



Stowmarket Town Council

Budget Book

**Financial Overview &
Budget Round 2024/25**



**Report of the
Responsible Financial Officer
February 2024**

Contents & Contacts

The contents of this Budget Book have been developed following discussions between members of the Town Council's Financial Strategy Group comprising, Councillors Nick Gowrley (Chair), Alan Edwards, Barry Salmon, Keith Scarff, and Miles Row.

It is divided into the following sections:

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We wish to ensure that all members of the local community can understand our finances and use of public funds. Therefore, the Town Council seeks to present this information in simple language so that everyone who reads it can understand it. Copies of this document are also available on request in a large type format. If you require any help in understanding any of the contents, then please contact the Town Clerk or Head of Corporate Services for assistance.

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Part 1: Executive Summary

Introduction

In many ways, Stowmarket is unrecognisable from the market town that existed 20 years ago. The population has nearly doubled over this period of time to nearly 24,000 people. The Town Council has sought to respond to the needs of a growing population, and it provides a wide range of services to a high standard – this has been recognised by its rating as a “Quality Gold Council” through the national awards programme for local councils.

Notably, it enjoyed its most successful events programme ever in 2023, with record attendances at events such as StowFiesta, the Stowmarket Food & Drink Festival, Go Green Go Wild and the Stowmarket Christmas Fayre. The Town Council has also continued to provide a large amount of financial support to local bodies, clubs, and groups through its grants schemes. This included a £100,000 “sports pledge” in 2023/24 to support the provision of improved sports facilities in the town.

Following the Town Council elections in May 2023, the 16 Town Councillors who were elected to serve the town have agreed the Town Council’s objectives for the next four years. Those objectives are set out in a new Corporate Plan called “Proud of our Town” <https://stowmarkettowncouncil.gov.uk/wp-content/uploads/2023/10/Corporate-Plan.pdf>;

Of course, the Town Council needs financial resources to fulfil the objectives. They come principally, from its annual budget. However, it also seeks to increase its financial capacity further by accessing funds from other sources. For example, through its “A Fair Deal for Stowmarket” initiative so that the financial benefits of the commercial development at Gateway 14 are invested in the town’s cultural assets, economy, environment, and leisure & well-being facilities.

Context for 2024/25 Budget Round

The Council achieves a balanced budget by raising a Precept each year (Council tax) and generating income from its venues and services. It runs its services on a cost recovery basis and seeks to make public entry to its venues and events affordable to everyone.

The current budget round is a challenging one. There are multiple cost pressures on the Council’s budget which are outside of its control. Chief among them are increases in energy costs, supplier costs and the public sector pay award.

The Financial Strategy Group has considered them and feel that whilst many businesses have raised their prices by passing on their cost pressures to their customers, the Council should not seek to pass on the full extent of its additional costs to the public. Therefore, the Financial Strategy Group recommends that the Council seeks to absorb more than half of the additional cost pressures that it is facing which will create a much tighter budget in 2024/25.

The Precept Proposal

The Financial Strategy Group has considered the delivery of the Corporate Plan; the forecasts within the Town Council's Medium Term Financial Plan; the anticipated cost pressures for 2024/25; and the main risks to the Town Council's financial position.

On this basis, the Financial Strategy Group recommends:

That the Town Council's element of Council Tax for 2024/25 should increase by £0.177p per week for a Band D property (or 4.9%)

The total Precept will be **£ 1,380,558.66** for 2024/25.

Part 2: Financial Capacity

Definition

Financial capacity is the ability of the Town Council to maintain its financial health in meeting its revenue and capital funding requirements, holding adequate reserves, and ensuring that it can achieve its objectives.

Introduction

The Town Council requires financial capacity:

1. To achieve the objectives contained its Corporate Plan, Digital Strategy, HR Strategy and Medium-Term Financial Plan;
2. To operate amenities;
3. To provide services;
4. To hold Civic and Community events
5. To offer grant funding to local groups and bodies;
6. To deliver capital projects;
7. To absorb external financial shocks;
8. To maintain in good order, the assets that the Town Council manages on behalf of the local community; and
9. To implement organisational change that improves the efficiency and effectiveness of the Town Council.

The Town Council plans its future financial capacity through its Medium-Term Financial Plan. The forecasts contained within the Plan rely upon its ability to generate funds through its income streams, operating surpluses, and the Precept (Council Tax).

In particular, the Town Council's ability to fund its plans depend upon it being able to set its Precept each year without external regulation. Therefore, government policy has significant implications for the financial capacity of the Town Council. It is understood that the proposals for the Local Government Finance Settlement by the Department for Levelling Up, Housing and Communities, will mean that a referendum is not required in respect of proposed increases in Council Tax.

This provides the Town Council with discretion to determine the level of its Precept in 2024/25 without restriction from government.

Future Planning

The financial outlook in recent years has been unpredictable which has made financial planning more difficult. Global events have conspired to create the highest rate of inflation in over a decade although there are signs that it is falling. The associated increases in supplier costs across a wide range of goods and services, particularly in respect of energy costs, mean that the Town Council must remain vigilant in managing its finances and planning its financial future. In addition, the Town Council must ensure that funds are set aside in designated reserves, to maintain its estate. This is referred to in more detail in the “Capital” section of the budget book later.

The Town Council wishes to ensure that it plays a leading role in the strategic decisions that are taken to provide new infrastructure and amenities for local people, creating a sustainable future for Stowmarket. This will require effective partnership working with other bodies and clear alignment of priorities and objectives. Inevitably, it will also mean that the Town Council will be required to “part fund” new initiatives, new projects, or new services if they are to come to fruition. The financial implications of such measures are not yet known, and so the Town Council will need to be prepared to draw upon its financial capacity in 2024/25 (and beyond then), to deliver its Place Shaping objectives and aspirations for Stowmarket.

Part 3: Revenue

Definition

The Council maintains an Income and Expenditure (or Revenue) Account. This includes all the income generated from normal business operations from which expenditure on the day-to-day running of the organisation is deducted. The account is monitored during the year as part of the Council's budgetary control arrangements. It is reported upon for each accounting period, which, in the case of the Town Council, runs from 1st April to 31st March annually.

This definition incorporates expenditure on repairs and renewals of capital assets where the expenditure relates to maintaining rather than adding to the value and/or earning capacity of such assets.

VAT can normally be recovered by the Town Council on expenditure, except where it is incurred for business purposes.

In terms of income generation from services, the Local Government Act 2003 enables councils to charge for any discretionary services on a cost recovery basis.

Introduction

Attached at **Appendix A** is a summary of the main cost pressures facing the Town Council in 2024/25, along with how this translates to an increase in the Precept.

The proposed increase in the Town Council's portion of Council Tax contained within this Budget Book seeks to address known cost pressures that require funding.

Income

1. From Services

In meeting the Town Council's funding requirements, the Town Council's income from the Precept is supplemented each year by the following:

- a. Income streams from services provided through the Community Centre, the Regal Theatre and Market;
- b. Income streams from other services such as allotments and burials;
- c. Income streams from tenancies at Milton House; and
- d. Miscellaneous income such as interest on bank balances and short-term investments.

A summary of fees and charges for 2024/25 is attached at **Appendix B**.

2. From Funders

Mid Suffolk District Council makes a contribution of £10,000 per year as part of the town centre CCTV partnership project. This has remained at the same level for a number of years with the Town Council's proportion of the costs increasing. The budget has been prepared on the basis that this funding will continue and that there is no change to current funding arrangements. This will mean that the Town Council will pay approximately £22,000 towards CCTV and Mid Suffolk District Council £10,000.

The initial discussions on the budget by the Financial Strategy Group were conducted on the basis that bin emptying charges by Mid Suffolk District Council would remain the same. However, it appears that Mid Suffolk District Council will be increasing bin charges by 25% in 2024/25. The full implications of this are not known at the present time as discussions need to take place between the two Councils over the "netting off" of litter picking services, bin emptying services and trade waste services on market days. Up to the present time, the "netting off" arrangement between the two Councils at zero has meant that there has been no overall effect on the budget. Any change to this situation would create an additional cost pressure for the Town Council.

Expenditure

1. Business Efficiency and Effectiveness

Steps continue to be taken across all cost centres to manage income and expenditure and operate as efficiently as possible. The Town Council's Operations & Services Committee conducts focused reviews of amenities and services to ensure that the Town Council has clear plans in place and is working to secure value for money.

2. Contingencies

A base budget has been prepared within this Budget Book with the oversight of the Financial Strategy Group. The Town Council will draw from its general and designated reserves to meet unexpected items of expenditure.

3. Sinking Funds

The Council uses Sinking Funds to allocate monies in its Budget each year which build up over successive years to fund future projects. The contributions to these funds are as follows:

- £10,000 for Fleet Vehicles
- £7,000 for CCTV
- £5,000 for IT & Software Upgrades
- £2,500 for Town Awards
- £25,000 for Roof Replacement Projects

4. Stakeholder Support

The main items of support that are fed into the budget process are as follows:

- £5,210 grant support to the Food Museum which is index linked for the first time within the Council's budget if the budget proposal is approved (the amount has been at a constant level for a decade prior to this);
- £7,600 grant support to Mid-Suffolk CAB towards their rental costs in respect of Oak Cottage at Milton House; and
- £3,000 grant support to Red Gables to support their role as a "Well-being Centre".

5. Grants Schemes

The grants schemes funded from the Budget are as follows:

- £10,000 for the Annual Grants Round;
- £5,000 for StowFund; and
- £5,000 for the Environmental Projects Fund

with any underspends transferred to the Resources Reserve at year-end.

Part 4: Capital Funding

Definition

Capital is the money that is used by the Town Council for the purchase and refurbishment of fixed assets including building works and improvement projects. The Town Council's Capital Programme sets out the capital projects that it will undertake in the future.

Introduction

The Town Council has made a commitment to deliver an annual programme of capital projects to ensure that community assets are maintained in good order. The Town Council recognises its duty to maintain the assets that it manages on behalf of the local community so that the value of these assets does not diminish.

Capital investment makes sound business sense as it brings future works within the scope of an effective repairs and maintenance programme that can be delivered at a lower cost in future years. Capital expenditure also includes new community projects where the Town Council acting alone, or in partnership with others, delivers capital works as part of a Place Shaping initiative.

Capital Contribution from Revenue

There is a revenue contribution of £70,000 to capital expenditure within the 2024/25 budget.

The Financial Strategy Group has approved four key priorities for the delivery of capital projects:

- Capital Priority: Asset Management of the Town Council's Estate
- Capital Priority: Business Improvement and Continuity
- Capital Priority: Improvement of Sports and Play Amenities
- Capital Priority: Place Shaping in Stowmarket (Infrastructure & Amenities)

None of the above is a higher priority than any of the other priorities. Instead, this framework seeks to provide a balanced and flexible approach to the management of the Capital Programme – enabling the Town Council to implement projects where the Town Council has allocated the required resources itself or, at such time, as it has reached agreement with one or more funding partners who fund a capital project jointly.

The Capital Programme is managed by the Town Council's Leadership Team. The Town Clerk may make amendments to priorities and allocations subject to all capital authorisations being approved by full Council.

The current version of the Capital Programme which is recommended by the Financial Strategy Group is as follows:

Capital Programme

Capital Project	2023/24 Actual	2024/25	2025/26	2026/27	Unallocated
Community Centre Toilet Block / Munton & Fison Room Refurb	£ 64,822.00				
Regal Sound System	£ 15,000.00				
Milton House Business Suite Refurbishment	£ 20,000.00	£ 5,000.00			
Community Centre Room Improvements Programme		£ 15,000.00			
Community Gardens Project		£ 20,000.00			
Community Ranger Project		£ 20,000.00			
Community Spaces Project		£ 10,000.00			
Memorial Garden Project			£ 5,000.00		
Cultural Initiative Electronic Signage			£ 10,000.00		
Recreation Ground Master Planning Implementation			£ 35,000.00		
Milton House Server Replacement			£ 10,000.00		
Play Area Improvements			£ 10,000.00	£ 10,000.00	
Community Centre External Render				£ 30,000.00	
Regal 5 Year Refurbishments & Technical Improvements				£ 30,000.00	
Community Centre Corridor Rebuild					£ 100,000.00
Cemetery Turning Circle					£ 10,000.00
Milton House Roof					£ 320,000.00
Regal Roof					£ 630,000.00
Less Grants Received	£ 31,390.00				
TOTAL	£ 68,432.00	£ 70,000.00	£ 70,000.00	£ 70,000.00	£ 1,060,000.00

The Capital Programme is managed through the Capital Projects Board comprising members of the Town Council's Leadership Team. The Town Clerk may make amendments to priorities and allocations subject to all capital authorisations being approved by full Council.

Part 5: Reserves

Definition

General reserves are funds that are held by the Town Council to manage financial risks that are outside of the Town Council's control and meet estimated expenditure requirements.

Designated reserves are funds held by the Town Council for capital projects, service development projects and/or business continuity. Within the Town Council's designated reserves, it has a Community Infrastructure Levy Reserve, which is a "restricted fund" that may only be used for specific purposes.

Introduction

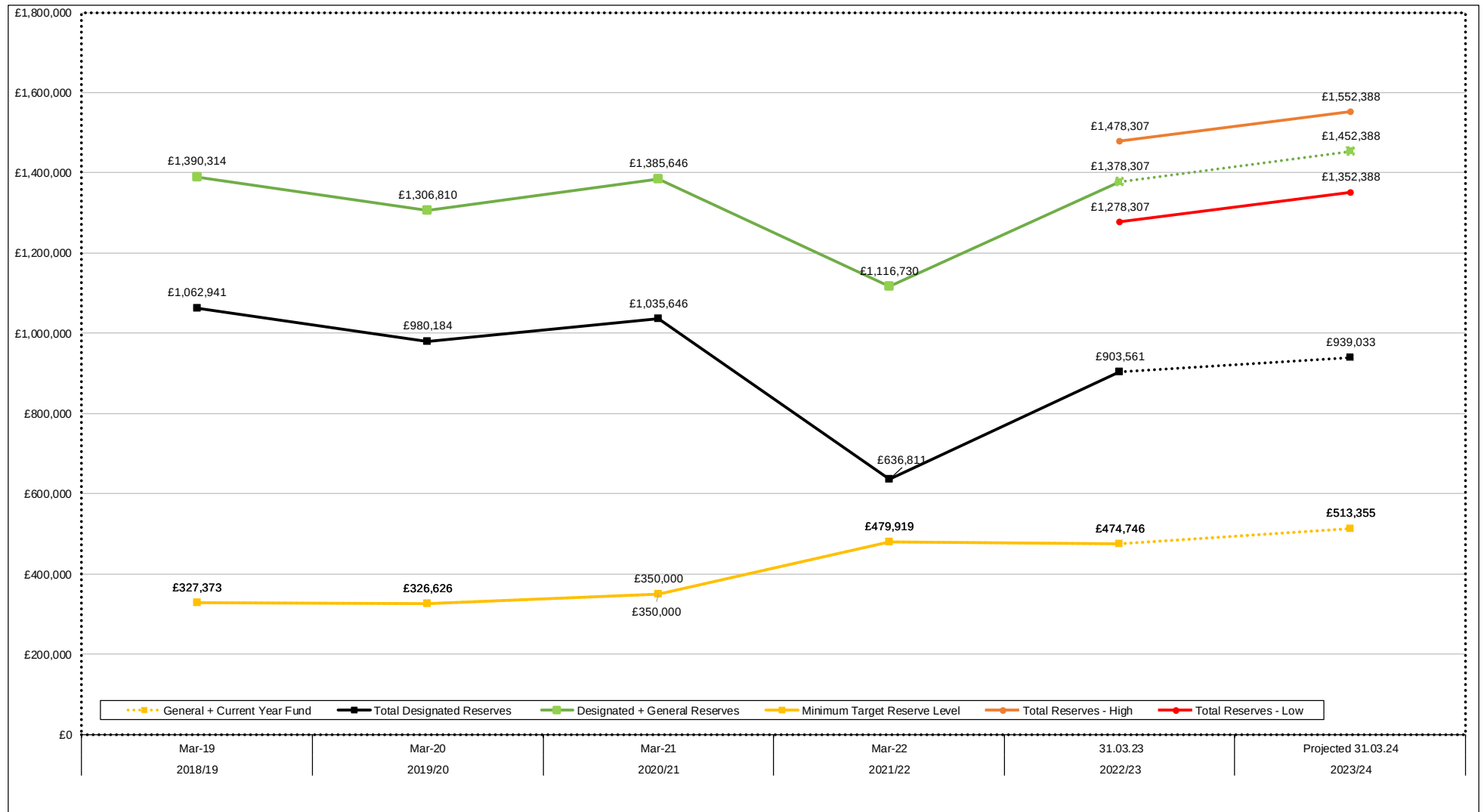
Total reserves are provided by adding general (or unallocated) reserves to a small number of designated reserves, which are held on a themed basis. The amounts in these designated reserves provide financial capacity, which can be called upon, if required, to deliver specific projects.

The methodology used by the Town Council for calculating the minimum level of general reserves is that general reserves shall not be less than 50% of annual salary costs. This approach has been accepted by the Council's auditor as an acceptable methodology in holding adequate but not excessive levels of reserves.

The following page shows a summary of changes to the Town Council's total reserves in recent years with forecasts provided through to March 2027.

The forecasts made will be re-visited by the Financial Strategy Group during the course of 2024/25 and the Council's Medium Term Financial Plan updated accordingly.

Reserves Overview (March 2019 to March 2024)



Note - The Minimum Target Reserve Level has been calculated based on 50% of staff wages from 2018/19 onwards.

Part 6: Precept

Definition

The Precept is the amount of money that the billing authority (the District Council) has been instructed to collect to finance a Town or Parish Council's net expenditure.

The tax base is the total number of properties on which a charge may be levied. This is not the same as the total number of properties in an area as some properties may have discounts or exemptions. There are eight tax bands. Each property is assigned a Council tax band by the Valuation Office Agency.

Proposal

The proportion of properties in each band for the 2024/25 Council Tax calculations are as follows:

Final Taxbase as BAND D Equivalents									
Band 'A' Disabled	Band 'A'	Band 'B'	Band 'C'	Band 'D'	Band 'E'	Band 'F'	Band 'G'	Band 'H'	Total BAND D
3	710	2,103	2,295	1,168	630	79	30	1	7,020
0.0%	10%	30%	33%	17%	9%	1%	0%	0%	% in each band

Note: The above figures have been rounded to the nearest whole number with the tax base being 7,019.63

It is stated within the Town Council's Medium Term Financial Plan that:

"The Town Council's element of local Council Tax will be decided each year in accordance with this Plan and any new priorities that may arise".

The Financial Strategy Group has discussed the budget in detail and overseen the identification of cost savings to help to offset some of the large cost pressures that are being experienced with regard to the national pay award, energy costs, supplier costs and insurance costs.

The outcomes of the deliberations by the Financial Strategy Group are as follows:

1. There should be an increase in Council Tax to provide additional financial capacity to address the known cost pressures that the Council will face in 2024/25;
2. The increase will be set at a level that covers some clear and significant cost pressures but relies upon the use of reserves, if necessary, to support the delivery of the budget in 2024/25;
3. The Town Council's Precept in 2024/25 should be at **£1,380,558.66**; and
4. The recommendation to Council is:

that there should be an increase in the Precept for 2024/25, equivalent to an increase of £0.177p per Band D property per week.

Part 7: Risk Factors

Definition

Financial risks are unexpected and usually, unwanted occurrences, that may threaten the financial stability of the Town Council by reducing its financial capacity and introducing new financial obligations.

Risk management is the practice of identifying potential financial risks in advance, analysing them and taking precautionary steps to reduce the level of the risk.

Risks

The Town Council identifies each year its “Top Ten” areas of risk. They are assessed as follows:

Generally up to £20,000	
Generally from £20,000 to £50,000	
Over £50,000	

The above thresholds have been modified from last year’s figures which were “up to £50,000”, “£50,000 to £200,000” and “£200,000 and over respectively”. This increases the sensitivity of the Risk Register.

The end column identifies the impact (I) x likelihood (L) in terms of the managed risk using the following table:

Impact	Likelihood		
	1	2	3
1	1	2	3
2	2	4	6
3	3	6	9

The impact is multiplied by the likelihood to identify the potential impact of each risk. with the most severe risks (identified in red) requiring specific attention and mitigation measures to manage and control them.

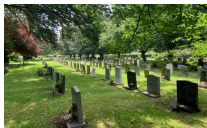
The Town Council seeks to manage all the controllable risks by adopting appropriate risk management and control measures. This is undertaken by the Council’s Leadership Team with an overview maintained by the Audit & Governance Committee, financial planning by the Financial Strategy Group and ultimately, in accordance with the strategic direction set by the full Council. The main areas of risk are shown in table on the following page:

Risk Factors

	Area	Description	Cost	Base Risk Rating	Mitigation	Managed Risk Rating
1	Finance & Governance	Capping of Precept by Government	£50k/Variable	4	The Government has announced that it will not be capping the Precept in 2024/25	1
		Reduction of Tax Base because of downturn in economy and more tax exemptions	Up to £25k in any one year	4	Housing developments leading to an increase in the tax base each year should offset any exemptions through Council tax benefit. However, the uncertainty over the Union Road development means that anticipated Precept and Community Infrastructure funding could not now be received	4
		Availability of affordable insurance for high value buildings and large community events	Over £25k	4	Work is undertaken with a range of insurance brokers and provides to manage the increases that have been occurring in the cost of insurance premiums	2
		Increases in supplier costs	Over £50k	9	The Budget Round addresses the national pay award but not the increases in supplier costs. Efficiency savings will be required to offset some of the cost pressures	6
2	Digital	System failures and data breaches with major implications for day to day business activities	Variable	2	The Town Council has adopted a Digital Strategy, implemented security measures and has appointed a specialist ICT business partner to control its business risks in respect of data handling and communications rather than rely upon Cyber Insurance	1
3	HR	Legal dispute between employer and employees.	Variable	2	The Town Council has adopted HR policies and procedures and appointed a specialist HR business partner to assist it in supporting its staff	1
4	Legal	Action taken by the Town Council is deemed to be illegal.	Variable	2	The Council establishes the legal powers for its actions, has adopted the General Power of Competence and legal advice is sought wherever appropriate	1
		A legal challenge is mounted against the Town Council	Variable	2	Legal advice would be sought to defend any legal challenge	1
5	Health & Safety	Serious Incident occurs at Town Council Event or Town Council Managed Facility	Variable	3	An Event Manual and Risk Assessments are prepared and external security and health and safety specialists are engaged. External training on events management is undertaken periodically	1
6	Projects	Lack of funding available for capital projects to conduct effective asset management	Over £25k	4	Capital spend is prioritised to address necessary works as described in the Budget Book but risks remain in respect of major capital works required to the Regal and Milton House roofs. A sinking fund is recommended to prepare the cost of these works	2
7	Business Interruption	Loss of key personnel	Over £25k	4	The Council has a robust Business Continuity Plan and it works with its HR business partner to address business interruption that may arise through key vacancies	2
		Community Centre medium term closure (fire, flood etc.)	Variable	3	Insurance is in place for buildings and contents	2
		Regal Theatre medium term closure (fire, flood etc.)	Variable	3	Insurance is in place for buildings and contents	2
		Milton House medium term closure (fire, flood etc.)	Variable	3	Insurance is in place for buildings and contents	2
8	Partnership Working	Projects and initiatives by partners and stakeholders require financial support	Variable	3	All expenditure would be planned within the context of the Town Council's Medium Term Financial Plan within the financial resources it has available	2
10	Community Resilience	Commercial income is reduced in the aftermath of Covid-19 and does not return to pre-Covid levels	£300k pa	6	Marketing/promotion initiatives for venues and cost control measures are being implemented to support the performance of the Council's commercial venues within the context of the overall budget	4

Note: Variable cost items will depend upon the precise set of circumstances. These risks will be maintained under review and revised as necessary.

Overview of Main Cost Pressures 2024/25

		Cost Pressure	Amount	Cumulative Amount	Precept Increase % (STC)	Cummulative Increase %
	Recurring Pressures	Staff Costs	60,000.00	60,000.00	4.6	4.6
		Energy	4,000.00	64,000.00	0.3	4.9
			6,000.00	70,000.00	0.5	5.4
		Events	12,100.00	82,100.00	0.9	6.3
		Town Awards	4,000.00	86,100.00	0.3	6.6
		Services & Suppliers	15,000.00	101,100.00	1.1	7.7
		Reduction in Cemetery Income	10,000.00	111,100.00	0.8	8.5
	One-Off Pressures	Regal Projector Warranty	2,700.00	113,800.00	0.2	8.7
		Events	3,500.00	117,300.00	0.3	9.0
		Community Centre Seating	2,000.00	119,300.00	0.1	9.1
		Play Equipment repairs & upgrades	10,000.00	129,300.00	0.8	9.9
		Cemetery Software	3,000.00	132,300.00	0.2	10.1

* The above are all estimated costs and are subject to change depending on actual costs
** The cells shown in green or shown partially in green, identify the cost pressures that will be addressed by the proposed increase in the precept

Fees & Charges 2024/25					
		Current Year		2024/25	
Community Centre	Room	Weekdays exc. VAT (hourly)	Weekends exc. VAT (hourly)	Weekdays exc. VAT (hourly)	Weekends exc. VAT (hourly)
	Constable Room	£11.00	£13.00	£11.00	£13.00
	Milton Room	£10.00	£12.00	£10.00	£12.00
	Munton & Fison Room	£11.00	£13.00	£11.00	£13.00
	Gainsborough Room	£11.00	£13.00	£11.00	£13.00
	Gipping Room	£7.00	£8.50	£7.00	£8.50
	Main Hall (whole)	£15.00	£18.00	£15.00	£18.00
	Main Hall (large part)	£11.00	£13.00	£11.00	£13.00
	Main Hall (small part)	£9.00	£10.50	£9.00	£10.50
	Main Hall (large part) & Gainsborough Room	£18.50	£22.50	£18.50	£22.50
	Main Hall (whole) & Gainsborough Room	£22.00	£27.00	£22.00	£27.00
	Kitchen	£6.00	£7.00	£6.00	£7.00
Regal	Ticket	Before 6pm	After 6pm	Before 6pm	After 6pm
	Adult	£7.95	£9.95	£7.95	£9.95
	Child (under 18 years)	£7.25	£7.25	£7.25	£7.25
	Pocket Money Movies	£2.00	N/A	£2.00	N/A
	Concession (Students & over 60 years)	£7.50	£7.75	£7.50	£7.75
	Family (2 Adults + 2 Children or 1 Adult + 3 Children)	£29.00	£29.00	£29.00	£29.00
	Companion / Carer (On production of a valid CEA card)	Free*	Free*	Free*	Free*
Cemeteries	Interments	Stowmarket Resident	Non-Resident	Stowmarket Resident	Non-Resident
	Stillborn or Child under 1 year	Nil	Nil	Nil	Nil
	Child over 1 year but under 12	Nil	Nil	Nil	Nil
	Person over 12	£475.00	£950.00	£475.00	£950.00
	Cremated Remains	£375.00	£750.00	£375.00	£750.00
	Scattering remains on existing grave	£150.00	£300.00	£150.00	£300.00
	Exclusive Rights of Burial				
	Purchase of Burial plot for 25 years	£475.00	£950.00	£475.00	£950.00
	Purchase of Ashes plot for 25 years	£425.00	£850.00	£425.00	£850.00
	Transfer of EROB (registration)	£100.00	£100.00	£100.00	£100.00
	Transfer of EROB (additional document prep)	£100.00	£100.00	£100.00	£100.00
	Memorials				
	Headstone erection	£275.00	£550.00	£275.00	£550.00
	Flower Vase	£75.00	£150.00	£75.00	£150.00
	Scroll, Open Book	£100.00	£200.00	£100.00	£200.00
	Additional Headstone inscriptions	£100.00	£200.00	£100.00	£200.00
	Wooden Cross	£35.00	£70.00	£35.00	£70.00
	Maintenance and Grave Space Upkeep				
	Annual care of Child's grave	£37.50	£75.00	£37.50	£75.00
	Annual care of Adult's grave	£55.00	£110.00	£55.00	£110.00
	Turfing of Child's grave	£32.50	£65.00	£32.50	£65.00
	Turfing of Adult's grave	£45.00	£90.00	£45.00	£90.00
	Other				
	Use of Bier inside the Cemetery	£52.50	£105.00	£52.50	£105.00
Allotments	Plot Size	Fee (3 year period)		Fee (3 year period)	
	Hospital Fields half plot	£45.00		£45.00	
	Hospital Fields full plot	£70.00		£70.00	
	Cemetery Fields half plot	£45.00		£45.00	
	Cemetery Fields full plot	£70.00		£70.00	
Recreation Ground	Time Period	Hire Rate		Hire Rate	
	Hourly	£10.00		£10.00	
	24 Hours	£150.00		£150.00	

The Town Clerk is authorised to vary the above fees in accordance with the needs of the business and/or to promote community use.

Appendix C

Precept Impact Calculator 2024/25								
Tax Base	Band D Rate	Increase	Precept	Net Increase	Total	Precept Increase	Band D Rate	Increase Per Household Per Week
2023/24								
6940.17	187.48	4.90%	£1,301,173.66	£83,636.69	£1,301,173.66	£60,779.32	£187.484	£0.168
2024/25								
7019.63	£187.48	0.00%	£1,316,071.17	£14,897.51	£1,316,071.17	£0.00	£187.484	£0.000
7019.63	£187.67	0.10%	£1,317,387.25	£16,213.58	£1,317,387.25	£1,316.07	£187.672	£0.004
7019.63	£187.86	0.20%	£1,318,703.32	£17,529.65	£1,318,703.32	£2,632.14	£187.859	£0.007
7019.63	£188.05	0.30%	£1,320,019.39	£18,845.72	£1,320,019.39	£3,948.21	£188.047	£0.011
7019.63	£188.23	0.40%	£1,321,335.46	£20,161.80	£1,321,335.46	£5,264.28	£188.234	£0.014
7019.63	£188.42	0.50%	£1,322,651.53	£21,477.87	£1,322,651.53	£6,580.36	£188.422	£0.018
7019.63	£188.61	0.60%	£1,323,967.60	£22,793.94	£1,323,967.60	£7,896.43	£188.609	£0.022
7019.63	£188.80	0.70%	£1,325,283.67	£24,110.01	£1,325,283.67	£9,212.50	£188.797	£0.025
7019.63	£188.98	0.80%	£1,326,599.74	£25,426.08	£1,326,599.74	£10,528.57	£188.984	£0.029
7019.63	£189.17	0.90%	£1,327,915.82	£26,742.15	£1,327,915.82	£11,844.64	£189.172	£0.032
7019.63	£189.36	1.00%	£1,329,231.89	£28,058.22	£1,329,231.89	£13,160.71	£189.359	£0.036
7019.63	£189.55	1.10%	£1,330,547.96	£29,374.29	£1,330,547.96	£14,476.78	£189.547	£0.040
7019.63	£189.73	1.20%	£1,331,864.03	£30,690.37	£1,331,864.03	£15,792.85	£189.734	£0.043
7019.63	£189.92	1.30%	£1,333,180.10	£32,006.44	£1,333,180.10	£17,108.93	£189.922	£0.047
7019.63	£190.11	1.40%	£1,334,496.17	£33,322.51	£1,334,496.17	£18,425.00	£190.109	£0.050
7019.63	£190.30	1.50%	£1,335,812.24	£34,638.58	£1,335,812.24	£19,741.07	£190.297	£0.054
7019.63	£190.48	1.60%	£1,337,128.31	£35,954.65	£1,337,128.31	£21,057.14	£190.484	£0.058
7019.63	£190.67	1.70%	£1,338,444.38	£37,270.72	£1,338,444.38	£22,373.21	£190.672	£0.061
7019.63	£190.86	1.80%	£1,339,760.46	£38,586.79	£1,339,760.46	£23,689.28	£190.859	£0.065
7019.63	£191.05	1.90%	£1,341,076.53	£39,902.86	£1,341,076.53	£25,005.35	£191.047	£0.069
7019.63	£191.23	2.00%	£1,342,392.60	£41,218.93	£1,342,392.60	£26,321.42	£191.234	£0.072
7019.63	£191.42	2.10%	£1,343,708.67	£42,535.01	£1,343,708.67	£27,637.49	£191.422	£0.076
7019.63	£191.61	2.20%	£1,345,024.74	£43,851.08	£1,345,024.74	£28,953.57	£191.609	£0.079
7019.63	£191.80	2.30%	£1,346,340.81	£45,167.15	£1,346,340.81	£30,269.64	£191.797	£0.083
7019.63	£191.98	2.40%	£1,347,656.88	£46,483.22	£1,347,656.88	£31,585.71	£191.984	£0.087
7019.63	£192.17	2.50%	£1,348,972.95	£47,799.29	£1,348,972.95	£32,901.78	£192.172	£0.090
7019.63	£192.36	2.60%	£1,350,289.03	£49,115.36	£1,350,289.03	£34,217.85	£192.359	£0.094
7019.63	£192.55	2.70%	£1,351,605.10	£50,431.43	£1,351,605.10	£35,533.92	£192.546	£0.097
7019.63	£192.73	2.80%	£1,352,921.17	£51,747.50	£1,352,921.17	£36,849.99	£192.734	£0.101
7019.63	£192.92	2.90%	£1,354,237.24	£53,063.58	£1,354,237.24	£38,166.06	£192.921	£0.105
7019.63	£193.11	3.00%	£1,355,553.31	£54,379.65	£1,355,553.31	£39,482.14	£193.109	£0.108
7019.63	£193.30	3.10%	£1,356,869.38	£55,695.72	£1,356,869.38	£40,798.21	£193.296	£0.112
7019.63	£193.48	3.20%	£1,358,185.45	£57,011.79	£1,358,185.45	£42,114.28	£193.484	£0.115
7019.63	£193.67	3.30%	£1,359,501.52	£58,327.86	£1,359,501.52	£43,430.35	£193.671	£0.119
7019.63	£193.86	3.40%	£1,360,817.59	£59,643.93	£1,360,817.59	£44,746.42	£193.859	£0.123
7019.63	£194.05	3.50%	£1,362,133.67	£60,960.00	£1,362,133.67	£46,062.49	£194.046	£0.126
7019.63	£194.23	3.60%	£1,363,449.74	£62,276.07	£1,363,449.74	£47,378.56	£194.234	£0.130
7019.63	£194.42	3.70%	£1,364,765.81	£63,592.14	£1,364,765.81	£48,694.63	£194.421	£0.133
7019.63	£194.61	3.80%	£1,366,081.88	£64,908.22	£1,366,081.88	£50,010.70	£194.609	£0.137
7019.63	£194.80	3.90%	£1,367,397.95	£66,224.29	£1,367,397.95	£51,326.78	£194.796	£0.141
7019.63	£194.98	4.00%	£1,368,714.02	£67,540.36	£1,368,714.02	£52,642.85	£194.984	£0.144
7019.63	£195.17	4.10%	£1,370,030.09	£68,856.43	£1,370,030.09	£53,958.92	£195.171	£0.148
7019.63	£195.36	4.20%	£1,371,346.16	£70,172.50	£1,371,346.16	£55,274.99	£195.359	£0.151
7019.63	£195.55	4.30%	£1,372,662.24	£71,488.57	£1,372,662.24	£56,591.06	£195.546	£0.155
7019.63	£195.73	4.40%	£1,373,978.31	£72,804.64	£1,373,978.31	£57,907.13	£195.734	£0.159
7019.63	£195.92	4.50%	£1,375,294.38	£74,120.71	£1,375,294.38	£59,223.20	£195.921	£0.162
7019.63	£196.11	4.60%	£1,376,610.45	£75,436.79	£1,376,610.45	£60,539.27	£196.109	£0.166
7019.63	£196.30	4.70%	£1,377,926.52	£76,752.86	£1,377,926.52	£61,855.35	£196.296	£0.169
7019.63	£196.48	4.80%	£1,379,242.59	£78,068.93	£1,379,242.59	£63,171.42	£196.484	£0.173
7019.63	£196.67	4.90%	£1,380,558.66	£79,385.00	£1,380,558.66	£64,487.49	£196.671	£0.177
7019.63	£196.86	5.00%	£1,381,874.73	£80,701.07	£1,381,874.73	£65,803.56	£196.859	£0.180

Precept Impact Calculator 2024/25								
Tax Base	Band D Rate	Increase	Precept	Net Increase	Total	Precept Increase	Band D Rate	Increase Per Household Per Week
2023/24								
6940.17	187.48	4.90%	£1,301,173.66	£83,636.69	£1,301,173.66	£60,779.32	£187.484	£0.168
2024/25 Continued								
7019.63	£197.05	5.10%	£1,383,190.80	£82,017.14	£1,383,190.80	£67,119.63	£197.046	£0.184
7019.63	£197.23	5.20%	£1,384,506.88	£83,333.21	£1,384,506.88	£68,435.70	£197.234	£0.187
7019.63	£197.42	5.30%	£1,385,822.95	£84,649.28	£1,385,822.95	£69,751.77	£197.421	£0.191
7019.63	£197.61	5.40%	£1,387,139.02	£85,965.35	£1,387,139.02	£71,067.84	£197.609	£0.195
7019.63	£197.80	5.50%	£1,388,455.09	£87,281.43	£1,388,455.09	£72,383.91	£197.796	£0.198
7019.63	£197.98	5.60%	£1,389,771.16	£88,597.50	£1,389,771.16	£73,699.99	£197.984	£0.202
7019.63	£198.17	5.70%	£1,391,087.23	£89,913.57	£1,391,087.23	£75,016.06	£198.171	£0.206
7019.63	£198.36	5.80%	£1,392,403.30	£91,229.64	£1,392,403.30	£76,332.13	£198.359	£0.209
7019.63	£198.55	5.90%	£1,393,719.37	£92,545.71	£1,393,719.37	£77,648.20	£198.546	£0.213
7019.63	£198.73	6.00%	£1,395,035.45	£93,861.78	£1,395,035.45	£78,964.27	£198.733	£0.216
7019.63	£198.92	6.10%	£1,396,351.52	£95,177.85	£1,396,351.52	£80,280.34	£198.921	£0.220
7019.63	£199.11	6.20%	£1,397,667.59	£96,493.92	£1,397,667.59	£81,596.41	£199.108	£0.224
7019.63	£199.30	6.30%	£1,398,983.66	£97,810.00	£1,398,983.66	£82,912.48	£199.296	£0.227
7019.63	£199.48	6.40%	£1,400,299.73	£99,126.07	£1,400,299.73	£84,228.56	£199.483	£0.231
7019.63	£199.67	6.50%	£1,401,615.80	£100,442.14	£1,401,615.80	£85,544.63	£199.671	£0.234
7019.63	£199.86	6.60%	£1,402,931.87	£101,758.21	£1,402,931.87	£86,860.70	£199.858	£0.238
7019.63	£200.05	6.70%	£1,404,247.94	£103,074.28	£1,404,247.94	£88,176.77	£200.046	£0.242
7019.63	£200.23	6.80%	£1,405,564.01	£104,390.35	£1,405,564.01	£89,492.84	£200.233	£0.245
7019.63	£200.42	6.90%	£1,406,880.09	£105,706.42	£1,406,880.09	£90,808.91	£200.421	£0.249
7019.63	£200.61	7.00%	£1,408,196.16	£107,022.49	£1,408,196.16	£92,124.98	£200.608	£0.252
7019.63	£200.80	7.10%	£1,409,512.23	£108,338.56	£1,409,512.23	£93,441.05	£200.796	£0.256
7019.63	£200.98	7.20%	£1,410,828.30	£109,654.64	£1,410,828.30	£94,757.12	£200.983	£0.260
7019.63	£201.17	7.30%	£1,412,144.37	£110,970.71	£1,412,144.37	£96,073.20	£201.171	£0.263
7019.63	£201.36	7.40%	£1,413,460.44	£112,286.78	£1,413,460.44	£97,389.27	£201.358	£0.267
7019.63	£201.55	7.50%	£1,414,776.51	£113,602.85	£1,414,776.51	£98,705.34	£201.546	£0.270
7019.63	£201.73	7.60%	£1,416,092.58	£114,918.92	£1,416,092.58	£100,021.41	£201.733	£0.274
7019.63	£201.92	7.70%	£1,417,408.66	£116,234.99	£1,417,408.66	£101,337.48	£201.921	£0.278
7019.63	£202.11	7.80%	£1,418,724.73	£117,551.06	£1,418,724.73	£102,653.55	£202.108	£0.281
7019.63	£202.30	7.90%	£1,420,040.80	£118,867.13	£1,420,040.80	£103,969.62	£202.296	£0.285
7019.63	£202.48	8.00%	£1,421,356.87	£120,183.21	£1,421,356.87	£105,285.69	£202.483	£0.288
7019.63	£202.67	8.10%	£1,422,672.94	£121,499.28	£1,422,672.94	£106,601.77	£202.671	£0.292
7019.63	£202.86	8.20%	£1,423,989.01	£122,815.35	£1,423,989.01	£107,917.84	£202.858	£0.296
7019.63	£203.05	8.30%	£1,425,305.08	£124,131.42	£1,425,305.08	£109,233.91	£203.046	£0.299
7019.63	£203.23	8.40%	£1,426,621.15	£125,447.49	£1,426,621.15	£110,549.98	£203.233	£0.303
7019.63	£203.42	8.50%	£1,427,937.22	£126,763.56	£1,427,937.22	£111,866.05	£203.421	£0.306
7019.63	£203.61	8.60%	£1,429,253.30	£128,079.63	£1,429,253.30	£113,182.12	£203.608	£0.310
7019.63	£203.80	8.70%	£1,430,569.37	£129,395.70	£1,430,569.37	£114,498.19	£203.796	£0.314
7019.63	£203.98	8.80%	£1,431,885.44	£130,711.77	£1,431,885.44	£115,814.26	£203.983	£0.317
7019.63	£204.17	8.90%	£1,433,201.51	£132,027.85	£1,433,201.51	£117,130.33	£204.171	£0.321
7019.63	£204.36	9.00%	£1,434,517.58	£133,343.92	£1,434,517.58	£118,446.41	£204.358	£0.324
7019.63	£204.55	9.10%	£1,435,833.65	£134,659.99	£1,435,833.65	£119,762.48	£204.545	£0.328
7019.63	£204.73	9.20%	£1,437,149.72	£135,976.06	£1,437,149.72	£121,078.55	£204.733	£0.332
7019.63	£204.92	9.30%	£1,438,465.79	£137,292.13	£1,438,465.79	£122,394.62	£204.920	£0.335
7019.63	£205.11	9.40%	£1,439,781.87	£138,608.20	£1,439,781.87	£123,710.69	£205.108	£0.339
7019.63	£205.30	9.50%	£1,441,097.94	£139,924.27	£1,441,097.94	£125,026.76	£205.295	£0.343
7019.63	£205.48	9.60%	£1,442,414.01	£141,240.34	£1,442,414.01	£126,342.83	£205.483	£0.346
7019.63	£205.67	9.70%	£1,443,730.08	£142,556.41	£1,443,730.08	£127,658.90	£205.670	£0.350
7019.63	£205.86	9.80%	£1,445,046.15	£143,872.49	£1,445,046.15	£128,974.98	£205.858	£0.353
7019.63	£206.05	9.90%	£1,446,362.22	£145,188.56	£1,446,362.22	£130,291.05	£206.045	£0.357
7019.63	£206.23	10.00%	£1,447,678.29	£146,504.63	£1,447,678.29	£131,607.12	£206.233	£0.361