



Ben Stoehr  
South Trumpington Parish Meeting  
clerk@southtrumpington.co.uk

Our ref: **Parish Precepts 2026.27**

20 November 2025

Contact email:

[accountancy@scambs.gov.uk](mailto:accountancy@scambs.gov.uk)

Dear Sir/Madam

**Re: Local Government Finance Act 1992 – Parish Precepts**

This letter is sent to all Town Councils, Parish Councils and Parish Meetings in South Cambridgeshire.

I am writing to advise you of our estimates for the tax base for your parish for 2026-27. This is an opportunity for you to check our estimates of your tax base before we formally set the tax base in December 2025. Please note that there have been some difficulties in forecasting the tax base this year, due to the impact of the uncertain economic environment and new charges which will come into force. This will consist of the introduction of second home charges and the changes to levies for empty properties.

If you have any feedback, please respond by no later than **17 December 2025**. We are currently undertaking additional work to establish the number of properties on larger developments which may affect the final numbers. Those effected will be contacted directly with any changes.

We are also seeking to obtain from you the precept information we need to finalise our budgets.

**Appendix A** is a consultation document setting out proposals for payment of Parish Precepts by the District Council in 2026-27. If you would like to comment on this document, please do so by **17 December 2025**.

Please answer the following questions:

**Question 1**

*Do you wish to comment on the enclosed consultation document Appendix A?*

*If yes, please reply to [dawn.graham@scambs.gov.uk](mailto:dawn.graham@scambs.gov.uk) before **17 December 2025**, otherwise see question 2.*

**Question 2**

*How much will your Council require by way of precept in 2026-27? Please state your requirements as an amount of money.*

Please reply to [accountancy@scambs.gov.uk](mailto:accountancy@scambs.gov.uk) by **30 January 2026**, including **nil** precepts by completing the form **Appendix D**.

The Council is working in conjunction with Cambridgeshire County Council and the Fire and Police Authorities to produce a combined information pack which will be available from the Council's website by the time the Council Tax bills are sent out. Your answers to Question 2 above will provide us with the information required for this information pack to be prepared.

Some Parishes find it helpful to have details of the estimated tax base for the Parish when they determine their precept.

**Appendix B** is a schedule showing the estimated tax base for all the Parishes for 2026-27.

**Appendix C** is explanatory information on how the Council Tax Base is calculated.

**Appendix D** should be completed and returned by ALL parishes with your precept request – even for NIL requests.

Where local councils request £140,000 or more, they are required to provide details of their spending plans by using the template at the bottom of Appendix D. This information is made available to Council Taxpayers in the Council Tax leaflet distributed with the annual bills.

Payment will be made directly to the Parish Council bank account via BACS. If your Parish has changed its bank details in the last year, please complete **Appendix E** and return it with your precept request. The remittance advice will be sent via email – please complete the details in Appendix D.

If you have any queries, please do not hesitate to contact me.

Yours faithfully

**Farzana Ahmed**

Head of Finance

**Aide-memoire:**

Task	Due Date	Completed
Comments/Feedback regarding Consultation (Appendix A) - <i>Optional</i>	17/12/2025	
Comments/Feedback regarding Tax Base to <a href="mailto:dawn.graham@scambs.gov.uk">dawn.graham@scambs.gov.uk</a> (Appendix B) – <i>Optional</i>	17/12/2025	
<b>Parish Precept Requirement (Appendix D)- <i>Essential</i></b> Please return to <a href="mailto:accountancy@scambs.gov.uk">accountancy@scambs.gov.uk</a> by:-	<b>30/01/2026</b>	
Submission of Bank Details (Appendix E) – <i>If changed</i> .	30/01/2026	

## **APPENDIX A**

### **LOCAL GOVERNMENT FINANCE ACT 1992**

#### **PARISH PRECEPTS**

##### **1. CONSULTATION**

1.1 The consultation relating to the payment of precepts covers the: -

- i. frequency of payment.
- ii. dates on which payments are to be made; and
- iii. calculation of each amount.

1.2 Regulations provide that at least 50% of the precept must be paid within 30 days of the start of the financial year and the remaining 50% within 6 months of the start of the financial year. Payment of precepts issued after the beginning of the financial year will be delayed.

1.3 The proposed schedule for the payment of precepts for 2026-27 are as follows: -

- a) The first instalment will be paid by Friday 24 April 2026. In the case of a precept of £25,000 or less, the full precept will be paid. In all other cases the amount of the first instalment will be £25,000 or 50% of the precept, whichever is greater.
- b) Any balance will be paid by 25 September 2026.

1.4 Please let me have any comments you wish to make by the 17 December 2025.

1.5 Please submit your Parish precepts no later than the 30 January 2026.

##### **2. PARISH & TOWN COUNCIL ELECTIONS**

2.1 All Parish (and Town) Councils in South Cambridgeshire will have elections in May 2026.

2.2 SCDC will invoice Parishes in respect of the costs of running 2026 parish elections. Parishes should ensure they have budgeted for these costs.

2.3 Parish elections in 2026 are scheduled to take place alongside District Council elections, and the costs will be shared as appropriate.

2.4 There has been some media speculation that due to Local Government Reorganisation (LGR) the government may decide to cancel District Council elections. We currently expect that district council elections will go ahead – if that position changes, we will let parish and town councils know as soon as possible. If the government do decide to cancel district elections, it is likely that parish and town council elections will still take place.

2.5 It is not possible to predict the exact cost of a Parish Council election. As a rule the costs of a contested election will be charged on the following basis (if combined with a district council poll):

- A 50% share of the costs where the charge relates to a shared cost, such as polling station rent, staffing costs and poll cards
- All costs where separate provision is made for the parish, such as nominations, postal voting costs and ballot paper printing

2.6 The costs of elections have increased significantly over the last few years. Assuming that any Parish Election is held alongside a contested District Council election, parishes may expect to see the below approximate recharge:

<b>Parish, Town or Parish Ward Electorate</b>	<b>Potential approximate recharge</b>
0 – 1000	£1,000 - £1,500
1001 – 2000	£2,000 - £2,500
2001 – 3000	£3,000 - £3,500
3001 – 4000	£4,000 - £4,500
4000+	Costs will rise in line with size of electorate

2.7 Many variable factors can affect the cost of running an election. The figures above are rough estimates only. If the election is not combined with a district council election, the cost will be higher

2.8 In the event of an uncontested Parish Council election (i.e. fewer candidates than seats), the Council will charge a nominal amount to cover the administration of nominations and the services of the Returning Officer. This charge will be £15 per parish seat

2.9 If a Parish has an unscheduled by-election in 2026, it is likely that 100% of the costs of that election will need to be recharged to the Parish Council

2.10 The Elections Team will be in touch with clerks early in the new year regarding procedural matters. In the meantime, any questions on 2026 elections should be directed to [elections@scambs.gov.uk](mailto:elections@scambs.gov.uk).

### **3. LOCAL COUNCIL TAX SUPPORT**

3.1 It is expected that there will be some small changes to LCTS scheme which will improve the administration process. The current scheme will likely increase by CPI as at September 2025 (3.8%) from 1 April 2026.

## APPENDIX B

### COUNCIL TAX BASE - 2026/27

Parish	Tax Base	Parish	Taxbase
Great Abington	486.6	Horningsea	167.1
Little Abington	271.1	Horseheath	224.1
Abington Pigotts	76.5	Ickleton	355.6
Arrington	174.9	Impington	1,638.3
Babraham	125.3	Kingston	143.3
Balsham	761.8	Knapwell	50.9
Bar Hill	1,501.4	Landbeach	415.3
Barrington	701.6	Linton	1,883.9
Bartlow	57.9	Litlington	364.0
Barton	390.7	Lolworth	78.1
Bassingbourn	1,272.8	Longstanton	1,193.7
Bourn	451.9	Longstowe	91.7
Boxworth	103.0	Madingley	119.9
Caldecote	947.7	Melbourn	2,257.8
Cambourne	4,678.0	Meldreth	857.4
Carlton	97.2	Milton	1,777.8
Castle Camps	286.4	Guilden Morden	470.8
Caxton	262.3	Steeple Morden	552.8
Childerley	11.6	Newton	193.2
Chishill	332.9	Northstowe	1677.8
Comberton	925.4	Oakington/Westwick	612.0
Conington	63.0	Orchard Park	877.8
Coton	386.3	Orwell	537.4
Cottenham	2,813.9	Over	1,281.0
Croxton	79.0	Pampisford	157.6
Croydon	112.6	Papworth Everard	1,448.0
Dry Drayton	335.7	Papworth St Agnes	32.9
Duxford	771.2	Rampton	210.5
Elsworth	314.9	Sawston	2,845.6
Eltisley	187.9	Great Shelford	2,093.7
Great Eversden	127.1	Little Shelford	399.3
Little Eversden	274.0	Shepreth	375.9
Fen Ditton	892.7	Shingay-cum-Wendy	77.4
Fen Drayton	423.9	Shudy Camps	151.8
Fowlmere	599.4	Stapleford	1,044.6
Foxton	578.5	Stow-cum-Quy	218.5
Fulbourn	2,127.0	Swavesey	1,101.0
Gamlingay	1,597.6	Tadlow	81.6
Girton	2,329.4	Teversham	1,189.8
Little Gransden	153.1	Thriplow	503.0
Grantchester	257.8	Toft	352.9
Graveley	95.1	South Trimpington	516.6
Hardwick	1,197.6	Waterbeach	2,126.2
Harlton	153.4	Weston Colville	207.8
Harston	853.0	West Wickham	199.3
Haslingfield	735.2	West Wrattling	234.9
Hatley	94.3	Whaddon	227.0
Hauxton	606.5	Whittlesford	837.0
Heydon	125.5	Great Wilbraham	296.8
Hildersham	99.6	Little Wilbraham	209.9
Hinxton	165.8	Willingham	1,760.8
Histon	1,822.8	Wimpole	152.3
		<b>DISTRICT TOTAL</b>	<b>71,165.2</b>

CALCULATION OF COUNCIL TAX BASE

1. All dwellings in the Parish are assessed by the Valuation Office, part of Revenue and Customs, and placed in the following bands:

<u>Valuation Band</u>		<u>Range of Values</u> <u>(at 1991 prices)</u>
A	up to	£40,000
B		£40,001 - £ 52,000
C		£52,001 - £ 68,000
D		£68,001 - £ 88,000
E		£88,001 - £120,000
F		£120,001 - £160,000
G		£160,001 - £320,000
H	more than	£320,000

2. The number of dwellings in each band is then adjusted to take account of:
- a) reductions in the number of dwellings
    - exempt dwellings
    - diplomats' dwellings (if any)
    - demolitions
  
  - b) additions to the number of dwelling
    - Ministry of Defence properties (if any)
    - Dwellings awaiting banding
    - New dwellings to be completed and occupied before the end of the next financial year
  
  - c) Adjustments
    - reductions in banding for disabled persons
    - 25% discount for single adults for Council Tax purposes

3. The adjusted number of dwellings in each band is then expressed as a single figure known as “band D equivalents” by multiplying by the relevant fraction:

<u>Valuation Band</u>	<u>Relevant Fraction</u>
A-	5/9
A	6/9
B	7/9
C	8/9
D	9/9
E	11/9
F	13/9
G	15/9
H	18/9

4. The District Council prudently estimates an allowance for losses on collection which is 0.6% for the next financial year. This percentage reduction is applied to the number of band D equivalents in the previous paragraph to arrive at the tax base for tax setting purposes.
5. The Parish precept divided by the tax base will give the Council Tax to cover Parish Council expenditure for a band D property occupied by two or more adults. The Council Tax for dwellings in other bands is calculated by multiplying by the relevant fractions in paragraph 3.
6. A similar calculation, using the same tax base, is also required for the District council, the County Council and the Police and Fire Authorities. Council Tax setting by the District involves the aggregation of all five calculations to arrive at the total Council Tax bill levied to meet the net expenditure of the Parish, District, County, Fire and Police.
7. The actual Council Tax payable will be reduced if discounts (paragraph 2c) and/or council tax benefits for persons on low incomes apply.
8. An illustration of the tax base calculation is shown on the next sheet:

<b>South Trumpington Parish Meeting</b>	<b>2026-27 Band D Equivalents</b>
Number of Properties as at October 2025	622
<b>Actual Tax Base on 06.10.2025</b>	<b>568.2</b>
Expected New Properties Chargeable for whole year	2.4
Expected New Properties Chargeable for part of the year	0.0
Add changes to Discounts and Disregards	6.9
Less Discount under LCTS	-59.5
Less Provision for uncollectable (0.6%)	-1.4
<b>Tax Base for the Year</b>	<b>516.6</b>

## Appendix D

### **Parish Precept Requirement 2026-27**

(to be completed by **all** parishes and **returned by 30/01/2026** including where a **NIL** precept is set)

Please return to: - [accountancy@scambsgov.uk](mailto:accountancy@scambsgov.uk)

**Parish:** South Trumpington Parish Meeting

**Amount required [words]:**

**Amount required [figures]:** £

**Name:**

**Position:**

Please complete contact details for enquiries regarding the precept:

**Telephone:**

**Email for remittance advice:**

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Where local councils request a precept of **£140,000 or more** from their taxpayers they are required to provide more detail of their spending plans, a template is provided below to assist you, this information will then be included in the Council Tax leaflet distributed to residents with the annual council tax bills.

South Trumpington Parish Meeting	2025-26 Gross Expenditure £	2025-26 Net Expenditure £	2026-27 Gross Expenditure £	2026-27 Net Expenditure £
Cultural, Environmental and Planning				
Highways, Footpaths and Lighting				
Democratic Representation				
Corporate Management				
Capital Projects				
<b>Total</b>				
Contribution from balances				
<b>Amount of Precept</b>				

**BANK DETAILS (if changed)**

If the bank details change throughout the year, please advise: -  
[Accounts.payable@scambs.gov.uk](mailto:Accounts.payable@scambs.gov.uk)

South Cambridgeshire District Council, Accountancy Service, Cambourne Business Park, Cambourne, Cambridge, CB23 6EA

**Parish:**South Trumpington Parish Meeting

**Address:**.....  
.....  
.....  
.....

**Bank/Building Society**.....

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 Sort Code

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 Account no

**E-mail address for remittance advice**.....

Contact name.....

Contact telephone number.....

Fax number.....

**Authorised signatories:**

Signed.....

Position.....

Signed.....

Position.....

Date.....

# TAXBASE FACTSHEET

## South Cambs District Council

### 1.What is the Tax base?

This is the average number of band D equivalent properties within your Town/Parish.

### 2.How the Tax base is calculated

The tax base is produced from the Council Tax system.

All dwellings in the Parish are assessed by the Valuation Office, part of Revenue and Customs, and placed in the following bands:

<u>Valuation Band</u>		<u>Range of Values</u> <u>(at 1991 prices)</u>
A	up to	£40,000
B		£40,001 - £ 52,000
C		£52,001 - £ 68,000
D		£68,001 - £ 88,000
E		£88,001 - £120,000
F		£120,001 -£160,000
G		£160,001 -£320,000
H	over	£320,000

The number of dwellings in each band is then adjusted to take account of:

- a) reductions in the number of dwellings, eg exempt, demolitions.
- b) additions to the number of dwellingeg new builds.
- c) Adjustmentseg single occupancy discounts.

The properties are then translated into band D equivalent's using the ratios below:

Band A 6/9ths	Band B 7/9ths
Band C 8/9ths	<b>Band D 9/9 (1)(one whole)</b>
Band E 11/9ths	Band F 13/9ths
Band G 15/9ths	Band H 18/9ths

Finally, we add on the estimated number of Band D equivalents to be built in the year and apply an allowance for losses on collection rate.

This then gives us the total number of band D equivalent properties to use for the tax base.

### **3. What is the Tax base used for?**

The tax base is used to calculate the Band D charge for each Town/Parish. This is done by dividing the total precept requirement by the tax base. This figure will be compared to the previous year's band D charge and published on the Council's website.

A common query is when the parish have set their precept at the same monetary value as the previous year but find that their charge per band D property has gone up. This will be due to the tax base having gone down i.e. number of properties we can collect from has gone down.

### **4. Why might the Tax base go down?**

The tax base could go down due to more properties in that Town/Parish claiming for discounts, most commonly an increase in the number of properties claiming single occupancy discount. Other factors include homes being demolished, becoming empty, becoming second homes, boundary changes or a change in collection rate.

### **5. Who decides the precept?**

The precept should be approved at the Parish Council's appropriate budget setting committee and a record kept of the approval.

The Appendix D form should be completed, signed and emailed to [accountancy@scambbs.gov.uk](mailto:accountancy@scambbs.gov.uk)

### **6. Deadline for confirmation of your Precept Requirement**

The deadline for Precept Requirements is sometime around the end of January. This is to ensure that all the data is available for setting the Council Tax which is done by the middle of February.

Council Tax cannot be set without precept requirement from **all** Parish Councils, Police and Fire Authorities, Cambridgeshire County Council, Cambridgeshire and Peterborough Combined Authority and South Cambs District Council.

The Law requires that a Town/Parish must confirm even when their precept is nil. All Precept Requirements submitted must be signed.

A delay in Council Tax setting has a massive impact on billing to the public and payment of precepts.

It is imperative that Parish arrange their budget setting meetings appropriately so that they can meet the precept requirement deadline.

### **7. Payment of Precept**

Half of the precept will be paid by the end of April and the other half by the end of September.

### **8. How will the Precept be paid**

Payment will be made by BACS directly into the Town/Parish bank account.

Any changes to bank account must be notified on headed paper to: [Accounts.Payable@scams.gov.uk](mailto:Accounts.Payable@scams.gov.uk)

### **9. Parishes with a precept greater than £140k**

If a Parish has a precept requirement greater than £140,000 they are required to provide a breakdown of expenditure and income to the public. This is published on our website <https://www.scams.gov.uk/council-tax/financial-information/parishes-with-yearly-expenditure-over-140k/>

Please complete the Appendix D with the appropriate information.