



## APPENDIX R

## PRECEPT CONSIDERATIONS FOR 2026/27

RPI annual inflation rate UK

The inflation rate for the Retail Price Index (RPI) in the United Kingdom was 3.8% percent in November 2025

	2016/17 (final spend)	2017/18 (final spend)	2018/19 (final spend)	2019/20 (final spend)	2020/21 (final spend)	2021/22 (final spend)	2022/23 (final spend)	2023/24 (final spend)	2024/25 (final spend)	2025/26 (to date)	2025/26 (estimate)	2026/27 (prediction)
PCSO room hire	5959.00	5959.00	300.00	300.00	300.00	300.00	300.00	330.00	337.00	344.00	344.00	360.00
Training (£750 recommended)	90.00	75.00	75.00	75.00	140.00	250.00	75.00	0	210.00	360.00	535.00	750.00
S137 donations	1400.00	3517.99	1350.00	850.00	1100.00	1100.00	1300.00	1000.00	750.00	1270.00	1270.00	1400.00
Park expenditure	4411.77	7396.32	4833.83	5068.96	13753.97	15000.00	10572.50	21399.15*	9842.42	7171.05	11000.00	15000.00
							* Matta £6359.50 painting £2470					
Clerk's salary	4325.00	4596.54	4402.40	4712.40	4939.20	4939.20	5744.55	5968.10	6589.80	5288.94	7697.90	7928.84 (3%)
Employer's NI	-	-	-	-	-	-	-	-	-	207.00	400.00	500.00
Clerk's home working	.....	.....	.....	.....	312.00	312.00	312.00	312.00	312.00	234.00	312.00	312.00
General expenditure	7257.83	4659.62	5297.09	3031.25	4173.92	5408.00	3856.16	4592.74	7109.11	4910.75	7500.00	7800.00 (4%)
Election fund	500.00	500.00	500.00	197.00	0.00	0.00	0.00	197.00	0.00	0.00	0.00	0.00
Communications	1165.00	817.98	1919.86	2404.64	2301.56	3000.00	2748.80	2651.50	2677.50	1895.50	3000.00	3120.00 (4%)
Improvement fund	253.10	48.02	1005.20	9260.00*	10168.40	1000.00	3952.91	0.00	1842.50	602.67	1000.00	600.00*
Contingency	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	0.00	0.00	0.00	0.00	0.00	600.00*
Village events	----	----	3393.23	2236.40	116.55	300.00	119.94	1345.13	937.19	940.78	1500.00	1500.00
Chairman's allowance	----	----	100.00	50.00	15.00	100.00	10.50	30.00	93.46	85.86	200.00	200.00
							800.00					
	£26,361.70	£28,570.47	£24,176.61	£29,185.65	£33,069.40	£33,509.20	£28,992.36	£37,825.62	£30,700.98	£23,310.55	£34,758.90	£40,070.84

\*It is proposed to budget for £600 to go towards an improvement fund and another £600 as a contingency as the start of rebuilding reserves, since the paths and wetpour projects will use the current reserves.

## EXPLANATION OF HEADINGS IN THE BUDGET TABLE

**PCSO room** in the Community Centre is rented on an annual basis from the Community Centre, for use by the PCSO and Parish Councillors.

**Training** – it is the obligation of the Parish Council to pay for appropriate training for all Councillors and the clerk. Most of this is provided by Cheshire Association of Local Councils and is in line with training paid for by other councils.

**“S137 Donations”** refers to legally-permitted donations made by the Parish Council to residents or organisations or charities providing a service or benefit to the residents of Wincham. An application for a donation is made and carefully considered by the full Council and fully disclosed to the auditors. So far in this financial year, donations have been made to: the Wincham and Pickmere Old Friends lunch club; St John’s, the parish church for much of Wincham, towards upkeep of the churchyard where Wincham residents may be buried and to Mr R Wintle, a local resident raising money for charity.

**Park expenditure** so far this financial year has covered: routine maintenance of the two parks by Northwich Town Council on behalf of Wincham Parish Council (including cutting the grass, emptying the bins and performing monthly expert inspections of all the play equipment); an annual independent ROSPA safety inspection of the everything in the two parks; purchasing replacement signs against dog fouling; the cost of a new picnic table and its installation; repairs to the play equipment, including fencing off unsafe equipment until it is repaired and removing the broken climbing frame at Chapel Street. The cost of an annual safety survey of all the trees owned by the Parish Council and any remedial tree surgery or pruning will also be included under this heading before the end of the financial year. The bulk of the expenditure for park expenditure is settling invoices from Northwich Town Council. Their contract is scrutinised by the Grounds Maintenance Working Party and then full Council each year, before renewal in April.

**Clerk’s salary** is paid monthly and is decided upon annually by the Parish Council, on the advice and guidance of the Cheshire Association of Local Councils.

**Employer’s National Insurance** liability is set by the Government.

**Clerk’s home working allowance** is at the national rate for all employments where the employee has no office or worksite location and is expected to work at home.

**General expenditure** covers many miscellaneous expenses paid by the Parish Council. So far, this financial year, expenditure under this heading has included: subscription to Cheshire Association of Local Councils; the cost of installing the new defibrillator; hire of rooms at the Community Centre for Council meetings and committee meetings; the annual fee to the Information Commissioner’s Office; payroll services; stationery for Councillors and the clerk; the Internal Auditor’s fee; mileage for the clerk taking and collecting the books to the Internal Auditor; annual insurance of the Parish Council, including for the parks; the External Auditor’s fee; various works around the village done by Jason Eden (these could have been split between General Expenditure and Park Expenditure).

**Election Fund** is a reserve carried forward and recommended for all councils to cover both regular, scheduled elections and also ad hoc elections called by residents. In the latter case, the entire cost would be the responsibility of the Parish Council.

**“Communications”** covers: the printing of the newsletter four times each year; any additional fliers; the fees for the website and email facilitator, including domain costs.

**“Improvement Fund”** is a saving vehicle to build up reserves either for a specific project or for items thought prudent by the Councillors to purchase in the future. In the current financial year, this fund shows the purchase of audio equipment for Parish Council meetings. In reality, these costs are covered by a grant obtained and so did not come from Parish Council reserves, but the expenditure is still shown under this heading.

**“Contingency Fund”** is as it sounds, to cover unforeseen expenditure. This covered, for example, certain purchases during the pandemic. If unused, any funds within the Contingency Fund budget are added to the general reserves for expenditure for the village in future years.

**Village events** include activities during the year organised for residents by the Parish Council. This may include celebrations arising in a particular year, such as a

jubilee or D Day Commemoration, but also covers the events that happen every year. Amongst these are: arranging for two Christmas trees to be lit during the Christmas period; a lantern parade for children, leading up to the lighting of the tree in Linnards Lane; competitions for residents including for best Christmas lights and best summer gardens; Remembrance Sunday; sometimes events for children around Hallowe'en, but always the annual Unsung Heroes and Young Hero lunch celebrating all the volunteers who help make Wincham special and an award for a young person who has made a real difference to the village.

Chairman's Allowance is a fund of up to £200 for the financial year which can be used at the discretion of the Chair of the Parish Council for the good of residents or a specific resident/s. These payments are permitted under the strict audit regulations.

#### PREVIOUS PRECEPTS

2010/11	27,500
2011/12	25,500
2012/13	24,000
2013/14	24,500
2014/15	25,750
2015/16	27,957.50
2016/17	28,377 plus CRTS grant £1234 = £29,611
2017/18	29,531 plus CRTS grant £926 = £30,457
2018/19	31,019 plus CRTS grant £617 = £31,636
2019/20	29,013 plus CTRS grant £309.30 = £29,322
2020/21	30,400
2021/22	30,400
2022/23	32,000
2023/24	33,500
2024/25	35,656
2025/26	37,627.32

#### Tax Base for Wincham

2023/24	781.9
2024/25	816
2025/26	845.5
2026/27	867.3

Wincham Parish Council's tax base for 2026/27 is **867.3**. This has been calculated by taking the number of Band D equivalent properties in the parish from information supplied by the Valuation Officer and making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. The number of Band D equivalent properties is calculated by scaling properties in other bands either up or down to convert them to a Band D level.

The Band D precept charge for Wincham Parish Council in 2025/26 was £44.50 for a precept of £37,627.32.

#### Setting the precept to the estimated costs for 2026/27

Estimated costs are £40,070.84. This would mean a Band D precept of £46.20, an increase of £1.70, 3.82% increase.