

CARY MOOR 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. The current contracted Clerk's hours are 20 hours a month.

2. Clerk's Expenses

The mileage rate has been budgeted at £0.45 per mile in line with SLCC and NALC Car Allowance for Local Council Clerks. Travel remains minimal as councillors are very kindly posting agendas on the noticeboards, therefore, I have maintained the mileage budget at £15. Also included is the HMRC £26 a month 'Working from Home' allowance. I used to only claim £10 as I was also receiving £10 from my 2 other PC's, however, Cary Moor will be my only PC wef May 2026.

3. Other Parochial Activities

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

Noticeboards. The noticeboards in Alford and Lovington will soon need restoring/replacing. I have included £500 in the budget to bring the total to £1,500, which would be sufficient to replace at least one of the boards if either board is beyond economical repair (incl.VAT).

Bus Stops. The reserve currently stands at £1,000 for the maintenance of the bus stops, in Lovington and North Barrow, I have included an additional £400 to bring the total to £1,400.

SIDs. The PC holds £6,000 for the purchase of two speed indication devices (SIDs) for use within the grouped parishes. I haven't included any additional funds as the PC currently holds £1,862 in CIL, which could be used towards the purchase of SIDs in FY 26/27 at an estimated cost of £8,000 (gross).

Audit/Data Protection Fees. Fees aren't required for external audit as the PC agreed to be an exempt authority due to its income and expenditure being below £25,000, therefore, I have included £155 in the budget for the internal audit only and £55 for the data protection fees.

Community Public Access Defibrillators (CPADs). The CPAD reserve currently stands at £2,030 following the purchase of the CPAD and cabinet in Dec 2024 for Alford @ £1,763 (gross). I haven't included any additional funds in the budget as I consider the level of funds available sufficient towards any grant towards the purchase of a CPAD in Lovington.

The cost of replacement pads and batteries for the parish CPADs, which require replacing every few years, can also be paid for by CIL and as agreed in the July minutes at item 21/69.

Website. I have included £280 in the budget for the parish website hosting renewal and Microsoft Office annual subscription.

Training and May 2027 Elections. Training is ongoing and Code of Conduct and Planning Procedures training is highly recommended, therefore, I have included £200 in the budget for councillor/clerk training.

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.

Fingerposts and Phone Kiosks. Residents have previously expressed an interest in refurbishing the parish fingerposts, therefore, I have included an additional £200 for the cost of materials, repairs and volunteer training, bringing the total to £900, to include the phone kiosks adopted by the PC. I will advise/advertise when SC schedules the next round of training for volunteers to undertake the refurbishment work.

Contingencies. I have maintained the level of contingency at £1,000 for FY 26/27.

4. Churchyard Maintenance grants

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 Councils' (PCC) audited accounts for the previous FY with an accompanying letter of request. The level of grant is currently £500 to be reviewed every three years (review due Jan 2027).

5. North Barrow Community Hall and South Barrow Recreational Trust:

I propose to maintain the level of recreational grants at £500, which should be earmarked towards the maintenance of Cary Moor Parish's recreation areas. Payments to the Recreational Trust and Community Hall Playground are covered under general powers (S19 Local Government Act 1976), so do not count as S137 spend. I have increased the Hall rental to £315 to cover the fuel charge and extraordinary meetings at £25 per meeting.

6. Charitable donations

Requests have been received in the past from charitable organisations, such as Little Steps Toddler Group. Therefore, I have continued to include £200 in the budget for locally orientated charities/organisations in 'Other S137 charitable requests'.

Due to the uncertainty of funding from SC towards non-statutory services, I have included grants of £150 each towards the Friends of Castle Cary Library, the SSCAT Bus and CAB Somerset.

7. Community Infrastructure Levies (CIL)

The PC holds £1,862 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 and other recreational facilities
- Social and community facilities
- Affordable housing
- Preparation of a neighbourhood plan

As mentioned previously, the CIL could be used towards the purchase of SIDs, with VAT reclaimed to be used towards defibrillators and their maintenance.

8. 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 Small Authority's GR is that this should be maintained at between 3 and 12 months Net Revenue Expenditure (NRE)". "The smaller the authority, the closer the figure should be to the 12 months NRE." The estimated GR at 31/03/26 is £6,078, which is slightly

above 80% of recommended GR i.e. at just under months NRE, currently standing at £5,762 (less contingencies) and this should now be maintained between 80% and 100%.

In the event that SC can no longer provide services if a Section 114 notice is issued, the PC holds £5,000 in a 'Community Resilience Fund', I consider this level of funds sufficient and have not included any additional funding. The PC should only make a contribution if all PCs were asked to do so on a fair and equal basis, pro rata 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.

Therefore, I propose that the PC maintains the precept for a third year at £14,650 for FY 26/27. This would effectively equate to a decrease of approx. £0.47p per household per annum, from £50.79 to £50.32, the equivalent of -0.93% on a Band D Precept property, due to the changes in the tax base rate set by SC.

RCarter

Becky Carter
Parish Clerk/Responsible Financial Officer
5th January 2026