

WINSFORD TOWN COUNCIL



CAPITAL AND REVENUE BUDGET 2025/26 OUTTURN TO SEPTEMBER 30TH 2025

WINSFORD TOWN COUNCIL – 2025/26 BUDGET

The preparation of an annual budget is one of the key statutory tasks to be undertaken by the Town Council.

The budget has three main purposes:

- So that the Town Council can set the precept for the year (i.e., the amount requested from Cheshire West and Chester Council to fund the shortfall between available funds on 1st April 2025 and the amount required to fund the budget proposals for 2025/26).
- Subject to the Financial Regulations, to give the Clerk overall authority to make spending commitments in accordance with the plans approved by Members; and
- To provide a basis for monitoring progress during the 2025/26 year by comparing actual spending against planned spending

The budget is essential, and Members/the public should understand how it is put together and how it should be used in the operation of the Council. At its simplest, the budget compares what the Council would like to spend in the forthcoming year with the amount of income expected, with the excess of planned spending over income being made up by the precept.

Each year's budget process starts by examining the current year's figures with the three main purposes: -

- To identify activities which are being carried out this year and will also be carried out in the next year and, therefore, need to be budgeted for again.
- To identify items which will feature in the current year but will not feature next year and, therefore, have no need for a budget; and
- To identify items, such as new schemes, which are not an activity in the current year but should be added to next year's budget.

All the above is "incremental budgeting" as it builds on the decisions which the Town Council has taken in the past.

Based on these considerations, the Town Council annually sets a budget for revenue and for capital. Revenue covers day-to-day and regular expenditure, whilst capital refers to spending on buildings and physical structures.

REVENUE BUDGET

In terms of revenue, based on the information set out in this document, the overall revenue budget is estimated at **£846,500** compared to £820,526 in 2024/25.

As outlined above, the precept will be calculated based on the difference between the Town Council's (estimated) available funds on 1st April 2025 and the amount required for the 2025/26 Town Council budget as outlined above.

In terms of available funds, the Town Council's current accounts are held with the Co-operative Bank. There is an instant (switch-over) account which allows the money to remain permanently in a deposit account and transfers money daily into the current account to cover payments. Consequently, the current account always shows a nil balance. It is estimated that the amount in the deposit account at 31/03/25 will be approximately **£150,000**.

Based on these considerations, the Town Council's precept calculation for 2025/26 is: -

	£
Budget	839,751
2025/26 Precept	839,751

To calculate how much each household will need to pay in Council Tax to fund the Town Council precept, the 'tax base' is produced, which is the number of Band D equivalent properties within the boundaries of Winsford Town Council.

The Tax Base for 2025/26 has been calculated as **9877.1** Band D equivalent properties. (*Taxbase was 9651.4 in 2024/25*)

Based on a precept of **£839,751** and a tax base of **9877.1**, therefore, the amounts payable by Winsford residents are as detailed below (the figures for 2024/25 are shown in brackets).

Band A £56.68 (£56.68)	Band B £66.13 (£66.13)	Band C £75.57 (£75.57)	Band D £85.02 (£85.02)
Band E £104.74 (£104.74)	Band F £122.81 (£122.81)	Band G £141.70 (£141.70)	Band H £170.04 (£170.04)

On a Band D property, the increase for 2025/26 equates to **£0** per annum or **0p** a week (0% net increase).

NOTE: These amounts are for a household of 2 or more residents; there would be a 25% discount for single occupancy.

CAPITAL BUDGET 2024/25**2024/25 SUMMARY (as of 1st October 2024)****1. Capital Projects Fund**

The balance of the Capital Projects Fund account was £1,755.52.

2. Invested Capital

The sum of £114,904.17 is held in a NatWest current account to meet capital programme requirements.

A further £27,000 is invested with Cheshire West and Chester Council.

The total of the Town Council's Capital funds is therefore **£143,659.69**.

3. Capital Programme Review 2024/25

The Council allocated the following amounts from the above.

ITEM	ESTIMATED AMOUNT (£)
Town Centre Toilets	30,000.00
Office Re-location	52,000.00
Barton Stadium	20,000.00
TOTAL CAPITAL PROGRAMME 2024/25	102,000.00

This leaves a total of **£41,659.69.30** in Capital Funds for 2025/26.

1. PROPOSED CAPITAL PROGRAMME 2025/26**Estimated Available Capital Funding**

ACCOUNT	AMOUNT (£)
CWAC Investment	27,000.00
Nat West Business Current Account	12,904.17
Capital Projects Fund	1,755.52
TOTAL AVAILABLE CAPITAL FUNDS 2024/25	41,659.69

The **DRAFT** Capital Programme for 2025/26 is summarised below.

ITEM	ESTIMATED AMOUNT (£)
Town Centre Toilets	30,000
Guildhall Renovation	50,000
Barton Stadium	10,000
Saxon Cross Contribution	5,000
TOTAL PROPOSED CAPITAL PROGRAMME 2025/26	95,000

REVENUE BUDGET SUMMARY 2025/26 AND **DRAFT** BUDGET 2026/27

Headings	Budget 2025/26			Projected outturn 2025/26			Headings	DRAFT Budget 2026/27		
	Expenditure	Income	Net	Expenditure	Income	Net		Expenditure	Income	Net
External	195,751	15,500	180,251	200,780	15,500	185,280	External			
Events	95,000	13,000	82,000	90,200	18,600	71,600	Events			
Finance	578,000	500	577,500	610,800	500	610,300	Finance			
Sub Totals	868,751	29,000	839,751	901,780	34,600	867,180	Sub Totals			
Contribution from Reserves							Contribution from Reserves			
External	868,751	29,000	839,751	901,780	34,600	867,180	TOTALS			

EXTERNAL

Budget Heading	Budget 2025/26			Projected outturn 2025/26			DRAFT budget 2026/27			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Grounds Maintenance Contract	19,000	0	19,000	22,880	0	22,880				1
Other Maintenance - Parks/Open Spaces	6,000	2,000	4,000	15,000	2,500	15,000				2
Provision of Services - Recreation Grounds and Open Spaces	33,251	0	33,251	31,000	0	31,000				3
Allotments	5,000	3,500	1,500	6,500	3,000	6,500				4
Play Areas	2,000	0	2,000	3,000	0	3,000				5
Materials/Work Clothes	750	0	750	750	0	750				6
Council Vehicle	8,500	0	8,500	9,300	0	9,300				7
Contractor Extras	7,000	0	7,000	12,000	0	12,000				8
Minor Works	1,000	0	1,000	1,000	0	1,000				9
Events/Campaigns	See Events									10
Tree Planting	5,000	0	5,000	1,500	0	1,500				11
Town Security/CCTV	15,000	0	15,000	10,000	0	10,000				13
Concessionary Travel	250	0	250	250	0	250				14
Newsletter	4,000	0	4,000	2,000	0	2,000				15

Elections	12,000	0	12,000	12,000	0	12,000				16
Partnership Working	5,000	0	5,000	3,000	0	3,000				17
Participatory Budgeting	25,000	0	25,000	25,600	0	25,600				18
Provision of school milk	47,000	10,000	37,000	45,000	10,000	45,000				
TOTALS	195,751	15,500	180,251	200,780	15,500	185,280				

EVENTS

	Budget 2025/26			Projected Outturn 2025/26			DRAFT Budget 2026/27		
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net
Raft Race	4,500	1,500	3,000	3,900	2,500	1,400			
Movie Night	7,000	0	7,000	2,000	2,400	-400			
Salt Fair	5,500	1,500	4,000	6,000	2,500	3,500			
Bonfire	11,000	5,000	6,000	11,000	5,000	6,000			
Remembrance	5,500	0	5,500	5,500	0	5,500			
Christmas	8,000	1,000	7,000	8,000	1,000	7,000			
Oskars	4,000	2,500	1,500	3,800	2,700	1,100			
VE Day	1,000	0	1,000	1,500	0	1,500			
Pride	6,500	1,500	5,000	6,500	2,500	4,000			
Lights	25,000	0	25,000	25,000	0	25,000			
Contingency	10,000	0	10,000	10,000	0	10,000			
Other Events	7,000	0	7,000	7,000	0	7,000			
	95,000	13,000	82,000	90,200	18,600	71,600			

INTERNAL

	Budget 2025/26			Projected outturn 2025/26			DRAFT budget 2025/26			Notes
	Expenditure	Income	Net	Expenditure	Income	Net	Expenditure	Income	Net	
Salaries	430,000	0	430,000	460,000	0	460,000				19
Accommodation	18,000	0	18,000	17,200	0	17,200				20
Business Rates	5,500	0	5,500	6,600	0	6,600				21
IT support	10,000	0	10,000	15,000	0	15,000				22
Postage/CWAC admin charge	3,000	0	3,000	1,000	0	1,000				23
Printing and stationery	3,000	0	3,000	2,500	0	2,500				24
Telephone and Advertising	6,500	0	6,500	8,000	0	8,000				25
HR Support	3,500	0	3,500	7,500	0	7,500				26
Mayor's Allowance/Civic Travel	3,000	0	3,000	3,000	0	3,000				27
Legal Fees	4,000	0	4,000	4,000	0	4,000				38
Insurance	10,000	0	10,000	14,000	0	14,000				29
Affiliation fees	3,000	0	3,000	3,500	0	3,500				30
Training for staff and Members	8,000	0	8,000	6,000	0	6,000				31
Audit fees (internal/external)	3,500	0	3,500	3,500	0	3,500				32
Room Hire	2,000	0	2,000	2,000	0	2,000				33

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Grants to Organisations	40,000	0	40,000	40,000	0	40,000				34
Public Buildings	25,000	0	25,000	17,000	0	17,000				35
Land	0	500	-500	0	500	-500				36
TOTAL	578,000	500	577,500	610,800	500	610,300				

WINSFORD TOWN COUNCIL – REVENUE BUDGET 2025/26 – NOTES

1. The Grounds Maintenance contract is to be renewed in 2025.
2. This expenditure is to cover autumn/winter and spring/summer feed etc. and the maintenance of mowing equipment. The income shown is from charges for bowls and tennis. This item is also to cover the purchase of general supplies for the Recreation Grounds and any ad hoc repairs. The current fees to play bowls and tennis are £16.50 for a senior season ticket and £5.50 for a junior one; £11 for clubs to use the bowling greens and £1.65 for senior casual bowlers and 55p for juniors. The same costs apply for those wishing to play tennis on a casual basis.
3. This figure covers all service charges on the Recreation Grounds, including water, electricity, telephone, hygiene unit etc. It also includes some costs attached to Town Park after January 2020.
4. All the allotments are now tenanted and there is a lengthy waiting list. The expenditure budget covers the costs of maintaining allotments including water costs, skips and maintenance costs. Income is generated by allotment rents – these are currently (2023.24) £35 for a plot at Wharton Allotments and £45/50/55 for small/medium/large plots at Over Allotments, with £10 rent for raised beds at Over Allotments.
5. Winsford Town Council has a legal responsibility to keep the play equipment on our recreation grounds and play areas in a safe condition and in good repair. The Town Council's groundsmen are qualified to conduct monthly inspections. A routine maintenance programme is in place. This item is also to cover the cost of materials, paint, hire of equipment etc. to facilitate ongoing maintenance and basic improvements to be carried out to the playgrounds.
6. This amount is to cover the cost of materials for use by our groundsmen to carry out minor repairs to buildings and open spaces, and for the provision of work clothes, protective footwear etc.
7. The Town Council leased a new electric vehicle in September 2021. The lease is for a four-year contract. The budget is to cover monthly lease costs, servicing and maintenance, insurance, and charging.
8. The Council's grounds maintenance contractor carries out occasional additional work authorised by the Council. It is considered advisable therefore to retain an amount in the budget to meet these unexpected costs and to allow for any minor playground repairs and improvements that the groundsmen are not qualified to carry out.

9. This budget covers any minor work required as part of arranging community events, e.g., cleaning war memorials.
10. This sum covers the Christmas Street Festival; Salt Fair events; promotional items; bands for Civic Sunday/Remembrance Sunday; out of pocket' expenses for civic visitors etc. The sum also includes reasonable catering costs for the mayor making ceremony and Civic Sunday. Some of the expenditure under this heading is for the provision of Christmas lights. See separate Events section.
11. This budget is to cover the costs of planting and maintaining trees on the Town Council's land.
12. This budget covers the costs associated with the annual Winsford Wellbeing Week and any other health-related initiatives undertaken by the Town Council.
13. This item is a contingency for maintenance of CCTV at the Over and Wharton Recreation Grounds and elsewhere (e.g. Town Park).
14. The Town Council offers a concession of £2.50 to those eligible people towards the cost of a senior railcard.
15. The Town Council publishes a quarterly newsletter ('The Winsford Voice').
16. This covers the cost of recharges to CWAC for the costs of by-elections to the Town Council.
17. The Town Council works in partnership with a number of organisations on projects and this allows for contributions from the Town Council to events and other work.
18. A decision was taken by the Town Council in October 2019 to introduce an annual participatory budgeting initiative. To support this, an amount has been budgeted for this item.
19. The salaries allocation includes provision for an annual increment (where appropriate) for staff members in accordance with the NALC/SLCC Terms and Conditions Agreement. The budget also includes provision for the funding of all WTC posts.
20. This represents the annual rent charged by CWAC for the Town Council's office accommodation at Wyvern House.
21. Non-domestic rate charges for the Town Council's office accommodation; the Brunner Guildhall and the Marina Building.
22. This is to meet the cost of the office and members' broadband and email hosting and IT servicing/repairs.
23. CWAC handles some of the Town Council's outgoing post. This is the re-charge cost.

24. This budget covers the cost of paper/other consumables, and the copier/printer leased by the Council.
25. This covers the Town Council telephone and broadband charges.
26. This covers the cost of HR Support to the Town Council.
27. The Town Mayor receives an annual allowance as a contribution to the costs of office (clothing, travel, donations).
28. This covers the cost of fees charged to the Town Council for legal work.
29. The Council has a series of insurance policies in place with Zurich Municipal.
30. To cover the costs of annual subscriptions to organisations.
31. The Council has a commitment to member/staff training.
32. This is to meet the cost of internal and external audits.
33. This covers the cost of hire of rooms for meetings and other events.
34. In 2011 the Town Council decided to consolidate its various grant budgets into one 'pot'. All grants must be applied for, and each application is being considered on its merits.
35. This budget covers all the buildings owned/leased by the Town Council. The budget is mainly focused on the Brunner Guildhall and signals the Council's commitment to the building after the completion of the ongoing project to renovate the building.
36. The charges for land leased and fishing rights are reviewed on an annual basis.

THREE-YEAR BUDGET FORECAST (2025/26–2027/28)

The following table presents a forecast of Winsford Town Council's budget over the next three financial years, based on current estimates and standard growth assumptions. These figures are intended to support strategic planning and financial sustainability.

Year	Expenditure (£)	Precept (£)	Other Income (£)
2025/26	868,751	839,751	29,000
2026/27	899,157	860,744	29,870
2027/28	930,627	882,262	30,766

These estimates will be developed further as part of the budget setting process for 2026/27 and beyond.