

Portreath Parish Council Budget and Precept Recommendation for the year 2025/26

Background

This document looks the budget and forecast expenditure for the year 24/25. Also included are the figures for the forecast income for the year 2025/26, including a recommendation for setting the budget and precept for the year 2025/26.

Public Consultation:

First Consideration of the draft budget was held at the October meeting of the council where budgeting workshops and public consultation events will be scheduled.

Budgeting workshops were held on the following dates

- 21/10/24, 6:30 – 7:30pm
- 02/11/24, 9am – 12 noon
- 18/11/24, 5:30- 6:15pm

The following questions were asked, members of the public were encouraged to email their views to councillors if the community engagement sessions were not convenient.

- Recommended questions: Which 5 areas should the Portreath Parish Council direct its spending in 2024/25
- Should Portreath Parish Council Increase its Precept in 2024/25
- If Portreath Parish Council increases its spending in 2024/25, which areas should see a increase in budget allocation?
- If Portreath Parish Council cuts it spending in 2024/25 which areas should see a reduction in budget allocation?
- Do you have any specific projects that you would like to see Portreath consider for the year 2024/25, or projects that councilors may consider in the longer term?

Budgeting working group meeting were held on the 21st October and on the 18th November where the final budget proposal was finalised.

Community Engagement Log	Date/Evidence
Agenda October meeting Published 2 nd October 2024 - <i>First Consideration of 25/26 Budget</i> - Announcement of Budgeting Workshops, agreeing format, dates, venues and advertising	07/10/24 Full Council Meeting - Agenda 07/10/24 Full Council Meeting - Minutes October 24/25 Budget Review 25/26 Draft Budget Proposal 02/10/24 02/10/24 Facebook Post Agenda Placed in Noticeboards 02/10/24
Posters placed in Noticeboards for budgeting workshops	15/10/24
Budgeting Workshops Advertising on social media	15/10/24 Facebook Post 28/10/24 Facebook Post 31/10/24 Facebook Post 02/11/24 Facebook Post
Budgeting Workshop – Community engagement Event, 21 st October 6:30pm – 7:30 pm. St Mary’s Church Hall, Portreath	Attended by: Cllrs. J Tull, Goodwin, Stewart, Nash, L Jose Clerk to the Council & RFO Members of public Present: 1
Budgeting Workshop – Community engagement Event, 2 nd November 9am – 12 noon. St Mary’s Church Hall, Portreath	Attended by: Cllrs. Goodwin & Stewart Members of public Present: 0

Portreath Parish Council Budget and Precept Recommendation for the year 2025/26

Budgeting Workshop – Community engagement Event, 18 th November 5:30 – 6:16pm. St Mary’s Church Hall, Portreath	Attended by: Cllrs. J Tull, Goodwin, Stewart, Nash, L Jose Clerk to the Council & RFO Members of public Present: 0
Feedback invited from those who could not attend the workshop 21/10/24	Received: 0
Approval if Budget and Precept at Full Council meeting 02/12/24	02/12/24 Full Council Meeting Agenda 27/11/24 Facebook Post Minutes 25/26 Draft Budget Proposal Agenda placed in noticeboards 27/11/24

Budget Breakdown

Toilets:

Budget should be allocated to the maintenance of the public toilets, with consideration being put towards the replacement of the doors on the cubicles. The council is committed to inflationary increase in the management contract for the year 25/26. The utilities have been moved to the buildings budget.

Recommendation £30,856.00.

Parish Maintenance: Including Footpaths, WAAF site, Duke of Leeds land Maintenance & running expenses of the new office and community hub. Consideration should be given to any service contracts required for the new building. Councillors should consider the future of the WAAF site and ensure adequate funds for its maintenance. Councillors should consider the ongoing need for maintenance of the Duke of Leeds Land, which has previously not been budgeted for. Litter Picking in the parish has been omitted from the budget.

Recommendation £8550.00.

Buildings: We have no real idea of the cost associated with the new building to date. The buildings budget will cover utilities for both the community hub and the parish toilets, business rates for the buildings, service of the air source heat pumps, solar array and alarms. Maintenance of fire extinguishers etc will also be included. **Recommendation £ 11,520.00**

Administration: Consideration should be made for the general rise in costs. Thought should also be given to the lifespan of the Clerks printer; purchased in 2018 councillors should bear in mind that the general lifespan for such equipment is 3 years. The meeting venue now used is chargeable. Additional budget should be allocated for an accounting package, the Clerk to attend the annual SLCC conference, Training for the Clerks Assistant, Microsoft subscription and hosting of the NDP website. The audit fees for the year 24/25 which will be due in 25/26 will be considerable increased due to the CLUP grant and the project expenditure for the parish office and community hub. **Recommendation £ 10,714.00.**

Staffing: Staffing costs will increase in line with the contracts of the paid staff and in line with the NJC salary scale agreement including increase in SCP with the employment of staff and the provision of community buildings. Adequate allocation for the provision of the assistant to the clerk should also be made, along pension contributions for all staff. The increase in employers NI payments in the Oct 24 Budget will have a significant impact on this budget stream. **Recommendation £35364.00**

Community Engagement and Events: £1000 for the Remembrance Service, £1000.00 for Community events. £1000.00, for community Hub events, £1000.00 for Youth Engagement, £1000.00 for Warm welcome **Recommendation £5000.00.**

Portreath Parish Council Budget and Precept Recommendation for the year 2025/26

Section 137: £750 for donations. £750.00 allocation to for the Remembrance Service. £750.00 allocation for small grants, £1000.00 for large grants. A significant effort should be made to promote the grant funding available from this council for community groups and organisations. **Recommendation £3250.00 plus an additional (£1000.00 Emergency Grants Reserve)**

Projects:

For consideration:

- Former Toilets – Project should be complete by the start of 25/26
- Risk Assessments
- Biodiversity Duty
- Potential Lighthouse Hill Acquisition
- Tourist Information – Information Trail, expansion of the information boards created for the community hub. Creation of tourist information leaflets.

Recommendation:

- £2000 Risk Assessment – One off actions from newly created risk assessments.
- £500 To support the Portreath Parish Council Climate Action Working Group
- £500 Biodiversity Duty, for the councils first considerations
- £4000.00 Lighthouse Hill Acquisition
- £2000.00 Tourist Information

Recommended Budget for Projects: £9000.00

Reserves:

Consideration should be given to allocation ear marked reserves in the following areas:

- **Election** – to cover expenditure should an election be required: **£5924.00**
- **Emergency Grants** – To cover emergency applications: **£1000.00**
- **Staffing** - to cover contractual obligations should staff be absent from work due to sickness and employment of additional support staff where required: **£11500.00.00**
- **Future Projects** – Building reserves for future projects: **£10,000.00**
- **Operational reserve**, minimum of 3 months running costs of the council up to 12 months for a small council (minimum of 25% of the operational budget (before including Projects and reserves) as recommended by the JPAG practitioners Guide.) **Recommendation: £45144.00 (5.1 months of the council's operational budget.)**

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Portreath Parish Council Budget and Precept Recommendation for the year 2025/26

Area	23/24 Budget	24/25 Budget	Forecast Expenditure to end of 24/25	Budget Recommendation 25/26
Toilets	£ 29,000.00	£ 33,330.00	£ 33,912.00	£ 30,856.00
Buildings				£ 11,520.00
Parish Maintenance	£ 10,600.00	£ 11,215.00	£ 10,765.00	£ 8,550.00
Admin	£ 6,600.00	£ 7,936.00	£ 5,996.00	£ 10,714.00
Staffing	£ 22,500.00	£ 27,190.00	£ 25,219.00	£ 35,364.00
Community Engagement	£ 5,500.00	£ 5,000.00	£ 1,550.00	£ 5,000.00
S 137	£ 2,300.00	£ 1,500.00	£ 1,500.00	£ 3,250.00
Total	£ 76,500.00	£ 86,171.00	£ 78,942.00	£ 105,254.00
Projects	£ 3,500.00	£ 18,500.00	£ 9,250.00	£ 9,000.00
Total	£ 80,000.00	£ 104,671.00	£ 88,192.00	£ 114,254.00
Reserves				
Election Reserve	£ 3,000.00	£ 5,461.00		£ 5,924.00
Emergency Grant	£ 2,000.00	£ 500.00		£ 1,000.00
Staffing Reserve	£ 5,000.00	£ 6,800.00		£ 11,588.00
Operational Reserve	£ 25,000.00	£ 24,623.00		£ 45,144.00
Future Projects Fund	£ 10,000.00	£ 10,000.00		£ 10,000.00
CIL		£ 3,313.00	£ 3,313.00	£ -
			£ -	£ -
TOTAL BUDGET	£125,000.00	£ 155,368.00	£ 91,505.00	£ 187,910.00

Budget Recommendation

It is recommended that for this Council to continue to run and enable the projects planned to be delivered a budget of £187910.00 would be required.

Balance Carried Forward

It is anticipated that the balance of the accounts carried into the year 24/25 based on the forecast spend outlined above will be £ 79907.00

Predicted Income

Any donations received in the past must not be relied upon being replicated in the current financial climate. CIL payments cannot be predicted or guaranteed.

Precept Increase Considerations:

The below chart gives an indication of the effect the increase will have on the average council taxpayer. The Council tax base has increased since setting of the 23/24 budget meaning there are more (Band D equivalent) council tax paying properties in the parish, sharing the cost of the precept, this is largely due to the change in second homes becoming liable for double council tax in 25/26 the council tax base (CTB).

Portreath Parish Council Budget and Precept Recommendation for the year 2025/26



Comparison of potential Precept Amounts for 25/26

	21/22	22/23	23/24	24/25	25/26	25/26	25/26	25/26	25/26	25/26	25/26	25/26	25/26	25/26	25/26	25/26
Precept	65,000	73,093	80,000	93,618	93,618	93,618	100,000	100,000	102,980	102,980	110,000	110,000	108,000	108,962	110,973	
Overall precept increase on previous year	30.00%	12.45%	9.45%	17.02%	0.00%	0.00%	6.82%	6.82%	10.00%	10.00%	17.50%	17.50%	15.36%	16.40%	18.51%	
No of Band D equivalent Properties *	595.35	599.7	606.44	622.75	622.75	703.16	622.75	703.16	622.75	703.16	622.75	703.16	703.16	703.16	703.16	*Based on 99.1% Collection Rate
Precept per annum	£109.18	£121.88	£131.92	£150.33	£150.33	£133.14	£160.57	£142.22	£165.36	£146.45	£176.64	£156.44	£153.59	£154.96	£157.82	* per Band D Property
Precept per month	£9.10	£10.16	£10.93	£12.53	£12.53	£11.10	£13.38	£11.85	£13.78	£12.20	£14.71	£13.04				* per Band D Property
Precept per week	£2.10	£2.34	£2.54	£2.89	£2.89	£2.56	£3.09	£2.73	£3.18	£2.82	£3.40	£3.01	£2.95	£2.98	£3.04	* per Band D Property
% Increase	36.24%	11.42%	8.23%	13.96%	0.00%	-11.41%	6.82%	-5.53%	10.00%	-2.42%	17.50%	4.15%	2.00%	3.00%	5.00%	* per Band D Property

Prepared by Lucy Jose – Clerk to the Council & RFO

Approved 02/12/2024

Page 5 of 6

Portreath Parish Council Budget and Precept Recommendation for the year 2025/26

Precept Recommendations:

In order to meet the requirements of the proposed budget detailed earlier in this report it is recommended that this council raises the Precept to £108,000.00 a total increase of 15.36%.

A precept of **£108,000.00** represents:

A total increase on the 24/25 Precept of	£14382.00
Overall percentage % Increase	15.53%
Percentage Increase to the average Council taxpayer	2.00%
Actual increase for the average council taxpayer	£3.26 per year
	£0.26 per month
	£0.09 per week

Income	Amount
Forecast Existing funds	£79,910.00
Precept	£108,000.00
Grants	
CTS Grants	
Others	0
Total	£187,910.00

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