



HELSTON TOWN COUNCIL

Konsel an Dre Hellys

THE GUILDHALL • HELSTON • CORNWALL • TR13 8ST

E Mail: townclerk@helston-tc.gov.uk Website: www.helston-tc.gov.uk

Tel: (01326) 572063

Pamela Lavelle Town Clerk



24th October 2024

To: The Mayor (Councillor M Kenchington) and Councillors R J L Boase,
Mrs F N E Boase, T Grattan-Kane, M Benyon, D Willey and M P Andrew

Copy to Members of the Town Council for information

Dear Councillor,

A Special Meeting of the Finance and General Purposes Committee will be held in The Guildhall, Helston on **THURSDAY 31ST OCTOBER 2024 at 7.00 p.m.** for the purpose of transacting the undermentioned business.

Yours faithfully

Pamela Lavelle
Town Clerk

AGENDA

1. Apologies for absence.
2. Declarations of Interest.
3. At this juncture the Meeting will adjourn for a period of up to fifteen minutes to permit members of the public present to make observations in respect of any items on this Agenda.
4. To consider the draft 2025/26 Budget and Schedule of Fees & Charges (**Page 3**).
5. Exclusion of the Press and Public
If there are any, the Committee is invited to pass the following resolution:-

“That pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act, 1960 the press and public be excluded from the Meeting for the following item of business by reason of the confidential nature of the business to be transacted.”

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HELSTON TOWN COUNCIL

REPORT FOR: Finance & General Purposes Committee – 24th October 2024

1.0 SUBJECT OF REPORT: Draft Budget and Fees and Charges 2025/26

2.0 SUMMARY OF IMPLICATIONS

- | | |
|---------------------------------|-----------------------------------|
| (a) Policy: | No |
| (b) Financial: | Yes |
| (c) Legal: | Local Government Finance Act 1992 |
| (d) Environmental: | No |
| (e) Strategic Objective: | Governance |

3.0 REPORT

3.1 Introduction

Enclosed is the Town Council's Draft Budget for 2025/26. The document contains the budget synopsis together with summary pages giving greater detail for the individual budget headings. Explanatory notes have been included where appropriate on the reverse of the summary pages.

A reorganisation of budget headings has been carried out to improve the accessibility of the document. A four-year forecast budget is also included based on a 5% year on year inflationary increase to give Members a guide on future requirements.

The 2024/25 Schedule of Fees & Charges is also attached (**Appendix II**) for review.

3.2 Budget 2025/26

EXPENDITURE

3.2.1 Employee Related Expenses

This budget has been adjusted to include incremental increases and the results of the national pay review for 2024/25. A contingency has also been introduced to cover uncertainty with Government proposals on the application of employers national insurance. It is currently unclear whether

the Government budget will remove the existing national insurance payment threshold and/ or require employers national insurance to be paid on employers pension contributions. A 5% inflationary increase has been included on service costs where appropriate.

3.2.2 **Transport Related Expenses**

This budget has been increased to allow the installation of an electric charging point for the Council vehicle. A 5% inflationary increase has also been included on fuel costs and the lease of the Council beaver tail vehicle.

3.2.3 **Guildhall Expenditure**

The budget includes inflationary increases at a rate appropriate for the services, generally 5% but also based on actual usage. The water usage includes a 20% inflationary increase based on increases to the Ofwat set pricing level. This budget also includes a contribution towards business rates for potential alternative premises.

3.2.4 **Public Convenience Expenditure**

The budget includes inflationary increases at a rate appropriate for the services, generally 5% but the water usage includes a 20% inflationary increase based on increases to the Ofwat set pricing level.

3.2.5 **Council Operating Expenses**

The budget includes inflationary increases at a rate appropriate for the services, generally 5% but also based on actual usage.

The professional fee's budget has been increased to ensure support is available for Council projects.

The furniture budget has been increased to allow the provision of some new equipment required as part of the building alterations.

The cost of insurance cover has been increased to include additional activities should projects be devolved from Cornwall Council or new Council projects commence.

The printing, stationery and small equipment budget has been increased to allow for changes to the Council's accounting software to provide a better operating system.

3.2.6 **Council Services & Projects**

This budget has been increased to include a sum which can be used to support the devolution of services from Cornwall Council and the implementation of Council projects.

The budget also includes inflationary increases at a rate appropriate for the services, generally 5% but also based on actual usage.

3.2.7 **Events & Civic Expenses**

This budget has been increased to include additional costs for the provision of the Remembrance Sunday Event.

The budget also includes inflationary increases at a rate appropriate for the services, generally 5% but also based on actual usage.

The road closure budget has been reduced following the removal of generator provision on Flora Day.

3.2.8 **Grant Funding**

No changes are proposed to this budget.

3.2.9 **Bank Charges**

This budget has been reduced to remove potential public works loan board repayments.

INCOME

3.2.10 **Agency Agreements**

The budget has been increased to include inflationary increases based on actual income in 2024/25.

3.2.11 **Fees and Charges**

This budget has been decreased to reflect actual income from Guildhall lettings and anticipated unavailability for Guildhall works.

The budget has also been adjusted to remove indoor market income and reflect actual income for the Flora Day Street Market.

The budget has also been adjusted to allow for a potential reduction in income from Monument Walk.

3.2.12 **Bank Interest**

No changes are proposed to this budget.

SUMMARY

- 4.1 The Government announced in December 2023 that it proposed to continue with no referendum principles for town and parish councils for 2024/25 based upon the expectation that parish and town councils continued to show

restraint when setting council tax precept levels. The decision on whether to apply referendum principles for 2025/26 is expected in December 2024 but there is no indication that the new Government are considering implementing this change.

- 4.2 At the time of writing this report Cornwall Council has not circulated the tax base figures, therefore the effect of the draft budget on a Band D property cannot be calculated for 2025/26.
- 4.3 Cornwall Council has agreed to charge an additional 100% Council Tax premium on second homes from 1st April 2025. This additional charge will also impact on the tax base figures depending on the amount of second homes within the Parish. Cornwall Council has not yet confirmed the number of second homes so it is not possible to determine the level of impact at this stage but a briefing is scheduled for 7th November 2024 which may provide further guidance.
- 4.4 A summary of the draft budget changes between 2024/25 and 2025/26 is attached at **Appendix I**.

5.0 **CONCLUSION**

5.1 Members should -

- (i) consider the draft 2025/26 budget along with this Report and incorporate appropriate revisions prior to the Full Council meeting on 19th December 2024; and
- (ii) consider the current Schedule of Fees and Charges prior to the Full Council meeting.

Appendix I

Summary of draft budget changes 2024/25 to 2025/26

	£	£
Approved budget 2024/25 Precept		841,520
Add proposed increases of expenditure & new budgets		
Employee related expenses	43,380	
Council projects & devolution of services	60,000	
Inflationary increases on supplies & services	15,364	
Business Rates Allowance	1,800	
Council Van Charging Point	2,000	
Professional Fees	2,000	
Remembrance Event	1,200	
Insurance	1,000	
		126,744
Plus decreases in income		
Lettings and Indoor Market	1,220	
		1,220
Less reduction in expenditure		
Road closures	(1,000)	
PWLB Repayments	(18,500)	
		(19,500)
Less increase in income		
Adjustments to income based on 2023/24	(1,080)	
		(1,080)
Plus other minor nett adjustments		770
Draft budget 2024/25 Precept		949,674

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HELSTON TOWN COUNCIL
SCHEDULE OF FEES AND CHARGES
W.E.F. 1ST APRIL 2024

	<u>Nett Charge</u>	<u>Inc. VAT</u>
	£. p.	£. p
<u>The Guildhall</u> (i.e. Council Chamber on first floor)		
Per hour, or part thereof, Non-Commercial	12.00	14.40
<u>Corn Exchange</u> (including kitchen)		
Per hour, or part thereof, Non-Commercial	12.00	14.40
<u>Trade Exhibits and Commercial Undertakings</u> For either Council Chamber or Corn Exchange		
Per hour, or part thereof,	15.00	18.00
<u>Weddings</u>		
Council Chamber or Corn Exchange (2 days)	360.00	432.00
Mayor's Parlour (2 days)	200.00	240.00
Reception connected with a wedding in the Guildhall	180.00	216.00
<u>Indoor Market</u> (Corn Exchange)		
All day for a single trestle table (6ft) (Saturdays only)	10.00	12.00
<u>Flora Day</u> (From 2024 event) – Pitch only provided (Exempt from VAT)		
Stalls for charity or non-profit organisations and mobile sellers - per 3m frontage	27.50	27.50
Craft, non-food stalls - per 3m frontage	55.00	55.00
Food stalls - per 3m frontage	110.00	110.00
Coinagehall Street electric hook-up (if required) (5% vat)	14.29	15.00

	<u>Nett Charge</u>	<u>Inc. VAT</u>
	£. p.	£. p
<u>Street Market</u> (Market events – excl Flora Day)		
Charity or non-profit stall per 3m stall	6.60	7.92
Other stalls per 3m stall	9.35	11.22
Food stalls per 3m stall (selling food for consumption on site)	19.25	23.10
Electric Hook-up if required (5% vat)	14.29	15.00
<u>Drill Hall Yard – Parking</u>		
Per week	11.00	13.20
<u>Trading Licence for Council Land</u>		
Cobbled area by Guildhall - per month (Pitch only provided) (Exempt from VAT)	13.20	13.20
<u>Filming at the Guildhall</u>		
Price on arrangement		
<u>Free Use of the Guildhall by External Organisations</u>		
Helston Town Band, Flora Day Association and Helston Town Twinning Veterans Hub (review after 6 months)		