

**Draft Budget and Precept Request for 2026/27
For Derry Hill and Studley Parish Council**

1. Introduction

- 1.1 Wiltshire Council has not yet issued its timetable for precept requests for 2022/27. However, it is expected that the tax base for 2026/27 will be sent out in November, and the deadline for parish councils to confirm their precept requirement will be in January.
- 1.2 This Precept Request will be the second one for the future Derry Hill and Studley Parish Council. The purpose of this paper is to present the first draft of the Budget for 2026/27 to Council for early review ahead of formal approval at the Parish Council meeting of 8th December.

2. Background

- 2.1 The Budgets and Precept Requests for Derry Hill & Studley Parish Council and the former Calne Without Parish Council for the previous four years have been:

Year	Budget	Precept Request	Annual Precept for Band D Property
2025/26	£44,046	£44,046	£52.95
2024/25	£36,683	£32,980	£21.72
2023/24	£32,097	£32,097	£21.72
2022/23	£30,633	£30,633	£21.72

Notes:

1. The large budget increase in 25/26 was due to boundary changes and a smaller tax base.
2. The Budget for 2024/25 was part-funded from interest on Council Reserves.
3. Small budget increases have been accommodated, without increasing the Precept for each property due to an increasing tax base following new developments.

- 2.2 The Budget and Precept Request for 2026/27 will be the second for the new Derry Hill and Studley Parish Council following the implementation of the Community Governance Review changes.

- 2.3 Significant considerations for the budget and precept request include:

- a) There is likely to be a further reduction in tax base for the new Council due to administrative errors in the redistribution of properties during the boundary review process. We are awaiting (early) indication of the correct tax base from Wiltshire Council,
- b) As a council we have taken on the publication of inSPIRE magazine and the financial implications of that.
- c) We are imminently due two further CIL payments, totalling just over £10,000, This must be taken into account when looking at the £5000 we requested last year to support council projects
- d) Now that all the reserves have been redistributed, Income from interest will significantly reduce, as the Council will have considerably lower financial reserves.

- e) Consideration must be given to how we wish to fund grants to community groups.
£5000 was last year added to precept to fund this grant making.

3. Draft Budget for Derry Hill & Studley Parish Council 2025/26

3.1 The following Draft Budget for Running Costs has been prepared by the Finance Committee.
(A spreadsheet version will also be circulated for ease of reference):

Spending Category	Actual Spend 2021-22	Actual Spend 2022-23	Actual Spend 2023-24	Approved Budget 2024-25	Approved Budget 2025-26	Spend to Date (Apr to sep '25)	Commentary	Proposed Budget 2026-27 Current cost base	Inflation Allowance	Proposed Budget 2026-27
Training	£1,606.61	£418.45	£1,301.36	£1,500.00	£1,500.00	£555.00	ongoing training only required so reduced budget	£1,000.00	0.00%	£1,000.00
Hall Hire	£270.99	£530.80	£797.60	£735.00	£450.00	£117.20	10 full council meetings, 4 finance committee meetings, 1 HR meeting, 1 annual meeting, 2.5 hours each, current rate 12.45/hour	£497.92	2.50%	£510.37
Clerk	£11,970.11	£13,737.68	£15,604.45	£17,644.23	£18,838.30	£11,478.45	Updated for 2026/27 pay rate. Have included for pension uplift and NI employer contribution, Have allowed for 2026/27 as inflation allowance.	£19,054.94	3.50%	£19,721.86
Insurance	£780.14	£712.28	£747.18	£747.18	£850.00	£817.49	second year of a three year term, 817.49	£817.49	0.00%	£817.49
Audit	£456.00	£595.00	£530.00	£556.50	£445.88	£235.00	Audit costs: Internal: £225 External: income related - £210 for £25-50k; £315 for £50-£100k; £420 for £100-£200k. (Fee scale updated with revised rates.)	£540.00	2.50%	£553.50
IT Services	£2,954.60	£1,395.99	£2,872.92				Ongoing costs of: Web hosting @ £99.00; Office 365 Business Standard Licence @ £135.36; ESET Anti Virus Licence @ £10.50; SSL Certificate @ £50.00; Office 365 E1 Licence x 2 @ £172.80; ICO Registration @ £47.00; Doc Library plugin @ £74.80; Remote IT support - assume £1,000 based on pay-as-you-go arrangement as new cllrs will require onboarding canva 100	£1,689.46	2.50%	£1,731.70
IT Development	£1,958.16	£949.12					Website maintenance & limited development & support at £150 per quarter. Scribe at £345.80 per annum licence Parish Online at £128	£1,076.50	2.50%	£1,103.41
Email System	£944.09	£873.60					10 x £64.09 for MS365 Business Basic.	£640.90	2.50%	£656.92
IT and email provision			£2,872.92	£3,900.87	£3,384.61	£841.46				
Bin Emptying	£1,377.00	£1,290.00	£2,157.00	£4,212.00	£2,106.00	£708.18	7 bins emptied weekly 5 dog waste bins @£6.50 2 rubbish bins @£4.00	£2,106.00	2.50%	£2,158.65
Election Provision	£646.03	£0.00	£0.00	£0.00	£500.00	£0.00	Assume that new council will inherit a proportion of the current election reserve, but may need to replenish following May25 elections.	£500.00	0.00%	£500.00
Petty Cash	£113.89	£132.98	£1.46	£100.00	£0.00	£0.00	Reduced to £0	£0.00	0.00%	£0.00
Equipment and Facility Inspection and Maintenance	£453.95	£1,234.41	£2,483.56	£2,834.12	£1,511.88	£2,040.23	decided at finance committee june 25 to create a maintenance reserve of £1500, overspent this year so starting afresh requesting full amount of £1500	£1,500.00	0.00%	£1,500.00
Credit Card & bank charges	£37.38	£183.22	£32.00	£32.00	£83.00	£49.00	Cost of credit card = £32 per year. Have added for bank charges at £4.25 per month	£83.00	0.00%	£83.00
Office Supplies			£281.80	£300.00	£300.00	£123.33	reduced to £250,	£250.00	0.00%	£250.00
Society of Local Council Clerks (SLCC)	£208.00	£171.00	£177.00	£185.85	£187.58	£190.00	Allow for last year + inflation	£190.00	2.50%	£194.75
Wiltshire Association of Local Councils (WALC)	£1,054.04	£883.19	£890.93	£935.48	£565.00	£634.76	Revised estimate based on smaller parish.	£634.76	2.50%	£650.63
Public Participation, Exhibitions, Events, Advertising and Communication	£1,842.21	£2,015.09	£3,938.13	£3,000.00	£1,640.00	£1,598.65	Remembrance Sunday road closure @ £987 reduced printing cost as most messages can go in inspire magazine	£1,300.00	2.50%	£1,332.50
Projects: Running costs	£0.00	£25.00	£0.00	£0.00		£0.00	Not used so far this year.	£0.00	0.00%	£0.00
Chairman's Allowance	£0.00		£0.00	£0.00		£0.00		£0.00	0.00%	£0.00
Accountancy / payroll	£0.00	£135.00	£225.00	£0.00	£184.50	£45.00	Payroll costs at £45/quarter	£180.00	2.50%	£184.50
Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£0.00	0.00%	£0.00
Additional allowance for Playground					£1,500.00	£0.00	grass cutting not needed this first year, but a very dry year, recommend keeping £500 for grass cutting and £1000 for maintenance/replacement reserve	£1,500.00	0.00%	£1,500.00
inspire							additional costs of up to 4 extra paper copies of the magazine	£2,000.00	%	£2,000.00
Community groups grants					£5,000.00	£5,000.00	full grant allocated this year	£5,000.00		£5,000.00
Projects					£5,000.00			£0.00		£0.00
TOTAL	£26,673.20	£25,282.81	£34,913.31	£36,683.23	£44,046.75	£19,433.75		£40,560.97		£41,449.28

Running Costs:

3.1 With the addition of budgets of £5,000 each for Community Grants and Projects, the estimated Precept for a Band D Property would be:

Element	Budget	Last years tax base ¹	Resulting Precept for Band D Property
Running Costs	£36449	831.80	
Grants to Community Groups	£5,000	831.80	
Projects	£5,000	831.80	
Total	£46449	831.80	£55.84

1. It is expected that the tax base will reduce further due to admin errors last year.

3.2 Areas of uncertainty associated with the Draft Budget include:

3.2.1.1 Confirmation of tax base for the future Derry Hill and Studley Parish Council.

4. Recommendation

That the Parish Council considers the draft Budget for 2026/27 for the Derry Hill and Studley Parish Council and identifies changes that it would like to see incorporated into the Final Budget, to be presented for formal approval at the Parish Council Meeting of 8th December 2025.