

**Draft Budget and Precept Request for 2025/26  
For Derry Hill and Studley Parish Council**

**1. Introduction**

- 1.1 The first draft of the proposed Budget for 2025/26 for the future Derry Hill and Studley Parish Council was presented to Council for review and comment on 14<sup>th</sup> October 2024. The paper presented can be found using the following link: <https://calnewwithout-pc.gov.uk/wp-content/uploads/2024/10/Draft-Budget-for-2025-26-14Oct24.pdf> .
- 1.2 Further review and development of the draft Budget has taken place since the meeting, including review at Finance Committee on 4<sup>th</sup> November. This paper sets out the revised draft and provides a further opportunity for review and comment.
- 1.3 The final Budget and Precept Request will be presented to Council for formal approval on 9<sup>th</sup> December 2024, to allow the timely submission of the Council's Precept Request to Wiltshire Council.

**2. Amendments made to the draft Budget**

- 2.1 The following amendments have been made in this iteration of the draft Budget:
- The assumed Tax Base has been revised, based on an estimate received from Wiltshire Council on 24<sup>th</sup> October. This is estimated at 831.8 (compared to the current tax base of Calne Without Parish Council for 2024/25 of 1,518.42). This estimate is higher than we had allowed in the previous draft.
  - Bin emptying costs have been revised to reflect a quotation received from Idverde of £221.76 per month for 6 bins. This equates to £8.53 per bin empty and is significantly higher than we have previously been paying. The allowance for the new bin for the play area has also been revised to reflect this rate.
  - The Parish Clerk's current salary has been revised following the national pay settlement, replacing the previous assumption. (This resulted in minimal change.)
  - The Budget has been revised to allow for the revised employer National Insurance contribution at 15% of salary above a £5,000 threshold. (This had previously been omitted in error.) It is currently unclear how these changes apply to parish council employees, with clarification being sought by NALC.
  - The Budget has been revised to reflect the actual cost of this year's Remembrance Sunday road closure costs at £944.
  - Bank charges have been included £4.25 per month, as recently advised by Lloyd's Bank.
  - The previous £50 allowance for Petty Cash has been removed as it was considered to be adequately covered by Office Supplies.

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

3.1 The updated Draft Budget for Running Costs is detailed below (a spreadsheet version will also be circulated for ease of reference):

Spending Category	Actual Spend 2020-21	Actual Spend 2021-22	Actual Spend 2022-23	Actual Spend 2023-24	Approved Budget 2024-25	Spend to Date (Apr to Oct '24)	Commentary	Proposed Budget 2025-26 Current cost base	Inflation Allowance	Proposed Budget 2025-26
Training	£348.00	£1,606.61	£418.45	£1,301.36	£1,500.00	£152.68	Reduced number of councillors, but maintained at £1,500 as will need to fund training of new councillors.	£1,500.00	0.00%	£1,500.00
Hall Hire	£265.02	£270.99	£530.80	£797.60	£735.00	£309.38	Hall hire costs unlikely to change.	£800.00	2.50%	£820.00
Clerk	£9,344.39	£11,970.11	£13,737.68	£15,604.45	£17,644.23	£10,210.82	Updated for 2024/25 pay rate. Have included for pension uplift and NI employer contribution (to be confirmed). Have allowed for 2025/26 as inflation allowance.	£17,941.24	5.00%	£18,838.30
Insurance	£751.70	£780.14	£712.28	£747.18	£747.18	£755.21	First year out of agreement reduced size of council, best guess	£850.00	0.00%	£850.00
Audit	£690.00	£456.00	£595.00	£530.00	£556.50	£540.00	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.)	£435.00	2.50%	£445.88
IT Services	£3,253.39	£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 @ £35.00; Doc Library plugin @ £94.80; Remote IT support - assume £1,000 based on pay-as-you-go arrangement as new clrs will require onboarding	£1,597.46	2.50%	£1,637.40
IT Development	£394.80	£1,958.16	£949.12				Website maintenance & limited development & support at £150 per quarter. Scribe at £345.80 per annum licence Parish Online at £115.20	£1,063.70	2.50%	£1,090.29
Email System	£670.46	£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	£1,725.44				
Bin Emptying	£1,272.00	£1,377.00	£1,290.00	£2,157.00	£4,212.00	£1,186.08	Six bins emptied weekly. Have been quoted £221.76/month which equates to £8.53 per bin empty.	£2,661.12	0.00%	£2,661.12
Election Provision	£121.74	£646.03	£0.00	£0.00	£0.00	£0.00	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	£197.86	£113.89	£132.98	£1.46	£100.00	£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	£736.29	Goal post inspection by RoSPA @ £75 Noticeboard maintenance @ £85 each x 4nr Litter bin lids @ 2 x £30 Other (e.g. SID batteries) @ £1000 for unforeseen works	£1,475.00	2.50%	£1,511.88
Credit Card & bank charges		£37.38	£183.22	£32.00	£32.00	£32.00	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	£101.24	Maintained at £300 for envelopes, paper, toner, stamps, phone costs, stationery, as unlikely to significantly reduce.	£300.00	0.00%	£300.00
Society of Local Council Clerks (SLCC)	£126.00	£208.00	£171.00	£177.00	£185.85	£183.00	Allow for last year + inflation	£183.00	2.50%	£187.58
Wiltshire Association of Local Councils (WALC)	£1,046.38	£1,054.04	£883.19	£890.93	£935.48	£921.57	Allow for last year + inflation	£935.48	2.50%	£958.87
Public Participation, Exhibitions, Events, Advertising and Communication	£310.00	£1,842.21	£2,015.09	£3,938.13	£3,000.00	£1,270.07	Remembrance Sunday road closure @ £944. inSPIRE magazine @ £360. Increase to £1,600 for additional printing costs.	£1,600.00	2.50%	£1,640.00
Projects: Running costs	£11.00	£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	£59.68	£0.00		£0.00	£0.00	£0.00		£0.00	0.00%	£0.00
Accountancy / payroll	£61.00	£0.00	£135.00	£225.00	£0.00	£90.00	Payroll costs at £45/quarter	£180.00	2.50%	£184.50
Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00		£500.00	0.00%	£500.00
Additional allowance for Playground							Allow for estimated ballpark costs of £500 for grasscutting; £1,000 contribution to maintenance reserve; bin-emptying at £8.53 per week.	£1,943.56	0.00%	£1,943.56
<b>TOTAL</b>	<b>£18,923.42</b>	<b>£26,673.20</b>	<b>£25,282.81</b>	<b>£34,913.31</b>	<b>£36,683.23</b>	<b>£18,213.78</b>		<b>£35,189.46</b>		<b>£36,309.29</b>

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

Element	Budget	Estimated Future Tax Base <sup>1</sup>	Resulting Precept for Band D Property
Running Costs	£36,309	831.80	£43.65
Grants to Community Groups	£5,000	831.80	£6.01
Projects	£5,000	831.80	£6.01
<b>Total</b>	<b>£46,309</b>	<b>831.80</b>	<b>£55.67</b>

1. Estimated tax base as advised by Wiltshire Council on 24<sup>th</sup> October.

3.3 Areas of uncertainty associated with the Draft Budget include:

- Final confirmation of tax base for the future Derry Hill and Studley Parish Council. This is expected to be received on Friday 8<sup>th</sup> November.
- Clarification around the application of employer's National Insurance Contributions following national changes in the Autumn Budget.
- Volatility of pricing for bin emptying costs.
- The value of the Parish Council's contribution, if any, towards the May 2025 local elections.
- Costs associated with the proposed play equipment. An allowance has been included for grass cutting and a contribution towards a future maintenance/replacement reserve.

**4. Recommendation**

- 4.1 It is recommended that the Parish Council considers the revised draft Budget for 2025/26 for the future 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 9th December 2024.