

Precept calculations for 2026 to 2027.

The Council Tax base is the statutory calculation of the number of 'chargeable' households for each parish of the district and is used by WDC, as the Council Tax billing authority, to calculate the Council

The below figures were agreed by full council in January 2026

	Amounts
Current Year Fund (15.12.25)	£ 48,924.60
Estimated total still to pay this year	£ 46,209.00
Estimated total remaining in the Current Year Fund at year end (excluding General Reserves and EMR)	£ 2,715.60
Balance of General Reserves Account and EMR (15.12.25) (this excludes the EMR of £13,870.61 held for the EWCC)	£ 202,474.46
Total balance in the Account (exc EMR EWCC)	£ 251,399.06
Councils Reserves	
General Reserves	£ 144,241.97
Councils EMR	£ 58,232.49
EWCC EMR	£ 13,870.61
Total Amount in EMR and General Reserves (exc EMR EWCC)	£ 202,474.46
Brought forward to balance the budget	£ 17,398.40
Estimated PPC Income for 26 –27	£ 7,802.60
Total Amount	£ 25,201.00
Budget Requirement	£ 203,301.00
Precept requirement 2026 - 27	£ 178,100.00
PPC funds to balance the budget	£ 25,201.00
Total Budget	£ 203,301.00

Main reasons for budget increase 2026/27:

Inflation on overall Budget 3.7%	£7,264.58
Staff salary	£4,000.00
Pavilion Project	£4,000.00
Legal	£2,000.00
Grass cutting	£793.00
Insurance	£500.00
Dog/bin emptying	£500.00
Total Pressures	£19,057.58

The total increase for the overall parish council budget for 2026/2027 is £19,057.58

Update to council following review of Precept in May 2026

It was identified that an administrative error was made by the Clerk regarding the calculation of the precept for the 2025/26 financial year. Specifically, a typo in the tax base figure (number of Band D equivalent properties) provided by the Wealden District Council (WDC) to calculate final calculation. This should have been 1,377.9 (rather than 1337.9) which would have given the figure of £113.37 for the 25/26 amount not £116.75. This equated to a 2.1% increase and £2.31 instead of £5.69 and 5.1% which is what was council agreed in January 2025.

Impact of the Error

As a result of this error, the precept submitted to WDC for 26/27 was calculated as an incorrect amount, resulting in a Band D Council Tax increase of 6.8% instead of a 3.7%. The correct figures should have been:

- Tax Base for this year 26/27 remains the same: 1471.10
- Approved Budget Requirement remains the same: £203,301
- Precept Amount remains the same: £178,100
- Corrected Band D Increase: 6.8 %
- Corrected Band D increase: £7.70