

# Portreath Parish Council Budget and Precept Recommendation for the year

2026/2027

## *First Consideration*

### Background

This document looks the budget and forecast expenditure for the year 25/26. Also included are the figures for the forecast income for the year 2026/27, including a recommendation for setting the budget and precept for the year 2026/27.

### Public Consultation:

First Consideration of the draft budget will be at the October meeting of the council.

Where the Clerk recommends that a working group is formed, TOR agreed, and a schedule of community engagement approved.

Budgeting workshops recommended dates:

- 20/10/25, 6:00-7.00pm
- 23/10/25, 11-12noon coffee Morning
- 08/11/25, 10:30 – 12 noon (Budgeting Brunch)
- 17/11/25, 4-5pm

The Clerk recommends the following are asked of parishioners:

Suggested Questions for parishioners:

- What do you think should be the **top three priorities** for parish council spending in Portreath?
- Are there areas where you feel **money is currently being wasted** or could be better used?
- How important is it to you that the parish council supports **community events**
- How important is it to you that the parish council supports **community groups**
- Should the council invest in initiatives to support **young people, families, or older residents** in the parish?
- If the parish council received extra funding, what **new project** would you most like to see in Portreath?
- Looking ahead 5–10 years, what do you think the parish council should be saving money for?
- Are there **specific problems in Portreath** you think council funds should address?
- Do you have any other suggestions on how the parish council should spend money to benefit the whole community?
- Have you attended any of the council community engagement initiatives in the past year (Parish Council Meetings, Annual Parish Meeting, Remembrance Service, Youth Activities, Coffee Morning, Warm Welcome events, visited the community hub or dropped into the parish office)?
- What if anything would encourage you to engage with parish council community engagement initiatives?
- If the parish council increases its precept for the year 26/27 what would be an acceptable percentage increase?

| Community Engagement Log                                                                                                                                                                                                                                    | Date/Evidence |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Agenda October meeting<br>Published 2 <sup>nd</sup> October 2024 <ul style="list-style-type: none"><li>- <i>First Consideration of 25/26 Budget</i></li><li>- Announcement of Budgeting Workshops, agreeing format, dates, venues and advertising</li></ul> |               |

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## **Budget Breakdown**

### **Toilets:**

Budget should be allocated to the maintenance of the public toilets, this should include reactive planned maintenance and service contracts. The Council should consider that the contract for the management of the toilets will be awarded in the coming months for the next 3yr period. The utilities are budgeted for in the building budget stream. ***Recommendation £35,200.00.***

**Parish Maintenance:** Including Footpaths, WAAF site, Duke of Leeds land Maintenance & running expenses of the office and community hub. Consideration should be given to any service contracts required for the community hub. 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 and the WAAF Site. ***Recommendation £6150.00.***

**Buildings:** The buildings budget covers utilities for both the community hub and the parish toilets, service of the air source heat pumps, solar array and alarms. Maintenance of fire extinguishers etc will also be included. This budget will also include ongoing cleaning costs, including window cleaning and cleaning of the community hub after bookings. ***Recommendation £10,550.00***

**Administration:** Consideration should be made for the general rise in costs. The meeting venue 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, the cost of printer toner Microsoft subscription and hosting of the NDP website. The audit fees for the year 25/26 which will be due in 26/27 will be considerable decreased due to the CLUP grant and the project expenditure for the parish office and community hub. ***Recommendation £ 12,450.00.***

**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 pensions budget includes provision of the council joining the local government pension scheme (an industry standard). ***Recommendation £40,650.00***

**Community Engagement and Events:** £1000 for the Remembrance Service, £1000.00 for Community events. £500.00 for community Hub events, £5000.00 for Youth Engagement, £1000.00 for Warm welcome ***Recommendation £8500.00.***

**Section 137:** £750 for donations. £750.00 allocation to for the Remembrance Service. £750.00 allocation for small grants, £750.00 for large grants. A significant effort should be made to promote the grant funding available from this council for community groups and organisations. ***Recommendation £3000.00 plus an additional (£1000.00 Emergency Grants Reserve)***

### **Projects:**

For consideration:

- Risk Assessments
- Biodiversity Duty
- Climate Action Working Group (Supporting community initiatives in lieu of the councils own CAWG)
- Tourist Information – Information Trail, expansion of the information boards created for the community hub. Creation of tourist information leaflets.

Recommendation:

- £1000 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

Prepared by Lucy Jose – Clerk to the Council & RFO

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- £1000.00 Tourist Information

***Recommended Budget for Projects: £3000.00***

## **Reserves:**

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

- **Election** – to cover expenditure should an election be required: **£6220.00**
- **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: **£13000.00**
- **Future Projects** – Building reserves for future projects: **£11,000.00**
- **Renewals, Repairs, Maintenance** - Building a fund to cover Renewals, Repairs, Maintenance of the Council assets including electronic equipment, solar array and air source heat pump **£2360.00**
- **Expanding Defib Network** - To build a fund the add to the defibrillator network **£1000.00**
- **Insurance Excess** - **£500.00**
- **WAAF Site** – To cover unexpected issues at the WAAF Site **£3000.00**
- **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 SAPPP practitioners Guide.) **Recommendation: £71531.00 (7.5 months of the council's operational budget.)**



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# Portreath Parish Council Budget and Precept Recommendation for the year 2026/2027

## First Consideration

| Area                           | 24/25 Budget        | 25/26 Budget        | Forecast<br>Expenditure to<br>end of 25/26 | Budget<br>Recommendation<br>26/27 |
|--------------------------------|---------------------|---------------------|--------------------------------------------|-----------------------------------|
| Toilets                        | £ 33,330.00         | £ 30,856.00         | £ 30,034.30                                | £ 32,500.00                       |
| Buildings                      |                     | £ 11,520.00         | £ 10,684.00                                | £ 10,550.00                       |
| Parish Maintenance             | £ 11,215.00         | £ 8,550.00          | £ 6,150.00                                 | £ 6,150.00                        |
| Admin                          | £ 7,936.00          | £ 10,714.00         | £ 9,085.00                                 | £ 12,450.00                       |
| Staffing                       | £ 27,190.00         | £ 35,364.00         | £ 28,340.00                                | £ 40,650.00                       |
| Community Engagement           | £ 5,000.00          | £ 5,000.00          | £ 5,900.00                                 | £ 8,500.00                        |
| S 137                          | £ 1,500.00          | £ 3,250.00          | £ 1,650.00                                 | £ 3,000.00                        |
| <b>Total</b>                   | <b>£ 86,171.00</b>  | <b>£ 105,254.00</b> | <b>£ 91,843.30</b>                         | <b>£ 113,800.00</b>               |
| <br>Projects                   | <br>£ 18,500.00     | <br>£ 9,000.00      | <br>£ 3,000.00                             | <br>£ 3,000.00                    |
| <br><b>Total</b>               | <br>£ 104,671.00    | <br>£ 114,254.00    | <br>£ 94,843.30                            | <br>£ 116,800.00                  |
| <br><u>Reserves</u>            |                     |                     |                                            |                                   |
| Election Reserve               | £ 5,461.00          | £ 5,924.00          | £ 350.00                                   | £ 6,220.00                        |
| Emergency Grant                | £ 500.00            | £ 1,000.00          | £ -                                        | £ 1,000.00                        |
| Staffing Reserve               | £ 6,800.00          | £ 11,588.00         | £ -                                        | £ 13,000.00                       |
| Operational Reserve            | £ 24,623.00         | £ 45,144.00         | £ 6,900.00                                 | £ 71,531.00                       |
| Future Projects Fund           | £ 10,000.00         | £ 10,000.00         | £ -                                        | £ 11,000.00                       |
| CIL                            | £ 3,313.00          |                     |                                            | £ -                               |
| Renewals, Repairs, Maintenance |                     |                     |                                            | £ 2,360.00                        |
| Expanding Defib Network        |                     |                     |                                            | £ 1,000.00                        |
| Insurance Excess               |                     |                     |                                            | £ 500.00                          |
| WAAF Site                      |                     |                     |                                            | £ 3,000.00                        |
| <b>TOTAL BUDGET</b>            | <b>£ 155,368.00</b> | <b>£ 187,910.00</b> | <b>£ 102,093.30</b>                        | <b>£ 226,411.00</b>               |

# **Portreath Parish Council Budget and Precept Recommendation for the year 2026/2027**

## ***First Consideration***



### **Budget Recommendation**

It is recommended that for this Council to continue to run and enable the projects planned to be delivered a budget of £226411.00 would be required.

### **Balance Carried Forward**

It is anticipated that the balance of the accounts carried into the year 26/27 based on the forecast spend outlined above will be £ 112,250.70

### **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 increased in 24/25 to reflect the 2<sup>nd</sup> home double council tax initiative. However, I urge caution at using this council tax base as it is clear a large number on homes in the parish are for sale and the general feeling is that people can not afford to pay the double council tax (or are not willing to pay double council tax) on second homes. I would recommend that the council consider setting the precept on a reduced council tax base.

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## First Consideration

|                                             |           |            |             | Comparison of potential Precept Amounts for 25/26 |             |             |             |             |             |             |             |             |             |                                 |
|---------------------------------------------|-----------|------------|-------------|---------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------------|
|                                             | 23/24     | 24/25      | 25/26       | 26/27                                             | 26/27       | 26/27       | 26/27       | 26/27       | 26/27       | 26/27       | 26/27       | 26/27       | 26/27       |                                 |
| <b>Precept</b>                              | 80,000.00 | £93,618.00 | £108,000.00 | £108,000.00                                       | £108,000.00 | £111,000.00 | £111,000.00 | £114,160.30 | £114,160.30 | £115,000.00 | £115,000.00 | £120,000.00 | £120,000.00 |                                 |
| <b>Over all Increase on previous year</b>   | 9.45%     | 17.02%     | 15.36%      | 0.00%                                             | 0.00%       | 2.78%       | 2.78%       | 5.70%       | 5.70%       | 6.48%       | 6.48%       | 11.11%      | 11.11%      |                                 |
| <b>No of Band D equivalent Properties *</b> | 606       | 623        | 703         | 703                                               | 683.15      | 703         | 683.15      | 703.16      | 683.15      | 703         | 683.15      | 703.16      | 683         | *Based on 99.1% Collection Rate |
| <b>Precept per annum</b>                    | £131.92   | £150.33    | £153.59     | £153.59                                           | £158.09     | £157.86     | £162.48     | £162.35     | £167.11     | £163.55     | £168.34     | £170.66     | £175.66     | * per Band D Property           |
| <b>Precept per month</b>                    | £10.93    | £12.53     | £12.80      | £12.80                                            | £13.17      | £13.15      | £13.54      | £13.53      | £13.93      | £13.63      | £14.03      | £14.22      | £14.64      | * per Band D Property           |
| <b>Precept per week</b>                     | £2.54     | £2.89      | £2.95       | £2.95                                             | £3.04       | £3.04       | £3.12       | £3.12       | £3.21       | £3.15       | £3.24       | £3.28       | £3.38       | * per Band D Property           |
| <b>% Increase</b>                           | 8.23%     | 13.96%     | 2.00%       | 0.00%                                             | 3.06%       | 2.91%       | 5.91%       | 5.54%       | 5.76%       | 6.62%       | 9.60%       | 11.25%      | 14.37%      | * per Band D Property           |

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## **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 £114,160.30 a total increase of 5.70%.

A precept of **£114,160.30** represents:

|                                                     |                        |
|-----------------------------------------------------|------------------------|
| A total increase on the 2625/26 Precept of          | <b>£6160.30</b>        |
| Overall percentage % Increase                       | <b>5.70%</b>           |
| Percentage Increase to the average Council taxpayer | <b>5.76%</b>           |
| Actual increase for the average council taxpayer    | <b>£13.52 per year</b> |
|                                                     | <b>£1.13 per month</b> |
|                                                     | <b>£0.26 per week</b>  |

| <b>Income</b>           | <b>Amount</b>      |
|-------------------------|--------------------|
| Forecast Existing funds | 112,250.70         |
| Precept                 | 114,160.30         |
| Grants                  |                    |
| CTS Grants              |                    |
| Others                  | 0                  |
| <b>Total</b>            | <b>£226,411.00</b> |

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