

## **Consolidated Budget and Precept Report**

### **Financial Years 2025/26 and 2026/27**

**Report by:** Jo O'Donoghue (Town Clerk & Responsible Finance Officer)

**Date:** 7<sup>th</sup> January 2026

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#### **1. Introduction**

This report provides an overview and comparative analysis of the Council's approved budget for 2025/26 and the proposed budget for 2026/27. It summarises expenditure by committee, the use of earmarked and general reserves, and the resulting impact on the council tax precept.

Each of the Council's committees has met formally to consider and agree its budget requests, and these discussions and recommendations have been properly minuted. The budgets presented in this report therefore reflect the outcomes of those committee deliberations.

The report demonstrates the Council's continued commitment to prudent financial management while maintaining investment in community services, facilities, and infrastructure.

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#### **2. Summary of the 2025/26 Approved Budget**

##### **2.1 Overall Budget Position**

For the financial year 2025/26, the Council approved a total budget of £332,946, based on detailed recommendations from its standing committees. Anticipated income of £31,300 was applied to partially offset expenditure, thereby reducing pressure on the precept and supporting value for money.

Committee budget allocations for 2025/26 were as follows:

- **Finance & General Purposes Committee:** £202,884
- **Amenities Committee:** £89,862
- **Events Committee:** £40,200

The Events Committee budget for 2025/26 included a one-off allocation of £3,000 for VE Day commemorative events, reflecting the national significance of the anniversary being marked during that year.

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##### **2.2 Earmarked and General Reserves**

To support specific projects and known future commitments, the Council allocated £127,922 to earmarked reserves in 2025/26. These reserves were designated for projects including burial ground expansion, play area refurbishment, replacement Christmas lights, Churchfields safety flooring, community orchards, town clocks, and improvements to the FTC office.

In addition, the Council maintained general reserves of £138,727, equivalent to approximately five months of expenditure. This level of reserves is consistent with good financial governance and provides resilience against unforeseen costs or financial risk.

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### **2.3 Precept and Council Tax Impact (2025/26)**

The approved precept for 2025/26 was £332,946, resulting in a Band D council tax charge of £79.88.

This was achieved through the effective use of year-end balances, additional income, and prudent financial planning, enabling the Council to lower the council tax burden on residents while continuing to deliver services and invest in the community.

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## **3. Overview of the 2026/27 Proposed Budget**

### **3.1 Overall Budget Requirement**

For 2026/27, the Town Clerk recommends a total revenue budget of £334,622.

When combined with:

- Earmarked reserves of £209,698, and
- General reserves of £105,000

the total budget requirement for 2026/27 is £646,320.

This approach reflects a continued strategy of using reserves to fund non-recurring and capital-related expenditure, while maintaining stability in annual revenue spending.

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### **3.2 Committee Budgets (2026/27)**

#### **Finance & General Purposes Committee**

The proposed budget increases from £202,884 to £214,640. This increase is primarily attributable to higher staffing-related costs, insurance, rent, IT provision, and utilities, reflecting inflationary pressures and service requirements.

#### **Events Committee**

The Events Committee budget reduces from £40,200 in 2025/26 to £37,200 in 2026/27. This reduction reflects the planned removal of the £3,000 allocation for VE Day events, which was a one-off cost specific to 2025/26 and is not required in 2026/27.

The remaining Events Committee budget continues to support the Council's programme of core annual events, including festivals, remembrance activities, community engagement initiatives, and volunteer recognition.

#### **Amenities Committee**

The Amenities Committee budget reduces from £89,862 to £82,782. This reflects the completion of several one-off projects and reduced allocations for climate action and active travel initiatives in 2026/27, while maintaining funding for essential services and maintenance.

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## **4. Reserves, Balances, and Precept for 2026/27**

The projected balance at 31 March 2026 is £348,523, after allowing for known commitments to the end of the financial year.

After applying this projected balance against the total budget requirement, the precept required for 2026/27 is £297,797, rounded to a recommended precept request of £300,309.

This results in:

- A balanced budget, and
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- No increase in the Band D council tax charge, which will remain at £79.88.
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## 5. Key Comparisons and Trends

- Clear distinction between recurring and one-off expenditure: The reduction in the Events Committee budget for 2026/27 is directly attributable to the planned removal of the one-off VE Day allocation included in 2025/26.
  - **Budget stability:** Overall budget levels remain broadly stable across the two financial years despite inflationary pressures.
  - **Strategic use of reserves:** Increased earmarked reserves in 2026/27 enable continued investment in priority projects without increasing council tax.
  - **Continued community focus:** Funding for events, grants, amenities, and discretionary expenditure remains a key priority for the Council.
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## 6. Conclusion

The Council's budgets for 2025/26 and 2026/27 demonstrate strong financial discipline and effective forward planning. The 2025/26 budget delivered a substantial reduction in council tax, while the 2026/27 proposals maintain service levels, support community investment, and hold the Band D charge steady.

By carefully managing reserves, differentiating between recurring and non-recurring expenditure, and controlling revenue costs, the Council remains financially resilient and well positioned to continue delivering benefits for residents.

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## 7. Recommendations

Council is requested to:

- a) **Note** the report.
  - b) **Approve** the proposed revenue budget for the financial year 2026/27 totalling £334,622, as detailed in this report.
  - c) **Approve** the allocation and use of earmarked reserves totalling £191,698 for 2026/27 to fund specific projects and commitments.
  - d) **Approve general reserves** at £120,000 for 2026/27 in order to ensure financial resilience and effective risk management.
  - e) **Approve** a precept request for 2026/27 of £300,309, resulting in no increase to the Band D council tax charge, which will remain at £79.88.
  - f) **Authorise** the Responsible Financial Officer to make any minor presentational or technical amendments required prior to submission of the approved precept to the billing authority.
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<b>Finance &amp; General Purposes Committee</b>			
4000	Staff Salaries (net)	£ 53,000.00	£ 55,650.00
4030	PAYE and NI	£ 17,000.00	£ 17,850.00
4040	Pension	£ 21,000.00	£ 22,050.00
4060	Expenses - Staff	£ 1,000.00	£ 500.00
4070	Training - Staff	£ 1,000.00	£ 1,000.00
4110	Bank Charges	£ 100.00	£ 100.00
4120	Audit Fees	£ 2,000.00	£ 2,000.00
4130	Professional Fees (Legal)	£ 2,500.00	£ 2,500.00
4131	Professional Fees (Accountant)	£ 2,000.00	£ -
4140	Subscriptions & Memberships	£ 2,700.00	£ 3,140.00
4150	Insurance	£ 4,000.00	£ 6,000.00
4160	Stationery	£ 500.00	£ 300.00
4170	Postage	£ 600.00	£ 600.00
4180	Telephone & Broadband	£ 1,200.00	£ 1,800.00
4190	Photocopier	£ 600.00	£ 650.00
4200	Website	£ 1,300.00	£ 1,300.00
4210	IT	£ 5,000.00	£ 7,000.00
4212	Office Equipment	£ 1,000.00	£ 1,000.00
4213	Office Cleaning	£ 2,284.00	£ 900.00
4240	Rent	£ 6,000.00	£ 9,900.00
4250	Rates	£ 1,000.00	£ 2,800.00
4270	Advertising	£ 100.00	£ 100.00
4400	Professional Fees (HR)	£ 1,500.00	£ 1,500.00
4420	Xmas Lights	£ -	£ 500.00
4511	Storage Facility	£ 1,000.00	£ 1,000.00
		<b>£ 128,384.00</b>	<b>£ 140,140.00</b>
<b>101</b>	<b>Civic &amp; Democratic</b>		
4080	Chairman's Allowance	£ 500.00	£ 500.00
4090	Training - Councillor	£ 1,000.00	£ 1,000.00
4260	Public Consultations	£ 2,000.00	£ 2,000.00
4823	Room hire	£ 2,000.00	£ 2,000.00
4824	Joint Surgery (CWAC)	£ 1,000.00	£ 1,000.00
		<b>£ 6,500.00</b>	<b>£ 6,500.00</b>
<b>107</b>	<b>Discretionary Expenditure</b>		
4220	Grant Scheme	£ 7,500.00	£ 7,500.00
4513	Christmas vouchers	£ 20,000.00	£ 20,000.00
4519	Frodsham Youth Association	£ 15,000.00	£ 15,000.00
4730	Christmas Festival	£ 15,000.00	£ 15,000.00
5112	Civic Pride	£ 10,000.00	£ 10,000.00
8010	Freedom of Frodsham	£ 500.00	£ 500.00
		<b>£ 68,000.00</b>	<b>£ 68,000.00</b>
	<b>TOTAL F&amp;GP</b>	<b>£ 202,884.00</b>	<b>£ 214,640.00</b>

<b>Events Committee</b>			
<b>4000</b>		<b>2025-2026</b>	<b>2026-2027</b>
4700	Town Meetings	£200.00	£200.00
4710	Festival of Walks	£2,000.00	£2,000.00
4720	Remembrance Day	£100.00	£100.00
4722	Halloween	£2,000.00	£2,000.00
4723	Christmas Lights (switch on)	£2,000.00	£2,000.00
4731	Care in the Community	£400.00	£400.00
4734	VE Day 2025	£3,000.00	£0.00
4737	Easter Trail	£2,500.00	£2,500.00
4738	Food & Drink Festival (June)	£3,000.00	£3,000.00
4739	Picnic in the Park (August)	£20,000.00	£20,000.00
4741	Event for volunteers (Sept)	£5,000.00	£5,000.00
	<b>TOTAL EVENTS EXPENDITURE</b>	<b>£40,200.00</b>	<b>£37,200.00</b>

<b>Amenities &amp; Planning Committee</b>			
		<b>2025-2026</b>	<b>2026-2027</b>
<b>170</b>	<b>Amenities</b>		
2021	Grounds Maintenance SLA	£36,000.00	£40,000.00
4514	Winter Gritting	£3,000.00	£ 4,000.00
4516	War Memorial maintenance	£1,000.00	£ 1,000.00
4517	CCTV	£5,500.00	£ 5,500.00
4760	Play areas add works	£4,000.00	£ 4,000.00
4802	Annual RoSPA	£350.00	£ 400.00
4804	Tree Works	£3,000.00	£ 3,000.00
4805	Hob Hey Wood	£3,000.00	£ 3,800.00
4806	Defibrillator Maintenance	£1,000.00	£ 1,300.00
4808	Daffodil Bulbs	£600.00	£ 600.00
4809	Rent (Townfield Lane)	£1,100.00	£ 1,100.00
4811	Street Furniture	£1,000.00	£ 2,000.00
4812	Xmas Light Bulbs	£1,000.00	£ 1,000.00
4813	Additional grounds maintenance	£4,000.00	£ 6,000.00
4814	Manley Road Copse	£500.00	£ 500.00
4815	Marshlands	£2,000.00	£ 2,000.00
4816	Active Travel Development	£6,000.00	£ -
4817	Climate Action	£5,000.00	£ -
4819	Accessible Play Equipment	£5,000.00	£ -
4999	Ship Street Play Area	£350.00	£ -
	<b>TOTAL EXPENDITURE</b>	<b>£83,400.00</b>	<b>£76,200.00</b>

<b>135</b>	<b>Allotments</b>		
4140	Subscriptions & Memberships	£55.00	£55.00
4210	IT software	£0.00	£0.00
4320	Maintenance	£300.00	£300.00
4600	Utilities	£120.00	£120.00
	<b>TOTAL ALLOTMENT EXPENDITURE</b>	<b>£475.00</b>	<b>£475.00</b>

<b>130</b>	<b>Cemetery</b>		
4140	Subscriptions & Memberships	£100.00	£100.00
4210	IT	£500.00	£500.00
4250	Rates	£1,607.00	£1,607.00
4320	Maintenance	£1,200.00	£1,200.00
4550	Plaques & Memorials	£500.00	£500.00
4560	Waste Removal	£1,080.00	£1,200.00
4600	Utilities	£1,000.00	£1,000.00
	<b>TOTAL CEMETERY EXPENDITURE</b>	<b>£5,987.00</b>	<b>£6,107.00</b>
	<b>TOTAL AMENITIES BUDGET</b>	<b>£89,862.00</b>	<b>£82,782.00</b>

		<b>Closing balance 2025-2026</b>	<b>Opening balance 2026-2027</b>
331	Cemetery extension	£ 30,676.00	£ 60,676.00
332	Elections	£ 7,246.00	£ 7,246.00
333	Play area improvements	£ 17,200.00	£ 20,000.00
335	Community orchards	£ 5,000.00	£ 5,000.00
339	Town clocks	£ 3,000.00	£ 3,000.00
340	Memorial garden	£ 20,000.00	£ 20,000.00
341	FTC office	£ 30,000.00	£ 30,000.00
342	CIL	£ 776.00	£ 776.00
343	Cemetery gates restoration		£ 2,000.00
345	Telephone box refurbishment		£ 5,000.00
346	Safeguarding Officer		£ 44,000.00
347	Active Travel		£ 4,000.00
348	Accessible play area equipment		£ 5,000.00
349	Climate action		£ 3,000.00
	<b>TOTAL</b>	<b>£ 113,898.00</b>	<b>£ 209,698.00</b>

Town Council precept calculator											
A	2026/27 Precept Request (£)	300,309	Band	A	B	C	D	E	F	G	H
B	2026/27 Taxbase	3,759.5	Ratio	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths
C	2026/27 Band D charge	79.88	Charge (£)	53.25	62.13	71.00	79.88	97.63	115.38	133.13	159.76
D	2025/26 Band D charge	79.88	Change from 2025/26 (£)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E	% change in charge	0.0%									