



Redruth Civic Centre, Alma Place, Redruth, Cornwall TR15 2AT
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Town Mayor: Cllr M J Brown

Town Clerk: P B Bennett

See Distribution

Our Reference:
RTC/460/2/Mtg
Date:
17th November 2021

Dear Councillor

Extraordinary Meeting of the Audit & Accounting Governance Committee – 22nd November 2021

You are summoned to attend an Extraordinary Meeting of the Redruth Town Council Audit & Accounting Governance Committee to be held on Monday 22nd November 2021, commencing at **6:30 p.m.** in the Langman Room, Redruth Civic Centre, Alma Place.

The Agenda and associated papers are enclosed for your reference and information.

Although the Covid-19 guidelines have now been relaxed, we request that Members do not attend the Council building before 6:20 p.m. Entry to the building will be through the main access doors to the Library and we ask that you continue to wear a face covering, unless exempt, and sanitise hands on entry. At the conclusion of the meeting members are asked to vacate the building promptly through the external door in the Langman Room to Alma Place.

Yours sincerely

A handwritten signature in black ink, appearing to be 'M J Brown', written over a white rectangular area.

Cllr M Brown
Town Mayor

Enclosures:

Agenda and associated documentation.

Distribution:

Action:

Cllr Barnes
Cllr Biscoe
Cllr Mrs Biscoe
Cllr Brown
Cllr Craze
Cllr Garrick
Cllr Ms Reeve
Cllr Thomas
Cllr Tremayne

Information:

All other Town Councillors
Cornwall Councillors
Press & Public

Redruth Town Council

Extraordinary Meeting of Audit & Accounting Governance Committee

22nd November 2021

AGENDA

PART I – PUBLIC SESSION

1. To receive apologies for absence.
2. *To suspend Standing Orders to allow the public to speak.*
3. To allow the public to put questions to the Council on any item on this agenda.
4. *To reinstate Standing Orders.*
5. To discuss the proposed Council budget for financial year 2022-2023 and to make recommendations to Council in respect of said budget and the level of precept to be raised.
[See report attached]

REDRUTH TOWN COUNCIL

REPORT FOR: Extraordinary Meeting of the Audit & Accounting Governance Committee on 22nd November 2021

1.0 SUBJECT OF REPORT: To discuss the proposed Council budget for Financial Year 2022-2023 and to make recommendations to Council in respect of said budget and the level of precept to be raised

2.0 SUMMARY OF IMPLICATIONS

- | | | | |
|----|-----------|---|-----|
| a. | Policy | - | No |
| b. | Financial | - | Yes |
| c. | Legal | - | Yes |

3.0 TERMS OF REFERENCE

3.1 To discuss the proposed Council budget for Financial Year 2022-2023 and to make recommendations to Council in respect of said budget and the level of precept to be raised.

4.0 REPORT

4.1 Budget 2022-2023

4.1.1 Attached for your information is a copy of the proposed budget for the Town Council for 2022-2023, having combined the recommendations made by the Town Council's Standing Committees, which have included several "new" budget headings including Summer Events, Markets Support, May Day, Lowender Peran, and the need for some funds for maintenance of our new skatepark facility at East End; and some small budgets for miscellaneous admin activities.

4.1.2 Looking at the proposals attached you will see that we are looking at a year-on-year increase in our budget of £126795 or 14%. Members will recall that last year's increase was not dissimilar. However, the last 12 months and those going forward are fairly significant in the history of the Town Council. We have relocated all our services under one roof, and though only just starting to utilise the facilities to the full potential we are all eager to establish our services in the town. We remain in the middle of significant changes in the organisational make up and staffing structure which will ultimately see a much stronger and more engaging Town Council, but also something the community can be proud of. Unfortunately, these changes come at a cost, and there are areas which need addressing such as the complete refurbishment of the public toilets; and the environmental matters associated with climate change. Hence why we are looking at yet another increase of similar proportions to last year. We have decided to retain The Chambers and we are hopeful the lease our former accommodation will ultimately mean less of a burden on our budget.

4.1.3 Our income year on year has shown a reduction and this is only due to an amount last year carried forward for staffing costs. Whilst the same will be done this year, I recommend and have not included a figure which whilst reducing the precept, would impact on the future resilience of the Council. Otherwise, our income remains fairly static.

4.1.4 We have spoken within the Amenities Committee about the potential for bringing forward the refurbishment of the public toilets in New Cut Car Park – as I have heard nothing from either our request for funding for changing places from Government, through Cornwall Council, nor

anything from the Redruth HSHAZ with any contribution towards this scheme, I have not included any figures to reflect this at this time. It may of course be necessary to do this prior to any submission to Council for approval

4.2 Level of Precept 2022-2023

4.2.1 Using this budget information against known income you will see that our precept (the amount required to fund our expenditure and therefore the amount to be collected through the Council Tax) has increased from £844876, to £992921 also an increase of £148045. If the Council Taxbase (i.e., the number of "D" Band equivalents) remained the same year on year this would mean an increase of £34.91 per year, or £0.67 per week per "D" Band equivalent. However, with the provisional Council Taxbase base figures for the parish for 2022-2023 just being released, the Redruth parish shows an increase of in our 'D' Band equivalents from 4240.70 to 4411.74 (based on a slightly increased 99.1% collection rate) for the coming year, an increase in 171.04 or 4.03%. This rise in D Band properties combined with an increase in the precept year on year would actually mean that for a Precept requirement of £992921 we would be looking at an increase in Council Tax of £25.83, or £0.50 per week for a "D" Band equivalent. This shows a year-on-year increase of 12.97%, and though these figures are misleading due to differing budgets at which increases are calculated, Cornwall Council insists on showing them within the Council Tax Bill sent out each year! The tax calculator attached shows the impact of this increase across the various bandings for properties.

4.3 Council Tax Support Grant

4.3.1 Since the introduction of the localised Council Tax Support (CTS) scheme in April 2013, a CTS grant has been paid to all qualifying local precepting authorities in addition to the precept. For 2022/23 the total CTS grant that will be distributed is £0.413m.

4.3.2 It is currently proposed that 2022/23 will be the last year of the CTS grant, as per the Budget and Medium-Term Financial Plan approved by Cornwall Council in February 2021. These proposals were communicated to us in last year's precept notification letter.

4.3.3 The actual amount of CTS grant payable to individual Town and Parish Councils will, as in previous years, be apportioned using the following factors:

- a. The current profile and number of recipients of Council Tax Support
- b. The element of the 2021/22 Band D Council Tax charge that relates to the individual Town or Parish Council

4.3.4 Therefore for FY 2022-23 the proposed CTS grant allocation for Redruth Town Council, based on the above, will be £18294.33, down from £30.95k in this current year.

4.3.5 Last year the amount given to us under the CTS grant was used to fund the important funding stream that is the Transition EMR which we use for impact on the devolved assets and services both current and future, and which has been severely depleted due to our recent relocation, and it is again recommended that we take this course of action with our final CTS grant.

4.4 General

4.4.1 Members will be aware that we have had a number of years where we had to make significant increases in our precept due to the devolution programme, followed by a couple of years with minor increases. This year's increase is necessitated primarily by increased availability of services to the public and the impact of a climate emergency, and the need for the Council to develop and evolve going forward. I anticipate that the majority of the higher liabilities have been transferred and absorbed by us over the last couple of years and will hopefully stabilise over the coming couple of years.

4.4.2 I would also remind Members that this budget proposal allows for the maintenance and other costs associated with two large buildings, a new skatepark facility, and the proposed refurbishment of the public toilets.

4.5 Capping of local council precepts

4.6.1 We have spoken quite a lot in recent years about the potential capping regime which could be introduced on our tier at any given time. Despite much anticipation that this would be introduced in past years, it has not happened, although the Government has said it will keep it under review.

4.6.2 We should therefore, continue be mindful of the possible introduction of a capping regime for our tier. It is anticipated that the Local Government Finance Settlement which is expected in December 2021 will confirm whether or not the Government intends to apply such principles to Town & Parish Councils for the 2022-23 financial year. However, as a reminder, based on the criteria that was close to being introduced a number of years ago (a "D" Band higher than £75.46 and a precept in excess of £500,000) any capping regime would certainly affect us. I have certainly not heard anything that would give cause for concern on this matter, but of course you never know!

5.0 **CONCLUSION**

5.1 It is concluded that Members consider the Council budget and precept requirement proposed at Annex A.

6.0 **RECOMMENDATION**

6.1 It is recommended that the Audit & Accounting Governance Committee consider this report and make a proposal to Council for the levels of budget and precept be set for Financial Year 2022-2023.

Peter Bennett
Town Clerk & Responsible Finance Officer

Annex:

- A. Redruth Town Council Proposed Budget for Financial Year 2022-2023.
- B. Redruth Town Council Tax Calculator.

Redruth Town Council
Proposed Budget for FY 2022-2023

				Current Annual Bud	Budget 2022-23
101	Administra	4101	Wages/Salaries	329222	376628
		4102	Tax/NIC	91748	111349
		4104	Pensions	88878	114896
				509848	602873
102	General Ac	4201	Stationery	1200	1200
		4202	Telephone/Internet	690	1200
		4203	Mobile Phones	2500	2880
		4204	Annual Subscriptions	7620	9185
		4205	Photocopier Contract	1250	1250
		4206	Postage	700	550
		4207	Advertising	1000	1000
		4208	Audit	3250	3250
		4210	Mayor's Budget	2000	2000
		4212	Development Resources	1000	1000
		4213	Tablets	3065	3065
		4214	Newspapers	340	500
		4215	Refreshments	400	400
		4216	Volunteer Support Fund	500	500
		4217	Lib Events & Activities	500	750
		4220	Miscellaneous Expenses	200	200
		4221	Loan Repayment	17388	16958
		4222	IT Support	8560	10850
		4223	HR Outsourcing	7500	7500
		4224	TIC Bulk Buy	2000	1000
			61663	65238	
201	Christmas	4220	Miscellaneous Expenses	0	0
		4304	Christmas Lights	17200	22500
		4305	Christmas Events	6000	6000
			23200	28500	
203	Administra	4207	Advertising	2200	1000
		4701	Elections	5000	5000
		4703	Office Equipment	500	1500
		4706	Council Website	700	6300

		4708	Training	5000	5000
		4709	Donations	5000	7500
		4710	Christmas Goodwill	500	500
		4711	Youth Council	1000	1000
		4715	Town Website	450	1400
		4716	Remembrance	850	2500
		4718	Town Guide	6200	6200
		4719	C4L	2500	2500
		4720	Plastic Champion	500	1000
				30400	41400
204	RIM&PF	4401	Marshals	370	370
		4402	Music Acts	3000	3000
		4404	Marketing/Advertising	2500	2500
		4405	Equip/Toilets/Tables/Chairs	1000	1300
		4407	First Aid	450	450
		4408	Bunting	275	275
		4410	Marquees	700	850
		4413	Road Closures/Licenses	100	100
		4414	Hospitality	250	250
		4416	Fun Day	400	400
		4419	Generators	1700	1900
		4421	Electricity	100	300
		4422	Miners Day Activities	100	100
				10945	11795
205	Murdoch	4401	Marshals	1000	1000
		4402	Music Acts	1200	1200
		4403	Street Ents	1000	1000
		4404	Marketing/Advertising	1000	1000
		4405	Equip/Toilets/Tables/Chairs	300	400
		4407	First Aid	460	460
		4408	Bunting	275	275
		4410	Marquees	900	1150
		4411	Stage	900	900
		4412	Market Stalls	1250	1250
		4413	Road Closures/Licenses	420	420
		4415	Misc Expenses	300	300
		4418	Afternoon Dance	200	200
		4427	Schools	1650	1650
				10855	11205
206	St Piran Fe	4401	Marshals	350	350
		4402	Music Acts	3000	3000
		4405	Equip/Toilets/Tables/Chairs	250	325

		4406	Printing Programmes	500	500
		4408	Bunting	275	275
		4413	Road Closures/Licenses	75	75
		4430	Transport	350	350
				4800	4875
210	Other Serv	4514	CCTV Monitoring	8250	9000
		4515	CCTV R&M	5000	5000
		4516	CCTV Capital	3500	3500
				16750	17500
			GP Committee Total	668461	783386
208	Amenities	4601	Non-domestic Business Rate	3200	2400
		4603	Water	800	500
		4604	Electricity	800	500
				0	
				4800	3400
210	Other Serv	4501	Purchases & Works	6500	7000
		4506	Signs	0	5000
		4507	Town Clock Maintenance	1500	3500
		4520	Weed Control	5000	5000
		4521	Vehicle Fuel	1500	2000
		4522	Machinery Fuel	1000	600
		4523	Floral Displays	15000	15000
		4524	GWaT Maintenance	4000	4000
		4525	PPE	1500	1500
				36000	43600
301	The Cham	4209	Insurance	6250	6500
		4601	Non-domestic Business Rate	10800	3000
		4602	Gas	2050	200
		4603	Water	550	100
		4604	Electricity	550	100
		4605	Waste	0	0
		4606	Lifts	420	420
		4610	Building Maintenance	2000	2000
		4611	Air Conditioning	850	850
		4615	Hygene Contracts	365	0
		4616	Security Systems	355	100
				24190	13270

302	Market We	4209	Insurance	3750	4000
		4220	Miscellaneous Expenses	0	2500
		4601	Non-domestic Business Rate	32000	32960
		4602	Gas	3000	3200
		4603	Water	3000	3100
		4604	Electricity	8000	10000
		4605	Waste	4000	4000
		4606	Lifts	420	420
		4607	Cleaning	12500	13600
		4610	Building Maintenance	7000	7000
		4611	Air Conditioning	1000	1000
		4615	Hygiene Contracts	2000	2000
		4616	Security Systems	1500	1500
				78170	85280
304	Public Toil	4601	Non-domestic Business Rate	0	0
		4603	Water	2500	2500
		4604	Electricity	1000	1000
		4607	Cleaning	10500	10700
		4610	Building Maintenance	1000	2000
		4615	Hygiene Contracts	375	375
		4526	Toilets Refurb	25000	25000
		40375	41575		
305	St Rumons	4603	Water	50	50
		4604	Electricity	320	600
		4605	Waste	875	875
		4610	Building Maintenance	1000	1000
		2245	2525		
306	EPPF	4511	Grounds Maintenance	2800	2800
		4512	Play Equipment Inspections	250	250
		4513	Play Equipment Maintenance	1500	8000
		4605	Waste	985	985
		5535	12035		
307	Plain-an-G	4512	Play Equipment Inspections	250	250
		4513	Play Equipment Maintenance	1500	6500
		4605	Waste	625	625
		2375	7375		

320	Capital Ex	4503	Climate Change	10000	3500
		4905	Grounds Equip		2000
		4504	Bus Shelters	0	2000
		4508	Compound Rent	2000	2000
		4510	Vehicles	18000	20500
		4936	Community Centre		4000
		4528	Library Furniture	1000	1000
				31000	35000
				224690	244060
NEW			Ents (RIMPF)	1000	0
			NDP	5000	5000
			Covid Recovery Celebration	2000	0
			Poppy Parade (separate from R	2000	0
			Mobile Speed Signs	10000	0
			Summer Events	0	2500
			Markets Support	0	1000
			May Day Y1	0	1500
			Lowender Peran	0	500
			Sk8 Park Maint	0	2000
				20000	12500
	EXPENDITURE TOTAL			913151	1039946
INCOME					
	1075	Income-Floral Displays		3500	3500
	1080	Footpaths		1700	1700
	1001	Income-Rent-KCU		3000	3000
	1011	Income-Services-KCU		2625	2625
	1085	Income - Toilets		4000	0
	1002	Income - Retail Units		29000	29000
	4601	Toilet NDBR Rebate		3200	0
		Staff Costs C/F		21250	0
		Income - Rent - CRCC		0	7200
				68275	47025
	TOTALS			844876	992921
				844876	PRECEPT 992921
				199.23	D BAND 225.06
				170.00	ious Year 199.23
				29.23	+/- p.a. 25.83
				0.56	+/- p.w. 0.50

COUNCIL TAX ANALYSIS**REDRUTH**Precept for 2021/22 **844,876.00**Divided by the taxbase 2021/22 **4,240.70****Equals : Band D Council Tax 2021/22 199.23****For 2022/23****Proposed precept for 2022/23 992,921.00**Divided by the taxbase 2022/23 **4,411.74****Equals : Band D Council Tax 2022/23 225.06**

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Parish Council Tax Charge 2021/22	132.82	154.96	177.09	199.23	243.50	287.78	332.05	398.46
<i>As a proportion of Band D</i>	<i>6/9</i>	<i>7/9</i>	<i>8/9</i>	<i>9/9</i>	<i>11/9</i>	<i>13/9</i>	<i>15/9</i>	<i>18/9</i>
Proposed Parish Council Tax Charge 202	150.04	175.05	200.05	225.06	275.07	325.09	375.10	450.12
Annual change (£) for 2022/23	£17.22	£20.09	£22.96	£25.83	£31.57	£37.31	£43.05	£51.66
Annual change (%) for 2022/23	12.96%	12.96%	12.97%	12.96%	12.97%	12.96%	12.96%	12.96%
Weekly Change (£) for 2022/23	£0.33	£0.39	£0.44	£0.50	£0.61	£0.72	£0.83	£0.99