

## Precept Calculations for 2025/26

<b>CURRENTLY - 2024/25</b>	<b>Tax Base</b>	<b>Band D Charge</b>	<b>Total Precept</b>
	320.71	118.81	38,102.75

<b>EXAMPLES - 2025/26</b>	<b>Tax Base</b>	<b>Band D Charge</b>	<b>Total Precept</b>	<b>% change in Band D charge</b>
Keep Band D unchanged	329.61	118.81	39,160.14	0.00
Keep the total precept unchanged	329.61	115.60	38,102.75	-2.70
Raise the Band D charge by 3%	329.61	122.37	40,334.94	3.00
Raise the precept to £37,000	329.61	118.32	39,000.00	-0.41
Lower the precept to £35000	329.61	106.19	35,000.00	-10.62

### Previous precept amounts and impact on Band D household

In April 24 the total precept increased to £38,102.75 (Band D charge increased by 5% to £118.81)

In April 23 the total precept increased to £35,854.24 (Band D charge increased by 5% to £113.15)

In April 22 the total precept increased to £34,394 (Band D charge £107.76/household)

In April 21 the total precept increased to £32,024 (Band D charge £107.76/household)

In April 20 the total precept increased to £31,746 (Band D charge £107.76/household)

In April 19 the total precept increased to £28,860

### Notes

The Good Councillors Guide to Finance and Transparency states that a council should typically hold between 3-12 months expenditure as a general reserve. Predicted spend for 2024/25 is £46,741, for 2025/26 it's £40,040.

As part of the external audit process, parish councils have to provide an explanation if they hold more than twice the annual precept in the bank.