



FOWLMERE PARISH COUNCIL

Finance Committee Recommendation for 2026/2027 Parish Precept

The Finance Committee met in October 2025 to review expenditure for the current year and to create a proposal for the precept for the coming year (2026/27).

Review of forecast out-turn for 2025/2026

Having examined expenditure year to date, and forecast the likely expenditure by category for the remaining months of this financial year it was concluded that Fowlmere Parish Council is currently forecast to spend £78,476.07 against a precept of £63,552.32 with additional income including: £927 (CCC grass cutting fees), £1,486 (cemetery fees) £6128 (interest) and drawing £7500 from reserves for staffing costs. .

However, this is an estimate and there are a number of items where there might be additional spend before the year end, such as emergency tree work which is dependant on the weather but is now fairly regular due to the extensive level of Dutch Elm disease in the Round Moat.

It is therefore probably more realistic to anticipate a further spend of between £2000 & £6000 for the current financial year.

This financial year, general reserves have been used: covering the expenditure of reports, planning applications for the Old Chapel Project. The use of ear-marked reserves continues to balance the need for funds to be set aside for non-annual costs in specific areas across the budget (eg: election cost every 4 years or defibrillator pad replacement which is dependant on usage which is unpredictable) and help prevent “general reserves” rising too high and keep the precept rise at a reasonable level for residents.

Looking ahead to 2026/2027 (and beyond)

There are a still a number of major projects that the Finance Committee is aware that the Council has spoken of and might like to take forward from previous years; including (in suggested priority order):

Play Equipment improvements including teenage seating (possibility of topping up s.106 monies)

Setting up of allotments and associate costs.

Replanting of Trees and planting in the Round Moat.

Bridge Between Saville Way and the Round Moat (possibility of topping up s.106 monies)

Anticipated future wall repairs (approx. £5,000)

Registering of remaining parish land (approx. £3,000)

Replacement of bus shelter at the war memorial (approx. £13,000), plus additional street furniture for additional Bus Stops

Some of these may be able to move forward with funds from grants and fundraising, with a group of Cllrs and non councillors willing support the projects.

The purchase of the URC, and associated costs is moving forward with the planning permissions being granted. The Ward endowment and general reserves will be used for this. Once the purchase has been completed the Committee fundraising team will be able to apply and hopefully receive grants to see this project move forward. There will also be the income from playgroup initially and the hires going forward to be used for running costs, but in the future to support the FPC Budget.

The 2026/27 budget has continued a significant provision of planned and unplanned tree works, aging play area repairs including the well-used skate park and cemetery work.

We are also mindful that there are also a range of areas where our day-to-day operational expenditure is increasing. This includes increased costs to the Clerks salary, and the NI costs increase last year. Street lighting electricity costs (especially after the change of billing method by

Ofgem), grounds maintenance, and maintaining a more professional website. Caution still needs to be had regarding any increases in other expenditure, to deliver the same service standard within the parish.

The increase in the employment costs over the next few years will be supported by the use of reserves. The Finance committee have resolved to use a stepping down method so as to not have a large increase in the precept in one hit, using £7500 in year 1 (25/26), £5000 in year 2 (26/27) and £2500 in year 3 (27/28)

Elections costs, have been spread out over the last two years, but due to the possibility of a ballot (Costing FPC £1700), and that the District Council might not have their election (possible increase to £3000 if FPC goes to ballot). This budget line has been increase since these costs are now known.

Having removed the contingency line from the budget with all unknowns expenditure coming out of General Reserves, FPC should budget for the Xmas tree they purchase every year.

Increase of £1000 on the budget for Legal and professional fees, which has been over spent the last couple of years.

The Parish Council are aware that there are residents who are continuing to struggle with the day to day cost of living as their own household costs continue to rise. What might seem a small increase to some is a large amount to others. Mindful of this the Parish Council kept it's rise lower than inflation while inflation was running particularly high. This was however an unsustainable position in the long-term without a catch-up at some point. The finance committee felt that now inflation was more under control this was an appropriate time for that to take place.

It is therefore proposed to increase the precept for 2026/2027 to £74,078.56. This is an increase of £10526.24 or 12.44% on the 2025/2026 precept.

Reasonableness of the increase in our operational expenditure

In considering the appropriateness of such a level of increase we can examine how Fowlmere compares with other similar parishes. When compared against other "group villages" within South Cambridgeshire we can see that our current precept continues to be broadly in line with the average.

In 2025/2026 the Fowlmere Band D precept was £105.36, and if we were to increase as proposed the 2026/2027 precept would be £120.33

It is also noteworthy that Fowlmere has significantly more public green space than a number of other group villages, which in recent years has been the driver for much of the increased pressure on our expenditure.

For comparison our directly neighbouring parishes currently have equivalent precepts based on 2025/2026 figures of:

- Thriplow £89.44
- Foxton £102.50
- Shepreth £128.37
- Meldreth £85.92
- Barrington £139.57

The proposal is equivalent to a £14.97 increase in the annual precept for a Band D property. So in absolute terms this is a relatively small amount to invest to maintain and improve the village environment for many years to come. Taking these points into consideration, this increase of seems defensible and allows us to meet our maintenance obligations within the village.

Capital expenditure and use of reserves

We closed the 2024/2025 financial year with £74,730.08 in general reserve and £206,406 in ring-fenced reserve in the form of the Ward Endowment, plus the remainder of the Pebble Fund Grant (biodiversity improvement in Round Moat).

The Finance Committee has also identified that there are a range of grant giving bodies that will support some capital investment projects at a local level. The Council has successfully bid a range of grants in previous years. When pursuing future investment projects, the Council should continue to review whether there may be additional sources of funding that may be sought to contribute towards these, thereby reducing the reliance on funding solely through the precept.

There will be more use of earmarked reserves within the budget moving forward, allowing the Council to specify the projects money received from the precept is to be spent on, with less money being left vaguely in general reserves.

Ward Endowment and s.106

The Parish Council has been fortunate to have been the beneficiary of a donation from a former parishioner through probate of £212,000 (in 2022). Advice from CAPALC is that this sum should be ear-marked for large capital projects in the future, allowing the Council to carry out major projects that they would ultimately not be able to carry out from the precept, s.106 funds or general reserves. The fund has already been used to install a new fence at Fowlmere Cemetery and to clean the War Memorial in the centre of the village.

The council has also received s.106 funds from the finished development at Shaw close. There is a requirement to spend this money within 10years.

Currently the main ideas being developed for large capital projects are the purchase of the URC Chapel for use as a community building and establishing an allotment site. Other ideas are always welcome.

Miscellaneous income

Income from the Cemetery and other small sources is difficult to predict. These small amounts are therefore used to offset against the following years budget once the final year end figures are known. The figure of £1911 miscellaneous income in 2025 is therefore added to the 2026/2027 budget to reduce the precept by that same amount.

Proposal

The Finance Committee would therefore request that Fowlmere Parish Council resolves:

1. To request a precept of **£74,078.56** for the year 2026/2027
2. To invest in capital projects as appropriate while recommitting to maintain a general reserves policy of between 3 and 12 months of precept.

Fowlmere Parish Council multiyear budget spreadsheet

	2024 - 2025		2025- 2026		2026- 2027		line cost per household
	Expenditure		Budget		Budget		
	Budget	Actual	Budget	To Date	Budget	notes	
Asset Maintenance							
Play equipment Inspection Charges	220.00	212.00	226.00	216.00	230.00		£0.39
Play equipment maintenance	500.00	682.59	550.00	-	1,000.00		£1.71
Sports equipment maintenance			1,000.00	160.00	1,500.00		£2.56
Street lighting	700.00	109.01	735.00	37.70	3,000.00		£5.12
Public areas	2,250.00	2,171.09	1,500.00	1,995.81	1,650.00		£2.82
(Street Sign) Restoration Projects	750.00	80.00	750.00	1,758.01	350.00		£0.60
Defib Pads	37.50	0.00	39.38	-	41.35		£0.07
MVAS Batteries	70.00	69.99	73.50	-	77.20		£0.13
Electrical Testing of Assets (PAT)	-	-	0.00	-	0.00		£0.00
SUB TOTAL	4,527.50	3,324.68	4,873.88	4,167.52	7,848.55		£13.39
Cemetery							
Building repair and maintenance	800.00	15.43	250.00	0.00	1,200.00		£2.05
Water supply	185.00	172.53	182.00	203.34	223.50		£0.38
Electricity supply	246.00	165.21	180.50	136.09	189.53		£0.32
Grounds maintenance (mainly re-seeding)	550.00	326.08	577.50	149.14	606.38		£1.03
Cemetery Bin Collection	228.00	215.80	228.00	224.70	276.64		£0.47
SUB TOTAL	2,009.00	895.05	1,418.00	713.27	2,496.05		£4.26
Employment							
Clerks Salary (including NIC and NEST)	12,500.00	15,364.78	23,104.14	17,012.83	25,180.92		£42.97
Staff Training	1,000.00	985.00	1,000.00	85.00	500.00		£0.85
Sundry Staff Expenses	100.00	154.54	100.00	56.25	100.00		£0.17
SUB TOTAL	13,600.00	16,504.32	24,204.14	17,154.08	25,780.92		£43.99
Grounds Maintenance							
Grass Cutting	10,900.00	9,720.00	12,356.00	11,235.00	12,664.90		£21.61
Other (leaf collection / hedges etc.)	2,690.00	2,690.00	3,160.00	1,340.00	3,239.00		£5.53
Protected Verges	1,700.00	1,600.00	1,600.00	1,600.00	1,680.00		£2.87
Planned tree work	6,000.00	4,588.60	8,350.00	8,365.00	9,600.00		£16.38
Emergency tree work	2,000.00	1,465.00	3,250.00	690.00	3,900.00		£6.66
SUB TOTAL	23,290.00	20,063.60	28,716.00	23,230.00	31,083.90		£53.04
Project and Other Expenditure							
Contingency	1,500.00	1,700.33	1,000.00	607.97	0.00		£0.00
LHI Working Group	300.00	0.00	150.00	822.00	500.00		£0.85
Chrishall Grange LHI (one off)					2,500.00		£4.27
Purchase of additional MVAS LHI			0.00	3,091.00	2,450.00		£4.18
Sustainable Transport Working Group			300.00	276.19	300.00		£0.51
Events (Christmas Tree)					100.00		£0.17
SUB TOTAL	1,800.00	1,700.33	1,450.00	4,797.16	5,850.00		£9.98
PC Administration							
Hire of halls	530.00	434.00	496.00	362.00	525.00		£0.90
Purchase of office equipment	650.00	0.00	350.00	-	0.00		£0.00
Office supplies	500.00	623.82	500.00	401.53	550.00		£0.94
Postage & PO box	350.00	353.50	380.00	371.50	408.65		£0.70
Councillor Training	400.00	95.00	100.00	35.00	400.00		£0.68
Councillors' travel & subsistence expenses	100.00	144.95	100.00	-	100.00		£0.17
Working from Home Allowance	320.00	312.00	320.00	234.00	320.00		£0.55
Website site hosting & email accounts	900.00	400.00	550.00	400.00	500.00		£0.85
Election Contribution	500.00	0.00	500.00	-	2,000.00		£3.41
Software subscriptions	85.00	79.90	610.00	361.23	635.05		£1.08
PC Storage Rent	1,200.00	1,300.00	1,200.00	900.00	1,200.00		£2.05
PC Telephone	90.00	91.02	102.50	62.90	130.00		£0.22
F&TN (s.142)	-	-	400.00	-	400.00		£0.68
SUB TOTAL	5,625.00	3,834.19	5,608.50	3,128.16	7,168.70		£12.23
Professional & other fees							
Audit fees	1,000.00	605.00	650.00	500.00	666.25		£1.14
Bank charges	108.00	107.40	108.00	81.00	108.00		£0.18
Legal and professional fees	1,000.00	7,749.30	500.00	5,046.98	2,000.00		£3.41
Insurance premiums	1,650.00	1,057.89	1,200.00	1,091.48	1,260.00		£2.15
Professional bodies membership fees	800.00	1,369.44	850.00	379.00	970.00		£1.66
Scribe Accountancy Package	358.00	357.12	376.00	-	488.00		£0.83
Payroll Provider	175.00	246.00	205.80	105.00	288.75		£0.49
HR Provider	-	-	205.00	-	150.00		£0.26
SUB TOTAL	5,091.00	11,492.15	4,094.80	7,203.46	5,931.00		£10.12

Fowlmere Parish Council multiyear budget spreadsheet

s.137 expenditure and other grants						
Eldercare In Home Alarms	2,000.00	2,590.43	2,250.00	1,942.21	2,362.50	£4.03
other s.137 Donations	850.00	335.00	850.00	201.25	850.00	£1.45
s.137 spend						£0.00
Other Grants (using other powers)	-	-	-	500.00		£0.00
SUB TOTAL	2,850.00	2,925.43	3,100.00	2,643.46	3,212.50	£5.48
NET BUDGET TOTAL	58,792.50	60,739.75	73,465.32	63,037.11	89,371.62	

Non Precept INCOME	2024 - 2025		2025- 2026		2026- 2027	
	Income		Income		Income	
	Actual		To Date		Expected	
Cemetery Income (as of 31st Dec. each yr)	1,486.00		961.66		unknown	
CCC Contribution (protected verges)	927.00		949.54		949.54	
Sundry Income	0.00		27.25		0.00	
Grants Received	4,190.00		0.00		0.00	
General Reserve Drawdown	0.00		7,500.00		5,000.00	
Interest (as of 31st December each yr)	6,128.55		8,354.61		0.00	
SUB TOTAL	12,731.55		17,793.06		5,949.54	0.00

PRECEPT CALCULATION	2024 - 2025	2025- 2026	2026- 2027
= Planned BUDGET minus previous years known INCOME and RESERVE rebalance	£57,205.50	£63,552.32	£74,078.56

Band D Cost	actual	£96.37	actual	£105.36	estimated	£120.33
	increase	6.59%	increase	8.53%	increase	12.44%
Band D per month		£8.03		£8.78		£10.03
Band D per week		£1.85		£2.03		£2.31
Band D per day		£0.26		£0.29		£0.33