

**MINUTES OF THE PART I FINANCE, AUDIT & PERSONNEL MEETING OF  
BIRCHWOOD TOWN COUNCIL  
INCLUDING BUDGET AND PRECEPT DECISIONS  
HELD AT PARKERS FARM, DELENTY DRIVE,  
ON TUESDAY 16<sup>TH</sup> DECEMBER 2025, 6PM**

**Present:** Councillor Reeves in the Chair  
Councillors Allman, Atkin, Ball, Brereton, B. Dhillon, Ellis, Price, Sheridan and Simcock

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

**Apologies:** Councillor K. Dhillon (WBC meeting)  
Clerk – Mrs. F. McDonald

**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.

*Councillor Ellis – Birchwood Youth and Community Centre (re: Tree Survey)*

288/25-26 **PAYMENT OF ACCOUNTS**

Members were asked to consider and approve the payment of accounts schedule – (see pages 200 and 201 below).

Councillor Ellis **proposed** and Councillor Atkin **seconded** that the payment of accounts be approved. This was **unanimously resolved** by those Members present.

These will be signed by the Chair and RFO following the meeting.

289/25-26 **NOVEMBER 2025 PART I FINANCE, AUDIT & PERSONNEL MEETING MINUTES**

Councillor Ellis **proposed**, Councillor Brereton **seconded**, and it was **unanimously resolved** that: the Minutes of the Part I Finance, Audit & Personnel Meeting, held on 25<sup>th</sup> November 2025, be approved as an accurate record and signed by the Chair.

**PROGRESS**

290/25-26 **TRAINING**

The RFO asked if all Members have completed the mandatory ‘Prevention of Sexual Harassment’ training. She stated that she will need Members to sign the sheet confirming that they have undertaken the training, if they have not already done so.

291/25-26 **ASSERTION 10**

The RFO stated that work is continuing regarding the upcoming new Assertion 10, to ensure that we will be compliant. Part of the compliance relies on Councillors undertaking regular, mandatory training.

*Councillor Ellis took no part in this discussion or decision.*

The RFO reported that the tree survey report, regarding the BTC trees on land leased by Birchwood Youth and Community Centre, has been received and was circulated to Members via email. Four trees specifically require attention within the next six months and two within the next 12 months. This will have a currently unknown financial impact. The report is very detailed. Checks will be required with the Local Planning Authority prior to any work commencing, and work must be carried out outside of bird nesting season.

The RFO clarified that YHG is acting as the arboriculture consultants for the survey and hazard assessment, but does not have the in-house capacity to undertake tree surgery works. YHG recommends their sub-contractor. They would be able to provide the two separate quotes the RFO would request (Safety Works vs. Maintenance). YHG have informed us that they are also fully competent to handle all liaison with the Local Planning Authority (LPA) regarding TPOs and Conservation Area checks on BTC's behalf.

The RFO asked Members if they would like the office to arrange a site visit/quote with YHG's contractors. She added that she has no idea how much the work might be.

The RFO said that BTC may need to ask for additional quotes as per BTC's procurement policies, unless the Council wishes to apply Financial Regulation 18.4: "*When applications are made to waive Financial Regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.*" In this instance the reasons would be Health and Safety, due to the potential for the trees to 'fail' sooner, should there be severe weather that could detrimentally affect their current level of stability. Also there is a limited time window for works to be undertaken, as none can be done between March and August due to birds nesting.

There are other trees on BTC land that have been identified as potentially requiring attention (maintenance). Some trees on WBC land were also noted as requiring some attention.

Members discussed the tree survey and procurement options for the work. Several Members are aware of the sub-contractors' work within Birchwood and believe it to be of a high standard.

As some of the work needed to be done is for health and safety reasons and there is a limited timeframe in which it can be undertaken, it was **proposed** by Councillor Atkin **seconded** by Councillor Brereton and **unanimously resolved** that the RFO asks YHG's sub-contractors to do a site visit with a view to quoting, both for the urgent works required, and separately, for works that are not quite as urgent. In addition, that the Council applies Financial Regulation 18.4, as detailed above to apply at least to the urgent work, and depending on the level of the quote and any additional advice from the tree surgeons, for the additional works as well.

**Action** Clerk's office to make arrangements for YHG's sub-contractors to visit BTC to quote for the works.

The RFO commented that the tree survey noted that there are also a few WBC, located to the front of Birchwood Youth and Community Centre that probably require some attention. She asked Members if they would like her to share this information with WBC.

Members said that they would approve that action.

**Action** Clerk's office to contact WBC to inform them of the comments regarding the WBC trees in the Tree Survey Report.

293/25-26 **2025/2026 INTERIM INTERNAL AUDIT**

The RFO reported that the 2025/2026 interim internal audit report has been received from our internal auditor. The report notes, *'No issues arising – a robust set of internal controls has operated during the period covered by the interim internal audit'*. The invoice of £516.00 (inc. VAT) has been paid.

Councillors expressed their appreciation to the RFO for her work on preparing and submitting the interim audit.

294/25-26 **GRANT AID APPLICATION**

The RFO informed Members that the grant awarded to Warrington Open Doors at Christmas in the amount of £400, to provide various forms of support to people who are struggling over the Christmas period has been paid. They will send details of what the funding is spent on.

295/25-26 **GENERAL MATTERS FOR REPORTING / NOTING**

- (a) Litter Bins – at the time of publishing the Clerk's Report we are still awaiting a response from WBC's 'Technical Support' re: the proposed installation of new litter bins in the 2025/2026 financial year.
- (b) The RFO reminded Members that, as previously resolved, the office and maintenance operations of BTC will close on 24<sup>th</sup> December 2025 and reopen on Monday 5<sup>th</sup> January 2026.
- (c) To note that we have recently been advised that the insurance claim regarding accidental damage to a pc, is being processed and that the team that is dealing with the claim should be in touch with BTC shortly.
- (d) To note that the draft lease agreement between BTC and BYCC is still in the process of being 'tweaked'.
- (e) To note that, as approved, the Fourteenth Edition of 'Arnold-Baker on Local Council Administration', £144 for SLCC members, has been purchased. It should be delivered to us early in the New Year.

**NEW FINANCE, AUDIT AND PERSONNEL ITEMS**

296/25-26 **BANK ACCOUNT RECONCILIATION**

- (a) To receive the Town Council's Income and Expenditure Statements and Bank Reconciliation Schedules for the accounting period 1st April 2025 – 30th November 2025.
- (b) To note that the payroll figure for October 2025 was £16,236.61 (9 staff). The figure for November 2025 was £15,710.25 (9 staff). Variations are accounted for by SSP and additional hours payments (at 'time').

After consideration and approval by Members, the schedules will be signed by the RFO and the Chair, as soon as is practicable.

Councillor Atkin **proposed** that the reconciliation be approved, Councillor Brereton **seconded** the proposal. This was **unanimously resolved** by those Members present.

297/25-26

**FINANCIAL SERVICES COMPENSATION SCHEME (FSCS)**

The RFO reported that the Prudential Regulation Authority has confirmed that from 1st December 2025, the FSCS will cover up to £120,000 of a depositor's money if their bank, building society or credit union fail. This figure was previously £85,000.

In 2015, the Bank of England extended the protections of the Financial Services Compensation Scheme to include small local authorities. These are currently described as an authority with an annual budget of less than €500,000 (converted to £ on the exchange rate at the relevant time of consideration).

The RFO stated that it is currently unknown if this amount will also be increased. At present BTC is classed as a 'small local authority'.

298/25-26

**GENERAL ITEMS FOR NOTING/REPORTING**

- (a) To note that BTC's gas smart meter was exchanged on 25th November 2025.
- (b) To note that the NJC Unions have presented their 2026/2027 pay claim to the National Local Government Employers. The National Employers will consult on the claim between mid-December to late January before deciding how to respond. The final negotiated decision is usually reflected in the Clerk's and RFO's salaries for the next financial year.
- (c) To note that the Budget announcement regarding the pay-per-mile road pricing system for electric and hybrid vehicles will affect the Council when it comes into force in the 2028/2029 financial year. For information - the mileage driven between the 2024 to 2025 MOTs for MK71FUU was 4549 miles. The mileage between the 2024 to 2025 MOTs for MK71FVC was 5088 miles. At 3p per mile, this would be an additional cost of £136.47 and £152.64 respectively (£289.11 total) for BTC's two electric vans.

Members commented that it was useful to have the above information, so that an estimated level of additional costs can be anticipated when the system comes into force.

299/25-26

**BUDGET & PRECEPT FINAL CONSIDERATIONS AND DECISIONS FOR THE 2026/2027 FINANCIAL YEAR**

The RFO commented that considerations of items relating to the 2026/2027 Strategy, Budget and Precept had commenced in October 2025. She reminded Members that the contents of the October 2025 Working Party Meeting notes were incorporated into the formal October 2025 Finance Part I Meeting Minutes.

Additional discussions took place at the November 2025 meeting.

At tonight's meeting, the RFO stated that she is presenting final figures for deliberation and approval.

300/25-26

**BAND D FIGURES**

- (a) The RFO asked Members to receive the correspondence from WBC (circulated in Members' papers) regarding the arrangements for the parish Precepts for 2026/2027, including updated Band D figures, a worked example, and to note that the Precept amount required by BTC must be sent to WBC, with supporting documentation, by no later than Friday, 23rd January 2026.

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

Members were reminded that the 2026/2027 tax base for Birchwood has been calculated as 3210. This compares to 3158 for 2025/2026 – an increase of 52 Band D properties.

If the Band D Precept amount remained unchanged (£120.66) for 2026/2027, this would result in an increase in local tax income to the Council of £6,274. The resulting Precept to be requested would be £387,318 (rounded). This change would equate to an approximate 1.65% increase in the Precept, but a NIL change in the amount to be collected from residents for a Band D property.

The RFO stated that, unfortunately, this increase would not be sufficient to cover projected estimated expenditure for 2026/2027.

### 301/25-26 ESTIMATED PROJECTIONS AND PRECEPT OPTIONS

The RFO presented Members with alternative estimated projections regarding the end of year balances for the 2025/2026 financial year, and for 2026/2027 (Sheet 1). The sheet presents options for a NIL, 1%, 1.8% and 2% increase, using the 2025 Precept figure of £381,044 as the base figure to calculate any increase from.

This has been amended since the November 2025 meeting to take into account additional estimated costs relating to insurance and a change in projected employment costs, to reflect decisions taken at the November 2025 Part II Finance Meeting.

| Birchwood Town Council - 10 DEC 25 - REVISED PROJECTION YEAR END BALANCES & PRECEPT OPTIONS 26-27 |              |  |                     | SHEET 1                |                        |                        |                        |                        |                        |
|---|--------------|--|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Projection - Year End March 2026 Balances (rounded)   |              | Projection - To Year End March 2027 Balances (rounded)                     |                     |                        |                        |                        |                        |                        |                        |
|   |              | 0% increase  |                     | 1% increase            |                        | 1.8% increase          |                        | 2% increase            |                        |
| <b>Income</b>   |              |  |                     |                        |                        |                        |                        |                        |                        |
| Balances B/F March 2024 (audited)   | £ 378,553.00 | Projected Balances B/F March 2025  | £ 361,387.00        | £ 361,387.00           | £ 361,387.00           | £ 361,387.00           | £ 361,387.00           | £ 361,387.00           | £ 361,387.00           |
| Precept 25-26   | £ 381,044.00 | Precept 26-27 (rounded)  | £ 381,044.00        | £ 384,854.00           | £ 387,903.00           | £ 388,665.00           | £ 388,665.00           | £ 388,665.00           | £ 388,665.00           |
| General Income approx.<br>(bank interest & other)   | £ 9,000.00   |  | £ 5,500.00          | £ 5,500.00             | £ 5,500.00             | £ 5,500.00             | £ 5,500.00             | £ 5,500.00             | £ 5,500.00             |
|   |              | from previous earmarked reserves<br>brought back into general balances     | £ 19,287.00         | £ 19,287.00            | £ 19,287.00            | £ 19,287.00            | £ 19,287.00            | £ 19,287.00            | £ 19,287.00            |
| 2026/2027 change in Band D properties +52   |              | Difference in Band D from 2025/2026  | £ 6,274.32          | £6,337.06              | £6,387.16              | £6,399.64              | £6,399.64              | £6,399.64              | £6,399.64              |
| <b>Total:</b>   | £ 768,597.00 |  | £ 773,492.32        | £ 777,365.06           | £ 780,464.16           | £ 781,238.64           | £ 781,238.64           | £ 781,238.64           | £ 781,238.64           |
| <b>Expenditure</b>  |              |  |                     |                        |                        |                        |                        |                        |                        |
| See Budget Schedule A   |              |  |                     |                        |                        |                        |                        |                        |                        |
| Projected Expenditure Outturn: 25-26  | £ 403,310.00 | Projected Expenditure: 26-27   | £ 443,450.00        | £ 443,450.00           | £ 443,450.00           | £ 443,450.00           | £ 443,450.00           | £ 443,450.00           | £ 443,450.00           |
| Projected end March 2026 Balances to  | £ 365,287.00 | Projected March 2027 Balances C/F  | £ 330,042.32        | £ 333,915.06           | £ 337,014.16           | £ 337,788.64           | £ 337,788.64           | £ 337,788.64           | £ 337,788.64           |
| Less 6 months Cash flow   | £ 210,000.00 | Less 6 months Cash flow  | £ 210,000.00        | £ 210,000.00           | £ 210,000.00           | £ 210,000.00           | £ 210,000.00           | £ 210,000.00           | £ 210,000.00           |
| Therefore projected Reserves /<br>Earmarked funds available                                       | £ 155,287.00 | Therefore projected Reserves /<br>Earmarked funds available                | £ 120,042.32        | £ 123,915.06           | £ 127,014.16           | £ 127,788.64           | £ 127,788.64           | £ 127,788.64           | £ 127,788.64           |
| <b>Projected reserves remaining end March 2026:</b>   |              |  |                     |                        |                        |                        |                        |                        |                        |
| Elections   | £ 12,000.00  | Elections  | £ 12,000.00         | £ 12,000.00            | £ 12,000.00            | £ 12,000.00            | £ 12,000.00            | £ 12,000.00            | £ 12,000.00            |
| Vehicles/Equipment  | £ 65,000.00  | Vehicles/Equipment   | £ 55,000.00         | £ 55,000.00            | £ 55,000.00            | £ 55,000.00            | £ 55,000.00            | £ 55,000.00            | £ 55,000.00            |
| Community Development (inc. SIDs,<br>benches, etc.)   | £ 44,000.00  | Community Development (inc. SIDs,<br>benches, etc.)                        | £ 30,000.00         | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            |
| Contingency Fund  | £ 15,000.00  | Contingency Fund   | £ 30,000.00         | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            | £ 30,000.00            |
| Potentially to put back into general<br>balances for 2026/2027 from underspend                    | £ 19,287.00  | Potential difference or to put back into<br>general balances for 2027/2028 | -£ 6,957.68         | -£ 3,084.94            | £ 14.16                | £ 788.64               | £ 788.64               | £ 788.64               | £ 788.64               |
|   | £ 155,287.00 |  | £ 120,042.32        | £ 123,915.06           | £ 127,014.16           | £ 127,788.64           | £ 127,788.64           | £ 127,788.64           | £ 127,788.64           |
| <b>Band D Precept in 2025/2026 = £120.66</b>  |              | <b>Approx. amount per Band D for 26/27</b>                                 | <b>£120.66</b>      | <b>£121.87</b>         | <b>£122.83</b>         | <b>£123.07</b>         | <b>£123.07</b>         | <b>£123.07</b>         | <b>£123.07</b>         |
|   |              | <b>Rounded</b>   | <b>Nil increase</b> | <b>+£1.21 per year</b> | <b>+£2.17 per year</b> | <b>+£2.41 per year</b> | <b>+£2.41 per year</b> | <b>+£2.41 per year</b> | <b>+£2.41 per year</b> |
|   |              |  |                     | approx 10p per month   | approx 18p per month   | approx 20p per month   | approx 20p per month   | approx 20p per month   | approx 20p per month   |

**SCHEDULE A / PROJECTED YEAR END MARCH 2026 BALANCES & BUDGET**  
**ESTIMATED EXPENDITURE 2026/2027**

The RFO asked Members to consider the proposed Schedule A figures as circulated in their papers (below).

These figures have been amended slightly since the November 2025 meeting.

| REVISED DRAFT Schedule A  |   |                     |  |   |  | Dec-25 |
|---|---|---------------------|--|---|--|--------|
| BIRCHWOOD TOWN COUNCIL  |   |                     |  |   |  |        |
| YEAR-END PROJECTED OUTTURN 2025/2026  |   |                     |  |   |  |        |
| AND FINANCIAL PROJECTION FOR 2026/2027  |   |                     |  |   |  |        |
| ITEM NO.  | EXPENDITURE ITEM  | BUDGET<br>2025/2026 | PROJECTED<br>EXPENDITURE<br>OUTTURN<br>2025/2026 | BUDGET<br>ESTIMATED<br>EXPENDITURE<br>2026/2027 |  |        |
| 1   | General and Water Rates/Gas/Electric                      | £ 5,500             | £ 4,600  | £ 5,500   |  |        |
| 2   | Insurance/Subs/Fees/Car Tax/Bank Charges                  | £ 23,000            | £ 23,000   | £ 26,500  |  |        |
| 3   | Employment costs (inc employer NI & superannuation)       | £ 318,000           | £ 304,000  | £ 334,000                                       |  |        |
| 4A  | Civic - Chairman's Allowance (not taken 25/26)            | £ 1,000             | NIL  | £ 1,000   |  |        |
| 4B  | Civic - Newsletter  | £ 1,000             | NIL  | £ 1,000   |  |        |
| 4C  | Councillors Allowances/Expenses                           | NIL                 | NIL  | NIL   |  |        |
| 5   | Town Council Revenue Expenditure (inc. cleaning services) | £ 48,000            | £ 42,000   | £ 46,000  |  |        |
| 6   | Training/Staff and Councillor Development                 | £ 3,000             | £ 2,000  | £ 3,500   |  |        |
| 7   | Grants/donations  | £ 5,000             | £ 5,000  | £ 6,000   |  |        |
| 8   | Parkers Farm Estate/Maintenance                           | £ 2,000             | £ 5,000  | £ 3,000   |  |        |
| 9   | Loans inc. Mortgage Fund for Parkers Farm Estate          | £ 17,710            | £ 17,710   | £ 16,950  |  |        |
|   | <b>TOTALS</b>   | <b>£ 424,210</b>    | <b>£ 403,310</b>                                 | <b>£ 443,450</b>                                |  |        |
| Reserves budgets 25/26: Elections £12,000, Vehicles/Equipment £70,000, Community Development £45,000 and Contingency Fund £30,000 (Total 157,000)           |   |                     |  |   |  |        |
| Proposed Reserves budgets 26/27: Elections £12,000, Vehicles/Equipment £55,000, Community Development £30,000 and Contingency Fund £30,000 (Total £127,000) |   |                     |  |   |  |        |

Item 2 has been adjusted to take into account additional spending related to insurance costs, as indicated in the summary report to 8<sup>th</sup> December 2025 and an expected increase in subs/fees. Item 2 is therefore increased by £3,000 to £26,500.

There has also been a change in projected employment costs, Item 3. An additional £4,000 has been allocated to reflect decisions taken at the November Part II Finance Meeting, taking this Item to £334,000.

It is now expected that there will be an estimated underspend in item 5, 'Town Council Revenue Expenditure', therefore this Item is reduced to by £2,000 to £46,000 for 2026/2027.

The final estimated budget expenditure (not including reserves) for 2026/2027 is £443,450. This updated figure was incorporated into Sheet 1 which presents the Precept options.

The RFO asked Members to consider the Schedule A budget figures for final formal approval.

It was **proposed** by Councillor Allman **seconded** by Councillor Atkin and **unanimously resolved** to approve the Schedule A budget figures as presented at tonight's meeting.

**PROJECTED YEAR END BALANCES 25/26 AND PRECEPT DECISION FOR 26/27**

The RFO asked Members to consider the projected year end balances and four Precept options presented to Members for their consideration (Sheet 1 above).

- (a) To note that a £210,000 6-month cash flow level was proposed from 2025/2026 onwards and remains at this level for 2026/2027.
- (b) It is proposed that an approximate amount of £19,287 (which depends on final actual figures for 2025/2026) is taken from a 2025/2026 estimated underspend, and put back into general balances.
- (c) To ask Members to note the draft projection year end balances for 2025/2026 and projected year end expenditure for 2026/2027, using the estimated schedule A figures; with NIL 1%, 1.8% and 2% Precept increase options for 2026/2027 also being illustrated.
- (d) The RFO stated that whilst the Council remains mindful of ongoing financial pressures on our residents, having held the Precept at the same level for three years (with a nil increase for the past two years) the Council can no longer afford to continue to absorb the increased costs in the services and purchases, large and small, that the Council requires to function effectively.

The RFO explained the figures on 'Sheet 1': using the estimated figures, a nil Precept increase would entail the Council using approximately £7,000 from reserves to balance the budget, a 1% increase would require using around £3,000 from reserves. A 1.8% increase would give the Council around £14 over the expected income required. A 2% increase would give the Council about £788 extra income.

The RFO added that Members have asked her to produce a balanced budget, using the currently available figures.

A Precept increase of 1.8% is the closest figure; which would make the Precept due on a Band D property £122.83 per year. This would equate to an increase of approximately £2.17 per year on a Band D property – around 18 pence per month, for Birchwood Town Council's Local Council portion of the Council Tax. The Precept requirement notification to WBC would be in the amount of £394,284 (rounded).

Using the 1.8% increase figure, the estimated gap between a Precept requirement of £394,284 and our budget of £443,450 for 2026/2027 (-£49,166) will be balanced by a projected income of around £5,500 and an estimated £19,287 from any underspends, and some unused reserves from the 2025/2026 financial year.

**2026/2027 PRECEPT DECISION**

- (a) The RFO asked Members to consider the Precept options presented to them and to make a final formal decision on the level of Precept required for 2026/2027.

Members discussed the options. They noted that for two years there had been no increase in the Town Council portion of the Council Tax, but that the costs of services to BTC and all other purchases we make are continuing to rise.

The RFO commented that whether it be for utilities, a new piece of large equipment, or a packet of pencils, Officers always try to get best value for money, but prices for everything are increasing.

The majority of Members were in favour of increasing the amount to be paid by residents by 1.8% for the Town Council's portion of the Council Tax. This would add approximately an additional £2.17 per year (18 pence per month) on a Band D property, taking the total amount to £122.83 per year (up from £120.66).

Councillor Atkin said, for comparison, a Band A property would pay around £81.89 – an increase of £1.45 per year (12 pence per month extra) whereas a Band H property would pay about £4.34 per year more (36 pence per month).

Councillor Ball said if BTC increases its Precept, we will receive complaints from many angry residents. He explained that WBC is asking the Government for permission to increase its portion of the Council Tax above the current limit of a 5% increase, which will have a big impact on struggling families.

Councillor Ball added that even though it is only a proposed 1.8% increase in the local portion of the Council Tax, any additional amount will be hard for residents who are already experiencing financial difficulties to manage. He believes that it does not look good for the Town Council to be increasing the Precept when the cost of living crisis is ongoing. He would prefer a nil increase.

Councillor Ball also expressed his feelings regarding WBC increasing Borough Councillors' expenses.

Councillor Ellis stated that WBC spends most of its income (70 pence in every £1) from Council Tax to fund various types of social services to support the most vulnerable people in Warrington; including older people, vulnerable children, residents with special educational needs and disabilities and people at risk of homelessness. The number of people requiring help is also increasing, so additional funds are required to maintain these essential services.

Councillor Breton said that Councillor Ball's comments were very well put, but she thinks that BTC needs to raise its portion of the Council tax by the minimum necessary to keep BTC's services operational at their current level.

The Chair commented that 1.8% is still well below the rate of inflation.

The Chair called for a vote:

Members voted on a **proposal** by Councillor Atkin, which was **seconded** by Councillor Price that Birchwood Town Council increases the Precept for 2026/2027 by 1.8%.

Nine Members voted in favour of the proposal, Councillor Ball voted against. As there was a majority decision, the Chair was not required to cast a vote.

It was therefore **resolved**, by a majority vote, that Birchwood Town Council will increase its Precept requirement by 1.8% for 2026/2027.

A Precept amount of £394,284 for 2026/2027 will be requested from Warrington Borough Council. This will increase the cost on a Band D property to £122.83 per annum (rounded) – an additional 18 pence per month.

- Action**
- (b) The RFO reminded Members that she is required to write to WBC (by their deadline of 23rd January 2026) detailing BTC's Precept requirement for 2026/2027 (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.

**The meeting concluded at 7.05 pm.**

Payments approved at the November 2025 meeting.

| Payments approved at the November 2025 meeting |            |           |         |           |   |   |   |  |  |
|--|------------|-----------|---------|-----------|---|---|---|--|--|
| 385  | 31.12.2025 | £68.75    | £13.75  | £82.50    | Maintenance repairs, supplies and other general | B&Q (Trade point)                               | The Co-operative Bank Charity and 251/25-26 |  |  |
| 383  | 24.12.2025 | £743.01   | £0.00   | £743.01   | Election fees                                   | Warrington Borough Council                      | The Co-operative Bank Charity and 251/25-26 |  |  |
| 377  | 20.12.2025 | £125.00   | £25.00  | £150.00   | Maintenance repairs, supplies and other general | Your Housing Group                              | The Co-operative Bank Charity and 251/25-26 |  |  |
| 379  | 12.12.2025 | £5,195.83 | £0.00   | £5,195.83 | Pension Contributions                           | Cheshire Pension Fund                           | The Co-operative Bank Charity and 251/25-26 |  |  |
| 378  | 12.12.2025 | £5,136.56 | £0.00   | £5,136.56 | Inland Revenue - tax and NI contributions       | HMRC  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 384  | 12.12.2025 | £116.52   | £0.00   | £116.52   | Water and Wastewater services(4083867607)       | Waterplus                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 376  | 02.12.2025 | £68.40    | £13.68  | £82.08    | Payroll services                                | James Todd & Co.                                | The Co-operative Bank Charity and 251/25-26 |  |  |
| 381  | 02.12.2025 | £60.00    | £12.00  | £72.00    | IT Support etc.                                 | labdesk ltd                                     | The Co-operative Bank Charity and 251/25-26 |  |  |
| 380  | 01.12.2025 | £34.35    | £0.00   | £34.35    | Water and Wastewater services(4083868280)       | Waterplus                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 386  | 01.12.2025 | £345.00   | £0.00   | £345.00   | Vehicle Tax                                     | DVLA Electronic Vehicle Licensing Online        | The Co-operative Bank Charity and 251/25-26 |  |  |
| 387  | 01.12.2025 | £345.00   | £0.00   | £345.00   | Vehicle Tax                                     | DVLA Electronic Vehicle Licensing Online        | The Co-operative Bank Charity and 251/25-26 |  |  |
| 375  | 28.11.2025 | £420.00   | £84.00  | £504.00   | Staff medicals, OH Referrals, etc               | Latus Group                                     | The Co-operative Bank Charity and 251/25-26 |  |  |
| 382  | 27.11.2025 | £440.00   | £88.00  | £528.00   | Maintenance repairs, supplies and other general | Hollis Electrical & Security Services Ltd       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 374  | 24.11.2025 | £502.15   | £100.43 | £602.58   | Cleaning Services (offices and mess room)       | PremiClean                                      | The Co-operative Bank Charity and 251/25-26 |  |  |
| 372  | 19.11.2025 | £67.25    | £13.45  | £80.70    | Fuel (vans & e equipment)                       | Allistar  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 370  | 18.11.2025 | £66.67    | £13.33  | £80.00    | PPE/workwear                                    | J&K Ross Ltd                                    | The Co-operative Bank Charity and 251/25-26 |  |  |
| 371  | 18.11.2025 | £54.80    | £0.00   | £54.80    | Bank & FD Online charges                        | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 367  | 18.11.2025 | £19.80    | £0.99   | £20.79    | Electricity - Locking Stumps MUGA               | E-on Next                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 367  | 16.11.2025 | £97.00    | £4.85   | £101.85   | Gas for Parkers Farm                            | Bristish Gas Lite                               | The Co-operative Bank Charity and 251/25-26 |  |  |
| 368  | 16.11.2025 | £135.62   | £6.78   | £142.40   | Electricity - Parkers Farm                      | Bristish Gas Lite                               | The Co-operative Bank Charity and 251/25-26 |  |  |
| 369  | 16.11.2025 | £35.00    | £7.00   | £42.00    | Photocopier charges and lease                   | Automated Systems Group Limited (ASL)           | The Co-operative Bank Charity and 251/25-26 |  |  |
| 362  | 14.11.2025 | £831.48   | £166.30 | £997.78   | Garage services                                 | Risley MOT & Truck Ltd                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 363  | 14.11.2025 | £4,464.00 | £892.80 | £5,356.80 | Worknest services                               | Worknest  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 364  | 14.11.2025 | £211.25   | £13.00  | £224.25   | Worknest services                               | Worknest  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 365  | 14.11.2025 | £98.10    | £19.62  | £117.72   | Garage services                                 | Lodge Tyre Commercial Fleet Services            | The Co-operative Bank Charity and 251/25-26 |  |  |
| 366  | 14.11.2025 | £219.50   | £34.00  | £253.50   | Garage services                                 | Vans North West Ltd                             | The Co-operative Bank Charity and 251/25-26 |  |  |
| 360  | 12.11.2025 | £116.52   | £0.00   | £116.52   | Water and Wastewater services(4083867607)       | Waterplus                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 361  | 12.11.2025 | £64.98    | £13.00  | £77.98    | Fuel (vans & e equipment)                       | Allistar  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 357  | 10.11.2025 | £136.74   | £27.35  | £164.09   | IT Support etc.                                 | labdesk ltd                                     | The Co-operative Bank Charity and 251/25-26 |  |  |
| 358  | 10.11.2025 | £32.05    | £6.41   | £38.46    | Stationery supplies                             | Euroffice                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 359  | 10.11.2025 | £67.20    | £13.44  | £80.64    | Stationery supplies                             | Viking  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 336  | 07.11.2025 | £4.16     | £0.83   | £4.99     | Maintenance repairs, supplies and other general | Home Bargains                                   | The Co-operative Bank Charity and 251/25-26 |  |  |
| 338  | 07.11.2025 | £13.74    | £2.78   | £16.52    | Maintenance repairs, supplies and other general | Platinum Place Ltd                              | Petty Cash 251/25-26                        |  |  |
| 347  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | Petty Cash 251/25-26                        |  |  |
| 348  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 349  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 350  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 351  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 352  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 353  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 354  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 355  | 07.11.2025 |           |         |           | Wages   | Birchwood Town Council                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 356  | 07.11.2025 | £150.00   | £0.00   | £150.00   | Grant   | Birchwood Lions                                 | The Co-operative Bank Charity and 251/25-26 |  |  |
| 337  | 06.11.2025 | £10.10    | £2.02   | £12.12    | Maintenance repairs, supplies and other general | A2B Shopping Ltd                                | Petty Cash 251/25-26                        |  |  |
| 345  | 06.11.2025 | £224.50   | £44.90  | £269.40   | Flowers (planters/baskets/wildflowers etc.)     | E Smith & Son                                   | The Co-operative Bank Charity and 251/25-26 |  |  |
| 346  | 06.11.2025 | £38.75    | £7.75   | £46.50    | Garage services                                 | Risley MOT & Truck Ltd                          | The Co-operative Bank Charity and 251/25-26 |  |  |
| 343  | 05.11.2025 | £63.18    | £12.64  | £75.82    | Fuel (vans & e equipment)                       | Allistar  | The Co-operative Bank Charity and 251/25-26 |  |  |
| 344  | 05.11.2025 | £100.75   | £20.15  | £120.90   | Garage services                                 | Oates Recovery Ltd                              | The Co-operative Bank Charity and 251/25-26 |  |  |
| 342  | 04.11.2025 | £232.08   | £0.00   | £232.08   | Insurance                                       | Legal & General                                 | The Co-operative Bank Charity and 251/25-26 |  |  |
| 339  | 03.11.2025 | £28.03    | £0.00   | £28.03    | Water and Wastewater services(4083868280)       | Waterplus                                       | The Co-operative Bank Charity and 251/25-26 |  |  |
| 340  | 03.11.2025 | £60.00    | £12.00  | £72.00    | IT Support etc.                                 | labdesk ltd                                     | The Co-operative Bank Charity and 251/25-26 |  |  |
| 341  | 03.11.2025 | £89.00    | £17.80  | £106.80   | Scribe services                                 | Starboard Systems Limited (t/a Scribe Accounts) | The Co-operative Bank Charity and 251/25-26 |  |  |

Payments made since the November 2025 meeting and approved at the December 2025 meeting.

|     |            |           |         |           |  |   |  |           |
|-----|------------|-----------|---------|-----------|--|---|--|-----------|
| 421 | 28.01.2026 | £170.00   | £34.00  | £204.00   | Photocopier charges and lease  | BNP Paribas Leasing Solutions                   | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 420 | 29.12.2025 | £68.40    | £13.68  | £82.08    | Payroll services   | James Todd & Co.                                | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 419 | 15.12.2025 | £42.40    | £8.48   | £50.88    | Photocopier charges and lease  | Automated Systems Group Limited (ASL)           | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 418 | 19.12.2025 | £101.85   | £20.37  | £122.22   | Garage services  | Lodge Tyre Commercial Fleet Services            | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 417 | 15.12.2025 | £88.00    | £17.60  | £105.60   | Radius (van cameras and tracking)  | Radius Telematics Limited                       | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 416 | 07.12.2025 | £136.74   | £27.35  | £164.09   | IT Support etc.  | labbdesk ltd                                    | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 415 | 09.12.2025 | £675.00   | £175.00 | £1,050.00 | Staff medicals, OH Referrals, etc  | Worknest  | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 414 | 10.12.2025 | £115.04   | £23.01  | £138.05   | Fuel (vans & equipment)  | Allstar   | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 413 | 17.12.2025 | £20.00    | £1.00   | £21.00    | Electricity - Locking Stumps MUGA  | E-on Next                                       | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 412 | 08.12.2025 | £644.37   | £0.00   | £644.37   | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 411 | 08.12.2025 | £1,089.31 | £0.00   | £1,089.31 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 410 | 08.12.2025 | £1,658.05 | £0.00   | £1,658.05 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 409 | 08.12.2025 | £1,658.05 | £0.00   | £1,658.05 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 408 | 08.12.2025 | £1,659.05 | £0.00   | £1,659.05 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 407 | 08.12.2025 | £1,660.75 | £0.00   | £1,660.75 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 406 | 08.12.2025 | £1,914.60 | £0.00   | £1,914.60 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 405 | 08.12.2025 | £2,265.29 | £0.00   | £2,265.29 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 404 | 08.12.2025 | £2,644.41 | £0.00   | £2,644.41 | Wages  | Birchwood Town Council                          | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 403 | 05.12.2025 | £148.50   | £0.90   | £149.40   | Maintenance repairs, supplies and other general  | SLCC  | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 402 | 05.12.2025 | £400.00   | £0.00   | £400.00   | Grant  | Warrington Open Doors at Christmas (WODAC)      | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 401 | 01.12.2025 | £430.00   | £86.00  | £516.00   | Audit fees   | JDH Business Services Ltd                       | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 400 | 04.12.2025 | £232.08   | £0.00   | £232.08   | Insurance  | Legal & General                                 | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 399 | 01.12.2025 | £89.00    | £17.80  | £106.80   | Scribe services  | Starboard Systems Limited (t/a Scribe Accounts) | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 398 | 03.12.2025 | £11.60    | £2.32   | £13.92    | Fuel (vans & equipment)  | Allstar   | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 397 | 14.11.2025 | £479.23   | £0.00   | £479.23   | Radius (van cameras and tracking)  | Radius Telematics Limited                       | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 396 | 27.11.2025 | £27.63    | £5.52   | £33.15    | Janitorial supplies inc. bin sacks, papers towels, tissue, cleaning items, e/ Amazon EUUK Branch | J&K Ross Ltd                                    | Petty Cash   | 288/25-26 |
| 395 | 27.11.2025 | £45.00    | £9.00   | £54.00    | PPE/workwear   | Vans North West Ltd                             | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 394 | 27.11.2025 | £214.92   | £33.08  | £248.00   | Garage services  | Birchwood Heating                               | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 393 | 27.11.2025 | £95.00    | £19.00  | £114.00   | General /miscellaneous   | Birchwood Heating                               | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 392 | 27.11.2025 | £65.22    | £13.04  | £78.26    | Phone charges office and BTC O2 mobile   | O2 (Telefonica UK Limited)                      | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 391 | 26.11.2025 | £575.00   | £115.00 | £690.00   | Staff medicals, OH Referrals, etc  | Worknest  | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 390 | 26.11.2025 | £34.40    | £6.88   | £41.28    | Phone charges office and BTC O2 mobile   | O2 (Telefonica UK Limited)                      | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 389 | 25.11.2025 | £239.00   | £47.80  | £286.80   | Maintenance repairs, supplies and other general  | Paperstone                                      | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |
| 388 | 26.11.2025 | £145.61   | £29.12  | £174.73   | Fuel (vans & equipment)  | Allstar   | The Co-operative Bank Charity and Community Bank Account | 288/25-26 |