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1st December 2025

# Budget & Precept Report 2026-27

**Purpose of report:** This report outlines the financial planning process, considerations, and rationale behind the proposed budget for the financial year 2026/27. It supports the Council's duty to justify the parish precept and ensure financial responsibility, transparency, and forward planning, in line with both statutory obligations and community expectations.

## 1. Contents

# Introduction

## 2. Who lives here?

Broadclyst Parish is home to some 6,000[1] residents, with c.3,000 dwellings. The c.25sq.mile parish is largely rural, comprising Broadclyst, Westclyst, and Tithebarn villages along with scattered hamlets including Beare, Budlake, Blackhorse, Broadclyst Station, Killerton, and Westwood. The Killerton estate, the largest National Trust property contained entirely within one parish, has 250 cottages, 18 farms, and guardianship of around 42% of the parish's land; the yellow ochre colour of its properties gives Broadclyst Parish its distinctive and historic character.

The 2021 Census provides comprehensive data about Broadclyst Parish. As of March 21, 2021, the parish had a total population of 6,016. This population comprises 2,920 males and 3,076 females. The age distribution within the parish is as follows: 1,441 individuals are aged 0-17 years, 3,724 are aged 18-64 years, and 831 are 65 years and older.

Regarding the country of birth of residents, 5,626 were born in the UK, 170 in the EU, 38 in other European countries, 47 in the Middle East & Asia, 84 in Africa, and 33 in other countries.

In terms of ethnic groups, the majority are White (5,753), followed by 95 Asian, 28 Black, 5 Arab, 103 Mixed/multiple, and 24 from other ethnic groups.

Religious affiliations are diverse with 2,628 Christians, 33 Muslims, 10 Hindus, 12 Buddhists, 2 Jews, 15 of other religions, and 2,981 individuals identifying with no religion.

The employment statistics for Broadclyst Parish, as per the 2021 Census, are as follows:

- 67.48% of people were in employment.
- 27.17% were in part-time work (working between 1-35 hours per week).
- The unemployment rate was 2.3%.
- Additionally, 72.83% of the employed population were in full-time employment.

NB: It is important to note that these figures were collected on Census day, March 21st, 2021, during the height of the COVID-19 pandemic. This context may have influenced the levels of unemployment and part-time work, as well as the overall economic activity in the area.

An updated dataset from the principal authority East Devon District Council (EDDC) lists a population value of 7,100 for "Broadclyst" — but EDDC does not clearly define whether this refers strictly to the parish boundary or to a broader ward / built-up area so should be treated with caution.

## 3. Governance and Financial Responsibility

Broadclyst Parish Council operates within the statutory framework set by the **Local Government Act 1972**, **Localism Act 2011**, and **Accounts and Audit Regulations 2015**. As a precepting authority, the Council is required to set a balanced budget which provides sufficient resources to discharge its statutory duties and meet community needs.

[1] 2021 census

A Local Council is a precepting authority[2] and it has a statutory Power[3] to raise a precept which it must do before 1st March in the year preceding that for which it is issued. The precept is the sum of money required by the Council to discharge its functions; this figure is arrived at through budget preparation and in its most simple form is:

**Anticipated expenditure minus anticipated income = precept.**

Broadclyst Parish Council operates within a statutory legislative Framework including Local Government Act 1972, Local Government Finance Act 1988, and the Localism Act 2011, as well as its own adopted 'rule-books' of Standing Orders and Financial Regulations. Council is subject to a two-tier audit process set out in the Accounts and Audit Regulations 2015; proper practices described within ensure:

- The council's **responsibility** for public money
- Its **accountability** to the public
- Its **efficient, effective and lawful** management of public money
- Its compliance with '**proper practices'**
- That risks to public money are correctly managed

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## Setting the Budget:

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### 4. Strategic Context

The 2026/27 budget has been developed during a period of notable transition. Three factors in particular shape this year's budget setting:

- The preparation of the new East Devon District Council Local Plan, which will set the framework for future development.
- The adoption of the Broadclyst Parish Council Strategic Plan 2024–2034, providing a ten-year vision across the themes of *People, Place & Infrastructure*, and *Planet*.
- A levelling-off of tax base growth as the strategic development areas at Tithebarn and Westclyst approach completion.

### 5. Key Budget Assumptions and Developments

#### Income:

The Council's Responsible Finance Officer (RFO) calculates expected income which contributes toward the general cost of running the Council e.g. allotment rents, hall hire, known grant funding. Broadclyst Parish Council receives some annual grant from the principal authority towards the delivery of delegated[4] services (hedge cutting; visibility display / verge cutting)
Noteworthy points are:

- Broadsheet Advertising Income has increased steadily and continues to provide a valuable revenue stream supporting communications and outreach efforts.
- Interest income remains stable, with the Local Authorities Property Fund performing well.
- Pavilion bookings are showing improvement, although not yet at full pre-COVID levels.

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[2] Local Government Finance Act 1992 s39 (2)(c)

[3] Local Government Finance Act 1992 s41

[4] Section 101 of the Local Government Act 1972 allows a council to delegate the discharge of its functions to another authority, committee, sub-committee, or an Officer of the authority.

**Expenditure:**

The RFO examines all elements of its budget for expenditure. Contractor liaison, contracts review, and staff appraisals are core elements to successfully calculate expenditure.
Factors which may impact on future parish finances must be considered[5]. Loan repayments or other regular commitments must be provided for. As development withing Broadclyst parish has been delivered, its operational costs have increased exponentially; financial forecasting will continue to be informed in part by further strategic site delivery over the next decade as well as any projects Council considers.

Noteworthy points are:

- Staffing Restructure: A new structure is now in place, consisting of two full-time Assistant Clerks (with one operating at 30 hours via flexible working), instead of the former structure of one Deputy Clerk and one part-time Assistant. This provides better resilience and clearer distribution of workload.
- A new part time post to provide administrative support is included in the 26/27 budget.
- Youth Provision: Following a review of earmarked reserves, funds have been released to secure the continuation of the Youth Club SLA, reflecting the Council's commitment to youth services in line with Strategic Plan objectives.
- Play Area Investment: A comprehensive overhaul has been completed in 2025/26, including the replacement of the zip wire platforms, in line with the council's resolution to maintain high safety and enjoyment standards in recreation areas.
- General Reserves: The minimum general reserve level has been raised from £110,000 to £125,000 to build capacity for potential Community Asset Transfer costs, in anticipation of changes resulting from Local Government Reorganisation (LGR).

## 6. Strategic Plan Alignment

The 2026/27 budget has been designed to align with the priorities of the *Broadclyst Parish Strategic Plan*, in particular:

- **People:** Supporting community development and inclusion, particularly through outreach, youth work, and events.
- **Place & Infrastructure:** Provision and maintenance of assets, grounds, and facilities; a clear link with the Asset Delivery Working Group and NCIL Strategy.
- **Planet:** Continuation of environmental and sustainability projects, including biodiversity initiatives and support for energy efficiency improvements.

The budget also continues to reflect the core themes of the Broadclyst Neighbourhood Plan, including local character, green space protection, and high-quality infrastructure.

## 7. Strategic development

Broadclyst Parish is one of the larger parishes in East Devon. With the 2013-2031 East Devon Local Plan delivering over 2800 new homes at Westclyst and Tithebarn, the population of the parish will increase from 3,238 (2011 census) to about 10,400 (subject to occupancy predictions). The parish's dynamic and therefore demographic is changing from a predominantly rural parish of 1,467 dwelling (2011 census) to a mixture of rural and city edge, with the rural area and the 'old' parish eventually being outnumbered by the new developments.

## 8. Tax Base and Precept Considerations

As the growth in the parish housing stock plateaus, the rate of tax base increase has slowed. This has a direct impact on how precept increases are perceived at household level. The proposed budget has been carefully designed to reflect:

- The need for financial prudence and resilience;

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[5] i.e. when community infrastructure in our strategic development is transferred to Council

- The stability of service delivery without compromising quality;
- The desire to keep the Band D precept stable in real terms, in line with Council's adopted precept policy.

**The tax base is the number of Band D equivalent properties in the parish**, as calculated by East Devon District Council. It is used to divide the total precept requirement between households. The tax base takes into account the number of chargeable dwellings, adjusted for factors such as exemptions, discounts, and local council tax support.

NB: At the time of writing this report, the tax base for 26/27 is unconfirmed, but the 26/27 budget has been prepared using an estimate of 3,050

The budget forecasts an estimation of income, costs, and resources over a specified period. It reflects future financial requirements of the Council. Growth, devolved services, and transfer of community infrastructure to Broadclyst Parish Council will impact on and increase the Council's operating costs. However, this is offset by an increase to the number of houses in the parish, which in turn raises the tax base.

Accurate and informed budget forecasting ensures Council sets the right budget for its needs in the future; previous budget forecasting calculations have proven to be accurate.

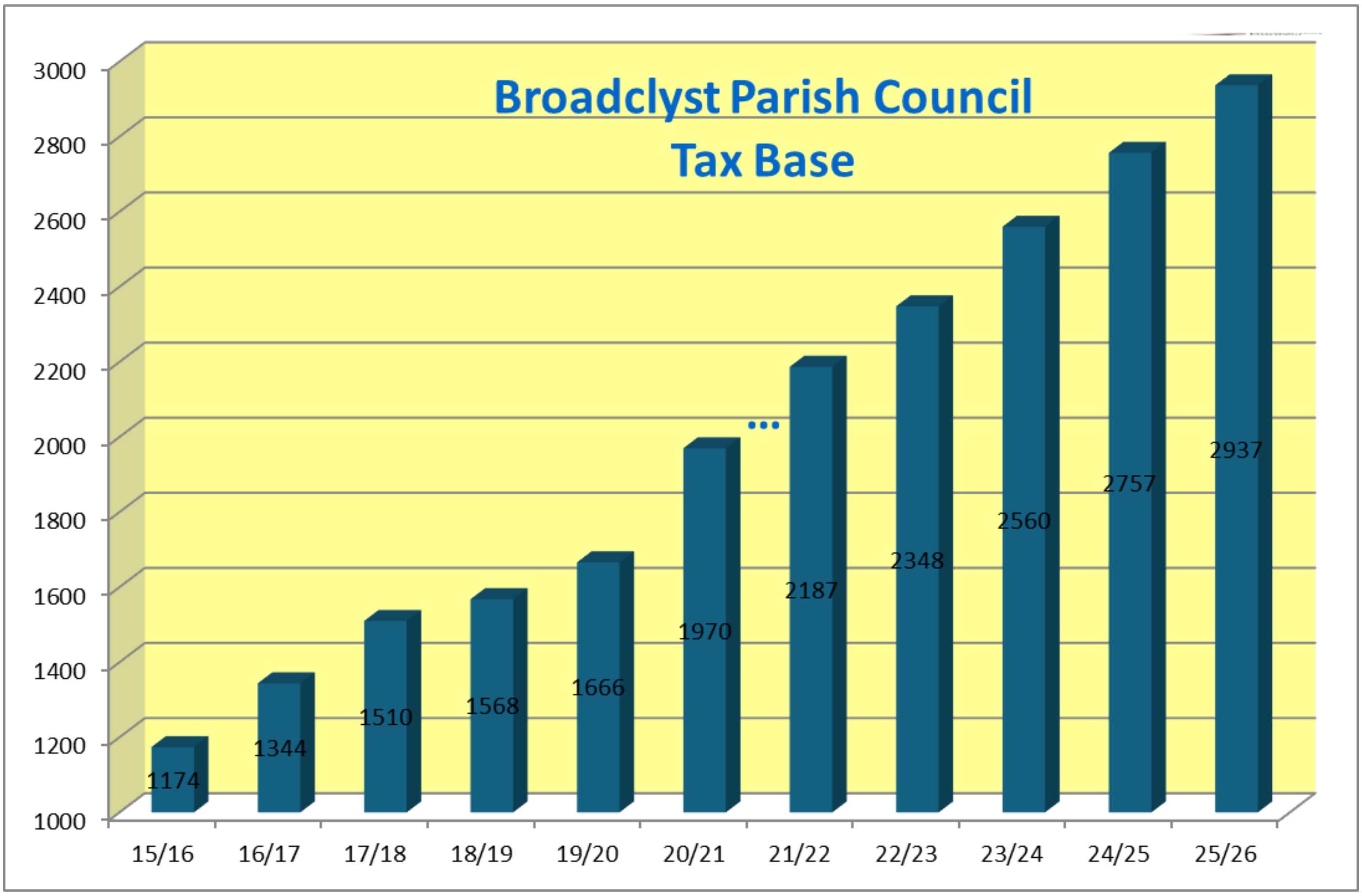


**Figure 1: tax base increases since 2015**

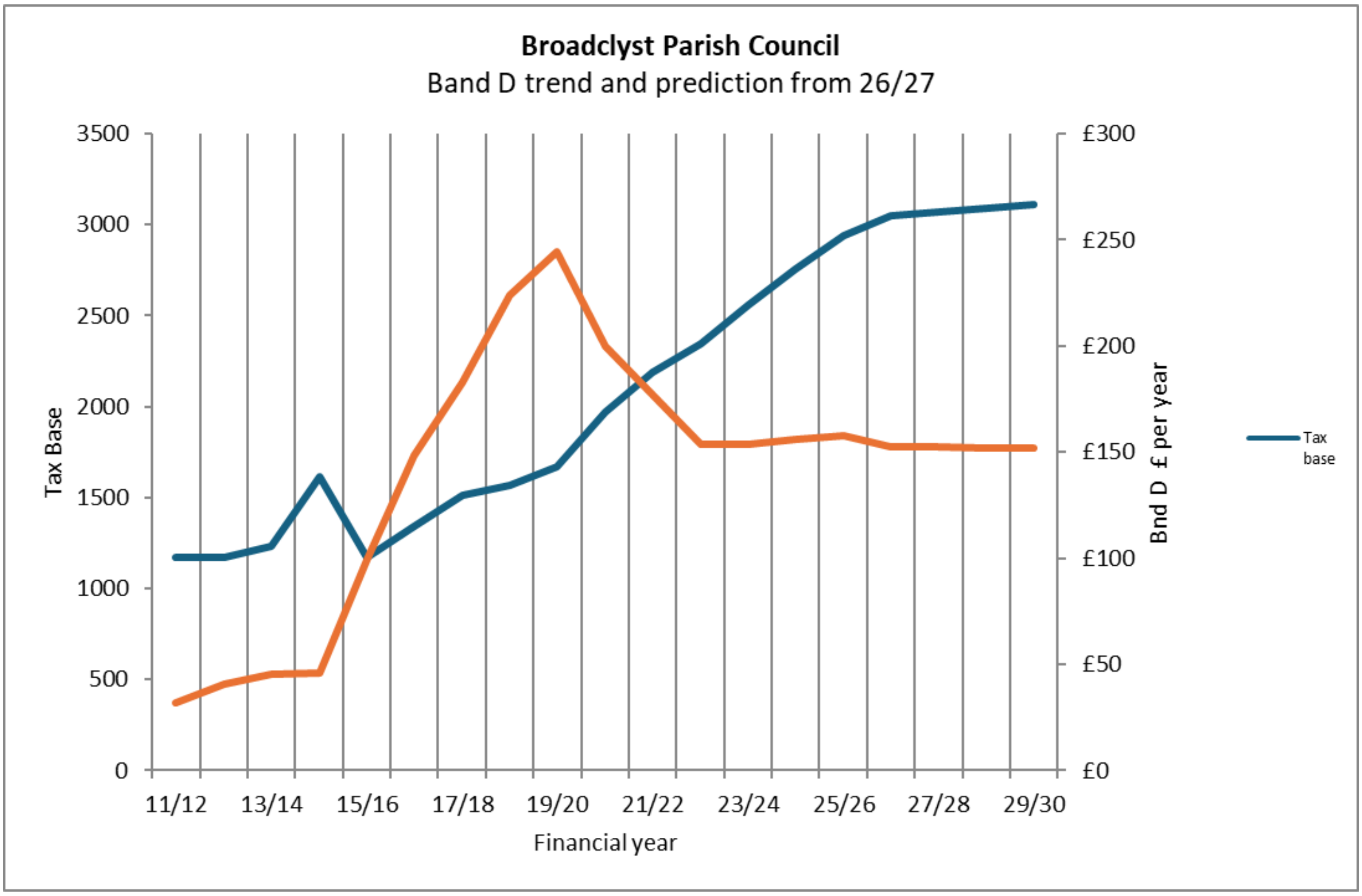


**Figure 2(above) Increases to the tax base offsets the Band D**

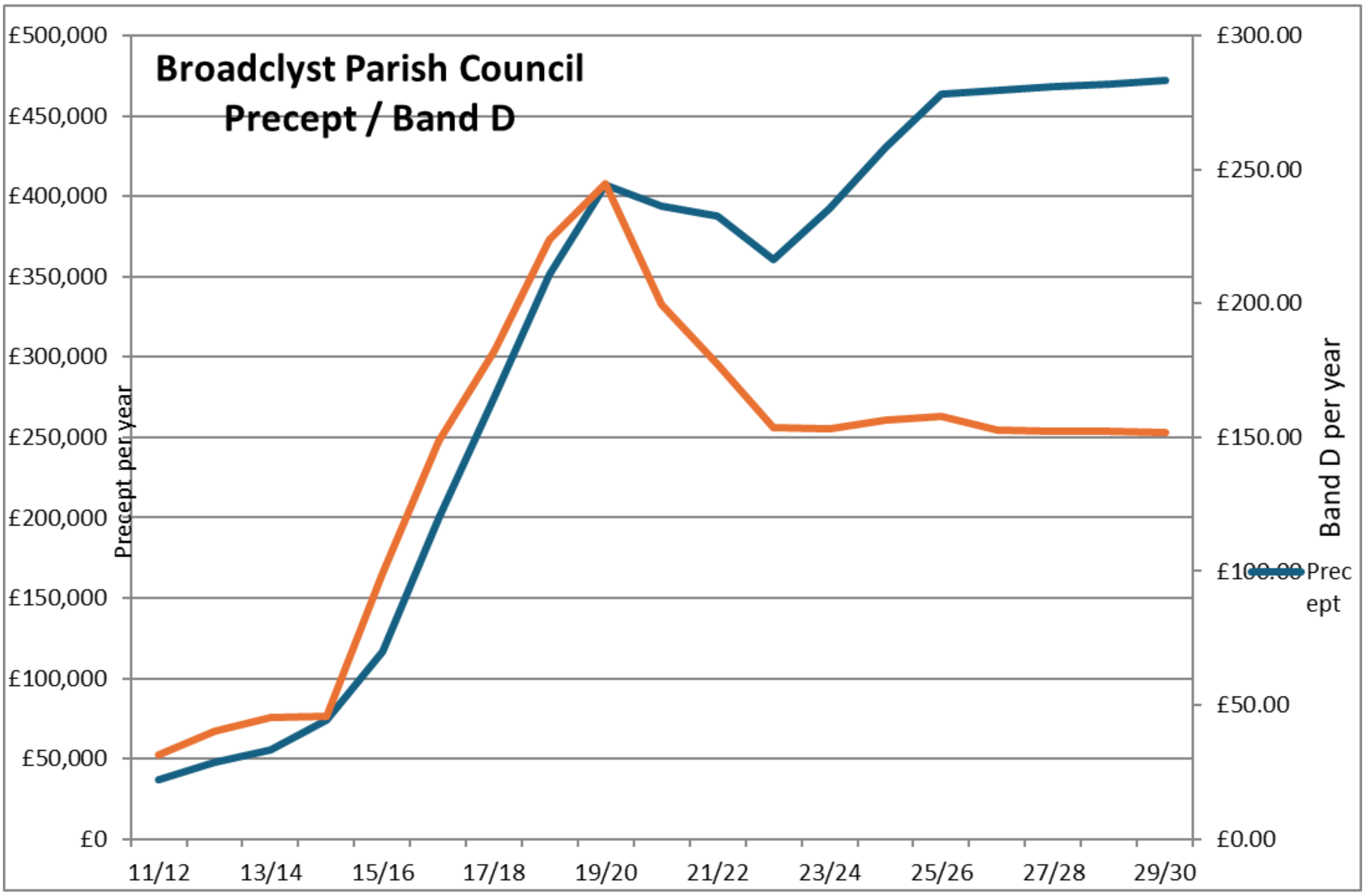


**Figure 3(above) Therefore, although the precept rises, the Band D stabilises**

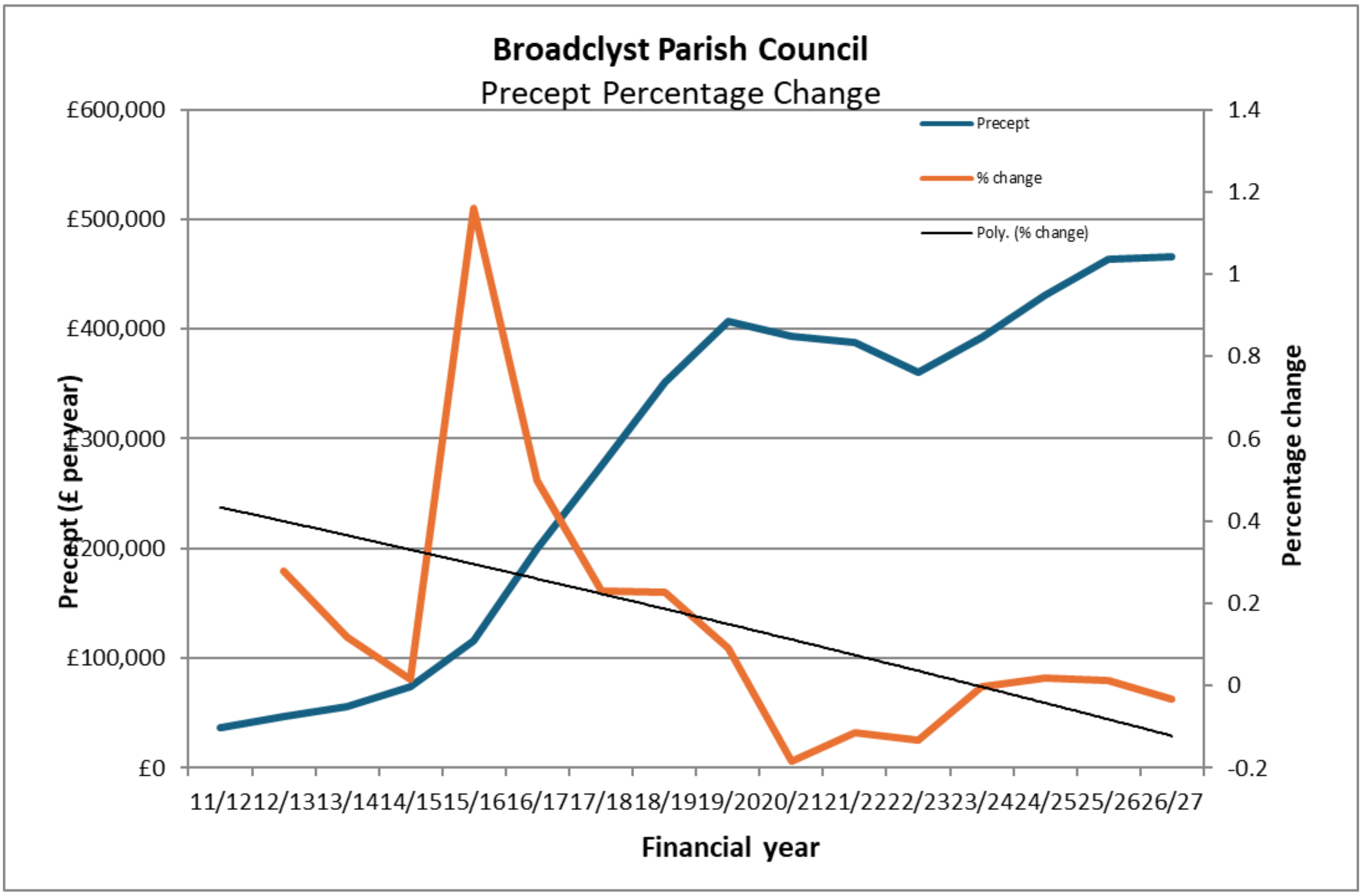


Figure 4 (above). As the tax base and Band D stabilise, so does the percentage change. This is reflected in the council's precept policy in its Strategic Plan.

## 9. Use of Reserves

General Reserves will be used cautiously, with capacity reserved for asset transfers.

Earmarked Reserves are regularly reviewed and allocated to support planned capital works and one-off investments, including youth services and the maintenance of community assets.

## 10. Neighbourhood Planning

The work on the Neighbourhood Plan was completed in 23/24, with the Plan being 'Made' in July 2023. It now has legal weight as part of the Development Plan Framework for Broadclyst Parish.
The Plan is being monitored and policies used recorded as it is implemented, with a 'light-touch' review planned to take place once the emerging EDDC Local Plan is made.

In proposing the budget for 2026/27 I have considered:

- The ongoing strategic development sites at Westclyst and Tithebarn
- Factoring of the Council's Tax Base
- The role of the Council in supporting a range of community groups that provide valuable support networks and social opportunities.

## SUMMARY OF SIGNIFICANT CHANGES (over £2,000)

**No new allocations**

**Income increase (25/26 to 26/27):**

- Interest — £5,000
- Dog & litter bin income — £5,500 (recharged to Management Company)

**Increases to expenditure (25/26 to 26/27):**

- Dog & litter bins — £3,860
- Staff and new post — £23,133

**Expenditure reductions (25/26 to 26/27):**

- Youth Worker SLA — (£13,000)
- Capital expenditure — (£8,000)

### Council tax trends

The Council Tax bill comprises the levy of 5 authorities: Devon County Council, East Devon District Council, the local town/parish Council, Devon and Cornwall Police, and Devon and Somerset Fire Authority; the parish council precept comprises one element of the overall council tax bill.

Based on the proposed draft budget, the parish council's element of the 2026/27 Council Tax bill to the average Band D property in Broadclyst parish will be £152.71 per property per year or approximately £2.94 per property per week over the whole year, a ~3% decrease.

**How council tax property bandings work**

The Band D average is calculated on the property value on 1st April, 1991.

| Band | Value of property on April 1 1991 (£) | Ratio of band D paid | Percentage of 'Band D' paid |
|---|---|---|---|
| A | Under 40,000 | 6/9 | 67% |
| B | 40,001 – 52,000 | 7/9 | 78% |
| C | 52,000 – 68,000 | 8/9 | 89% |
| D | 68,001 – 88,000 | 9/9 | 100% |
| E | 88,001 – 120,000 | 11/9 | 122% |
| F | 120,001 – 160,000 | 13/9 | 144% |
| G | 160,001 – 320,000 | 15/9 | 167% |
| H | Over 320,000 | 18/9 | 200% |

Houses that were not built by April 1, 1991, are assessed by the Valuation Office Agency[6] (VOA). Council Tax bands are set according to the value the property would have sold for on 1 April 1991 in England and 1 April 2003 in Wales.

Alterations to your property and rebranding of nearby properties can affect the banding of your house. You can challenge your council tax band through the VOA[7].

### 11. Future Outlook

Looking ahead to 2027–28 and beyond, key financial risks and opportunities include:

- The continued delivery of CIL and NCIL-funded projects in line with strategic priorities;
- Possible devolution of assets or services from principal authorities;
- The evolution of Broadclyst's role in shaping new development through the new Local Plan;
- Rising expectations from residents for more localised and tailored services.

### 12. Conclusion

The 2026/27 budget is prudent and forward-looking. It reflects both the present needs of the community and the longer-term challenges and opportunities facing Broadclyst Parish. Through aligning closely with our Strategic Plan, and maintaining strong financial governance, the Council continues to build community confidence and deliver high-quality local services.

### 13. Recommendation

Therefore, it is my recommendation that Council approves this budget for the year 2026/27 at £448,623, with a balancing precept of £465,752. At the time of writing this report, the tax base for 26/27 is unconfirmed, but using an estimate of 3,050, this equates to £151.71 per Band D property.

This concludes my report.

*AMS Hurren*

Angie Hurren BEM, BA (Hons), FSLCC
Broadclyst Parish Clerk and Responsible Finance Officer
29 November 2025.

[6] https://www.gov.uk/guidance/understand-how-council-tax-bands-are-assessed

[7] https://www.gov.uk/challenge-council-tax-band