

SWANAGE TOWN COUNCIL



Preliminary Budget Report 2024/25

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1. Introduction and Budgetary Context

- 1.1 This report provides a commentary on the draft revenue budgets for 2024/25, together with planned capital expenditure and contributions to reserves and balances. The revenue and capital budgets are set out in summary format in **Appendix A**, including future projections until March 2027. This forms the basis of the Council's Medium Term Financial Plan.
- 1.2 The development of this budget has been informed by the Town Council's Corporate Plan 2023-25, which was adopted following extensive public consultation. The Council's financial plans are focussed on the following priorities:
- Delivering Good Governance
 - Promoting Sustainable Tourism and Supporting the Local Economy
 - Encouraging Health and Wellbeing and Enhancing Community Safety
 - Planning for the Future and Preserving our Heritage
 - Protecting the Natural Environment and Addressing the Climate Crisis
- 1.3 By far the most financially significant project contained in the Corporate Plan is the stabilisation of the seafront land between Victoria Avenue and Cliff Cottage, referred to in this document as the Green Seafront Scheme. This includes Sandpit Field, the Weather Station Field and the Spa. It is recognised that significant ground movement needs to be addressed as the risk of a substantial landslip and damage to surrounding infrastructure, which would have a significant negative impact on the town's visitor economy, is increasing year-on-year.
- 1.4 Two outline proposals for the Green Seafront Scheme were developed during 2023 and were the subject of public consultation in the autumn. An enhanced scheme, which would see the filling in of Walrond Road to extend the 'green seafront', has been costed in the region of £11m; an essential scheme at £4m. The public response was 51.1% in favour of the former and 43.6% in favour of the latter. It is recognised that the enhanced scheme cannot be implemented without significant external funding. Hence, for budget setting purposes, the Council has agreed to assume that its contribution to whichever scheme is ultimately implemented will be a maximum of £4m.
- 1.5 Capital expenditure of £4m from a Town Council's reserves is an exceptional occurrence and will have a very significant impact on Swanage Town Council's financial planning. The sharp decline in the Council's reserves from £5.4m at 31st March 2024 to £0.85m by 31st March 2027 is evident from **Appendix C**, which sets out the Council's projected reserves and balances. The impact of this on the Council's revenue funding can be seen in **Appendix A**, which demonstrates a decline in Council income (excluding precept) from £1.85m to £1.67m over the coming three years. This is principally due to a reduction in investment income consequent on the Council using its savings to fund the Green Seafront Scheme and other capital projects. This provides important context for the budget setting decisions that will be taken this year and for the foreseeable future.
- 1.6 In terms of the national economic outlook, there are some signs that the inflationary shock caused by recovery from the Covid-19 pandemic and the war in Ukraine is easing. CPI stood at 3.9% in November, down from 10.7% in November 2022 and 5.1% in November 2021. Although it is undoubtedly welcome news that the rate of increase in prices is slowing, the Council is still adjusting to the significantly higher cost of its day-to-day operations.

- 1.7 One mitigating factor has been the rise in interest rates which have been at 5.25% since August 2023, up from 3.5% in December 2022. This has meant that interest on the Council's investments has generated additional revenue funding, although, as illustrated in Tables 1 and 2 below, increases in expenditure have outstripped growth in income over recent years. Looking ahead, it is anticipated that interest rates will be cut during 2024/25 towards a low of around 3% by 2026.
- 1.8 The Town Council retains the ability to set its precept at a level it deems appropriate, the Department for Levelling Up, Housing and Communities having again confirmed that it has no plans in the foreseeable future to extend referendum principles to local councils to cap parish precepts.
- 1.9 The Town Council has carried out a thorough review of its planned income and expenditure as part of the budget setting process. Each of the Council's standing committees met during October and November 2023, and considered relevant budget matters for the 2024/25 financial year. The Finance and Governance Committee met on 13th December to consider each of the committees' recommendations regarding the scale of charges, capital programme and schedule of one-off expenditure for the year ahead.
- 1.10 Two budget workshops for councillors have also been held on 1st December 2023 and 3rd January 2024 to take an overview of how the plans for 2024/25 are likely to impact on the Medium Term Financial Plan. Recommendations from these workshops have been incorporated into the draft budgets, alongside those from the Council's committees.
- 1.11 The Finance and Governance Committee is asked to review these draft estimates in detail and make a recommendation to the Council meeting to be held on 15th January 2024 which will agree the final estimates and set the precept for the 2024/25 financial year.

2. Summary of 2023/24 Financial Year to date

- 2.1 In April 2023 the total Council Tax precept rose by 1.08% and as a result of an equivalent increase in the tax base household bills were frozen.
- 2.2 The Town Council entered the 2023/24 financial year with a surplus general fund balance of £865,558. The net cost of services is projected to be £1,157,510, 0.7% lower than the budget estimate of £1,165,140.
- 2.3 The Council intends to transfer £177,000 to earmarked reserves, including £25,000 to fund future environmental improvement projects and £80,000 to a new Treasury Risk Management Reserve to cushion any potential loss on the Town Council's long-term investments when they are redeemed to fund the Green Seafront Scheme.
- 2.4 It is forecast that there will be a deficit on the general fund for the current financial year of £67,995, resulting in a general fund balance at 31st March 2024 of £797,565. Although this is above the Council's risk assessed minimum level (see **Appendix E**), it remains within the recommended range of general reserves, equivalent to a sum between three months' and one year's revenue expenditure. This is explained further below, in paragraphs 6.3 and 6.4.

3. Income Analysis

- 3.1 Table 1, below, summarises the Council's greatest sources of income during the last four full financial years, together with the probable out-turn for 2023/24 and the draft budget estimate for 2024/25. These headings, together with the precept, account for approximately 94% of Council income, excluding one-off grants. At budget setting 2023/24 these income streams were projected to remain largely stable, with a projected increase of 0.7%; it is now anticipated that they will have increased by 5%, largely due to higher than anticipated car parking and investment income.
- 3.2 During the 2023 summer season **car parking income** was again significantly above pre-pandemic levels, and it is estimated that at year-end it will be 3% above budget. In light of continued strong demand and further increases in the costs of operating the Council's car parks, including the phasing out of transitional relief on business rate payments, the Tourism & Local Economy Committee, following discussion at a meeting of the Car Parks Working Party, have recommended increasing charges in its long-stay car parks for the second successive year. If approved by Council this will see the charge for stays of between 1 and 6 hours increase between 10p and 50p, and the all-day charge increase from £9 to £10. The all-day charge for parking in the long-stay car parks during the winter months (November to March) will increase from £1 to £2. This compares to £15 for 10-hours parking in Dorset Council's seaside visitor car parks in summer and £9 in the winter.
- 3.3 It is recommended that free overnight parking be introduced in the Council's long-stay car parks between 9 p.m. and 8 a.m. which it is hoped will encourage people to stay longer in the town and use the Council's electric car charging facilities overnight.
- 3.4 In the short stay car parks, the committee recommended that the 2-hour charge be increased by 30p from £2.10 to £2.40. However, there will be no increase in the cost of a residents' parking permit or for parking in the Residents' Car Park.
- 3.5 In light of higher interest rates, **investment income** has risen to the highest level received by the Council since the capital receipt from the disposal of Swanage Bay View Holiday Park was invested in 2009/10. Council has agreed that £80,000 of this above-budgeted income will be allocated to an earmarked reserve as a cushion against the fall in the capital value of some of the Council's long-term investments. Although it is currently anticipated that interest rates will start to fall in the middle of the 2024/25 financial year, it is projected that investment income will remain well above the average total received over the last 15 years.
- 3.6 Income from **property rentals** decreased in 2023 due to the closure of the beach ice cream kiosks and the taxi office. Small increases are anticipated over coming years due to the implementation of rent reviews and the taxi office has been re-let. The council continues to receive a 1/9th share of Dorset Council's rental income from the **Purbeck Business Centre**.
- 3.7 New **seafront concessions** are due to be entered into in early 2024. The anticipated income of approximately £37,000 has been allocated a separate line in the table above. This sum is a significant addition to the Council's overall budget.
- 3.8 **Beach hut income** has risen in the current financial year, and it is projected that it will continue to do so during 2024/25. This is due to the combination of higher occupancy rates,

especially outside of the main summer season, and increased charges following a freeze since 2022/23.

Table 1. Budgeted sources of income with an average in excess of £5,000 2019/20 – 2024/25

| Budgeted Sources of Income in excess of £5,000 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Actual | 23/24 Forecast Outturn | 24/25 Estimate |
|---|---------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------|
| Car Parking (includes Co-Op net income) | 560,025 | 470,950 | 729,610 | 698,424 | 730,335 | 784,710 |
| Investment Income | 207,930 | 184,900 | 165,750 | 208,000 | 265,000 | 240,000 |
| Property Rental | 201,905 | 206,655 | 207,155 | 208,255 | 181,130 | 186,880 |
| Beach Hut Fees | 122,425 | 48,000 | 128,830 | 159,520 | 163,990 | 173,250 |
| Boat Park Fees | 37,595 | 35,600 | 48,000 | 54,590 | 61,000 | 66,000 |
| Beach Gardens | 39,495 | 21,560 | 38,200 | 57,610 | 55,825 | 57,870 |
| Cemetery Charges | 32,420 | 28,400 | 35,570 | 39,075 | 32,000 | 35,000 |
| Market Income | 6,965 | 9,400 | 19,125 | 19,275 | 22,500 | 23,000 |
| Private Beach Hut Sites | 17,735 | 18,200 | 18,200 | 18,900 | 19,830 | 23,100 |
| Fishermen's Huts | 8,725 | 8,835 | 8,820 | 9,630 | 11,180 | 11,615 |
| TIC net income from sales and commission | 7,785 | 3,840 | 6,630 | 8,175 | 9,525 | 10,250 |
| Allotment Rents | 8,450 | 8,665 | 9,000 | 9,225 | 9,080 | 9,400 |
| Beach and Seafront Concessions | 7,595 | 7,640 | 7,770 | 7,995 | 8,255 | 45,270 |
| Purbeck Business Centre Profit Share | 8,070 | 8,125 | 8,125 | 8,125 | 8,000 | 8,200 |
| TIC Advertising Boards | 8,420 | 6,730 | 6,600 | 7,390 | 6,145 | 7,875 |
| Total | 1,275,540 | 1,067,500 | 1,437,385 | 1,514,189 | 1,583,795 | 1,682,420 |

- 3.9 Given rising direct costs, due to higher business rates and the need to replace the staging, the Tourism & Local Economy Committee recommended a 16.5% increase in the **private beach hut site licence fee** from £425 to £495 p.a. (incl VAT). The licence fee also makes a contribution towards the Council's wider costs in maintaining the beach. Following representations from concerned licencees at the Finance & Governance Committee meeting on 13th December, a meeting was held between representatives of the Beach Hut Association and the Town Council on 3rd January 2024. Concerns were raised over a number of matters, including the rateable value of the sites, the application of VAT to the total licence fee, and the increase in private site licence fees when compared with that being implemented in respect of other services. Members will need to take into account these representations when setting the scale of charges, set out in Appendix G. A separate briefing note will be circulated on this issue.

- 3.10 The **boat park** has remained full to capacity this year and the increase in income reflects an uplift in fees and charges of between 10% and 16% implemented in 2023/24 in order to provide funding for future improvements. Although no further increase in fees is proposed, the Tourism & Local Economy Committee agreed to recommend the removal of a long-standing 10% discount for prompt payment, which will in effect increase grid charges by 10% for the majority of boat park users. The **fishermen's huts** also remained fully occupied, and an increase of 4.2% in fees is proposed.
- 3.11 Income from **Beach Gardens** has increased significantly over the last two years, boosted by a change in the application of VAT to council-operated sporting facilities. Sporting usage declined somewhat year-on-year, most likely due to worse summer weather. This was in large part offset by increased income from the Tea on the Green kiosk, which benefitted from the newly extended outside seating area.
- 3.12 Income from the **Information Centre** has risen sharply since the pandemic and looks set to be maintained. Revenue from **advertising boards** has fluctuated over recent years. The introduction of a new seasonal charging structure is proposed as a means of increasing take-up.
- 3.13 Pitch-fee income from **Swanage Market** has risen marginally year-on-year and it is anticipated that a further small increase can be expected during 2024/25.
- 3.14 Income received from community facilities includes **allotments** and **cemetery charges**. It is proposed that these be increased by between 4.5% and 5%.
- 3.15 In total, the revenue generated from the activities listed in Table 1 is predicted to increase by 6.2% during 2024/25, largely due to increases in charges for council services (principally long-stay car parking) and income from new seafront concessions.
- 3.16 In looking to **future opportunities** to raise additional revenue, the Council may seek interest in additional concessions and will continue to consider commercial opportunities within the Green Seafront Scheme.

4. Expenditure Analysis

- 4.1 Table 2, below, summarises the Council's largest revenue costs during the last four financial years, together with the 2023/24 forecast out-turn and the 2024/25 budget estimate. These headings account for approximately 85% of Council expenditure and are projected to have increased significantly in the current financial year, by 16.5%. This follows an increase of 20.5% in the previous financial year. This is principally due to increases in employment costs, business rates and utilities, alongside higher expenditure on repairs and maintenance budgets.
- 4.2 The Council's largest item of expenditure is **employment costs**. These have increased significantly over the last three years as the Council has filled vacant posts and recruited new roles to deliver priorities to support the local community and the town's economy, as set out in its Corporate Plan. The salary budget has also been driven higher by increased national wage settlements, designed to partly offset the cost of living crisis and reflect increases in the National Living Wage.

- 4.3 At the Personnel Committee meeting in November 2023 consideration was given to the retention of a Communications Officer post in the staffing structure. It was agreed that this should be reviewed by the communications working party. However, it has not been possible to convene a meeting to date and the matter was therefore considered at the councillor budget workshop held on 3rd January. At that meeting it was agreed that this post should be removed from the draft budget. Council remains committed to enhancing its communication output and the working party will bring forward proposals over the coming months.
- 4.4 Planned **repairs and maintenance** costs fluctuate, depending on the prioritisation of works required in accordance with the Council's Asset Management Plan. Having risen for two years, it is anticipated that a lower sum will be required in 2024/25. That said, it is acknowledged that a number of known repairing issues (including remedial works to a party wall at Marsh Way) will need to be addressed in-year, once costings have been ascertained. Expenditure is therefore highly likely to be above the estimated budget for 2024/25, reflecting the importance of the general fund balance to be available to fund expenses that must be incurred in year.
- 4.5 The most significant one-off items of expenditure that have been proposed for inclusion in the estimates by the Council's committees are set out at **Appendix B** for Members' approval, totalling £124,300. Appendix B also includes a list of smaller one-off items totalling £12,000 and two projects totalling £11,000 to be carried forward from 2023/24.
- 4.6 **Business rate** payments continue to rise and the 2023 revaluation will lead to further significant increases over the next two years as transitional relief is removed. The Town Council has commenced the 'check and challenge' process in respect of those properties that have seen the highest increase in valuations. A potential overpayment of rates in relation to the Spa beach huts over recent years is also being challenged through this process.
- 4.7 In response to the Council's Environmental Action Plan the Council procures 100% green energy. This has contributed a comparatively small amount to the overall increase in **energy costs**, which amounts to approximately 85% over the last four years. This has been driven mainly by the impact of the war in Ukraine, although it is anticipated that costs will stabilise over the next financial year.
- 4.8 The **public toilet cleaning** contract cost increased by more than 12% following a tender exercise in the spring of 2022. Additional costs have been incurred due to the installation of the Changing Places facilities at North Beach car park.
- 4.9 The costs of **processing car parking fees** continue to increase, reflecting the significant uplift in parking income.
- 4.10 The Council's largest external central services costs remain largely stable. **Legal and professional fees** include a wide range of external professional support, including solicitors, valuers and financial advisory services. The Council's **insurance premium** remains relatively unchanged following a tender exercise in the spring of 2023. **IT service** costs will be higher in 2024/25 due to the replacement of the Council's main server.

Table 2. Average Budgeted Expenditure in excess of £15,000 2019/20 - 2024/25

| Cumulative Budgeted Expenditure in excess of £15,000 | 19/20 Actual | 20/21 Actual | 21/22 Actual | 22/23 Actual | 23/24 Forecast Outturn | 24/25 Estimate |
|---|---------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------|
| Employment Costs | 937,275 | 895,905 | 918,710 | 1,074,530 | 1,197,155 | 1,300,650 |
| Repairs and Maintenance | 98,930 | 345,300 | 137,965 | 250,300 | 358,280 | 211,200 |
| Business Rates | 166,010 | 156,835 | 157,645 | 157,645 | 178,100 | 207,145 |
| Utilities | 65,380 | 57,950 | 82,695 | 99,545 | 120,470 | 118,995 |
| Public Convenience Cleaning and Toilet Requisites | 61,910 | 59,520 | 64,380 | 72,265 | 76,530 | 76,625 |
| Car Parks Cash Collection/Credit Card/Cashless Parking | 30,180 | 22,550 | 34,920 | 34,000 | 39,300 | 42,500 |
| Legal and Professional Fees | 27,785 | 25,480 | 21,090 | 20,890 | 30,000 | 25,000 |
| RNLI Lifeguards | 22,870 | 18,810 | 23,840 | 25,630 | 29,065 | 32,450 |
| Insurance | 20,155 | 20,355 | 20,115 | 20,065 | 21,750 | 22,800 |
| Development Trust – Health & Wellbeing Hub | n/a | n/a | n/a | n/a | 21,000 | 21,000 |
| Festive Lights | 28,365 | 30,580 | 23,115 | 23,490 | 20,190 | 21,100 |
| Sustainable Swanage Funding | n/a | 16,000 | 15,855 | 19,960 | 20,000 | 20,000 |
| I.T. Services | 15,425 | 16,220 | 13,060 | 13,620 | 15,500 | 21,500 |
| Tree Works | 17,565 | 22,550 | 4,185 | 11,295 | 15,000 | 15,000 |
| Seaweed Removal & Beach Raking | 26,680 | 9,420 | 17,065 | 27,025 | 12,600 | 20,000 |
| Total Expenditure | 1,518,530 | 1,697,475 | 1,534,640 | 1,850,260 | 2,154,940 | 2,155,965 |

- 4.11 Costs related to the beach remain significant. It is proposed to continue to engage **RNLI lifeguards** in 2024/25, but in light of an anticipated year-on-year increase of approximately 11.6% Members have confirmed their intention to explore options to reduce this fee. **Seaweed clearance** costs always fluctuate as a result of wind direction during the peak summer season. The current year's expenditure of £12,600 is less than half of the preceding year's costs.
- 4.12 The annual budget for **tree works** remains significant due to the large number of trees on the Council's estate and the rising cost of arboricultural work.
- 4.13 There have been a number of significant additions to Council expenditure over recent years. The largest of these relates to the annual charge for the **festive lights**. Funding continues for support for the **Sustainable Swanage** community group, although the recent arrangement with Dorset Coast Forum will end in January 2024 due to a change in staffing. The majority of the first two year's funding for the **Development Trust's Health and Wellbeing Hub**

project will be taken from the Council's Insurance and Contingency Reserve, which was established to fund any transfer of services connected with local government reorganisation in 2019.

- 4.14 In addition to these costs, the Council makes a number of **Grants and Donations** and Contributions to Partner Organisations. As in previous years a sum of £10,000 has been allocated for small community grants in the draft budgets.
- 4.15 Having increased significantly over recent years, largely as a result of the highest inflation in 40 years, the expenditure set out in Table 2 above is expected to remain stable in 2024/25. This is largely due to the lower spending on planned repairs and maintenance offsetting significant increases in staff costs and business rates. The overall level of spending reflects the Council's commitment to delivering the priorities set out in its Corporate Plan.

5. Reserves and Capital Programme

- 5.1 The Town Council has an obligation to ensure adequate investment is made in its property assets so that they remain fit for purpose, and to establish financial reserves to meet this expenditure. In addition to the statutory Useable Capital Receipts Reserve (containing the remainder of funds received from the disposal of Swanage Bay View Holiday Park and other assets), the Council has established earmarked reserves as listed in **Appendix C**.
- 5.2 These reserves contained £2,588,605 as at 31st March 2023 and it is proposed that they will fund expenditure of £249,750 in the current financial year. This includes £87,765 to finance capital expenditure. The three-year capital programme shows a further £2,563,840 being spent from these reserves by 31st March 2027.
- 5.3 The Town Council has been able to make significant contributions to earmarked reserves over recent years. The purpose of this was to save in advance for known expenditure to prevent the Council having to fund items such as public toilet refurbishment or replacement IT equipment in any one financial year. At budget setting 2023 contributions of £75,000 per annum were projected forward, and the budget for 2024/25 sets out contributions of £77,000. In addition to £52,000 added to a range of earmarked reserves, £25,000 has been allocated annually over the coming three years to fund future environmental improvements to the Council's public buildings in advance of the 2030 deadline to achieve carbon neutrality.
- 5.4 Looking further ahead, on current assumptions the Town Council will be unable to continue to make significant contributions to earmarked reserves in 2025/26 and beyond. The three-year financial projections prepared for the budget process contain contributions of £62,000 in 2025/26 and £37,000 in 2026/27. With declining contributions, as projects are undertaken reserve levels are anticipated to fall sharply to £270k by 31st March 2027. Although much of this is to be anticipated given planned expenditure on the Green Seafront Scheme and a significant contribution to the town centre flood defence project, this will also mean that no funds will be accumulated for future play equipment, public toilet and beach hut refurbishment. This situation will need to be reviewed during the 2024/25 financial year.
- 5.5 To date during the 2023/24 financial year £152,330 has been received from Dorset Council under the Community Infrastructure Levy on new development. As agreed at the Finance & Governance Committee in December 2022, CIL funds will be utilised in the first instance

for works to Council-owned 'infrastructure' as defined in Section 216 of the Planning Act 2008. This is likely to include contributing to the earmarked reserve for the Green Seafront Scheme.

- 5.6 A **schedule of estimated capital expenditure for the years 2024/25 – 2026/27**, was considered at the meeting of the Finance & Governance Committee held on 13th December 2023 and is provided at **Appendix D**. The total cost of programmed works is estimated at £5.07m over the next three financial years. The largest item of expenditure (£3.97m) is the Green Seafront Scheme. The assumption used in setting these budgets is that a sum of at least £4m will be required to undertake this project, although work continues to refine these proposals. As explained in the public consultation that took place in the autumn of 2023 a proportion of the £4m is as yet unfunded. That currently stands at £326k, and if the estimated project cost remains unchanged then options to fill this funding gap, including borrowing and asset disposal, will be reviewed during the forthcoming financial year.
- 5.7 The next largest items included on the capital programme are a contribution to the coastal defence works and public realm improvements in the Lower High Street (£450k), a contribution towards the Days' Park redevelopment (£220k), Peveril Point stabilisation scheme (£150k) and Station Approach improvements (£120k).

6. Precept and General Fund Balance

- 6.1 Under section 49A of the Local Government Finance Act 1992 a Town and Parish Council must take the following factors into account in setting its annual budget:
- the expenditure it will incur in the year in performing its functions
 - an allowance for contingencies in relation to expenditure
 - the financial reserves it will be appropriate to raise for meeting its future expenditure
 - the financial reserves necessary to meet a revenue account deficit for any earlier financial year
 - the sums which will be payable to it for the year
 - the amount of the financial reserves which the authority estimates it will use.
- 6.2 An assessment of the General Fund Balance should take into consideration the council's level of working balances and a risk assessment of contingencies. In terms of working balances, the JPAG *Practitioners' Guide* states that any Council with expenditure over £200,000 per annum should carry general revenue reserves equivalent to three months of expenditure. On the basis of current projections for 2024/25 this would be £670,385.
- 6.3 A risk assessment in respect of financial contingencies is set out in **Appendix E**, which suggests that £570,090 of revenue funds may be called upon in a worst-case scenario during the financial year. Although many risk factors are low, it remains of utmost importance that the Council's financial position is robust enough to withstand any unforeseen shocks, as recent years have demonstrated. A general fund balance of between £550,000 and £700,000 would therefore appear to be an appropriate target range.
- 6.4 During budget setting for the current financial year, the Council acknowledged that where the general fund balance is above the target range it is legitimate to use some of these funds to support revenue spending. Given that the general fund balance is projected to be £797,565 at 31st March 2024 this remains an option for the 2024/25 financial year.

However, in light of the projected impact of implementing the Green Seafront Scheme this is clearly not sustainable in the medium term.

- 6.5 In the councillor workshops in December 2023 and January 2024, consideration was given as to how the Council can best balance its determination to deliver its Corporate Plan with a requirement to retain a general fund balance above the risk assessed minimum in the medium term, whilst not imposing significant increases in council tax precept on Swanage residents.
- 6.6 On balance, it was agreed that the Finance & Governance Committee should be asked to consider a 3.5% increase in Council Tax precept for 2024/25. If approved by Council this would generate an additional £29,720, resulting in a projected general fund balance of £790,825 at 31st March 2025. Alongside the increases in the Council's other income streams, this would go some way towards mitigating the ongoing impact of recent inflation on Council expenditure and the future loss of investment income that will follow implementation of the Green Seafront Scheme.
- 6.7 As a result of an increase of 0.5% in the tax base calculated by Dorset Council, a 3.5% increase in total bills would result in an increase of 2.98% in household bills. As shown in **Appendix F**, this would add £5.13 to the annual Band D bill, bringing it to a total of £177.14. This equates to £3.41 per week, an increase of 10 pence. The relevant increase for each council tax band can also be seen in Appendix F.
- 6.8 In putting forward this proposal for consideration, Members are mindful of the ongoing pressure on household budgets. Information has been obtained from Dorset Council which demonstrates that 53% of households in Swanage are in Bands A-C, and that 12.8% of these households receive Council Tax support. Households in these three bands would see an increase in their bills of between £3.42 and £4.56 per annum, between 7 pence and 9 pence per week. Their total bills of between £118.09 and £157.46 per annum would equate to between £2.26 and £3.02 per week.
- 6.9 As a result of discussion at the councillor workshops, the draft three-year budget projections set out in **Appendix C** incorporate further annual precept increases of 3.5%. This would ensure that the Council retains a general fund balance within the risk assessed target range at the end of the 2026/27 financial year of £583,625. Clearly, budget estimates will change significantly on a year-by-year basis and the question of whether or not to implement such an increase will continue to be made annually in light of the financial information available at that time. The impact of such increases on household bills will be dependent on the Council Tax base, announced each December.
- 6.8 Were members to consider a freeze in household bills in 2024/25 for a second year running, the Council Tax precept would increase by £4,265 due to the 0.5% increase in tax base. This would result in a general fund balance of £765,370 at 31st March 2025. However, without the identification of savings, by 31st March 2027 the general fund balance would stand at £504,905, below the risk assessed minimum.
- 6.9 For comparison a table listing the largest parish precepts in the county is also provided in **Appendix F** for the current financial year.

- 6.10 At the councillor workshop held on 3rd January 2024 it was acknowledged that the Council's financial plans will in effect remain under constant review, led by the Finance and Governance Committee, to ensure that the Council maintains a sustainable Medium Term Financial Plan over a three-year time horizon. An important task will be to ensure that the estimated cost of the Green Seafront Scheme is further refined to ensure that future financial projections are as accurate as possible.
- 6.11 Members of the Finance and Governance Committee are asked to **recommend a precept for 2024/25 and adoption of the draft budgets and fees and charges** to the Council to be discussed on 15th January 2024.

Martin Ayres
Town Clerk and Responsible Financial Officer

January 2024

Appendix A

Swanage Town Council - Estimates 2024/25-2026/27

Revenue Account Summary

| | Forecast Outturn 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|--|--------------------------------|---------------------|---------------------|---------------------|
| Expenditure | | | | |
| Employees (all areas) | 1,197,155 | 1,300,650 | 1,347,400 | 1,379,040 |
| Rates (all areas) | 178,100 | 207,145 | 229,040 | 243,285 |
| Utilities (all areas) | 120,470 | 118,995 | 124,110 | 129,115 |
| Repairs & Maintenance (all areas) | 358,280 | 211,200 | 146,410 | 216,440 |
| Car Parks | 164,195 | 189,150 | 182,675 | 184,200 |
| Boat Park/Fishermen's Huts | 3,110 | 3,030 | 3,220 | 22,060 |
| Public Conveniences | 85,930 | 84,970 | 85,505 | 85,985 |
| Cemeteries | 1,500 | 1,550 | 1,600 | 1,650 |
| Parks & Operations | 168,145 | 163,110 | 145,920 | 144,580 |
| Beach Gardens | 15,825 | 25,125 | 22,200 | 27,475 |
| Beaches & Foreshore | 49,165 | 59,950 | 63,085 | 65,810 |
| Beach Bungalows | 8,125 | 8,475 | 7,175 | 7,575 |
| TIC | 67,170 | 57,125 | 56,700 | 57,275 |
| Allotments | 650 | 675 | 710 | 745 |
| Grants & Donations | 16,250 | 16,250 | 16,250 | 16,250 |
| Contributions to Third Party Services | 49,500 | 49,900 | 40,200 | 19,300 |
| Corporate, Democratic & Central Services | 165,910 | 174,055 | 143,700 | 146,980 |
| King Georges Field | 1,150 | 1,250 | 1,250 | 1,250 |
| Misc Grounds | 14,900 | 4,340 | 3,830 | 3,920 |
| Interest Payable & Bank Charges | 4,500 | 4,600 | 4,700 | 4,800 |
| Total Expenditure | 2,670,030 | 2,681,545 | 2,625,680 | 2,757,735 |
| | | | | |
| Income | | | | |
| Investment Interest | 265,000 | 240,000 | 175,000 | 60,000 |
| Car Parks | 873,295 | 934,310 | 936,450 | 938,250 |
| Boat Park/Fishermen's Huts | 72,180 | 77,615 | 79,130 | 80,660 |
| Public Conveniences | 11,175 | 11,675 | 12,675 | 13,675 |
| Cemeteries | 32,440 | 35,440 | 36,440 | 37,440 |
| Parks & Operations | 98,825 | 90,475 | 91,025 | 91,575 |
| Beach Gardens | 55,825 | 57,870 | 59,420 | 60,720 |
| Beaches & Foreshore | 40,685 | 46,270 | 47,570 | 48,940 |
| Beach Bungalows | 165,165 | 174,425 | 150,325 | 156,625 |
| TIC | 29,255 | 31,810 | 32,185 | 32,535 |
| Allotments | 9,080 | 9,400 | 9,500 | 9,600 |
| Other Buildings (inc C Park) | 72,505 | 100,455 | 100,555 | 100,655 |
| Corporate, DRM & Central | 27,545 | 17,300 | 17,400 | 21,500 |
| King Georges Field | 7,660 | 9,100 | 9,100 | 9,100 |
| Misc Grounds | 12,385 | 12,410 | 12,440 | 12,490 |
| Total Income | 1,773,020 | 1,848,555 | 1,769,215 | 1,673,765 |
| | | | | |
| NET OPERATING EXPENDITURE | 897,010 | 832,990 | 856,465 | 1,083,970 |

Capital Expenditure Summary

| | Forecast Outturn 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|-------------------------------|--------------------------------|---------------------|---------------------|---------------------|
| Capital Expenditure | 386,035 | 420,000 | 2,447,000 | 1,985,000 |
| Expenditure capital in nature | 0 | 70,000 | 70,000 | 80,000 |
| Total Expenditure | 386,035 | 490,000 | 2,517,000 | 2,065,000 |

Summary - All Income and Expenditure

| | Forecast Outturn 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|--|--------------------------------|---------------------|---------------------|---------------------|
| Expenditure | | | | |
| Service Provision - I & E Account | 2,670,030 | 2,681,545 | 2,625,680 | 2,757,735 |
| Capital expenditure | 386,035 | 490,000 | 2,517,000 | 2,065,000 |
| Total Expenditure | 3,056,065 | 3,171,545 | 5,142,680 | 4,822,735 |
| <i>less:</i> | | | | |
| Income | | | | |
| Income generated from Services - I & E Account | 1,773,020 | 1,848,555 | 1,769,215 | 1,673,765 |
| Capital Receipts/Gains | 0 | 0 | 0 | 200,000 |
| Total Income | 1,773,020 | 1,848,555 | 1,769,215 | 1,873,765 |
| Net Expenditure to be financed | 1,283,045 | 1,322,990 | 3,373,465 | 2,948,970 |
| <i>Add:</i> | | | | |
| Contributions to Earmarked Reserves | 177,000 | 77,000 | 62,000 | 37,000 |
| Total Financing Required | 1,460,045 | 1,399,990 | 3,435,465 | 2,985,970 |

| Financed by: | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|
| Precept | 849,030 | 878,750 | 909,500 | 941,330 |
| Grants/Contributions/Borrowing | 64,000 | 0 | 0 | 326,575 |
| Capital Receipts | 229,270 | 235,000 | 750,445 | 977,545 |
| General Fund | 67,995 | 6,740 | 18,965 | 188,235 |
| Earmarked Reserves | 97,630 | 174,500 | 1,756,555 | 396,405 |
| CIL | 152,120 | 105,000 | 0 | 155,880 |
| | 1,460,045 | 1,399,990 | 3,435,465 | 2,985,970 |

Appendix B

Proposed Significant One Off Revenue Expenditure/Minor Works 2024/25

| <u>Ref:</u> | <u>Service Area</u> | <u>Committee</u> | <u>Project</u> | <u>Estimated Project Cost £</u> |
|-------------|---------------------------------|-------------------------|---|---------------------------------|
| | New projects for 2024/25 | | | |
| 1 | Public Conveniences | Community Services | Heritage - Remedial & damp alleviation works | 22,000 |
| 2 | Cemeteries | Community Services | Northbrook - Wall repairs, north east elevation | 7,000 |
| 3 | PAG | Environment Committee | Prince Albert Gardens - Pathway repairs | 40,000 |
| 4 | TIC | Tourism & Local Economy | Garden Improvements | 5,000 |
| 5 | TIC | Tourism & Local Economy | Flooring and internal reconfiguration | 12,000 |
| 6 | Car Parks | Tourism & Local Economy | North Beach Car Park partial resurface | 15,000 |
| 7 | Spa | Community Services | Ground monitoring - 7 months | 9,800 |
| 8 | DRM | Finance & Governance | Website improvements | 8,000 |
| 9 | Central Services | Finance & Governance | Server Replacement | 5,500 |
| | | | | 124,300 |

2024/25 Smaller items of expenditure with a budget provision

| | | | | |
|---|-----------------|-------------------------|----------------------------------|---------------|
| 1 | Market | Tourism & Local Economy | Storage facility | 2,000 |
| 2 | TIC | Tourism & Local Economy | Laptop | 900 |
| 3 | Beach Gardens | Community Services | Installation of Awning | 3,000 |
| 4 | Beach Bungalows | Tourism & Local Economy | Parasols | 1,500 |
| 5 | Car Parks | Environment Committee | Water Refill Point in Main Beach | 2,600 |
| 6 | Spa | Community Services | Noticeboard | 2,000 |
| | | | | 12,000 |

2023/24 projects approved to be carried forward

| | | | | |
|---|-----------------|-----------------------|-----------------------------|---------------|
| 1 | Parks & Gardens | Environment Committee | Electricity-Parks & Gardens | 10,000 |
| 2 | Environmental | Environment Committee | Drain Markings | 1,000 |
| | | | | 11,000 |

Total 147,300

Reserves & Balances

Revenue Reserves Summary

| | Forecast Outturn 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|--|--------------------------------|---------------------|---------------------|---------------------|
| The General Fund Balance (GFB) | | | | |
| <i>Movements on the General Fund:</i> | | | | |
| Net Operating Expenditure | 897,010 | 832,990 | 856,465 | 1,083,970 |
| Transfers to/(from) Reserves | 15,015 | 52,500 | 62,000 | 37,000 |
| Capital Expenditure charged to the GFB | 5,000 | 0 | 10,000 | 8,595 |
| | 917,025 | 885,490 | 928,465 | 1,129,565 |
| <i>To be financed by:</i> | | | | |
| Precept | 849,030 | 878,750 | 909,500 | 941,330 |
| Surplus / (Deficit) for Year | (67,995) | (45,050) | (127,190) | (120,555) |
| General Fund Balance B f'd | 865,560 | 797,565 | 790,825 | 771,860 |
| Surplus / (Deficit) for Year | (67,995) | (6,740) | (18,965) | (188,235) |
| General Fund Balance C f'd | 797,565 | 790,825 | 771,860 | 583,625 |

| Earmarked Reserves | Forecast 31/03/2024 | Forecast 31/03/2025 | Forecast 31/03/2026 | Forecast 31/03/2027 |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Vehicle & Plant Replacement | 25,000 | 40,000 | 0 | 10,000 |
| King Georges Play Area & Skate Park | 67,095 | 52,095 | 52,095 | 52,095 |
| Play Equipment-General Areas | 31,405 | 41,405 | 51,405 | 0 |
| Car Park Machines | 44,250 | 44,250 | 44,250 | 44,250 |
| Tennis Courts Refurbishment | 18,310 | 6,310 | 9,310 | 12,310 |
| Green Seafront Scheme | 1,364,555 | 1,244,555 | 0 | 0 |
| Community Sea Defence Project | 450,000 | 450,000 | 0 | 0 |
| Public Conveniences | 130,000 | 145,000 | 160,000 | 0 |
| Beach Huts Reserve | 85,000 | 95,000 | 105,000 | 0 |
| Football Club Facilities | 3,120 | 3,120 | 3,120 | 3,120 |
| De Moulham Back Roads | 25,405 | 27,405 | 29,405 | 31,405 |
| Insurance & Contingency Reserve | 19,000 | 0 | 0 | 0 |
| IT Equipment Reserves | 28,165 | 22,665 | 665 | 665 |
| Environmental Projects | 42,000 | 67,000 | 92,000 | 117,000 |
| Treasury Risk Management Reserve | 80,000 | 80,000 | 80,000 | 0 |
| Committed expenditure c fwd | 0 | 0 | 0 | 0 |
| Community Infrastructure Levy | 260,880 | 155,880 | 155,880 | 0 |
| Reserves C f'd | 2,674,185 | 2,474,685 | 783,130 | 270,845 |

Usable Capital Receipts Reserve

| | | | | |
|---------------------------|------------------|------------------|----------------|-----------|
| UCRR Balance B f'd | 2,192,260 | 1,962,990 | 1,727,990 | 977,545 |
| Capital expenditure | (229,270) | (235,000) | (750,445) | (977,545) |
| Capital Receipts | 0 | 0 | 0 | 0 |
| UCRR Balance C f'd | 1,962,990 | 1,727,990 | 977,545 | 0 |

Total Useable Reserves

| | | | | |
|--|------------------|------------------|------------------|----------------|
| The General Fund | 797,565 | 790,825 | 771,860 | 583,625 |
| Earmarked Reserves | 2,674,185 | 2,474,685 | 783,130 | 270,845 |
| Useable Capital Receipts Reserve | 1,962,990 | 1,727,990 | 977,545 | 0 |
| Total of Reserves held by the Council | 5,434,740 | 4,993,500 | 2,532,535 | 854,470 |

Appendix D

Draft Capital Programme 2024/25 -2026/27

| Project Ref: | Project | 2023/24 Approved Budget | 2023/24 Forecast Outturn | 2024/25 Estimate | 2025/26 Estimate | 2026/27 Estimate |
|--------------|--|----------------------------|-----------------------------|---------------------|---------------------|---------------------|
| | | £ | £ | £ | £ | £ |
| 1 | Play Areas/Skate Park King Georges Skate Park | 15,000 | 0 | 15,000 | | |
| 2 | Parks Days Park- Footpath Lighting Installation | 37,000 | 57,765 | | | |
| 3 | Station Approach Infrastructure Improvements | 50,000 | 0 | 120,000 | | |
| 4 | Downs Peveril Point Stabilisation Scheme | 95,000 | 50,000 | 150,000 | | |
| 5 | Depot External Shelter | 15,750 | 15,750 | | | |
| 6 | Green Seafront Scheme Stabilisation & Regeneration | 300,000 | 30,000 | 120,000 | 1,925,000 | 1,925,000 |
| 7 | Environmental Carbon Neutral 2030 Implementation | 50,000 | 128,000 | | | |
| 8 | Capital Grants Swanage & Herston Football Club redevelopment | 70,000 | 0 | 70,000 | 70,000 | 80,000 |
| 9 | Vehicles Electric Flatbed Truck | 45,000 | 50,000 | | | |
| 10 | Car Parks Main Beach- Phase 3 & EVCP Installation | 20,000 | 0 | | | |
| 11 | Roads Panorama Rd/Quarry Close - Upgrade/Improvement | | 54,520 | | | |
| 12 | Beach Gardens Installation of Astro turf on Courts 4 & 5 | | | 15,000 | | |
| 13 | Seafront Coastal Defence Projects Seafront Coastal Defence Works | | | | 450,000 | |
| 14 | Vehicles Electric Flatbed Truck | | | | 50,000 | |
| 15 | IT-All departments Desktop | | | | 22,000 | |
| 16 | Play Areas/Skate Park Days Park Play Area and Gym | | | | | 60,000 |
| | Total Capital Expenditure | 697,750 | 386,035 | 490,000 | 2,517,000 | 2,065,000 |

Appendix E

| RISK | Analysis of Risk | 2024/25 Budget | Potential Impact | Quantitative Assessment of Risk |
|---|---|-------------------|--|---------------------------------------|
| | | £ | % | £ |
| Small size of the authority (in comparison to principal councils) necessitates a minimum balance of 3% of gross expenditure | Balance required to withstand budgetary problems due to relatively low asset and resource base. | 3,246,645 | 3 | 97,400 |
| Employee costs are greater than budgeted | Statutory payments increase above the level allowed for in the estimates. | 1,300,650 | 3 | 39,020 |
| Contractual inflation is greater than budgeted | A general increase of 5% has been assumed on expenditure, however, costs may increase above budgeted inflation. Prices for gas/electric are fixed until Oct 2024. Prices may increase above estimated levels at this point. | 1,428,495 | 4 | 57,140 |
| Treasury management income is not achieved | That the actual interest rate that is achievable is below the rate predicted at budget setting. An overall return of 4% has been estimated, if this return is only 3% overall the risk will be 25% of the estimated budget. | 240,000 | 25 (impact of a 1% decrease in interest rates) | 60,000 |
| Car park revenue is below forecast | That a decrease in revenue is realised from estimate. Due to the variable nature of car parking revenue the risk of actual revenue not meeting budget are high. | 728,600 | 15 | 109,290 |
| Rental income is not received | With the current volatile economic climate some lessees may not be able to meet their rental payments | 302,175 | 20 | 60,435 |
| Seasonal income is lower than budgeted | That a decrease in revenue is realised from estimate. | 274,850 | 20 | 54,970 |
| Inadequate Insurance Cover | That events occur resulting in losses that are not covered by insurance. 1% of asset book value | 9,264,714 | 1 | 92,645 |
| Total | | | | 570,900 |

Precept



Town & Parish Councils
Taxbase & Precept Toolkit 2024/25

1) Select Town or Parish Council

Swanage

Taxbase Information

Band D Equivalents

2023/24 4,935.9 2024/25 4,960.7

Increase/(Decrease) Year on Year 24.8

% Increase/(Decrease) 0.50%

Precept Modelling

Actual Precept 23/24 & Proposed Precept 24/25

2) Enter Target Precept

2023/24 £ 849,030.00 2024/25 £ 878,750.00

Increase/(Decrease) Year on Year £ 29,720.00

% Increase/(Decrease) 3.50%

Band D Equivalent Charge

Precept Divided By Taxbase

2023/24 £ 172.01 2024/25 £ 177.14

Increase/(Decrease) Year on Year £ 5.13

% Increase/(Decrease) 2.98%

| | Actual 2023/24 | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|------------------------|-------------------|---------------------|---------------------|---------------------|
| Total Precept | 849,030 | 878,750 | 909,500 | 941,330 |
| % Increase/Decrease | 1.08% | 3.50% | 3.50% | 3.50% |
| Increase £ | 9,030 | 29,720 | 30,750 | 31,830 |
| Tax Base | 4,935.90 | 4,960.70 | 4,960.70 | 4,960.70 |
| % Increase/Decrease | 1.08% | 0.50% | 0.00% | 0.00% |
| Band D Charge | £172.01 | £177.14 | £183.34 | £189.76 |
| % Increase | 0.00% | 2.98% | 3.50% | 3.50% |
| Actual Annual Increase | £0.00 | £5.13 | £6.20 | £6.42 |

Appendix F - Precept Options

Precept on a Band "D" Property

Previous Year's Band "D" Amount £172.01

Tax Base **4960.7**

| | Total Precept | Precept on a Band D Property £ | % Increase on Band D | % Increase in Precept | Increase in Precept £ |
|-----------|------------------|--------------------------------------|-------------------------|--------------------------|--------------------------|
| £ 849,030 | | £171.15 | -0.50% | 0.00% | £ - |
| £ 853,275 | | £172.01 | 0.00% | 0.50% | £ 4,245 |
| £ 860,000 | | £173.36 | 0.79% | 1.29% | £ 10,970 |
| £ 865,000 | | £174.37 | 1.37% | 1.88% | £ 15,970 |
| £ 867,000 | | £174.77 | 1.61% | 2.12% | £ 17,970 |
| £ 870,000 | | £175.38 | 1.96% | 2.47% | £ 20,970 |
| £ 875,000 | | £176.39 | 2.54% | 3.06% | £ 25,970 |
| £ 878,750 | | £177.14 | 2.98% | 3.50% | £ 29,720 |
| £ 880,000 | | £177.39 | 3.13% | 3.65% | £ 30,970 |
| £ 885,000 | | £178.40 | 3.72% | 4.24% | £ 35,970 |
| £ 890,000 | | £179.41 | 4.30% | 4.83% | £ 40,970 |
| £ 895,000 | | £180.42 | 4.89% | 5.41% | £ 45,970 |
| £ 900,000 | | £181.43 | 5.47% | 6.00% | £ 50,970 |
| £ 905,000 | | £182.43 | 6.06% | 6.59% | £ 55,970 |
| £ 910,000 | | £183.44 | 6.65% | 7.18% | £ 60,970 |
| £ 915,000 | | £184.45 | 7.23% | 7.77% | £ 65,970 |
| £ 920,000 | | £185.46 | 7.82% | 8.36% | £ 70,970 |
| £ 925,000 | | £186.47 | 8.40% | 8.95% | £ 75,970 |
| £ 930,000 | | £187.47 | 8.99% | 9.54% | £ 80,970 |

| Band | 2024/25 | 2023/24 | Increase per annum £ | Increase per week £ |
|------|---------|----------|-------------------------|------------------------|
| A | 118.09 | £ 114.67 | £ 3.42 | £ 0.07 |
| B | 137.78 | £ 133.79 | £ 3.99 | £ 0.08 |
| C | 157.46 | £ 152.90 | £ 4.56 | £ 0.09 |
| D | £177.14 | £ 172.01 | £ 5.13 | £ 0.10 |
| E | 216.51 | £ 210.23 | £ 6.27 | £ 0.12 |
| F | 255.87 | £ 248.46 | £ 7.41 | £ 0.14 |
| G | 295.24 | £ 286.68 | £ 8.55 | £ 0.16 |
| H | 354.28 | £ 344.02 | £ 10.26 | £ 0.20 |

Swanage Town Council – Council Tax charge by band (3.5% increase in precept)

| | Actual 2023/24 | Estimate 2024/25 | | Increase per annum | Increase per week |
|----------------|---------------------------|-----------------------------|--|-------------------------------|------------------------------|
| Precept | £849,030 | £878,750 | | | |
| Band | | | | | |
| A | £114.67 | £118.09 | | £3.42 | £0.07 |
| B | £133.79 | £137.78 | | £3.99 | £0.08 |
| C | £152.90 | £157.46 | | £4.56 | £0.09 |
| D | £172.01 | £177.14 | | £5.13 | £0.10 |
| E | £210.23 | £216.51 | | £6.27 | £0.12 |
| F | £248.46 | £255.87 | | £7.41 | £0.14 |
| G | £286.68 | £295.24 | | £8.55 | £0.16 |
| H | £344.02 | £354.28 | | £10.26 | £0.20 |

Dorset County-Parish Precept Comparable 2023/24

| Town/Parish | Precept 2023/24 | Band D 2023/24 |
|--------------------|------------------------|-----------------------|
| Bridport | 844,484 | 274.53 |
| Sturminster Newton | 385,030 | 240.07 |
| Gillingham | 1,020,559 | 239.22 |
| Blandford Forum | 825,250 | 232.23 |
| Sherborne | 906,076 | 228.59 |
| Wareham Town | 495,945 | 224.89 |
| Dorchester | 1,668,507 | 206.21 |
| Weymouth | 3,349,840 | 181.70 |
| Beaminster | 241,935 | 177.20 |
| Swanage | 849,030 | 172.01 |
| Shaftesbury | 560,156 | 169.15 |
| Studland | 45,247 | 148.74 |
| Wimborne Minster | 530,829 | 145.15 |
| Portland | 544,750 | 142.50 |
| Compton Abbas | 15,000 | 138.50 |
| Charmouth | 96,664 | 131.28 |
| Stalbridge | 135,500 | 126.35 |

Proposed Scale of Fees & Charges 2024/25

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|---|-----------------------------------|-------------------------|---------------------------|
| Tourism & Local Economy Committee | | | |
| 1. BOAT PARK & CAR PARKS | | | |
| Peveril Boat Park Per Grid (Trailer Included) | | | |
| Boats and trailers | | | |
| Up to 13 ft | | | |
| Summer - 1 May - 31 October | 1/5/23 | 361.00 | 361.00 |
| Weekly | 1/5/23 | 115.00 | 115.00 |
| Autumn/Winter - 1 September - 30 April | 1/5/23 | 271.00 | 271.00 |
| Winter - 1 November - 30 April | 1/5/23 | 151.00 | 151.00 |
| Annual 1st May -30 April | 1/5/23 | 502.00 | 502.00 |
| Up to 19 ft | | | |
| Summer - 1 May - 31 October | 1/5/23 | 590.00 | 590.00 |
| Weekly | 1/5/23 | 165.00 | 165.00 |
| Autumn/Winter - 1 September - 30 April | 1/5/23 | 432.00 | 432.00 |
| Winter - 1 November - 30 April | 1/5/23 | 236.00 | 236.00 |
| Annual 1st May -30 April | 1/5/23 | 840.00 | 840.00 |
| Summer 1 May - 31 October - returning next year | 1/5/23 | 740.00 | 740.00 |
| Up to 22 ft | | | |
| Summer - 1 May - 31 October | 1/5/23 | 668.00 | 668.00 |
| Weekly | 1/5/23 | 170.00 | 170.00 |
| Autumn/Winter - 1 September - 30 April | 1/5/23 | 497.00 | 497.00 |
| Winter - 1 November - 30 April | 1/5/23 | 274.00 | 274.00 |
| Annual 1st May -30 April | 1/5/23 | 950.00 | 950.00 |
| Summer 1 May - 31 October - returning next year | 1/5/23 | 850.00 | 850.00 |
| Up to 29 ft | | | |
| Summer - 1 May - 31 October | 1/5/23 | 965.00 | 965.00 |
| Weekly | 1/5/23 | 203.00 | 203.00 |
| Autumn/Winter - 1 September - 30 April | 1/5/23 | 757.00 | 757.00 |
| Winter - 1 November - 30 April | 1/5/23 | 435.00 | 435.00 |
| Annual 1st May -30 April | 1/5/23 | 1,400.00 | 1,400.00 |
| Summer 1 May - 31 October - returning next year | 1/5/23 | 1,300.00 | 1,300.00 |
| Kayak Rack Charge (not inc trailer) | | | |
| Summer - 1 May - 31 October | 1/5/23 | 70.00 | 77.00 |
| Weekly | 1/5/23 | 28.00 | 31.00 |
| Winter - 1 November - 30 April | 1/5/23 | 28.00 | 31.00 |
| Annual 1st May -30 April | 1/5/23 | 100.00 | 110.00 |
| 10% discount on annual ticket if purchased before 30th April | | | remove |
| Daily Launch Fees - Throughout the year | | | |
| Boat with trailer over 4.5m | 1/5/23 | 30.00 | 30.00 |
| Boat with trailer under 4.5m | (1/4/19) | 25.00 | 25.00 |
| Jet Skis | (1/4/19) | 25.00 | 25.00 |
| Residents Permit Holders/Emergency Services and RNLI | | | |
| crew discount | (1/4/19) | 20.00 | 20.00 |
| Small Dinghy (up to 12ft) | (1/4/22) | 15.00 | 15.00 |
| Kayaks | 1/4/19 | 12.00 | remove |
| Daily Launch Fees (Boat only - removal of Trailer) | | | |
| Boats | (1/4/19) | 20.00 | 20.00 |
| Jet Skis | (1/4/19) | 20.00 | 20.00 |
| Residents Permit Holders (25% discount on boats & jet skis) | (1/4/19) | 15.00 | 15.00 |
| Small Dinghy (up to 12ft) | 1/5/22 | 10.00 | 10.00 |
| Kayaks | 1/4/19 | 5.00 | 5.00 |
| Slipway Launch Annual Ticket | 1/5/23 | 270.00 | 285.00 |
| Trailer Only-per day - Under 4.5m | 1/5/18 | 7.00 | 10.00 |
| Trailer Only-per day - Over 4.5m | 1/5/23 | 12.00 | 15.00 |
| Winter Pontoon Storage 22ft | 1/5/23 | 165.00 | 180.00 |
| Fisherman's Hut Tenant Discount On All Boat Park Costs | 1/5/22 | 20% | 10% |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|--|-----------------------------------|-------------------------|---------------------------|
| Broad Road - Vehicles < 4.8m only | | | |
| Motorhomes permitted 8am to 10 p.m only | | | |
| 1st April to 30th June and 1st September to 31st October (inclusive). | | | |
| Up to 1 hour | 1/4/23 | 1.60 | 1.70 |
| Up to 2 hours | 1/4/23 | 3.20 | 3.40 |
| Up to 4 hours | 1/4/23 | 5.30 | 5.60 |
| Up to 6 hours | 1/4/23 | 6.80 | 7.30 |
| *Up to 13 hours | 1/4/23 | 9.00 | 10.00 |
| #3 day permit | 1/4/23 | 20.00 | 25.00 |
| #7 day permit | 1/4/23 | 40.00 | 50.00 |
| Overnight 6 p.m. to 8 a.m. | 1/4/23 | remove | remove |
| Overnight 9 p.m. to 8 a.m. | NEW | NEW | no charge |
| 1st July to 31st August (inclusive). | | | |
| Up to 1 hour | 1/4/23 | 2.00 | 2.10 |
| Up to 2 hours | 1/4/23 | 3.60 | 3.80 |
| Up to 4 hours | 1/4/23 | 6.70 | 7.10 |
| Up to 6 hours | 1/4/23 | 7.60 | 8.00 |
| *Up to 13 hours | 1/4/23 | 9.00 | 10.00 |
| #3 day permit | 1/4/23 | 20.00 | 25.00 |
| #7 day permit | 1/4/23 | 40.00 | 50.00 |
| Overnight 6 p.m. to 8 a.m. | 1/4/23 | remove | remove |
| Overnight 9 p.m. to 8 a.m. | NEW | NEW | no charge |
| 1st November - 31st March (inclusive) | | | |
| All vehicles up to 13 hours | (1/4/18) | 1.00 | 2.00 |
| Main Beach (Victoria Avenue) | | | |
| Motorhomes permitted 8am to 10 p.m only | | | |
| 1st April to 30th June and 1st September to 31st October (inclusive). | | | |
| Vehicles <4.8m | | | |
| Up to 1 hour | 1/4/23 | 1.60 | 1.70 |
| Up to 2 hours | 1/4/23 | 3.20 | 3.40 |
| Up to 4 hours | 1/4/23 | 5.30 | 5.60 |
| Up to 6 hours | 1/4/23 | 6.80 | 7.30 |
| *Up to 13 hours | 1/4/23 | 9.00 | 10.00 |
| #3 day permit | 1/4/23 | 20.00 | 25.00 |
| #7 day permit | 1/4/23 | 40.00 | 50.00 |
| Vehicles >4.8m | | | |
| Up to 1 hour | NEW | NEW | 2.20 |
| Up to 2 hours | NEW | NEW | 4.40 |
| Up to 4 hours | 1/4/23 | 7.50 | 7.00 |
| Up to 6 hours | NEW | NEW | 9.20 |
| Up to 13 hours | 1/4/23 | 10.00 | 12.60 |
| \$ 3 day permit | NEW | 25.00 | 32.00 |
| \$ 7 day permit | NEW | 45.00 | 64.00 |
| All vehicles - Overnight 9 p.m. to 8 a.m. | NEW | NEW | no charge |
| 1st July to 31st August (inclusive). | | | |
| 8 a.m. - 9 p.m. | | | |
| Vehicles <4.8m | | | |
| Up to 1 hour | 1/4/23 | 2.00 | 2.10 |
| Up to 2 hours | 1/4/23 | 3.60 | 3.80 |
| Up to 4 hours | 1/4/23 | 6.70 | 7.10 |
| Up to 6 hours | 1/4/23 | 7.60 | 8.00 |
| *Up to 13 hours | 1/4/23 | 9.00 | 10.00 |
| #3 day permit | 1/4/23 | 20.00 | 25.00 |
| #7 day permit | 1/4/23 | 40.00 | 50.00 |
| Vehicles >4.8m | | | |
| Up to 1 hour | NEW | NEW | 2.70 |
| Up to 2 hours | NEW | NEW | 4.80 |
| Up to 4 hours | 1/4/23 | 7.50 | 9.00 |
| Up to 6 hours | NEW | NEW | 10.20 |
| Up to 13 hours | 1/4/23 | 10.00 | 12.60 |
| \$ 3 day permit | NEW | 25.00 | 32.00 |
| \$ 7 day permit | NEW | 45.00 | 64.00 |
| All vehicles - Overnight 9 p.m. to 8 a.m. | NEW | NEW | no charge |
| 1st November - 31st March (inclusive) | | | |
| All vehicles up to 13 hours | (1/4/18) | 1.00 | 2.00 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|---|-----------------------------------|-------------------------|---------------------------|
| North Beach (De Moulham Road) | | | |
| Motorhomes permitted 8am to 10 p.m only | | | |
| 1st April to 31st October (inclusive). | | | |
| Vehicles <4.8m | | | |
| Up to 1 hour | 1/4/23 | 1.60 | 1.70 |
| Up to 2 hours | 1/4/23 | 3.20 | 2.80 |
| Up to 4 hours | 1/4/23 | 5.30 | 4.80 |
| Up to 6 hours | 1/4/23 | 6.80 | 5.60 |
| Up to 13 hours | 1/4/23 | 9.00 | 8.50 |
| #3 day permit | 1/4/23 | 20.00 | 25.00 |
| #7 day permit | 1/4/23 | 40.00 | 50.00 |
| Vehicles >4.8m | | | |
| Up to 1 hour | NEW | NEW | 2.20 |
| Up to 2 hours | NEW | NEW | 3.50 |
| Up to 4 hours | 1/4/23 | 7.50 | 6.00 |
| Up to 6 hours | NEW | NEW | 7.00 |
| Up to 13 hours | 1/4/23 | 10.00 | 10.70 |
| \$ 3 day permit | NEW | 25.00 | 32.00 |
| \$ 7 day permit | NEW | 45.00 | 64.00 |
| Overnight 9 p.m. to 8 a.m. | NEW | NEW | no charge |
| 1st November - 31st March (inclusive) | | | |
| All vehicles up to 13 hours | NEW | no charge | 2.00 |
| Free parking in North Beach when attending NHS mobile units | | | |
| * This ticket is transferable between Main Beach and Broad Road long stay car parks only. | | | |
| # The 3 day & weekly smaller vehicle permit is transferable between all long stay car parks and is available on JustPark only | | | |
| \$ The 3 day & weekly larger vehicle permit is transferable between Main & North Beach car parks and is available on JustPark only | | | |
| Recreation Ground (Mermond Place) and Co op Pioneer (Central) | | | |
| (Maximum of 2 hours between 8 a.m. & 7 p.m) | | | |
| Cars 1 hour - Summer (1st April to 31st October) | 1/4/08 | 1.20 | 1.20 |
| Cars 2 hours - Summer (1st April to 31st October) | 1/4/11 | 2.10 | 2.40 |
| Cars Hourly - Winter (1st November to 31st March) | 1/4/11 | 0.60 | 0.60 |
| Overnight parking 7 p.m. to 8 a.m. | 1/4/07 | no charge | no charge |
| Recreation Ground (Residents) | | | |
| (Maximum of 2 hours between 10 a.m. & 7 p.m) | | | |
| Cars 1 hour - Summer (1st April to 31st October) | 1/4/08 | 0.60 | 0.60 |
| Cars 2 hours - Summer (1st April to 31st October) | 1/4/11 | 1.20 | 1.20 |
| Cars Hourly - Winter (1st November to 31st March) | 1/4/05 | no charge | no charge |
| Overnight parking 7 p.m. to 10 a.m. | 1/4/00 | no charge | no charge |
| Residents Parking Permits (per permit-not an annual fee) | | | |
| | 1/4/23 | 6.00 | 6.00 |
| Permit holders are entitled to park in the Residents Car Park, Horsecliffe Lane subject to the restrictions and charges as set out above. Additional entitlement to parking in Swanage Town Council Operated Car Parks is as follows: | | | |
| <u>Summer Period</u> | | | |
| Mermond/Co-op Car Park -free parking between 08:00 and 10:00 | | | |
| Main Beach Car Park -free parking between 08:00 and 10:00 on a Market Day | | | |
| <u>Winter Period</u> | | | |
| Broad Road and Main Beach Car Parks-free parking max. 24 hr stay | | | |
| Co-op and Mermond Car Park-free overnight parking 19:00 to 10:00 | | | |
| Annual Private & Business (Main Beach or North Beach) | | | |
| | 1/4/23 | 290.00 | 350.00 |
| Summer Season Ticket (1st April-31st October) | 1/4/20 | 194.00 | 262.50 |
| cost to be 2/3 of annual ticket (agreed Car Parks Best Value Working Group 13/10/06 minute 3)d)) | | | |
| start date extended to 1st April (agreed Roads and Transport Committee 24/11/2021 minute 7) 3/4 of annual ticket | | | |
| North Beach Annual Coach Permit | 1/4/23 | 350.00 | 400.00 |
| Annual Taxis (per permit) | | | |
| | 1/4/23 | 720.00 | 756.00 |
| Charges will apply throughout the year. | | | |
| Excess Charge Penalty | | | |
| | 1/4/04 | 60.00 | 60.00 |
| * Reduced for payment within 10 days. | 1/4/04 | 30.00 | 30.00 |
| Peveril Point Residents Tickets | | | |
| | 1/4/07 | 25.00 | 25.00 |
| max of 4 per household | | | |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|---|-----------------------------------|-------------------------|---------------------------|
| 2. TOURIST INFORMATION CENTRE | | | |
| Advertising Board 3ft x 4ft (Annual) | 1/4/23 | 500.00 | 525.00 |
| Advertising Board 3ft x 4ft (Summer: April - September) | New | New | 395.00 |
| Advertising Board 3ft x 4ft (Winter: October - March) | New | New | 155.00 |
| Advertising Board 3ft x 4ft (Christmas: October - December) | New | New | 105.00 |
| Advertising Board 3ft x 4ft (Monthly Summer) | New | New | 75.00 |
| Advertising Board 3ft x 4ft (Monthly Winter) | New | New | 30.00 |
| National Express Administration Fee (excluding Coach Card requests) | 1/4/23 | 2.10 | 3.00 |
| Commission on Gross Agency Ticket Sales (unless by contractual agreement) | | | |
| - General | 1/4/16 | 10% | 10% |
| - Local Charities | 1/4/16 | 5% | 5% |
| - Discretionary Rate For Local Charities/Community Groups | | 0% | 0% |
| Parasol hire (per day) | 1/4/23 | 4.20 | 4.50 |
| Parasol hire (per week) | 1/4/23 | 21.00 | 23.00 |
| Parasol hire (max charge per beach hut period booking) | 1/4/23 | 52.50 | 60.00 |
| Additional beach hut chair (per day) | 1/4/23 | 1.05 | 2.00 |
| Additional beach hut chair (per week) | 1/4/23 | 5.25 | 10.00 |
| Additional beach hut chair (max charge per beach hut period booking) | 1/4/23 | 21.00 | 30.00 |
| Deposit - Additional beach hut key | 1/4/23 | 21.00 | 30.00 |
| Replacement beach hut key | 1/4/23 | 26.25 | 50.00 |
| Late Return of Key for Beach Hut | New | New | One days hire |
| Faulty Electrical Equipment Charge | New | New | 100.00 |
| 3. PEVERIL POINT | | | |
| Foreshore - Dinghy Storage (Angling Club) | 1/4/15 | tbc | tbc |
| Dug-Out Storage Area, Rear of Waterside (per week) | 1/4/23 | 12.50 | 13.10 |
| Rent of Hut Site (East of Lifeboat House) | 1/4/15 | tbc | tbc |
| Fishermen's Huts | 1/4/23 | 480.00 | 500.00 |
| Prince Albert Gardens - charge to be considered upon application to the Council | | | |
| 4. STONE QUAY & MONKEY BEACH | | | |
| Pleasure Boats (Private) - not exceeding 12 passengers | 1/4/23 | 255.00 | 265.00 |
| Hut on Quay | 1/4/23 | 165.00 | 170.00 |
| 5. MARKET | | | |
| see separate pricing schedule - Appendix G i) | | | |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|---|--------------|--|-------------------------------|---------------------------------|
| 6. BEACH BUNGALOWS | | | | |
| <u>SCALE OF FEES: SHORE ROAD - 2024/25 SEASON</u> | | | | |
| Agreed: Minute 99, Monthly Council Meeting held 18th September 2023 | | | | |
| Sat 30 March - Fri 10 May | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 15.00 | 16.50 |
| | Weekly | 26/3/22 | 60.00 | 66.00 |
| | Whole period | (1/4/23) | 306.00 | 336.60 |
| Upper Level Huts | | | | |
| | Daily | (26/3/16) | 10.00 | 11.00 |
| | Weekly | 26/3/22 | 40.00 | 44.00 |
| | Whole period | (1/4/23) | 204.00 | 224.40 |
| Sat 11 May - Fri 12 July | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 20.00 | 22.00 |
| | Weekly | 26/3/22 | 105.00 | 116.00 |
| | Whole period | 1/4/23 | 841.00 | 925.10 |
| Upper Level Huts | | | | |
| | Daily | 28/3/20 | 15.00 | 16.50 |
| | Weekly | 26/3/22 | 70.00 | 77.00 |
| | Whole period | 26/3/22 | 535.00 | 588.50 |
| Sat 13 July - Fri 30 August | | | | |
| Lower Level Huts | | | | |
| | Daily | 26/3/22 | 32.00 | 35.00 |
| | Weekly | 26/3/22 | 220.00 | 242.00 |
| Upper Level Huts | | | | |
| | Daily | 26/3/22 | 22.00 | 24.00 |
| | Weekly | 26/3/22 | 150.00 | 165.00 |
| Sat 31 August - Fri 20 September | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 20.00 | 22.00 |
| | Weekly | 26/3/22 | 105.00 | 116.00 |
| Upper Level Huts | | | | |
| | Daily | 28/3/20 | 15.00 | 16.50 |
| | Weekly | 26/3/22 | 70.00 | 77.00 |
| Sat 21 September - Fri 28 March | | | | |
| Lower Level Huts | | | | |
| | Daily | 26/3/22 | 6.00 | 7.00 |
| | Weekly | 26/3/22 | 25.00 | 28.00 |
| Upper Level Huts | | | | |
| | Daily | 26/3/22 | 6.00 | 7.00 |
| | Weekly | 1/4/15 | 25.00 | 28.00 |
| Winter whole period charges | | | | |
| Sat 21 September - Fri 28 March - Lower Level | | 26/3/22 | 504.00 | 554.40 |
| - Upper Level | | 26/3/22 | 350.00 | 385.00 |
| Sat 26 October - Fri 28 March - Lower Level | | (26/3/22) | 396.00 | 435.60 |
| - Upper Level | | 26/3/22 | 275.00 | 302.50 |
| Sat 16 November - Fri 28 March - Lower Level | | 26/3/22 | 342.00 | 376.20 |
| - Upper Level | | 26/3/22 | 237.00 | 260.70 |
| Sat 7 December - Fri 28 March - Lower Level | | 26/3/22 | 288.00 | 316.80 |
| - Upper Level | | 26/3/22 | 200.00 | 220.00 |
| Sat 18 January - Fri 28 March - Lower Level | | 26/3/22 | 180.00 | 198.00 |
| - Upper Level | | 26/3/22 | 125.00 | 137.50 |
| Whole period charges | | | | |
| Sat 30 March - Fri 28 March - Lower Level | | (1/4/23) | 3155.00 | 3470.50 |
| - Upper Level | | (1/4/23) | 1930.00 | 2123.00 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|---|--|-------------------------------|---------------------------------|
| Premium Huts | | | |
| Sat 30 March - Fri 10 May | | | |
| Lower Level Huts | | | |
| | Daily 26/3/22 | 24.00 | 27.00 |
| | Weekly 26/3/22 | 90.00 | 99.00 |
| | Whole period (1/4/23) | 459.00 | 504.90 |
| Upper Level Huts | | | |
| | Daily (26/3/16) | 15.00 | 17.00 |
| | Weekly 26/3/22 | 60.00 | 66.00 |
| | Whole period (1/4/23) | 306.00 | 336.60 |
| Sat 11 May - Fri 12 July | | | |
| Lower Level Huts | | | |
| | Daily 24/3/18 | 31.00 | 34.00 |
| | Weekly 26/3/22 | 160.00 | 176.00 |
| | Whole period 26/3/22 | 1224.00 | 1346.40 |
| Upper Level Huts | | | |
| | Daily (26/3/16) | 20.00 | 22.00 |
| | Weekly 26/3/22 | 100.00 | 110.00 |
| | Whole period 26/3/22 | 765.00 | 841.50 |
| Sat 13 July - Fri 30 August | | | |
| Lower Level Huts | | | |
| | Daily 26/3/22 | 50.00 | 55.00 |
| | Weekly 26/3/22 | 330.00 | 363.00 |
| Upper Level Huts | | | |
| | Daily (26/3/16) | 31.00 | 35.00 |
| | Weekly 26/3/22 | 215.00 | 237.00 |
| Sat 31 August - Fri 20 September | | | |
| Lower Level Huts | | | |
| | Daily 24/3/18 | 31.00 | 34.00 |
| | Weekly 26/3/22 | 160.00 | 176.00 |
| Upper Level Huts | | | |
| | Daily (26/3/16) | 20.00 | 22.00 |
| | Weekly (26/3/16) | 100.00 | 110.00 |
| Sat 21 September - Fri 28 March | | | |
| Lower Level Huts | | | |
| | Daily 26/3/22 | 10.00 | 11.00 |
| | Weekly 26/3/22 | 40.00 | 44.00 |
| Upper Level Huts | | | |
| | Daily 26/3/22 | 8.00 | 9.00 |
| | Weekly 26/3/22 | 38.00 | 42.00 |
| Winter whole period charges | | | |
| Sat 21 September - Fri 28 March - Lower Level | | | |
| | (26/3/22) | 672.00 | 739.20 |
| | - Upper Level | 26/3/22 | 532.00 |
| | | 532.00 | 585.20 |
| Sat 26 October - Fri 28 March - Lower Level | | | |
| | (26/3/22) | 528.00 | 580.80 |
| | - Upper Level | 26/3/22 | 418.00 |
| | | 418.00 | 459.80 |
| Sat 16 November - Fri 28 March - Lower Level | | | |
| | (26/3/22) | 456.00 | 501.60 |
| | - Upper Level | 26/3/22 | 361.00 |
| | | 361.00 | 397.10 |
| Sat 7 December - Fri 28 March - Lower Level | | | |
| | 26/3/22 | 384.00 | 422.40 |
| | - Upper Level | 26/3/22 | 304.00 |
| | | 304.00 | 334.40 |
| Sat 18 January - Fri 28 March - Lower Level | | | |
| | (1/4/22) | 240.00 | 264.00 |
| | - Upper Level | 26/3/22 | 190.00 |
| | | 190.00 | 209.00 |
| Whole period charges | | | |
| Sat 30 March - Fri 28 March - Lower Level | | | |
| | (1/4/23) | 4584.00 | 5042.40 |
| | - Upper Level | (1/4/23) | 3223.00 |
| | | 3223.00 | 3545.30 |
| Artisans on the Beach | | | |
| Lower Level - Full Period | | | |
| | 1/4/23 | 110.00 | 121.00 |
| Upper Level - Full Period | | | |
| | 1/4/23 | 55.00 | 60.50 |
| Weekend Period | | | |
| | 1/4/23 | 16.00 | 17.60 |
| Premium Lower Level - Full Period | | | |
| | 1/4/23 | 240.00 | 264.00 |
| Premium Upper Level - Full Period | | | |
| | 1/4/23 | 125.00 | 137.50 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|--|--------|--|--|--|
| <u>SCALE OF FEES: SPA BUNGALOWS - 2024/25 SEASON (if operational)</u> | | | | |
| Sat 30 March - Fri 10 May | Daily | 26/3/22 | 7.00 | 8.00 |
| | Weekly | 26/3/22 | 30.00 | 33.00 |
| Sat 11 May - Fri 12 July | Daily | 26/3/22 | 10.00 | 11.00 |
| | Weekly | 26/3/22 | 50.00 | 55.00 |
| Sat 13 July - Fri 30 August | Daily | 26/3/22 | 20.00 | 22.00 |
| | Weekly | 26/3/22 | 125.00 | 138.00 |
| Sat 31 August - Fri 20 September | Daily | 26/3/22 | 10.00 | 11.00 |
| | Weekly | 26/3/22 | 50.00 | 55.00 |
| Sat 21 September - Fri 25 October | Daily | (1/4/14) | 5.00 | 6.00 |
| | Weekly | 26/3/22 | 26.00 | 29.00 |
| Spa Bungalows whole period (30/04/2024 - 25/10/2024) | | 24/3/18 | 1,150.00 | 1,265.00 |
| <u>SCALE OF FEES: SPA RETREATS - 2024/25 SEASON</u> | | | | |
| Sat 30 March - Fri 10 May | Daily | 24/3/18 | 15.00 | 17.00 |
| | Weekly | (26/3/22) | 80.00 | 88.00 |
| Sat 11 May - Fri 12 July | Daily | 24/3/18 | 20.00 | 22.00 |
| | Weekly | (26/3/22) | 125.00 | 138.00 |
| Sat 13 July - Fri 30 August | Daily | 24/3/18 | 35.00 | 39.00 |
| | Weekly | (26/3/22) | 240.00 | 264.00 |
| Sat 31 August - Fri 20 September | Daily | 24/3/18 | 20.00 | 22.00 |
| | Weekly | (26/3/22) | 125.00 | 138.00 |
| Sat 21 September - Fri 28 March | Daily | 24/3/18 | 10.00 | 11.00 |
| | Weekly | (26/3/22) | 68.00 | 75.00 |
| Spa Retreats whole period (30/03/2024 - 28/03/2025) | | 26/3/22 | 3,250.00 | 3,575.00 |
| STC staff use of a beach hut for one week outside peak period | | 30/3/19 | 0.00 | 0.00 |
| Cancellation or change of booking charge | | (24/3/18) | £20 or 15%, whichever is the greater | £30 or 20%, whichever is the greater |
| Private Sites | | 1/4/23 | 425.00 | 495.00 |

Authority has been delegated to the Visitor Services Manager to discount prices when appropriate to maximise occupancy

Community Services Committee

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|--|-----------------------------------|-------------------------|---------------------------|
| 1. BEACH GARDENS | | | |
| Tennis | | | |
| Singles/Doubles Hourly (hourly per court) | 1/4/23 | 10.00 | 10.50 |
| With Club Member | 1/4/23 | 6.00 | 6.50 |
| Schools (per court) | 1/4/23 | 5.50 | 5.80 |
| Children (under 16 years) | 1/4/23 | 4.00 | 4.20 |
| Racket Hire | 1/4/23 | 2.50 | 2.60 |
| Tennis Ball Hire | 1/4/18 | 1.00 | 1.00 |
| Deposit for keys (Returnable) - Winter period only | 1/4/14 | 5.00 | 10.00 |
| Court Fees - Coaching | | | |
| -Adults (Non-members) | 1/4/23 | 4.75 | 5.00 |
| -Children (Non-members Under 16) | 1/7/17 | 0.00 | 0.00 |
| Putting | | | |
| Per Round - Adults | 1/4/23 | 4.50 | 4.80 |
| Per Round - Children (under 16) | 1/4/23 | 2.50 | 2.60 |
| Family (2 Adults + 2 Children) | 1/4/23 | 11.00 | 12.00 |
| Under 5s | 1/4/18 | 0.00 | 0.00 |
| Adult x 1 Season Ticket | 1/4/23 | 45.00 | 50.00 |
| Adult x 2 Season Ticket | 1/4/23 | 80.00 | 90.00 |
| Family Season Ticket | 1/4/23 | 100.00 | 110.00 |
| Table Tennis bat and ball hire | 1/4/18 | 1.00 | 1.50 |
| Basketball Hire | 1/4/14 | 2.50 | 3.00 |
| Pavilion | | | |
| (Charges include heating and lighting) | | | |
| Per Session (1 section) | 1/4/23 | 30.00 | 35.00 |
| Morning, Afternoon or Evening (2 sections) | 1/4/23 | 41.00 | 45.00 |
| 2. ALLOTMENTS | | | |
| Prospect (per rod) | 1/10/23 | 7.40 | 7.75 |
| 3. TOWN HALL LETTINGS | | | |
| Council Chamber | | | |
| Public Meetings and Lectures (per session) | 1/4/17 | 45.00 | 45.00 |
| Property Auctions | 1/4/23 | 180.00 | 190.00 |
| Civil Marriage/Partnership Ceremonies | 1/4/23 | 155.00 | 160.00 |
| Committee Room | 1/4/18 | 30.00 | 30.00 |
| * Community Groups (providing a service to Swanage residents) & Public Sector Organisations (agreed Minute 6) General Operations Committee 19th November 2014) | | | |
| | | 0.00 | 0.00 |
| 4. KING GEORGE V FIELD | | | |
| Football Pitch & Changing Facilities | 1/4/02 | 25.00 | 25.00 |
| (Youth Teams) | (1/4/21) | 0.00 | 0.00 |
| 5. FORRES SPORTS FIELD | | | |
| Football Pitch & Changing Facilities | 1/4/02 | 25.00 | 25.00 |
| (Youth Teams) | (1/4/21) | 0.00 | 0.00 |
| 6. JOURNEY'S END | | | |
| Football Pitches | 1/4/01 | 12.00 | 12.00 |
| Youth Teams | (1/4/21) | 0.00 | 0.00 |
| 7. SPORTS LICENCES | | | |
| | n/a | 30.00 | 36.00 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|--|--|-------------------------------|---------------------------------|
| 8. GODLINGSTON CEMETERY | | | |
| Garden of Rest | | | |
| Cremation Plot for burial of cremated remains in casket or urn. | | | |
| (i) Exclusive Rights - for grant of right of burial for a period of one hundred years (each space in this section) | 1/4/23 | 340.00 | 360.00 |
| (ii) Interment Fees - for burial of casket or urn in plot 2' x 2': | | | |
| (a) first interment | 1/4/23 | 185.00 | 195.00 |
| (b) for each additional interment (to 4 interments) | 1/4/23 | 185.00 | 195.00 |
| (c) for additional multiple interments (2nd, 3rd or 4th interment) | 1/4/23 | 60.00 | 63.00 |
| Fee for multiple interments of cremated remains: one third of the full first interment fee if interment is made at the same time - as recommended by the General Operations Committee 01/04/15 - Agreed by Full Council Minute 177. 20/04/15 | | | |
| (d) for interments on Saturdays, Sundays and Public Holidays | 1/4/23 | 195.00 | 205.00 |
| (iii) Memorials | 1/4/23 | 200.00 | 210.00 |
| (iv) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| (v) Transfer of Rights | 1/4/23 | 60.00 | 63.00 |
| Earthen Graves | | | |
| (i) Exclusive Rights - for the grant of right of burial for a period of one hundred years each space in: | | | |
| Section A | 1/4/23 | 550.00 | 575.00 |
| Section B | 1/4/23 | 440.00 | 460.00 |
| Children's Section | (1/4/18) | 10.00 | 10.00 |
| (ii) Interment Fees - for body of | | | |
| (a) a child, in the Children's section, in a grave not exceeding in depth: 7 feet (2 interment) | (1/4/18) | No Charge | No Charge |
| (b) a person in a grave not exceeding in depth: 7 feet (2 interments) | 1/4/23 | 380.00 | 400.00 |
| Casket-type coffin | 1/4/23 | 550.00 | 580.00 |
| (c) for interments on Saturdays Sundays and Public Holidays | 1/4/23 | 420.00 | 440.00 |
| (d) scattering of ashes beneath turf | 1/4/23 | 105.00 | 110.00 |
| (e) scattering of ashes on existing grave/ garden of remembrance | 1/4/23 | 40.00 | 42.00 |
| Note | | | |
| Where the bodies of a still-born and/or other person are buried in the same grave at the same time the fees shall be related to the first interment. | | | |
| (iii) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| (iv) Transfer of Rights | 1/4/23 | 60.00 | 63.00 |
| Brick Graves or Vaults | | | |
| (i) Right to construct (including grant of right of burial therein for a period of one hundred years) on each space: | | | |
| Section A | 1/4/15 | Price upon application | Price upon application |
| Section B | 1/4/15 | Price upon application | Price upon application |
| (ii) First Interment | 1/4/23 | 1865.00 | 1960.00 |
| (iii) Re-opening | 1/4/23 | 1865.00 | 1960.00 |
| (iv) For interment Saturdays Sundays and Public Holidays | 1/4/23 | 905.00 | 950.00 |
| (v) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2023/24 £/p | Proposed Fees 2024/25 £/p |
|--|--|--|--|
| Monuments, Gravestones & Inscriptions | | | |
| (i) Headstone, Cross or other Memorial when erected not exceeding 3ft, in height | 1/4/23 | 200.00 | 210.00 |
| (ii) Monument not exceeding 6' in height covering the whole grave space 7' x 3' when erected | 1/4/23 | 595.00 | 625.00 |
| (iii) Footstone not exceeding 2'6" x 2'6" x 6" | 1/4/23 | 200.00 | 210.00 |
| (iv) Kerb set | 1/4/23 | 200.00 | 210.00 |
| (v) Flatstone not exceeding 7' x 3' x 6" | 1/4/23 | 315.00 | 330.00 |
| (vi) Vase not exceeding 12" in height | 1/4/23 | 50.00 | 52.00 |
| (vii) Any other memorial not referred to above | 1/4/08 | By Agreement | By Agreement |
| (viii) Each additional inscription after the first in respect of each person | 1/4/23 | 45.00 | 47.00 |
| (ix) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| <u>GODLINGSTON MEADOWLAND BURIAL</u> | | | |
| (i) Exclusive Rights - for the grant of right of burial for a period of one hundred years | 1/4/23 | 440.00 | 460.00 |
| (ii) Interment Fees - for body of | | | |
| (a) a person in a grave not exceeding in depth: 7 feet (2 interments) | 1/4/23 | 400.00 | 420.00 |
| Casket-type coffin | 1/4/23 | 570.00 | 600.00 |
| (b) for interments on Saturdays Sundays and Public Holidays | 1/4/23 | 420.00 | 440.00 |
| (iii) Interment Fees - for burial of casket or urn | | | |
| (a) first interment | 1/4/23 | 205.00 | 215.00 |
| (b) for interments on Saturdays, Sundays and Public Holidays | 1/4/23 | 195.00 | 205.00 |
| (c) scattering of ashes beneath turf of existing grave | 1/4/23 | 105.00 | 110.00 |
| (d) scattering of ashes on existing grave/ garden of remembrance | 1/4/23 | 40.00 | 42.00 |
| (iv) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| (v) Transfer of Rights | 1/4/23 | 60.00 | 63.00 |
| Memorial Tree Plaque | 1/4/23 | 190.00 | 200.00 |
| Cemetery services will not be available for the period 24th December to the third working day after the New Year's Day public holiday | | | |
| Hire of Cemetery Chapel - Godlingston interment | | No Charge | No Charge |
| Hire of Cemetery Chapel - External interment (agreed Minute 153, 14 March 2022) | 14/3/22 | 150.00 | 155.00 |
| 9. <u>Memorial Benches</u> | | | |
| 5 year future maintenance contribution | 1/4/23 | 210.00 | n/a |
| Removed - Community Services Committee 29th March 2023 Minute 10. | | | |
| Memorial Bench Plaque - Fitting Only Community Services Committee 14th June 2023 Minute 13. | 14/6/23 | 12.00 | 15.00 |

Appendix G i)

| Swanage Friday Market: Proposed Fees for 2024-25 (51 weeks) | | | |
|--|--|------------------------------|---|
| | 5 April to 24 May (8) 6 Sep to 26 Oct (8) | 31 May to 30 Aug (14) | 1 Nov to 28 Mar (closed 27 Dec) (21) |
| Stall Size | Semi | Peak | Off |
| <2m | £15.00 | £22.00 | £10.00 |
| <4m | £25.00 | £32.00 | £15.00 |
| <7m | £35.00 | £42.00 | £20.00 |
| <12m | £45.00 | £52.00 | £25.00 |
| >12m* | £100.00 | £130.00 | £50.00 |
| Discount if paid in advance for full season (51 weeks): | | | 25% |
| Stall Size | 2024-25 Fee | 2023-24 Fee | % on 2023-24 |
| <2m | £568.50 | £547.80 | 4% |
| <4m | £872.25 | £879.60 | -1% |
| <7m | £1,176.00 | £1,200.00 | -2% |
| <12m | £1,479.75 | £1,356.60 | 9% |
| >12m* | £3,352.50 | £3,182.40 | 5% |
| * In agreement with the Town Council | | | |
| | 2024-25 Fee | Notes | |
| Additional Vehicle Charge (within market area) | £10.00 | New charge | |
| Artisans at the Market | £15.00 | No change | |
| Electricity | £6.30 | 5% increase | |
| Discount for BH19 based traders | 25% | No change | |
| Introductory period discount of 25% increased from 1 week to 3 weeks | | | |

Swanage Town Council



RESERVES POLICY

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2. General Reserve
3. Policy
4. Financial Risk Management
5. Earmarked Reserves
6. Statutory Reserves
7. Review of Adequacy of Reserves

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1. Introduction

The Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 49A of the Local Government Finance Act 1992, as amended, requires that local precepting authorities in England have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. Consideration should also be given to the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.

The Council's policy on the establishment, maintenance and adequacy of reserves and balances will be considered during the annual review of the Council's Medium Term Financial Strategy (MTFS) and preparation of the annual budget.

The Council will hold reserves for these three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing - this forms part of general reserves;
- a contingency to cushion the impact of unexpected events or emergencies - this also forms part of general reserves;
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.

An authority has no legal powers to hold reserves other than those for reasonable working capital needs, or for specifically earmarked purposes. The general reserve should not be significantly higher than the annual precept.

2. General Reserves – The General Fund Balance

The General Fund Balance, commonly termed the "working balance", is a balance on the Council's revenue account which is not held for any specific purpose other than to cushion the Council's finances against any unexpected short-term problems in the council's cash flow.

3. **Policy:** JPAG recommends that a General Reserve between three and twelve months of Net Revenue Expenditure is maintained, with larger authorities holding nearer to three months. However, an authority ~~may~~ **should** adopt a General Reserve Policy to set a level appropriate to their size ~~and situation~~, **situation and risks. They should plan their budget so as to ensure that the adopted level is maintained. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.** For this authority, a General Reserve is to be maintained at a level based upon a risk assessment carried out annually by the Responsible Finance Officer when setting the budget for the forthcoming year. Any surplus on the general reserve above the required balance may be

used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept requirement.

4. **Financial Risk Management**

In order to assess the adequacy of the general fund when setting the annual budget, the Responsible Finance Officer will take account of the strategic, operational and financial risks facing the Council. The requirement of the level of the general fund balance for the forthcoming year will therefore be based upon a risk assessment of the Council’s main areas of income and expenditure and take into account any provisions and contingencies that may be required. This financial risk assessment will be based upon the main financial risks identified in the Council’s Corporate Risk Register

The main items to be considered are:

| Financial Risk | Analysis of Risk |
|---|--|
| Pay inflation is greater than budgeted | The cost of living increase is above the level allowed for in the estimates. |
| Contractual inflation is greater than budgeted | A general assumption is made when estimating the percentage increase on rates & utilities. This may increase above budgeted inflation. Professional and other services costs increase above estimate. |
| Treasury management income is not achieved | The actual interest rate realised is below the rate predicted at budget setting. |
| Car park revenue is below forecast | That a decrease in revenue is realised from estimate. |
| Seasonal and rental income is lower than budgeted/shortfall in income from fees and charges | That a decrease in revenue is realised from estimate. |
| Insurance Cover | That events occur resulting in losses that are not covered by insurance. |

5. **Earmarked Reserves**

Earmarked reserves represent amounts that are generally built up over a period of time which are earmarked for specific items of expenditure to meet known or anticipated liabilities or projects, and will naturally decrease as they are spent on their intended purpose. The ‘setting aside’ of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year. The Council, when establishing an earmarked reserve, will set out:

- the reason/purpose of the reserve;
- how and when the reserve can be used;
- procedures for the management and control of the reserve;

- a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

The following earmarked reserves will be held by the Council:

| Reserve | Use | Policy for Use |
|---------------------------------------|---|--|
| Vehicle & Plant Replacement | To build up funds to replace vehicles and plant | That the purchase of vehicles and plant, as agreed by Council, be met from this reserve |
| King Georges Play Area and Skate Park | To build up funds to replace play & skate park equipment | That the purchase of equipment, as agreed by Council, be met from this reserve |
| Play Equipment-General Areas | To build up funds to replace play equipment | That the purchase of equipment, as agreed by Council, be met from this reserve |
| Car Park Machines | To build up funds to replace car park ticket machines | That the purchase of equipment, as agreed by Council, be met from this reserve |
| Tennis Courts Refurbishment | To build up funds to resurface the tennis courts | That a contribution of up to £3,600 p/a be made by the Council with an equal contribution to be met by the Tennis Club |
| Green Seafront Enhancement Reserve | To build up funds to meet the costs of improvements to the Spa, Weather Station Field and Sandpit Field | That expenditure to be met from the reserve is agreed by full council |
| Community Sea Defence Project Reserve | To hold the funds provided by Wessex Water following an Enforcement Undertaking | To help fund public realm improvements in connection with a sea defence project |
| Public Conveniences Fund | To build up funds to meet future capital expenditure | To fund future capital projects as agreed by full council |
| Beach Huts Reserve | To build up funds to meet future capital expenditure | To fund future capital projects as agreed by full council |
| Football Club Facilities | To hold back rent from Vodafone for the mast at Day's Park. | To contribute funds towards the improvement of Day's Park Football Club Facilities |
| De Moulham Back Roads | To fund the repair and maintenance of the De Moulham Estate Back Roads | That the surplus/(deficit) on the revenue account be appropriated to/(from) the reserve |
| Insurance & Contingency Reserve | To hold funds to cover one-off costs that may result from devolved services | That any expenditure to be met from the reserve is agreed by Council |
| IT Equipment | To hold funds to meet future expenditure for IT equipment replacement | That the purchase of equipment, as agreed by Council, be met from this reserve |

| | | |
|-------------------------------------|--|--|
| Environmental Projects | To build up funds to meet future capital expenditure | To fund future capital projects as agreed by full council. |
| Treasury Risk Management Reserve | To build up funds to offset any potential loss upon the redemption of strategic investments | To transfer funds to the general fund upon crystallisation of losses from strategic investments |
| Committed revenue expenditure C fwd | To hold funds committed to revenue expenditure which have been deferred to the next financial year | To fund deferred revenue expenditure as recommended by the Town Clerk and agreed by full Council |
| Community Infrastructure Levy | To hold funds for the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on an area | This money must be spent in accordance with Regulation 59 C, within 5 years of receipt from the Unitary Authority. This reserve should be utilised in the first instance for works to 'infrastructure' as defined in Section 216 of the Planning Act 2008 |

6. Statutory Reserves

Local Authorities also hold reserves that arise out of the interaction of legislation and proper accounting practices. At Swanage Town Council this is:

- Capital Receipts Reserve - this reserve holds the proceeds from the sale of assets, and can only be used for capital purposes in accordance with regulations.

7. Review of the Adequacy of Balances and Reserves

As the Council's level of reserves are related to its precept requirement it is important that these reserves are not excessive. In assessing the adequacy of reserves the strategic, operational and financial risks facing the authority will be taken into account. The level of general and earmarked reserves will be reviewed as part of the annual budget preparation.

Table 1: Earmarked Reserves 2023/24

| Earmarked Reserves | Actual 31/03/2023 | Forecast 31/03/2024 |
|-------------------------------------|------------------------------|--------------------------------|
| Vehicle & Plant Replacement | 10,000 | 25,000 |
| King Georges Play Area & Skate Park | 57,095 | 67,095 |
| Play Equipment-General Areas | 21,405 | 31,405 |
| Car Park Machines | 39,250 | 44,250 |
| Tennis Courts Refurbishment | 12,310 | 18,310 |
| Green Seafront Enhancement Scheme | 1,394,555 | 1,364,555 |
| Community Sea Defence Project | 450,000 | 450,000 |
| Public Conveniences | 115,000 | 130,000 |
| Beach Huts Reserve | 75,000 | 85,000 |
| Football Club Facilities | 4,445 | 3,120 |
| De Moulham Back Roads | 23,405 | 25,405 |
| Insurance & Contingency Reserve | 40,000 | 19,000 |
| IT Equipment Reserves | 23,165 | 28,165 |
| Environmental Projects | 17,000 | 42,000 |
| Treasury Risk Management Reserve | 0 | 80,000 |
| Committed expenditure c fwd | 45,305 | 0 |
| Community Infrastructure Levy | 260,670 | 260,880 |
| Reserves C f'd | 2,588,605 | 2,674,185 |

FINAL

Internal audit report 2023/24

Visits 1&2 of 5

SWANAGE TOWN COUNCIL

Date: 15th December 2023

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the audit recommendations made to Swanage Town Council following the carrying out of internal audit testing completed remotely on 16th October and 23rd October 2023, and on site on 28th and 29th November 2023, with some later work.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the requirements of later AGARs, with additional tests specific to the Council as agreed with the Town Clerk and Finance Manager.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2023/24 (which will be in May 2024) will contain the audit opinion and a summary of all the high and medium level findings and recommendations made during the 2023/24 audit year.

The following areas were reviewed during this audit visit (all testing complete except where noted):

1. Proper Bookkeeping
2. Risk Management (minute review) – work in progress
3. Income
4. Exemption
5. Transparency - work in progress
6. Public rights
7. Publication
8. Car Park Income

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report. Recommendations are graded as follows:

| Rating | Significance |
|--------|---|
| High | Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards. |
| Medium | Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards. |
| Low | Either minor non-conformity with procedure or opportunity to improve working practices further. |

The number of recommendations made at this audit visit and their priority are summarised in the following table:

| Rating | Number |
|--------|--------|
| High | 0 |
| Medium | 2 |
| Low | 1 |
| Info | 0 |
| TOTAL | 3 |

As per Council's request in 2022/23, this report to Councillors contains only the high and medium level recommendations.

The full report (containing all recommendations along with explanations of work done and findings) is provided to Management in order to ensure that all findings are notified to the Council, and to allow actions to be followed-up.

I would like to thank Martin Ayres, Town Clerk; Alison Spencer, Finance Manager; Daniela Roman, Finance Assistant; Culvin Milmer, Visitor Services Manager; and the Visitor Services team for their assistance during this audit.

Darkin Miller ~ Chartered Accountants
2023/24 INTERNAL AUDIT OF SWANAGE TOWN COUNCIL
FINAL REPORT VISITS 1&2 OF 5: 15th DECEMBER 2023

Appendix 1 – Recommendations and Action Plan

| Recommendation number | Detail | Priority (Low/Medium/High) | Management Response | Responsible Officer | Due Date |
|--|---|----------------------------|---------------------|--|--------------------------|
| 5.1 – Take action on older debt | <p>I checked to see that all income due to the Council is collected. I compared the aged debt reports year on year to end September, and found that overall debt had increased (from £123k to £138k), but the percentage of debt over 120 days had fallen slightly from 47% (£57.8k) to 40% (£55.2k). There are two debts in relation to disputed water recharges, one of which has been settled recently and the second of which is still outstanding. There are a handful of cemetery debtors where invoices/receipts appear to have been posted to the wrong account, and one overdue debtor which needs chasing.</p> <p>I recommend that the larger water dispute debt is resolved as soon as possible, and that the cemetery debtor accounts are reviewed and any corrections made prior to outstanding balances being chased.</p> | M | | Agreed | TH3 December 2023 |
| 19.1 – Reconcile cash per cash collection agencies to cash per ticket machines | <p>I checked to see that car park cash and card collections are supported by documents showing their completeness.</p> <p>I was unable to agree the total value of cash banked in the month (£29.4k) to the amount of cash lifted from the ticket machines per Metric and Flowbird (£30.6k).</p> | M | | G4S have again been contacted to send through detailed reports and we are awaiting access to a portal. However, there may still be misallocations as a result of | TH3/TH4 December 2023 |

| | | | | | |
|--|---|--|---|--|--|
| | <p>There was a difference of 11 pulls and £1.2k or 4%. £144.40 of this difference is because Flowbird returned no data for one ticket machine from which G4S show 4 collections. The Finance Manager noted that the machine concerned was Main 2, a Metric machine, which closed in March due to an electrical fault, and that G4S levy a collection charge because they were still attending site to attempt a collection. The balance may be timing differences, but without further detail from G4S which would allow a reconciliation between each cashbox pull, it is not possible to pin the difference down.</p> <p>I recommend that the Council requests a breakdown of the cashbox pulls per month in order to enable it to identify where the differences have arisen, and that it recommences a full reconciliation of cash banked per G4S and the Depot, and cash pulled per the ticket machines.</p> | | <p>the transit of large volumes of cash and audit ticket.</p> <p>Reconciliations are made via the cashbox editor when collected and any variances highlighted. Reports will be generated per month to confirm the reconciliation.</p> | | |
|--|---|--|---|--|--|