

**Swindon Borough Council**

Finance Department

Civic Offices

Euclid Street

Swindon

SN1 2JH

**Website:** [www.swindon.gov.uk](http://www.swindon.gov.uk)

Please reply to: Carole Smith

Telephone no: 01793 465173

**E-mail:** [accountancysupport@swindon.gov.uk](mailto:accountancysupport@swindon.gov.uk)

Our ref: Parish Precepts 2026-27

Date: 27<sup>th</sup> November 2025

**Wroughton Parish Council**

Dear Clerk

**Precept and Related Matters 2026-27**

This letter provides the estimated Council Tax Base for 2026-27 for your town or parish. The taxbase for Swindon Borough Council is due to be considered by Full Council on 15<sup>th</sup> January 2026 and therefore could be subject to change. In the event of any changes you will be notified on 16<sup>th</sup> January 2026.

**Council Tax Base**

The Council Tax Base for your Council for 2026-27 has been calculated as **3,880.1** equivalent band D dwellings. The corresponding figure for 2025-26 was **3,748.5**. This represents a change of **3.5%** which reflects the impact of changes in growth assumptions, the number of households receiving single persons discount and/or other discounts and exemptions.

**Annual Precept**

The precept requirements of the parished areas are governed by Sections 39(2), 41 and 50 of the Local Government Finance Act 1992 (the 1992 Act).

Section 41 of the 1992 Act provides that a parished area may precept upon the billing authority for a financial year. If a precept is issued, it must be issued before 1 March and state the amount payable. In order to meet this timescale and to ensure the council tax bills reflect your agreed precept, I should be grateful if you would arrange to complete the attached precept form and return it to me by Friday, **30<sup>th</sup> January 2026**.

The meeting of Full Council to set the council tax will be on 26<sup>th</sup> February 2026. In the event of your precept demand not being issued to Swindon Borough Council prior to the Council meeting, legislation limits the calculation that can be included for your precept to the higher of the previous 3 years precept figures plus RPI as at September preceding the year for which the precept is being set.

If you think you may have any difficulties meeting this deadline please let me know as soon as possible so that we can discuss options.

**Precepts in Excess of £100,000**

Those parishes who issue precepts in excess of £100,000 will be required to supply details of their budget plans to be published at the same time as the tax demand in the area affected. An additional form has been enclosed for those parishes that fell into this category for 2025-26 and this should be returned with the precept form. An electronic version of the form is also available, please contact my colleague by e-mail at [accountancysupport@swindon.gov.uk](mailto:accountancysupport@swindon.gov.uk) and an electronic version will be returned.

Legislation changes in 2013 means that this information is no longer required to be printed and enclosed with the Council Tax bills and this is the route that Swindon proposes to take should your precept exceed the £100,000 threshold.

**Payments of Precept**

In accordance with the Local Authorities (Funds) (England) Regulations 1992 - Schedule 1, Part 2, paragraphs 8 and 9, you are informed that your Council's precept will be paid in two instalments; 50% before 22<sup>nd</sup> April 2026 and 50% before 23<sup>rd</sup> September 2026. These amounts will be paid directly into the following Bank Account unless you notify me to the contrary before 1<sup>st</sup> April 2026.

**Sort-code: 08-90-12****Account: 61591930**

If you have any queries please contact us.

Yours Sincerely

**Paul Smith****Head of Corporate Finance (Deputy S151 Officer)**