
COUNCIL

Thursday, 26th February, 2026

Present: Councillor Josh Allen (Mayor), Councillors Judith Addison, Vanessa Alexander, Noordad Aziz, Mike Booth, Scott Brerton, Stephen Button, Danny Cassidy, Jodi Clements, Loraine Cox, Paul Cox, Munsif Dad BEM JP, Bernard Dawson MBE, Stewart Eaves, Peter Edwards, Shabir Fazal OBE, Melissa Fisher, Andy Gilbert, David Heap, Zak Khan, Clare McKenna, Dave Parkins, Joyce Plummer, Kath Pratt, Clare Pritchard, Steven Smithson, Tina Walker, Kate Walsh, Kimberley Whitehead, Clare Yates and Mohammed Younis

Apologies: Councillors Heather Anderson, Andrew Clegg and Ethan Rawcliffe

321 Apologies for absence

Apologies for absence were submitted on behalf of Councillors Heather Anderson, Andrew Clegg and Ethan Rawcliffe.

322 Declarations of Interest and Dispensations

There were no declarations of interest submitted.

It was noted that, with the exception of one individual, all councillors present had a dispensation to speak and vote on matters in relation to the setting of the Council Tax or a precept under the Local Government Act 1992. Advice was provided, setting out the Government's view that a dispensation was not an essential requirement for participation in the debate or voting on such matters.

323 Announcements

The Mayor requested all Councillors to be respectful at today's meeting.

1. Councillor Marlene Haworth

The Mayor expressed his sadness at the loss of a dear colleague, Councillor Marlene Haworth. Marlene had served over two separate periods from 2004 to date in the St. Oswald's Ward, totalling almost 20 years in office. She had been the Leader of Hyndburn Borough Council in 2023/24, the first female Council Leader, as well as Leader of the Conservative Group from 2020 to 2024 and Mayor in 2015/16.

One minute's silence was observed as a mark of respect.

The Leader of the Council, Councillor Munsif Dad offered his condolences to her family and the Conservative Group. He noted that she had left her mark on all of the years of service that she had completed. He was looking forward to her eminent service being formally recognised at a future Council meeting.

The Leader of the Opposition, Councillor Zak Khan spoke of his sadness, noting that the Council Chamber would not be the same without her. She had left a lasting impact on Hyndburn, inspiring, caring and strong, a dear friend who would not be forgotten.

Councillor Danny Cassidy, Clare Pritchard, Mohammed Younis, Noordad Aziz and Dave Parkins all spoke highly of Councillor Haworth and expressed sadness at her passing.

The Leader of the Council then made the following announcements:

2. Local Government Reorganisation

The next part of the reorganisation process was a public consultation, which had now been launched and would close on the 26th March 2026.

The consultation was open to all stakeholders, including:

- Residents;
- Businesses;
- voluntary and community groups; and
- local organisations.

Interested parties were encouraged to submit their views via the following website:

[Have your say – Lancashire Local Government Reorganisation](#)

3. Elections

On 16th February 2026, the Secretary of State had written to all Council Leaders and key stakeholders in affected areas to inform them that the original decision to postpone the local elections had been withdrawn. Elections would now be held in Hyndburn on 7th May 2026.

4. Manchester Mosque

Following the recent incident at a Manchester mosque, and not long since the attack on the Jewish community in Manchester, the Leader of the Council and colleagues at Lancashire County Council had written to the Constabulary and Police and Crime Commissioner to request all mosques across Lancashire be provided with appropriate support.

324 Confirmation of Minutes

The Minutes of the Council meeting held on 15th January 2026 were provided.

Resolved – **That the Minutes of the Council meeting held on 15th January 2026 be approved as a correct record.**

325 Appointments to Outside Bodies

This item was deferred.

326 Council Tax Exceptional Hardship Scheme - Proposed New Exemption for Care Leavers

Councillors considered a report of Councillor Vanessa Alexander, Portfolio Holder for Resources and Council Operations, proposing an amendment to the current Council Tax Exceptional Hardship Scheme, which would provide for the inclusion of a local Council Tax exemption for care leavers up to the age of 25.

Councillor Alexander provided a brief introduction to the report.

Since 2017, Lancashire County Council had been committed to ensuring that care leavers in Lancashire up to the age of 25 did not have to face the responsibility of paying Council Tax.

A revised process was set out in the report, which streamlined the process down to two stages, rather than four.

The scheme had previously been reviewed in 2016 and 2021.

Consultations had taken place regarding the proposed changes.

Councillor Shabir Fazal spoke to confirm that he supported the scheme and welcomed the support to care leavers.

- Resolved**
- **That the Council Tax Exceptional Hardship Scheme, attached to the report as Appendix 1, be approved and that the new local exemption be applied to Council Tax bills as soon as reasonably practical in order to provide the care leaver exemption from the 1st April 2026.**

327 Medium Term Financial Strategy 2026/2027 - 2028/2029

The Council considered report of Councillor Vanessa Alexander, Portfolio Holder for Resources and Council Operations, regarding the 3-year projections of income and expenditure for the Council ahead of formulating its 2026-2029 Revenue and Capital Budgets.

Councillor Dad gave a brief introduction to the report. A copy of the report had also been provided to the Cabinet on 18th February 2026.

The Council required an update on its medium-term financial outlook ahead of setting the Budget for 2026/27 and determining the level of Council Tax for the new financial year.

In summary, during 2025/26, the Council's work and finances were largely focused on delivering major capital projects, including the Levelling Up/Town Centre regeneration, the new Cath Thom Leisure Centre at Wilson Playing Fields, and progress on the Huncoat Garden Village project, which would provide 1,800 new homes. These efforts had been delivered alongside the Council's day-to-day services and other key strategic priorities.

It was expected that these key events and their impact on the Council's finances, would continue over the next few financial years, with the potential for the effects to continue beyond the MTFS period.

The Council would operate a roll forward Budget for 2026/27 based on the 2025/26 Budget with adjustments for changes to salary and wages, energy and other cost

pressures. This would provide Service Managers with a degree of stability for 2026/27. Overall expenditure would need to be contained at around £17.608m in 2026/27 to set a balanced budget.

If necessary, the Council might have to use some of its reserves to help balance the Budget. This was likely given the reductions made to Government funding across Business Rates and grants as part of the Fair Funding Review. Additionally, it might be necessary to use reserves if it was believed that in the current economic climate, it would be inappropriate to raise Council Tax.

The Council would face significant financial challenges over the next three years as it sought to overcome the consequences of both national and global issues. It would also face the challenges of Government funding reforms and increased pressures on spending over this period.

The 2026/27 Local Government Finance Settlement (LGFS) had introduced the major reforms consulted on as part of the Fair Funding Review, including a multi-year funding approach (the first in 10 years) and changes to grant funding and business rates. While national Core Spending Power (CSP) was projected to grow steadily, Hyndburn Council itself faced real-terms reductions due to formula changes and limited tax-raising capacity.

The Government had issued its Fair Funding Reform 2.0 consultation paper in June 2025, which had proposed fundamental changes to local government finance.

The proposals had included:

- A revised funding formula with a stronger link to deprivation levels and population size.
- A full reset of the baseline for retained business rates in 2026/27.
- Ending the New Homes Bonus and reallocating the funding to the core settlement.
- Simplifying and merging multiple grant streams, including those for homelessness prevention, rough sleeping, and temporary accommodation.
- Introducing transitional funding, including a minimum funding floor, to protect councils from the full impact of the changes.

Although, most councils received cash flat protection against their 2025/26 baseline, Hyndburn was identified early in the consultation as being among the authorities furthest from their assessed funding level. As a result, the Council would lose 5% of its 2025/26 baseline funding by 2028/29.

Despite an anticipated loss of almost £6.35m over the MTFS period, the multi-year settlement offered a level of certainty that enabled the Council to prepare for future challenges. The Council had addressed the £6.35m reduction through, savings and use of resources.

It was recognised that the 2027 spending round (and those in future years) might bring about alterations, however these were likely to be minor in terms of quantum and would likely only be upwards with the announced 3-year settlement representing a minimum level of funding.

The certainty that the 3-year settlement had provided around Government funding had resulted in a relatively stable outlook across all scenarios, pessimistic, standard and optimistic. Any variances might occur due to diverging assumptions over service income and expenditure with the most severe of the scenarios assuming no or low growth in

income but an above inflationary rise in expenditure. The Pessimistic Model assumed a modest increase in Council Tax below the Local Plan and Government targets. The Standard Model assumed growth in the Council Tax base in line with the Local Plan.

A third, Optimistic Model was also presented which showed the Council's potential position if it was able to boost its own tax revenue due to a buoyant tax base, and expenditure inflation being low. This Optimistic Model was considered to have a much lower probability of occurring compared to the other two models but was provided to illustrate the wide range of potential outcomes.

In these circumstances, it was prudent for the Council to look to increase its reserves and revenue streams such as Council Tax and Business Rates whenever it could and to avoid committing to any new revenue expenditure while continuing to concentrate on its work to reduce internal costs.

The main MTFS document, provided as an Appendix to the report, included the following detailed sections:

- Snapshot View
- Corporate Strategy Summary
- Summary
- Elements of the MTFS
- Background
- Resources (including Government Grant, Council Tax, Business Rates)
- Changes in Costs
- Budget Pressures
- Capital Costs
- Growth
- Reserves
- Other Assumptions
- Equality Impact Assessment
- Scenarios ((including Breakdown of Pessimistic, Standard and Optimistic Models and a suggested Course of Action)
- Robustness of the Forecast
- Overall Net Position
- Statutory Obligations of the Responsible Financial Officer (s151 Officer) and
- Meeting Future Funding Gaps

Councillor Dad reported that the Council faced some real reductions in Government funding over the next three years. Given the difficult position these reductions in funding had placed upon the Council, it was a testament to the Council's financial management that it would still be able to meet all its financial commitments over this period, including funding for its Capital Programme and growth in staffing for key service areas.

The Council would remain cautious in its take up of any other future financial commitments that might arise, unless any additional surpluses or Government grant funding could be identified.

Resolved

- **That the Council notes the report and the accompanying Medium Term Financial Strategy (MTFS), as approved by the Cabinet on 18th February 2026.**

**328 Prudential Indicators, Capital, Treasury Management and Investment Strategies
2026/27 - 2028/29**

Councillors considered a report of Councillor Vanessa Alexander, Portfolio Holder for Resources and Council Operations, setting out the Council's policy and objectives with respect to treasury management, to explain how it would achieve its objectives and manage its activities; and to agree an investment strategy for 2026/27.

Councillor Dad provided a brief introduction to the report. A copy of the report had also been provided to the Cabinet on 18th February 2026.

The Council required an update on the Council's Capital and Treasury Management activities, and the strategy for the upcoming year.

Treasury Management was defined as:

“The management of the Council's investment and cash flows, its banking, money market and capital market transactions.

The effective control of the risks associated with these activities.

And the pursuit of optimum performance consistent with those risks”.

The Council was required to operate a balanced budget which meant that cash raised during the year would meet cash expenditure. Part of treasury management was to ensure the cash flow was properly planned with cash available when needed. Surplus monies were invested in line with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of treasury management was funding the Council's capital plans. The plans gave a guide to the future borrowing need of the Council. The management of this longer-term cash flow might involve arranging long or short-term loans or using longer term cash flow surpluses. Occasionally, outstanding debt might be restructured to reduce Council risk or meet cost objectives.

The report had been prepared in line with the Treasury Management Code and Guidance (2021) written by The Chartered Institute of Public Finance & Accountancy (CIPFA). In the case of local authorities in England and Wales, the Code was significant under the provisions of the Local Government Act 2003. This required local authorities 'to have regard:

- (a) to such guidance as the Secretary of State may issue, and
- (b) to such other guidance as the Secretary of State may by regulations specify'.

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 in paragraph 24 required local authorities to have regard to this guidance. Acceptance of this report fulfilled those obligations.

CIPFA had published revised codes on 20th December 2021 and the Council had now adopted the liability benchmark treasury indicator to support the financing risk management of the capital financing requirement.

Appendix 1 of the covering report comprised the Treasury Management Strategy 2026/27 – 2028/29 document, which included the following detailed sections:

- Background
- Prudential Code and Prudential Indicators
- Capital Expenditure and Capital Financing Requirement
- International Financial Reporting Standard (IFRS) 16 – Leasing
- Minimum Revenue Provision
- Affordability Prudential Indicators
- Treasury Management Strategy 2026/27 – 2028/29
- Current Treasury Position
- Expected Movement in Interest Rates
- External Debt Overall Limits
- External v Internal Borrowing
- Liability Benchmark
- Limits on Activity
- Debt Rescheduling
- Investment Strategy
- Environmental, Social and Governance (ESG)
- Treasury Management Practices (TMP)
- Policy on the use of External Service Providers; and
- Treasury Management Strategy In-Year and Year End Reporting

Appendix 2 of the report comprised the Council's Treasury Management Policy Statement 2026/27.

Appendix 3 set out the detail of the authority's Treasury Management Practices 2026/27, comprising the 12 identified TMP areas, as follows:

- TMP1 Risk Management
- TMP2 Performance Management
- TMP3 Decision Making and Analysis
- TMP4 Approved Instruments, Methods and Techniques
- TMP5 Organisation, Clarity and Segregation of Responsibilities and Dealing Arrangements
- TMP6 Reporting Requirements and Management
- TMP7 Budget, Accounting and Audit Requirements
- TMP8 Cash and Cash Flow Management
- TMP9 Money Laundering
- TMP10 Training and Qualifications
- TMP11 Use of External Service providers
- TMP12 Corporate Governance

Appendix 4 provided the Capital Strategy 2026/27, which included information on the following:

- Overview and Scope
- Capital Expenditure
- Capital v Treasury Management
- Service and Commercial Investments
- Council Objectives
- Capital Budget Setting Process
- Monitoring of the Capital Programme Expenditure

- Multi Year Schemes
- Funding Strategy and Capital Policies
- Procurement and Value for Money
- Partnership and Relationships with Other Organisations
- Management Framework
- Performance Management
- Risk Management; and
- Other considerations

Councillor Dad and Councillor Khan both thanked the Finance officers for all their hard work.

Resolved – **That the Council approves the recommendations of Cabinet as follows:**

- (1) **To adopt the Prudential Indicators and limits detailed in the report.**
- (2) **To approve the Treasury Management Strategy, and associated indicators, as set out in Appendix 1 to the report.**
- (3) **To approve the Investment Strategy as set out in section 13 of Appendix 1 to the report.**
- (4) **To approve the Minimum Revenue Provision Policy for the year 2026/27 – as set out in section 5 of Appendix 1 to the report.**
- (5) **To approve the Treasury Management Policy Statement for 2026/27 – Appendix 2 of the report.**
- (6) **To approve the Treasury Management Practices Statement 2026/27 – Appendix 3 of the report.**
- (7) **To approve the Capital Strategy 2026/27 – Appendix 4 of the report.**

329 General Fund Revenue Budget, Council Tax Levels and Capital Programme 2026/27

Members were provided with a Budget Debate Procedure Note at the start of this item. Councillors were asked to consider the note and to adopt the proposed amendments to the Council Procedure Rules for the duration of this item.

Resolved – **That the temporary amendments to the Council Procedure Rules be approved, for the duration of this item.**

Members then considered the following information:

- a) General Fund Revenue Budget 2026/27

An updated version of the report considered by the Cabinet on 18th February 2026 was provided, a summary of which is set out below along with the recommendations made.

The report set out the Council's Revenue Budget for 2026/27. This would require net expenditure of £17,607,700.

Under these proposals, Council Tax for Hyndburn residents would see no increase in the charge for Hyndburn Council provided services and the charge for a Band D property would remain at £276.46 for 2026/2027.

A number of national and global issues had undoubtedly had an impact on the Council's budgets, including the impact of higher inflation and forecast pay settlements. Despite this the Council had chosen to prioritise affordability for its residents and freeze its element of the Council Tax for 2026/2027.

At the time of drafting the report, Lancashire County Council, the Police & Crime Commissioner and the Lancashire Combined Fire Authority had not yet formally taken their decisions on Council Tax Levels for 2026/27. The County Council had proposed a Council Tax increase of 3.8%, as opposed to the maximum of 4.99% that would be possible without referendum. The Police and Crime Commissioner had proposed an increase to the Band D Property charge of £15.00 (5.41%) and the Lancashire Combined Fire Authority had proposed a £5.00 (5.57%) increase.

Altham Parish Council had set a separate precept for its activities. This year the Parish Council had decided not to increase the Band D charge for Altham Parish Council, which would therefore remain at £44.33 for 2026/27. The Parish Council would precept the Collection Fund for £14,141 for 2026/27. Details of the proposed position on other Bandings for properties in Altham were shown in Appendix 6 to the report.

In setting the Budget for 2026/27 the Council faced continued volatility around some of the most significant items within its Budget. Major reforms of local government finance had transferred the risk of business rate revenues and Council Tax Benefits to the Council. The certainty on which the Council could budget and manage its finances had therefore decreased since 2013 and it would be important going forward to plot any deviations away from the expected figures and take appropriate action if these should start to emerge. This might result in the need to reduce spending during the year, if revenue monitoring started to indicate the amounts of funds received would fall short of the target or if the Council faced an upsurge in spending.

The Cabinet intended to continue the good financial stewardship of the Council's affairs by continuing its successful policies to manage costs effectively and promote appropriate service investment. This Budget would therefore deliver:

- A continuation of the Council's established approach of limiting enhancements on early retirement, continuing its rigorous approach to absence management and committing to minimising borrowing costs. These actions had already stemmed the build-up of unproductive costs within the organisation. In each of these cases the authority had put a stop to the costly and financially damaging policies of the past and created a healthier and more financially stable culture within the Council.
- The Capital Programme for 2026/27 would continue to deliver key investment in council and public facilities adding another £7.86m to the £56.51m that the Council currently had approved.

- A large proportion of the Capital Programme would be phased over the next few financial years, and this included the continued delivery of £29m investment in the Huncoat Garden Village Project, with all the funding coming from Homes England, and finalising the Levelling Up works in Accrington Town Centre along with other complementing Town Centre regeneration.
- The additions to the programme in 2026/2027 of £7.86m included:
 - a) £689,000 of investment into Parks and Play areas of which the Council expected to be able to utilise £630,000 of external grant funding to contribute to the improvements.
 - b) £1,359,906 to provide Disabled Facility Grants this year which was fully funded from the Better Care Fund.
 - c) £2,161,135 to maintain and invest in its operational assets and vehicle fleet.
 - d) £165,000 to improve and develop new ICT and technical equipment to deliver services in a more efficient way.
 - e) £435,000 on Community projects that involved War Memorial restoration, Christmas decoration replacement and Maden Street Clock Towner lighting.
 - f) £2,600,000 towards the future development of the Market Chambers building linked to a bid for additional grant from the Heritage Lottery Fund to re-imagine the interior and exterior of the building into a Heritage and Arts venue.
 - g) £450,000 for the continuing repurposing of Mercer Hall Leisure Centre and the contribution towards Accrington Stanley Community Trust's capital investment in sports initiatives.
- The Capital Programme for 2026/2027 was partly funded from the Government's grants to deliver a Pride in Place Impact Fund. Hyndburn would receive £1.5m to be committed to projects that delivered visible improvements to community spaces; public spaces and high street and town centre revitalisation.
- Despite costs of around £90,000 to provide car parking in Hyndburn for residents and visitors and particularly for shoppers, the authority would continue to provide this facility free of charge and not introduce charges for parking in Hyndburn. The Council believed this action would help bolster its town centres through these difficult economic times and provide an incentive for people to shop locally rather than drive and pay to shop elsewhere across the North West.
- The Council had once again prioritised affordability for residents and cleanliness across the borough by freezing green waste charges at £35 per annum and offering bulky household waste collections free of charge. This service currently cost the Council approximately £169,000 each year.
- Further reductions in the authority's accommodation costs, building on the success over the last 15 years, including further rationalising Council accommodation and looking at more ways of using that accommodation more effectively. The Council would also continue its actions to reduce its carbon emissions and energy costs and continue contributing to the improvements of its environmental footprint by positive action.

The Council intended to continue to deliver all the above and remained committed to a radical agenda of improvement while managing within its available resources. This would be more difficult in the years to come, given the reduced resources from the Government.

However, there remained a firm commitment and absolute determination amongst Members and Officers of the Council to control the finances of the Council, drive forward on the efficiency agenda and continue to improve service delivery. The Council wished to continue to push forward on the drive for delivering value for money as a key priority for the authority.

The rewards of strong financial control remained clearly evident. The Council had built itself back from experiencing major difficulties in controlling expenditure and a position of negative reserves in 2003/04 to a situation by March 2026, in which general reserve balances were expected to be just under £1.9m. The Council had been able to operate within its existing financial resources over the last four years, through good financial management and would continue to deliver strong financial performance in the years to come.

Within the Budget for 2026/27 there were a number of areas which were subject to the Council's best estimation. There were therefore a number of risks around the Budget, should these estimated costs or revenue amounts vary during the year.

After the introduction of the Government reforms to Business Rates Funding of Local Government, the Council now carried a significant risk around the level of monies available, fluctuating substantially from this source. In addition, as the calculation of how much funds would be available was dependent on a number of factors: including debt collection rates; the size of appeals against business rates assessment and the success of these appeals; new rules around levies, safety nets and pooling; the introduction of new multipliers on rates for retail, hospitality and leisure premises; as well as predicted levels of growth or decline in business activities; and the estimation of a number of figures which would only truly emerge after the end of the financial year, the imprecision in these estimates was regarded as high and could be subject to variations of hundreds of thousands of pounds. The volatility around these forecasts had increased due to the impact recent national and global issues had had on the Business Community.

The detailed Revenue Budget Report 2026-2027, as set out at Appendix A of the report, included the following information:

- Background;
- Medium Term Financial Strategy;
- Continuation Budget;
- Growth and Inflation Pressures;
- Available Resources;
- Resources Summary;
- Budget Proposal;
- Budget Saving Proposals;
- Reserves;
- Risks and Management;
- Consultation;
- Conclusion; and
- Appendices Nos. 1 – 6 (comprising the detailed Budget figures for the Council and the proposed or estimated levels of Council Tax by property band for both Hyndburn Borough Council and all precepting authorities)

The following recommendations were approved by Cabinet:

- (1) *That Cabinet recommends the proposal that the Council Tax for 2026/27 not be increased, thus the charge for a Band D property will remain at £276.46.*

- (2) *The Budget for 2026/27 will therefore be £17,607,700 as detailed in Appendices 1 to 3 of the Revenue Budget 2026-2027 report attached at Appendix A of the report.*
 - (3) *That Cabinet recommends approval of the changes in budget requirement through including inflation, growth and savings as identified in Appendix 3 of the Revenue Budget 2026-2027 report, to ensure the Council can set and approve a balanced budget.*
 - (4) *That Cabinet notes the significant improvement made in relation to budget monitoring and cost reduction within the Authority over the past 20 years and confirms its commitment to continuing this approach in the year ahead.*
 - (5) *That Cabinet recommends during the financial year 2026/27, the Executive Director (Resources) be delegated responsibility to amend the Budget (following consultation with the Leader of the Council) for technical reasons, such as the restructuring of cost centres, the re-apportionment and re-allocation of overheads etc., provided such amendments have an overall neutral impact on the Budget.*
 - (6) *That Cabinet recommends during the financial year 2026/27, the Executive Director (Resources) be delegated responsibility to amend the Budget (following consultation with the Leader of the Council) should the estimate of Business Rates not be sufficiently accurate, by drawing on reserves if needed or paying over additional contributions to reserves.*
 - (7) *That, to aid future financial management planning, any surpluses generated during 2026/27 are set aside to help the Council reduce its cost base over the next three years, to support its long-term capital programme or to strengthen its overall reserve position.*
 - (8) *That Cabinet recommends that any additional funds from Government that are not ring-fenced funding, as well as any other surplus funds, can be used, if required, to support capital expenditure as determined by the Executive Director (Resources) in the overall financing of capital expenditure or be transferred to reserves.*
- b) Capital Programme 2026/27 to 2028/29

An updated version of the report considered by the Cabinet on 18th February 2026 was provided, a summary of which is set out below along with the recommendations made.

The report set out the Council's Capital Programme for 2026/27 including forecast slippage on schemes from 2025/26 and the additions of new schemes to the Council's Capital Programme for 2026/27.

The significant level of investment in previous years had only been possible by the Council obtaining external financial support, as well as the Council's own effective financial management over recent years which had allowed it to have the funds necessary to finance these major projects when other funding had become available.

The new additions to the capital programme for 2026/27 had increased to £7.860m (including £1.020 leasing costs), compared to £2.476m in 2025/26. External funding of £3.20m had been confirmed towards the cost of these new capital schemes (Disabled Facilities Grant, Extended Producer Responsibility Grant (EPR) and Pride In Place Impact Grant) with a further £0.03m funding to be secured.

The additions to the programme in 2026/27 would bring the total approved capital programme to £38.565m, including forecast slippage of the unspent programme from 2025/26 of £30.706m, which could be seen at Appendix 1 to the report. The forecast slippage from the 2025/26 programme included £22.366m (£3.815m slippage to 2027/28) for Huncoat Garden Village, £0.40m for the Leisure Estate Investment Programme and £6.251m for the Levelling Up Programme. The capital budgets for the Levelling Up Programme were based on the latest forecast of costs however as these are not tendered figures, they were still subject to change and should there be any changes to the current forecast, these would be reported during the year.

It was important to note that the Council funding of the 2026/27 Capital Programme was based on using Council reserves and potential capital receipts. There would be a continued emphasis relating to the realisation of additional capital receipts during the year. The programme assumed £3.010m of expenditure would be funded from capital reserves, and £0.6m from unfunded receipts. Any new receipts received would replace the funding required from these reserves.

The small number of expected new schemes for 2027/28 and 2028/29 (totalling £1.910m) were detailed in Appendix 3 of the report. This was for information only as funding would need to be identified for these schemes before they were put forward for approval into the programme in future years, alongside any Local Government Reorganisation (LGR) consequences.

The Council intended to continue its strong policies of financial management and look only to borrow what it needed to fund major investment projects. The Council would continue to rely on securing external sources of funding, using capital receipts, making revenue contributions to capital projects and would use unspent monies to fund its programme. It would also apply a rigorous approach to selecting projects by examining all proposals against its corporate objectives and only selecting the most pressing and deserving projects to fund. This was in accordance with Council policy.

The Revenue implications to finance the Capital Programme continued to be a key element in the affordability issues on the Revenue Budget this year. The programme contained a limited amount of risk this year. The level of risk remained increased compared to previous years due to the size of the overall programme. However, to further reduce the risk the Council had supplemented its own project management and cost control capacity by the appointment of experienced professionals in both disciplines for its two largest projects. The Council's overall resources and management systems were believed to be sufficiently robust to effectively monitor these risks and ensure appropriate action was taken if they should materialise.

The Council would continue with its strategy to reduce its level of debt wherever possible by restricting borrowing and repaying debt and would continue to work extensively with external funders to bring forward realistic plans for capital investment in the area.

A detailed report on the Capital Programme was provided as Appendix A to the covering report, which set out information on the following:

- Summary of the Major Additions to the Capital Programme;
- Improving the Management of Capital Investments;
- Conclusion;
- Appendix 1 - Capital Programme 2026/27 (Summary);
- Appendix 2 - Capital Programme 2026/27 (Detailed);

- Appendix 3 - Capital Programme 2026/27 (New Additions); and
- Appendix 4 - Capital Programme 226/27 – Pride in Place.

The following recommendations were approved by Cabinet:

- (1) *To approve the Capital Programme for 2026/27 including new scheme additions of £7,860,041 with a net cost to the Council of £3,609,970 as set out in Appendix 3 of Appendix A to the report.*
- (2) *To approve the funding of the programme by the use of newly awarded direct external grants totalling £3,229,909, lease vehicle borrowing costs £1,020,165 and the remaining funding of £3,609,970 to come from the Council's resources.*
- (3) *To note the expected new scheme additions for 2027/28 onwards set out in Appendix 1 of Appendix A to the report.*
- (4) *To give delegated authority to the Executive Director (Resources), following consultation with the Portfolio Holder for Resources and Council Operations to flex the programme in accordance with the available funding, provided this does not require any additional borrowing.*
- (5) *To agree that the individual projects within the Capital Programme will require the written authorisation of the Executive Director (Resources) following consultation with the Portfolio Holder for Resources and Council Operations before commencing and incurring expenditure and that Service Managers must provide the Executive Director (Resources) with written details of estimated project costs and a full justification of the need for and benefits from undertaking the capital expenditure before such approval is provided; and that the ability to approve commencement of capital projects is delegated to the Executive Director (Resources); in consultation with the Portfolio Holder for Resources and Council Operations and that the Executive Director (Resources) is given delegated authority to release capital funding in stages if deemed appropriate to ensure effective financial control and risk management.*
- (6) *To agree that in-year underspends will not be made available to fund new projects during the year.*

c) Comments and Recommendations of Overview and Scrutiny

The Resources Overview and Scrutiny Committee had met on 23rd February 2026 to consider the budget proposals for 2026/26.

The following recommendation was approved by the Resources Overview and Scrutiny Committee:

That Council notes the following resolutions of the Resources Overview and Scrutiny Committee:

- (1) *That the Committee note the content of the reports relating to Medium Term Financial Strategy 2026/27 to 2028/29; Prudential Indicators, Capital, Treasury Management and Investment Strategies 2026/27 – 2028-29; General Fund Revenue Budget 2026/27 and Capital Programme 2026/27 – 2028/29;*

- (2) *That having reviewed and debated the budget reports submitted, the Committee supports the content of the General Fund Revenue report and Capital Programme reports for 2026/27.*
 - (3) *That the Committee thanks the Cabinet Portfolio Holders for Finance and the Budget Process, Councillors Alexander and the Leader of the Council, Councillor Munsif Dad, and Executive Director (Finance) Martin Dyson for responding to the questions submitted by Members and members of the public and their participation in the Scrutiny meeting and debate;*
 - (4) *That the Executive Director - Resources, and all other officers involved, be commended for their work in producing the budget;*
 - (5) *That Council be requested to take the recommendations into consideration when setting the 2026/27 Budget.*
- d) Council Tax Resolution 2026/27

A further report was provided which set out the Council's budget requirement for 2026/2027 as presented to Cabinet on 18th February 2026, its Precept on the Collection Fund and the formal details surrounding the Precepts of other bodies on the Collection Fund.

The Localism Act 2011 had made significant changes to the Local Government Finance Act 1992 and now required the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously. Details of the budgetary proposals were contained with the Agenda and in the supporting papers to this Council meeting from the Cabinet Meeting on 18th February 2026.

The Cabinet Budget proposals (18th February 2026) had been submitted with the agenda for today's meeting. The additional report outlined the precepts from the other councils and sought permissions to roll forward any unspent Capital and Revenue balances and make a transfer of sums to the Local Government Pension Scheme to reduce any long-term pension liability.

The overall Council Tax requirement for a Band D property was to be frozen at 2025/2026 rate, thus keeping a Band D property at £276.46 and the Council's Budget for 2026/27 was £17,607,700.

The County Council would hold its Council meeting to approve its budget on 26th February 2026. Indications were that it would be proposing to increase its Council Tax requirement for each household by 3.80%. This was an increase of £65.96 for a Band D property from the previous year's figure of £1,735.79 to £1,801.75.

The Office of the Lancashire Police & Crime Commissioner had notified Hyndburn Council of its Council Tax charges for 2026/27. It would be implementing an increase to its Council Tax requirement for a Band D property household by £15.00. This was an increase of 5.4% for a Band D property from the previous year's figure of £277.40 to £292.40.

The Lancashire Combined Fire Authority would seek to approve an increase to its Council Tax requirement from £89.73 to £94.73 for a Band D property at its budget meeting being held on 23rd February 2026. This was a rise of 5.57%.

Altham Parish Council had notified Hyndburn Council that it intended to freeze its Council Tax requirement for a Band D property at £44.33 for 2026/27.

The overall increase in Council Tax for 2026/27 compared with 2025/26 was 3.61% (Altham 3.55%). A Band D property would have to pay an additional £89.96 over the year. The amounts charged by each authority for each Council Tax Band were shown in the tables included within the report's recommendations, along with the combined amount due for each Council Tax Band. Information was also provided in those tables for the charges for each band payable for residents in the parish of Altham.

2025/26 Collection Fund Surplus/(Deficit)

The estimated amounts due in relation to Council Tax collection fund surplus/(deficit) 2025/26 were reported:

Preceptor	Council Tax £
Lancashire County Council	323,193
Lancashire Police & Crime Commissioner	51,650
Lancashire Combined Fire Authority	16,707
Hyndburn Borough Council	51,594

National Non-Domestic Rates (NNDR)

In accordance with Section 59A of The Local Government Finance Act 1988, as amended by The Local Government Finance Act 2012, the report informed members of the calculations carried out in estimating the level of National Non-Domestic Rates (the business rates tax base) the Council anticipated collecting in 2026-27. The business rates tax base, reported in the NNDR1 submission to the Ministry for Housing, Communities and Local Government (MHCLG), was noted as £33,984,456 (Part 1a, line 12).

The estimated amounts due to each authority in relation to NNDR surplus/(deficit) collection fund for 2025/26 were reported as follows:

Preceptor	NNDR £
Central Government	552,651
Lancashire County Council	99,477
Lancashire Combined Fire Authority	11,053
Hyndburn Borough Council	442,120

Currently the Council operated a policy that required surplus funds to be returned to a central pot at the end of the year. The Cabinet had previously indicated that it would allow Area Councils or their successor bodies to utilise unspent monies into the future until these sums were exhausted. This recommendation paved the way for this to continue to occur.

The financial pressures on the Council in 2025/26 indicated that it might be difficult to achieve a surplus in 2026/27, and it was recommended that if a deficit was to occur, the Chief Executive be given delegated authority to take any action necessary to maintain the Council's General Reserve at the level advised by the Executive Director (Resources).

If a surplus was generated in 2025/26 it was recommended that, as in previous years it would be used to assist the Council to address any shortfall in funding occurring in future years, the need to continue to reduce its long-term cost base via invest to save actions, funding additional capital expenditure, meeting other costs and enhancing its reserves. The surplus would be placed under the direction of the Chief Executive to ensure it could be used effectively and flexibly in response to the continuing financial pressures the Council faced.

Overall Financial Position and Robustness (Local Government Act Section 25 Statement)

There were a number of significant areas within the Budget for 2026/27 that required a degree of estimation. These estimates were based on the best professional judgements, developed upon data that was available to the Council at the time of drawing up its budget. However, there was always potential for the actual figures to vary from the estimates during the year. Within the Budget there was therefore a degree of risk. The most notable areas of risk were:

- a pay settlement above the estimate used in rolling forward the Budget;
- the impact of non-pay inflation;
- further fluctuations in interest rates and the collapse of any Bank where the Council deposited its funds;
- the impact of changes on funding around business rates and council tax, particularly council tax support; and
- the corporate savings target incorporated into the budget had to be achieved during the year..

Council Tax Motion

Councillor Dad **MOVED** the Budget recommendations, including alterations comprising seven additions to the Revenue Budget and two additions to the Capital Programme, as set out at Addendum A, which was tabled at this point in the meeting.

A brief adjournment was agreed to allow time for Councillors to discuss the Budget recommendations and Addendum information.

The alterations proposed at Addendum A were as summarised below:

Proposed Additions to the Revenue Budget 2026/2027	
1. Council Tax Freeze	Cost of £184,000.00 in 2026/2027 Cost of £375,000.00 over next 2 years
2. Business Growth & Support	Additional funding of £75,000.00 per annum Additional funding of £150,000.00 over next 2 years
3. Sports Development Initiatives	£100,000.00 in 2026/2027
4. Culture, Heritage, Arts & Town of Culture	£100,000.00 in 2026/2027
5. Crisis & Resilience Fund Top - Up	£50,000.00 per annum £100,000.00 over the next 2 years
Total Revenue Cost	£825,000.00

Proposed Additions to the Capital Programme 2026/2027	
1. Sports Development Initiatives	£75,000.00 in 2026/2027
2. Oswaldtwistle Civic Theatre	£100,000.00 in 2026/2027
Total Capital Cost	£175,000.00

The Controlling Group considered that the above schemes were deliverable and had highlighted suggested methods of funding. The costing of the schemes had been confirmed with the Executive Director (Resources) / S.151 Officer.

Upon recommencement of the meeting, Councillor Dad highlighted the various reports provided within the Agenda, and outlined the Controlling Group's aims, some key priorities, the additional projects included in Addendum A and the overall financial impact on Council Tax payers. Key successes and priorities included the following:

Regeneration and Major Capital Projects

- Accrington Town Square projects;
- Market Hall – Bringing Services in-House;
- Market Chambers (the Dome);
- Oswaldtwistle Civic Theatre;
- King George V Playing Fields;
- Cath Thom Leisure Centre;
- Mercer Hall,

Housing, Infrastructure and Local Plan

- Huncoat Garden Village,
- Draft New Local Plan,

Community, Wellbeing and Cost of Living Support

- Cabinet Action Fund;
- Household Support Fund and Crisis Support;
- Pensioner Benefit Take-Up,

Environment, Climate and Parks

- Green Flag Awards/Parks Team of the Year;
- Waste and Recycling Performance,

Culture, Heritage and Events

- 63 events successfully delivered;
- Culture and Heritage Strategy;
- Strong visitor numbers at Haworth Art Gallery;
- Partnerships and Youth Panel,

Economic Development and Business Support

- Business Support Team activity;

- #GetHyndburnWorking Initiative;
- Business Rates Revaluation Preparation,

Loal Government Reorganisation

- Business Case submitted;
- Timetable in place for Ongoing Work.

Overview and Scrutiny Recommendations

Members had regard to the comments and recommendations as submitted by the Resources Overview and Scrutiny Committee.

The **MOTION** was then **SECONDED** by Councillor Vanessa Alexander and was as follows:

That Council approves:

- (1) The acceptance and adoption of the Cabinet’s recommendations on the Revenue and Capital Budgets (incorporating this Council’s alterations at Addendum A) and Prudential Indicators & Treasury Management Report for 2026/27 to 2028/29 made at the Cabinet meeting on 18th February 2026.
- (2) That Council Tax for Hyndburn Borough Council be frozen at charge of £276.46 for the year for a Band D property.
- (3) That the Council commits to continuing to strengthen its Reserves during the year and requires the Chief Executive and the Executive Director of Resources to take appropriate action to protect the Council’s overall financial position and further strengthen its reserves during the forthcoming year.
- (4) That the Council delegates authority to the Chief Executive to take such action as they consider necessary to implement the measures contained in the Revenue Budget for 2026/27.
- (5) That it is noted that on 21st January 2026 Cabinet approved the calculation of the Council Tax Base for the year 2026/27 in accordance with regulations made under Section 31B(3) of the Local Government Finance Act 1992, as amended (the Act):
 - 22,183 “D” Band equivalent units, being the Council Tax Base for the whole of the Council area (item T in the formula in Section 31B of the Act); and
 - 319 “D” Band equivalent units, being the Council Tax Base for dwellings in that part of the Council’s area to which a parish precept relates, being Altham Parish.
- (6) That Council agrees that the Council Tax requirement for the Council’s own purpose for 2026/27 (excluding Parish precepts) is £6,132,712.
- (7) That Council agrees that the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:

a)	£59,491,800	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act
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		taking into account all precepts issued to it by Parish Councils.
b)	£53,344,947	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
c)	£6,146,853	Being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
d)	£277.10	Being the amount at 4(a) above less the amount at 4(b) above, divided by the amount at 2(a) above, calculated by the Council, in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
e)	£14,141	Being the aggregate amounts of all special items (Parish precepts) referred to in Section 34(1) of the Act.
f)	£276.46	Being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
g)	£320.79	For part of the Council's area, Parish of Altham, being the amounts given by adding to the amount at 4(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area 4(e) above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
h)		Being the amounts shown below that are given by multiplying the amounts at 4(f) and 4(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Valuation Bands								
	A	B	C	D	E	F	G	H
Parish of Altham	£213.86	£249.50	£285.14	£320.79	£392.08	£463.36	£534.65	£641.58
All other parts of the Borough	£184.31	£215.02	£245.74	£276.46	£337.90	£399.33	£460.77	£552.92

i) That it be noted that for the year 2026-27 the Lancashire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the Categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
LCC Total	£1,201.17	£1,401.36	£1,601.56	£1,801.75	£2,202.14	£2,602.53	£3,002.92	£3,603.50

At the time of publication, the above rates have not been approved

j) That it be noted that for the year 2026-27 the Police and Crime Commissioner for Lancashire has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Police & Crime Commissioner for Lancashire	£194.93	£227.42	£259.91	£292.40	£357.38	£422.36	£487.33	£584.80

At the time of publication, the above rates have not been approved

k) That it be noted that for the year 2026-27 the Lancashire Combined Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Lancashire Combined Fire Authority	£63.15	£73.68	£84.20	£94.73	£115.78	£136.83	£157.88	£189.46

l) That, being calculated the aggregate in each case of the amounts at 4.2(h) above and 4.2(i), (j) and (k) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2025-26 for each of the categories of dwellings show below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Hyndburn Borough Council	£184.31	£215.02	£245.74	£276.46	£337.90	£399.33	£460.77	£552.92
Lancashire County Council	£1,201.17	£1,401.36	£1,601.56	£1,801.75	£2,202.14	£2,602.53	£3,002.92	£3,603.50
Police & Crime Commissioner	£194.93	£227.42	£259.91	£292.40	£357.38	£422.36	£487.33	£584.80

for Lancashire								
Lancashire Combined Fire Authority	£63.15	£73.68	£84.20	£94.73	£115.78	£136.83	£157.88	£189.46
Total Non Parished Area	£1,643.56	£1,917.48	£2,191.41	£2,465.34	£3,013.20	£3,561.05	£4,108.90	£4,930.68
Parish of Altham	£1,673.11	£1,951.96	£2,230.81	£2,509.67	£3,067.38	£3,625.08	£4,182.78	£5,019.34

- (8) That Council determines in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council’s basic amount of Council Tax for 2026/27 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2026/27 is excessive and therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.
- (9) That the Executive Director (Resources), is given delegated authority to amend the budget (following consultation with the Leader of the Council) for technical reasons or to comply with legal requirements, such as the restructuring of cost centres, the re-apportionment and re-allocation of overheads etc., so long as these changes have an overall neutral impact on the budget.
- (10) That any continuing balances on Revenue or Capital previously earmarked for Area Councils continues to be set aside for use by these or their successor bodies.
- (11) That the Chief Executive is given delegated authority to use any unallocated surplus generated in 2026/27 should this occur to fund any future shortfall in income or additional expenditure, to support “Invest to Save” projects that will help reduce the Council’s long term costs (including additional payments to the Pension Fund as outlined at (12) below), or support specific capital projects, or finance other commitments that he deems to be in the best long term interest of the Council or to transfer funds to Reserves as required and to allocate funds between Reserves should an overspend occur in 2026/27 to maintain the General Fund Reserve at that appropriate level as advised by the Executive Director (Resources).
- (12) That the Chief Executive is given delegated authority following consultation with the Leader to make a payment or payments to the Lancashire Pension Authority to help reduce any of the Council’s pension liabilities, if this is calculated to be an appropriate use of Council Funds.
- (13) That the estimated amounts due in relation to Council Tax collection fund surplus/(deficit) 2025/26, as set out at Paragraph 3.9 of the Council Tax Resolution report, are noted.
- (14) That the business rates tax base, reported in the NNDR1 submission to MHCLG, of £33,984,456 be noted and the estimated amounts due to each authority in relation to NNDR surplus/(deficit) collection fund for 2025/26, as set out at Paragraph 3.10 of the Council Tax Resolution report, are noted:

Conservative Amendments

Addendum B, which contained five **AMENDMENTS** to the Budget recommendations, was tabled at this point during the meeting by the Opposition Group. Council Zak Khan **MOVED** the amendments *en bloc* and spoke about the project/schemes proposed, which he anticipated would create long-term improvements within the Borough. He commented favourably on a number of the Controlling Group's Budget alterations, but expressed concern about the Council Tax freeze and the use of skip days.

A brief adjournment was agreed to allow time for Members to discuss the Addendum information.

The amendments proposed at Addendum B were as summarised below:

Proposed Additions to the Revenue Budget 2026/2027	
1. Reduce Council Tax by 2.99%	£183,000.00 in 2026/2027 £192,250.00 in 2027/2028 Total £373,700.00
2. Additional Parks Officer	£39,000.00 in 2026/2027 £78,000.00 over 2 years
3. Additional Waste Enforcement Officer	£39,000.00 in 2026/2027 £78,000.00 over 2 years
4. Members Community Benefit Fund	£175,000.00
5. Increase in Parks and Environment Budgets	£250,000.00
Total Revenue Cost	£954,70.00

Proposed Additions to the Capital Programme 2026/2027	
1. Additional Allocation to reserves to Civic Budget Theatre Budget	£200,000.00
2. Economic Regeneration Fund	£250,000.00
3. Gateway to Hyndburn Fund	£350,000.00
Total Capital Cost	£800,000.00

The Opposition Group considered that the above schemes were deliverable and had highlighted suggested methods of funding. The costings of the schemes had been confirmed with the Executive Director (Resources) / S.151 Officer.

Upon recommencement of the meeting, the **AMENDMENTS** were then **SECONDED** by Councillor Danny Cassidy.

Councillor Alexander commented that these amendments were not sustainable and would put the Council at risk.

Councillor Eaves stated that the skip days had been a success, not a failure, but that a few of the events could have been better supported. He believed that in those instances poor communication and limited Councillor involvement had been a factor. Councillors Younis and Smithson indicated that they did not agree with the use of skip days and felt that an additional waste enforcement officer would be preferable.

Councillor Dad responded to the amendments and stated that he was not in favour of the proposals.

The **AMENDMENTS** were then put to **VOTE** *en bloc*.

For the Motion (11)

Councillors Judith Addison, Josh Allen, Danny Cassidy, Peter Edwards, David Heap, Zak Khan, Joyce Plummer, Kath Pratt, Steven Smithson, Tina Walker and Mohammed Younis.

Against the Motion (18)

Councillors Vanessa Alexander, Noordad Aziz, Mike Booth, Scott Brerton, Steven Button, Jodi Clements, Paul Cox, Munsif Dad, Bernard Dawson, Stewart Eaves, Melissa Fisher, Andy Gilbert, Clare McKenna, Dave Parkins, Clare Pritchard, Kate Walsh, Kimberley Whitehead and Clare Yates.

Abstentions (0)

Nil

Accordingly, **AMENDMENT** was **LOST**.

The Substantive Motion

Councillor Khan expressed the view that the budget had been rushed, was not clear and had used reserves from underspends. The Conservative Group felt there had been unanswered questions at the recent Scrutiny meeting.

Councillor Aziz acknowledged the comments regarding the debate at Scrutiny, but asserted that he had been a firm but fair Chair of the Committee.

Councillor Gilbert commented that the Labour budget proposals were excellent and well measured. He highlighted the excellent work on the Dome and the Council Tax freeze which would assist with the cost of living crisis.

Councillors Pritchard and Brerton both referenced the support available to local businesses.

Councillor Whitehead emphasised how much of an asset Culture and Heritage projects were to the Borough, for example through the Dome exhibitions, supporting schools and festivals in the making.

*In accordance with Council Procedure Rule A7, a **VOTE** to extend the finish time of the meeting beyond 10pm was then taken and **CARRIED**.*

Councillor Booth spoke about the importance of history and fully embraced the Labour proposals especially the work and funding going into the Culture portfolio. The Mayor thanked Councillor Booth for his recent cry that he had written for the Great Harwood Town Crier, Rawden Kerr, delivered at the Oswaldtwistle Carnival.

Councillor Dad then summed up on the Motion and concluded that the budget built upon a year of delivery, ambition and community partnership. It continued a long-term mission to:

- Regenerate local towns;

- Improve housing and infrastructure;
- Support vulnerable residents;
- Protect local cultural and environmental assets;
- Promote business growth and jobs; and
- Strengthen local democracy.

The **SUBSTANTIVE MOTION** was then put to the **VOTE**.

For the Motion (17)

Councillor Vanessa Alexander, Noordad Aziz, Mike Booth, Scott Brerton, Steven Button, Jodi Clements, Paul Cox, Munsif Dad, Bernard Dawson, Stewart Eaves, Melissa Fisher, Andy Gilbert, Clare McKenna, Clare Pritchard, Kate Walsh, Kimberley Whitehead and Clare Yates.

Against the Motion (11)

Councillors Judith Addison, Josh Allen, Danny Cassidy, Peter Edwards, David Heap, Zak Khan, Joyce Plummer, Kath Pratt, Steven Smithson, Tina Walker and Mohammed Younis.

Abstentions (0)

Nil

Accordingly, the **MOTION** was **CARRIED** and it was:-

Resolved –That Council approves:

- (1) **The acceptance and adoption of the Cabinet’s recommendations on the Revenue and Capital Budgets (incorporating this Council’s alterations at Addendum A) and Prudential Indicators & Treasury Management Report for 2026/27 to 2028/29 made at the Cabinet meeting on 18th February 2026.**
- (2) **That Council Tax for Hyndburn Borough Council be frozen at charge of £276.46 for the year for a Band D property.**
- (3) **That the Council commits to continuing to strengthen its Reserves during the year and requires the Chief Executive and the Executive Director of Resources to take appropriate action to protect the Council’s overall financial position and further strengthen its reserves during the forthcoming year.**
- (4) **That the Council delegates authority to the Chief Executive to take such action as they consider necessary to implement the measures contained in the Revenue Budget for 2026/27.**
- (5) **That it is noted that on 21st January 2026 Cabinet approved the calculation of the Council Tax Base for the year 2026/27 in accordance with regulations made under Section 31B(3) of the Local Government Finance Act 1992, as amended (the Act):**
 - **22,183 “D” Band equivalent units, being the Council Tax Base for the whole of the Council area (item T in the formula in Section 31B of the Act); and**

- **319 “D” Band equivalent units, being the Council Tax Base for dwellings in that part of the Council’s area to which a parish precept relates, being Altham Parish.**

(6) That Council agrees that the Council Tax requirement for the Council’s own purpose for 2026/27 (excluding Parish precepts) is £6,132,712.

(7) That Council agrees that the following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:

a)	£59,491,800	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
b)	£53,344,947	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
c)	£6,146,853	Being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
d)	£277.10	Being the amount at 4(a) above less the amount at 4(b) above, divided by the amount at 2(a) above, calculated by the Council, in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
e)	£14,141	Being the aggregate amounts of all special items (Parish precepts) referred to in Section 34(1) of the Act.
f)	£276.46	Being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
g)	£320.79	For part of the Council’s area, Parish of Altham, being the amounts given by adding to the amount at 4(f) above the amounts of the special item or items relating to dwellings in those parts of the Council’s area 4(e) above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
h)		Being the amounts shown below that are given by multiplying the amounts at 4(f) and 4(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided to dwellings listed in valuation band D, calculated by the Council, in accordance

with 3 Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Valuation Bands								
	A	B	C	D	E	F	G	H
Parish of Altham	£213.86	£249.50	£285.14	£320.79	£392.08	£463.36	£534.65	£641.58
All other parts of the Borough	£184.31	£215.02	£245.74	£276.46	£337.90	£399.33	£460.77	£552.92

- i) That it be noted that for the year 2026-27 the Lancashire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the Categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
LCC Total	£1,201.17	£1,401.36	£1,601.56	£1,801.75	£2,202.14	£2,602.53	£3,002.92	£3,603.50

At the time of publication, the above rates have not been approved

- j) That it be noted that for the year 2026-27 the Police and Crime Commissioner for Lancashire has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Police & Crime Commissioner for Lancashire	£194.93	£227.42	£259.91	£292.40	£357.38	£422.36	£487.33	£584.80

At the time of publication, the above rates have not been approved

- k) That it be noted that for the year 2026-27 the Lancashire Combined Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Lancashire Combined Fire Authority	£63.15	£73.68	£84.20	£94.73	£115.78	£136.83	£157.88	£189.46

- l) That, being calculated the aggregate in each case of the amounts at 4.2(h) above and 4.2(i), (j) and (k) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts

as the amounts of Council Tax for the year 2025-26 for each of the categories of dwellings show below:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Hyndburn Borough Council	£184.31	£215.02	£245.74	£276.46	£337.90	£399.33	£460.77	£552.92
Lancashire County Council	£1,201.17	£1,401.36	£1,601.56	£1,801.75	£2,202.14	£2,602.53	£3,002.92	£3,603.50
Police & Crime Commissioner for Lancashire	£194.93	£227.42	£259.91	£292.40	£357.38	£422.36	£487.33	£584.80
Lancashire Combined Fire Authority	£63.15	£73.68	£84.20	£94.73	£115.78	£136.83	£157.88	£189.46
Total Non Parished Area	£1,643.56	£1,917.48	£2,191.41	£2,465.34	£3,013.20	£3,561.05	£4,108.90	£4,930.68
Parish of Altham	£1,673.11	£1,951.96	£2,230.81	£2,509.67	£3,067.38	£3,625.08	£4,182.78	£5,019.34

- (8) That Council determines in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2026/27 is excessive and therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.
- (9) That the Executive Director (Resources), is given delegated authority to amend the budget (following consultation with the Leader of the Council) for technical reasons or to comply with legal requirements, such as the restructuring of cost centres, the re-apportionment and re-allocation of overheads etc., so long as these changes have an overall neutral impact on the budget.
- (10) That any continuing balances on Revenue or Capital previously earmarked for Area Councils continues to be set aside for use by these or their successor bodies.
- (11) That the Chief Executive is given delegated authority to use any unallocated surplus generated in 2026/27 should this occur to fund any future shortfall in income or additional expenditure, to support "Invest to Save" projects that will help reduce the Council's long term costs (including additional payments to the Pension Fund as outlined at (12) below), or support specific capital projects, or finance other commitments that he deems to be in the best long term interest of the Council or to transfer funds to Reserves as required and to allocate funds between Reserves should an overspend occur in 2026/27 to maintain the General Fund Reserve at that appropriate level as advised by the Executive Director (Resources).

- (12) That the Chief Executive is given delegated authority following consultation with the Leader to make a payment or payments to the Lancashire Pension Authority to help reduce any of the Council’s pension liabilities, if this is calculated to be an appropriate use of Council Funds.**
- (13) That the estimated amounts due in relation to Council Tax collection fund surplus/(deficit) 2025/26, as set out at Paragraph 3.9 of the Council Tax Resolution report, are noted.**
- (14) That the business rates tax base, reported in the NNDR1 submission to MHCLG, of £33,984,456 be noted and the estimated amounts due to each authority in relation to NNDR surplus/(deficit) collection fund for 2025/26, as set out at Paragraph 3.10 of the Council Tax Resolution report, are noted:**

The Mayor thanked all for their attendance and then closed the meeting.

Signed:.....

Date:

Chair of the meeting
at which the minutes were confirmed