

# Preston Brook Parish Council

Budget + Precept

2023-2024

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Proper Officer: Mr Luke Trevaskis

86.52% of parish and town councils in England raise a precept

Total cumulative tax levied by parish and town councils: £655,138,120

Band D year-on-year precept increases in England of up to £195.80

10,239 parish and town councils in England

Average Band D parish precept in England is £77.21 (excluding zero precepts)

Largest Band D precept raised by a local council: £377.97

## PARISH + TOWN COUNCIL SECTOR SNAPSHOT 2022-2023

Year-on-Year precept increases in England of up to 954.53%

Council with largest precept increase raised its precept from £1,315,266 to £1,874,951 (+£559,685)

County with largest average Band D year-on-year precept increase in England was Northumberland with an increase of +10.34%. Second largest county increase was Yorkshire with +10.11%

Largest precept raised by a local council: £3,606,289

## BUDGET

### INTRODUCTION

The budget of Preston Brook Parish Council is an estimate of income and expenditure for the financial year.

With openness and transparency at the core of all Local Council's financial decisions, Preston Brook Parish Council should expect, nay encourage, proper scrutiny by the public and Councillors of the spending plans and any subsequent precept request.

### BACKGROUND

In order to carry out duties, powers, and delegated functions, it is a statutory duty of a Parish Council to prepare a budget for each financial year.

*Section A of 'The Good Councillor's Guide to Finance and Transparency' states:*

*"The preparation of an annual budget is one of the key statutory tasks undertaken by a Council, irrespective of its size."*

### STRUCTURE

Without a budget in place, a Council is in breach of its Financial Regulations. Budgets must be set in line with S.101 (6) Local Government Act 1972, S.50 Local Government Finance Act 1992 and S.78 Localism Act 2011.

*Section A of 'The Good Councillor's Guide to Finance and Transparency' states:*

*"The budget:*

- Results in the Council setting the precept for the year;*
- Gives the Clerk and any other officers overall authority to make spending commitments in line with the decisions of the Council;*
- Enables progress monitoring during the year by comparing actual spending against planned spending. It is important that Councillors understand how the budget is put together and how it should be used. The budget is an essential tool for controlling the Council's finances, and demonstrates that the Council will have sufficient income to meet its objectives and carry out its activities.*

*The Council must approve a budget before it sets a precept. The budget and precept both need to be approved at a full Council meeting and recorded in minutes; the Council must then manage its activities within budget.*

*The key stages in the budgeting process are:*

- Review of current year budget and spending;*
- Determine the cost of spending plans;*

- Assess levels of anticipated income;
- Provide for contingencies and the need for reserves;
- Approve the budget;
- Set the precept.

*Some Councils may budget to minimise spending to keep the local precept as low as possible, which may sometimes result in the Council doing little for their local community. However, there is evidence that local taxpayers are willing to pay more if they can see the results in terms of better local services. Local electors will often be prepared to contribute more for tangible local community benefits, rather than pay an amount where it appears that the Council is not active on behalf of the community and is merely administering itself."*

## **HOW DOES THE COUNCIL DECIDE THE BUDGET?**

A Parish Council must ensure all legislative requirements are met when deciding the budget, ensuring that policies are adhered to and all predicted spend falls within the duties and/or power(s) of a Parish Council.

### **PREDETERMINATION AND BIAS**

The duty on public authorities to avoid bias in their decision-making is essentially part of their duty to act fairly.

Predetermination (where a decision-maker effectively decides on an issue in advance and closes his or her mind to any other possibility) is unlawful and Councillors must comply with S.25 Localism Act 2011 when setting the budget.

Councillors must safeguard their democratically accountable functions, ensuring that any fair-minded and informed observer, having considered the facts, could not conclude that there was a possibility of bias or predetermination in their decision making.

### **CODE OF CONDUCT**

All Councillors are required to act within a Code of Conduct that governs their decision making. The Code of Conduct ensures budgeting decisions are not made for the benefit of any Councillor and that all Councillors act with openness, integrity, objectivity and accountability.

*Halton Borough Council Council Code of Conduct includes:*

#### ***Accountability***

*Councillors are accountable to the public for their decisions and must co-operate fully with whatever scrutiny is appropriate to their office, including by local residents.*

#### ***Objectivity***

*Councillors should remain objective, listen to the interests of all parties appropriately and impartially and take all relevant information, including advice from the authority's officers, into consideration.*

**Openness**

*Councillors must be as open and transparent as possible about their decisions and action and the decisions and action of the authority. Councillors should be prepared to give reasons for those decisions and actions. Councillors must not prevent anyone getting information that they are entitled to by law.*

**Honesty**

*Councillors must declare any private interests, both pecuniary and non-pecuniary that relate to their public duties and must take steps to resolve any conflicts arising in a way that protects the public interest, including registering and declaring interests.*

**Integrity**

*Councillors must not place themselves under any obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.*

**Selflessness**

*Councillors must act solely in the public interest and must never use or attempt to use your position improperly to confer an advantage or disadvantage on any person or act to gain financial or other material benefits for yourself, your family, friends or close associates.*

**CONSULTATION**

It is good practice for a Council to consult the community to ascertain the needs and aspirations of residents.

*Section A of 'The Good Councillor's Guide to Finance and Transparency' states: "The Council should consider consulting the local community for their views."*

**Current Position**  
**April 2022 - December 2022**

The current position of Preston Parish Council demonstrates the current budget, the actual spend to date against that budget, and the anticipated total expenditure (outturn) by 31 March 2023.

The Council's opening bank balance as at 1 April 2022 was £10,842.50

**INCOME**

Item	2022-2023 Budget	2022-2023 Actual
Precept	£19,427.00	£19,427.00
VAT	£2,000.00	£0.00
Grants	£0.00	2733.00
Totals	£21427.00	£22160.00

**EXPENDITURE**

Item	2022-23 Budget	2022-23 Actual	Estimated 2022-23 Outturn
Salaries	£5,500.00	£5734.47	£7,000.00
Staff Allowances and Expenses	£600.00	£0.00	£250.00
Stationary / Postage / Newsletter	£250.00	£295.00	£600.00
Training and Expenses	£500.00	£50.00	£100.00
Insurance	£300.00	£257.60	£257.60
Audit	£500.00	£0.00	£450.00
Annual Subscriptions	£500.00	£0.00	£500.00
Website / Software	£450.00	£53.29	£450.00
Equipment / Repairs / Renewals	£200.00	£0.00	£300.00
Village Hall Rent	£200.00	£444.00	£500.00
Grounds Maintenance (planters, manweb corner, the green)	£3,000.00	£697.00	£750.00
Payroll Services	£120.00	£120.00	£120.00
Misc / Banking Charges	£372.00	£54.00	£100.00
Printer Lease and Print Charges	£400.00	£226.80	£350.00
Grants	£535.00	£0.00	£500.00
Projects	£6,000.00	£3600.00	£9,500.00
Jubilee Event (Lottery Grant)	£0.00	£3153.70	£3153.70

Item	2022-23 Budget	2022-23 Actual	Estimated 2022-23 Outturn
Total	£19427.00	£14685.86	£24881.30

## GENERAL & EARMARKED RESERVES

Item	2022-23 Budget	2022-23 Actual	Estimated 2022-23 Outturn
Bridgewater Green Earmarked Reserve	£2,159.08	£0.00	£2,159.08
General Reserve	£2,644.74	£0.00	£2,644.74
	£4,803.82		£4,803.82

It is estimated that expenditure will total approximately £24,881.30 by 31 March 2023. It is therefore estimated that £8,121.20 will remain at bank as of 31 March 2022. As £4,803.82 of this balance is the Council's reserves, the actual carry forward to the 2023-2024 budget is estimated to be £3,317.38.

**Proposed Preston Brook Parish Council Budget  
April 2023 - March 2024**

The Proper Officer has considered a budget to satisfy the obligations of Preston Brook Parish Council.

**EXPENDITURE**

Item	Budget
Salaries	£10,520.80
Staff Allowances and Expenses	£600.00
Stationary / Postage / Newsletter	£100.00
Training and Expenses	£500.00
Insurance	£500.00
Audit	£500.00
Annual Subscriptions	£400.00
Website / Software	£400.00
Equipment / Repairs / Renewals	£250.00
Village Hall Rent / Legal Fees	£1,500.00
Payroll Services	£150.00
Misc / Banking Charges	£200.00
Grants	£250.00
Projects / Public Realm	£5,000.00
Coronation Event	£5,000.00
Planning / Legal	£5,000.00
<b>Total</b>	<b>£30870.80</b>

**GENERAL & EARMARKED RESERVES**

Item	2022-23 Budget
Bridgewater Green Earmarked Reserve	£2,159.08
General Reserve	£8,000.00
	£10,159.08



## PRECEPT

### INTRODUCTION

The precept is an amount collected by Halton Borough Council on behalf of Preston Brook Parish Council and is budgeted by Preston Brook Parish Council to meet the needs of the community.

There are 10,239 parish and town councils in England which have the power to raise a zero precept. Of these, 8,859 (86.5%) levied a non-zero precept in 2022-23.

In 2022-23 two new local councils were created and two were disbanded.

There are six parish councils in Halton Borough Council - all of which set a precept in 2022-23 with an aggregate value of £160,639.

The precept is essentially a demand for a sum to be collected through the council tax system. Council tax-payers cannot refuse to pay it, and the billing authority cannot refuse to levy it. It is the only source of tax revenue available to parish councils.

Historically, parish councils were able to raise a 'rate' from the time of their establishment in 1894: this was linked to their then duties under the Poor Laws. Rates were levied on non-domestic and domestic property until 1990, when the rates were replaced by the National Non-Domestic Rate and the Community Charge respectively. Since then, parishes have precepts on domestic property only, via the Community Charge and then the council tax.

Since 2012-13, the Government has had the power to require parish and town councils to hold a referendum if their precept increases by more than a set threshold. Thresholds are imposed on principal authorities every year. The Government has decided not to require parish and town councils to hold a referendum for 2022-23, however this policy has only been set for a period of one year and it is not known if the Government will impose such restrictions for 2024-25.

The number of local councils by precept range, over the last three years, is as follows:

Precept	2020-2021	2021-2022	2022-2023
-£198*	1 (0)	1 (0)	1 (0)
-£40**	0 (0)	0 (0)	1 (+1)
£0	1,339 (-17)	1,360 (+21)	1,362 (+2)
£1-£24,999	5,686 (-113)	5,606 (-80)	5,511 (-95)
£25,000-£124,999	2,105 (+84)	2,142 (+37)	2,172 (+30)
£125,000-£249,999	500 (+15)	513 (+13)	538 (+25)
£250,000-£999,999	511 (+26)	529 (+18)	553 (+24)
£1,000,000-£1,999,999	58 (+7)	62 (+4)	72 (+10)
£2,000,000-£2,999,999	5 (0)	5 (0)	8 (+3)
£3,000,000-£6,499,999	3 (+1)	3 (0)	3 (0)
£6,500,000	0 (0)	0 (0)	0 (0)

\*Beesby with Saleby Parish Council (in East Lindsey) is recorded as having a negative parish precept because the district council collects rental income from parish land on behalf of the parish and distributes this back to residents as a reduction on their council tax.

\*\*Fawley Parish Council (in West Berkshire) is recorded as having a negative parish precept because the local council is distributing money back from a previous precept which had been increased for specific additional expenditure.

The overall amount raised by precepting parish and town councils in England in 2022-23 was £655,138,120 - a year-on-year increase of £37,077,710 (5.99%).

The largest precept increase was made by Aylesbury Town Council (in Buckinghamshire) which raised its precept from £1,315,266 to £1,874,951, increasing its Band D tax rate from £69.45 to £100.00.

In 2021-22 the largest precept increase was made by Daventry Town Council (in West Northamptonshire) which raised its precept from £598,823 to £1,291,879, increasing its Band D tax rate from £69.21 to £150.70.

The average Band D council tax precept in 2022-23 was £74.81 - a year-on-year increase of £2.95 or 4.1%.

The single largest year-on-year Band D precept increase in 2022-23 was set by Kingsbrook Parish Council (in Buckinghamshire) which raised its Band D rate by £195.80 (468.20%), from £41.82 to £237.62 due to the Council taking over management of parks and green spaces.

The profile of year-on-year Band D changes in England is set out below.

Band D Change	Number of Councils (Year-on-Year Change)		
	2020-2021	2021-2022	2022-2023
< 0%*	2,108	2,226 (+158)	2,632 (+406)
0%	506	874 (+368)	509 (-365)
< 1%	743	1,050 (+307)	797 (-253)
1.0 - 1.0%	796	954 (+158)	676 (-278)
2.0 - 2.9%	795	786 (-9)	680 (-106)
3.0 - 3.9%	574	545 (-29)	574 (+29)
4.0 - 9.9%	1,665	1,353 (-312)	1,632 (+279)
10 - 19.9%	922	581 (-341)	681 (+100)
20 - 49.9%	541	359 (-182)	483 (+124)
50% +	187	109 (-78)	176 (+67)

\* Of the 2,632 parish and town councils that reduced their Band D precept, 95% saw their tax base increase. The tax base is the number of Band D equivalent dwellings in an area to which council tax can be collected from. In other words, 95% of authorities saw a reduction to their Band D precept in part due to the number of taxable properties increasing (which shared the required council tax burden across a larger number of properties).

Of the 2,972 parish and town councils that increased their Band D precept by more than 3%, the Band D tax rate varied from £0.73 to £316.02.

Band D Increase (£)	Number of Councils (Year-on-Year Change)		
	2020-2021	2021-2022	2022-2023
£0.01 - £4.99	4,706 (-24)	4,699 (-7)	4,273 (-426)
£5.00 - £9.99	878 (+31)	633 (-245)	788 (+155)
£10.00 - £14.99	324 (0)	193 (-131)	294 (+101)
£15.00 - £24.99	221 (+47)	143 (-79)	194 (+52)
£25.00 +	134 (+25)	93 (-41)	106 (+13)

Of the 3,493 parish and town councils that increased their Band D precept by more than 3%, 92 required an increase of more than £25.00. The top five year-on-year increases were as below.

Council	Band D Precept 2022-2023	Band D Year-on-Year Increase (£)	Band D Year-on-Year Increase (%)
Kingsbrook Parish Council (Buckinghamshire)	£237.62	£195.80	468.20%
Bulwick Parish Council (North Northamptonshire)	£182.93	£155.69	571.54%
Cotcliffe Parish Council (Hambleton)	£151.43	£137.07	954.53%
Crosby Parish Council (Hambleton)	£151.43	£137.07	954.53%
Thorton le Beans Parish Council (Hambleton)	£151.43	£137.07	954.53%

The table below shows those local councils with a Band D of £150 or more which had a double-digit Band D percentage increase in 2022-2023 (from highest to lowest Band D value).

Council	Band D Precept 2022-2023	Year-on-Year Increase (£)	Year-on-Year Increase (%)
Bodmin Town Council (Cornwall)	£316.02	£41.64	15.18%
Bishops Castle Town Council (Shropshire)	£249.58	£28.11	12.69%
Penzance Town Council (Cornwall)	£246.31	£34.63	16.36%
Kingsbrook Parish Council (Buckinghamshire)	£237.62	£195.80	468.20%
Redruth Town Council (Cornwall)	£233.00	£33.77	16.95%

Salisbury City Council (Wiltshire)	£232.96	£24.96	12.00%
Westbury Town Council (Wiltshire)	£226.45	£48.26	27.08%
West Haddon Parish Council (West Northamptonshire)	£221.50	£26.38	13.52%
Wells City Council (Mendip)	£212.29	£60.70	40.04%
Blackwell Parish Council (Bolsover)	£202.04	£80.06	65.64%
Trowbridge Town Council (Wiltshire)	£200.10	£32.65	19.50%
Shepton Mallet Town Council (Mendip)	£198.76	£18.29	10.13%
Wotton-under-Edge Town Council (Stroud)	£198.71	£41.52	26.41%
Maiden Bradley with Yarnfield Parish Council (Wiltshire)	£197.95	£20.01	11.25%
Spaldington Parish Council (East Riding of Yorkshire)	£195.37	£52.10	36.37%
Wigton Town Council (Allerdale, Lake District)	£193.31	£23.10	13.57%
Wincanton Town Council (South Somerset)	£183.06	£32.12	21.28%
Bulwick Parish Council (North Northamptonshire)	£182.93	£155.69	571.54%
Stotfold Town Council (Central Bedfordshire)	£178.93	£22.31	14.25%
Bletchley and Fenny Stratford Town Council (Milton Keynes)	£176.69	£31.69	21.85%
Edenbridge Town Council (Sevenoaks)	£171.84	£15.62	10.00%
St Ives Town Council (Cornwall)	£169.74	£22.07	14.94%
Cirencester Town Council (Cotswold)	£169.70	£25.81	17.94%
Daventry Town Council (West Northamptonshire)	£169.28	£18.58	12.33%
Cinderford Town Council (Forest of Dean)	£168.15	£16.22	10.68%

Barnstaple Town Council (North Devon)	£158.04	£22.99	17.02%
Croft Parish Council (Blaby)	£155.05	£39.79	34.52%
Old Bolsover Town Council (Bolsover)	£154.39	£23.37	17.84%
Belvoir Parish Council (Melton)	£153.29	£45.65	42.41%
Street Parish Council (Mendip)	£152.86	£29.06	23.47%
Botesdale Parish Council (Mid Suffolk)	£152.33	£21.01	16.00%
Cotcliffe Parish Council (Hambleton)	£151.43	£137.07	954.53
Crosby Parish Council (Hambleton)	£151.43	£137.07	954.53
Thorton le Beans Parish Council (Hambleton)	£151.43	£137.07	954.53
St Stephen in Brannel Parish Council (Cornwall)	£151.05	£25.92	20.71%
Keswick Town Council (Allerdale, Lake District)	£150.99	£17.01	12.70%

## LEGISLATION + REFERENDUM PRINCIPLES + PRECEPT CALCULATION

S.78 Localism Act 2011 states:

- (2) The local precepting authority must calculate the aggregate of –
- a) The expenditure the authority estimates it will incur in the year in performing its functions and will charge to a revenue account for the year in accordance with proper practices,
  - b) Such allowance as the authority estimates will be appropriate for contingencies in relation to amounts to be charged or credited to a revenue account for the year in accordance with proper practices,
  - c) The financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its future expenditure, and
  - d) Such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.
- (3) The local precepting authority must calculate the aggregate of –
- a) The income which it estimates will accrue to it in the year and which it will credit to a revenue account for the year in accordance with proper practices, other than income which it estimates will accrue to it in respect of any precept issued by it, and
  - b) The amount of financial reserves which the authority estimates that it will use in order to provide for the items mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) If the aggregate calculated under subsection (2) above exceeds that calculated under subsection (3) above, the authority must calculate the amount equal to the difference; and the amount so calculated it to be its council tax requirement for the year.

The Local Government Finance Settlement 2023-2024 confirms that council tax referendum principles will not be set for local (parish and town) councils in 2023-24.

The relevant sections are below:

### **3.2 Council tax referendum principles**

3.2.1 The government proposes the following package of referendum principles for 2023/24 which will be subject to the approval of the House of Commons alongside the final local government finance settlement:

- Protecting local taxpayers from excessive increases in council tax, by setting the referendum threshold at 3% per year from April 2023 for shire counties, unitary authorities, London boroughs, and the Greater London Authority, without a local referendum. Councils can set higher increases if they wish, via consent of a local referendum.
- In addition, local authorities with social care responsibilities will be able to set an adult social care precept of up to 2% per year without a referendum.
- A bespoke council tax referendum principle of up to 3% or £5, whichever is higher, for shire districts.

- A bespoke additional council tax flexibility of up to £20 on Band D bills for the Greater London Authority, as requested by the Mayor of London.
- Setting no council tax referendum principles for mayoral combined authorities (MCAs).
- **Setting no council tax referendum principles for town and parish councils.**
- A £5 referendum principle on Band D bills for all fire and rescue authorities. A £15 referendum principle on Band D bills for police authorities and police and crime commissioners.

3.2.2 It is for individual authorities to determine whether to use the flexibilities detailed above.

**The Government has not approved a multi-year deal, and could impose a cap in future years.**

## CONTEXT

Over the past twenty years, Preston Brook Parish Council has levied the below sums:

Year	Precept	Tax Base	Precept per Band D Properties	Year-On-Year change per Band D Properties (£)	Year-On-Year change per Band D Properties (%)
2022/23	£19427.00	368	52.79	16.38	45.0
2021/22	£13000.00	357	36.41	3.58	10.9
2020/21	£12084.00	368	32.84	0.00	0.0
2019/20	£11788.00	359	32.84	-0.69	-2.0
2018/19	£11330.00	338	33.52	0.39	1.2
2017/18	£11000.00	332	33.13	5.90	21.7
2016/17	£9150.00	336	27.23	1.00	3.8
2015/16	£8500.00	324	26.23	1.16	4.6
2014/15	£8000.00	319	25.08	2.10	9.2
2013/14	£7260.00	316	22.97	3.95	20.8
2012/13	£6600.00	347	19.02	6.27	49.1
2011/12	£4400.00	345	12.75	0.63	5.2
2010/11	£4268.00	352	12.13	0.13	1.0
2009/10	£4164.00	347	12.00	1.37	12.8
2008/09	£3605.00	339	10.63	0.06	0.6
2007/08	£3500.00	331	10.57	0.99	10.4
2006/07	£3123.00	326	9.58	-0.00	-0.0
2005/06	£3200.00	334	9.58	0.00	0.0
2004/05	£3247.00	339	9.58	-0.00	-0.0
2003/04	£2567.00	268	9.58	0.00	0.0
2002/03	£2519.00	263	9.58	-0.00	-0.0
2001/02	£2069.00	216	9.58	-0.00	-0.0
2000/01	£1600.00	167	9.58		

The precept of 2022/2023 levied the approximate sums in the table below per annum for each property band in the Preston Brook Parish Council area.



Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£35.37	£41.18	£46.98	£52.79	£64.40	£76.02	£88.16	£105.58

There are approximately 392 net dwellings in Preston Brook which are liable for Council Tax (before any adjustments are made for discounts and before the properties are converted into Band D equivalents to reach the final tax base figure). The approximate number of net dwellings of each property band in Preston Brook is as follows:

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Number of Dwellings	12	32	81	70	159	26	12	0
% of Total	5.41	14.41	36.49	31.53	71.62	11.71	5.41	0.00

Therefore, the majority of homes in Preston Brook fall within Band E.

Over the last decade, the Parish Council's precept has recurrently remained below the national average. Preston Brook Parish Council's precept can be compared to the national average in England for Band D properties:

Year	Band D (National Average, England) Value	Band D (National Average) Year-On-Year Variation (£)	Band D (National Average) Year-On-Year Variation (%)
2022/23*	£77.21	£5.35	7.4%
2021/22	£71.86	£1.97	2.8%
2020/21	£69.89	£2.71	4.0%
2019/20	£67.18	£3.14	4.9%
2018/19	£64.05	£3.01	4.9%
2017/18	£61.03	£3.64	6.3%
2016/17	£57.40	£3.28	6.1%
2015/16	£54.12	£1.75	3.3%
2014/15	£52.37	£2.14	4.3%
2013/14	£50.23	£2.49	5.2%
2012/13	£47.74	£1.77	3.9%
2011/12	£45.97	£1.04	2.3%
2010/11	£44.93	£2.42	5.7%
2009/10	£42.51		

\*Excluding authorities which set a £0.00 precept.

**Preston Brook Parish Council's precept for Band D properties in 2022-2023 was £24.42 below the national average.**

Preston Brook Parish Council's precept can be compared to other precepts in the Halton Borough Council area for Band D properties in 2022-23.

Parish / Town	Parish Precept	Band D	Year-on Year Variation
Hale	£47,500.00	£71.54	8.64%
Daresbury	£6,962.00	£37.43	3.91%
Moore	£6,070.00	£18.23	7.91%
Preston Brook	£19,427.00	£52.79	49.44%
Halebank	£39,460.00	£75.02	0.96
Sandymoor	£41,220.00	£29.09	6.86%

Preston Brook Parish Council's precept, when compared to other precepts in Halton Borough Council for Band D properties in 2022-23, ranked 3rd (descending) out of the 6 parishes that set a non-zero precept, with Halebank ranked highest with a precept of £75.02 and Moore ranked lowest with a precept of £18.23.

## 2023-2024 Proposed Precept

With a proposed budget of £30,870.80, plus £10,159.08 reserves, it is proposed that Preston Brook Parish Council set its 2023-2024 precept at £32,908.68.

The estimated carry forward of £8,121.20 has been factored into the proposed precept. As the recommended level of general reserves an authority should hold is between 25-100% of its annual anticipated expenditure, the current level of reserves is in line with the advice in NALC's 'Good Councillor's Guide to Finance and Transparency', and should be increased in future years.

With a 2023-2024 tax base of 370\*, this precept level would equate to the approximate sums in the table below for each property band in the Preston Brook Parish Council area.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£59.59	£69.37	£79.16	£88.94	£108.51	£128.07	£148.53	£177.88

This precept level would equate to an annual year-on-year increase for each property band in the Preston Brook Parish Council area outlined in the table below.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£24.22	£28.20	£32.17	£36.15	£44.10	£52.06	£60.37	£72.30

Households that fall within a Band D rating would pay an increase of approximately £0.70 per week.

*\*The tax base is calculated by taking the number of Band D equivalent properties in the parish from information supplied by the Valuation Officer, making allowances for discounts and exemptions, successful valuation appeals, the cost of the Council Tax Reduction Scheme, non-collection, and housing growth estimates. The number of Band D equivalent properties is calculated by scaling properties in other bands either up or down to convert them to a Band D level.*

*The determination of a parish council's tax base includes the impact of the Welfare Reform Act 2012 which abolished Council Tax Benefit from 31.3.13 and introduced localised Council Tax Support (CTS) schemes. Billing authorities are required to express localised council tax support schemes in terms of a reduction in the Council Tax tax base.*