

Preston Brook Parish Council

Proposed Budget + Precept Report

2025-2026

www.prestonbrookparishcouncil.gov.uk
clerk@prestonbrookparishcouncil.gov.uk

The largest majority of precepting local councils (2,315) raise a precept of between £25,000-£124,999.

Total cumulative tax levied by parish and town councils is £783,024,000 - a year-on-year increase of £75M (10.63%)

There are 8,887 precepting parish councils in England

Band D year-on-year precept increases in England of up to £224.99 (Waverley, Rotherham).

10,235 parish and town councils in England

Year-on-Year precept increases in England of up to 354.48%

Largest Band D precept raised by a local council: £431.24

PARISH + TOWN COUNCIL SECTOR SNAPSHOT 2024-2025

County with largest average Band D year-on-year precept increase in England was Somerset with an increase of +15%. Second largest county increase was Northumberland with +14.77%

Some parishes have a negative (-£) precept, which is distributed back to residents in the form of a reduction in their council tax bill. Examples of this include Beesby with Sleazy Parish Council (East Lindsey) where the district council collects rental income from parish land on behalf of the parish.

The council with largest precept increase (Taunton Town Council, Somerset) raised its precept from £2,114,000 to £5,904,630 (+£3,790,630)

Largest precept raised by a local council: £5,904,630

INTRODUCTION

Each year, the Parish Council must set a budget that is an estimate of income and expenditure for the financial year. The budget is resourced by a parish precept, which is a term used to refer to the portion of council tax that is set and collected by a parish council to fund projects and services that are specific to the local community.

Unlike principal authorities such as Halton Borough Council, the Parish Council does not have any access to direct central government funding, and the majority of income is raised from contributions from local households. Where possible, the Council applies for grant funding which is often limited to specific community project or events.

With openness and transparency at the core of all financial decisions, the Parish Council creates this annual report to provide residents with an opportunity to scrutinise all spending plans and the annual precept request.

CURRENT POSITION

In 2024-2025 the Council collected a cumulative precept of £52,444.60 - a sum which produced an average tax rate of £141.74 (or £2.73 per week) per Band D households.

It has been challenging for the Council to balance its annual budget in recent years, with ever increasing financial pressures and unavoidable obligations. In the face of rising costs, the Council continues to undertake ongoing cost-saving comparisons to explore solutions and improve efficiencies within budget constraints.

Aside from the general increases to the cost of goods and services over time, there are also legislative changes necessitating additional resource (such as an increase in NI contributions), and increasing requests from residents for greater support in improving the maintenance of amenity space, public realm infrastructure, community safety, village events, the development of a Neighbourhood Plan, and responses to planning applications to protect Preston Brook against the detrimental affects of urban sprawl.

In its current Local Plan (to 2037), Halton Borough Council allocated 0.88 hectares of brownfield land within Preston Brook to develop 24 dwellings. A further 1.65 hectares of green space was allocated for 20 properties off Coronation Road. Two further land parcels either side of Chester Road (totalling 10.8 hectares) were also removed from Green Belt to develop 264 properties and, in total, the predicted levels of development will see the number of homes in Preston Brook almost double from 392 to 700 (an increase of 79%) over the next fourteen years.

In addition to the above 308 additional properties, Halton BC has extinguished a further 69 hectares of protected Green Belt surrounding the settlements of the Parish to reserve land for the development of approximately 2,114 additional properties beyond 2037. This will see the number of homes in the Parish increase by almost seven times its current housing stock from 392 homes, to 2,814 - resulting in a housing density and landscape that would be unrecognisable to many residents and akin to other local urban conurbations such as Murdishaw, Brookvale and Palacefields.

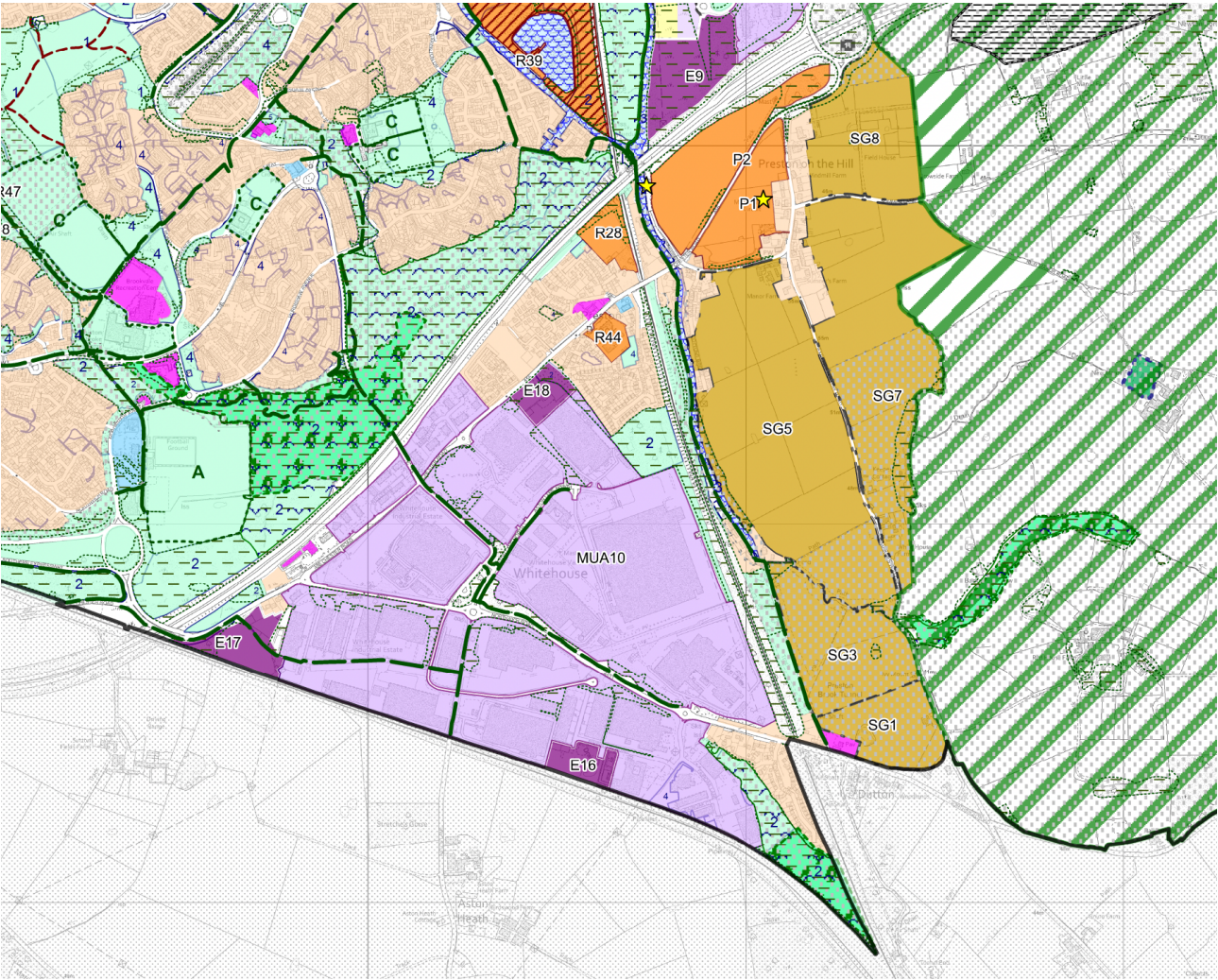
Across the entire borough, there has been a total of approximately 148.44 hectares of Green Belt declassified and earmarked to develop future homes beyond 2037. Of this, it appears that Preston Brook has been identified by Halton BC as a suitable location for almost 50% of the allocation for future homes - a sizeable portion which seems expansive when compared to the organic growth of the current local population. The Parish Council has previously discussed that this allocation seems to be particularly high, and relatively over-burdening for a small community, and the Parish Council is making every effort to protect as much local character and sense of place as it can, looking to play a key role in future place shaping, so Preston Brook's community can be enjoyed for future generations to come.

Building houses in the right locations is crucial for several reasons, and it directly impacts the well-being of individuals, communities, and the environment. All neighbourhoods should foster a sense of place, be designed through health-conscious planning, and encourage community belonging and engagement. Balancing the need for Halton's additional housing with the preservation of local identity is essential for maintaining a sustainable and vibrant community in the future. This requires due consideration to be given to thoughtful design, local context,

environmental sustainability, community development, economic factors, long-term resilience, and an active involvement of residents and local organisations (such as Preston Brook Parish Council) in the planning process.

It was clear from our parish meeting held on 26 November 2024, that a majority of residents were concerned about the future of Preston Brook and how development will affect views from properties, access arrangements, traffic flows, and pressures on local services. Additional concerns raised included the potential loss of green spaces, increased noise pollution, impacts on local wildlife and biodiversity, loss of local character, the strain on already limited school and healthcare facilities, and the risk of flooding due to reduced natural drainage areas.

Land currently allocated by Halton Borough Council for the development of Preston Brook:



Location	ID (on DALP Policies Map)	Area (Hectares)	Housing Allocation (No. of planned dwellings)	Prior Land Designation / Protection	New Land Designation
Land to west of Barker's Hollow Road	SG1	4.67	142	Green Belt	Safeguarded for Development beyond 2037
Land between Keckwick and the Tunnel Top	SG3	8.39	252	Green Belt, Area of Special Landscape Value	Safeguarded for Development beyond 2037
Land between Canal and Barkers Hollow Road	SG5	27.9	837	Green Belt, Area of Special Landscape Value	Safeguarded for Development beyond 2037
Land at Preston on the Hill	SG7	21.21	636	Green Belt	Safeguarded for Development beyond 2037
Field House, Summer Lane	SG8	8.23	247	Green Belt	Safeguarded for Development beyond 2037
Highways Agency Depot	R44	0.88	24	Brownfield	Residential Allocation by 2037
Land off Coronation Road	R28	1.65	20	Greenspace	Residential Allocation by 2037
E-Scape, Preston on the Hill	P1	3.81	118	Green Belt, Area of Special Landscape Value	Residential Allocation by 2037
Land between Chester Rd and M56 at Preston on the Hill	P2	6.99	146	Green Belt	Residential Allocation by 2037

Please note some figures on above table may be subject to change.

Some issues which the Parish Council is concerned may arise from over-development of Preston Brook in the future include:

Loss of Heritage and Local Character

Poorly planned development without consideration for the existing community's character could result in a haphazard urban landscape that lacks cohesion and a sense of place.

Overdevelopment of Preston Brook's existing community is likely to lead to a reduction in local identity and a loss of historic boundaries that delineate the three distinguished settlements of the area - the village of Preston Brook, Dutton and the hamlet of Preston-on-the-Hill.

Large, undifferentiated communities lose distinct neighbourhoods and local character which often results in the erosion of togetherness that smaller, more localised communities often benefit from.

The addition of 2,422 homes will have the effect of creating one large, unvaried mass community without clear boundaries or identities, which could result in the homogenisation of spaces, with uniform architecture, and a lack of diversity in design.

Residents in current settlements join together with a mutual sense of responsibility towards protecting the heritage of the area and the historic buildings in which they reside. This shared sense of pride forms a common connection and as the population of the area grows, this voice in the community working to protect a loss of character risks dilution and becoming overpowered by a larger population of voices with differing priorities and needs.

Without protecting the clear framing of settlements, residents may start to feel a limited sense of belonging to a distinct neighbourhood, and a lack of connection to their immediate surroundings and to the broader community.

Unrecognisable communities without clear boundaries are often not relatable to their inhabitants, and are more likely to experience social fragmentation and increased levels of crime, with residents lacking a strong sense of connection to each other or a shared community identity to take pride in. This has a significant impact on social cohesion and community engagement.

Cultural Erosion

When existing neighbourhoods are rapidly developed without careful consideration for community dynamics, it can disrupt the social fabric of a community, resulting in lost local community groups, networks, relationships, and a disappearing sense of belonging that is integral to maintaining the community's identity and connection.

Rapid development changes to an area within one generation (20-30 years) can lead to the displacement of longstanding residents, resulting in the loss of cultural diversity, local trades, historical anecdotes and traditions that contribute to the rich tapestry of a community.

Inadequate Services and Amenities

Large, undifferentiated developments can contribute to urban sprawl, with widespread and unplanned expansion that consumes natural spaces, increases traffic congestion, and places a strain on (often insufficient) local infrastructure.

New development should be prioritised in areas with easy access to community facilities like parks, schools, healthcare, and recreational spaces. There is currently a lack of sufficient services in Preston Brook and there has been little provision to improve this deficit of amenities in Halton BC's Local Plan.

Without clear planning and defined neighbourhoods with good public transportation links, it can be challenging for residents to access essential services including doctor's surgeries, dentists, local shops and schools. This lack of access can lead to a lower quality of life and affect the outcomes of residents, in effect leaving mass areas of residential development susceptible to a cycle of poverty and poor life outcomes for several generations.

Tourism

The scale of development earmarked for Preston Brook has given little consideration to the tourism of the area, and its potential economic activity surrounding the Wharf.

Governance

Residents will risk feeling disconnected from decision-making processes and community activities when there is a lack of localised identity. This can result in lower levels of community engagement and participation, and can reduce the strength of voice a local community has when decisions about its future are being made.

It can be difficult to govern larger communities and as neighbourhoods grow, so do their complexities and the needs of a wider range of demographics. As housing stock increases in the area, there will be a wider demographic with their own needs and priorities, and this can lead to less focus on specific issues defined by a smaller population (such as the protection of Green Belt), and result in a wider variety of societal issues that are deemed to require a greater focus and attention. This change in the socio-economic context of the area, could result in poorer service delivery and outcomes as the pressure on local services increases and local councillors have to manage an increased caseload.

Environmental Impact

Choosing locations that promote sustainable development, such as proximity to public transportation, minimises the environmental impact of new housing.

Avoiding the destruction of ecologically sensitive areas helps in preserving biodiversity and maintaining a healthy environment.

Overdevelopment can result in environmental degradation, with the destruction of natural habitats, trees, and green spaces. This loss of natural elements can alter the aesthetic appeal and ecological balance of a community, and the cost of eliminating such widespread Green Belt across Preston Brook could be suffered for years to come.

As the housing allocation expands there will be an increased environmental impact, including higher energy consumption, greater reliance on vehicles, and a reduction in the Parish's unrestricted open countryside which currently provides a significant green buffer alongside the Parish ensuring carbon from the A56, M56, and A533 is efficiently sequestered.

The changes to Preston Brook's landscape, will lead to a decline in the overall liveability of the community, negatively impacting quality of life, and eroding the community's connection with nature.

Impact on Health

Overdevelopment can have significant impacts on public health, and increased traffic is one of the key factors contributing to these effects.

Increased traffic is often associated with higher levels of air pollution, including pollutants such as particulate matter, nitrogen dioxide, and carbon monoxide. Prolonged exposure to air pollution is linked to respiratory problems, cardiovascular diseases and other health issues such as the exacerbation of asthma and chronic obstructive pulmonary disease (COPD). In addition to air pollution, higher levels of traffic are often accompanied by increased noise pollution, which has been linked to increased sleep disturbances and stress.

Overdevelopment that has poor access to public transport often prioritises use of homeowner vehicles over pedestrian-friendly environments. This ultimately discourages walking and cycling and leads to a general decrease in physical activity of a local population, and an increase in sedentary lifestyles, obesity, and other related health issues.

A lack of clear community boundaries and identifies can contribute to a sense of anonymity and isolation among residents, potentially impacting mental health and well-being.

Overdevelopment of Preston Brook will involve significant alteration of landscapes that currently contribute to the openness of the countryside, providing healthy outdoor spaces for people to enjoy.

There is often little consideration given to how developments will improve the health, happiness, and environment of an area and without the Parish Council's intervention the community may be battling the detrimental affects of over development for years to come, and at a time when it is too late to reverse.

Financial Resource

Historically, the Council has maintained a nominal precept, which resulted in it being unprepared and lacking in resource at times when key decisions were made about Preston Brook's future place shaping.

There have been periods in the Council's history when it has decided not to increase its budget at all - for example, between 2000-2007 the precept stayed at £9.58 per annum per Band D property. With the precept not even increasing in line with annual inflation, an unchanged precept effectively has the same outcome as a budget cut, and similar decisions in subsequent years have resulted in the Parish being inadequately equipped to ensure its voice is heard when critical decisions are being made to determine the future of the area. This is in stark contrast with other parish across the country who are levying up to £431.24 to protect the fabric of their communities and the matters that mean the most to them.

It has been difficult for the Council to rectify the historic budgeting decisions, and the Council has had to play 'catch up' in recent years to try to achieve a budget that is commensurate to the work required to effectively ensure the views of residents are heard and listened to.

If the Parish Council had increased its precept by just £5 per annum per year since 2000, then the Parish would be in a much healthier financial position with a cumulative precept of £50,198 for 2025-2026 - a sum that over time would have adequately accommodated all the current projects and planning consultants required to help protect Preston

Brook's character and sense of place.

Whilst there is little the Parish Council can do to reverse the decisions of the past, it can ensure the community's voice is heard to protect the design and liveability of the developments, and work to produce a justifiable case to Halton BC in the coming years to reduce the excessive housing allocation earmarked for our community.

The Parish Council has also been working to develop a Conservation Area, and Neighbourhood Plan, to further protect and enhance the area.

The Council recognises that an increase of £1 per week in 2024-2025 (for a Band D property) was a significant increase on prior years. It is predicted that the Council will continue to face future challenges and uncertainty if it does not achieve an adequate level of resource to sustain its current service delivery over the long term.

The precept has had a positive impact on the Council's ability to support and protect the community, and the Council relies on the 392 dwellings in the area to continue to raise the cumulative sum it requires to operate and effectively represent the Parish.

In order for the Council to achieve an appropriate level of funding in the near future, a similar increase will be required for 2025-2026.

Current Position
April 2024 - December 2024

The current position of Preston Parish Council demonstrates the current budget, the actual spend to date against that budget, and the anticipated total expenditure (outturn) by 31 March 2025.

The Council's opening bank balance as at 1 April 2024 was £34,595.02

INCOME

Item	2024-2025 Budget	2024-2025 Actual
Precept	£52,444.60	£52,444.60
Totals	£52,444.60	£52,444.60

EXPENDITURE

Item	2024-2025 Budget	2024-2025 Actual	Estimated 2024-2025 Outturn	Notes
Salaries	£11,500.00	£4,500.40	£11,500.00	
Staff Allowances and Expenses	£500.00	£0.00	£500.00	
Stationary / Postage / Newsletter	£100.00	£0.00	£1,774.80	Invoice to Printstat: £454.80 (NP boards) Invoice to Print Concern (newsletter): £660.00 Anticipated invoice for second newsletter: £660.00
Training and Expenses	£500.00	£0.00	£400.00	Training for NP required
Insurance	£500.00	£257.60	£257.60	
Audit	£500.00	£0.00	£1,000.00	Invoices for historic audits.
Annual Subscriptions	£400.00	£272.84	£400.00	
Website / Software	£400.00	£342.58	£500.00	New email accounts (£50pm).
Equipment / Repairs / Renewals	£250.00	£207.91	£250.00	Printer required, and additional equipment for NP.
Village Hall Rent / Legal Fees	£2,500.00	£287.50	£2,600.00	Budget to be spent on fingerpost.
Payroll Services	£150.00	£120.00	£150.00	
Misc / Banking Charges	£200.00	£53.40	£200.00	
Grants	£250.00	£0.00	£250.00	

Item	2024-2025 Budget	2024-2025 Actual	Estimated 2024-2025 Outturn	Notes
Projects / Public Realm	£10,000.00	£11,020.70	£17,445.70	Additional expenditure required for installation of planters and planting. £1,500 Additional expenditure required for Bridgewater Grange maintenance: £1,625.00 Additional expenditure required for tree scan: £800.00 Additional expenditure required to undertake tree works: £2,500.00 (including contingency for any emergency work that may arise)
Highways Safety	£10,000.00	£0.00	£0.00	
Planning / Legal / Neighbourhood Plan	£10,000.00	£6,816.00	£10,000.00	Additional £1,000 invoice paid in Jan 2025. Final payment to Conservation Consultants owing of £1,104.00
Total	£47750.00	£23878.93	£47228.10	£0.00

GENERAL & EARMARKED RESERVES

Item	2023-24 Budget	2023-24 Actual	Estimated 2023-24 Outturn
Bridgewater Green Earmarked Reserve	£2,159.08	£0.00	£959.00
General Reserve	£2,644.74	£0.00	£2,644.74
	£4,803.82		£3603.74

It is estimated that revenue expenditure will total approximately £47,228.10 by 31 March 2025.

It is therefore estimated that a sum of approximately £39,811.52 will remain at bank as of 31 March 2025.

**Proposed Preston Brook Parish Council Budget
April 2024 - March 2025**

The below budget considers the anticipated financial obligations of Preston Brook Parish Council in 2025-2026.

It is estimated that a sum of approximately £39,811.52 will be carried forward at bank as of 1 April 2024.

INCOME

Item	Budget
Precept	£73,538.48
VAT Return 23/24	£2,000.00
VAT Return 24/25	£2,000.00
Totals	£77,538.48

EXPENDITURE

Item	Budget
Salaries	£12,500.00
Staff Allowances and Expenses	£500.00
Stationary / Postage / Newsletter	£2,000.00
Training and Expenses	£500.00
Insurance	£500.00
Audit	£500.00
Annual Subscriptions	£400.00
Website / Software	£750.00
Equipment / Repairs / Renewals	£1,500.00
Village Hall Rent / Legal Fees	£2,500.00
Payroll Services	£250.00
Misc / Banking Charges	£200.00
Grants	£250.00
Projects / Public Realm	£17,500.00
Bridgewater Grange	£2,500.00
Highways Safety	£10,000.00

Item	Budget
Planning (Legal)	£10,000.00
Conservation / Heritage Planning Protection	£5,000.00
Neighbourhood Plan	£15,000.00
Contingency	£5,000.00
Total	£87350.00

GENERAL & EARMARKED RESERVES

Item	Budget
General Reserve	£15,000.00
Judicial Review (Earmarked Reserve)	£15,000.00
	£30,000.00

PRECEPT

LEGISLATION + REFERENDUM PRINCIPLES + PRECEPT CALCULATION

S.78 Localism Act 2011 states:

- (2) The local precepting authority must calculate the aggregate of –
- The expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
 - Such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
 - The financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its future expenditure, and
 - Such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The local precepting authority must calculate the aggregate of –
- The income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issued by it, and
 - The amount of financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated to be its council tax requirement for the year.

The Local Government Finance Settlement 2023-2024 confirms that council tax referendum principles will not be set for local (parish and town) councils in 2023-24.

The relevant sections are below:

3.2 Council tax referendum principles

3.2.1 The government proposes the following package of referendum principles for 2023/24 which will be subject to the approval of the House of Commons alongside the final local government finance settlement:

- Protecting local taxpayers from excessive increases in council tax, by setting the referendum threshold at 3% per year from April 2023 for shire counties, unitary authorities, London boroughs, and the Greater London Authority, without a local referendum. Councils can set higher increases if they wish, via consent of a local referendum.
- In addition, local authorities with social care responsibilities will be able to set an adult social care precept of up to 2% per year without a referendum.
- A bespoke council tax referendum principle of up to 3% or £5, whichever is higher, for shire districts.
- A bespoke additional council tax flexibility of up to £20 on Band D bills for the Greater London Authority, as requested by the Mayor of London.
- Setting no council tax referendum principles for mayoral combined authorities (MCAs).
- Setting no council tax referendum principles for town and parish councils.**
- A £5 referendum principle on Band D bills for all fire and rescue authorities. A £15 referendum principle on Band D bills for police authorities and police and crime commissioners.

3.2.2 It is for individual authorities to determine whether to use the flexibilities detailed above.

The Parish Council must note that the Government has not approved a multi-year deal, and could impose a cap on precept increases in future years.

2025-2026 Proposed Precept

To accommodate all anticipated expenditure, it is proposed that Preston Brook Parish Council set its 2025-2026 precept at £73,538.48.

The estimated carry forward has been factored into the proposed precept, in addition to the VAT reclaim.

As the recommended level of general reserves an authority should hold is between 25-100% of its annual anticipated expenditure, the current level of reserves should be increased in future years.

With a 2025-2026 tax base of 373*, this precept level would equate to the approximate sums in the table below for each property band in the Preston Brook Parish Council area.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£132.09	£153.78	£175.46	£197.15	£240.52	£283.90	£329.24	£394.30

This precept level would equate to an annual year-on-year increase for each property band in the Preston Brook Parish Council area, as outlined in the table below.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£37.12	£43.22	£49.31	£55.41	£67.60	£79.79	£92.53	£110.82

Households that fall within a Band D rating would pay an increase of approximately £1 per week.

**The tax base is calculated by taking the number of Band D equivalent properties in the parish from information supplied by the Valuation Officer, 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 determination of a parish council's tax base includes the impact of the Welfare Reform Act 2012 which abolished Council Tax Benefit from 31.3.13 and introduced localised Council Tax Support (CTS) schemes. Billing authorities are required to express localised council tax support schemes in terms of a reduction in the Council Tax tax base.