

TOWN COUNCIL BUDGET 2025-26

Introduction

At its meeting on 14 October 2024, the Council's Finance & Personnel Committee considered the first draft of the Town Council's budget for the 2025-26 financial year.

The draft budget was and is based on the assumption that the average Band D figure would remain stable at £256.03 as per the Council's five-year plan. Considering inflation rates, residents have been benefitting from a reduction in real terms in the Town Council's element of the council tax (known as the precept) because the Town Council has been keeping its precept stable since 1 April 2018.

At that meeting, the Committee resolved to approve the draft budget for the 2025-26 financial year for the full Council's consideration on the principle that the average Band D figure would remain stable at £256.03 (ref. minute F&P/24/50). The full Council approved that recommendation at its meeting on 21 October 2024 (ref. minute 24/161).

Tax Base

East Devon District Council informed the Town Council on 6 December 2024 that the tax base for Cranbrook on 30 November 2024 was 2,614. This represents an increase of only 40 Band D dwellings compared to the tax base on 30 November 2023 which was 2,574. The figure was challenged on 6 December 2024 and a response is awaited.

In the meantime, the budget was re-drafted on the basis of a tax base of 2,614. The original budget had been drafted on an assumed tax base of 2,800 as per the Town Council's five-year plan and a reduction in the tax base therefore resulted in a lower-than-had-been-anticipated income from the precept.

Individual Budgets

A new budget has been created at **4011**, HR support services, to include payroll. In 2025-26 only, the use of an external firm to assist the Council with a reorganisation has also been included at an assumed cost of £2,000 (ref. proposal attached).

The subscription to the Parish Online mapping system has been removed from budget **4060**, and an extension to the PSS Live offer has been included to cover the mapping of assets and trees. The Council has been using PSS Live for many years for the generation and storage of play inspection reports to a value of ca. £1,600 in 2025-26. The inclusion of PSS Live credits was therefore removed from budget **4235** (play parks).

The arrival of a Handyman will increase the pressures on the Council vehicle (budget **4087**). The Ranger and Housekeeper already share the vehicle and schedule its use

but this makes reactive use already difficult or impossible. With a third user arriving, the potential to lease a second vehicle has been included in the budget.

Budget **4110** (financial software) includes a change from RBS Rialtas to Scribe Accounts from 1 April 2024 but with the retention of Rialtas for the first quarter in order to enable a smooth year-end procedure. Scribe offers a number of advantages, including integration with the Council's asset register and integration with the Council's website to enable online payments for bookings which will release officer resources currently used for confirming, invoicing for and credit-controlling bookings manually.

Regarding the youth service budget (**4135**), the Community Safety Group discussed on 1 October 2024 a potential gap in the youth service provision targeting 10- and 11-year-olds. The Town Council's youth service provider the Cranbrook Youth Club CIC subsequently quoted £9,420 for a 7-11 provision. This sum has not been included in the budget because of budget pressures with the suggestion that grant funding could be sought for this provision as a trial pilot initially.

The contingency budget (**4150**) has been set to zero on the basis that it has never been used in ten years and the preferred approach is to overspend individual budgets rather than utilise the contingency budget.

The budget for path replacements (**4206**) has been set to zero; the Council still holds £2,731.49 in its earmarked reserve 327 for Grounds Maintenance & Path Replacements.

Recommendation

Pending a response from East Devon District Council following the challenge of the tax base figure dated 30 November 2024, to approve the Town Council's precept demand of £669,262.42 for the 2025-26 financial year on the basis of a stable Band D precept.