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## MINUTES of EXTRAORDINARY MEETING

**21 January 2026**

Minutes of the Great Easton and Tilty Parish Council extraordinary meeting held at 7.00pm on Wednesday 21 January 2026 in the Function Room, Duton Hill.

**Present:**

**Councillors**

Cllr T Martens (Chairman), Cllr J Stevens (Vice-chair), Cllr M Benterman, Cllr J England, Cllr D Hahn, Cllr J Heath, Cllr C Hurst and Cllr P Neale.

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Lizz Beckett was in attendance in preparation for the start of her appointment as Proper Officer. District Councillors Richard Haynes and Martin Foley were unable to attend and had sent apologies.

	The Chairman opened the meeting at 7.03 pm
EM01.26.0 1.	<b>Apologies for absence</b> None
EM01.26.0 2	<b>Declarations of Interest</b> None.
EM01.26.0 3	<b>Public participation session</b> No questions were raised
EM01.26.0 4	<p><b>Consideration of the draft budget for the next financial year 2026-27, consideration of reserves and setting the precept for 2026-27</b></p> <p>Items 4 and 5 on the agenda were considered together.</p> <p>The chair thanked the Financial Working Group and the Vice Chairman for the considerable amount of detailed work they had put in on the budget. He noted the report and recommendations of the working group, which had been circulated. Documents showing the effect of the recommended precept on council tax had been circulated after the updated tax base had been received from Uttlesford.</p> <p>In discussion the following issues in particular were considered in relation to the budget:</p> <ul style="list-style-type: none"> <li>- The finance working group's report and its recommendations in the form of the draft budget circulated before the meeting</li> <li>- That the recommended budget for spending in 2026-27 was £69,555 and the council would need to draw on its reserves on an exceptional basis, to cover the one-off costs of completing the Neighbourhood Plan. For budgeting purposes, these costs would be assumed to occur in 2026-27 but may in fact be earlier or later.</li> <li>- Likely spending in 2026-27 on a number of one-off and capital projects</li> <li>- That the council wished to complete projects as soon as possible to benefit residents</li> <li>- The current rate of inflation and the decreasing availability of grants, although these would be sought for the War Memorial work in particular</li> <li>- The council providing grants to support community projects, which was agreed to be important</li> <li>- Provision for unexpected costs including tree surgery and work on the river banks</li> <li>- The clerk's updated calculations that spending was now in line with the budget (compared to November</li> </ul>

	<p>when the budget had first been considered) so that a significant underspend at the end of the financial year was unlikely.</p> <p>The following issues were considered in relation to the precept:</p> <ul style="list-style-type: none"> <li>- Guidance from the external auditors and the governing regulations on the level of reserves which should be maintained by a small council such as Great Easton and Tilty, i.e. between 3 and 12 months of expenditure but with small councils needing to keep reserves towards the upper end of that bracket.</li> <li>- An updated calculation of movements on reserves, excluding money received as grants which could only be used for agreed purposes. The clerk advised that by 31 March 2026 the reserves (i.e. bank balance) were likely to be £37,750. If reserves were used in 2026-27 as a one-off for specific items in the budget, then twelve months later, by 31 March 2027, reserves would have reduced to £27,000. This was within the acceptable range of 3-12 months' expenditure but was lower than desirable.</li> <li>- The precepts set by parishes in Uttlesford with similar responsibilities, and the resulting cost-per-household and per resident. It was noted that these varied widely and that the council had some unusual features including two trustee roles, land in council ownership with large numbers of trees, two playgrounds and a significant length of river bank to manage.</li> <li>- The affordability and fairness of varying levels of precept, taking account of the effect on the amount which would be paid towards the parish council's services by a Band D household. It was noted that the recommended budget would result in a precept of £59,000 per annum which would be the total received by the council from payments by residents. On the current tax base, which had increased compared with 2025-26, this would translate into a total payment of £110 per year per average household compared to £97 per annum in the current year.</li> <li>- That it would be unfair to increase the precept to cover all the expenditure considered for 2026-27 since that expenditure could exceed £71,000. However an increase to £65,000 would result in an average household paying £121 a year which would be an increase of 46 pence per week compared to 2025-26.</li> <li>- A precept of £65,000 would enable the council to fund the Neighbourhood Plan expenditure and other improvements in the parish while keeping good reserves for unexpected costs.</li> </ul> <p>It was noted that new information had been presented in the meeting which the council took into account. The budget was unanimously approved at £69,555 as set out in the draft. This would be published on the website.</p> <p><b>Action: Clerk</b></p> <p>It was proposed first that the precept be set at £59,000, with unrestricted reserves used to cover the anticipated deficit between the precept and budgeted spending. This motion was defeated on a unanimous vote. It was then proposed that the precept be set at £65,000 and this was approved on a unanimous vote.</p> <p>The precept demand would be sent to Uttlesford District Council accordingly. <b>Action: Clerk</b></p>
	<p>There being no further business the meeting was closed at 7.55pm</p>