



BRANTHAM

Parish Council

Sarah Keys
Clerk to the Council

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Paper 1 submitted by the Clerk to the Council at the Parish Council meeting on 07 January 2026

Parish Clerk's Report – January 2026

a) To review actions from the previous meeting

MINUTE NO.	ACTION	Completed/ Dismissed
PC 12.25.12	Ask SCC to proceed to design/safety audit of proposed crossing points on A137 <i>Completed</i>	Dismissed
PC 12.25.15	Purchase portable staging from VH Reserves <i>Completed</i>	Dismissed

b) To receive the reports of items actioned under delegated powers and correspondence of note

- Attended Brantham Leisure Centre public meeting on behalf of the Parish Council with Council Chair and responded to queries and comments received
- Scheduled meeting with County Council representative to review locations for proposed bus shelters and funding options – more information to follow
- Work to update Brantham Community Emergency Plan – contacted local volunteers and Suffolk Joint Emergency Planning Unit. Rest centre training currently under review – more information to follow.
- Attendance at Christmas Tree Festival in December on behalf of Parish Council and Village Hall.
- Collected Thermal Imaging equipment from East Bergholt Parish Council. Promoted on Facebook and coordinated visits where necessary.

Correspondence to note:

- Email received and responded to ref. concerns about the future of Brantham Leisure Centre following incorrect comments circulated on Facebook.
- Email chain with local resident – for discussion in agenda item PC 01.26.16

The integrity of the Council's finances is to be protected by two of the three signatories checking and reviewing the invoices for payment for which they will have seen an original copy.

Within the Council's Financial Regulations (5.15) – expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget or where prior approval has been given for such expenditure to be incurred (i.e. under contractual agreements)

The authority is to be determined by; * the council for all items over £5000; * a duly delegated committee for all items over £1000 * the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £1000. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Invoices will only be processed for payment by the Parish Clerk once she is satisfied that the payment sums match the invoices produced.

Accounts submitted for payment – Current Account *(SUBJECT TO ADDITIONS)*

Payee	Detail	Method	NETT	VAT	TOTAL
Dave Childs	Grounds Maintenance (inv. TBC)	BACS	TBC		TBC
Brantham Village Hall	Hall Hire costs (inv. TBC)	BACS	TBC		TBC

Accounts Paid since 01 December 2025

Payee	Detail	Method	NETT	VAT	TOTAL
Parish Council staff costs	Salaries, Office Allowance, Pension payments	BACS	3910.25		3910.25
BMCIC	Grounds Maintenance Payment	BACS	40.00		40.00
Microsoft	Monthly Subscription Charges	DD	20.16	4.03	24.19
Virtual Landline	Phone number for Parish Council	Direct Debit	7.29	1.46	8.75
Smarty.co.uk	CCTV SIM Cards	Direct Debit	27.00		27.00
Sainsburys	Food & Drink for Christmas meeting	Debit Card	98.25		98.25
Brantham Village Hall	Refund for Sumup payment received in error	BACS	123.88		123.88
T Mirtabhmeasebi	Seasonal display at Village Sign	BACS	186.23		186.23
Essential Supplies Ltd	Staging for Brantham Village Hall (paid from reserves)	BACS	4400.81	880.16	5280.97
Lloyds Bank	Service Charges	BACS	8.50		8.50
Genesis Orwell Mencap	Bench for Brantham Open Space	BACS	820.83	164.17	985.00
Suffolk County Council	Licence application for memorial bench on A137	BACS	170.00		170.00

Items paid following authorisation at meeting of 03 December 2025

Payee	Detail	Method	NETT	VAT	TOTAL
Dave Childs	Grounds Maintenance (inv. 2398)	BACS	90.00		90.00

Brantham Village Hall	Hall Hire costs (inv. 2005)	BACS	48.00		48.00
SALC	Councillor training (inv. 30704)	BACS	132.00	26.40	158.40
MJS Systems Ltd	Annual management and Maintenance of CCTV cameras (inv. 8906)	BACS	560.00	112.00	672.00
Headway Suffolk	Donation as per FC 11.25.04	BACS	100.00		100.00

Receipts allocated since 01 December 2025

Who	Detail	Method	Amount
National Lottery Community Fund	Skate Park donation	BACS	20,000.00
Stutton Parish Council	Skate Park donation	BACS	50.00
Sumup	Skate park donation	BACS	6.84
Bank Interest	Bank Interest	BACS	108.76
Village Hall Brantham	Contribution stage equipment	BACS	1250.00

Presented by:..... **Sarah Keys, Responsible Finance Officer**

Countersigned by:..... **Chair to the Parish Council**

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

Note: Council resolved at the 2023 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2027. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.

Brantham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/12/2025		
	Cash in Hand 01/04/2025		170,338.90
	ADD Receipts 01/04/2025 - 31/12/2025		120,561.38
	SUBTRACT Payments 01/04/2025 - 31/12/2025		81,595.30
	Cash in Hand 31/12/2025 (per Cash Book)		209,304.98
B	Cash in hand per Bank Statements		
	Petty Cash 31/12/2025	0.00	
	Current Account 31/12/2025	5,001.00	
	Deposit Account 31/12/2025	204,235.22	
	Salaries Account 31/12/2025	68.76	
			209,304.98
	Less unrepresented payments		
			209,304.98
	Plus unrepresented receipts		
	Adjusted Bank Balance		209,304.98
	A = B Checks out OK		

Brantham Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

6 January 2026 (2025-2026)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15	Payroll costs				350.00	294.00	56.00	56.00 (16%)
16	Audit				800.00	827.00	-27.00	-27.00 (-3%)
17	Hall Hire				580.00	537.00	43.00	43.00 (7%)
18	Insurance				6,125.00	3,723.96	2,401.04	2,401.04 (39%)
19	Office Allowance				480.00	344.80	135.20	135.20 (28%)
20	Petrol/Travel				50.00		50.00	50.00 (100%)
21	Postage				50.00		50.00	50.00 (100%)
22	Telephone				177.00	65.61	111.39	111.39 (62%)
23	Stationary				300.00	29.87	270.13	270.13 (90%)
24	Website/Email				338.00	819.00	-481.00	-481.00 (-142%)
25	Training				1,500.00	198.00	1,302.00	1,302.00 (86%)
26	GDPR costs				35.00	47.00	-12.00	-12.00 (-34%)
27	Miscellaneous					473.25	-473.25	-473.25 (N/A)
28	Staff recruitment							(N/A)
29	Election costs							(N/A)
30	Councillor expenses				100.00	25.00	75.00	75.00 (75%)
31	Office Purchases				200.00	499.17	-299.17	-299.17 (-149%)
55	Microsoft 365				124.00	204.24	-80.24	-80.24 (-64%)
58	Scribe accounting				295.00	345.60	-50.60	-50.60 (-17%)
67	Legal costs							(N/A)
74	Bank Charges					63.75	-63.75	-63.75 (N/A)
SUB TOTAL					11,504.00	8,497.25	3,006.75	3,006.75 (26%)

CIL

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10	CIL					820.83	-820.83	-820.83 (N/A)
SUB TOTAL						820.83	-820.83	-820.83 (N/A)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	74,966.00	74,966.00					(0%)
2	Bank Interest	1,200.00	1,156.12	-43.88				-43.88 (-3%)
3	Braistwick Road Contribution	150.00	150.00					(0%)
4	Highcliff Lease	6,800.00	4,095.45	-2,704.55				-2,704.55 (-39%)
5	VAT Reclaimed		4,549.55	4,549.55				4,549.55 (N/A)
6	Recycling	300.00	142.97	-157.03				-157.03 (-52%)
7	Scouts Ground Rent	1.00	1.00					(0%)
8	Private Road Contribution	40.00	40.00					(0%)
9	Wayleaves							(N/A)
48	BMCIC Rent	1,650.00	1,237.50	-412.50				-412.50 (-25%)
49	Miscellaneous Income		123.88	123.88				123.88 (N/A)
56	BDC CIL							(N/A)
59	BMCIC Insurance replayment	2,222.00	4,734.47	2,512.47				2,512.47 (113%)

Brantham Parish Council
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6 January 2026 (2025-2026)

60 LPF Hire deposit	50.00	50.00	50.00 (N/A)
69 BMCIC Ins repayment Interest	164.14	164.14	164.14 (N/A)
75 LPF Hire	200.00	200.00	200.00 (N/A)
SUB TOTAL	87,329.00	91,611.08	4,282.08 (4%)

Other items

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
44	SID Maintenance				500.00	154.17	345.83	345.83 (69%)
45	Defibrillator Maintenance				500.00		500.00	500.00 (100%)
46	Miscellaneous					156.87	-156.87	-156.87 (N/A)
51	Parish Plan				500.00	252.61	247.39	247.39 (49%)
61	LPF Hire deposit							(N/A)
64	Christmas Tree				250.00		250.00	250.00 (100%)
65	Legal Costs		1,800.00	1,800.00		5,171.00	-5,171.00	-3,371.00 (N/A)
66	Christmas event supplies				100.00	98.25	1.75	1.75 (1%)
71	Seasonal Displays				500.00	325.01	174.99	174.99 (35%)
76	Horticultural spend					544.16	-544.16	-544.16 (N/A)
77	Village Hall Reserves		1,250.00	1,250.00		4,400.81	-4,400.81	-3,150.81 (N/A)
SUB TOTAL			3,050.00	3,050.00	2,350.00	11,102.88	-8,752.88	-5,702.88 (-242%)

Salaries

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11	Clerk/RFO Salary				25,500.00	15,881.29	9,618.71	9,618.71 (37%)
12	Litter Picker Salaries				12,340.00	7,676.96	4,663.04	4,663.04 (37%)
13	Employers PAYE & NI				8,000.00	7,629.40	370.60	370.60 (4%)
14	Clerk's Pension				1,315.00	4,872.59	-3,557.59	-3,557.59 (-270%)
62	Assistant Clerk - Salary				7,400.00	5,321.35	2,078.65	2,078.65 (28%)
SUB TOTAL					54,555.00	41,381.59	13,173.41	13,173.41 (24%)

Services

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
35	BDC Litter bin emptying				2,970.00	3,403.00	-433.00	-433.00 (-14%)
36	Litter purchases					46.00	-46.00	-46.00 (N/A)
37	Playground inspection				192.00	188.50	3.50	3.50 (1%)
38	Playground equipment/repairs				1,500.00	233.75	1,266.25	1,266.25 (84%)
39	BLC Grounds Maintenance				480.00	360.00	120.00	120.00 (25%)
40	GPL Play area rent				10.00	10.00		(0%)
41	Horticulture							(N/A)
42	SCC Street lighting				1,140.00	1,217.54	-77.54	-77.54 (-6%)
43	Village Hall Maintenance Grant		416.67	416.67	416.67	833.34	-416.67	(0%)
47	Village Grounds Maintenance				3,000.00	2,755.00	245.00	245.00 (8%)
53	CCTV Costs				290.00	803.00	-513.00	-513.00 (-176%)
63	New Village Road Improvements							(N/A)

Brantham Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

6 January 2026 (2025-2026)

SUB TOTAL	416.67	416.67	9,998.67	9,850.13	148.54	565.21 (5%)
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Skate Park Project

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
73	Skate Park		25,034.05	25,034.05		1,309.33	-1,309.33	23,724.72 (N/A)
SUB TOTAL			25,034.05	25,034.05		1,309.33	-1,309.33	23,724.72 (N/A)

Subscriptions/Grants/Donations

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32	SALC subscription				850.00	876.76	-26.76	-26.76 (-3%)
33	SLCC Subscription				288.00		288.00	288.00 (100%)
34	Donations		39.58	39.58	2,500.00	2,163.02	336.98	376.56 (15%)
50	Brantham Open Spaces Group				1,200.00	120.62	1,079.38	1,079.38 (89%)
57	BDC CIL Grants							(N/A)
68	Village Fete		410.00	410.00	2,000.00	1,383.12	616.88	1,026.88 (51%)
SUB TOTAL			449.58	449.58	6,838.00	4,543.52	2,294.48	2,744.06 (40%)

Summary

NET TOTAL	87,329.00	120,561.38	33,232.38	85,245.67	77,505.53	7,740.14	40,972.52
V.A.T.					4,089.77		
GROSS TOTAL		120,561.38			81,595.30		



PAPER 4.2: A briefing paper for Councillors on the Budget Monitoring Exercise Quarter 3 for 2025-26

Introduction

The budget is a key part of the Council's plans and must tie in with its policies.

Budget monitoring - reasoning

In accordance with council's own adopted Financial Regulation clause 4.10, the agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against that which was planned for the year under review.

It is the duty of the Responsible Financial Officer (RFO), appointed by the council as a statutory officer, to administer the council's financial affairs in accordance with all Acts, Regulations and proper practices and to ensure the accounting control systems are observed and financial management information is provided to council.

Quarterly reports are provided to council with the aim of:

- Monitoring financial performance, helping to identify potential issues or inefficiencies throughout the year
- Refining budgeting and forecasting processes over time
- Gaining an informed understanding of financial performance as affected by various factors
- Creating more accurate and flexible budgets that better anticipate council's future needs and adapt to different circumstances
- Streamlining variance reporting required for Year-End

QUARTER 3 – Period ending 31 December 2025

Budget reports within Scribe produce a budget monitoring report based on the annual figures.

This provides a comparison between budgeted and actual expenditure per quarter. The reports are presented to council to promote informed decision-making and enhanced financial transparency.

Council is advised to refer to Paper 4.1 for numerical details of the actual-to-budget monitoring process and to note the figures in that report alongside this narrative report.

This report identifies unexpected variances in income and expenditure and any possible mitigation necessary.

Expenditure:

As of 31 December, marking the end of the third financial quarter of the 2025-26 budget year, Brantham Parish Council's total spending is £77,505.53 which represents 91% of the annual Parish Council budgeted spend. This is slightly above anticipated expenditure at this point in the year.

Council should note, however, that this is a relatively crude calculation since many budgeted Council costs are annual payments and do not easily fit a quarterly schedule.

However, in accordance with guidelines issued by Proper Practices, reports on variances in income and expenditure exceeding **15%** of the expected budget will be reported to council.



BRANTHAM

Parish Council

Current spending in budget areas is as follows:

	Budget line	Total Budget for year	Anticipated spend at Q3	Actual Spend at Q3	Variance at Q3
1	Administration	11,504	8628	8497	-1.52%
2	Other Items	2,350	1763	11,102	+629%
3	Salaries	54,555	40,916	41,381	+1%
4	Services	9,999	7499	9850	+31%
5	Skate Park	0	0	1,309	N/A
6	Grants/Donations	6,838	5128	4543	-11%

Variances exceeding 15% explained:

- Other items:** this budget line shows a significant overspend. **However**, Council should note that this includes the following unexpected expenditure:
 - New Village Hall staging (paid from Village Hall Reserves) - £4400
 - Purchase of a tree for the Village sign (paid from Horticulture reserves) - £465. Since this tree is likely to replace any proposed Christmas tree for that location this spend will be somewhat mitigated by underspend in the Christmas Tree budget line. Since the budget for a Christmas tree will not be spent it is my recommendation that the Christmas tree budget of £250 is moved to Horticulture reserves to mitigate the spend on the Cherry Tree
 - Legal costs of (paid from Legal fund reserves) - £5171 – some costs already received and further costs still to be recovered.

If these items of expenditure were not included in this budget line the expenditure would actually be £1066 which would be **under budget** by 40%.

- Services:** currently spent 98% of total budget and spend is 31% higher than anticipated at this point in the year. Council should note that a number of annual payments are included in this budget line. These have already been spent which impacts the overall figures.

However; refuse collection costs were 14% higher than anticipated and Street lighting costs were 6% higher than budgeted. Budgets for these services will be amended for next year's budget-setting exercise. CCTV costs also included an annual maintenance fee that had not been included at budget setting. This will now be included going forward.

Actual spend on village grounds maintenance is 91% of the annual budgeted spend. Council should note that the winter months are likely to incur less spending on grounds maintenance projects, however, the project to move the rails at Sycamore Way/Kettles Way may incur additional cost when complete.

Income:

The annual budget income for the Council comprises a precept of £74,966.00 and an additional income of £12,363 resulting in a total income budget of £87,329. By the end of the 3rd quarter, the current income stands at £120,561. This includes a surplus of £33,232. This can largely be attributed to:

- A VAT reclaim of £4,549 which was reclaimed in the last financial year but received in this financial year
- A higher-than-expected insurance repayment from BMCIC who repaid some of last year's Leisure Centre insurance in this financial year.
- A successful National Lottery bid for the Skate Park project of £20,000
- Additional Skate Park fundraising of £5,034

Otherwise received income is in line with anticipated income.

Brantham Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Computer/Office equipment	500.00				500.00
Election costs	2,000.00				2,000.00
Legal Expenses	9,169.39		5,171.00	1,800.00	5,798.39
Roads	10,000.00				10,000.00
Property Maintenance					0.00
Recreation					0.00
Lighting	5,722.26				5,722.26
Youth provision					0.00
Horticulture Fund	779.02		544.16		234.86
Limecrest Fund					0.00
Village Hall projects	34,510.00		4,400.81	1,250.00	31,359.19
CIL Funds	104,260.62		820.83		103,439.79
General					0.00
Brantham Skate Park			1,309.33	25,034.05	23,724.72
Village Fete					0.00
Total Earmarked	166,941.29		12,246.13	28,084.05	182,779.21
TOTAL RESERVE	166,941.29		12,246.13	28,084.05	182,779.21
GENERAL FUND					26,525.77
TOTAL FUNDS					209,304.98



BRANTHAM

Parish Council

Summary at period ending 31 December 2025

In summary, spending is higher than anticipated for this point in the financial year, however this has been significantly impacted by unexpected spend that has used reserve funding. In addition income is larger than anticipated as a result of successful funding bids and fundraising for the Skate Park Project.

Otherwise the budget is in line with expected spend and income for this time of the year.

Recommendation at period ending 31 December 2025

Council is recommended to approve the following:

- Transfer of £250 budgeted for Christmas tree to Horticulture reserves

Following which Council is recommended to approve the summary of Budget to Actual figures at the period ending 31 December 2025.



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CIL SPENDING REVIEW FOR THE YEAR ENDING 31 MARCH 2026

Neighbourhood CIL is governed by the CIL regulations and the rate at which it is paid is set out in national legislation. For those Parish Councils with a made Neighbourhood Plan it is 25% (with no CAP and for Parishes where there is no made Neighbourhood Plan it is 15% subject to a cap which is set out nationally (in legislation).

The cap is worked out at £100 index linked per occupied property within the parish. The cap rate is set for the year and changes on the 1st January each year.

1. CIL Resources available

CIL Funding currently stands at:

Financial Year	Income	Expenditure	CIL running Total	Timescales
2018-19	£2,556.87		£2,556.87	SPENT
2019-20	£104.01			SPENT
	£3,258.75		£5,919.63	SPENT
2020-21	£3,258.67			SPENT
	£2,681.48		£11,859.78	SPENT
2021-22			£11,859.78	
2022-23	£9,734.69			SPENT
	£7,747.54	£10,123.64	£19,218.37	SPENT
2023-24	£53,848.41			14.04.28
	£28,861.09	£34,323.89	£67,603.98	13.10.28
2024-25	£24,987.32			08.04.29
	£24,987.32	£13,318.00	£104,260.62	08.10.29
2025-26		£820.83	£103,439.79	
Committed		£61,796.00	£41,643.79	Balance after committed funds
Totals	£112,051.51	£120,382.36		

2. Projects completed as bids against the Neighbourhood CIL pot

The following projects having been previously approved as valid projects for the Neighbourhood CIL pot are now completed with monies being fully paid out.

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Minute number	Start date	Current Position
Bench for Brantham Open Space	£0		None	820.83			

TOTAL	£820.83
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3. Projects identified as potential bids against the Neighbourhood CIL Pot

The following projects have been identified as valid bids against the Neighbourhood CIL pot, have approval and are awaiting completion with monies being fully allocated and therefore committed:

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Minute number	Start date	Current Position
Play equipment replacement/repair	2500.00	Unknown	None	£2,500	FC 06.24.07	Ongoing	no projects identified
Village Hall Toilet Refit	3296.00	Unknown	Neighbourhood CIL (BDC), and external funding	£3,296	FC 06.24.07	Ongoing	Project underway
Skate Park at LPF	None allocated	£180,000	Neighbourhood CIL (BDC), and external funding	£40,000	FC 01.25.07	Summer 2025	Bid submitted to BDC
Neighbourhood Plan	15000.00	£15,000	Unknown to date	£15,000	PC 07.25.12	Ongoing	Project underway
Scout Hut Repairs	1000.00	£1,000	Unknown to date	£1,000	FC 12.25.04	Ongoing	Project underway

Items highlighted in GREY will be identified as on an "as and when demand" as the parish continues to grow

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding		Additional consultation required	Further information
Village Hall	None allocated	Unknown	Neighbourhood CIL (BDC), bDC CIL Infrastructure pot and external funding	Unknown		Consultation with Brantham residents and PC needed	
Crossing on A137	None allocated	£150,000	S106 /locality funding	£unknown		Community Consultation needed	
Other major projects	None allocated	Unknown	To be determined			Subject to consultation	
New Grit Bins	On as an when basis			Neighbourhood CIL (Parish)			
New Waste Bins	On as and when basis			Neighbourhood CIL (Parish)			

Brantham Parish Council

Donations for the year ending 31 March 2026 using the General Power of Competence*

Recipient	Reason for request	Amount Requested	Actioned	Funded Elsewhere	Minute no.
Sharon Barker	Donation for Skate Park Equipment	£0	£50.00		PC 05.25.13
Brantham Bowls Club	Commemorative Golf Towels	£1,000	£763.02		FC 06.25.04
Manningtree & District Community Bus	Bus running costs	£500	£250.00		FC 06.25.04
Stour Wanderers	Football Training equipment	£500	£500.00		FC 07.25.05
Brantham WI	Commemorative Tote Bags	£500	£500.00		FC 08.25.04
Brantham Methodist Church	Road repairs	£4,651	500.00		FC 10.25.05
Headway Suffolk	Charity running costs	£200	100.00		FC 11.25.04

Subtotal of expenditure incurred in 2025-26 to date			£2,663.02
Donations budget for 2025-26			£2,500.00
Funding carried over from 2024-25			£308.00
Donations over/underspend for 2025-26			£144.98

* The General Power of Competence (GPC) was introduced by the Localism Act 2011 and took effect in February 2012.

At its Annual Parish Council Meeting of 10 May 2023 the Parish Council resolved that it fulfilled the eligibility criteria set by the SoS (Localism Act 2011 s8) and that it was enabled to use the General Power of Competence (GPC)

BPC ANNUAL BUDGET 2026-27

DRAFT BUDGET
DATE OF ADOPTION:
MINUTE NO.
Updated:

CATEGORY	BUDGET 2022-23	ACTUAL 2022-23	BUDGET 2023-24	ACTUAL 2023-24	UPDATED BUDGET 2024-25	BUDGET 2025-26	BUDGET 2026-27
EXPENDITURE							
SALARY/CONTRACT							
TOTAL	29,000	28,935	30,850	33,022	47,620	54,905	67,870

ADMINISTRATION							
Audit	700	592	700	797	800	800	800.00
Hall Hire	400	265	500	488	570	580	720.00
Insurance	5,500	3,290	5,500	5,268	5,500	6,125	5,214.00
Office Allowance - Clerk & Assistant Clerk	240	200	240	246	315	480	312.00
Petrol/travel costs	50	0	50	62	50	50	50.00
Postage	60	87	70	85	100	50	25.00
Telephone - Virtual landline	300	100	300	0		177	84.00
Stationery	300	98	300	125	300	300	200.00
Website/Email	500	400	500	204	500	338	600.00
Training	1,000	143	500	642	500	1,500	1,000.00
GDPR costs	50	35	50	35	50	35	40.00
Miscellaneous	1,000	638		1,365			
Staff recruitment	200	0	200	0	200		
Election costs	1,000	0	1,500	204	500		
Councillor expenses	200	0	200	0	200	100	100.00
Purchases (i.e. office equipment)		0	200	0	200	200	200.00
ZOOM subscription	180	180		0			
Accounting software		0		288	300	295	484.00
Microsoft subscription		0		102	110	124	124.00
TOTAL	11,680	6,040	10,810	9,910	10,195	11,154	9,953

SUBS/GRANTS/DONATIONS							
SALC Subscription	850	886	850	808	850	850	903.00
SLCC Subscription	197	111	197	144	120	288	300.00
Donations	1,900	2,099	1,500	1,650	2,700	2,500	2,500.00
Brantham Open Spaces support			1,200	318	1,200	1,200	1,200.00
TOTAL	2,947	3,096	3,747	2,921	4,870	4,838	4,903

SERVICES							
BDC Litter bin emptying	1,800	1,420	2,000	1,792	2,830	2,970	3500.00
Litter purchases	500	162	900	62	1,000	0	0.00
Playground Inspection	300		300	0	300	192	180.00
General Village Maintenance	9,960	3,283	7,000	2,257	2,500	3,000	3000.00
Playground equipment/repairs	1,000	40,136	4,000	101	1,500	1,500	1500.00
BLC Grounds Maintenance	4,000	3,984	4,000	2,942	480	480	480.00
GPL Play area rent	10	10	10	10	10	10	10.00
Horticulture	170	0	200	36	200		0.00
SCC Street Light contract Maintenance	2,250	1,004	2,400	1,217	1,400	1,140	1278.00
Village Hall Maintenance Grant	3,000	3,000	3,000	3,117	5,000	5,000	0.00
TOTAL	22,990	52,999	23,810	11,532	15,220	14,292	9,948

OTHER							
CCTV Costs				590	400	290	850.00
SID/SID Maintenance	100	0	100	0	1,000	500	500.00
Defibrillator Maintenance	250	53	250	127	500	500	500.00
Parish Plan activities/support		0		310	2,500	500	1000.00
Projects/CIL	332	0	1,586		30		
Contingency/unanticipated spend		10,149		7,936			9440.00
December Meeting supplies						100	100.00
Seasonal displays						250	500.00
VAT		10,247					
TOTAL	682	20,449	1,936	8,963	4,430	2,140	12,890

CIL FUNDED PROJECTS							
Village Hall Toilet updates						2,915	2,915.00
Skate Park						45,000	40,000.00
Recreational equipment/Assets				33,234		10,000	2,500.00
Village Assets i.e. bins etc						1,000	1,000.00
Donations						5,000	5,000.00
Neighbourhood Plan							15,000.00
TOTAL				33,234		63,915	66,415

TOTAL EXPENDITURE	67,299	111,519	71,153	99,582	82,335	151,244	171,979
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FUNDED BY:

Precept	53,728	53,728	57,581	57,581	63,636	74,966	92,054
Bank Interest	30	223	30	1,615	1,877	1,200	1,500
Rent (BMCIC)	1,650	1,388	1,650	1,801	1,650	1,650	1,650
Annual Insurance repayment from BMCIC				975	2,221	2,222	2569
Highcliff Lease	5,000	5,000	5,000	5,000	5,460	6,800	6,800
Braunswick road contribution					150	150	150
VAT reclaimed	1,500	8,024	1,500	5,887	2,000		
Recycling	300	182	300	493	300	300	300
Scouts Ground Rent	1	1	1	0	1	1	1
Private Road contribution	40	40	40	40	40		40
CIL reserves	5,000	12,482	5,000	29,351	5,000	63,915	66,415
CIL Grant (BDC)				3,883			
LPF Hire							500
miscellaneous		4,433		291			
TOTAL	67,249	85,501	71,102	106,918	82,335	151,244	171,979



Paper submitted by the Clerk to the Council at the Parish Council meeting on 07 January 2026

A briefing paper for Finance Committee on the Budget Preparation for 2026-27

INTRODUCTION

The budget is a key part of the Council's plans and must tie in with its policies. The Council needs to budget for a number of reasons:

- To plan its future activities
- To provide an opportunity to monitor progress during the year by comparing what it actually spends against what it plans to spend
- To assist the council in setting its precept
- To provide the framework authority for expenditure under various headings.

PRECEPT – what is the precept and its legal basis

The Precept is a tax that Parish Council's charge their local electors to meet their budget requirements. Parish Councils do not receive any direct funding from central government and rely on their Precept plus any other income they generate from services or facilities they provide.

The Parish Council Precept is part of the Council Tax and precept demand goes to the billing authority (the district council or equivalent) and is collected from local electors via their Council Tax payments.

Section 50 of the Local Government Finance Act 1992 specifies the calculation of the budget requirement for local precepting authorities. In accordance with the Accounts and Audit Regulations 2015, the Parish Council must also ensure that its financial management is adequate and effective and that it has a sound system of internal control.

During the process of calculating the precept. Council should be mindful that the sums it sets must be sufficient to cover the following:

- Next year's expenditure, including an allowance for contingencies
- Outstanding expenditure in previous years
- Expenditure that is anticipated to be incurred before the precepted sum becomes available
- Payments to a sinking fund, capital fund or a renewal and repairs fund
- Comparisons between expenditure and income

Risks associated with the setting of the budget

1. Risk 1 – Capping of Parish Council precepts

Whilst capping is possible in the future, the Department for Levelling Up, Housing and Communities proposed in the 2025/26 settlement that parish and town councils be exempt from "excessive council tax increase referendum principles" (i.e. threshold beyond which a referendum is required). This means that whilst there will be council tax referendum limits for principal councils, there is again an exemption for town and parish councils. As a result Councils can continue to set precepts without a referendum.

Risk Assessment – Low likelihood and low impact

2. Risk 2 – Sustainability of village amenities

The continuing operation of amenities in the parish relies upon efforts of the parish council to raise income whilst controlling costs. There are times and circumstances when the Parish Council will need to rely on external funding or where the parish council itself will be asked for financial assistance. With the continued growth of the village of Brantham there will be a greater call on the current facilities as well as the need for improved or a wider range available to the population. There is an expectation that, as in the previous year, the parish council will be expected to undertake a number of services that are no longer offered by either the District or the County ie. hedge clearance, gully and gutter clearance etc.

Risk Assessment – Medium likelihood and medium impact

3. Risk 3 - Personnel costs

Council must be aware that it needs to comply with employment law and pension legislation. Annual pay awards and performance reviews should be built into budgets for future years. In addition, if any new employees “opt-in” to the local government pension scheme, there will be higher staff costs through employer contributions to the pension scheme.

From 01 November 2025 the Clerk is the only member of staff enrolled into the Local Government Pension Scheme (as operated by Suffolk County Council) with employers contributions at 20% for 2026-27. The detailed breakdown of the budget to be set (Paper 4) shows the hours covered by the budget and any associated employment costs (including unknown annual pay increase for 2026/2027). The costings for the annual pay award for 25/26 have been fully implemented in the current year).

Risk Assessment – Medium likelihood and medium impact

4. Risk 4 – Asset Replacement Reserve

Council should consider allocating on an annual basis a sum to be made as a contribution to an Asset Replacement Reserve to allow a reasonable sum to be maintained for the replacement of the assets held by the Council on a rolling basis. Currently the Council has no reserves for recreational equipment or property maintenance. New equipment over the last couple of years has been funded from Neighbourhood CIL monies held by the Parish Council. Over time this will lead to a reduction in the total CIL reserve available and all associated revenue costs will need to be brought into the revenue budgets funded by the Precept.

Risk Assessment – Medium likelihood and medium impact

5. Risk 5 – Failure to contribute to General Reserves

The Parish Council should ensure that general reserves are held in accordance with Proper Practices which states that one of the key in determining the budget is to “provide for contingences and consider the need for reserves”. As with any financial entity, the parish council must ensure that it has sufficient reserves (both general and earmarked) to finance both its day-to-day operations and future plans. However, it should be remembered that given that the majority of its funds are generated from taxation / public reserves, it needs to ensure that such reserves are not excessive.

Risk Assessment – Medium likelihood and High impact

6. Failure to manage Restricted Reserves (CIL Funds)

A portion of CIL income is paid to the Parish Council to be spent by the Parish Council on offsetting the impacts of development in the area. These sums must be held in a designated reserve (restricted reserve)

to support the expenditure on facilities and services to ensure that there is the capacity to sustain such growth. Over time this will lead to a reduction in the total reserve available and all associated revenue costs will need to be brought into the revenue budgets funded by the Precept. Such reserves have a time limit in which expenditure must be incurred.

Risk Assessment – Medium likelihood and medium impact

TAX BASE

Babergh District Council have advised that although the Taxbase calculator and Indicative Tax Base information as issued via email on 17th November 2025 is not anticipated to change this will not be confirmed until early January 2026.

Tax Base for 2026-27 1115.57	Tax Base for 2025-26 £1092.33	% Change 2.13%	Status INDICATIVE – to be confirmed January 2026
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PRECEPT DEMAND

The starting point for the preparation of the Draft Budget involves a review of recent trends in respect of receipts and payments along with known associated costs for new assets and a new expenditure incurred. Council has previously run with the presumption that any increase in Precept shall be in line with inflation with an explanation for departure from such a trend.

BDC issued a statement dated 17th November 2025 which detailed an indicative tax base and whilst they did not anticipate any significant changes, the Final Tax Base will not be confirmed until January 2026. The District Council has set a deadline of 31st January 2026 for the submission of the Parish Precept by the Parish Council.

Please see the attached Budget spreadsheet for first indication of precept demand for 2026-27.

Please note that the Calculator Tab on the Budget spreadsheet will give details on the weekly impact on households for each option.

Reserves – Earmarked, Restricted and General

Council should be mindful of guidance given within the Practitioners Guide to Proper Practices to be applied in the preparation of Statutory Annual Accounts and Governance Statements (March 2025) which states that “The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves.”

As with any financial entity, the Parish Council must ensure that it has sufficient reserves (both general and earmarked) to finance both its day-to-day operations and future plans. However, it should be remembered that given that the majority of its funds are generated from taxation/public reserves, it needs to ensure that such reserves are not excessive.

Earmarked reserves

Earmarked and Other Reserves – none of the above in any way affects the level of Earmarked and/or Capital Receipts Reserves (EMR/CRRs) that an authority may or should hold. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually) and should be separately

identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from Internal and/or External Auditors.

Restricted Reserves

Neighbourhood CIL is passed to Parish Councils by BDC where development is taking place. The amount will be 15% or 25 % depending on whether the community has an adopted Neighbourhood Development Plan (NDP). Brantham does not have an adopted NDP.

The CIL regulations 2010 as amended state that the parish council must spend the CIL income they received from the District on either:

- The provision, improvement, replacement, operation or maintenance of infrastructure

Or

- Anything else that is concerned with addressing the demands that development places on an area

Providing CIL is spent in accordance with the above, CIL monies may be used to provide seed or match funding with other income streams and/or may be spent collaboratively with other parish councils, community interest companies or other providers to make the most efficient use of funding to benefit the community.

General Reserves

JPAG (March 2025 edition) advises:

“5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.”

This (subject to planned surplus or deficit) is effectively the precept less any loan amounts included in the precept for capital projects and transfers to earmarked funds.

Net expenditure in 2026-27 is budgeted to be £171,979 and Council is therefore encouraged to adopt as a General Reserve the level that is appropriate to its size and situation and plan its Budget so as to ensure that the adopted level is maintained.

The General Reserve Fund will be determined at 31 March 2026 (the end of the Financial Year) and Council is encouraged to ensure that it meets at least the 1-month contractual obligation as detailed above.

PAPER 9

From: Oliver Rowbory <oliver.rowbory@zolbev.com>
Sent: 16 December 2025 10:47
To: Clerk@branthamparishcouncil.gov.uk
Subject: Brantham EV Charging // ZOLB EV // Utility AID

Hi Sarah

Pleasure speaking to you yesterday; thanks for running through the details.

As discussed please find attached a quotation that I've put together based on the prelim info we discussed. This is a special bundle pricing that offers that charger, 12 months software/services and installation all for £2,995 ex VAT.

The chargers generate income; how much can be determined here:

<https://zolbev.com/roi-calculator/>

The idea being that the income pays back the investment and covers the running of it.

Also; you should be eligible for a grant, details here: <https://www.apply-workplace-chargepoint-grant.service.gov.uk/>

The grant is paid post installation, paid to your service provider and then we remunerate back to you.

Please let me know if you have any questions - happy to jump on a call.

Thanks

Oliver

Oliver Rowbory
07880 702405



Charging the Future.
www.zolbev.com

From: Joan Miller

Sent: Friday, January 2, 2026 12:00 pm

To: Mal Bridgeman <mal.bridgeman@branthamparishcouncil.gov.uk>

Cc: Graham White <parish.clerk@eastbergholtpc.co.uk>; Nigel Roberts <nigelroberts100@icloud.com>

Subject: Joint community police person

Dear Mal

Following our recent discussion I am writing to confirm that East Bergholt Parish Council are very interested in sharing with Brantham the cost of a dedicated community police officer for our villages.

To that end we have put £23,000 into our draft precept to cover costs. This budget will be debated by the council on 8 January and I will let you know after that meeting if we have confirmed the figure. There is a great deal of support for the initiative from our councillors so I expect that they will approve this expenditure.

We are also open to options to share this resource and the cost with other local villages.

In East Bergholt our focus on this initiative has been due to speeding along the B1070 and other roads in the village, a recent incident with bikers, a recent attack on a resident, issues with potential county line dealing and also accidents involving High School children at the start and end of the school day. We are also acknowledging the fact that, according to the National Trust, we get 250000 visitors a year to Flatford and we are expecting that to increase significantly during 2026 with all the events at Flatford related to the celebration of the 250th anniversary of Constable's birth.

I will let you know the Council's decision as soon as we have decided the precept on Thursday but in the meantime I'm happy for you to share this letter with your councillors.

Best wishes

Joan

Chair East Bergholt Parish Council

PAPER 11

From: Manningtree First_responder <manningtree.responders@googlemail.com>
Sent: 18 December 2025 10:26
To: Sarah Keys <clerk@branthamparishcouncil.gov.uk>
Subject: Brantham Bull defibrillator

Hi Sarah,

I hope you're well and full prepared for Christmas.

Regarding the Public Access defibrillator at the Brantham Bull; It is now four years old and requires a new battery and another set of pads (the pads have a shelf life of two years). Brantham Parish Council generously offered to cover the upkeep costs of this defib. and provided the last replacement pads two years ago, would the council continue to do so?

These items can be purchased together as a bundle for £428.40 inc. VAT from here:
<https://defibwarehouse.co.uk/shop/aed-consumables/cardiac-science-g5-pads-battery-bundle/>

The expiry date of the pads is 28/01/2026, after which the defib. will have to be removed from public use as it may not function as intended.

Please let me know if the council will cover the cost of these items and how would be best to proceed. We can, as a group, purchase the items and the council reimburse us, if that is the easier option?

Many thanks,