Notes to accompany Budget 2024/25

1 – Clerk’s Salary Tax & NI – Early Year’s National Insurance Payments have been paid from 2017 – end of March 2023 due to a coding error.

National Joint Council for Local Government Services (NJC) increase award calculated at £16.30 per hour backdated from April 2023 equating to £11,736 per annum 2023/24.

2 – Deficit in Hall Hire costs is due to both halls increasing the Hall Hire charges – a 2% increase has been allowed for 2024/25.

3 – Deficit in Insurance is due to additional items added: Mobile Speed Sensors and Parish Noticeboards. A 2% increase has been allowed for 2024/25.

4 – Employer National Insurance Contributions – following the Early Year’s National Insurance Payments for the period 2017 – end of March 2023 due to a coding error, subsequent Employer Contributions will settle back to a monthly average of £22.08 at current Clerk’s salary rate.

5 – PC Dreckly Community Magazine donation has not been given this year or last. I have added it on for this year leaving a deficit after SMASH donation for the Kings Coronation Event on the Playing Field. Now features on 2024/25 budget spend.

6 – Deficit on 2023/24 budget due to increase in maintenance charges. 2024/25 budget currently has an additional unit maintenance charges should a unit be purchased for Carloggas phone box (awaiting survey of whether there is power there to make this possible).

7 – New contracts for bin emptying: Cemetery and Playing Field showing a deficit on this year’s budget.

8 – A 2% increase has been allowed for Maintenance Contract covering four disciplines of Playing Field/Playground, Closed Churchyard, Cemetery and Verges.

9 – Current Footpath Contract ends at the end of February 2024. An evaluation of the current cutting regime has shown that St Mawgan village footpaths may need to be cut more regularly and cutting out at Trenance will be in addition.

10 – Beach Clean contract price was held for 2023/24.

11 – Beach Access Management – Cornwall Council prepared to reimburse £500 to top up shingle at beach entrance in addition to PC budget in the General Fund and £606 in Earmarked Reserves. The beach entrance is also eligible for S106 Riv Monies.

12. Beach Waste Management – 2024/25 charges hinge on the time of day that waste is removed. This year a significant saving, due to an evening pick up, enabled the beach clean contractor to place additional evening waste at the CC bin site for pick up by Biffa.

13. Toilet Clean Contract – new rate from September 2023 for 2 years with option of 3rd.

14. South West Water Charge deficit due to actual meter reading difference from March 2022.

15. Neighbourhood Plan budget increased to £5k to cover shortfall in any grant application for consultant charges.

16 – PRECEPT - an increase of less than 5% (£2k) should be sufficient to maintain services. Inflation is currently standing at 6.30%.

Corporate Finance will be sending out the Precept calculator for the cost for a Band D property prior to the December meeting.

16. Beach Clean Donations deficit due to reduction in £ donations received.

17. Community Infrastructure Levy Earmarked Reserves - £50k set aside for two parish halls (shortfall to come out of Solar Park 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.

In addition: Ear marked reserves Election costs increased by 20% as advised by CALC

Local Maintenance Partnership Agreement figure released and reflected in budget.

Clerk/RFO Angela Hayne BSc(Hons)

13th December 2023