

**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) The lower tax base (early estimate has been provided since last meeting and this is being used for calculations)
- 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) It was agreed at the last full council meeting that we wish to fund grants to community groups through the precept. £5000 is added again to fund this grant making.

- f) Since the last consideration of the meeting a proposed £1000 support for the community committee has been added to the budget.

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

3.1 The following Draft Budget for Running Costs has been amended since the last council meeting 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 Oct '25)	Commentary	Proposed Budget 2026-27 Current cost base	Inflation Allowance	Proposed Budget 2026-27	Potential Reduction	Comments
Training	£1,606.61	£418.45	£1,301.36	£1,500.00	£1,500.00	£731.00	ongoing training only required so reduced budget	£1,000.00	0.00%	£1,000.00	£0.00	
Hall Hire	£270.99	£530.80	£797.60	£735.00	£450.00	£261.80	(19) 10 full council meetings, 4 finance committee meetings, 1 HR meeting, 1 annual meeting, 3 engagement and participation meeting 2.5 hours each, current rate 12.45/hour	£591.37	2.50%	£606.15	£0.00	
Clerk	£11,970.11	£13,737.68	£15,604.45	£17,644.23	£18,838.30	£9,395.87	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	£0.00	Salary: £18.85/hr x 15hrs/wk x 52wks/yr + 19.7% uplift for pension + employer contribution at (Salary - £5,000) * 15% might need to be reviewed once we see what impact inspire magazine has on hours. (haven't included the 2 hours approved overtime allowed by staff contract.
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	£0.00	
Audit	£456.00	£595.00	£530.00	£556.50	£445.88	£655.00	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	£0.00	internal audit costs the same, extrnal audit costs £315 income ove £50,000 with CIL money.
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	£0.00	
IT Development	£1,958.16	£949.12					Website maintenance & limited development & support at £150 per quarter. Scribe at £444 per annum licence Parish Online at £128	£1,172.00	2.50%	£1,201.30	£0.00	price of scribe amended to £444, advised of price rise 16/10/25
Email System	£944.09	£873.60					10 x £64.09 for MS365 Business Basic.	£640.90	2.50%	£656.92	£0.00	
IT and email provision			£2,872.92	£3,900.87	£3,384.61	£991.46						
Bin Emptying	£1,377.00	£1,290.00	£2,157.00	£4,212.00	£2,106.00	£1,072.68	7 bins emptied weekly 5 dog waste bins @£6.50 2 rubbish bins @£4.00	£2,106.00	2.50%	£2,158.65	£0.00	
Election Provision	£646.03	£0.00	£0.00	£0.00	£500.00	£760.00	Assume that new council will inherit a proportion of the current election reserve, but may need to replenish following May 25 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	£0.00	
Equipment and Facility Inspection and Maintenance	£453.95	£1,234.41	£2,483.56	£2,834.12	£1,511.88	£2,221.05	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	£0.00	
Credit Card & bank charges	£37.38	£183.22	£32.00	£32.00	£83.00	£57.50	Cost of credit card = £32 per year. Have added for bank charges at £4.25 per month	£83.00	0.00%	£83.00	£0.00	
Office Supplies			£281.80	£300.00	£300.00	£143.33	reduced to £250.	£250.00	0.00%	£250.00	£0.00	
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	£0.00	
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	£0.00	
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	£0.00	do we need to create a new budget line for inspire and remove it from this line? Additional printing costs not needed as can now include our message in inspire magazine.
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	£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	£0.00	
inspire						£548.00	additional costs of up to 4 extra paper copies of the magazine	£2,400.00	%	£2,400.00		small increase in the amount requested to cover inSPIRE, instead we could allocate the interest accrued over the last year from savings accounts.
Community groups grants					£5,000.00	£5,000.00	full grant allocated this year	£5,000.00		£5,000.00		
Projects					£5,000.00							is project line needed given CIL payments received this year.
Community Committee support								£1,000.00		£1,000.00		
TOTAL	£26,673.20	£25,282.81	£34,913.31	£36,683.23	£44,046.75	£19,575.59		£42,149.92		£43,042.96		
							Change to 25/26 Budget:	-4.3%		-2.3%		
							Estimated Tax Base of New Parish			772.47		initial indication from WC of tax base
							Estimated Precept charge for New Parish:			£55.72		For a Band D Property
							%age increase:			5%		Against 2025/26 band D rate of £52.95

Element	Budget	Early estimate from Wiltshire Council of this years tax base	Resulting Precept for Band D Property
Running Costs	£38043	772.47	
Grants to Community Groups	£5,000	772.47	
Total	£43043	772.47	£55.72

Comparisons with other local councils. (25/26)

Parish or Town Council	Precept for band D property for 2025/26 £ per year
Chippenham Town Council	£321.28
Calne Town Council	£260.19
Chippenham Without Parish Council	£130.36
Bromham Parish Council	£98.61
Rowde Parish Council	£97.73
Lacock Parish Council	£79.50
Compton Bassett Parish Council	£70.12
Derry Hill and Studley Parish Council	£52.95
Cherhill Parish Council	£49.21
Hilmarton Parish Council	£42.27
Heddington Parish Council	£41.25
Bremhill Parish Council	£36.22

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.