



# Endon with Stanley Parish Council

2026/27 Proposed Precept & Draft Budget

1<sup>st</sup> April 2026 - 31<sup>st</sup> March 2027

# Precept

The below is based on a comparison of £36,300 precept in 2025/26 to the same proposed requirement of £36,300 for 2026/27

## Table 1 - 2025/26

|                               |         |
|-------------------------------|---------|
| Precept requirement           | £36,300 |
| Tax base reported             | 1,354   |
| Band D precept charge 2025/26 | £26.81  |

## Table 2 - 2026/27

|                               |         |
|-------------------------------|---------|
| Precept requirement           | £36,300 |
| Tax base reported             | 1,348   |
| Band D precept charge 2026/27 | £26.93  |

## Percentage Change from 2025/26 to 2026/27

|  |        |
|--|--------|
| (Line 1) Band D precept charge 2026/27 from Table 2      | £26.93 |
| (Line 2) Less Band D precept charge 2026/26 from Table 1 | £26.81 |
| (Line 3) = £ Change in Band D precept charge             | £0.12  |
| Divided by Line 2 Band D precept charge 2025/26          | £26.81 |
| Multiply by 100 = Percentage Change                      | 0.44%  |

## Precept Comparison History

|                           | Precept        | Band D (£)    |
|---------------------------|----------------|---------------|
| <b>2026/27 - Proposed</b> | <b>£36,300</b> | <b>£26.93</b> |
| 2025/26                   | £36,300        | £26.81        |
| 2024/25                   | £36,300        | £27.38        |
| 2023/24                   | £33,000        | £24.98        |
| 2022/23                   | £31,500        | £23.81        |
| 2021/22                   | £30,000        | £22.73        |
| 2020/21                   | £30,000        | £22.73        |
| 2019/20                   | £29,500        | £21.56        |

# Tax Base Explained

Overall, the tax base for 2026/27 is 1,348, which is a reduction of 6 compared with 2025/26 (1,354), representing a decrease of 0.44%. The tax base calculation is complex and takes a wide range of factors into account, meaning there is no single reason for this change. Instead, it reflects a combination of small movements in different areas. As a result, although the proposed precept requirement remains unchanged, the Band D charge has altered very slightly. A comparison of the 2025/26 and 2026/27 tax bases is set out below, along with the main factors contributing to change in the Parish tax base.

| Item   | 2025/26 | 2026/27 | Analysis                                  |
|--|---------|---------|---|
| Total number of dwellings on valuation list exempt   | 22      | 23      | Increase in exempt dwellings              |
| Number of dwellings entitled to a single adult household 25% discount  | 339     | 340     | Increase in entitlement to discounts      |
| Number of dwellings entitled to a 50% discount due to all residents being disregarded for council tax purposes | 2       | 3       | Increase in entitlement discounts         |
| Number of dwellings classed as second homes  | 9       | 7       | Reduction in second homes                 |
| Number of dwellings in line 7 classed as empty and receiving no (0%) discount and not being charged a premium  | 17      | 11      | Reduction in empty homes without discount |

# Community Current Account

(The day to day running/ working balance of the Council which costs circa £3,000 - £4,000 per month)

This is made up of the following:

- Employer Liabilities - Salary, PAYE, Class 1 NI, Pension Contributions
- Office Expenses - Water, Phone, Broadband, Stationary
- All Lengthsman Services (including Lawn Cemetery general maintenance)
- Gardening Services
- Subscriptions & Memberships
- Website & Accounting Software
- Chairman's Honourium
- Insurance
- Audit Fees
- Community Events
- Hall Hire
- Waste/Refuse Collection

# General Reserves

## Proposal: £18,000 (Equivalent to 6 Months Expenditure)

- ▶ The general reserves amount has been calculated in line with guidance from the Joint Panel on Accountability and Governance (JPAG) / Smaller Authorities' Proper Practices Panel, based on Net Revenue Expenditure minus Budgeted Transfers to Earmarked or Capital Reserves. As a simplified and widely accepted approach, general reserves are commonly maintained at a level equivalent to between 3 and 12 months of Net Revenue Expenditure.
- ▶ Sits above the recommended minimum level
- ▶ Remains below the threshold at which reserves would be considered excessive, while acknowledging it is relatively high for a small Parish Council
- ▶ Is reasonable, proportionate and defensible to external auditors

# Earmarked Reserves

**Proposal: £33,000** (funds set aside for specific or anticipated projects and liabilities in the future, supporting forward planning and transparency)

- ▶ **Lawn Cemetery Extension - £12,000**  
To support planned extension works and associated professional or ground preparation costs for a long term asset requirement and a foreseeable future liability
- ▶ **Asset Maintenance / Noticeboards - £2,000 (part grant funding already pursued)**  
To cover the repairs and replacements to remain an essential communication tool for residents without digital access
- ▶ **Asset Maintenance / Landlord Obligations - Unit 1B Tearoom & Unit 2 Garage - £6,000**  
To cover anticipated maintenance and compliance works required under the Council's landlord responsibilities
- ▶ **Asset Maintenance - Village Phone Box - £4,000 (although grant funding maybe pursued)**  
To fund planned refurbishment and maintenance works to preserve a community asset
- ▶ **CCTV - £2,000 (although grant funding maybe pursued)**  
Provision for installation, renewal and compliance related costs to protect Council assets and enhance community safety
- ▶ **Defibrillator Replacements - £4,000**  
To allow for the phased replacement of defibrillators in line with manufacturer lifespan
- ▶ **Station Road Park Football Field - £2,000 (although grant funding maybe pursued)**  
To support pitch maintenance and improvement works to ensure continued community use
- ▶ **Bin and Bus Shelter Revamp - £1,000**  
For refurbishment and upkeep of public amenities

# Budget Overview Proposal Summary

|                     | 26/27 Estimated Receipts | 26/27 Estimated Payments |
|---------------------|--------------------------|--------------------------|
| Administration      |                          | £6,235                   |
| Asset Maintenance   |                          | £1,750                   |
| Community Events    |                          | £1,500                   |
| Council Expenses    |                          | £3,700                   |
| Grounds Maintenance |                          | £15,750                  |
| Income              | £57,400                  |                          |
| Lawn Cemetery       |                          | £10,965                  |
| Office Costs        |                          | £1,500                   |
| Staff Costs         |                          | £16,000                  |
| <b>TOTAL</b>        | <b>£57,400</b>           | <b>£57,400</b>           |

\*Please see the PDF Scribe report for a detailed summary of cost centres and cost codes