



MINUTES

Meeting: FINANCE & GENERAL
PURPOSES COMMITTEE

Date: 1 December 2025

Time: 7.15pm

Venue: THORNWOOD COMMON PARISH HALL, WEALD HALL LANE, THORNWOOD

PRESENT:

Councillors (10) A Buckley (Chairman), R Spearman, Mrs S Jackman MBE, A Tyler
Mrs S Hawkins, B Clegg, C Kinnear, Ms D Wood, Mrs P Etherington, Cllr Irvine

Also in Attendance (2)

Susan De Luca – Clerk to the Council

Adriana Jones – Principal Finance Officer

Members of the Public (0)

Members of the Press (1)

F.2501 APOLOGIES FOR ABSENCE (2)

NOTED apologies had been received from Councillors Bedford and Blanks.

F.2502 OTHER ABSENCES (3)

NOTED other absences of Cllrs Stroud, Born and Lambert.

F.2503 DECLARATIONS OF INTEREST

None.

F.2504 QUESTIONS FROM MEMBERS OF THE PUBLIC

There was one member of the public present, but no questions.

F.2505 BUDGET / PRECEPT 2026/2027

Members had been issued with Income and Expenditure papers which, following thorough investigation by the Principal Finance Officer and Clerk included suggested budget figures for 2026/2027, along with supporting notes. Papers also included details of earmarked reserves and proposed additional items for consideration. Members had been advised to review these figures prior to the meeting, and if any members had any questions, these could be individually discussed at the meeting or they could speak with the PFO prior to the meeting. As part of the deliberations, Councillors **NOTED** the **CONSIDERED** the following points:

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 expected 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. The PFO advised that the cost of each stand pipe unit is £435 plus VAT, and the cost to install all 18 across the allotment sites is £2,150. As such, it is likely to be a phased programme of works, with consideration being given to further funding at the 27/28 precept/budget meeting. Councillors noted this.

WEALD COMMON

Councillors noted 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 / NI

At the time of printing the agenda, the Governments budget had not been announced, and the figures included in the draft Budget for 26/27 relating to Tax and NI were provisional. Following the budget announcement by the Chancellor, it was noted that there were no changes.

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. This was agreed by the Committee.

The Committee considered and agreed the following items as part of its budgetary process:

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 was 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 mobile phones or computers 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 £712.32 (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 **AGREED** to moving to this system.

PLAY AREA WORKS

Following the Annual Play area inspections undertaken in June, quotes had 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, most notably Wetpour. Councillors discussed in detail the high cost to repair Wetpour, and agreed that consideration should be given to any future play area equipment to using an alternative surface. The question was raised as to if there was a most suitable time to install Wetpour so as to ensure it takes correct, and the PFO confirmed she would look at this. The issue of a guarantee for the works was also raised, and the PFO advised that as the works were in effect repair works, there was no guarantee given, however she had been advised the works were expected to last at least 24 months without issue.

Councillors discussed the essential Wetpour works for Weald Common and School Green Lane Play Areas, noting that the Thornwood works were not as urgent, however after full consideration of the quotes received, it was **AGREED** to go with the cheaper quote to complete all the works, given the budget constraints for 26/27. In terms of funding these works, it was agreed to use £5,000 from the Play Area Emergency Works EMR, £2,500 from the Thornwood Field Fund following receipt of funds from the Tudor House Development, with the remainder being precepted for.

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. Councillors discussed this matter, and concern was raised that if the Air Ambulance were having to pay landing fees to EFDC on the airfield, this would in effect be like giving funds directly to EFDC. Cllr Tyler advised that he had heard they were not paying landing fees. After further discussion, it was **AGREED** that the Clerk would find out if landing fees were being paid, and for now a provisional amount of £500 would be budgeted for, however this would be subject to review at the 12th January Parish Council meeting, following an update from the Clerk.

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). The Clerk had liaised with both EFDC and Qualis regarding the works, however at this time no quotes had been received. It was suggested that the contractor who completed the works to create the planters at Thornwood should also be contacted to quote. It was also noted that the suggestion of a ramp had been made, however this was not felt to be appropriate. The Clerk confirmed she was awaiting dates to meet contractors on site. Councillors **AGREED** the work needed doing, and confirmed an estimated figure of £1,000 for the work to come out of the General Maintenance Earmarked Reserve.

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 **AGREED** to this cost, confirming that the monies should come from the Office Relocation Earmarked Reserve.

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. Councillors **AGREED** that a sum of £500 from the Section 106 earmarked reserve for Hastingwood could be used towards these costs, if needed by the village hall committee.

PASS-IT-ON-KIDS UK

Councillors noted that a request for funding had 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 considered this request, however felt that the information was supplied was not clear, nor was there any guarantee that the funds would be used for children in the Parish. As such, it was **AGREED** the Clerk would contact the organisation to obtain further details, and that this would be considered again at the 12th January Parish Council meeting.

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. Cllr Tyler provided an update, setting out that historically Norwegian visitors to special occasions at North Weald have received a personalised tankards, with evidence of this being seen throughout the Norwegian Airforce, with tankards going back to 1917. Cllr Tyler advised that each and every flyer has to complete a training session of North Weald as part of their training. Councillors felt that this was a small cost to continue to preserve the special relationship between North Weald and Norway, agreeing that a tankard along with the supply of 'spitfire beer' should be made.

STREET LIGHT ROLLING REPLACEMENT FUND

Councillors were 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 Amber risk score between 1 and 259). As such, Councillors **AGREED** to precept a further £10,000 to go into this Earmarked reserve, given that the average lifespan of a street light is 20-25 years.

Other than some minor adjustments made to the budget figures for 26/27, Councillors also **AGREED** the following:

- The cost of the rental of the Queens Hall Offices for 26/27 should come out of the Office Accommodation Earmarked reserve
- A 10% contingency was agreed as part of the Thornwood Hall works, the cost of which if necessary would be taken from the HMRC Earmarked Reserve.

Cllr Irvine raised a query regarding funding for a possible new path to Weald Common, however the PFO advised that being as discussions on this matter had not even started yet, it was suggested this was looked at for the 27/28 precept.

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). Cllr Irvine set out that it was not good practice to keep eating into the Earmarked reserves of the Council, using this as a way to compensate for works that are needed. The PFO explained that this Councils reserves were fairly high, and that the external auditor would want a clear explanation of exactly what they are so high, so there was scope to use them. Councillors **AGREED** they were comfortable with the current levels of reserves.

The following baseline budget figures were **AGREED** for 2026/2027:

		BUDGET
GENERAL ADMINISTRATION		
Income		£
	Total Income	-
Expenditure		
4001	Staff Salaries	88,644
4003	Superannuation	35,393
4004	Overtime	1,200
4008	Training	600
4009	Travelling Costs	600
4013	Rent	0
4020	Misc. Expenses	700
4021	Phone Fax Internet	1,750
4022	Postage	180
4023	Stationery	1,000
4024	Subscriptions	3,200
4025	Insurance	3,400

4028	Books & Publications	0
4029	Photocopier Costs	2,000
4030	Software & Computer Mgt	5,640
4036	Property Maintenance	500
4040	Equipment Maintenance	0
4041	Equipment & Small Tools	300
4051	Bank Charges	250
4053	Loan Capital Repaid (PWLb)	0
4054	Loan Interest Paid (PWLb)	0
4056	Professional Fees	0
4057	Audit Fees - External	840
4058	Audit Fees - Internal	750
4070	Tax and NI	37,000
4152	Agreed Additional items	
Total Expenditure		183,947

PRECEPT AND INTEREST		
1176	Precept	
1190	Interest Received	7,000
Total Income		7,000

CIVIC AND DEMOCRATIC		
Income		
1081	Repayments Refunds	0
1084	Sponsorship	0
1178	Grants Received - Other	0
Total Income		0
Expenditure		
4019	Hospitality / Chairman's allowance	
4020	Misc. Expenses	3,200
4027	CCTV	1,535
4035	Publicity/Press	1,500
4036	Property Maintenance	600
4037	Grounds Maintenance	200
4056	Professional Fees	0
4071	Grants Other	0
4102	Notice Boards	250
4105	Vandalism	0
4143	Election Expenses	500
4152	Agreed Additional items	0
4153	Play in the Park	180
4160	Neighbourhood Plan	0
Total Expenditure		7965

REMEMBRANCE DAY		
Income		
1041	Remembrance Day Income	1,500
1084	Sponsorship	250
Total Income		1,750
Expenditure		

4019	Hospitality / chairman's Allow	100
4020	Misc. Expenses	0
4142	Remembrance Sunday	4,000
Total Expenditure #		4,100

PARISH HALL AT THORNWOOD

Income

1001	Hall Hire - Regular Users	12,000
1002	Hall Hire - Occasional Users	2,500
1003	Hall Hire - Storage charges	520
1004	Hall Hire - Public Liability	500
1007	Hall Hire - Music Licences	70
1080	Miscellaneous Income	0
1082	Donations Received	0
1178	Grants Received Other	0

Total Income 15,590

Expenditure

4001	Staff Salaries	7,270
4003	Superannuation	1,700
4004	Overtime	1,100
4008	Training	0
4014	Utilities	5,000
4016	Cleaning Materials	500
4020	Misc. Expenses	500
4026	Music Licence	150
4036	Property Maintenance	2,300
4037	Grounds Maintenance	1,600
4040	Equipment Maintenance	0
4041	Equipment / Small tools	0
4049	Paladin Hire	1,200
4070	Tax and NI	2,300
4152	Agreed Additional items	0

Total Expenditure 23,620

CEMETERY

Income

1011	Cemetery Interment Fees	5,000
1012	Cemetery Memorial Fees	1,500
1015	Cemetery Transfers	0
1083	Cemetery Plot Purchase	4,000

Total Income 10,500

Expenditure

4014	Utilities	200
4020	Misc. Expenses	200
4036	Property Maintenance	500
4037	Grounds Maintenance	7,100
4043	Grave Digging	1,500
4049	Paladin Hire	1,200
4073	Cemetery Memorial costs	0
4102	Noticeboards	0

4152	Agreed Additional Items	0
	Total Expenditure	10,700

WEALD COMMON		
Income		
1082	Donations Received	0
1178	Grants Received	812
	Income	812
Expenditure		
4020	Misc Expenses	0
4036	Property Maintenance	0
4064	Weald Com Play Area	2,000
4074	Weald Common Grounds Maint	5,000
1405	Vandalism	0
4152	Agreed Additional items	0
	Total Expenditure	7,000

OPEN SPACES		
Income		
1031	Dog Bin Recharge Income	0
1084	Sponsorship	500
	Total Income	500
Expenditure		
4008	Training	500
4020	Misc. Expenses	1,000
4036	Property Maintenance	400
4037	Grounds Maintenance	2,500
4044	Tree Maintenance (new code 26/27)	2,000
4066	Thornwood Play Area	3,000
4102	Notice Boards	0
4104	Bus Shelters	100
4106	Dog Waste Bins	6,000
4148	Bluemans End Rental	300
4149	Bluemans End Maintenance	1,500
4150	Norwegian Mem Grinds Maint	1,100
4152	Agreed Additional items	0
4155	Pike Way	1,100
4156	Village Sign	600
4157	Thornwood Common	2,000
4159	SGL Play Area	2,000
	Total Expenditure	24,100

STREET LIGHTING		
Income		
1081	Repayments and refunds	0
		0
Expenditure		
4068	Street Lighting Maintenance	5,000
4072	Street Lighting Electricity	13,000
	Total Expenditure	18,000

ALLOTMENTS		
Income		
1021	Allotment Rents	3,000
Total Income		3,000
Expenditure		
4014	Utilities	1,300
4020	Misc. Expenses	800
4036	Property Maintenance	700
4037	Grounds Maintenance	2,500
4040	Equipment Maintenance	350
4041	Equipment and small tools	0
4051	Bank Charges	0
4152	Agreed Additional Items	0
Total Expenditure		5,650

TOTAL INCOME	£39,152
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TOTAL EXPENDITURE	£285,082
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Councillors **AGREED** the following Additional Items:

<u>ITEM</u>		Proposed Precept Amount	From Earmarked Reserve
1	Play Area - Wetpour Works (Weald Common)	£6,180.00	£5,000.00
2	Play Area - Wetpour Works (Thornwood)	£568.00	£2,500.00
3	Play Areas - Wetpour Works (School Green Lane)	£808.00	
4	Air Ambulance Donation (to be reconsidered at January PC meeting)	£500.00	
5	New steps for Higham Bridge link (to be taken from General Maintenance EMR)		£1,000.00
6	Fire Proof safe cabinet, and disposal of old safe (to be taken from Office Relocation EMR)		£2,000.00
7	Hastingwood village Hall external light (HW Section 106 fund)		£500.00
8	Pass It On Kids (to be reconsidered at January PC meeting)		
9	Special Relationship with Norway	£300.00	
10	Street Lighting - Rolling Replacement Fund	£10,000.00	
Total Additional Items		£18,356.00	£11,000.00

FINAL PROPOSED PRECEPT FIGURE

It was noted that the Tax Base for 2026/2027 had not yet been received from EFDC, and as such, the Committee had no option but to use the current tax base in its calculations. This would need to be reviewed again by full council after the new Tax Base figures had been received in order to accurately calculate any percentage changes on last years precept.

The Committee considered all the points raised throughout the meeting in detail. Cllr Irvine stated that he had looked at the historical percentage increases, setting out that having nil increases in previous years was in fact counterproductive as it led to larger percentage increases in later years. He stated it would

make more sense to have small percentage increases each year. Based on the estimated budget figures, an 8% increase in the precept would be needed so as to not eat into General Reserves. Councillors looked at the actual cost per band D household on various percentage increases, being mindful to balance the cost of managing the Parish Council duties responsibly versus consideration of what an increase would mean to residents.

After discussion, Cllr Clegg **PROPOSED** to put forward a **RECOMMENDATION** to Council for an increase of 5% in the precept, to be reconsidered at the January Parish Council meeting, alongside the agreed additional items for reconsideration and the 26/27 Tax Base figures to be released by EFDC. This was **SECONDED** by Cllr Spearman, and unanimously agreed.

Meeting closed 8.59pm

Signed **Date**