Precept Calculations for 2026/27

CURRENTLY - 2025/26	Tax Base	Band D Charge	Total Precept
	940.01	30.45	28,623.30

EXAMPLES - 2026/27	Tax Base	Band D Charge	Total Precept	% change in Band D charge
Keep Band D unchanged	939.17	30.45	28,597.73	0.00
Keep the total precept unchanged	939.17	30.48	28,623.30	0.10
Raise the precept to £29,000	939.17	30.88	29,000.00	1.41
Lower the precept to £28,000	939.17	29.81	28,000.00	-2.10

Previous precept amounts and impact on Band D household

In April 25 the precept increased from £28,403 to £28,623 (0% increase in Band D, £30.45/household)

In April 24 the precept remained unchanged at £28,403 (1.1% increase, £30.45/household)

In April 23 the precept increased from £28,000 to £28,403 (0.% increase, £30.12/household)

In April 22 the precept remained unchanged at £28,000 (0.37% increase, £30.12/household)

In April 21 the precept remained unchanged at £28,000 (1.15% increase, £30.01/household)

In April 20 the precept increased from £27,000 to £28,000 (2.31% increase, £29.67/household)

Notes

Reserves: 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 2025/26 is £30,800, for 2026/27 it's £48,230. Winsley PC previously agreed a general reserves of £12,000.

Total funds held: As part of the external audit process, parish councils have to provide an explanation if they hold funds of more than twice the annual precept. Twice the current level of precept is £57,247, the PC currently has funds over this at £62,750. This can be justified given budgeted spending on highways and the playground in 2026/27 - £16,000 budgeted in total on these two items.