

# ENMORE PARISH COUNCIL

## 2026/27 Budget and Precept Request Briefing paper

The precept for next year is officially determined by assessing expenditure for next year and then subtracting expected non-precept income. The next step is to consider how much of the net income requirement for the Council can be covered by their existing assets in excess of prudent or earmarked reserves.

First, I set out the original budget for the current year, and any changes to the expected costs based on expenditure for the year to date, and some initial estimates for next year. A number of Councillors have suggested additional items to add to the list of possible expenditure. I have listed these items in this report but without any monetary budget. At the time of writing I await figures and the Parish Council will wish to consider the justification for these items before agreeing to their inclusion with monetary provision. I note that “nice to have” non-essential items could be kept on a list for reconsideration if there is found to be under-spend at the end of the financial year. However, one man’s “nice to have” item is another man’s “wasteful expenditure”. Value for money for our residents and doing the greatest good with limited resources should be the criteria applied. I note that other components of Council Tax are likely to increase, which makes it important that our residents are affected as little as possible through economy and responsibility in setting the Parish element of Council Tax. Councillors are spending other people’s money when setting the precept, not just spending their own money.

I am happy to review any of my 2026/27 estimates in the light of input from councillors and the general public. Your comments are welcome.

Page 3 sets out figures for the current and next year.

New items I have been asked to add are as follows (plus some personal observations):

- Repair or replacement of the two Parish Council noticeboards

(My comments: if one or both of the boards outside Wheelwright’s Cottage and by the Lower Enmore postbox can be repaired, that would seem sensible. I note that the Parish Council does not need to own a notice board - the requirement is to display “in a prominent position within the parish” the notice and agenda for Parish Council meetings (one sheet of A4 for up to a week approximately 7 times a year, counting the AGM), and occasional other formal notices. Most of the other items displayed in the boards at the moment are already available elsewhere, in the printed magazine delivered to every household and available on the Parish Council website. If repair is not possible, I suggest that Councillors consider whether we need two boards, whether these are the best positions in the village and whether there are other options, such as sharing a board (and its cost) with one or both of the Memorial Hall and the Parish Church. I am not convinced that significant expenditure is needed to fulfil the Parish Council’s statutory obligation to display occasional notices. The world has moved on and looking for the information online is now the normal option, not walking to a village noticeboard.)

- Possible further purchases of additional SIDs

(My comments: The current SIDs measure speed of vehicles in both directions but only display the speeds in one direction. The rationale for having more SIDs is to have additional awareness/deterrent value from the new display screens. Installing more SIDs involves the expense of buying them, waiting for (and paying for) the installation of additional heavy duty poles at the roadside, plus additional maintenance and monitoring. We have been asked to make available information showing the effectiveness of the current SIDs and this has not yet been done. We already have the speed information and the data suggest that there is a small proportion of drivers who ignore all speed signs, for whom police prosecution is the only effective deterrent. I would suggest camera or equivalent signs be put on the back of the current display units as an encouragement to stick to the speed limit. I note that we currently have £600 per annum in our budget for SID repairs now that they are out of warranty. I suggest that unspent money from this provision be accumulated with the object of gradually building up a reserve for replacement of our existing equipment in due course if/when repair is not possible or economic. It

may be that SIDs with display screens in each direction will become available in due course and, if so, could be purchased as replacements at a later date.)

- Possible defibrillator near the church

(My comments: Enmore was already considered to have an adequate number of defibrillators when we applied for a grant. My view is that, with many small households in the village, first aid/CPR tuition would be more useful for most situations when a defibrillator might be used. Leaving the patient for long enough to make a 999 phone call would be worrying - fetching a defibrillator, or finding someone else to do this, would take far longer. Where there are normally enough people around to enable one person to administer CPR and another to fetch a defibrillator (eg on the golf course), their benefit is more clear cut. As a resident who lives near the church and who would be expected to benefit, I question its usefulness and value for money. I suggest investigating interest in organising some first aid courses, to include CPR and use of a defibrillator when available, possibly with a modest subsidy from the Parish Council.)

- Wilder Enmore budget

(My comments: This project was supported in the current year but does not have universal support within the community. Aspects of it, the litter picks in particular, do benefit all of us and a small provision is made in the budget for these, namely for refreshments for volunteers after each litter pick. Maintenance of the Jubilee Meadow and possible additional planting there at modest cost is already included in the budget. Private gardens are not a matter for the Parish Council, neither is the Churchyard while it is still open for burials. However, the Parish Council might consider buying some litter pick "grabbers" and heavy duty rubbish bags for the use of anyone volunteering to collect litter at other times.)

Finally, I note that the Parish Council currently benefits from both the Clerk and the RFO working as volunteers. This has been a major contributor to the Council being able to repay the remainder of its Public Works Board loan, taken out when the Jubilee Meadow land was purchased.

Under previous management there seems to have been a view that the precept should be increased each year and great efforts were made to justify this. When the large cost of the car park was still unknown there was more justification for being very cautious and erring on the side of asking for too much money. However, this is no longer the case and official guidance is that we should not accumulate funds without good reason.

We have kept the precept at its current monetary level for several years, but the tax base over which this sum is spread varies from year to year and residents have seen percentage increases in the Parish element of their Council Tax when the tax base has shrunk (eg as a result of unoccupied property).

The decision on next year's precept has to be made in public at the January Council meeting but it is important that Councillors have all the facts at their disposal when making their decision and can see the effects of any proposed changes to the budget. I now have the tax base figure which affects how the total precept we request falls on individual households. According to the figures provided by Somerset Council, the tax base figure has increased from 111.23 to 121.20. If we asked for the same monetary amount of precept as last year (£5253), the parish element of Council Tax would decrease by 8.24% with the figures for a Band D property reducing from £47.23 to £43.34.

I do not currently see any justification for an increase in precept. Indeed, a reduction is possible now that the loan has been repaid. Other elements of Council Tax are expected to increase by significant amounts and it is clear that many households feel that their costs are increasing far faster than their income. I do not believe that we should add to the burden without justification. Also, the fact that we are demonstrably on the side of our residents when it comes to prudent spending should make it easier for us to increase the precept in years when there is true need for this.

Enmore Parish Council Budget	25/26 Budget	25/26 Year to date	25/26 Whole year estimate	25/26 Actual v Expected	26/27 Budget essential	26/27 Notes Budget optional
Clerk Salary & NI	1144	0	286	-858 under	1259	3 months left. 10% increase
Bank charges, stationery etc	81	34	81		90	
Website	118	175	175	57 over	125	
Internal audit fee	35	0	35		35	
Cost of meetings	50	22	50		50	Hall rental will increase in 2031
SALC subscription	75	119	119	44 over	125	
Property/grounds	550	388	388	-162 under	550	
Insurance	300	241	241	-59 under	300	
Loan servicing	372	2169	2169	1797 over	0	Loan now paid off in full
Election	500	0	500		500	
Training	150	0	150		150	
Traffic management	600	0	600		600	For SID repair/maintenance
Litter pick support	50	0	17	-33 under		50 3 official litter picks
Neighbourhood Watch	50	0	50			50
Special events	150	157	157	7 over		150
Village facilities support provision	500	121	500			500 Mirrors
Original contingency budget (to balance)	553					? To cover expenditure not covered by budget
<b>Total</b>	<b>5278</b>	<b>3426</b>	<b>5518</b>		<b>3784</b>	<b>750</b>
Less other income	25	111	117		25	
Net income requirement	<b>5253</b>	3315	5401		<b>4509</b>	
Precept requested	5253				To be decided	

## Additional notes on the budget

Although no costs are currently being incurred in respect of Clerk/RFO remuneration, we have to provide for the possibility that the current volunteers will be replaced by paid staff, so provision must be made in the budget for this. However, it is likely that any change in personnel would not take immediate effect and some of this item will not be needed, giving a further contingency margin.

We now know that there will not be an election for the Parish Council vacancy following the resignation of David Comley, so the £500 provision in the current year's budget is likely to be available for other purposes (spending now or later or for increasing reserves)

## Assets, capital and reserves

The Council's assets consist of bank balances and the Jubilee Meadow community land.

Liquid assets currently amount to £13,999. With the exception of small amounts of monthly interest on the Council's deposit account, there will be no further income available until mid to late April 2026. These assets need to cover all expected expenditure before then plus give some flexibility to cover any unexpected or unusual costs.

	£	Notes
Budget/expected costs for the remainder of 2025/26	1,492	conservative estimate excluding SID
Expected bill for horse/wildlife signage	350	
Insurance excess for replacement village sign	100	
50% of the following year's precept	2,500	say
Reserve for repair and replacement of SIDs	600	25/26 unspent balance carried forward
Reserve for election costs	1,500	
 Total	 6,542	
 Balance of funds (free reserves)	 7,457	

These figures show a very healthy financial position, giving the council flexibility to meet additional costs or to take advantage of opportunities to improve village facilities or services. Arguably some of this surplus could be used to reduce the precept since Councils are not supposed to hold funds in excess of prudent reserves.

I suggest that consideration be given to making a "wish list" of improvements that residents would value and accumulating funds towards larger projects on this list. We currently have £500 per annum in our budget for supporting village facilities. This year we spent £121 on mirrors to improve visibility for motorists and riders when joining the main road. To the extent that funds allocated for improvements are not spent on smaller projects, they could be set aside to accumulate so that larger projects or purchases become possible when need is identified and sufficient funds are available. We should also look for grants covering costs of improvements so that they can be achieved with even better value for our residents. Other unspent funds could be added to the "improvements" reserve if considered justifiable.

## Recommendation

My recommendation is that Councillors consider reducing the precept request to a figure in the range £4,500 to £4,950 for next year. If a figure close to £5,000 is under consideration, I suggest choosing a number under this threshold, as it may be helpful in relation to the insurance premium. We have been operating well within the current budget for several years. This has enabled us to repay the rest of the loan and this in turn has removed one of the larger cost items from the Council's budget and expenditure thus making a lower level of precept sustainable in the longer term.