



Ackworth Parish Council Budget Considerations 2025/26

Document Objective



- ✓ To provide an understanding of the current budget set up and allocation
- ✓ To provide a top-level overview of the current budget and earmarked reserve portfolio
- ✓ To provide awareness on district/local council practices to enable better benchmarking to support future decision making

- ☐ To review and consider a proposed 25/26 budget
- ☐ To consider future earmarking capability, in line with a year end general reserves estimate
- ☐ To consider precept options to support the proposed 25/26 budget



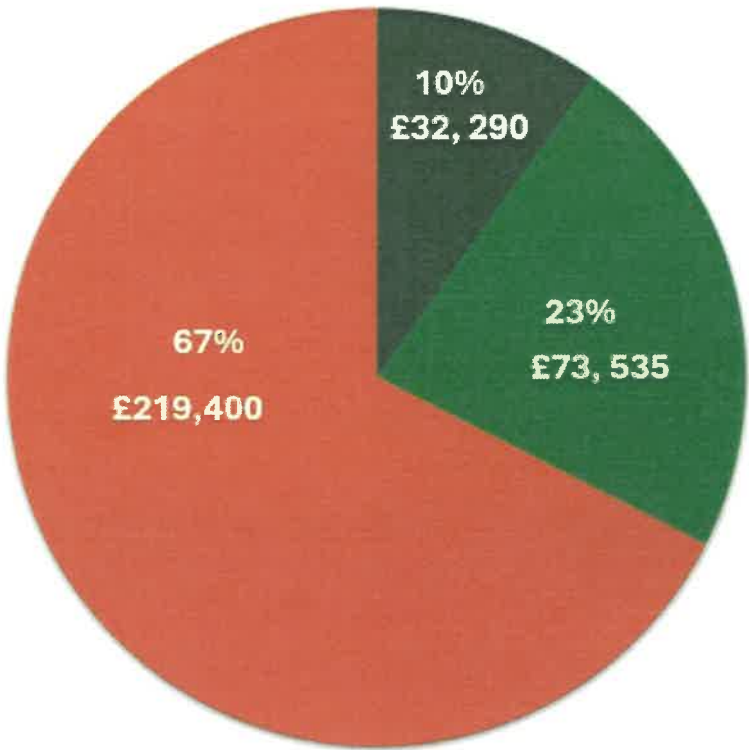
2024/25 Budget

How is it allocated?

2024/25 Budget Expenditure Source



Where does the precept fit into the budget?



■ General Reserves ■ Income ■ Precept

Areas	What's included?
Precept	Public Funding
Income	Private Venue Hire, Allotment Leasing, Cemetery Burials, Community Centre & Sports Hire
General Reserves	Ackworth Parish Council Funding
WMDC Received CIL	Received Community Infrastructure Levy from WMDC
Earmarked GR CIL Spent	Held Community Infrastructure Levy allocated for community projects

2024/25 Budgeted Expenditure



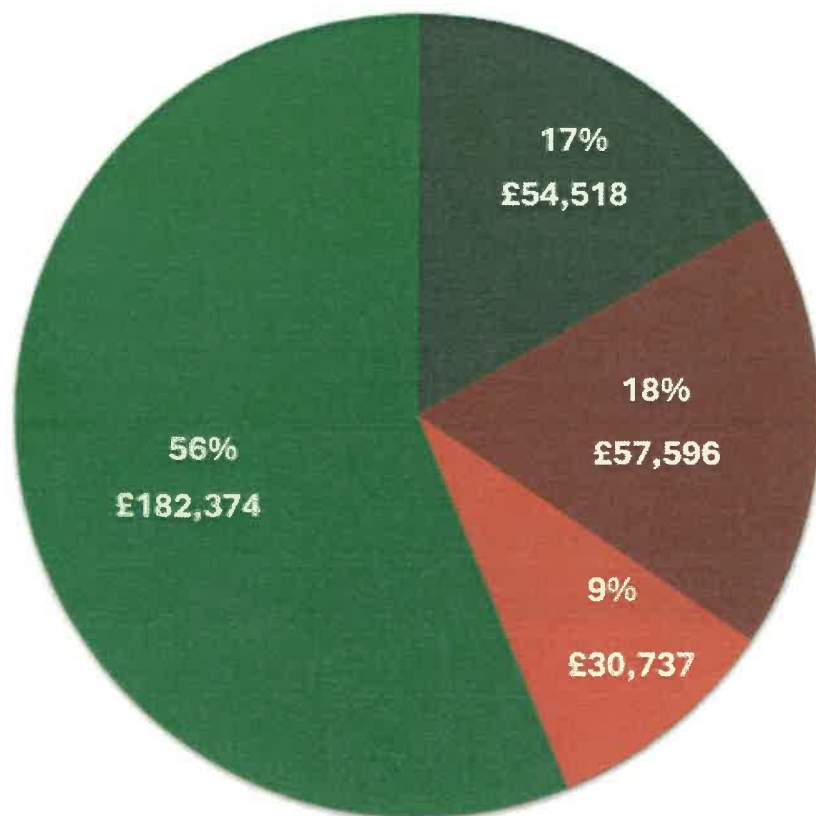
Where is the budget spent?

Areas	What's included?
Compliance	<ul style="list-style-type: none"> • Employee & Member Training • Mandatory Compliance: H&S, Fire Safety, Playground Inspections, Financial Audits etc • Mandatory Civic Costs • Operational Function – Website, Phones, Computers, professional operational services
Resource	Employee Salary, Pension Contributions and PAYE – Responsible for running all community amenities, events and business processes/administration. Provide first line customer service support to residents, manage bookings and users of community amenities. Plan, prepare and administer council meetings.
Community Amenities	<ul style="list-style-type: none"> • Community Centres (including utilities) • Playgrounds • Public Open Spaces (including grounds maintenance) • Allotments • Cemetery
Community Give Back	<ul style="list-style-type: none"> • Section 137 Grants • Community Newsletters • Sunflower & Pumpkin Planting and Weigh In • Coffee Mornings • Annual Gala • Remembrance celebrations • Christmas Light Switch On • Santa Weekend

2024/25 Budgeted Expenditure



Where is the budget spent?



What it costs the Precept Household 24/25*	Annually	Monthly (12)
Compliance	£ 12.95	£1.0780
Community Amenities	£ 13.70	£1.1420
Community Give Back	£ 6.85	£0.5710
Resource	£ 42.63	£3.5530
	£ 76.13	£6.3442

Precept is calculated on a Tax Band D rate

**Ackworth has an estimated population of 8,100 which in 24/25 held a tax base of 2882 households*

■ Compliance ■ Community Amenities ■ Community Give Back ■ Resource



2024/25 Year End Projection

2024/25 Year End Projection



Current Budget Tracking

Detailed Income & Expenditure by Budget Heading

30/11/2024

Rialtas Month No: 8

	Actual Year To Date	Current Annual Budget	Variance Annual Total	Funds Available	% Spent
Grand Totals:- Income	£ 302,155.00	£ 292,935.00	-£ 9,220.00		103.10%
Expenditure	£ 211,268.00	£ 325,225.00	£ 113,957.00	£ 106,555.00	67.20%
Net Income over Expenditure	£ 90,886.00	-£ 32,290.00	-£ 123,176.00		
plus Transfer from EMR	£ 2,008.00				
less Transfer to EMR	£ 25,329.00				

Key Takeaways:

- 24/25 annual budget variance -£32,290
- Expenditure spent by % = 67.2% (Expectation of Month 8 66.6% - within 1%)
- Pending unplanned expenditure Q4: Solicitors Fees £6,500
- 24/25 annual budget considered good foundation for 25/26 forecast budget starting point

2024/25 Year End Projection



24/25 Earmarked Reserves (EMR)

Location	Requirement	EMR	Actual Spent	Will be spent by YE 24/25	Roll into 25/26	Returned to GR (£)
Ackworth Quarries	POS	£ 45,000.00			Y	£ -
Carr Bridge	Playground Funding	£ 22,574.48		Y	N	£ -
Ackworth	CIL	£ 115,512.63		Y	Y	£ -
Ackworth Quarries	Defib Donation	£ 1,669.23			Y	£ -
Ackworth	Memorial Bench Donation	£ 1,000.00		Y	N	£ -
EMRs below can be reviewed/changed by Council as part of the annual budget review						
Bell Lane	Office Refurbishment	£ 2,500.00	£ 489.45		N	£ 2,010.55
Bell Lane	Roof Replacment	£ 30,000.00		£ 14,895.00	N	£ 15,105.00
Ackworth Quarries	24/25 Facility Running Costs	£ 10,000.00			Y	£ -
Cemetery	Building Repairs	£ 2,500.00	TBC	Y	N	£ -
Christmas Event	Decoration Upgrade	£ 1,500.00	£ 1,518.89	Y	N	-£ 18.89
Carr Bridge	Steps Maintenance	£ 14,000.00		Y		£ -
Gala Parade	2024	£ 10,000.00		N	N	£ 10,000.00
Return to General Reserves						£ 27,096.66

Key Takeaways:

- Any deficit variance in the 24/25 annual budget will be deducted from general reserves



Ackworth & Surrounding Areas

Analysis for Consideration



Ackworth Parish Council Statistics – 2014/15 to 2024/25

Year	Ackworth Precept Increase	Annual Precept Demand	Tax Base	Change in Tax Base	Change in Tax Base	Annual Tax Band D	Increase
2024/25	1.50%	£219,400.00	2882	5	0%	£76.13	£1.12
2023/24	1.28%	£215,786.00	2877	-8	0%	£75.00	£0.95
2022/23	0.00%	£213,650.00	2885	58	2%	£74.06	-£0.00
2021/22	-0.50%	£209,358.00	2827	19	1%	£74.06	-£0.37
2020/21	0.00%	£209,000.00	2808	83	3%	£74.43	£0.00
2019/20	-0.01%	£202,830.00	2725	65	2%	£74.43	-£0.01
2018/19	0.01%	£198,000.00	2660	124	5%	£74.44	£0.01
2017/18	1.99%	£188,750.00	2536	11	0%	£74.43	£1.45
2016/17	1.90%	£184,280.00	2525	68	3%	£72.98	£1.36
2015/16	0.03%	£176,000.00	2457	95	4%	£71.62	£0.02
2014/15		£169,125.00	2362		0%	£71.60	

Between 2014/15 to 2024/25 there has been a total increase of £4.53 per Tax Band D Household

Information collated from the WMDC website and available downloads

Source: <https://www.wakefield.gov.uk/>

Analysis for Consideration



Our Neighbouring Comparable Town & Parish Councils 2024/25

2024/25	Ackworth	Upton & North Elmsall	South Elmsall	South Kirby & Moorthorpe
Council Type	Parish	Parish	Town	Town
Population	8100	7414	7600	19279
Tax Base	2882	1775	2300	2755
Precept	£219,400.00	£248,670.00	£444,870.00	£758,763.00
Tax D Cost Annual	£76.13	£140.10	£193.42	£275.41
Amenities	Pavilion, POS, Community Centre, Playgrounds, Allotments, Cemetery, Events.	Village Hall, Allotments, Stables, Events	Community Centre, Playgrounds, Allotments, Cenotaph, Public Toilets, Tennis Courts, Bowling Green, Childcare	Pavilion, POS, Community Centre/Hall, Playgrounds, Allotments, Nature Reserve

There are 10,256 parishes in England, 8,904 of which issue a precept. The average Band D precept charged by local precepting bodies (including local councils) for 2024/25 is £85.88, an increase of £6.74 or 8.5%.

Source: <https://www.slcc.co.uk/parish-precepts-2024-25/> & <https://www.nalc.gov.uk/resource/nalc-publishes-analysis-of-local-council-tax-levels-for-2024-25.html>

Analysis for Consideration



UK Inflation vs WMDC Increase vs Precept Increase – 2014/15 to 2024/25

Year	UK Inflation	WMDC Increase	Ackworth Precept Increase	Change in Tax Base	Annual Tax Band D	Increase	South Elmsall Precept Increase	Change in Tax Base	Annual Tax Band D	Increase
2024/25	3.2%	2.99%	1.50%	0%	£76.13	£1.12	7.70%	1%	£193.42	£13.83
2023/24	4.2%	2.99%	1.28%	0%	£75.00	£0.95	-5.37%	16%	£179.59	-£10.18
2022/23	9.2%	1.99%	0.00%	2%	£74.06	-£0.00	-0.42%	0%	£189.77	-£0.79
2021/22	4.8%	1.99%	-0.50%	1%	£74.06	-£0.37	1.04%	-1%	£190.56	£1.96
2020/21	0.8%	1.99%	0.00%	3%	£74.43	£0.00	0.24%	1%	£188.60	£0.45
2019/20	1.4%	1.99%	-0.01%	2%	£74.43	-£0.01	-0.23%	2%	£188.15	-£0.44
2018/19	2%	2.99%	0.01%	5%	£74.44	£0.01	0.11%	6%	£188.59	£0.21
2017/18	2.7%	2.99%	1.99%	0%	£74.43	£1.45	-0.10%	4%	£188.38	-£0.18
2016/17	1.8%	1.99%	1.90%	3%	£72.98	£1.36	0.77%	4%	£188.56	£1.44
2015/16	0.5%	1.99%	0.03%	4%	£71.62	£0.02	-0.40%	4%	£187.12	-£0.76
2014/15	0.7%			0%	£71.60			0%	£187.88	

Information collated from the WMDC website and available downloads

Source: <https://www.wakefield.gov.uk/> & <https://www.inflationtool.com/rates/uk/historical>



2025/26 Proposed Budget

2025/26 Budget Forecasting



See Appendix 1 itemised proposed budget with inflation built in on set services at a rate of 3.5%
See Appendix 2 for current year 'Detailed Income & Expenditure by Budget Heading 30/11/2024'

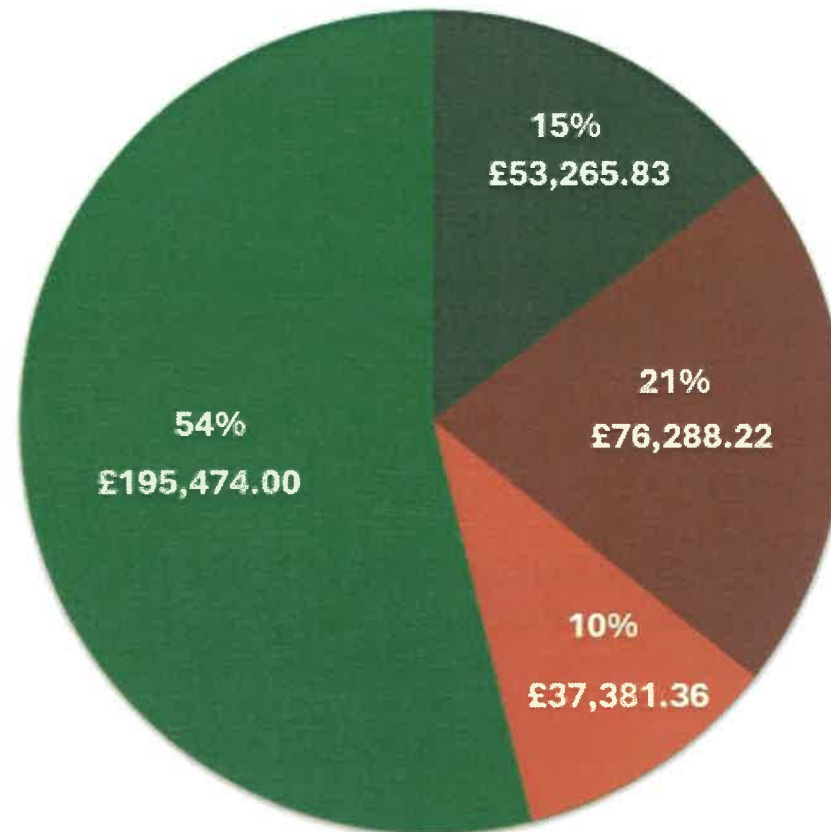
Summary Overview

Forecasted Income:	£309,322.64
Forecasted Expenditure:	£362,409.41
Forecasted Variance:	-£53,086.77

Key Takeaways

- Loss of 11 households considered in calculations, with no precept increase, the current precept would drop to £218,569
- The proposed budget does not include maintenance in year one of the Dando Way exercise equipment
- Hanging Baskets – Provisional budget set as not yet received load testing information from WMDC to calculate costings
- Christmas Lights – Provisional budget set at £7,500, as not yet received provision or load testing information from WMDC to calculate costings
- Elections – No planned elections in 25/26 however no budget included for potential resignations in the 2025/26 financial year.

2025/26 Proposed Budget Expenditure

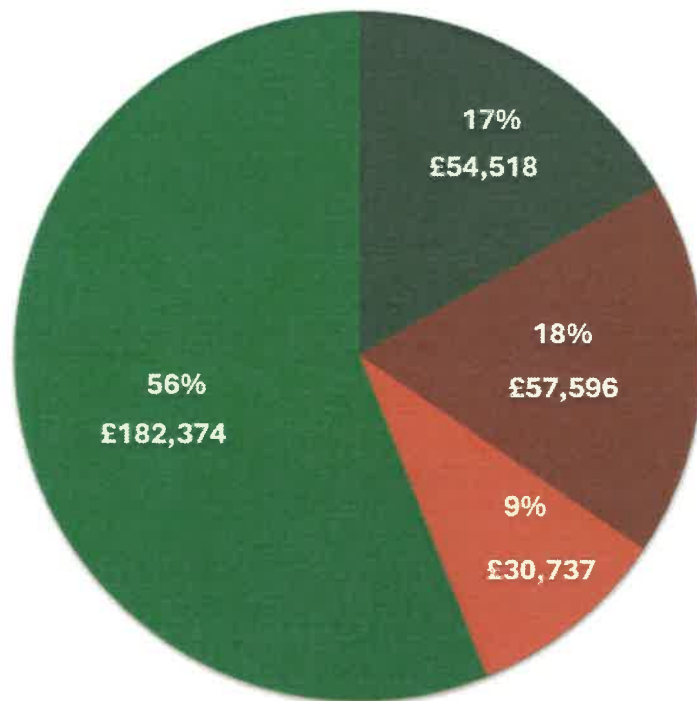


■ Compliance ■ Community Amenties ■ Community Give Back ■ Resource

Current Vs Proposed Budget Expenditure



2024/25 Current



2025/26 Proposed



■ Compliance ■ Community Amenties ■ Community Give Back ■ Resource

2025/26 Reserve Options



Location	Requirement	EMR	Carried Over 2024
Ackworth Quarries	POS	£ 45,000.00	Yes - Locked in
Ackworth	CIL	£ 115,512.63	Yes - Locked in
Ackworth	Memorial Bench Donation	£ 1,000.00	Yes - Locked in
Ackworth Quarries	Defib Donation	£ 1,669.23	Yes - Locked in
		£ 163,181.86	

EMRs below can be reviewed/changed by Council as part of the annual budget review

Ackworth Quarries	25/26 Facility Running Costs	£ 10,000.00	Recommended to carry over into 2025 accounted for as part of locked in EMRs above. Not included in this calculation.
Christmas Event	Decoration Upgrade - Additional	£ 1,500.00	New 2025
Playgrounds	Maintenance Contingency	£ 10,000.00	New - Cllr Richmond Proposal
Bell Lane & Pavilion	CCTV Upgrades	£ 3,451.00	New - Quotes ➤
High Ackworth	Defibrillator	£ 1,800.00	New 2025 - Alongside Match Funding Exploration
Low Ackworth Playground	Wooden equipment replacement	£ 20,000.00	New 2025 - Alongside Funding Exploration (CIL consideration)
Low Ackworth Ginnel	Lighting	Not Costed	New 2025 - Alongside Funding Exploration
All sites	Kitchen Facility upgrade	Not Costed	New 2025 - Alongside Funding Exploration
Compliance	PDA Solution	Not Costed	New 2025 - Non-urgent
Bell Lane CC	Entrance Memorial	Not Costed	New 2025 - Alongside Funding Exploration
Gala	Vehicle/Music	Not Costed	New 2025 - Non-urgent
Village	Poppies on Lampposts	Not Costed	New 2025 - Alongside Funding Exploration
Allotments	Rat traps	Not Costed	New 2025 - Alongside Funding Exploration
		£ 36,751.00	

Highlight green total £16,751

2025/26 Reserves



Estimated General Reserves Year Ending 24/25

Key Takeaways:

- Estimated 'General Reserves' available for earmarking 24/25-year end = £24,094.96
- Equation used to calculate:
Current general reserves total month ending Nov 24: (**Deduct**) Set EMRs inc Ackworth Quarries, 6 months running cost provision, forecasted remaining expenditure. (**Add**) forecasted remaining income, and estimated return from 24/25 earmarked reserves.

Please Note:

The above calculation does take into consideration the budget variance set as part of the 24/25 process, it also includes and covers additional general reserve spends not budgeted for by Council through 2024 such as playground repairs.

The only incoming unplanned expenditure at this stage (Jan 2025) is £6,500 in Solicitors fees as approved by Council in December 2024.

$$£24,094.96 - £6,500.00 = \underline{£17,594.96}$$

2025/26 Precept Review



Precept Increases in £5 increments

- At Parish level, there is no cap on precept levy increases, increases are however monitored to ensure responsible management of public money.
- Highlighted in green is the variance in the proposed 25/26 budget

Variance Required	New Precept Levy	Annual Increase	New Annual Total	% Increase
£14,356.00	£232,925.00	£5.00	£81.13	6.57%
£28,706.00	£247,275.00	£10.00	£86.13	13.13%
£43,056.00	£261,625.00	£15.00	£91.13	19.70%
£53,086.77	£271,655.77	£18.49	£94.62	24.29%
£57,431.00	£276,000.00	£20.00	£96.13	25.82%
£71,781.00	£290,350.00	£25.00	£101.13	32.84%

F&GP Committee Review



Meeting on 6th January 2024, extract taken from the meeting minutes:

The Chair proposed that a record of the committee's considerations are provided to Council via the meeting minutes; which was agreed by the majority of councillors present:

The considerations for Council are:

- That this committee considered the financial report had been prepared using sound financial information based on the 24/25 budget
- That this committee considered that there should not be any cuts made to the proposed budget which would result in loss of service or provisions offered by Ackworth Parish Council
- That this committee considered that a substantial increase in precept levy is approved to cover the full variance proposed in the 25/26 budget

Clerk/RFO: Recommendation



What's included in accepting the proposed budget?

- ✓ Reassurance that the proposed budget is based on sound financial foundation of the 24/25 budget
- ✓ Opportunity to grow the Parish Council Services over the next 12 months with adequate resource to cover current additional unpaid staff hours and streamlining of roles to allow the Clerk to proactively explore funding and additional provisions within our community.
- ✓ No cuts to current provisions within the community, continue increase of new village events.
- ✓ A responsibly balanced budget will allow for future PWLB lending opportunities (where required). Budgets with deficit variances restrict community opportunities.

Precept recommendation to Council in line with proposed 25/26 budget?

- Based on a Tax Band D Household : An annual precept increase of 24.29% = £18.49 (Annual Fee £94.62, which is an average of £7.88 per month) to cover the full proposed 25/26 budget variance.
- Recommendation based on delayed increases over the previous 5 years to support residents through covid/furlough and adjustment to the cost-of-living crisis experienced in recent years.
- Recommendation deemed to be fair in comparison with neighbouring precepts of Parishes/Towns precept and the services that they provide, with Ackworth still remaining the lowest annual rate.