

WESTON AND CREWE GREEN PARISH COUNCIL

FINANCE COMMITTEE – 06 DECEMBER 2024

BUDGET AND PRECEPT 2025/26

The following shows the Budget 24/25, Projected Full Year expenditure and Suggested Budget 25/26:

Line No.	Items	Budget 24/25	Forecast Outturn	Draft Budget 25/26
		£	£	£
1	Clerk's Salary	21,500.00	21,722.28	28,500.00
2	Clerk's Office expenses	2,100.00	1,500.00	1,500.00
3	Chairman's Allowance	1,100.00	1,100.00	1,100.00
4	External Audit	210.00	315.00	315.00
5	Internal Audit	300.00	225.00	285.00
6	Insurance (Parish Council)	600.00	622.00	650.00
7	Insurance (Village Hall)	900.00	900.00	900.00
8	Affiliations	150.00	0.00	50.00
9	Hall Hire	900.00	391.50	600.00
10	Cheshire Association of Local Councils	725.00	737.20	850.00
11	Stationery and Copying	500.00	103.96	500.00
12	General Village Upkeep	3,000.00	244.00	3,000.00
13	Travel Expenses	250.00	0.00	250.00
14	General Maintenance	2,750.00	267.50	2,750.00
15	Lengthsman	5,250.00	4,176.75	5,250.00
16	Neighbourhood Plan	6,000.00	3,000.00	6,000.00
17	Community Resilience Plan	1,000.00	500.00	1,500.00
18	Playing Field Maintenance	1,250.00	0.00	1,250.00
19	Planning consultation	4,100.00	1,000.00	4,100.00
20	Legal Fees	4,000.00	1,508.00	4,000.00
21	Village Hall Maintenance	1,000.00	1,000.00	1,000.00
22	Vice-Chairman's allowance	300.00	300.00	300.00
23	Planning Chairman's allowance	1,100.00	1,100.00	1,100.00
24	Communications	2,000.00	1,000.00	2,000.00
25	Shires Payroll	500.00	300.00	400.00
26	Weston Cemetery extension	3,000.00	0.00	3,000.00
27	Vice-Chairman's expenses - Planning	300.00	300.00	300.00
28	Publications	2,500.00	2,000.00	2,500.00
29	Defibrillators	1,500.00	130.00	1,500.00
30	Banking	72.00	71.11	72.00
31	Allotments	2,000.00	2,000.00	2,000.00
32	Community Garden	500.00	350.00	500.00
33	Street Lighting - electricity	2,000.00	2,200.00	2,200.00
34	Contingency	4,000.00	0.00	2,000.00
	Election reserve			5,000.00
	TOTALS	77,357.00	49,064.30	87,222.00

Significant Changes:

Cheshire East Council has advised that it will charge Parish Councils for the Parish associated costs for Combined elections; with the next scheduled for 2027. There is no information currently regarding these costs but they will also apply if the elections are uncontested though at a lower rate. Parish Council by-elections can cost between £5k and £20k, therefore it is prudent to

establish a reserve to contribute towards each year. Further details of Cheshire East Council's proposals are appended. Increase in Clerk's hours to reflect increase in NI payments and additional duties.

It is recommended that the Budget 2025/26 be in the sum of £87,222, for recommendation to the Parish Council.

The projected end of year position for 2024/25 is £36,063.18 – budget underspend of £28k (March 2025)

Opening Balance 24/25	55,434.12		
Expected Income		Less	
Precept	49,817.00	Projected Expenditure	49,064.30
Interest	1,600.00	Projected VAT expend	400.00
VAT refund	1,100.00		
Allotments	2,000.00		
Village Hall Pass through	3,331.46		
Compact	1,150.00	CIL (reserved)	28,905.10
Total	114,432.58	Forecast Outturn	36,063.18

The current year's precept was £49,817. There is an increase in the Council tax base to 1,207.97 for 2025/26. The effect of the precept on Council Tax bands are shown below:

Precept	Band D	Band A	Band H	Increase
2024/25				
49,817	45.02	30.16	90.04	
2025/26 Examples				
59,682	49.41	33.10	98.81	9.74%
65,000	53.81	36.05	107.62	19.52%

It should be noted that last year's precept increase was 27%. This was a result of Cheshire East Council setting the previous year's precept at a low amount following the Community Governance Review.

With a budget of £87,222 and precept of £59,682, the following is where the Council is likely to finish 2025/26 (March 2026)

Opening Balance 25/26	64,968.28		
Expected Income		Less	
Precept	59,682.00	Projected Expenditure	87,222.00
Interest	1,600.00	Projected VAT expend	400.00
VAT refund	400.00		
Allotments	2,000.00		
Village Hall Pass through	900.00		
Compact	1,150.00	CIL (reserved)	28,405.10
Total	130,700.28	Forecast Outturn	14,673.18

The Committee is asked to consider the precept for 2025/26 for recommendation to the Council.