
Report To:	Full Council	Date:	15 December 2025
Contact Officer:	Paula Harrison		
Subject:	West Swindon Parish Precept Setting 2026/27		

1. Introduction

Parish Council funding is raised through the Precept. Each year, the Parish Council's precept is approved and agreed through a process of setting a budget which forecasts the expected expenditure and income for the next financial year. The Precept is collected by Swindon Borough Council on behalf of the Parish Council through Council Tax. It is passed to the Parish Council in two deposits at six monthly intervals.

2. Report Details

- 2.1** The Local Government Act 2003, Part 2, Sections 25 and 26 requires the Council to set a balanced budget and to comply with all statutory requirements contained therein.
- 2.2** Under clause 25 (1), it holds that the Responsible Finance Officer must report on the robustness of the estimates made for the purposes of the calculations and on the adequacy of the proposed financial reserves. The Parish Council is subject to an External Audit each year which will review and query changes in expenditure between financial years.
- 2.3** Councillors must therefore consider the information in this report when making decisions on the budget and then setting of the 2026/27 precept. The Precept amount must be reasonable and must enable the achievement of the Council's objectives and service level responsibilities, maintaining an appropriate level of reserves to secure and provide for the future.
- 2.4** West Swindon Parish Council's expenditure is funded primarily through the annual Parish Precept and its associated reserves. Minor income is sourced from bank interest, grants and grounds maintenance services.
- 2.5** West Swindon Parish Council does not currently have any loans however it is a likely consideration for the future. Parish Council borrowing is mostly undertaken through applications to the Government's Public Works Loan Board. This process can take around six months to complete.
- 2.6** This draft budget and resulting precept requirement has been drawn up by the Parish Manager and Deputy Clerk. The budget has been set based on established fixed costs (or indirect costs/overheads) that are unlikely to change significantly such as rent, rates and lease costs.

2.7 The delivery of outdoor services includes reactive and variable costs such as fuel, equipment, machinery, parts and contractor services which are harder to predict. The Parish Council reviews the previous year's budgets to start from a base line of expenditure using an incremental budgeting approach.

2.8 In regard to setting a budget, the following extract from the Local Government Act 1972 Section 151 applies

“every local authority shall make arrangements for the proper administration of their financial affairs”

2.9 The Parish Council, in setting its precept, must as far as possible take into account the following expenditure;

- Next year's expenditure, including an allowance for contingencies and any changes to service provision;
- Outstanding or committed expenditure incurred in the previous financial year;
- Payments to financial reserves (*Local Government Act 1992 Section 49A*)
- Impact of expected changes to service provision

For 2026/27, the Parish Council is committed to maintaining current levels of service whilst also making ongoing provision for roadside weed control, supporting youth provision, community engagement, community buildings and planning for future premises.

2.10 The Precept formula is based on a figure from Swindon Borough Council confirming the Council Tax Base. West Swindon Parish Council has now been formally notified of the Council Tax Base for 2026/27, this is the equivalent number of Band D properties within the Parish and is a standard calculation provided by the Borough Council. A letter confirming the Tax Base is attached as **Appendix A**.

2.11 For 2026/27 the tax base figure will be **8,797.0** compared with **8799.9** for 2025/26, a change of 0%. This reflects negligible changes in growth assumptions, the number of households receiving single person's discount and/or other discounts and exemptions.

Current Financial Position

2.12 The Parish Council has delivered a consistent standard of service across the Parish during the current financial year. For 2026/27 it is proposing to build on its current performance and continue to make the best use of the multi skilled team members to sustain and enhance the quality of the local environment. Most importantly, the Parish Council will budget for the long term future taking into account premises, community buildings and planned vehicle and machinery replacement.

2.13 The Parish Council has earmarked reserves to cover planned and anticipated expenditure in future years. This includes planned replacement of machines and vehicles. The earmarked reserves also allow funds for specific projects to be secured for delivery at a future time. Within this, the Parish Council seeks to continue to build funds for future premises. A statement on reserves is attached as **Appendix B**.

- 2.14** The proposed budget maintains the Council's commitment to delivering the full range of services provided this year, ensuring continuity for residents while supporting ongoing improvements across the Parish. This includes continued roadside weed control, further investment in play area upgrades, support for local youth activities, enhancements to street scene including Christmas lighting, community celebrations, subway murals, and the installation of new 24-hour defibrillators. Together, these priorities demonstrate the Council's sustained focus on improving the quality of life for residents and maintaining well-cared-for neighbourhoods across West Swindon.

Financial Considerations

- 2.15** West Swindon Parish Council is determined to maintain and improve on the range and standard of services that it delivers across the Parish. The majority of budgets for 2026-27 remain unchanged.
- 2.16** A pressure on the Parish Council relates to premises. In 2026/27, the lease for the Parish Council's office and depot renews for a further five years. Negotiation with the current landlord has resulted in a rent increase of 16.24% which is significantly lower than the 64.5% originally issued. The Parish Council has incurred legal and professional fees as part of the negotiation but has secured stability and reduced rental costs as a result. Work will be ongoing regarding transfer of assets and the aspiration to own a depot base in the future. The new rent is profiled in the budget alongside proposing to earmark **£50,000** to *Building Reserves*.
- 2.17** The staff salaries budget for 2026/27 has been set at **£739,000**, an increase of **£20,532** on the previous year. This uplift reflects the anticipated **3% national pay award** and ensures the Council can meet expected staffing costs across the full financial year. The salaries budget represents approximately **54.4%** of the total proposed budget of £1,359,931, which is consistent with previous years.
- 2.18** A new budget allocation of **£17,000** is proposed to continue developing the Parish Council's Christmas lighting project in future years. This investment will support the replacement, enhancement and planned expansion of festive lighting across the three village centres and other key viewing points, building on the positive community response to this year's displays. The proposed budget represents **1.25%** of the total Council budget of £1,359,931.

3. Precept Proposal 2026/27

- 3.1** West Swindon Parish Council must set its precept by 31st January 2026 in order for Swindon Borough Council to include the information in the annual Council tax bills. The proposed precept for 2026/27 is detailed as a **1.8%** increase as follows:

Table 1.			
Precept 2025/26		Precept Requested 2026/27	
	£1,299,395		£1,322,756
Tax Base	8799.9	Tax Base	8,797
Precept Band D Property	£147.66	Precept Band D Property	£150.36

- 3.2 The change in precept for a **Band D property** is an annual increase of **£2.70** which is a percentage increase: **1.83%** and a cost to a Band D household: **about 5p per week**

Distribution across the Council Tax Bands can be seen in Table 2. below

Table 2.		
	Precept	
Band	2025/26	2026/27
Band A	£98.44	£100.24
Band B	£114.85	£116.95
Band C	£131.25	£133.66
Band D	£147.66	£150.36
Band E	£180.47	£183.78
Band F	£213.29	£217.19
Band G	£246.10	£250.61
Band H	£295.32	£300.73

Detail of the expenditure is set out in **Table 3** with the percentage difference between the two years:

Table 3.	2025/26		2026/27	% Difference
ADMINISTRATION	£29,377.00		£38,756.00	31.93
BUILDING RESERVES	£50,000.00		£50,000.00	0.00
DELIVERY COSTS	£263,425.00		£248,625.00	-5.62
ELECTION EXPENSES	£7,000.00		£7,000.00	0.00
GRANTS & COMMUNITY	£35,750.00		£36,500.00	2.10
LEGAL & INSURANCE FEES	£34,200.00		£37,200.00	8.77
PARISH IMPROVEMENTS	£52,500.00		£76,150.00	45.05
PLAY AREAS	£126,700.00		£126,700.00	0.00
STAFFING	£718,468.00		£739,000.00	2.86
	£1,317,420.00		£1,359,931.00	3.23

Summary:

3.3 A summary of the budget differences is as follows:

- Administration shows an increase primarily due to an adjustment to enable all Councillors in the next newly elected Council to set and agree their allowances
- Building reserves are unchanged, maintaining current long-term asset planning provision
- Delivery costs reduce slightly as a result of efficiency gains and realignment of planning for reserves
- Election expenses remain unchanged as no new requirements are anticipated

- Grants and community funding increase slightly to maintain current support levels while allowing for rising costs
 - Legal and insurance fees rise to reflect updated insurance premiums and expected routine governance and compliance costs
 - Parish improvements see a significant increase due to the addition of a new provision to establish Christmas lighting for future years and creating scope to fund small improvement projects across the Parish
 - Play area budgets remain unchanged to support ongoing renewal across the Parish's 21 play sites
 - Staffing costs increase in line with the anticipated national pay award
 - The overall budget rises by 3.23%, balancing continuity of service with targeted resourcing
- 3.4 A copy of the proposed precept breakdown that is to be submitted to Swindon Borough Council for their website is attached as **Appendix C**.

4. Recommendations

- 4.1 That the draft budget for 2026/27 as detailed in this report is approved.
- 4.2 That the Precept Demand for 2026/27 of **£1,322,756** is approved and the Parish Manager instructed to submit the demand to Swindon Borough Council.