

MINUTES OF THE PART I BUDGET & PRECEPT MEETING
OF BIRCHWOOD TOWN COUNCIL
FOR THE 2025/2026 FINANCIAL YEAR
HELD AT PARKERS FARM, DELENTY DRIVE,
TUESDAY 10TH DECEMBER 2024

Present: Councillor Ellis in the Chair

Councillors Allman, Atkin, Ball, Brereton, B. Dhillon, K. Dhillon, Evans, Price, Reeves and Simcock

Clerk – Mrs. F. McDonald
Deputy Clerk/RFO – Mrs. C. Caddock
Administrative Assistant – Mrs. H. Thomas

Apologies: Councillor Sheridan (work)

Code of Conduct – Declaration of Interests

The Chair reminded Members of their responsibility to declare any personal interest or prejudicial interest which they have in any item of business on the agenda, no later than when the item is reached.

238/24-25 **MINUTES OF THE NOVEMBER 2024 BUDGET, STRATEGY & PRECEPT MEETING**

The RFO noted that the Minutes of the November Budget, Strategy & Precept Meeting held on 12th November 2024 were approved earlier in the evening (Minute 229/24-25) and that the contents of the October Working Party Meeting notes were incorporated into these formal Minutes.

239/24-25 **BAND D FIGURES**

(a) Members received the correspondence from WBC regarding the arrangements for the Parish Precepts for 2025/2026, including updated Band D figures and a worked example (see pages 155 and 156 below) and noted that details of the Precept amount required by BTC must be sent to the Borough Council, with supporting documentation, by no later than Friday, 10th January 2025.

(b) Following the receipt of the Band D figures from Warrington Borough Council:

The RFO asked Members to note that the 2025/2026 tax base for Birchwood has been calculated as 3158. This compares to 3175 for 2024/2025 – a reduction of 17 Band D properties.

The RFO stated that if the Band D Precept amount remains unchanged (£120.66) for 2025/2026, this would result in a decrease in local tax income to the Council of -£1,862.22. The resulting Precept to be requested would be £381,044 (rounded).

This change equates to approximately a -0.486% decrease in the Precept to be collected by WBC on BTC's behalf, but a NIL change in the amount to be collected from residents for a Band D property.

- (c) The RFO presented alternative estimated projections regarding the end of year balances for the 2024/2025 financial year and for 2025/2026 (Sheet 1 below). These have been amended since the November 2024 meeting to take into account the reduction by 17 of Band D properties but with an additional amount of £1,000 of projected interest rate income (to £10,000 from £9,000 in 2024/2025).

This sheet presents four Precept options for a NIL, 1%, 2% and 3% increase, using the 2024 Precept figure of £383,095 as the base figure on which to calculate any increase.

Birchwood Town Council - Dec 24 - PROJECTION YEAR END BALANCES 24-25 and 25-26		SHEET 1 (amended ref Band D figures)			
Projection - Year End March 2025 Balances (rounded)		Projection - To Year End March 2026 Balances (rounded)			
		0% Increase	1% increase	2% increase	3% increase
Income					
Balances B/F March 2023 (audited)	£ 379,807.00	£ 377,902.00	£ 377,902.00	£ 377,902.00	£ 377,902.00
Precept 24-25	£ 383,095.00	£ 383,095.00	£ 386,926.00	£ 390,757.00	£ 394,588.00
General income approx. (bank interest & other)	£ 10,000.00	£ 4,500.00	£ 4,500.00	£ 4,500.00	£ 4,500.00
<i>(bank interest remained higher than expected 24/25.)</i>		£ 25,902.00	£ 25,902.00	£ 25,902.00	£ 25,902.00
2025/2026 change in Band D properties (-17)		-£2,051.22	-£2,051.22	-£2,051.22	-£2,051.22
Total:	£ 766,902.00	£ 789,347.78	£ 793,178.78	£ 797,009.78	£ 800,840.78
Expenditure					
See Budget Schedule A					
Projected Expenditure: 24-25	£ 389,000.00	£ 424,210.00	£ 424,210.00	£ 424,210.00	£ 424,210.00
Projected end March 2025 Balances	£ 377,902.00	£ 365,137.78	£ 368,968.78	£ 372,799.78	£ 376,630.78
Less 6 months Cash flow	£ 200,000.00	£ 210,000.00	£ 210,000.00	£ 210,000.00	£ 210,000.00
Therefore projected Reserves / Earmarked funds available	£ 177,902.00	£ 155,137.78	£ 158,968.78	£ 162,799.78	£ 166,630.78
Elections	£ 12,000.00	£ 12,000.00	£ 12,000.00	£ 12,000.00	£ 12,000.00
Vehicles/Equipment	£ 70,000.00	£ 70,000.00	£ 70,000.00	£ 70,000.00	£ 70,000.00
Community Development (inc. SIDs, benches, etc.)	£ 40,000.00	£ 45,000.00	£ 45,000.00	£ 45,000.00	£ 45,000.00
Contingency Fund	£ 30,000.00	£ 30,000.00	£ 30,000.00	£ 30,000.00	£ 30,000.00
Potentially to put back into general balances for 2024/2025 from underspend	£ 25,902.00	-£ 1,862.22	£ 1,968.78	£ 5,799.78	£ 9,682.00
	£ 177,902.00	£ 155,137.78	£ 158,968.78	£ 162,799.78	£ 166,682.00
Band D Precept in 2024/2025 = £120.66		nil increase	£120.87	£120.08	£124.28
			+£1.21 per year	+£2.42 per year	+£3.62 per year

240/24-25 **SCHEDULE A / PROJECTED YEAR END MARCH 2024 BALANCES AND FINANCIAL PROJECTION FOR 2025/2026 AND 2026/2027**

The RFO commented that the Schedule A figures, presented below, have not changed since the November 2024 meeting, when it was resolved in principal (Minute 204/24-25 3.11 (a)) to approve them. The RFO asked Members to consider Schedule A for final formal approval.

Councillor Reeves **proposed**, Councillor Price **seconded** and it was **unanimously resolved** that the projected Schedule A figures be approved.

Schedule A (unchanged since November meeting)				Dec-24			
BIRCHWOOD TOWN COUNCIL							
YEAR-END PROJECTED OUTTURN 2024/2025							
AND FINANCIAL PROJECTION FOR 2025/2026 AND 2026/2027							
ITEM NO.	EXPENDITURE ITEM	BUDGET 2024/2025	PROJECTED EXPENDITURE OUTTURN 2024/2025	BUDGET ESTIMATED EXPENDITURE 2025/2026	BUDGET ESTIMATED EXPENDITURE 2026/2027		
1	General and Water Rates/Gas/Electric	£ 9,500	£ 4,500	£ 5,500	£ 6,500		
2	Insurance/Subs/Fees/Car Tax/Bank Charges	£ 19,000	£ 19,000	£ 21,000	£ 21,000		
3	Employment costs (inc employer NI & superannuation)	£ 290,000	£ 285,500	£ 315,000	£ 340,000		
4A	Civic - Chairman's Allowance	£ 1,000	£ 1,000	£ 1,000	£ 1,000		
4B	Civic - Newsletter	£ 1,000	£ 1,000	£ 1,000	£ 1,000		
4C	Councillors Allowances/Expenses	NIL	NIL	NIL	NIL		
5	Town Council Revenue Expenditure (inc. cleaning services)	£ 50,000	£ 45,000	£ 50,000	£ 55,000		
6	Training/Staff and Councillor Development	Δ	-	£ 3,000	£ 3,500		
6	Community Developments/Projects	* £ 7,000	£ 4,000	n/a	n/a		
7	Town Council Elections	£ 6,000	£ 3,000	£ 3,000	£ 3,000		
8	Grants/donations	£ 5,000	£ 3,500	£ 5,000	£ 5,000		
9	Parkers Farm Estate/Maintenance	£ 4,000	£ 4,000	£ 2,000	£ 2,000		
10	Loans inc. Mortgage Fund for Parkers Farm Estate	£ 18,500	£ 18,500	£ 17,710	£ 16,950		
TOTALS		£ 411,000	£ 389,000	£ 424,210	£ 454,950		
Signed _____		Chair					
Signed _____		Clerk					
Signed _____		RFO					
Date: 10th December 2024							
Δ A new expenditure item of 'Training' - will replace 'Community / Development Projects'							
* Community/Development Projects from 2025/2026 will be wholly encompassed within earmarked reserves							

241/24-25 **PROJECTED YEAR END BALANCES AND PRECEPT DECISION**

The RFO asked Members to consider the projected year end balances and four Precept options (Sheet 1) and:

- (a) To note that a £210,000 6-month cash flow level is proposed from 2025/2026 onwards.
- (b) To note it is proposed that an approximate amount of £25,902 is taken from the 2024/2025 estimated underspend, and put back into general balances.

- (c) The RFO also asked Members to note the projected year end balances for 2024/2025 (£389,000) and projected budget expenditure for 2025/2026 (£424,210) using Schedule A figures; and to note the 0% , 1%, 2% and 3% Precept increase options for 2025/2026 as illustrated on Sheet 1.
- (d) The RFO then asked Members to consider the Precept options presented to them and to make a final formal decision on the level of Precept required for 2025/2026.

It was noted that on 14/05/24 all Members requested a dispensation (as per Standing Order 40, 'Code of Conduct and Dispensations', (d) (i) to (iii)) to vote on the setting of the BTC Precept for the 2025/2026 to 2028/2029 financial years. This was granted by the Clerk.

Following discussions about the 2025/2026 Precept options, Councillor Reeves **proposed**, Councillor Evans **seconded** and it was **unanimously resolved** that a Precept request of £381,044 (rounded) be made to WBC.

This will maintain the Band D Charge at £120.66 for residents (a NIL increase), however it will equate to an approximate reduction of -0.486% Precept income to the Council for the 2025/2026 financial year.

Action RFO to write to WBC (by their deadline of 10th January 2025) detailing BTC's precept requirement for 2025/2026 (as resolved) including a breakdown of expenditure which, as a Council with a precept of over £140,000, the Town Council is required to do.

This part of the meeting closed at 8.10pm.

WARRINGTON Borough Council



Ms Fiona McDonald
Parkers Farm Community Centre
Delenty Drive
Birchwood
WA3 6AN

Professor Steven Broomhead
Chief Executive

Lynton Green
Director of Corporate Services

1 Time Square
Warrington
WA1 2NT

18 November 2024

Dear Ms McDonald,

Birchwood (Town Council) Parish Precept 2025/26

I am writing to you regarding arrangements for parish precepts for 2025/26.

For funding purposes, the 2025/26 tax base for your parish has been calculated as 3158. This compares to 3175 for 2024/25, and you should consider this change when setting your precept.

Would you please send me the amount you require for your 2025/26 parish precept, based on this tax base, by no later than Friday 10th January 2025. Please note for parish councils with a precept over £140,000 we are required to send a breakdown of parish expenditure with our Council Tax bills. To enable us to do this would you please provide details of your budget and expenditure for 2025/26 with your letter confirming your precept, where applicable.

The specific amount payable in respect of your parish precept will be shown separately on the bill sent to each taxpayer. Please find enclosed a worked example that illustrates the council tax for each property band if the band D precept remains the same as last year, and what precept this would equate to.

Your precept payment will be paid by 30th April 2025 but if you have any further queries regarding your parish precept, please contact Stuart Swift on 01925 [REDACTED] or [REDACTED]

Yours sincerely,

[REDACTED]

Lynton Green CPFA
Director of Corporate Services



Birchwood
(Town
Council)

Worked Example

	<u>2024/25</u>	<u>2025/26</u>
a) Your Tax Base - Band D equivalents	3,175	3,158
b) Your Band D Charge (based on current year)	£120.66	£120.66
c) Your parish precept	£383,095	£381,044

The amounts relevant to the other bands are calculated as follows:-

Band A = b) multiplied by 6/9	£80.44	£80.44
Band B = b) multiplied by 7/9	£93.85	£93.85
Band C = b) multiplied by 8/9	£107.25	£107.25
Band D = b) multiplied by 9/9	£120.66	£120.66
Band E = b) multiplied by 11/9	£147.47	£147.47
Band F = b) multiplied by 13/9	£174.29	£174.29
Band G = b) multiplied by 15/9	£201.10	£201.10
Band H = b) multiplied by 18/9	£241.32	£241.32