earmarked Reserves
	Maintenance	121	£	2,500			£	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			£ 35,210	4.19%			£ 14,901	

2026-27 Budget	Cost Code	Cost Code id	Operating Budget		% of budget	Receipts	Carry over (estimated)	Operating Cost (budget less carry over less income)	Notes
Cost Centre									
Pavilion	Electric	55	£ 750				£ 16		
	Large project reserve	56	£ 10,000				£ -		Carry over moved to earmarked reserves
	Maintenance	57	£ 4,000				£ -		Carry over moved to earmarked reserves
	Professional fees	58	£ 2,000				£ 12,000		
	Water	59	£ 400				£ 15		
				£ 17,150	2.04%			£ 5,119	
CPT	Alarm	47	£ 175				£ 20		monitoring and maintenance
	Cleaning	48	£ 6,100				£ 103		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				-£ 283		of CPT specific equipment
			£ -				£ -		
Pavilion & CPT	sub-total			£ 8,700	1.04%			£ 8,295	
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	0.13%			£ 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	£ 300				£ 700		
	Cyber	new	£ 400				£ -		quote sought
	Mrs Anderson's Bequest	new	£ 400				£ -		
			£ -				£ -		
Insurances	sub-total			£ 19,950	2.37%			£ 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	3.13%			£ 1	
Totals			£ 840,349	£ 840,349	100.00%	£ 52,414	£ 99,511	£ 688,424	

Earmarked Reserves	Sum	Holding Account
Anchor Park (Mrs WCC Anderson's bequest)	£20,000	Nationwide BS 95-day
Appletree Gardens	£7,000	Nationwide BS 95-day
Churchfields Skate Park	£9,055	Nationwide BS 95-day
Lords Meadow	£15,000	Nationwide BS 95-day
Ridgeway Drive	£7,000	Nationwide BS 95-day
Westward Ho! Park	£7,500	Nationwide BS 95-day
Defibrillators	£1,500	Nationwide BS 95-day
LCWIP	£5,000	Nationwide BS 95-day
War memorials	£4,000	Nationwide BS 95-day
Large project reserve	£20,000	Nationwide BS 95-day
Tennis Courts	£9,162	Cambridge 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)	£	840,349
Anticipated income				(e)	£	52,414
Total required for 2024-25				(f)=((c)+(d))-(e)	£	1,039,717
	Nationwide	£	96,055	earmarked reserves		
	Cambs & County	£	96,565	general reserve		
Less anticipated balances at 31-3-25	Cambs BS (Tennis)	£	9,162	earmarked reserves	(f)	£ 351,293
	Co-op (current account)	£	99,511	carry-forward		
	H&RBS	£	50,000	general reserve		
Balance to fund				(g)=(e)-(f)	£	688,424
Less anticipated receipts not in cost centres (e.g. Grants)				(h)	£	-
Precept required				(i)=(g)-(h)	£	688,424
Precept 2025-26 was				(x)	£	644,337
Precept increase in funds received				(y)=(i)-(x)	£	44,087
Precept increase % in funds received				(z)=((y)/(x))x100		6.84%

Precept requested£688,424

Taxbase 2025-26	5,805.42		
2025-26 Band D rate	£110.99		
Inflation on 31 Oct 24 (RPI)	4.30%		
Increase in tax base	0.00	Notes - the Council area registered second homes in 2022 =	441 not all Band D
2025-26 Taxbase	5,805.42	the Council area registered second homes in 2024 =	462 not all Band D
2025-26 Band D rate	£118.58	gross movement was 552 properties. 462 (83%) are 2nd homes with 100% levy	83% not all Band D
Band D rate increase	£7.59		
	6.84%	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.	

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	£ 5.09	£ 79.45	£ 6.62	£ 7.95
B	7/9	78%	£ 86.57	£ 5.92	£ 92.50	£ 7.71	£ 9.25
C	8/9	89%	£ 98.78	£ 6.76	£ 105.54	£ 8.79	£ 10.55
D	9/9	100%	£ 110.99	£ 7.59	£ 118.58	£ 9.88	£ 11.86
E	11/9	122%	£ 135.41	£ 9.26	£ 144.67	£ 12.06	£ 14.47
F	13/9	144%	£ 159.83	£ 10.94	£ 170.76	£ 14.23	£ 17.08
G	15/9	167%	£ 185.35	£ 12.68	£ 198.04	£ 16.50	£ 19.80
H	18/9	200%	£ 221.98	£ 15.19	£ 237.17	£ 19.76	£ 23.72