



**North Weald Bassett
PARISH COUNCIL**

Thornwood Common Parish Hall, Weald Hall Lane, Thornwood, Essex CM16 6NB

Tel: 07572 507591 Email: clerk@northweald-pc.gov.uk

Web Site: www.northweald-pc.gov.uk

Clerk to the Council.

Susan De Luca

19th November 2025

TO: MEMBERS OF NORTH WEALD BASSETT PARISH COUNCIL

You are hereby invited to attend a Meeting of the **Finance & General Purposes Committee** which will be held on **Monday 1st December 2025**, at **7.15pm** to transact the business shown in the Agenda below.

This meeting will be held in the Thornwood Common Parish Hall, Weald Hall Lane, Thornwood. The public and press are invited to attend.

Susan De Luca
Clerk to the Council

AGENDA

1. **APOLOGIES FOR ABSENCE**
To **RECEIVE** any apologies for absence.
2. **OTHER ABSENCES**
To **NOTE** any absences for which no apology has been received.
3. **DECLARATIONS OF INTEREST**
To **RECEIVE** any Declarations of Interest by Members.
A Member with a personal interest in a matter must consider whether it is a Disclosable Pecuniary, Non Pecuniary or Other Pecuniary Interest, and declare it accordingly. A Member who is unsure as to how to declare their interest should seek independent advice.
4. **QUESTIONS FROM MEMBERS OF THE PUBLIC**
To **RECEIVE** questions from members of the public for a period determined by the Chairman of the Meeting. *Please NOTE if the Clerk has not been previously notified of the Question Council may have to note questions and respond to them after the Meeting.*
5. **BUDGET AND PRECEPT 2026/2027** 
A precept is an order to a billing authority (EFDC) to pay a parish council a named sum which the billing authority draws up by 31st January for the following financial year. The parish council, in calculating its precept, must as far as possible secure that it will suffice for four classes of items, namely:
 - Next year's expenditure, including an allowance for contingencies
 - Outstanding expenditure incurred in previous years
 - Expenditure likely to be incurred before the precepted sum becomes available
 - Payments to capital fund, or renewal and repairs fund

Understanding the Budget Paperwork

The budget paperwork attached to this agenda consists of the following:

Income and Expenditure. This gives a picture of Income and Expenditure for the current year (2025/2026), and a suggested budget figure for 2026/2027, along with supporting notes.
Earmarked Reserves - current year Provides a breakdown of current Earmarked Reserves as at 18 th November 2025, and estimated final Earmarked Reserve figures as at 31st March 2026
Additional Items for Budget Summary of Additional items for consideration for 2026/2027 budget, together with any associated paperwork available at the time of printing the agenda (together with costings if these have been provided by Councillors, or a provisional sum if not).
Final Summary sheet This summarises the expected income and expenditure and provides figures regarding percentage increase/decrease options for the precept for the next year, as well as giving details of how any such increase / decrease in the precept would affect the Parish Council element of Council tax for a band D Property. However, as the Tax Base figure has not been made available, this sheet has been calculated using the 2025/2026 tax base, but will be review live during the meeting if the tax base is available.

In order to ensure enough time is available to discuss all areas of the budget, **Members are kindly asked to spend some time prior to the meeting perusing these figures, identifying any areas they wish to discuss in further detail or which requires clarification.** Members are advised to contact the Principal Finance Officer (PFO) **prior to the meeting** if they require clarification on any matter, or if they feel they have identified any errors or omissions. Councillors should also note that attached as part of the Income and Expenditure papers is a document entitled 'Reference and Supporting Statements'. These statements can be referenced to the relevant letters / numbers on the actual Income and Expenditure sheets as shown in the example below, and may offer an explanation to councillors queries:

[example]

2023 / 2024 budget paperwork									
Previous year -v- Current Year -v- next year									
		2021/2022		2022/2023 - Current Year				2023/2024	NOTES
		Budget	Actual	Budget	Actual	Due	Exp Final	BUDGET	
Expenditure									
4019	Hospitality / Chairman's allowance	£ 150	£ -	£ 150	£ -		✓ -	150	
4020	Misc. Expenses	£ 4,000	£ 10,903	£ 4,000	£ 8,660		✓ 8,660	4,000	y
4035	Publicity/Press	£ 1,500	£ 1,404	£ 1,500	£ 179		✓ 179	1,500	
4036	Property Maintenance	£ -	£ -	£ -	£ 625		✓		
4037	Grounds Maintenance	£ 600	£ 1,165	£ 1,200	£ -		✓ -	1,200	z

It is emphasised that expected figures are 'estimate' final income and expenditure figures and should be used as a guide when deciding the budget/precept figures for 2026/2027.

Additional Useful Information for Councillors and/or for which decisions may be needed

EXPECTED INCOME FOR 25/26 VERSUS BUDGET

The total income for the current financial year is expected to be significantly higher than budgeted for (budgeted £281,171 versus expected £373,361, including precept receipt – an expected increase of around £92,190). This can be broadly accounted for as follows:

- Grants received from UK Shared Prosperity Fund and National Lottery of £70,000 total towards the new roof and solar panels on the Thornwood Common Parish Hall.
- Interest received (bank and investment) – Budgeted to receive £8,000, but expected is £12,943 – an increase of £4,943.
- Cemetery income expected to be £12,506 higher than budgeted for (Councillors will recall cemetery income and expenditure is always as unknown, and budgeting is approximate)
- An additional £3,000 in allotment rental income as a result of changing the time period when rent is collected (previously rent was due 1st April each year, however this was changed to 1st January each year, resulting in two lots of income expected for this financial year, albeit the 2025 income was for only 9 months).

EXPECTED EXPENDITURE FOR 25/26 VERSUS BUDGET

The total expenditure for the current financial year is expected to be significantly higher than budgeted (budgeted £278,379 versus expected £421,764, a difference of £143,385). However it should be noted that the Council was aware of much of this expected expenditure, some of which was agreed throughout this financial year, or agreed additional items for this year, or other payment with funds coming directly from earmarked reserves. The overspend can be broadly accounted for as follows:

- Tax and NI (admin) – budgeted £33,764, but expected £39,127 – a difference of £5,363. This is as a direct result of changes to the threshold for Employers National Insurance. Whilst the increase was known at the time of the budget, its impact was not fully known.
- Rent of £5,200 following move to Queens Hall – these monies are taken from an earmarked reserve. Was not budgeted for as Council knew funds would be coming from earmarked reserve.
- Support for Hastingwood Village Hall works, both for the roof and drainage, totalling £9,635.30.
- CCTV for North Weald o/s shops costing £4,062.
- Approximately £10,000 for the two new Vehicle Activated Signs in Upland Road and Weald Bridge Road
- Estimated £7,000 spend towards the Regulation 14 Public Consultation on the Neighbourhood Plan, to be taken from an earmarked reserve.
- £96,000 for the new roof at Thornwood Hall and Solar Panels (albeit £70,000 of this was received in grant funding, with the remainder coming from the HMRC earmarked reserve)
- Street Light replacement Princes Road, costing £4,809
- £5,600 in Tree Maintenance works to address the risks identified following the risk assessment

ITEMS FOR NOTING

WATER BUTTS

The Council holds in its earmarked reserve £5,000 towards the replacement of pipes and water butts at the Parish Council allotment sites. This is to ensure the Parish Council complies with its responsibilities under the Water Supply (Water Fittings) Regulations 1999 to prevent waste, misuse, undue consumption and importantly contamination of the public drinking water supply. Works have been ongoing to establish the best way forward, and a suitable, insulated, stand pipe has now been identified. It is unclear as yet if the works to replace the current pipes will take place this financial year, however Councillors are asked to note the action in this regard.

WEALD COMMON

Councillors are asked to **NOTE** that following the planting of around 2,500 trees on Weald Common in 2023, the Parish Council continues to manage this project in accordance with the funding agreement as follows:

- Replace any tree that dies for the first 5 years
- Ensure planted trees are kept free from competing vegetation and grazing animals
- Maintain the tree protection
- Maintain the area
- Ensure trees are protected against herbivores for the obligation period

An annual funding payment continues to be received via the Forestry Commission (and will do for the next 7 years) and its annual maintenance is budgeted for, as well as holding funds specifically earmarked for the project.

CHANGES TO PAYE

At the time of printing the agenda, the Governments budget had not been announced. As such, the figures included in the Budget for 26/27 relating to Tax and NI are provisional, and may need to be adjusted as a direct result of what will be announced.

NEIGHBOURHOOD PLAN

In 2026 the Parish Council will be conducting both its Regulation 14 consultation and potentially the Regulation 16 consultation (conducted by EFDC). The regulation 14 consultation is expected to incur costs which have been included in the 2025/2026 estimated costs. Following this, it is expected £11,139.22 will still be held in the earmarked reserve for Neighbourhood Planning. The Government has now ceased its funding for Neighbourhood Plans, albeit continues to support them. As such, it is thought that the earmarked reserve holds sufficient funds to see the Neighbourhood Plan through to its conclusion, and no further funds should be precepted.

ITEMS FOR CONSIDERATION

CLOUD TELEPHONY SYSTEM

Since the Parish Council moved out of the library, staff have been using their own personal mobile phones to conduct Parish Council business. Whilst the Clerk is refunded partially for her mobile phone costs as she uses it most, other staff are not. Now the Parish Council has a permanent base (the Queens Hall) it is proposed to move to a cloud based telephony system, which will provide 1 phone number for 'The Council'. Physical phones will be available in the Queens Hall offices, however the cloud based system will allow all staff to access this number using their mobiles to both make and receive calls. The prime benefit of this system is that there will be only one phone number for the council, ensuring continuity and professionalism. The initial outlay for this system is expected to be £740 (physical phones, set up, installation and training) with ongoing costs of £42.00/month. Other than the initial outlay, the ongoing costs would be only slightly higher than what is being paid now. The total ongoing costs and initial outlay have been factored into the 26/27 budget figure, and result in only a £250 increase for this year only. Councillors are asked to **CONSIDER** moving to this system.

PLAY AREA WORKS

Following the Annual Play area inspections undertaken in June, quotes have now been received to complete the remedial works necessary. Whilst some of the cost of works can be comfortably absorbed into the current budgets, some works have a significant cost. At the November Parish Council meeting, only one quote had been received, however the second quote has now also been received. Attached to the agenda are both quotes. The PFO will provide an update at the meeting, and Councillors will be asked which works to progress and with which supplier.

AIR AMBULANCE

For 2025/2026, a donation of £1,000 was given to the Essex and Herts Air Ambulance. The Chairman has suggested consideration be given to another donation this year of £500.

HIGHAM VIEW BRIDGE AND STEPS

The PFO had contacted Countrycare regarding a quote to repair / replace the steps at the Higham View Bridge, however the response received suggested these works could be undertaken by the Highway Rangers (of which there is only one in the Epping Forest district). At the time of printing the agenda, the PFO was sourcing additional quotes. Councillors are asked to **CONSIDER** earmarking an amount for these works.

SAFE

During the office move, it was noted that the safe located in the office has rusted and corroded at the rear. The safe houses all the Parish Councils legal documents, deeds, etc, as well as the Parish Cemetery record books. The Clerk has checked with the ICCM and whilst there is no legal requirement for cemetery documents to be kept in a safe, it is best practice to keep them in fire proof storage unit with a minimum 30 minute protection time. The cost to replace the safe like for like is around £5,000-£10,000, however it is proposed instead to purchase a fire proof cabinet (with a 30 minute fire rating), the cost of which is between £1,300 and £1,700 depending on size. There will also be a small cost to dispose of the old safe. Councillors are asked to **CONSIDER** this item to ensure the preservation of Council records.

HASTINGWOOD VILLAGE HALL EXTERNAL LIGHTING

Cllr Etherington recently attended an event at the Hastingwood Village, and noticed the external lighting is very poor, and requested an item be placed on the agenda for consideration in this regard.

PASS-IT-ON-KIDS UK

A request for funding has been received from Pass It On! Kids UK - an online community group dedicated to supporting families in need with free items and essentials, reducing landfill waste, and creating a judgment-free, supportive community. The group is run by a team of dedicated volunteers, who are parents and have lived experience of poverty. The application is to support their Community Days out project, where they support families in need of a free day out without the financial burden that it carries. The request comes from the granddaughter of Brenda Perridge who was a member of the North Weald Community, in the hope of continuing her legacy of kindness and supporting communities. Councillors are asked to **CONSIDER** this request.

SPECIAL RELATIONSHIP WITH NORWAY

Each year the Parish Council hosts representatives of Norway at various remembrance events. Councillors will be aware that North Weald has historic links with Norway, and a special relationship which continues to this day. A request has been received for Council to consider the gifting of personalised Tankards to the Norwegians when they visit, along with the supply of 'spitfire beer' to the Embassy. Councillors are asked to **CONSIDER** this matter.

STREET LIGHT ROLLING REPLACEMENT FUND

Councillors are aware that the cost to replace a street light is between £4,500-£8,000, dependant on where it is, and if a road closure / road traffic control is needed. As at 31st March 2026, this Parish Council is expected to have just under £10,000 in the EMR for said works. From the structural tests that were completed earlier this year, 23 were given an amber rating with a score between 25 and 112.5 (the Amber rating meaning the unit has a single or several structural defects that affect the units continuing performance and the next inspection or replacement required with within 36 months – the

Meeting: FINANCE & GENERAL PURPOSES COMMITTEE

Amber risk score between 1 and 259). As such, Councillors are asked to **CONSIDER** increasing this fund in light of this. The average lifespan of a street light is 20-25 years.

EARMARKED RESERVES

Earmarked reserves, which are set aside for specific purposes and for savings for future projects, should be realistic and approved by the council. However, the amount of general reserves should be risk assessed annually and also approved by the council. It is recognised general good practice that the minimum level of General Reserves a Parish Council should hold is between 25%-100% of the precept. Larger councils would be nearer the 25% end. The current predicted figures for 31st March 2026 show that the level of General Reserves (i.e. those reserves that have not been placed into an earmarked fund) is expected to be around 33.55% of the account balance, and 52.23% of the precept. This is within acceptable limits. The Parish Council has a high level of Earmarked Reserve (66.45% of the account balances but greater than 100% of the precept). Councillors are asked to **CONSIDER** the Earmarked Reserves, and if any changes or movements are necessary. Councillors are however asked to note that this build up of Earmarked reserves is as a result of prudent financial management and the Clerk taking every opportunity to source any funding opportunities that are available. Such funding may not be forthcoming in times of a less affluent economy, for which we are expected to be entering.

BUDGET / PRECEPT CONSIDERATION

Councillors are asked to note that for the current year (25/26), the Parish Council element of the Precept for a band D property was £93.23/year (~£1.79 a week). This represented a 4% increase on the prior year. The calculation to get to this is the amount the Council request in precept and to divide it by the tax base (no. of houses EFDC are expecting to collect council tax from), which for last year was as follows:

$$\text{£244,240} / \text{2,619.80} = \text{£93.23}$$

At the time of printing the agenda, the Parish Council had not received the tax base figure for the following year. As such, at the time of printing the agenda the PFO is unable to provide guidance as to what figure would represent a NIL increase. This matter will therefore need to be considered on a live basis during the meeting, subject to the tax base information having been received. By way of providing some figures, the PFO has included last years tax base figure for the calculations.

The District Council has asked to be notified of the Precept request by **31st January 2026** and Members are therefore asked to **CONSIDER** the proposed 2026/2027 budget and precept figures and **AGREE** a recommended precept figure to be put forward to full council in January 2026 for ratification.

For members information, previous precept agreements are listed below:

2025/2026 – 4% increase
2024/2025 – 1% increase
2023/2024 – Nil Increase
2022/2023 – 3% increase
2021/2022 – Nil Increase