

BRINDLE PARISH COUNCIL

The Parish Precept 2025/2026

Introduction

The precept is a tax that Brindle Parish Council charges to its local electors to meet its budget requirements. It is part of the Council Tax which is collected on behalf of Brindle Parish Council by Chorley Borough Council.

As Brindle Parish Council is not able to generate income from any other means (for example the provision of services or facilities) it relies on the precept to function.

There are two other sources of funding available to the Parish Council which are as follows:

a. Grants/Funding Awards

The Parish Council can apply for other funding in the form of grants and awards, but they are generally ring-fenced for use on specific projects and may have limited availability or requirements for match funding.

For example, this financial year the Parish Council has successfully applied for the following Grants

- LCC Public Right of Way (“PROW”) Grant - £500. This has been received and ring-fenced and will be put together with £500 held over from the PROW Grant from 2023/2024 for improvement works to the Withnell Fold Reserve Walk which is one of the Parish Projects.
- LCC Biodiversity Grant - £300. This grant has been put together with the £300 Biodiversity Grant held over from 2023/2024. £150 has been sent to each of the three primary schools within the Parish Council for biodiversity projects. £150 remains which has been offered to the Brindle Community Hall.
- Chorley BC Neighbourhood Grant. A successful grant application was made for funding to support PROW improvements on the Withnell Fold Reserve Walk. Up to £2000 is available and will be paid direct to suppliers (and is therefore not in the Brindle Parish Council accounts). This grant funding will be used together with the LCC PROW grants for 2023/2024 and 2024/2025 to make as many improvements as financially possible.
- Lancashire County Council Champion Grants Scheme 2024 – A successful application was made for £240 to pay for the Parish Pound Christmas Tree.

In addition, Chorley Ramblers have kindly agreed to make a legacy donation of up to £500 for repairs to the PROW within Brindle which has been gratefully accepted.

The Parish Council will continue to identify and investigate grant funding opportunities as they arise. Further grant funding cannot be guaranteed as it is within the gift of the grant funding bodies and may not be available for projects that the Parish Council wants to undertake.

b. Community Infrastructure Levy (CIL) Funding

The Parish Council receive CIL funding which originates from certain new developments within the area where the development itself does not produce any local amenity. The CIL funding is not made available until construction has started. As the Parish Council's accounts are on an income and expenditure basis, anticipated CIL cannot be factored into the finances until received.

CIL funding must be spent on a project which provides permanent infrastructure within the area and may be repayable to Chorley BC if not spent within five years of receipt.

The Parish of Brindle is very lucky in that it is located within beautiful countryside and not affected by significant building schemes. The corollary is that the Parish Council receives only small amounts of CIL. This means that a larger precept may be required to fund some Parish Projects if grants cannot be used to mitigate these costs.

CIL funding has been spent this financial year on the following projects:

- Parish Council Noticeboards at Top O'th Lane and the Church Wall - £2042 plus VAT of £408.40. Cllr Singleton kindly arranged for the removal and installation of the noticeboards, to include extra flagging at Top O'th Lane, at no cost to the Parish Council.
- Speed Indicator Device (SpID) - £3547.59 plus VAT of £709.52. This includes the purchase and installation of a pole, backplate, SPID and solar panel.

Funding from these two sources (other grants and CIL) appear in the Brindle Parish Council accounts, but neither can be used in the day-to-day administration of the Parish. Only the VAT exclusive cost of CIL expenditure is deducted from available CIL funds. The VAT element is paid from the Parish Council's other funds (i.e. precept) and then reclaimed from HMRC.

Calculation

The precept requirement is the difference between the Parish Council's un-restricted funds (i.e. not grants and CIL) and its anticipated financial requirements for the year, which runs from 31 March to 1 April.

When calculating the precept, Brindle Parish Council took into consideration the following:

- Maintenance, insurance and governance
- Anticipated income from other sources (CIL and grants)
- Staffing
- Additional spending plans or Parish Projects raised by Councillors and residents

- Provision for contingencies and reserves (the JPAG requires a small Parish Council to have reserves sufficient to support around 12 months' of operations without other funding)
- Current finances including spending levels.

A full budget was prepared and was presented to the Councillors at the open Parish Council meeting on 18.11.2024. Details are available in the Minutes from that meeting.

One of the specific priorities for the Parish Council for the 2025/2026 budget was reserves.

The Parish Council is required to have reserves to cover unexpected expenses or loss of income. Brindle Parish Council is a small Council and has no source of income save for the precept, and it is therefore recommended to have reserves of around 12 months' worth of normal expenditure (including project and grants to the community).

The Budget for 2025/2026 includes classifying £1500 from 2024/2025 as reserves and accruing £1500 for the financial year 2025/2026 as additional reserves making £3000 of reserves towards the target amount of £15,000 to £20,000.

Tax Base and Band D equivalent

Part of the precept calculation is based on the "Band D" equivalent. Band D is the middle band of Council Tax and is supposed to represent the amount of Council Tax paid on an average property in the area. The Band D equivalent provides a measure which allows precepts amongst Councils of different sizes to be compared. The estimated number of Band D equivalent properties on the tax base is notified to the Parish Council by Chorley Borough Council prior to the Precept setting exercise. The required precept is divided by the number of houses in the tax base to get the Band D equivalent.

Determination

Following scrutiny and agreement of the budget, and taking all the above into careful consideration, the precept for 2025/2026 was agreed in the sum of £20,171 by Councillors at a full Parish Council meeting on 18 November 2024 which produces a Band D equivalent charge of £40.70 per annum.

Increases are never welcome, but the Parish Councillors felt it was necessary for:

- the continued functioning of the Parish Council;
- to account for the NIC changes effective from April 2025 resulting in new costs for the Parish Council;
- to anticipate inflationary increases for insurance, room hire, expenses etc;
- to continue with Parish Projects suggested by Councillors and residents, in particular the purchase of a second solar-powered SpID; and
- to enable to the accrual of up to 12 months of reserves

The increase in precept represents an increase for a Band D equivalent of £9.35 per annum or 78p per month or 18p per week and is commensurate with Parish Councils of comparable size and budgeting to deal with similar issues.

The Parish Council's precept had remained at the same level since 2015 to 2023 and increases have been necessary to address the effect of inflation as well as added demands on the Parish Council and the need to establish suitable reserves.