Winterborne Farringdon Parish Council Precept calculation for financial year 2026-27

This short paper sets out the council's approach to setting its precept for the coming financial year. This is a reasonably straightforward process, achieved each year with the following steps:

a) Budgeting for the financial year to come (the requirement)
b) Understanding the council's current financial position (generally the bank balance in hand)
c) Estimating the payments yet to be made in this financial year (ending on 31st March 2026)
d) Subtracting the payments yet to be made from the bank balance giving the expected surplus with which we will end the year
e) Subtracting the surplus from the requirement to produce the non-rounded precept
f) Rounding this up to the nearest ten pounds to produce the actual precept figure.

For the coming financial year this can be expressed as per the table on the final page of this report.

Notes

Expenditure

The council has had to replace the grit bin at Winterborne Monkton this year after it was damaged, this has resulted in unavoidable in-year expense that was not budgeted and will need to be reclaimed through the precept.

Clerk's pay

As with previous years I have drawn up two options, **option one** to retain the clerk's pay as is (£13.69 per hour, £2855 in total), and **option two** to increase the clerk's pay in line with the Local Government Pay Services Agreement 2025[1] (£14.13 per hour, £2946 in total). The clerk's pay is determined from grade SCP9 of the agreement and pro-rata-ed down to a nominal four

1 https://www.local.gov.uk/our-support/workforce-and-hr-support/local-government-services/local-government-services-pay-2

hours per week. Both sums are inclusive of the PAYE contributions made to HMRC for the clerk's employment.

Factors in favour of option one - lower precept rise for residents
Factors in favour of option two - pay remains in line with set agreements, slow and steady precept rises are less problematic than a single large increase to catch up in the future

Insurance

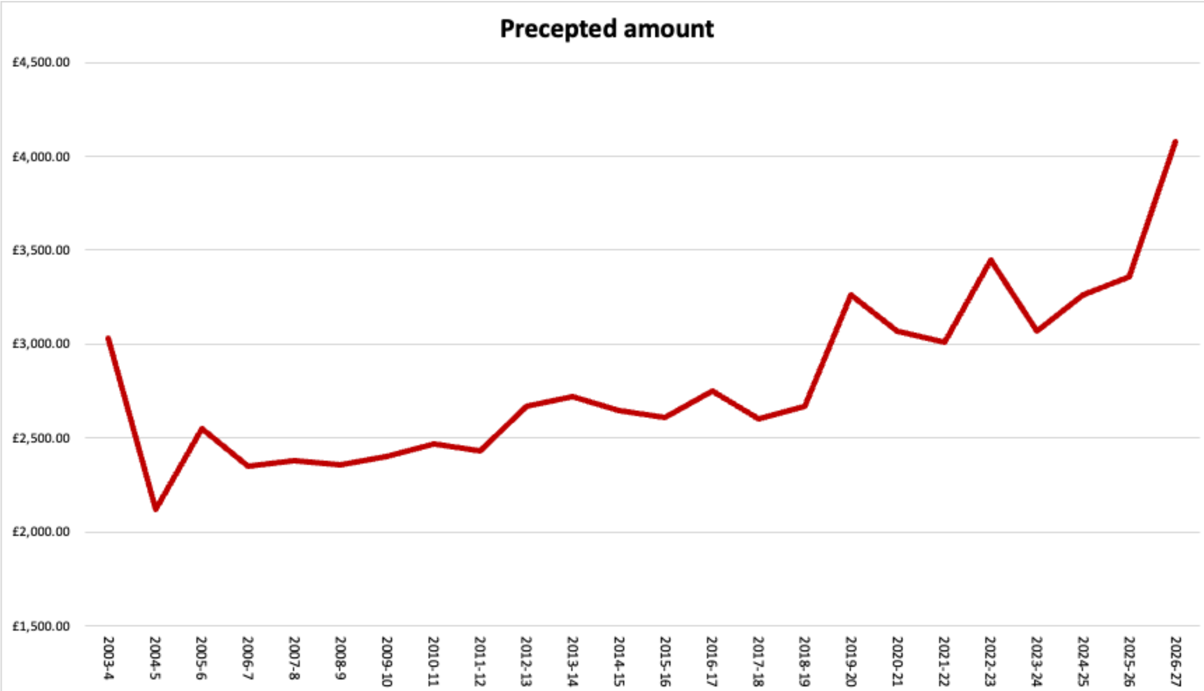
I have increased the budgeted figure for insurance from £330 to £400 following last year's rise in insurance premiums - councillors may remember we avoided some of the increase by changing insurers but an increased figure will be more in line with an estimated premium for next year.

Internet domain and email service

Councillors may notice that there is no budgeted figure for the internet domain and email service that we have discussed already this year. This is because DAPTC have recommended the services of a community interest company Parish Online who will provide a basic domain and email service suitable for this council's initial needs for free. There are value-added packages that may be of interest in the future for which we could budget in future years. My recommendation to the council (which will be made under another agenda item) is that the council makes use of this free offer in the first instance.

Trends

This precept will produce a rise for residents of nineteen per cent for option one, or twenty-one per cent for option two. Parish councils are exempt from percentage capped precept rises as while the numbers appear to be large, the sums of money when considering the overall precept (which also includes Dorset Council, Dorset Police and Dorset and Wiltshire Fire and Rescue Service) are fairly small.



Year	Requirement	Balance at Sep/Oct	Payments to yr end	Surplus	Precepted amount	Difference to prev yr	Percentage difference
2003-4	£ 3,283.00	£ 1,640.92	£ 1,378.32	£ 262.60	£ 3,030.00		
2004-5	£ 2,994.00	£ 1,802.09	£ 920.17	£ 881.92	£ 2,120.00	-£ 910.00	-30%
2005-6	£ 3,039.00	£ 1,558.07	£ 1,068.50	£ 489.57	£ 2,550.00	£ 430.00	20%
2006-7	£ 3,059.00	£ 1,777.74	£ 1,068.50	£ 709.24	£ 2,350.00	-£ 200.00	-8%
2007-8	£ 3,104.00	£ 1,814.77	£ 1,084.50	£ 730.27	£ 2,380.00	£ 30.00	1%
2008-9	£ 3,084.00	£ 1,846.50	£ 1,118.25	£ 728.25	£ 2,360.00	-£ 20.00	-1%
2009-10	£ 3,114.00	£ 1,773.54	£ 1,058.25	£ 715.29	£ 2,400.00	£ 40.00	2%
2010-11	£ 2,984.00	£ 1,665.30	£ 1,143.25	£ 522.05	£ 2,470.00	£ 70.00	3%
2011-12	£ 2,984.00	£ 1,701.64	£ 1,143.25	£ 558.39	£ 2,430.00	-£ 40.00	-2%
2012-13	£ 3,189.00	£ 1,523.01	£ 1,003.25	£ 519.76	£ 2,670.00	£ 240.00	10%
2013-14	£ 3,129.00	£ 1,511.13	£ 1,102.00	£ 409.13	£ 2,720.00	£ 50.00	2%
2014-15	£ 3,124.00	£ 1,784.86	£ 1,303.87	£ 480.99	£ 2,650.00	-£ 70.00	-3%
2015-16	£ 3,148.00	£ 3,195.79	£ 2,654.36	£ 541.43	£ 2,610.00	-£ 40.00	-2%
2016-17	£ 3,148.00	£ 1,559.77	£ 1,161.39	£ 398.38	£ 2,750.00	£ 140.00	5%
2017-18	£ 3,148.00	£ 1,620.13	£ 1,066.50	£ 553.63	£ 2,600.00	-£ 150.00	-5%
2018-19	£ 3,202.00	£ 1,576.51	£ 1,036.50	£ 540.01	£ 2,670.00	£ 70.00	3%
2019-20	£ 4,102.00	£ 2,654.39	£ 2,107.00	£ 547.39	£ 3,260.00	£ 590.00	22%
2020-21	£ 4,224.00	£ 3,265.76	£ 2,107.00	£ 1,158.76	£ 3,070.00	-£ 190.00	-6%
2021-22	£ 4,284.00	£ 3,488.75	£ 2,209.00	£ 1,279.75	£ 3,010.00	-£ 60.00	-2%
2022-23	£ 4,284.00	£ 3,331.59	£ 2,279.00	£ 1,052.59	£ 3,450.00	£ 440.00	15%
2023-24	£ 4,632.00	£ 4,178.17	£ 2,614.02	£ 1,564.15	£ 3,070.00	-£ 380.00	-11%
2024-25	£ 4,701.00	£ 3,984.24	£ 2,542.00	£ 1,442.24	£ 3,260.00	£ 190.00	6%
2025-26	£ 4,891.00	£ 4,304.43	£ 2,763.75	£ 1,540.68	£ 3,360.00	£ 100.00	3%
2026-27	£ 5,052.00	£ 4,276.83	£ 3,297.55	£ 979.28	£ 4,080.00	£ 720.00	21%

WINTERBORNE FARRINGDON PARISH COUNCIL
FINANCIAL ESTIMATE FOR PRECEPT 2026-27

	2026-27		2025-26	change
	option 1	option 2		
	pay as-is	2025 pay award[1]		Last year comparison with option 2
Copying & printing	**£ 35.00**	**£ 35.00**	£ 35.00	£ -
Postage	**£ 40.00**	**£ 40.00**	£ 40.00	£ -
Stationery	**£ 20.00**	**£ 20.00**	£ 20.00	£ -
Rental of halls and electricity	**£ 60.00**	**£ 60.00**	£ 60.00	£ -
Insurance	**£ 400.00**	**£ 400.00**	£ 330.00	£ 70.00
Contested election recharge	**£ 700.00**	**£ 700.00**	£ 700.00	£ -
Contingency	**£ 600.00**	**£ 600.00**	£ 600.00	£ -
Clerk Gratuity contingency	**£ 50.00**	**£ 50.00**	£ 50.00	£ -
Parish Clerk Salary	**£ 2,855.00**	**£ 2,946.00**	£ 2,855.00	£ 91.00
DAPTC annual subscription	**£ 100.00**	**£ 100.00**	£ 100.00	£ -
DAPTC training/seminar costs	**£ 40.00**	**£ 40.00**	£ 40.00	£ -
Telephone/internet	**£ 10.00**	**£ 10.00**	£ 10.00	£ -
Bank charges	**£ 51.00**	**£ 51.00**	£ 51.00	£ -
TOTAL REQUIRED 2026-27 (a)	**£ 4,961.00**	**£ 5,052.00**	£ 4,891.00	

Balance at Lloyds Bank 30.10.2025	£ 4,276.83	
Plus expected income	£ -	
TOTAL CURRENT POSITION (b)	**£ 4,276.83**	
<u>Less expected payments by 31.03.26</u>		
Clerk to the Parish Council - salary and PAYE	£ 2,855.00	
Dorset Council - Monkton grit bin	£ 394.80	
Bank charges	£ 12.75	
Rent/electricity	£ 35.00	
LESS TOTAL EXPECTED PAYMENTS (c)	**£ 3,297.55**	
EXPECTED SURPLUS AT 31.03.26 (d)	**£ 979.28**	
	Option 1	Option 2
Amount required for 2026-27	£ 4,961.00	£ 5,052.00
Less expected surplus	- £ 979.28	£ 979.28
Non-rounded precept 2026-27 (e)	£ 3,981.72	£ 4,072.72
Rounding adjustment	8.28	£ 7.28
ACTUAL PRECEPT REQUIRED 2026-27 (f)	**£ 3,990.00**	**£ 4,080.00**
2025-26	£ 3,360.00	£ 3,360.00
Difference	**£ 630.00**	**£ 720.00**
Percentage difference	19%	21%
Band D difference	Not yet issued	
Band D percentage difference	Not yet issued	