



Drighlington Parish Council

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Draft Budget and Precept 2026/2027

Preamble:

At its meeting of 05 January 2026, the Finance Working Party (FWP) convened to consider the draft budget and precept proposals for the financial year 2026/2027. An initial working draft of the budget and associated precept calculations had been prepared by the Clerk.

The meeting was attended by Councillors S Edwards, C Edwards, M Egan, G Hughes, B Kidger, A North, K Parker and P Roebuck, together with the Clerk.

The Clerk presented the draft budget and precept framework for 2026/2027 and outlined the principal financial matters, including:

- The inclusion within the draft budget of Phase 2 of the Play Area development.
- An outstanding Community Infrastructure Levy (CIL) £14,185.94 payment, which has not yet been received from Leeds City Council and, in the absence of certainty regarding its receipt, has not been incorporated into the budget forecasts.
- The current financial position of the Parish Council as at the end of November 2025.
- Actual payments and receipts recorded for December 2025.
- The forecast year-end balance as at 31 March 2026.
- The indicative end -of- year balance for 2026/2027.
- The methodology for the calculation of the Parish Council precept.
- A provisional precept proposal of £88,301.00, together with alternative scenarios of £89,000.00 and £89,250.00 for comparative consideration.

Finance Working Party Discussions – 05 January 2026:

The FWP undertook a detailed examination of the draft budget, proposed capital projects and the feasibility of self-funding Phase 2 of the Play Area through the application of general reserves amounting to £60,409.00. Members also reviewed the projected year-end financial positions for both 2025/2026 and 2026/2027, considering the sustainability of reserves and the impact of proposed commitments.

The FWP agreed to meet on 12 January 2026 and requested that the following amendments and scenarios be prepared for further consideration:

- An increase in the draft precept proposal by 3%, resulting in a revised indicative figure of £92,000.00.
- An increase in the provisional by-election costs budget from £8,000.00 to £16,000.00. This adjustment reflected members' concerns, arising from recent social media commentary, that potential resignations would trigger by-elections, thereby exposing the Council to significant unplanned expenditure.
- A corresponding reduction in the allocation for Phase 2 of the Play Area from £60,409.00 to £52,409.00 to accommodate the additional provision for potential by-election costs.

Finance Working Party Discussions – 12 January 2026:

The FWP met on 12 January 2026 to review the amended draft budget and precept proposals. The meeting was attended by Councillors S Edwards, C Edwards, K Baxter, M Egan, G Hughes, H Irving, B Kidger, A North, K Parker and P Roebuck with the Clerk.

The FWP undertook a further line-by-line review of the budget, the requested amendments and the implications of alternative precept levels. Particular attention was given to the Council's projected reserves position.

Members noted that:

- The forecast end-of-year balance for 2025/2026 is approximately £79,422.16.
- On the assumption of full delivery of Phase 2 of the Play Area and the occurrence of two by-elections, the forecast end-of-year balance for 2026/2027 would reduce significantly to approximately £19,013.16.
- Should a contribution of £10,000.00 be secured from Ward Councillors towards Phase 2 of the Play Area, and should the outstanding CIL payment of £14,185.94 be received in full, the projected year-end balance for 2026/2027 would improve to approximately £43,199.10.

Budget 2026/2027:

Receipts: See Attachment A

Total projected receipts: **£165,234.00**

General reserves are proposed to be transferred into the budget and ring-fenced as earmarked reserves for the following purposes:

- Phase 2 Play Area: £52,409.00
- By-election Costs: £8,000.00

Payments: See Attachment B

Total projected payments: **£164,285.00**

Key provisions within the budget include:

- An increase in Grants and Donations to £3,000.00 (compared with 2025/2026), reflecting the Council's continued commitment to supporting local voluntary and community organisations.
- An increase in room hire expenditure in anticipation of additional consultation activity associated with the release of the Leeds Local Plan, potentially in summer 2026.
- Provision for the self-funding of Phase 2 of the Play Area in the sum of £52,409.00.
- Salaries and related costs of £44,789.00, representing an increase of 3.2% in line with the automatic cost-of-living adjustment based on 2025/2026 actuals. This figure includes salary payments for two employees, National Insurance contributions, HMRC liabilities and employer pension contributions.
- An increase in the by-election costs budget to £16,000.00, reflecting the assessed risk of potential by-elections arising from social media activity.
- An increase in Hub expenditure to £11,217.00, arising from the anticipated rent review effective from 29 August 2026.

Events Budget:

The following community events have been incorporated within the draft budget:

- Summer Gala: £6,000.00
- Easter Egg Hunt: £500.00
- Christmas 2026: £8,700.00
- Drigmass (based on the actual grant for 2025/2026): £4,000.00

Precept 2026/2027:

Methodology: See Attachment B

Members of the FWP were advised on the statutory basis upon which the Parish Council precept is calculated. The calculation is derived from the annual tax base supplied by the Billing Authority, Leeds City Council. The tax base is subject to annual variation and is influenced by:

- Changes in the number of chargeable dwellings within the parish;
- Adjustments arising from single-person discounts, statutory exemptions and empty property classifications.

Tax Base and Band D Charge:

- Tax Base 2025/2026: 2,113.00
- Tax Base 2026/2027: 2,186.9

Precept:

- Precept 2025/2026: £86,250
- Precept 2026/2027: £89,250

The FWP recommended a precept for 2026/2027 of **£89,250.00**.

2026/2027 Band D charge: £40.81. This is per household and for the year

2025/2026: Band D charge: £40.82. This is per household and for the year.

Breakdown of Council Tax Charges by Band. The charges for each council tax band for 2026/2027 are detailed below, along with the previous 2025/2026.

The charges are per household and for the year.

Band:	Ratio:	2025/2026:	2026/2027:
A	6/9	£27.22	£27.21
B	7/9	£31.75	£31.74
C	8/9	£36.29	£36.28
D	9/9	£40.82	£40.81
E	11/9	£49.89	£49.88
F	13/9	£58.96	£58.95
G	15/9	£68.04	£68.02
H	18/9	£81.64	£81.62

Final Conclusion and Recommendations:

All members present participated fully in the deliberations and reached a collective.

The Finance Working Party unanimously recommends that the draft budget and precept for 2026/2027, as set out below, be submitted to Full Council for formal consideration and approval.

It is satisfied that the proposed budget constitutes a balanced and responsible financial strategy which maintains essential service provision, supports community activity and safeguards the Council's medium-term financial sustainability. In particular, the increase in the parish tax base for 2026/2027 provides the Council with an opportunity to increase the overall precept without imposing any increases on any of the charging Bands.

The Finance Working Party further notes the Council's strengthened commitment to community development through increased provision for grants and donations and the continued support for established community events, including the Summer Gala, Easter Egg Hunt, Christmas programme and Drigmass.

The Finance Working Party also endorses the proposal to self-fund Phase 2 of the Play Area, due to the careful and disciplined management of the Council's finances in 2024/2025 and 2025/2026.

Kind regards

Jill Davis

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Proper Officer to Drighlington Parish Council