

NORTH CADBURY & YARLINGTON PARISH COUNCIL

NOTES ON PRECEPT 2026/2027

1. Clerk's Salary.

Pay scales are based on the local government pay scales negotiated by the National Joint Council (NJC) for Local Government Services (LGS).

2. Clerk's Expenses.

The mileage rate has been budgeted at **45p per mile** in line with SLCC and NALC Car Allowance for Local Council Clerks. Also included is £26 a month 'Working from Home' tax allowance in anticipation of the new Clerk. I used to only claim £10 as I was also receiving £10 from my other 2 parish councils.

3. Other Parochial Activities.

I propose that the following reserves should be incremented as follows:

Street Furniture – I have included an additional £500 towards the purchase of new noticeboards following the replacement of the board on Woolston Road, which will bring the total to £2,200.00. [Agenda item for February meeting to discuss whether to replace the boards at North Town, Chapel Lane and Woolston].

Rights of Way Improvements - £1,500 to bring total balance to £3,577. The RoW repair reserve needs to be increased, as requested by the PPLO, in order to carry out essential repairs by contractors, if necessary, and maintain the circular walk network/posts/leaflets.

Hire of Halls - £370.

Audit and Legal Fees – I have included £750 again as last year; £165 for internal audit fees and £255 for external audit fee; the delta will be used towards a fund for any legal fees required for future planning purposes, bringing the total available to £665.

Subscriptions - £686 – as last year to SALC, Parish Online and CPRE (plus 5%).

Training and May 2027 Election Costs – Training is ongoing and Code of Conduct (CoC) is essential and part of the Council's CoC. Councillor Essentials training parts 1 and 2 are as it says on the tin, 'Essential'! Planning Procedures is highly recommended, therefore, I have included £500 in the budget for councillor and new Clerk training. Our new RoW Parish Strimmer will also need training and the PC would share the strimmer course 50:50 with Somerset Council at approx. £150 each.

Somerset Council (SC) recommends that local councils plan for possible ordinary elections by precepting annually for a proportion of the possible recharge. At ordinary elections, the next to be held on 6 May 2027, local councils will be responsible for covering the full costs of some elements of the election and will share some costs with the principal authority where combined elections are being held at the same time.

It is suggested that £1,250 would be reasonable for a small council, therefore, I have included £625 in the budget with an additional £625 to be included in the budget for 2027/28.

Website - £200 for website maintenance and hosting. I have also included £1,200 for the potential development of a new website. CIL could also be used to cover the cost as this is digital infrastructure that benefits the local community.

Poppy Wreaths - 2 x wreaths for Remembrance day for North Cadbury & Yarlington church services - £65.

Contingencies. I have maintained the level of contingency at £1,500 for FY 26/27.

5. Churchyard grants and Clock Service.

A new section 19A has been inserted into the Local Government Act 1894, which the Government says clarifies that councils can use their discretionary powers to fund church property, including that of non-Christian faiths.

The system for paying churchyard grants are paid upon receipt of a copy of the Parochial Church Council' (PCC) audited accounts for the previous FY with an accompanying letter of request.

The PC agreed to maintain the level of grant for two years for North Cadbury at £1,200 and Yarlington at £500, which is due to be reviewed. The PC are awaiting the audited accounts for Yarlington Church from Dec 2022, therefore, there is £1,500 remaining in the 2025/26 reserve. *I have maintained the grants at the current level unless councillors would like to consider an increase?*

St Michael's Church Clock was donated by public subscription in 1887 for Queen Victoria's Diamond Jubilee and is, therefore, the property of the Church. However, it was agreed in November 2006, at item 10, that the PC has a civic responsibility to maintain the clock for the benefit of the Parish. I have included £500 in the budget for the servicing (and potential repair costs) of the church clock. Repair costs are shared between the PCC and the PC on a 2:1 basis.

6. Routine Hall Grants and Village Halls Refurbishment (VHR) Reserve.

The routine grants towards the maintenance of the play areas were increased last year to North Cadbury, Galhampton and Yarlington Village Halls to £300, £300 and £150 respectively due to rising costs in utilities. I have maintained this level of grant, unless the councillors would like a further increase?

7. Playing Field grants

Galhampton – Estimate received - £1,430 + £150 insurance element for play equipment.

NCVH - Estimate received - £3,164 + £250 insurance element for play equipment. The PC are due to approve NCVH choice of contractor for grass cutting at the January meeting (quotes circulated 7/1/26).

8. Charitable donations

I have maintained the charitable donations as follows: £300 for locally orientated charities/organisations, £250 for the SSCAT Bus, Somerset CAB - £250, St Margaret's Hospice - £350 and Castle Cary Library - £250. All these charities will have reduced/withdrawn funding from Somerset Council as non-statutory services..

9. Community Resilience Fund (CRF)

In the event that SC can no longer provide services if a Section 114 notice is issued, I have included an additional £1,000 in the 'Community Resilience Fund' bringing the total to £6,500. The PC should only make a contribution if all PC's were asked to do so on a fair and equal basis, pro rate to their tax base and the PC knew the cost to the PC, how much it would raise in total and what it would fund.

10. Community Infrastructure Levies (CIL)

The PC holds £9,112 in CIL, which can be spent on anything that 'deals with the demands that development places on the area, such as:

- Transport infrastructure
- Open spaces
- Educational facilities

- Medical facilities
- Sporting or other recreational facilities
- Social and community facilities
- Affordable housing
- Preparation of a neighbourhood plan

As previously advised, CIL can also be used towards the purchase and maintenance of the parishes defibrillators such as replacement pads and batteries. It can also be used towards a new website or any flood mitigation measures/applications.

11. Precept and General Reserve (GR)

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's GR is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." "The smaller the authority, the closer the figure should be to 12 months NRE." The estimated GR at 31/03/26 is £14,445 which is excellent and just below 11 months NRE, a huge improvement on last year, which was only just above the 7 months NRE. I recommend that the PC aims to maintain between 9 and 12 months NRE.

In summary, I propose that the PC increases the precept by £3,000, from £27,000 to £30,000, for FY 26/27; this equates to an annual increase of approx. 10.6% or £5.39 per household (from £50.86 to £56.25), based on a Band D property. As illustrated at Attachment 1, this approach is intended to provide financial stability that is commensurate with the size of our parishes; it is sufficient for current needs and encompasses a realistic risk contingent that can be called upon if required, as it has been during previous years.

However, if the PC would rather minimise any increase in the precept, the Community Resilience Fund can remain at £5,500, Street Furniture at £1,200 and a lower increase in RoW by £1,000, this would reduce the increase in the precept to £800, from £27,000 to £27,800, the equivalent of a £1.25 increase per household per annum a 2.5% increase. Another option would be to reduce the NRE, i.e. from 9 months back down, but I would not like to go below 7 months.

RCarter

Becky Carter
 Parish Clerk/Responsible Financial Officer
 8th January 2026