

## **Notes to accompany Budget 2025/26**

**PRECEPT** - recommend an increase from £45,750.00 to £48,000.00 This gives a Band D council Tax of 64.91 (-7.59 on 24/25 due to a change in the taxbase for 2025/26).

### **Administration**

1 – Administration: Clerk’s Salary Tax & NI – National Joint Council for Local Government Services (NJC) increase approved backdated to April 2024.

2 – Hall Hire: Deficit in Hall Hire costs is due to 2023 St Mawgan Hall Hire on April 24 payment schedule. A small increase allowed for hall hire charges changing.

3 – Audit Fees – deficit is due to increase in external audit fees.

4 – Subscriptions: deficit due to overall increase generally on: Microsoft 365, Scribe, Data Protection, Moneysoft 20, SLCC & CALC.

5 - Computer Software Updates: to bear in mind government is recommending all councils to change from any .org.uk email address to .gov.uk. Grants are available to help with this. Hopefully Mark Perkins can oversee.

6 – Employer National Insurance Contributions: small deficit expected this year but budgeted for a large increase from April 2025 due to Chancellor’s reduction in threshold and increase % and is based on new salary scale.

Overall, figures are within 2024/25 budget

### **Running Costs**

7 – Litter Dog Bin Emptying: Deficit on 2024/25 budget due to part year emptying of three dog poo bins. Purchase of dog poo bins from CIL held in earmarked reserves. Increase in budget 25/26 to account for full year of emptying.

8 – Other: deficit showing will be the magnetic boards retro fitted to PC section of noticeboards.

### **Maintenance Contract**

9 - increase in 25/26 budget to allow for 2 additional months of cuts and potential contract rate rise.

### **Playing Field**

10 – new line Playing Field General Repairs to anticipate further drainage works, leat maintenance and mole treatments.

11 – new line to ascribe purchase of reserved plot slate markers. A small profit of £5 per marker can be transferred from burial ground receipts to earmarked reserves.

### **Footpath Contract**

12 – Deficit due to additional cuts. Increase in budget to include 3 cuts of footpaths & stiles.

### Toilets

13 – small deficit due to increase in Reef Water Supplies Ltd contract rate.

### Contingency

14 showed deficit due to playing field, leat & mole works.

### Receipts

15. Solar Park Grant deficit due to index linking and therefore a few % lower than anticipated.

16. Beach Contributions didn't hit target and shows a deficit on the budget figure.

17. Community Infrastructure Levy £15,558 transferred to Earmarked Reserves.

Town and Parish Councils have five years from receipt to spend the Neighbourhood Portion on infrastructure projects that meet the criteria set out in CIL Regulation 59C.

18. Denzell Downs Community Benefit Fund – didn't apply for funding for the Carloggas Defibrillator as work not commenced on repainting BT box yet.

### The general fund and earmarked reserves

To note that Community Infrastructure monies need to be spent in line with criteria set out in CIL regulation 59C.

Currently there is £15k remaining of £25K earmarked for St Mawgan Hall and £25K for Mawgan Porth Village Hall.

(Town and Parish Councils have 5 years from receipt to spend the Neighbourhood Portion on Infrastructure Projects).

Currently there is £7,978 of CIL and £28,843 of Solar Park Grant money that does not have a project assigned to it.

**I have assigned £20k CIL Earmarked to MPVH and remaining £15k to St Mawgan Community Hall for 2025 to 31/03/26**

I submit the attached budget to Members seeking approval at the meeting to be held on 11<sup>th</sup> December.

*Angela Hayne*

Clerk/RFO Angela Hayne BSc(Hons)

Friday 6<sup>th</sup> December 2024