

Public Document Pack

SALTASH TOWN COUNCIL

Minutes of the Extraordinary Meeting of the Policy and Finance Committee held at the Guildhall on Tuesday 25th November 2025 at 6.30 pm

PRESENT: Councillors: A Ashburn, R Bickford, J Brady, R Bullock, S Gillies, M Johns, G McCaw, S Miller, P Nowlan, J Peggs, B Samuels, P Samuels (Chairman), B Stoyel and J Suter (Vice-Chairman).

ALSO PRESENT: S Burrows (Town Clerk / RFO) and W Peters (Finance Officer)

APOLOGIES: S Martin and L Mortimore.

261/25/26 HEALTH AND SAFETY ANNOUNCEMENTS.

The Chairman informed those present of the actions required in the event of a fire or emergency.

262/25/26 DECLARATIONS OF INTEREST:

- a. To receive any declarations from Members of any registerable (5A of the Code of Conduct) and/or non-registerable (5B) interests in matters to be considered at this meeting.

None received.

- b. The Town Clerk to receive written requests for dispensations prior to the start of the meeting for consideration.

None received.

263/25/26 PUBLIC QUESTIONS - A 15-MINUTE PERIOD WHEN MEMBERS OF THE PUBLIC MAY ASK QUESTIONS OF THE TOWN COUNCIL.

None received.

264/25/26 TO RECEIVE AND APPROVE THE MINUTES OF THE POLICY AND FINANCE COMMITTEE HELD ON 11 NOVEMBER 2025 AS A TRUE AND CORRECT RECORD.

Please see a copy of the minutes on the STC website or request to see a copy at the Guildhall.

It was proposed by Councillor P Samuels, seconded by Councillor Ashburn and **RESOLVED** that the minutes of the Policy and Finance Committee held on 11 November 2025 were confirmed as a true and correct record.

265/25/26 TO CONSIDER RISK MANAGEMENT REPORTS AS MAY BE RECEIVED.

Nothing to report.

266/25/26 TO RECEIVE A REPORT ON CYBER AND PONTOON INSURANCE AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

The Town Clerk briefed Members on the report received and contained within the circulated reports pack.

It was proposed by Councillor P Samuels, seconded by Councillor Stoyel and **RESOLVED** to delegate to the Finance Officer to obtain renewal quotations for the Town Council's Pontoon and Cyber Security Insurance. The renewals will be reviewed and given final approval by the Town Clerk/RFO in consultation with the Chairman and Vice Chairman of the Policy and Finance Committee and Councillor Gillies. This process will be carried out within budget code 6205 PF Insurance, reporting back to a future Policy and Finance Committee meeting.

267/25/26 TO RECEIVE THE DRAFT TOWN COUNCIL PRECEPT FOR THE YEAR 2026/27 AND CONSIDER ANY ACTION AND ASSOCIATED EXPENDITURE.

Members discussed the draft Town Council Precept received and circulated within the reports pack.

Councillor Suter requested a recorded vote be taken.

Ashburn	Against
Bickford	For
Brady	For
Bullock	For
Gillies	For
Johns	For
Martin	Absent
McCaw	For
Miller	Against
Mortimore	Absent
Nowlan	For

Peggs	For
B Samuels	For
P Samuels	For
Stoyel	For
Suter	Against

Following a recorded vote, it was proposed by Councillor P Samuels, seconded by Councillor Brady and resolved to **RECOMMEND** to Full Council to be held on 4 December 2025, an increase of 4% on a Band D Dwelling for the financial year 2026/27.

268/25/26 TO RECEIVE THE TOWN COUNCIL RECOMMENDED FEES AND CHARGES FOR THE YEAR 2026/27 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

The Chairman briefed Members on the Fees and Charges received and contained within the circulated reports pack.

It was proposed by Councillor Brady, seconded by Councillor Stoyel and resolved to **RECOMMEND** to Full Council to be held on 4 December 2025 the Town Council Fees and Charges for the financial year 2026/27 (as attached), with no amendments.

269/25/26 TO RECEIVE THE TOWN COUNCIL RECOMMENDED BUDGETS, VIREMENTS AND NOMINAL CODES FOR THE YEAR 2026/27 AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

The Finance Officer briefed Members on the Budgets, Virements and Nominal Codes received and contained within the circulated reports pack.

It was proposed by Councillor Nowlan, seconded by Councillor B Samuels and resolved to **RECOMMEND** to Full Council to be held on 4 December 2025:

1. The Town Council Budgets for the financial year 2026/27 (as attached), with no amendments;
2. The Town Council Virements for the financial year 2026/27 (as attached), with no amendments;
3. The Town Council Nominal Codes for the financial year 2026/27 (as attached), with no amendments.

270/25/26 TO RECEIVE A REPORT ON THE LEVEL OF TOWN COUNCIL'S GENERAL RESERVES, CONTINGENCY AND EARMARKED

RESERVES AND CONSIDER ANY ACTIONS AND ASSOCIATED EXPENDITURE.

Members discussed the report received and contained within the circulated reports pack.

It was proposed by Councillor B Samuels, seconded by Councillor McCaw and resolved to **RECOMMEND** to Full Council to be held on 4 December 2025:

1. To note the Responsible Finance Officers report;
2. To maintain the Town Council level of contingency at 5.06 months for the financial year 2026/27;
3. At a contingency figure of £700,760 for the financial year 2026/27;
4. To vire £17,071 from General Reserves to maintain the level of contingency at 5.06 months.

271/25/26 TO CONSIDER RECOMMENDING THE TOWN COUNCIL PRECEPT FOR THE YEAR 2026/27 TO FULL COUNCIL TO BE HELD ON 4 DECEMBER 2025.

The Town Clerk briefed Members on the business to be transacted under agenda item 12.

Councillor Suter requested a recorded vote be taken.

Ashburn	For
Bickford	For
Brady	For
Bullock	For
Gillies	For
Johns	For
Martin	Absent
McCaw	For
Miller	For
Mortimore	Absent
Nowlan	For
Peggs	For
B Samuels	For
P Samuels	For
Stoyel	For
Suter	Abstain

It was proposed by Councillor P Samuels, seconded by Councillor

Brady and resolved to **RECOMMEND** to Full Council to be held on 4 December 2025 to set the Town Council Precept for the year 2026/27 as follows:

1. A planned budget of £1,661,881, an increase of 5.22%;
2. £111.04 per annum increase for a Band D dwelling, an increase of 21p per week, 4%.

272/25/26 PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960:

To resolve that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 the public and press leave the meeting because of the confidential nature of the business to be transacted.

273/25/26 TO CONSIDER ANY ITEMS REFERRED FROM THE MAIN PART OF THE AGENDA.

None.

274/25/26 PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960:

To resolve that the public and press be re-admitted to the meeting.

275/25/26 TO CONFIRM ANY PRESS AND SOCIAL MEDIA RELEASES ASSOCIATED WITH ANY AGREED ACTIONS AND EXPENDITURE OF THE MEETING.

None.

DATE OF NEXT MEETING

Tuesday 13 January 2026 at 6.30 pm

Rising at: 7.10 pm

Signed: _____
Chairman

Dated: _____

To receive the draft Town Council Precept for the year 2026/27 and consider any action and associated expenditure

**SALTASH TOWN COUNCIL
SUMMARY OF INCOME / EXPENDITURE PLANNED FOR 2026/2027**

	2025/2026	2026/2027	% Increase (Decrease)	£ Increase (Decrease)
	£	£		
Burial Authority : Churchtown	16,907	£6,216	-63.23%	-£10,691
Burial Board : St Stephen's	10,413	£8,058	-22.62%	-£2,355
Guildhall	68,435	£66,181	-3.29%	-£2,254
Library	79,808	£59,209	-25.81%	-£20,599
Maurice Huggins	8,296	£4,759	-42.64%	-£3,537
Services	263,662	£235,082	-10.84%	-£28,580
Station	30,654	£21,041	-31.36%	-£9,613
Policy & Finance	262,361	£343,545	30.94%	£81,184
Personnel	976,946	£1,030,352	5.47%	£53,406
TOTAL EXPENDITURE	1,717,482	1,774,443	3.32%	£56,961
Less Income, Refunds, Grants	96,086	112,562	17.15%	£16,476
Planned Budget	1,621,396	1,661,881	2.50%	£40,484
Less Contribution from General Reserves	(41,981)			
Precept	1,579,416	1,661,881	5.22%	£82,465
Amount per Band D Dwelling:	275.92	286.96	4.00%	% Increase
Tax Base 2026/27 : 5,791.38 (Tax Base 25/26 : 5,724.18)			£11.04	Annual Increase
			£0.21	Weekly Increase

Burial Authority - Churchtown Cemetery

Fees and Charges

Description	2025/26 Charges	2026/27 Proposed Charges Amendments
<u>Interment Fees</u>		
Interment under the age of 18 years - Saltash residents only	No Charge	No Charge
1st Interment over the age of 18 years - (triple depth plot)	£700	£700
2nd & 3rd Interment over the age of 18 years - (ERB determined)	£700	£700
1st Interment of ashes in a casket - (double depth plot)	£333	£333
2nd Interment of ashes in a casket - (ERB determined)	£333	£333
1st Interment of loose ashes - (double depth plot)	£167	£167
2nd Interment of loose ashes - (ERB determined)	£167	£167
Interment of ashes in Garden of Remembrance	£333	£333
Service Men and Emergency Service Personnel killed in active service - Saltash residents only.	No Charge	No Charge
<u>Exclusive Right of Burial including Plot Deed (Exclusive Right of Burial must be purchased with 1st Interment) - Length of Exclusive Right of Burial - 10 Years</u>		
Exclusive Right of Burial under the age of 18 years - Saltash residents only	No Charge	No Charge
Exclusive Right of Burial 1st Interment over the age of 18 years	£333	£333
Exclusive Right of Burial 1st Interment of ashes in a casket	£111	£111
Exclusive Right of Burial 1st Interment of loose ashes	£111	£111
Service Men and Emergency Service Personnel killed in active service - Saltash Residents Only.	No Charge	No Charge
<u>Memorial Permissions - Length of Right to Erect a Memorial - 10 years</u>		
Permission to erect headstone under the age of 18 years - Saltash residents only	No Charge	No Charge
Permission to erect headstone including first inscription	£111	£111
Additional inscriptions	£56	£56
Permission to place cremated remains tablet	£56	£56
Removal of a headstone & cremation tablet other than for an additional inscription	£56	£56
Renewal of Grant of Right to Erect a Memorial	£28	£28
Permission to erect/place monument Commonwealth War Grave Commission / Ministry of Defence	No Charge	No Charge
Cremation foundation slab and tablet to be supplied by ERB owner	No Charge	No Charge
Service Men and Emergency Service Personnel killed in active service - Saltash residents only.	No Charge	No Charge
<u>Renewal of Exclusive Rights of Burial - Length of Exclusive Right of Burial - 10 Years</u>		
Single grave for the interment and renewal under the age of 18 years - Saltash resident only	No Charge	No Charge
Renewal of Exclusive Rights of Burial		£28
(increase price to cover Admin time required)	£28	£60
Renewal of Exclusive Rights of Cremated Remains		£28
(increase price to cover Admin time required)	£28	£60
Issue & registration of duplicate deed of grant of grave space	£28	£28
Inspection of Burial Register	£28	£28
Transfer of ERB certificate up to a maximum of 2 hours, and then charged on an hourly basis at £25 per hour	£51	£51
Transfer of ERB certificate by Statutory Declaration up to a maximum of 2 hours, and then charged at an hourly basis at £25 per hour	£84	£84
Permission of right to Commonwealth War Grave Commission / Ministry of Defence	No Charge	No Charge
Permission to place a war grave marker	No Charge	No Charge
Exhumations of coffins or cremated remains casket/loose ashes	Price on Application	Price on Application
Search of Registers by our staff (per search)	£28	£28
Search of Registers by our staff (non resident)	£56	£56
Double standard fees apply to non Saltash residents, except those who were resident until 2 years prior to their death. (Non-resident fees are at the discretion of the Chairman of the Burial Authority Committee)	All Fees Double	All Fees Double
<u>Benches & Other Memorials - 10 Years Lease (Residents & Non Residents) (VATABLE)</u>		
	Inc VAT	Inc VAT
Rose Bush - Permission to place a rose bush and memorial plaque at Churchtown Cemetery in the memorial garden (Cost to purchase plaque £51 + rose £17 + labour/materials £30 = £98, suggest increasing fee to £100 + VAT = £120)	£100	£100 £120
To supply, fit and maintain a memorial bench Including plaque (cost to purchase bench £399 + plaque £51 + labour/materials £250 = £699, suggest increasing fee to £500 + VAT = £600)	£540	£540 £600

Saltash Town Council
Fees and Charges

Description	2025/26 Charges	2026/27 Proposed Charge Amendments/Deletions Additions/Amendments
Room Hire (Non VATable)	Non VATable	Non VATable
Guildhall (Minimum 2 hour booking) Casual ph - weekdays 9am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate)	£10.30 £21.50 £15.40 £25.90	£10.30 £21.50 £15.40 £25.90
Council Chamber Casual ph - weekdays 9 am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate) 20% Discount for regular bookers evenings and weekends	£10.30 £15.40 £15.40 £18.50	£10.30 £15.40 £15.40 £18.50
Room Hire Extras (VATable)	Including VAT	Including VAT
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)	£1.00 £1.00	£1.00 £1.00
Room Hire (VATable)	Including VAT	Including VAT
Isambard House (Station) (Minimum 2 hour booking) Casual ph - weekdays, weekends and evenings (Community Rate) Casual ph - weekdays 9am - 5pm (Commercial Rate) Casual ph - weekends & evenings (Commercial Rate) 20% Discount for regular bookers evenings and weekends	£10.00 £15.00 £30.00	£10.00 £15.00 £30.00
Room Hire Art Exhibitions (VATable)		
Isambard House (Station)		
Saltash Based Exhibitors Based on 6 hour day Weekdays - per day + 10% commission of sales Weekends - per day + 10% commission of sales	£36.00 £60.00	£36.00 £60.00
Non Saltash Based Exhibitors Weekdays - per day + 10% commission of sales Weekends - per day + 10% commission of sales	£48.00 £72.00	£48.00 £72.00
Room Hire Extras (VATable)		
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)	£1.00 £1.00	£1.00 £1.00
Room Hire (Non VATable)	Non VATable	Non VATable
Maurice Huggins (Minimum 2 hour booking) Casual ph - weekdays 9 am - 5pm (Community Rate) Casual ph - weekends & evenings (Community Rate) Not for Commercial Use 20% Discount for regular bookers evenings and weekends	£5.15 £7.70	£5.15 £7.70
Room Hire Extras (VATable)	Including VAT	Including VAT
Tea/coffee per cup with biscuits (Community) Tea/coffee per cup with biscuits (Commercial)	£1.00 £1.00	£1.00 £1.00
Other Charges (VATable)	Including VAT	Including VAT
Available at The Guildhall & Library 1-29 sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3 30 plus sheets (price per sheet) Monochrome A4 Monochrome A3 Colour A4 Colour A3 High gloss colour printing on customer's own paper High-gloss-colour-printing-on-library-paper Freedom of Information Charge (first 18 hours free of charge) Environmental Information Regulations 2004 (first 18 hours free of charge)	£0.10 £0.20 £0.50 £1.00 £0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet £25.00 per hour £25.00 per hour	£0.10 £0.20 £0.50 £1.00 £0.08 £0.16 £0.40 £0.80 £1.00 per sheet £1.25 per sheet High gloss paper not available £25.00 per hour £25.00 per hour

Mooring Fees (VATable)		Including VAT	Including VAT
Permanent Pontoon Moorings	Service Committee agreed to increase Permanent Pontoon charges by 20% to cover high maintenance & insurance costs		
	Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (Non Commercial)	£2,700.00	£2,700 £3,240
	* Permanent Pontoon (Berth 1 & 6) charged per annum - Maximum length 12 metres (Commercial)	£4,080.00	£4,080 £4,896
	* Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (Non Commercial)	£1,435.00	£1,435 £1,722
	* Permanent Pontoon (Berth 2 - 5 & 7 - 10) charged per annum - Maximum length 7 metres (Commercial)	£2,170.00	£2,170 £2,604
Note: Longer boats maybe considered subject to prorata charges. Please contact Service Delivery department for more information			
Daily Visiting	Visiting boats - (30 minutes);charge for 24 hour period (Non Commercial)	£30.00	£30.00
	Visiting boats - (30 minutes);charge for 24 hour period (Commercial)	£45.00	£45.00
Trusted Boat Owner Scheme	* Trusted Boat Owner Scheme - (casual users); charge for 12 months (1st April - 31st March)	£100.00	£100.00
	Contract includes 2 hours free stay per visit and a fob for easy access and 2 free overnight stays per 12 month period		
	* Trusted Boat Owner Scheme (casual users); charge for 6 months (Autumn/Winter, 1st September - 31st March)	£50.00	£50.00
	Contract includes 2 hours free stay per visit and a fob for easy access and 1 free overnight stay per autumn/winter period		
* Subject to Terms & Conditions			
Allotments (Non VATable)		Non VATable	Non VATable
	Grenfell Avenue, charge per annum	£40.00	£40.00
	* Fairmead Road, charge per annum	£55.00	£55.00
	* Churchtown, charge per annum	£60.00	£60.00
	* Water, charge per annum (Fairmead & Churchtown only)	£15.00	£15.00

Library Charges	Set by Cornwall Council	Set by Cornwall Council
Replacement membership cards: <div>Adult members</div> <div>Concessions, Access, Young Adult</div> <div>Under 16s</div>	<div>£1.50</div> <div>£1.00</div> <div>£0.50</div>	<div>£1.50</div> <div>£1.00</div> <div>£0.50</div>
Hire Charges: <div>DVDs:-</div> <div>Access Member limited to 2 at a time</div> <div>Non-fiction</div> <div>Access Member</div> <div>Audiobook CDs per 3 week loan:</div> <div>Adults</div> <div>Children</div> <div>Access members, housebound member and looked after children</div> <div>DVD's & Audio CD's</div> <div>All Members</div>	<div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div>	<div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div> <div>Free</div>
Reservations: <div>Adults and Concessionary users</div> <div>All Members</div> <div>Online reservations</div> <div>Access and Housebound members</div> <div>Under 18s</div> <div>Reader's groups free for items provided from the reading group sets (items outstanding for over 1 month will be charged as lost)</div> <div>Books on Prescription</div>	<div>Free</div> <div>Free with a limit of 6 at any one time</div> <div>Free</div> <div>Free with a limit of 6 at any one time</div> <div>Free</div> <div>Free</div> <div>Free</div>	<div>Free</div> <div>Free with a limit of 10 at any one time</div> <div>Free</div> <div>Free with a limit of 6 at any one time</div> <div>Free</div> <div>Free</div> <div>Free</div>
Performing Arts collection: <div>Vocal and Orchestral sets</div>	<div>No charge</div>	<div>No charge</div>
Vocal and orchestral sets requested from outside Cornwall <div>Vocal scores</div> <div>Orchestral sets</div> <div>Postage charge (please note this charge may vary, ask staff for details)</div> <div>Reservation charge from library authorities inside South West Region (non-refundable)</div> <div>Reservation charge from library authorities outside South West Region (non-refundable)</div> <div>Renewals will be charged at the rates and time periods as listed above</div> <div>Late returns charge</div> <div>Missing part charged at cost plus £15.00 administration fee, unless a new copy is supplied by customer</div> <div>Loans not returned in condition received</div>	<div>10 Scores at £4 per month</div> <div>£10 per set per 3 months</div> <div>£7 per 20 copies</div> <div>£6.00</div> <div>£12.50</div>	<div>£1.50 per score per 6 months</div> <div>£15 per set per 3 months</div> <div>£12 per 20 copies</div> <div>£9.00</div> <div>£17.50</div>
Out of County Inter Library Loan Requests: <div>Adults</div> <div>All Members</div> <div>Concessions, Young Adults</div> <div>Children</div> <div>British library book loan request</div> <div>British Library periodical request</div> <div>British Library Loan Renewal</div>	<div>£11.20</div> <div>£10.05</div> <div>£4.50</div> <div>£21.00</div> <div>£14.70</div> <div>£5.65 per 3 week renewal period</div>	<div>£11.87</div> <div>£22.26</div> <div>not listed by CC anymore</div> <div>not listed by CC anymore</div>
Use of public computers (subject to availability): <div>Cornwall library members & visitors</div> <div>Note: Extension of time after free period is dependent on availability and discretion of the Library supervisor</div> <div>Other library members (English and Welsh Library Authorities on production of a library card)</div> <div>Non-members-</div> <div>Access to Wi-Fi</div>	<div>Free for two hours</div> <div>Free for one hour</div> <div>Free for half an hour - no extension</div> <div>Free</div>	<div>Free for one hour</div> <div>Free</div>
Printing from any source: <div>1-29 sheets (price per sheet)</div> <div>Monochrome A4</div> <div>Monochrome A3</div> <div>Colour A4</div> <div>Colour A3</div> <div>30 plus sheets (price per sheet)</div> <div>Monochrome A4</div> <div>Monochrome A3</div> <div>Colour A4</div> <div>Colour A3</div> <div>High gloss colour printing on customer's own paper</div> <div>High gloss colour printing on library paper</div>	<div>£0.10</div> <div>£0.20</div> <div>£0.50</div> <div>£1.00</div> <div>£0.08</div> <div>£0.16</div> <div>£0.40</div> <div>£0.80</div> <div>£1.00 per sheet</div> <div>£1.25 per sheet</div>	<div>£0.10</div> <div>£0.20</div> <div>£0.50</div> <div>£1.00</div> <div>£0.08</div> <div>£0.16</div> <div>£0.40</div> <div>£0.80</div> <div>£1.00 per sheet</div> <div>£1.25 per sheet</div> <div>High gloss paper not available</div>
Commission rates: <div>Requires signed agreement in place between artist and relevant Council</div>	<div>30%</div>	<div>30%</div> <div>This option is no longer available</div>
** Mininum Card Spend £1.01 - This is due to restrictions set by our card payment provider. Cash is accepted as an alternative**		
Additional Library Charges	Set by Saltash Town Council	Set by Saltash Town Council
<div>Library Sub-Committee, held on 2 September 2025, Minute Nr 29/25/26</div> <div>It was proposed by Councillor Brady, seconded by Councillor P Samuels and resolved to RECOMMEND to the Services Committee to be held on 23 October 2025 to approve the Library Sub Committee Fees and Charges for the year 2026/27</div>		

Joint Burial Board - St. Stephens Cemetery

Fees and Charges

Description	2025/26 Charge	2026/27 Proposed Charge Amendments / Additions
<u>Interment Fees</u>		
Re-opening / Interment of a body (Saltash residents)	£700	£700
Re-opening / Burial of cremated remains (Saltash residents)	£333	£333
Double standard fees apply to non Saltash residents, except those who were resident until 2 years prior to their death. (Non-resident fees are at the discretion of the STC Deputy Chairman of the Joint Burial Board Committee.)	All Fees Double	All Fees Double
<u>Benches</u>	Inc VAT	Inc VAT
To supply, fit and maintain a memorial bench, to include plaque Costs have increased by £50 therefore recommend increase to fee from £450 + VAT = £540 to £500 + VAT = £600	£540	£540 £600

Burial Authority Committee - Burial Authority Budget 2025-26
Saltash Town Council
For the month of August 2025

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Burial Authority Operating Income											
4612 BA Cemetery Fees	21,390	0	15,000	10,698	4,302	15,570	Current budget + CPI	16,162	16,776	17,413	18,075
4614 BA Memorial Bench Income	167	0	458	83	375	600	Assume income for 1 bench and 1 rose bush/plaque	623	647	672	698
4615 BA National Grid Wayleave Income	0	0	15	14	1	14	Same amount each year	14	14	14	14
4616 BA Churchtown Carpark Income	0	0	1,000	0	1,000	0	Awaiting plans from Anthony Estate for introducing fees	0	0	0	0
Total Burial Authority Operating Income	21,557	0	16,473	10,795	5,678	16,184		16,799	17,437	18,099	18,787
Burial Authority Operating Expenditure											
6000 BA Petrol	360	0	250	15	235	260	Current budget + CPI	270	280	291	302
6001 BA Machinery Maintenance Costs	287	0	305	100	205	317	Current budget + CPI	329	342	355	368
6004 BA General Site Maintenance	608	0	1,000	580	420	1,038	Current budget + CPI	1,077	1,118	1,160	1,204
6005 BA Fire Extinguishers	0	0	100	0	100		Annual invoice coded to 6214 PF 0 Health & Safety Recommend deleting code	0	0	0	0
6008 BA Tree Survey & Tree Maintenance	0	0	875	364	511	908	Current budget + CPI	943	979	1,016	1,055
6009 BA Electricity Costs	345	0	406	69	337	421	Current budget + CPI	437	454	471	489
6010 BA PWLB Loan Repayment & Interest	21,385	0	10,693	10,692	1	0	Loan paid in full 30/07/2025. Recommend deleting code	0	0	0	0
6011 BA Water	0	0	403	0	403	0	In discussion with SWWA for location of water meter - ongoing Recommend virement to 6073 BA EMF Memorial Garden for any unspent funds at Year End.	0	0	0	0
6012 BA Memorial (Expenditure)	173	0	408	3	405	518	Assume purchase of 1 bench and 1 rose/plaque	538	558	579	601
6013 BA Security Alarm Maintenance	186	0	241	230	11	344	Based on 2025/26 Contract cost +estimated 10% increase	357	371	385	400
6014 BA Cemetery Software Subscription	912	0	726	1,047	(321)	726	Based on 2025/26 actual cost plus estimated 10% increase for subscription	754	783	813	844
6015 BA Annual Keyholding Service (new code)	0	0	0	0	0	184	2025/26 contract £167 + 10% Previously budgeted to Guildhall	191	198	206	214
Total Burial Authority Operating Expenditure	24,255	0	15,407	13,100	2,307	4,716		4,705	4,885	5,070	5,263
Total Burial Authority Operating Surplus/ (Deficit)	(2,699)	0	1,066	(2,305)	3,371	11,468	0	12,094	12,552	13,029	13,524
Burial Authority EMF Expenditure											
6070 BA EMF Churchtown Cemetery Capital Works	(20)	4,472	1,500	0	5,972	1,500	Recommendation from Property & Maintenance	1,500	0	0	0
6071 BA EMF Replace Machinery & Equipment	0	13,942	0	0	13,942	0	No increase required	0	0	0	0
6073 BA EMF Memorial Garden	154	3,570	0	0	3,570	0	No increase required	0	0	0	0
Total Burial Authority EMF Expenditure	133	21,984	1,500	0	23,484	1,500		1,500	0	0	0
Total Burial Authority Expenditure (Operational & EMF)	24,389	21,984	16,907	13,100	25,791	6,216		6,205	4,885	5,070	5,263
Total Burial Authority Budget Surplus/ Deficit	(2,832)	(21,984)	(434)	(2,305)	(20,113)	9,968		10,594	12,552	13,029	13,524
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25				Precept 2025/26 (434) Precept 2026/27 9,968 Increase / (Decrease) (10,402)							

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior YTD 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Burial Board Operating Income											
4600 BB Cemetery Fees (St. Stephens)	8,075	0	6,000	1,735	4,265	3,000	Based on current year income and St Stephens is now closed for new burial graves	3,114	3,232	3,355	3,482
4605 BB SLA Payment Grass Cutting	659	0	659	666	(7)	666	Base on current year income	691	717	744	772
4607 BB Memorial Bench Income (St Stephens)	0	0	450	0	450	0	Base on current year income	0	0	0	0
Total Burial Board Operating Income	8,734	0	7,109	2,401	4,708	3,666		3,805	3,949	4,099	4,254
Burial Board Operating Expenditure											
6100 BB Petrol	257	0	200	36	164	208	Current budget + CPI	216	224	233	242
6101 BB Machinery Maintenance Costs	746	0	793	233	560	774	Prior year + CPI	803	834	866	899
6104 BB General Site Maintenance	1,137	0	2,000	96	1,904	2,076	Current budget + CPI	2,155	2,237	2,322	2,410
6108 BB Tree Survey & Tree Maintenance	480	0	4,032	500	3,532	2,000	Recommend virement to 6170 BB EMF General Maintenance for any surplus budget at YE 2025/26 Reduce 2026/27 budget to £2,000 (saving £2,032 compared to 2025/26). Any unplanned spend can be vired from 6170 BB EMF General Maintenance	2,076	2,155	2,237	2,322
6109 BB Memorial Bench (Expenditure)	0	0	388	0	388	0	Based on budgeted income for 2026/27	0	0	0	0
Total Burial Board Operating Expenditure	2,620	0	7,413	864	6,549	5,058		5,250	5,450	5,658	5,873
Total Burial Board Operating Surplus/ (Deficit)	6,114	0	(304)	1,537	(1,841)	(1,392)		(1,445)	(1,501)	(1,559)	(1,619)
Burial Board EMF Expenditure											
6170 BB EMF General Maintenance	0	6,952	3,000	0	9,952	3,000	Recommendation from Property & Maintenance	3,000	0	0	0
Total Burial Board EMF Expenditure	0	6,952	3,000	0	9,952	3,000		3,000	0	0	0
Total Burial Board Expenditure (Operational & EMF)	2,620	6,952	10,413	864	16,501	8,058		8,250	5,450	5,658	5,873
Total Burial Board Budget Surplus/Deficit	6,114	(6,952)	(3,304)	1,537	(11,793)	(4,392)		(4,445)	(1,501)	(1,559)	(1,619)
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25						Precept 2025/26	(3,304)				
						Precept 2026/26	(4,392)				
						Increase / (Decrease)	1,088				
						Difference as %	-32.9%				

Services Committee - Guildhall Budget 2025-26

Saltash Town Council
For the 5 months to August 2025

Black text - budget assumptions

Red text - Further Actions (TBA)

Purple text - new codes

Blue text - recommend virements

Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Guildhall Operating Income											
4200 GH Income - Guildhall Bookings	1,916	0	2,000	1,618	382	2,076	Current Year Budget + CPI	2,155	2,237	2,322	2,410
4201 GH Income - Guildhall Refreshments	228	0	242	153	90	251	Current Year Budget + CPI	261	271	281	292
4206 GH Income - Guildhall Photocopying Income	59	0	4	68	1	4	Current Year Budget + CPI	4	4	4	4
Total Guildhall Operating Income	2,204	0	2,246	1,839	472	2,331		2,420	2,512	2,607	2,706
Guildhall Operating Expenditure											
6400 GH Rates - Guildhall	10,729	0	11,051	10,729	323	11,136	Based on Actual 2025/26 + CPI (subject to Autumn Budget Statement on 25/11/2025)	11,559	11,998	12,454	12,927
6401 GH Water Rates - Guildhall	765	0	827	84	743	858	Current Year Budget + CPI	891	925	960	996
6402 GH Gas - Guildhall	3,502	0	5,718	38	5,680	5,935	Current Year Budget + CPI	6,161	6,395	6,638	6,890
6403 GH Electricity - Guildhall	5,041	0	9,728	894	8,834	6,000	Reduction of current budget to £6,000	6,228	6,465	6,711	6,966
6404 GH Fire, Security Alarm & CCTV - Guildhall	1,229	0	1,012	903	109	1,050	2025/26 contract £677 + CPI + Provision for any callout	1,090	1,131	1,174	1,219
6408 GH Cleaning Materials & Equipment - Guildhall	1,176	0	1,385	736	649	1,438	Current Year Budget + CPI	1,492	1,549	1,608	1,669
6409 GH Boiler Service & Maintenance	677	0	1,255	0	1,255	1,303	Current Year Budget + CPI	1,352	1,403	1,456	1,511
6410 GH General Repairs & Maintenance	3,003	0	3,138	781	2,422	2,000	Reduction of current budget by £1,138 Major works have been planned in budget code 6470 GH EMF Guildhall Maintenance	0	0	0	0
6412 GH Lift Service & Maintenance	2,852	0	3,741	1,237	2,504	5,156	2025/26 contract £760 qtr x 4 = £3,040 + CPI Additional £2k for non contractual maintenance	4,487	4,711	4,947	5,194
6413 GH Refreshment Costs - Guildhall	428	0	245	39	206	254	Current Year Budget + CPI	264	274	284	295
6414 GH Equipment - Guildhall	658	0	4,725	1,056	3,669	10,378	2025/26 Committed cost for desks/IT for Reception £990 Precept 2026/27 £10,378 (Commercial meeting room sound system - Chamber £4,078 & Long Room £6,300) Recommend virement to 6470 SE EMF Guildhall Maintenance for unspent funds at Year End	10,772	11,181	11,606	12,047
6420 GH Annual Keyholding Service (new code)	0	0	0	0	0	184	2025/26 Contract £167 + 10% This cost has previously been posted to 6470 GH EMF Guildhall Maintenance	191	198	206	214
Total Operating Expenditure	39,662	0	42,825	16,496	26,812	45,693		35,612	36,939	36,232	37,667
Total Guildhall Operating Surplus/ Deficit	(37,459)	0	(40,579)	(14,657)	(26,340)	(43,362)		(33,192)	(34,427)	(33,625)	(34,961)
Guildhall EMF Expenditure											
6418 GH EMF Legal & Professional Fees	9,603	0	0	0	418	2,088	Recommended by Property and Maintenance	2,088	2,088	0	0
6470 GH EMF Guildhall Maintenance	77,531	2,430	25,410	6,927	20,495	18,400	Recommended by Property and Maintenance	18,400	17,400	7,400	7,400
Total Guildhall EMF Expenditure	87,135	2,430	25,410	6,927	20,913	20,488		18,400	17,400	7,400	7,400
Total Guildhall Expenditure (Operational & EMF)	117,193	2,430	68,235	23,423	47,307	66,181		54,012	54,339	43,632	45,067
Total Guildhall Budget Surplus/ (Deficit)	(114,990)	(2,430)	(65,989)	(21,584)	(46,835)	(63,850)		(51,592)	(51,827)	(41,025)	(42,361)

Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25

Precept 2025/26 (66,189)
Precept 2026/27 (63,850)
Increase / (Decrease) (2,339)
Difference as % 3.5%

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior YTD 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 20230/31
Library Operating Income											
4517 LI Library - Replacement Membership Cards	13	0	50	9	41	50	Same as 2025/26	52	54	56	58
4518 LI Library - Photocopying Fees	941	0	600	275	325	600	Same as 2025/26	623	647	672	698
4524 LI Library Book Sales	131	0	300	48	252	130	Based on Prior Year Income 2024/25	135	140	145	151
4526 LI Library Activity Income	0	0	180	0	180	0	Members agreed this budget code is not required at this stage	0	0	0	0
4527 LI Library Vending Machines Income	0	0	0	0	0	0	Members agreed this budget code is not required at this stage	0	0	0	0
Total Library Operating Income	1,085	0	1,130	332	798	780		810	841	873	907
Library Operating Expenditure											
6900 LI Rates - Library	13,099	0	13,492	13,099	393	13,597	Based on Actual 2025/26 + CPI (subject to Autumn budget statement)	14,114	14,650	15,207	15,785
6901 LI Water Rates - Library	327	0	403	94	309	418	Current Budget + CPI	434	450	467	485
6902 LI Gas - Library	3,196	0	6,216	18	6,198	4,500	Utilities Current Budget + CPI New windows should reduce heating costs (Note 2024/25 lower costs due to building being closed for part of the year due to external building works)	4,671	4,848	5,032	5,223
6903 LI Electricity - Library	3,414	0	4,946	560	4,386	4,000		4,152	4,310	4,474	4,644
6904 LI Fire, Security Alarm & CCTV - Library	788	0	1,143	1,243	(100)	1,186	Current Budget + CPI 2025/26 Contract £826	1,231	1,278	1,327	1,377
6908 LI Cleaning Materials & Equipment - Library	739	0	983	306	677	1,700	Current Budget + CPI to include new window cleaning	1,765	1,832	1,902	1,974
6909 LI Boiler Service & Maintenance - Library	292	0	905	288	618	939	Current Budget + CPI	975	1,012	1,050	1,090
6910 LI General Repairs & Maintenance - Library	2,326	0	2,510	1,463	1,047	2,605	Current Budget + CPI Recommend virement to 6971 LI EMF Saltash Library Property Refurbishment for any surplus budget at YE 2025/26	2,704	2,807	2,914	3,025
6911 LI TV License & PRS - Library	291	0	474	42	432	0	No requirement for 2026/27	0	0	0	0
6913 LI Refreshment Costs - Library	49	0	315	44	271	150	Prior year 2024/25 + £100 (Reduction of £166 based on current budget)	156	162	168	174
6914 LI Equipment - Library	734	0	830	160	670	500	Reduce 2026/27 budget to £500 (saving £330 compared to 2025/26) (Note 6972 LI EMF Library Equipment & Furniture current budget available £5,575) Recommend virement to 6972 EMF Library Equipment & Furniture for any surplus budget at YE 2025/26	519	539	559	580
6921 LI IT & Office Costs - Library	1,558	0	1,827	476	1,351	1,869	Current Budget + CPI	1,940	2,014	2,091	2,170
6922 LI Library Activities	2,465	0	3,000	2,008	992	1,070	Based on Planned Spend £2,000 and reduced by virement from 6974 LI EMF Library Funding -£930	1,111	1,153	1,197	1,242
6975 LI Home Library Service	20	0	550	0	550	200	Based on Planned Spend	208	216	224	233
6923 LI PWLB Loan Repayment & Interest	23,993	0	23,509	11,815	11,694	23,025	Based on Loan Repayment Schedule	22,541	22,057	21,573	21,089
6680 ST LI Staff Clothing (Library) (To be deleted)	0	0	250	0	250		Budget no longer required, to be deleted	0	0	0	0
6681 ST LI Staff Travelling Expenses (Library)	53	0	250	14	236	250	Current budget sufficient (no requirment for CPI increase)	260	270	280	291
Total Operating Expenditure	53,343	0	61,603	31,630	29,973	56,009		56,781	57,598	58,465	59,382
Total Library Operating Surplus/ Deficit	(52,258)	0	(60,473)	(31,298)	(29,175)	(55,229)		(55,971)	(56,757)	(57,592)	(58,475)
Library EMF Expenditure											
6918 LI EMF Legal & Professional Fees (Private Contractors)	600	0	13,105	(300)	13,405	0	Agreed no increase required	0	0	0	0

Account	Prior YTD 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 20230/31
6971 LI EMF Saltash Library Property Refurbishment	64,455	155,909		16,226	139,683	0	Agreed no increase required Recommend virement from 6910 LI General Repairs & Maintenance - Library any surplus budget at YE 2025/26	0	0	0	0
6976 LI EMF Genrerel repairs and maintenance (New Code)	0	0	5,100	0	0	3,200	New code to split Refurbishment work from P&M planned repairs & maintenance P&M recommendation spend £3,200	1,350	2,600	5,350	4,350
6972 LI EMF Library Equipment & Furniture	3,050	5,575	0	0	5,575	0	Agreed no increase required Recommend virement from 6914 LI Equipment - Library any surplus budget at YE 2025/26	0	0	0	0
6974 LI EMF Library Funding (To be deleted)	0	930	0	500	930		External funding received in prior years and planned spend in 6922 LI Library Activities Recommend virement to 6922 LI Library Activities £930 2026/27	0	0	0	0
Total Library EMF Expenditure	68,104	162,414	18,205	16,426	164,693	3,200		1,350	2,600	5,350	4,350
Total Library Expenditure (Operational & EMF)	121,447	162,414	79,808	48,056	194,666	59,209		58,131	60,198	63,815	63,732
Total Library Budget Surplus/ (Deficit)	(120,362)	(162,414)	(78,678)	(47,724)	(193,868)	(58,429)		(57,321)	(59,357)	(62,942)	(62,825)
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25				Precept 2025/26 Precept 2026/26 Increase / (Decrease) Difference as %		(78,678) (58,429) (20,249) 25.7%					

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Maurice Huggins Operating Income											
4207 MA Maurice Huggins Room Income	1,230	0	1,400	585	815	1,400	Based on current year budget	1,453	1,508	1,565	1,624
4208 MA Maurice Huggins Room Refreshments	0	0	200	0	200	0	No plans to introduce refreshment facilities	0	0	0	0
Total Maurice Huggins Operating Income	1,230	0	1,600	585	1,015	1,400		1,453	1,508	1,565	1,624
Maurice Huggins Operating Expenditure											
7000 MA Rates	429	0	443	429	14	445	Based on Actual 2025/26 + CPI (subject to Autumn Budget Statement on 25/11/2025)	462	480	498	517
7001 MA Water Rates	339	0	437	130	307	454	Current Year Budget + CPI	471	489	508	527
7003 MA Electricity	963	0	2,251	148	2,103	1,200	Reduction of current budget by £1,051 based on planned usage	1,246	1,293	1,342	1,393
7004 MA Fire & Security Alarm	235	0	243	219	24	377	2025/26 contract £219 + CPI + provision for callouts	391	406	421	437
7008 MA Cleaning Materials & Equipment	310	0	366	259	107	380	Current Year Budget + CPI	394	409	425	441
7010 MA General Repairs & Maintenance	156	0	1,656	143	1,513	1,719	Current Year Budget + CPI No spend recommended by Property Maintenance for EMF code	1,784	1,852	1,922	1,995
7019 MA Refreshment Costs - Maurice Huggins	0	0	150	0	150	0	No plans to introduce refreshment facilities	0	0	0	0
7021 MA Annual Keyholding Service (new code)	0	0	0	0	0	184	2025/26 contract £167 + 10% Previously budgeted to Guildhall	191	198	206	214
Total Maurice Huggins Operating Expenditure	2,433	0	5,546	1,328	4,218	4,759		4,939	5,127	5,322	5,524
Total Maurice Huggins Operating Surplus/ (Deficit)	(1,203)	0	(3,946)	(743)	(3,203)	(3,359)		(3,486)	(3,619)	(3,757)	(3,900)
Maurice Huggins EMF Expenditure											
6472 MA EMF Maurice Huggins Room	0	2,073	2,750	0	4,823	0	Recommendation from Property Maintenance	0	0	0	0
7018 MA EMF Legal & Professional Fees	0	0	0	0	0	0	Recommendation from Property Maintenance	0	0	0	0
7071 MA EMF Maurice Huggins (Furniture & Sundry Items)	0	606	0	0	606	0	Recommendation from Property Maintenance	0	0	0	0
Total Maurice Huggins EMF Expenditure	0	2,679	2,750	0	5,429	0		0	0	0	0
Total Maurice Huggins Expenditure (Operational & EMF)	2,433	2,679	8,296	1,328	9,647	4,759		4,939	5,127	5,322	5,524
Total Maurice Huggins Budget Surplus/ (Deficit)	(1,203)	(2,679)	(6,696)	(743)	(8,632)	(3,359)		(3,486)	(3,619)	(3,757)	(3,900)
Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25					Precept 2025/26 Precept 2026/27 Increase / (Decrease) Difference as %		(6,696) (3,359) (3,337) 49.8%				

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
P&F Operating Income											
4901 PF Bank Interest Received	111,088	0	38,255	28,515	9,740	58,700	Estimated interest is based on the projected future cash flow and assumes a 1% reduction in the current investment interest rate for prudence (23/24 £72k, 24/25 £111k)	58,700	58,700	58,700	58,700
4908 PF Misc Income	135	0	0	0	0	0	No income planned 2024/25 HMRC VAT interest received £36. Available training space reinvoiced to neighbouring council £95	0	0	0	0
4902 PF Insurance Claim (Code to be deleted)	0	0	0	37,563	(37,563)		No income planned - Delete this code	0	0	0	0
Total P&F Operating Income	111,223	0	38,255	66,079	(27,824)	58,700		58,700	58,700	58,700	58,700
P & F Operating Expenditure											
6200 PF Bank Charges	1,187	0	1,922	504	1,418	1,995	Current Year Budget + CPI	2,071	2,150	2,232	2,317
6201 PF Audit	3,300	0	4,000	0	4,000	4,000	Same as Current Budget - no increase required BDO £2,100. Steve Hudson £1,200 fixed for 2026/27 = £3,300	4,152	4,310	4,474	4,644
6202 PF Civic Occasions (including Road Closures)	4,182	0	9,500	602	6,398	5,000	2026/27 Remembrance £2k, Mayor Making £500, Freeman £1.5k, Additional civic service £1k 2025/26 included budget for VE Day £6k Recommend virement to 6272 PF EMF Robes & Civic Regalia for any unspent funds at Year End	5,190	5,387	5,592	5,804
6203 PF Mayors' Allowance	5,418	0	5,581	2,232	3,349	5,912	Current Year Budget + CPI + Employers National Insurance	6,137	6,370	6,612	6,863
6204 PF Councillors' Allowance	1,679	0	3,946	0	3,946	4,096	Current Year Budget (£246.60) + CPI	4,252	4,414	4,582	4,756
6205 PF Insurance	17,642	0	30,510	11,496	25,014	27,836	Committed cost 2026/27 Zurich £17,190 fixed for 3 years + CPI Other insurances assumptions based on: Actual 2024/25 Fleet £2,457 + 50% Pontoon £2,770 + 50% Cyber £1,435 + 50%	28,894	29,992	31,132	32,315
6206 PF Youth Council	4,726	0	4,000	0	4,000	6,000	Members agreed increase to £6k to be drawn down by 2 installments	6,228	6,465	6,711	6,966
6208 PF Subscriptions	15,980	0	16,869	18,513	(1,644)	37,650	Based on Actual + 10% Civica - 5 year fixed contract Year 1 (2026/27) £26,417 Year 2 - Year 5 £16,209 pa	30,759	31,928	33,141	34,400
6210 PF Community Chest	4,015	0	10,300	2,355	7,945	10,300	Members agreed no increase required	10,691	11,097	11,519	11,957
6211 PF Website Maintenance	746	0	1,030	145	885	1,069	Current Year Budget + CPI	1,110	1,152	1,196	1,241
6213 PF Councillor Training & Expenses	274	0	1,100	1,378	1,222	1,142	Current Year Budget + CPI	1,185	1,230	1,277	1,326
6214 PF Health & Safety	6,462	0	9,127	4,308	4,819	9,474	Current Year Budget + CPI	9,834	10,208	10,596	10,999
6217 PF Data Protection	80	0	206	73	133	1,700	increase to include Data Protection annual audit	1,765	1,832	1,902	1,974
6220 PF Festival Fund	15,088	0	15,450	10,575	4,875	15,450	Members agreed no increase required	16,037	16,646	17,279	17,936
6221 PF Town Messenger	3,630	0	4,378	1,320	3,058	4,544	Current Year Budget + CPI	4,717	4,896	5,082	5,275
6222 PF Commissioning Youth Work	59,069	0	60,842	20,280	40,562	100,000	Members agreed increase to £100k	103,800	107,744	111,838	116,088
6224 PF Legal & Professional Costs (Rename)	5,969	0	5,000	5,762	1,738	10,000	For unknown projects & professional advice	10,380	10,774	11,183	11,608
P&F IT/Office Costs	37,361	0	33,776	16,083	17,693	40,245	See table below for detail	41,774	43,361	45,009	46,719
6650 ST PF Parking Space	286	0	320	284	36	332	Current Year Budget + CPI	345	358	372	386
6653 ST PF Staff Clothing ID Badges (Rename)	36	0	252	12	240	50	For new staff	52	54	56	58
6655 ST PF Staff Travelling Expenses	209	0	252	144	108	750	Increase to 2025/26 due to planned travel for conferences	779	809	840	872
6230 PF Social Media Advertising	0	0	1,000	45	955	1,000	Same as current year budget	1,038	1,077	1,118	1,160
Total P & F Operating Expenditure	187,342	0	219,361	96,112	130,749	288,545		291,190	302,254	313,743	325,664
Total P&F Operating Surplus/ (Deficit)	(76,119)	0	(181,106)	(30,033)	(158,573)	(229,845)		(232,490)	(243,554)	(255,043)	(266,964)
P&F EMF Expenditure											

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
6271 PF EMF Election	450	25,909	30,000	15,206	39,203	20,000	Costs for 2025/26 Uncontested wards £883 Contested ward £14,324				
6272 PF EMF Robes & Civic Regalia	1,624	5,219	4,500	3,468	6,251	3,000	2026/27 planned spend - Replace TC & Town Crier £3k each + cleaning regalia £1,750. Total £7,750. Recommended virement from 6202 PF Civic Occasions (including Road Closures) at Year End				
6273 PF EMF Legal Fees	0	5,601	0	0	5,601	6,000	Members agreed to increase by £6k Committed spend £5,400 for virement for property valuations				
6275 PF EMF Neighbourhood Plan	195	5,650	2,500	77	8,073	15,000	Increase for new Neighbourhood plan based on prior years spend				
6278 PF EMF CIL Planning Income	0	14,255	0	0	18,823	0	Committed spend £10k subject to receiving CIL 4th round funding				
6280 PF EMF Town Vision	430	9,665	0	0	9,665		What are the plans for spending this budget?				
6281 PF EMF Town Vitality Funding Grant	58,617	(4,142)	0	29,444	0	0	This budget is for recording spend against received funding. No requirement for increase				
6282 PF EMF Funding Bids (Consultancy Fees)	9,880	10,201	0	0	10,201	0	No increase required				
6284 PF EMF Consultations	0	2,000	0	0	2,000	1,000	To support marketing and public consultations				
6285 PF EMF Twinning	0	500	0	0	500	1,000	Members agreed increase by £1k				
6287 PF EMF Website (Capital Expenditure)	0	0	6,000	0	6,000	6,000	Precept planning for 2025/26 included £6k for next 2 years	6,000			
6370 PF EMF Computer & Office Equipment Renewal	3,771	15,597	0	11,682	3,915	3,000	Planned spend - Replace MS/Rec & PGA laptop/hub/laptop case/screen risers £1,964 Recommend £1,000 for contingency				
Total P&F EMF Expenditure	74,967	90,455	43,000	59,877	110,232	55,000		6,000	0	0	0
Total P&F Expenditure (Operational & EMF)	262,308	90,455	262,361	155,989	240,981	343,545		297,190	302,254	313,743	325,664
Total P&F Budget Surplus/ (Deficit)	(151,085)	(90,455)	(224,106)	(89,911)	(268,804)	(284,845)		(238,490)	(243,554)	(255,043)	(266,964)

1. P&F IT/Office Costs

Nominal Code	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
6300 PF Telephone & Mobile (Rename)	4,019	-	3,046	1,367	1,679	8,691	Phone line, usage, annual support & maintenance £4,486 Mobile contract (2 mobiles) £436 pa New telephone system - one off cost for implementation £2,265 & annual cost for 14 phones £1,504 = £3,769	9,021	9,364	9,720	10,089
6301 PF Stationery & Printing (rename)	4,239	-	3,090	551	2,539	3,506	Prior year includes £1.5k for printing precept leaflet & £506 for bus stop advert & £750 for video/edit. Estimate £1k - £1.5k for stationery	3,639	3,777	3,921	4,070
6303 PF Copier Maintenance	4,823	-	4,754	3,358	1,396	5,200	Actual 2025/26 Qtrly photocopiers £650 x 4 = £2,600 Mthly average printing £197 x 12 = £2,364 TOTAL £4,964 Note: 5 year contract ends Feb 2027	5,398	5,603	5,816	6,037
6305 PF Finance Software	3,793	-	4,362	2,349	2,013	3,620	Based on Actual, increase by 10% Actual 2025/26 Payroll software £452 Zahara £2,395 Xero £37 x 12 = £444 TOTAL £3,291	3,758	3,901	4,049	4,203
6306 PF IT Maintenance	19,444	-	18,524	8,458	10,066	19,228	Current Year Budget + CPI	19,959	20,717	21,504	22,321
TOTALS	36,318	-	33,776	16,083	17,693	40,245		41,775	43,362	45,010	46,720

Estimated CPI 3.8% based on July as reported by Office of National Statistics 20-08-25

Precept 2025/26

Precept 2026/27

Increase / (Decrease)

Difference as %

-224,106

-284,845

60,739

27.10%

For the 6 months to September 2025

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes/rename

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Personnel Operating Expenditure											
Personnel Expenditure											
6654 ST PE Staff Welfare	1,621	0	2,000	771	1,229	7,222	Annual Health Surveillance, Eyecare vouchers, Vaccinations & Flu jabs Additional budget for 2026/27 80% cost of Waterside cabin £5,552 (20% to remain in Services 6528 SE Pontoon Accommodation)	7,496	7,781	8,077	8,384
6660 ST PE Staff Recognition	25	0	250	75	175	250	Current Budget (no increase)	260	270	280	291
6662 ST PE HR Professional Fees	11,119	0	10,815	5,484	6,831	11,552	Bright HR , HR Consultancy including additional admin support when required, DBS certs	11,991	12,447	12,920	13,411
Total Personnel Expenditure	12,766	0	13,065	6,330	8,235	19,024		19,747	20,498	21,277	22,086
Training Costs											
6682 ST PE Staff Training (Library)	281	0	1,218	268	951	600	Reduction of current budget by £618. Majority of training provided by CC	623	647	672	698
6656 ST PE Staff Training (P&F)	1,977	0	4,000	3,967	33	5,177	2026/27 Committed Cost £1,577 & £600 Increase budget for new staff members + £3,000	5,374	5,578	5,790	6,010
6676 ST PE Staff Training (Service Delivery)	6,552	0	7,695	2,288	5,407	7,987	Current budget + CPI	8,291	8,606	8,933	9,272
Total Training Costs	8,811	0	12,913	6,522	6,391	13,764		14,288	14,831	15,395	15,980
							Note: Cornwall Pension Fund Triennial valuation reduces Employer Contribution from 19.5% to 19.3% effective for 2026 - 2028				
Staffing Costs											
Library Staffing Costs	138,632	0	165,056	61,445	103,611	169,564	NJC 2025/26 scale + 5%	178,042	186,944	196,292	206,106
P&F Staffing Costs	348,399	0	461,874	183,329	258,568	531,901	NJC 2025/26 scale + 5%	558,496	586,421	615,742	646,529
Services Staffing Costs	307,696	0	344,379	156,958	187,421	290,819	NJC 2025/26 scale + 5%	305,360	320,628	336,659	353,492
Total Staffing Costs	794,727	0	971,309	401,732	549,600	992,284		1,041,898	1,093,993	1,148,693	1,206,127
Other Staffing Cost											
6652 ST PF Employers Pension - Monthly Fee	500	0	500	500	0	0	Cornwall Pension Fund Triennial Valuation result for 2026 -2028 Secondary Employer Fee Nil (decreased from £500 pa)	5,300	5,300	5,300	5,300
6659 ST PE Town Sergeant & Mace Bearer Fees Civic Roles (Rename)	507	0	600	375	225	800	Budget for 6 events + 2 unplanned	830	862	895	929
Total Other Staffing Cost	1,007	0	1,100	875	225	800		6,130	6,162	6,195	6,229
Total Personnel Operating Expenditure	817,310	0	998,387	415,459	564,451	1,025,872		1,082,063	1,135,484	1,191,560	1,250,422
Total Personnel Operating Surplus/ (Deficit)	(817,310)	0	(998,387)	(415,459)	(564,451)	(1,025,872)		(1,082,063)	(1,135,484)	(1,191,560)	(1,250,422)
Personnel EMF Expenditure											
6691 ST PE EMF Legal & Professional Fees (Staffing) (Rename)	0	10,162	0	0	10,162	0	No increase required	0	0	0	0
6694 ST PF EMF Staff Contingency (P&F)	12,056	42,411	(8,280)	16,045	38,063	15,208	To maintain 10% budgeted salary costs	0	0	0	0
6698 ST LI EMF Staff Contingency (Library)	0	5,000	12,553	0	17,553	0	No increase/(decrease) required to maintain 10% of budgeted salary cost	0	0	0	0
6700 ST SE Services Delivery Staff Contingency	0	65,568	(25,714)	0	39,854	(10,728)	To maintain 10% budgeted salary costs	0	0	0	0
6701 ST PE EMF Staff Recruitment	643	14,675	0	1,205	11,970	0	2025/26 Committed costs £3,000 2026/27 No increase required	0	0	0	0
Total Personnel EMF Expenditure	12,699	137,816	(21,441)	17,250	117,602	4,480		0	0	0	0
Total Personnel Expenditure (Operational & EMF)	830,010	137,816	976,946	432,709	682,053	1,030,352		1,082,063	1,135,484	1,191,560	1,250,422
Total Personnel Budget Surplus/ (Deficit)	(830,010)	(137,816)	(976,946)	(432,709)	(682,053)	(1,030,352)		(1,082,063)	(1,135,484)	(1,191,560)	(1,250,422)
Estimated CPI 3.8% based on July as reported by Office of National Statistics 20-08-25				Precept 2025/26 (976,946) Precept 2026/27 (1,030,352) Increase / (Decrease) 53,406 Difference as % 5.47%							

Saltash Town Council -Services Property Maintenance 5 Year Plan - Major Works/Projects Only													
Page 1312	Item	Budget Code	Actual Spent Prior Year	Budget	Actual Spent YTD	Budget Left	Planned/ Committed (Excluded from Budget Left)	Budget					Red text = Notes for considerations Purple text = New Code Blue text = Barron Surveying recommendations Oct 24 Green text = Barron Surveying recommendations June 25 (Priority 1 = 2026/27, Priority 2 = 2027/28 & 2028/29, Priority 3 = 2029/30 & 3030/31
			2024/25	2025/26	2025/26	2025/26	2025/26	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	
Cemeteries		EMF											
Burial Authority - Churchtown		6070 BA EMF Churchtown Cemetery Capital Works	£0.00	£5,972.00	£0.00	£5,972.00		£1,500.00	£1,500.00	£0.00	£0.00	£0.00	Actual spend £2,258 for fencing the compound area of the site
Churchtown Cemetery TOTAL		TOTAL	£0.00	£5,972.00	£0.00	£5,972.00	£0.00	£1,500.00	£1,500.00	£0.00	£0.00	£0.00	
Joint Burial Board - St Stephens		6170 BB EMF General Maintenance	£0.00	£9,952.00	£0.00	£9,952.00		£3,000.00	£3,000.00	£0.00	£0.00	£0.00	Rebuilding stone wall £15,763 (May 23)
St Stephens Cemetery TOTAL		TOTAL	£0.00	£9,952.00	£0.00	£9,952.00	£0.00	£3,000.00	£3,000.00	£0.00	£0.00	£0.00	
Guildhall - Major works		EMF											
External repairs and decorations		6470 GH EMF Guildhall Maintenance	£76,364.64	£7,922.00	£6,927.00	£995.00							Completed 2025/26 repairs to stairwell wall £3487. Repairs to external drain £2,463
Exterior - Building				£8,000.00	£0.00	£8,000.00		£7,400.00	£7,400.00	£7,400.00	£7,400.00	£7,400.00	Allow for building wash in 3 years P2 £3,000 and re-paint in 6 years P4 £42,000 = Total £45,000 less £8,000 precept 2025/26 = £37,000 split over 5 years
Internal guildhall decorations works			£0.00	£10,000.00	£0.00	£10,000.00		£10,000.00	£10,000.00	£10,000.00			Last completed June 2018. The Building internally is deteriorating in some areas requiring plastering works and decoration. Is this something that could be done in-house and how will the cost be covered?
Interior - Carpet renewal / replacement				£1,500.00	£0.00	£1,500.00		£1,000.00	£1,000.00				Completed 2013-2018, to be reviewed for 2025/26. (Upstairs office Aug 18 £1,245). Prioritise heavy traffic areas Carpet stretching or replacement required - stretch or replace £3,000 less precept 2025/26 £1,500 Members agreed to increase the 2026/27 & 2027/28 budget to £1,000
Professional Fees for the above		6418 GH EMF Legal & Professional Fees	£9,603.00	£418.00	£0.00	£418.00	£418.00	£2,088.00	£2,088.00	£2,088.00			Committed cost Barron Surveying for Internal decoration Budget 12% of project cost (no budget set for 2025/26, consider budget in future)
Passenger Lift (Insurance requirement to check every Six Months) Emergency EMF		6412 Lift Service & Maintenance (operational code not EMF)	£2,852.00	£3,741.00	£1,237.00	£2,504.00		£4,182.00	£4,487.00	£4,711.35	£4,946.92	£5,194.26	All works quoted to be signed off by insurers. (Otis monthly fee £223.68) . (Budget YoY +5%)
5 Yearly Electrical Inspection		6410 GH General Repairs & Maintenance - Guildhall (operational code not EMF)	£0.00	£0.00	£0.00	£0.00		£1,000.00	£0.00	£0.00	£0.00	£0.00	Pyramid June 22 (Cert £650)
Guildhall - Major works TOTAL		TOTAL	£88,819.64	£31,581.00	£8,164.00	£23,417.00	£418.00	£25,670.00	£24,975.00	£24,199.35	£12,346.92	£12,594.26	

Page 118

Library

Item	Budget Code	Actual Spent Prior Year	Budget	Actual Spent YTD	Budget Left	Planned/ Committed (Excluded from Budget Left)	Budget					<div>Red text = Notes for considerations</div> <div>Purple text = New Code</div> <div>Blue text = Barron Surveying recommendations Oct 24</div> <div>Green text = Barron Surveying recommendations June 25 (Priority 1 = 2026/27, Priority 2 = 2027/28 & 2028/29, Priority 3 = 2029/30 & 3030/31)</div>
		2024/25	2025/26	2025/26	2025/26	2025/26	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Comments
	EMF											
Roof replacement and repair			£0.00			£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£54,760.40 spent on Roof replacement and repair in year 2019/20
Replace curtain walling and windows including Mezzanine Windows	6971 EMF Saltash Library Property Refurbishment (includes Public Works Loan Board)	£59,887.20	£16,226.35	£14,971.80	£0.00							Budget code 6971 = £264,752 (Original Total Amount) Includes £200,000 loan received 1st April 2022 . Annual repayment cost <u>approx</u> £25,000 (£20,000 + interest £4,477 YE 2024). Balance of loan at 31 March 2025 £150,000. Due to be repaid in full April 2032. Project for Horizon Home Improvements £149,718 (2023/24 £74,859 + 2024/25 £59,887 + 2025/26 £14,972). Funding received from CC £15k December 2024
Other Costs		£4,567.37		£1,254.55								Total Spent to 2024/25 £5,282 (including planning application fees, asbestos survey & heritage impact assessment, Zurich Insurance, CC Building control)
Additional staff toilet	6971 EMF Saltash Library Property Refurbishment (includes Public Works Loan Board)	£0.00	£139,682.65	£0.00	£139,682.65							This project is in the early planning stage
Seating area / vending machine												This project is in the early planning stage
Mechanical Extract Fan to Kitchen and Toilets												This project is in the early planning stage
Public fully accessible toilet												This project is in the early planning stage
Roof	6976 LI EMF Library General Repairs & Maintenance (New code to separate General Maintenance from Internal Refurbishment)		£300.00	£300.00	£0.00		£600.00	£1,350.00	£1,350.00	£1,850.00	£1,850.00	2025/26 Actual includes Drone camera survey to inspect condition of upper roof £300 Make allowance for some patch repairs. to roof - P2 £1,500 & P3 £2,500 Periodic access and clearance of gutter outlets. Assume twice yearly. Likely to require MEWP access - P1 £600. P2 £1,200 & P3 £1,200
Gutters and Downpipes			£150.00		£150.00		£2,600.00					Replace broken brackets P1 £250 (Budgeted £150 2025/26) Roof outlet repairs required as Barron Surveying Services letter 4th June 2025. Budget allows for a tower scaffold access
Fascia's and Soffits			£3,400.00		£3,400.00				£1,250.00	£1,250.00	£1,250.00	Thorough clean of self-finished boards to remove moss. Prepare and paint concrete overhang. Allowance made for cherrypicker access. P1 £3,650. P3 £3,650 (Budgeted £3,400 2025/26)
External Wall			£250.00		£250.00							Flexible filler into cracks, close matching colour. (Budgeted £250 2025/26)
Windows and Doors			£1,000.00		£1,000.00					£500.00	£500.00	4no. Metal or timber windows - prepare and paint. P1 £1,000. P3 £1,000 (Budgeted £1,000 2025/26)
Internal										£750.00	£750.00	Piecemeal repairs to carpet tile areas P3 £1,500
Professional Fees for Library Internal improvements	6918 EMF Legal & Professional Fees	£6,900.00	£13,105.00	£0.00	£13,105.00	£11,500.00	£0.00	£0.00	£0.00			Bailey Partnership Total Fee £200k x 11.5% = £23k. 2022/23 £8,050 2023/24 £6,900 and committed £8,050 Committed costs Bailey Partnership Building Regs approval £3,450 Library Sub-committee agreed at precept planning no budget required Budget 12% of project cost
5 Yearly Electrical Inspection	6910 LI General Repairs & Maintenance - Library (operational code not EMF)	£0.00	£1,000.00		£1,000.00		£0.00	£0.00	£0.00	£1,000.00	£0.00	Pyramid March 21 (Cert £460, no remedial work required)
Library TOTAL	TOTAL	£71,354.57	£175,114.00	£16,526.35	£158,587.65	£11,500.00	£3,200.00	£1,350.00	£2,600.00	£5,350.00	£4,350.00	

Page 1 of 14

Item	Budget Code	Actual Spent Prior Year	Budget	Actual Spent YTD	Budget Left	Planned/ Committed (Excluded from Budget Left)	Budget					Red text = Notes for considerations Purple text = New Code Blue text = Barron Surveying recommendations Oct 24 Green text = Barron Surveying recommendations June 25 (Priority 1 = 2026/27, Priority 2 = 2027/28 & 2028/29, Priority 3 = 2029/30 & 3030/31
		2024/25	2025/26	2025/26	2025/26	2025/26	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Comments
Maurice Huggins Room	EMF											RFO ADVISES NOT BUDGETING FOR BUILDING RELATED COSTS AS STC HAS AN IMPLIED TENENACY AT WILL AND NO FORMAL WRITTEN AGREEMENT.
External & Internal repairs and decorations	6472 MA EMF Maurice Huggins Room	£0.00	£3,073.00	£0.00	£3,073.00		£0.00	£0.00	£0.00	£0.00	£0.00	Tenancy At Will - New contract subject to Devolution agreement
Gutters and Downpipes			£300.00	£0.00	£300.00			£0.00	£0.00	£0.00		Check gully for blockages and clean & clear thorough annually P1 £200. P2 £200. P3 £200 (Budgeted £300 2025/26)
Fascia's and Soffits			£300.00	£0.00	£300.00					£0.00		Thorough wash and paint P1 £300. P3 £300 (Budgeted £300 2025/26)
Walls			£1,000.00	£0.00	£1,000.00			£0.00				Prepare and paint
Windows and Doors			£150.00	£0.00	£150.00							Repair cladding board (Budgeted £150 2025/26)
Professional Fees for the above	7018 MA EMF Legal & Professional Fees	£0.00	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	Budget 12% of project cost
5 Yearly Electrical Inspection	7010 MA General Repairs & Maintenance (operational code not EMF)	£156.00	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	TJ Electrical - Aug 23 (Cert. £200 and remedial work carried out £130)
Maurice Huggins Room TOTAL	TOTAL	£156.00	£4,823.00	£0.00	£4,823.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
SERVICES												
Longstone Park Depot	EMF											
External & Internal repairs and decorations	7170 EMF Longstone Depot Capital Works	£1,212.00	£3,288.00	£0.00	£3,288.00							Leased from Cornwall Council from 29-03-18 to 28-03-24. STC rent at £390 per month including insurance.
Roof Coverings			£150.00	£0.00	£150.00			£150.00		£150.00		Cut back vegetation from roof edge P1 £150. P2 £150. P3 £150 (Budgeted £150 2025/26)
Gutters and Downpipes			£100.00	£0.00	£100.00							Repair downpipe (Budgeted in 2025/260
Fascia's and Soffits			£500.00	£0.00	£500.00					£500.00		Paint timber fascia and barge boards
External Walls			£2,600.00	£0.00	£2,600.00					£2,600.00		Prepare and paint (Budgeted £2,600 in 2025/26)
External Walls			£1,000.00	£0.00	£1,000.00							Tap test render on this elevation. If hollow, render replacement will be necessary. Allowance for tap test investigation only (Budgeted £1,000 2025/26)
Windows and Doors			£0.00	£0.00	£0.00					£500.00		Prepare and paint timber door included.
Internal			£6,400.00	£0.00	£6,400.00							Remove all de-bonded render off concrete wall left hand elevation. Re-render. Remove ceiling boards in store along length of wall. Inspect joists. Treat and repair as necessary. Reinstate ceilings. Note - full scope of work not known until render removal is underway and timbers exposed. Budget allowance. Tap test shows front corner behind downpipe is hollow and estimate 25% of render area across this wall. (Budgeted £6,400 2025/26)
Windows and Doors Garage Roller Shutter Door			£3,000.00	£0.00	£3,000.00					£2,000.00		Safety works undertaken in Feb 2024 & serviced in July 2025. Potential need for a replacement door in P3. 2029/30. Estimated cost £5,000 (Budgeted £3,000 2025/26)
Professional Fees for the above	7122 EMF Legal & Professional Fees (Longstone)						£1,000.00	£1,000.00	£1,000.00	£1,000.00	£1,000.00	Estimate 12% of project cost for professional fees
5 Yearly Electrical Inspection	7110 LO General Repairs & Maintenance - Longstone (operational code not EMF)		£0.00	£0.00	£0.00		£0.00	£1,000.00	£0.00	£0.00	£0.00	TJ Electrical - Aug 23 (Cert. £300 and remedial work carried out to Office & Pump Shed £381)
Longstone Park Depot TOTAL	TOTAL	£1,212.00	£17,038.00	£0.00	£17,038.00	£0.00	£1,000.00	£2,150.00	£1,000.00	£6,750.00	£1,000.00	

Page 15 of 15

Item	Budget Code	Actual Spent Prior Year	Budget	Actual Spent YTD	Budget Left	Planned/ Committed (Excluded from Budget Left)	Budget					<div>Red text = Notes for considerations</div> <div>Purple text = New Code</div> <div>Blue text = Barron Surveying recommendations Oct 24</div> <div>Green text = Barron Surveying recommendations June 25 (Priority 1 = 2026/27, Priority 2 = 2027/28 & 2028/29, Priority 3 = 2029/30 & 3030/31)</div>
		2024/25	2025/26	2025/26	2025/26	2025/26	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Comments
Public Toilets	EMF											
Waterside Redevelopment of toilet block to improve facilities	6580 SE EMF Public Toilets (Capital Works)		£26,398.00	£0.00	£26,398.00							Property Maintenance 26.09.24 26/24/25 To RECOMMEND to the Services Committee to be held on 10 October to provide delegated authority to the Town Clerk to further engage with Network Rail to start the 99-year lease proceedings for the Waterside toilets and sheds; Quote £127,250 (to include planning applic/building regs fees, pre-demolition survey and building cost
Alexandra Square Redevelopment of toilet block to improve facilities			£0.00		£0.00							Tenancy at Will. 99 years from 13-11-17 Cornwall Council. (Terms: external painting every 5 years and internally every 3 years)
Longstone Redevelopment of toilet block to improve facilities			£0.00		£0.00							Leasehold 99 years from 01-02-2018 Cornwall Council.
Belle Vue Redevelopment of toilet block to improve facilities			£0.00		£0.00							Leasehold 99 years from 01-02-2018 Cornwall Council.
Professional Fees for above Waterside Toilet project	6595 SE EMF Legal & Professional Fees (Grounds & Premises)		£1,800.00	£0.00	£1,800.00							Fees 15% of project cost (£120,250) = £18,000
Public Toilets TOTAL	TOTAL	£0.00	£28,198.00	£0.00	£28,198.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Waterside Sheds	EMF											
Redevelopment of Waterside Sheds 1 - 6	6596 SWE EMF Waterside Sheds (Capital Works)		£0.00		£0.00							Quote £231,700 (to include planning applic/building regs fees, pre-demolition survey and building cost
Professional fees for above			£0.00		£0.00							Quote Fees 12% of project cost (£263,200) = £31,500
Redevelopment of Single Shed over road between pillars			£0.00		£0.00							Quote £32,900 (to include planning applic/building regs fees, pre-demolition survey and building cost
Professional fees for above			£0.00		£0.00							Quote Fees 12% of project cost (£29,400) = £3,550
Waterside Sheds TOTAL	TOTAL	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Heritage Building	EMF											
External repairs and decorations as per lease agreement	6471 SE EMF Heritage Centre	£250.00	£8,166.00	£0.00	£8,166.00							2023/24 Actual £1,473 replace guttering including scaffolding
Roof			£300.00	£250.00	£50.00							2025/26 Actual includes Roof. Camera drone survey to examine current conditions £250
Roof			£0.00	£0.00	£0.00		£4,400.00	£4,400.00	£4,400.00	£4,400.00	£4,400.00	Plan to strip and recover the roof in the foreseeable future. P3 £22,000
Building Exterior			£0.00	£0.00	£0.00		£15,000.00					REAR ELEVATION Barron Surveying Services letter 17th October 2024 and scope of work for external decoration and repair. Make plans to carry out the work P1 £15,000
Building Exterior			£27,500.00	£0.00	£27,500.00							At tender through STC 2025 works anticipated Autumn 2025 P1 £12,000
Professional fees for above	6595 SE EMF Legal & Professional Fees (Grounds & Premises)		£5,000.00	£350.00	£4,650.00		£1,000	£1,000	£1,000	£1,000	£1,000	Estimate fees 12% of project cost
Heritage Building TOTAL	TOTAL	£250.00	£40,966.00	£600.00	£40,366.00	£0.00	£20,400.00	£5,400.00	£5,400.00	£5,400.00	£5,400.00	

Page 1816

Item	Budget Code	Actual Spent Prior Year	Budget	Actual Spent YTD	Budget Left	Planned/ Committed (Excluded from Budget Left)	Budget					Red text = Notes for considerations Purple text = New Code Blue text = Barron Surveying recommendations Oct 24 Green text = Barron Surveying recommendations June 25 (Priority 1 = 2026/27, Priority 2 = 2027/28 & 2028/29, Priority 3 = 2029/30 & 3030/31
		2024/25	2025/26	2025/26	2025/26	2025/26	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	Comments
Outdoor Land and Fences	EMF											
Victoria Gardens	6588 SE EMF Victoria Gardens	£519.00	£14,481.00	£0.00	£14,481.00							Licence to Occupy from 17-04-23 to 17-09-23. Extended to 16-02-24. Awaiting 5 year lease from CC. £5,000 grant from CC towards the rail maintenance works. Quote Main park railings, repair to original £110,000. Top park, repair to original £13,500 or design new £26,500
Pillmere land - Open spaces & trees	6591 EMF SE Open Spaces & Trees	£0.00	£16,212.00	£0.00	£16,212.00		£3,000.00	£3,000.00	£0.00	£0.00	£0.00	Tree / Hedge / Pathway / Fencing maintenance works.
Playparks & Open Spaces	6571 SE EMF Saltash Recreation Areas	£2,014.00	£52,791.00	£0.00	£52,791.00		£25,000.00	£25,000.00	£0.00	£0.00	£0.00	Honeysuckle Close, Grassmere Way, Ashton Way (STC responsibility), Harebell Close, Campion Close. 2023/24 Actual cost includes Friends of Summerfields match funding £10k and grant £1k Honeysuckle Close/Grassmere Way completed playparks £94,955. CIL 3 funding approved £75k. Contribution from STC £20k
Town War Memorial	6582 SE EMF Town War Memorial		£1,978.00	£0.00	£1,978.00		£15,000.00					Pursuant to Services 37/24/25 It was proposed by Councillor Bickford, seconded by Councillor Brady and RESOLVED to refer the refurbishment of the Borough War Memorial railings and gates to the Property Maintenance Sub Committee, to sit within the five-year plan setting meeting, for the year 2026/27 precept. Quotation received Dec 2024 £13,600
Outdoor Land and Fences TOTAL	TOTAL	£ 2,533.00	£ 85,462.00	£ -	£ 85,462.00	£ -	£ 43,000.00	£ 28,000.00	£ -	£ -	£ -	
Waterside Pontoon	EMF											
Pontoon Management	6584 SE EMF Pontoon Maintenance Cost	£29,035.00	£118,902.00	£109,850.00	£9,052.00		£2,000.00	£2,000.00	TBC	TBC	TBC	Tenancy at Will with CC. Decking works complete March 2024. Costs for repairs due to storm damage. Phase 1 Lift out and inspection £26,450. Phase 2 Repairs and refloat £109,850. Virement of £109,170 from Genereal Reserves. Insurance claim received £37,563 Future maintenance plans estimated £4k per year (Maintenance Schedule - Annual, 2 Yearly & 8 - 10 Yearly)
Waterside Pontoon TOTAL	TOTAL	£29,035.00	£118,902.00	£109,850.00	£9,052.00	£0.00	£2,000.00	£2,000.00	£0.00	£0.00	£0.00	
Cornish Cross	EMF											
Cornish Cross Management	6593 SE EMF Cornish Cross (Maintenance)		£5,217.00	£0.00	£5,217.00						£6,000.00	2023/24 Actual £5,780 includes torque load check £4,995. Electricity £270 & new colour changing flood light £494. Bar prestressing record last carried out 12.02.24. Next due Feb 2026 (2 years from last check) and then Feb 2031 (5 years from the 2 year check). Budget accordingly to cover cost
Cornish Cross TOTAL	TOTAL	£0.00	£5,217.00	£0.00	£5,217.00	£0.00	£0.00	£0.00	£0.00	£0.00	£6,000.00	
Station (Isambard House)	EMF											
Station refurbishment	6473 EMF Station Building (Purchase and Capital Works)	£31,822.00	£37,366.00	£0.00	£37,366.00		£0.00	£0.00	£0.00	£0.00	£0.00	Refurb works completed March 2020 2024/25 actual spent includes Patio Tables & Chairs £590. Shelving & work benches £585. Fridge & Fridge-freezer £432, kitchen refurbishment, tarmac carpark £25,500 Remaining funds for works to for solar PV, meter install
Building Exterior			£4,000.00		£4,000.00		£2,000.00	£2,000.00	£2,000.00			Rake out and fill cracking, prepare and paint render and all previously painted joinery including chimneys. P2 £10,000 (Budgeted £4,000 2025/26)
Building Exterior			£200.00		£200.00							Minor touch up of windows (Budgeted £200 205/26)
Roof												Re-roofed circa 2020. No work anticipated.
Gutters and Downpipes												Metal Heritage style gutters and downpipes installed circa 2020. Self-finished colour. No work anticipated.
Station retention fund held	6870 EMF Isambard House - Retention	£0.00	£18,492.00	£0.00	£18,492.00		£0.00	£0.00	£0.00	£0.00	£0.00	Available balance £18,492 (retention fund) Snags including crack across floors, stained chimney slates, and tarnished door furniture still to be addressed with Cormac.
5 Yearly Electrical Inspection	6810 SA General Repairs & Maintenance - Isambard House (Operational code not EMF)	£0.00	£0.00		£0.00		£0.00	£500.00	£0.00	£0.00	£0.00	TJ Electrical - Aug 23 (Cert. £300)
Station (Isambard House) TOTAL	TOTAL	£31,822.00	£60,058.00	£0.00	£60,058.00	£0.00	£2,000.00	£2,500.00	£2,000.00	£0.00	£0.00	
GRAND TOTAL		£225,182.21	£583,283.00	£135,140.35	£448,142.65	£11,918.00	£101,770.00	£70,875.00	£35,199.35	£29,846.92	£29,344.26	

Precept 2025/26
Increase of £94,009
% Increase £7,761.00
8.3%

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes/rename
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Service Delivery Operating Income											
Grounds & Premises Income											
4500 SE Allotment Rents	5,359	0	5,000	6,685	(1,685)	3,413	Based on quantity of allotments x fee (2026/27) Note: Actual includes income for 2026/27 £1,632 which will be adjusted at Year End and transferred to 2026/27	3,543	3,678	3,818	3,963
4510 SE Public Footpath Grant Grass Cutting & Planting (Rename code)	806	0	426	1,226	(0)	426	Based on current SLA contract with CC	442	459	476	494
4513 SE Water Rates Income	755	0	1,113	109	1,004	262	Based on Actual YTD (Reduction due to SBC no longer being charged sewerage fee for Bowling Green)	272	282	293	304
Total Grounds & Premises Income	6,920	0	6,539	8,021	(682)	4,101		4,257	4,419	4,587	4,761
Town & Waterfront Income											
4520 SE Waterfront Income - Trusted Boat Scheme	2,037	0	2,000	1,250	750	1,250	Based on Actual 2025/26 (reduction of £750 for the year)	1,298	1,347	1,398	1,451
4521 SE Waterfront Income - Annual Mooring Fees	8,614	0	13,364	11,605	1,759	16,880	Based on current berths x increased fee by 20%	17,521	18,187	18,878	19,595
4522 SE Waterfront Income - Daily Mooring Fees	7,200	0	750	650	100	650	Based on Actual 2025/26 (reduction of £100 for the year)	675	701	728	756
Total Town & Waterfront Income	17,851	0	16,114	13,505	2,609	18,780		19,494	20,235	21,004	21,802
Total Service Delivery Operating Income	24,771	0	22,653	21,526	1,927	22,881		23,751	24,654	25,591	26,563
Service Delivery Operating Expenditure											
Grounds & Premises Expenditure											
6209 SE Oyster Beds	0	0	1	3	(2)	1	Based on Current Year Budget	1	1	1	1
6500 SE Tree Survey and Tree Maintenance	8,262	0	20,000	1,850	18,150	10,000	Reduction of current budget by £10,000 (2025/26 includes budget for maintenance work at Pilmere) Recommend virement to 6591 SE EMF Tree Maintenance for any surplus funds at Year End	10,380	10,774	11,183	11,608
6503 SE Allotments - Churchtown	1,324	0	1,000	0	1,000	500	Reduction of current budget by £500 (2025/26 budget includes new water troughs) Recommend virement to 6599 SE EMF Allotments for any surplus funds at Year End	519	539	559	580
6532 SE Allotments - Grenfell	0	0	3,500	120	3,380	500	Reduction of current budget by £3,000 (2025/26 budget includes fencing and gates) Recommend virement to 6599 SE EMF Allotments for any surplus funds at Year End	519	539	559	580
6533 SE Allotments - Fairmead	0	0	2,000	20	1,980	750	Reduction of current budget by £1,250 including water usage (2025/26 budget includes improvements to accessibility) Recommend virement to 6599 SE EMF Allotments for any surplus funds at Year End	779	809	840	872
6506 SE Grounds Maintenance & Watering	10,721	0	18,000	12,479	7,971	12,000	Reduction of current budget by £6,000 (no plan to maintain Victoria Gardens or other devolved assets)	12,456	12,929	13,420	13,930
6508 SE Public Toilets (Operational Costs)	6,533	0	7,051	1,817	5,234	7,319	Current Year Budget + CPI	7,597	7,886	8,186	8,497
6517 SE Cornish Cross (Maintenance)	328	0	400	53	347	415	Current Year Budget + CPI	431	447	464	482
6525 SE Public Toilets (Repairs & Maintenance Costs)	1,441	0	3,043	352	2,691	3,159	Current Year Budget + CPI	3,279	3,404	3,533	3,667
6526 SE Tools, Equipment & Materials (Store & All Areas)	4,747	0	5,318	2,587	2,731	5,520	Current Year Budget + CPI	5,730	5,948	6,174	6,409
6529 SE Refuse Disposal	6,181	0	6,694	2,646	4,048	6,948	Current Year Budget + CPI	7,212	7,486	7,770	8,065
6530 SE Allotment Software Subscription	669	0	462	420	42	508	Current Year Budget + 10%	527	547	568	590
6531 SE Public Toilet Commercial Cleaning	34,370	0	38,469	15,941	22,528	42,175	25/26 contract £38,342 + 10% to include min wage costs	43,778	45,442	47,169	48,961
Total Grounds & Premises Expenditure	74,575	0	105,938	38,288	70,100	89,795		93,208	96,751	100,426	104,242
Longstone Expenditure											
7100 LO Rates - Longstone	0	0	0	0	0	0	No plans for Rate Valuation Office to make assessment for 2026/27	0	0	0	0
7101 LO Water Rates - Longstone	2,345	0	1,782	1,583	199	2,434	Prior Year Budget + CPI	2,526	2,622	2,722	2,825
7103 LO Electricity - Longstone	1,580	0	1,629	413	1,216	1,691	Current Year Budget + CPI	1,755	1,822	1,891	1,963
7104 LO Fire & Security Alarm & CCTV - Longstone	89	0	1,117	585	532	1,159	25/26 Contract £368 plus budget for maintenance	1,203	1,249	1,296	1,345
7107 LO Rent - Longstone	4,680	0	6,084	1,950	4,134	4,680	Check with CC if any increase in rent and insurance	4,858	5,043	5,235	5,434
7108 LO Cleaning Materials & Equipment - Longstone	650	0	363	131	232	377	Current Year Budget + CPI	391	406	421	437
7110 LO General Repairs & Maintenance - Longstone	1,194	0	2,500	120	2,380	5,595	Current Year Budget + CPI	5,808	6,029	6,258	6,496
7114 LO Equipment - Longstone	0	0	1,700	996	704	500	Reduction of current budget by £1,200	519	539	559	580
7121 LO IT & Office Costs - Longstone	616	0	1,773	738	1,035	1,290	Reduction of current budget by £483	1,339	1,390	1,443	1,498
7123 LO Annual Keyholding Service (new code)	0	0	0	0	0	184	2025/26 Contract £167 + 10% Previously budgeted to Guildhall	191	198	206	214
6673 ST SE Services Delivery - Clothing	1,374	0	2,504	836	1,668	2,599	Current Year Budget + CPI	2,698	2,801	2,907	3,017

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
6674 ST SE Services Delivery - Mobiles	904	0	2,060	1,037	1,023	2,244	Average monthly cost £165 + Annual MDM subscription £60 + 10% increase	2,329	2,418	2,510	2,605
6675 ST SE Services Delivery Staff Travelling Expenses	1,874	0	1,721	537	1,184	2,160	Based on average monthly cost	2,242	2,327	2,415	2,507
Total Longstone Expenditure	15,305	0	23,233	8,926	14,307	24,913		25,859	26,844	27,863	28,921
Town & Waterfront Expenditure											
6504 SE Street Furniture (Maintenance)	1,394	0	2,575	196	2,379	2,673	Current Year Budget + CPI	2,775	2,880	2,989	3,103
6505 SE Street Lighting	501	0	773	56	717	802	Current Year Budget + CPI	832	864	897	931
6511 SE Tourism & Signage	60	0	15,000	0	15,000	0	Decrease budget to £1,000 (2025/26 budget includes replacement/improvements various wayfinding and information boards throughout the town) Virement recommended to 6569 SE EMF Tourism & Signage for any surplus funds at Year End	0	0	0	0
6512 SE Bus Shelters (Maintenance)	0	0	582	0	582	604	Current Year Budget + CPI	627	651	676	702
6515 SE Festive Lights Maintenance & Electricity	3,751	0	3,869	4,141	2,728	4,016	Current Year Budget + CPI 2024/25 Electricity £2,101	4,169	4,327	4,491	4,662
6519 SE Flags & Bunting	2,378	0	3,043	629	2,414	2,000	Reduction of current budget by £1,043	2,076	2,155	2,237	2,322
6522 SE Pontoon (Maintenance Costs)	2,250	0	3,090	1,644	1,446	3,207	Current Year Budget + CPI	3,329	3,456	3,587	3,723
6524 SE Vehicle Maintenance and Repair Costs	9,332	0	10,815	3,742	7,073	11,226	Current Year Budget + CPI	11,653	12,096	12,556	13,033
6527 SE Salt Bins Refill	0	0	554	0	554	575	Current Year Budget + CPI	597	620	644	668
6528 SE Pontoon Accommodation	5,496	0	6,306	2,797	3,859	1,388	Current budget + CPI = £6,940 (Transfer 80% of cost to 6654 PE Staff Welfare £5,552)	1,441	1,496	1,553	1,612
6534 SE Pontoon Broadband	0	0	272	140	132	299	Current Year Budget + CPI	310	322	334	347
6535 SE Annual Keyholding Service (new code)	0	0	0	0	0	184	2025/26 Contract £167 + 10% Previously budgeted to Guildhall	191	198	206	214
Total Town & Waterfront Expenditure	25,162	0	46,879	13,344	36,885	26,974		27,809	28,867	29,964	31,103
Total Service Delivery Operating Expenditure	115,041	0	176,050	60,557	121,293	141,682		146,876	152,462	158,253	164,266
Total Service Delivery Operating Surplus/ (Deficit)	(90,270)	0	(153,397)	(39,032)	(119,365)	(118,801)		(123,125)	(127,808)	(132,662)	(137,703)
Service Delivery EMF Expenditure											
Grounds & Premises EMF Expenditure											
6471 SE EMF Heritage Centre	250	7,166	8,800	0	35,966	19,400	Recommendation from Property Maintenance	4,400	4,400	4,400	4,400
6571 SE EMF Saltash Recreation Areas	2,014	52,791	0	0	52,791	25,000	Recommendation from Property Maintenance	25,000	0	0	0
6580 SE EMF Public Toilets (Capital Works)	1,686	13,898	12,500	0	26,398	0	Recommendation from Property Maintenance	0	0	0	0
6588 SE EMF Victoria Gardens	519	14,481	0	0	14,481	0	Recommendation from Property Maintenance	0	0	0	0
6589 SE EMF Community Tree Planting Initiatives	0	3,145	0	39	3,106	0	No increase required	0	0	0	0
6591 SE EMF Open Spaces & Tree Maintenance (Rename code)	0	13,212	3,000	0	16,212	3,000	Recommendation from Property Maintenance	3,000	0	0	0
6593 SE EMF Cornish Cross (Maintenance)	0	2,717	2,500	0	5,217	0	Recommendation from Property Maintenance	0	0	0	6,000
6595 SE EMF Legal & Professional Fees (Grounds & Premises)	0	0	1,800	1,307	5,493	1,000	Recommendation from Property Maintenance	1,000	1,000	1,000	1,000
6599 SE EMF Allotments (new code)	0	0	0	0	0	0	Virements recommended from 6503 SE Allotments - Churchtown & 6532 SE Allotments - Grenfell & 6533 SE Allotments - Fairmead at Year End	0	0	0	6,000
Total Grounds & Premises EMF Expenditure	4,469	107,410	28,600	1,346	159,664	48,400		33,400	5,400	5,400	11,400
Longstone EMF Expenditure											
7170 LO EMF Longstone Depot Capital Works	1,212	2,288	14,750	0	17,038	0	Recommendation from Property Maintenance	150	0	5,750	0
7122 SE EMF Legal & Professional Fees (Longstone)	0	0	0	0	0	1,000	Recommendation from Property Maintenance	1,000	1,000	1,000	1,000
Total Longstone EMF Expenditure	1,212	2,288	14,750	0	17,038	1,000		150	0	5,750	0
Town & Waterside EMF Expenditure											
6570 SE EMF Notice Boards (Repair & Replace)	550	956	0	(47)	1,003	0	No increase required		0	0	0
6572 SE EMF Festive Lights	12,421	18,568	32,000	3,025	47,543	12,000	Contract installments: 2025/26 £26,609.80 2026/27 £26,609.80 2027/28 £26,609.80 2026/27 Catenary wires £2,500 Additional £2k pa for ongoing maintenance	28,609	30,000	30,000	30,000
6573 SE EMF Public Art & Maintenance	0	1,443	0	0	1,443	0	No increase required		0	0	0
6574 SE EMF Salt Bins	96	2,272	0	0	2,272	0	No increase required		0	0	0
6575 SE EMF Street Furniture (New & Replace)	133	1,367	0	0	1,367	0	No increase required		0	0	0
6578 SE EMF Equipment and Vehicles (Capital Works)	34,286	51,038	17,462	0	68,500	0	Precept 2025/26 £68,500: Electric trimmers, blowers & hoovers with spare batteries £11.5k Replace STC2 with new electric version £42k Used RTV Kubota £15k Precept 2026/27 No increase required	0	0	0	0
6582 SE EMF Town War Memorial	14,540	1,978	0	0	1,978	15,000	Recommendation from Property Maintenance		0	0	0
6584 SE EMF Pontoon Maintenance Costs	29,035	9,732	0	109,850	9,052	2,000	Recommendation from Property Maintenance	2,000	0	0	0

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
6590 SE EMF Utilities & Rates	0	2,157	0	0	2,157	0	No increase required	0	0	0	0
6598 SE EMF Crime Reduction (CCTV)	0	65,739	0	45,065	20,674	2025/26 committed costs for energy and monitoring £1,725		0	0	0	0
						0 2026/27 estimated cost for energy and monitoring £3,600					
						No increase required for 2026/27					
6569 SE EMF Tourism & Signage (new code)	0	0	0	0	0	15,000	Committee agreed to increase by £15k Virement recommended from 6511 SE Tourism & Signage for any surplus at Year End	15,570	16,162	16,776	17,413
Total Town & Waterside EMF Expenditure	91,061	155,250	49,462	157,893	155,989	44,000		46,179	46,162	46,776	47,413
Total Service Delivery EMF Expenditure	96,742	264,948	92,812	159,239	332,691	93,400		79,729	51,562	57,926	58,813
Total Service Delivery Expenditure (Operational & EMF)	211,783	264,948	268,862	219,797	453,983	235,082		226,605	204,024	216,179	223,079
Total Service Delivery Budget Surplus/ (Deficit)	(187,011)	(264,948)	(246,209)	(198,271)	(452,056)	(212,201)		(202,854)	(179,370)	(190,588)	(196,516)
Estimated CPI 3.8% based on July as reported by Office of National Statistics 20-08-25				Precept 2025/26		-241,009					
				Precept 2026/27		-212,201					
				Increase / (Decrease)		(28,808)					
				Difference as %		-11.95%					

Black text - budget assumptions
Red text - Further Actions (TBA)
Purple text - new codes
Blue text - recommend virements
Green text - recommendation from Property Maintenance

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 20230/31
Isambard House Operating Income											
4301 SA Isambard House - Room Bookings	8,043	0	6,500	2,193	4,307	4,925	Based on current income - same as 2025/26 £,6500 to be split between room bookings £4,925 and new code for event ticket sales £1,575	5,112	5,306	5,508	5,717
4302 SA Isambard House - Refreshment Income	130	0	120	312	(192)	120	Same as 2025/26 budget. Note This year income includes £238 for one off event	125	130	135	140
4305 SA Isambard House - Event Ticket Sales						1,575	New code to split income between event ticket sales and room bookings. Based on 3 events, average 45 tickets each @ £14 incl VAT (breakeven point)	1,635	1,697	1,761	1,828
Total Isambard House Operating Income	8,173	0	6,620	2,505	4,115	6,620		6,872	7,133	7,404	7,685
Isambard House Operating Expenditure											
6800 SA Rates - Isambard House	3,842	0	3,958	3,842	116	4,108	Based on Actual 2025/26 + CPI (subject to Autumn budget statement on 26/11/2025)	4,264	4,426	4,594	4,769
6801 SA Water Rates - Isambard House	693	0	714	(1,579)	2,293	741	Current Budget + CPI	769	798	828	859
6802 SA Gas - Isambard House	438	0	3,000	73	2,927	650	Based on 3 year average spend (reduction of £2,650 from current budget)	675	701	728	756
6803 SA Electricity - Isambard House	4,817	0	7,494	1,417	6,077	6,000	Based on Prior Year which includes additional use for café (reduction of £1,494 from current budget)	6,228	6,465	6,711	6,966
6804 SA Fire & Security Alarm - Isambard House	473	0	967	403	564	1,004	Current Budget + CPI Note: Annual security cost £403	1,042	1,082	1,123	1,166
6808 SA Cleaning Materials & Equipment - Isambard House	1,026	0	1,350	716	634	1,350	Current Budget (no increase required based on 3 year average spend)	1,401	1,454	1,509	1,566
6810 SA General Repairs & Maintenance - Isambard House	1,889	0	2,560	49	2,511	2,000	Based on prior Year (reduction of £560 from current budget) Recommend virement to 6473 SA EMF Station Building (Building & Capital Works) for any surplus budget at YE 2025/26	2,076	2,155	2,237	2,322
6813 SA Refreshments Costs - Isambard House	81	0	500	367	133	519	Current Budget + CPI	539	559	580	602
6814 SA Equipment - Isambard House	426	0	1,094	58	1,036	1,094	Current Budget (no increase required based on 3 year average spend)	1,136	1,179	1,224	1,271
6821 SA IT & Office Costs - Isambard House (To be deleted)	0	0	500	0	500	0	No requirement for this budget - delete at Year End Recommend virement to 6873 SA EMF General Repairs & Maintenance for any surplus budget at YE 2025/26	0	0	0	0
6822 SA Activities & Events	1,886	0	1,106	0	1,106	1,575	Based on 3 events	1,635	1,697	1,761	1,828
Total Operating Expenditure	15,571	0	23,243	5,346	17,897	19,041		19,765	20,516	21,295	22,105
Total Isambard House Operating Surplus/ (Deficit)	(7,398)	0	(16,623)	(2,842)	(13,781)	(12,421)		(12,893)	(13,383)	(13,891)	(14,420)
Isambard House EMF Expenditure											
6473 SA EMF Station Building (Purchase & Capital Works)	31,822	37,366	4,200	423	41,143	0	No budget required Solar Panels and other projects Recommend virement of £4,200 to 6873 SA EMF General Repairs & Maintenance	0	0	0	0
6818 SA EMF Professional Fees - Isambard House	105	0	3,211	0	3,211	0	No requirement for precept budget	0	0	0	0
6870 SA EMF Isambard House Retention Fund	0	18,492	0	0	18,492	0	Settlement agreed for final balance to Cormac £8,625 No further fees expected Delete code when Cormac account has been finalised	0	0	0	0

Account	Prior Year 2024/25	EMF Balances B/F 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget Available 2025/26	Precept 2026/27	Notes	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 20230/31
6871 SA EMF Tresorys Kernow Funding	35	562	0	0	562	0	Committed Cost £562 for Railway 200 exhibition Delete code when all funds have been spent	0	0	0	0
6872 SA EMF Entertainment Licenses	0	2,132	0	0	2,132	0	Committed cost £1,000 Railway promotion leaflet	0	0	0	0
6873 SA EMF General Repairs & Maintenance	0	0	0	0	0	2,000	New code to split work from P&M planned repairs & maintenance P&M recommendation spend £2,000	2,000	2,000	0	0
Total Isambard House EMF Expenditure	31,962	58,552	7,411	423	65,540	2,000		2,000	2,000	0	0
Total Isambard House Expenditure (Operational & EMF)	47,533	58,552	30,654	5,770	83,436	21,041		21,765	22,516	21,295	22,105
Total Isambard House Budget Surplus/ (Deficit)	(39,360)	(58,552)	(24,034)	(3,265)	(79,321)	(14,421)		(14,893)	(15,383)	(13,891)	(14,420)

Estimated CPI 3.8% based on July 25 as reported by Office of National Statistics 20-08-25

Precept 2025/26

Precept 2026/26

Increase / (Decrease)

Difference as %

(24,034)

(14,421)

(9,613)

40.0%

Saltash Town Council
Precept 2026/27
Account Nominal Code Changes

Key:
Delete Budget Code
Rename Budget Code
New Budget Code

Committee	Code	Delete New Rename	Reason / Rename To	Minute No
Burial Authority	4616 BA Churchtown Carpark Income	Delete	Budget no longer required	BA 26/25/26 Recommend to P&F 25-11-25
Burial Authority	6005 BA Fire Extinguishers	Delete	Budget transferred to P&F	BA 26/25/26 Recommend to P&F 25-11-25
Burial Authority	6010 BA PWLB Loan Repayment & Interest	Delete	Loan fully repaid	BA 26/25/26 Recommend to P&F 25-11-25
Burial Authority	6015 BA Annual Keyholding Service	New	Previously budgeted from Guildhall	BA 26/25/26 Recommend to P&F 25-11-25
Guildhall	6421 GH Annual Keyholding Service	New	Previously budgeted to 6470 GH EMF Guildhall Maintenance	SE 75/25/26 Recommend to P&F 25-11-25
Library	4526 LI Library Activity Income	Delete	Budget no longer required	SE 73/25/26 Recommend to P&F 25-11-25
Library	6680 ST LI Staff Clothing (Library)	Delete	Budget no longer required	SE 73/25/26 Recommend to P&F 25-11-25
Library	6974 LI EMF Library Funding	Delete	Budget no longer required	SE 73/25/26 Recommend to P&F 25-11-25
Library	6976 LI EMF Library General Maintenance	New	New code to split general maintenance from planned P&M recommendations	SE 73/25/26 Recommend to P&F 25-11-25
Maurice Huggins	7021 MA Annual Keyholding Service	New	Previously budgeted from Guildhall	SE 75/25/26 Recommend to P&F 25-11-25
Personnel	6659 ST PF Town Sergeant & Mace Bearer Fees	Rename	6659 ST PE Civic Roles	PE 70/25/26 Recommend to P&F 25-11-25
Personnel	6691 ST PE EMF Legal Fees (Staffing)	Rename	6691 ST PE EMF Legal & Professional Fees (Staffing)	PE 70/25/26 Recommend to P&F 25-11-25
Policy & Finance	4902 PF Insurance Claim	Delete	Budget no longer required	PF 249/25/26 Recommend to P&F 25-11-25
Policy & Finance	6653 ST PF Staff Clothing	Rename	6653 ST PF Staff ID Badges	PF 249/25/26 Recommend to P&F 25-11-25
Policy & Finance	6224 PF Professional Costs	Rename	6224 PF Legal & Professional Fees	PF 249/25/26 Recommend to P&F 25-11-25
Policy & Finance	6300 PF Telephone	Rename	6300 PF Telephone & Mobile	PF 249/25/26 Recommend to P&F 25-11-25
Policy & Finance	6301 PF Stationery	Rename	6301 PF Stationery/Postage/Printing	PF 249/25/26 Recommend to P&F 25-11-25
Service Delivery	4510 SE Public Footpath Grant	Rename	4510 SE Grass Cutting & Planting	SE 75/25/26 Recommend to P&F 25-11-25

Service Delivery	7123 LO Annual Keyholding Service	New	Previously budgeted from Guildhall	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6535 SE Annual Keyholding Service	New	Previously budgeted from Guildhall	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6591 SE EMF Open Spaces & Trees	Rename	6591 SE EMF Tree Maintenance	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6599 SE EMF Allotments	New	To retain unspent operational budget for 2025/26	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6569 SE EMF Tourism & Signage	New	To retain unspent operational budget for 2025/26	SE 75/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	4305 SA Isambard House - Event Ticket Sales	New	To split income between event ticket sales and room bookings	SE 73/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6821 SA IT & Office Costs - Isambard House	Delete	Budget no longer required	SE 73/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6870 SA EMF Isambard House Retention Fund	Delete	Budget no longer required	SE 73/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6873 SA EMF General Repairs & Maintenance	New	New code to split general maintenance from planned P&M recommendations	SE 73/25/26 Recommend to P&F 25-11-25

End of Report
Finance Officer

Saltash Town Council
Precept 2026/27
Recommended Virements

Committee	From	To	Amount	Reason	Minute No
Burial Authority	6011 BA Water	6074 BA EMF Water	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	BA 26/25/26 Recommend to P&F 25-11-25
Joint Burial Board	6108 BB Tree Survey & Tree Maintenance	6170 BB EMF General Maintenance	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	BB 54/25/26 Recommend to P&F 25-11-25
Guildhall	6414 GH Equipment - Guildhall	6470 GH EMF Guildhall Maintenance	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 75/25/26 Recommend to P&F 25-11-25
Library	6910 LI General Repairs & Maintenance - Library	6971 LI EMF Saltash Library Property Refurbishment	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25
Library	6914 LI Equipment - Library	6972 LI EMF Library Equipment & Furniture	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25
Library	6974 LI EMF Library Funding	6922 LI Library Activities	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25
Policy & Finance	6202 PF Civic Occasions (including Road Closures)	6272 PF EMF Robes & Civic Regalia	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	PF 249/25/26 Recommend to P&F 25-11-25
Service Delivery	6500 SE Tree Survey and Tree Maintenance	6591 SE EMF Open Spaces & Trees	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6532 SE Allotments - Grenfell	6599 SE EMF Allotments	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6533 SE Allotments - Fairmead	6599 SE EMF Allotments	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 75/25/26 Recommend to P&F 25-11-25
Service Delivery	6511 SE Tourism & Signage	6569 SE EMF Tourism & Signage	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 75/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6810 SA General Repairs & Maintenance - Isambard House	6473 SA EMF Station Building (Purchase & Capital Works)	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6821 SA IT & Office Costs - Isambard House	6873 SA EMF General Repairs & Maintenance	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25
Isambard House (Station)	6473 SA EMF Station Building (Purchase & Capital Works)	6873 SA EMF General Repairs & Maintenance	Unspent Balance 2025/26	Vire unspent balance at year end 25/26	SE 73/25/26 Recommend to P&F 25-11-25

End of Report
Finance Officer

To receive a report on the level of Town Council's General Reserves, Contingency and Earmarked Reserves and consider any actions and associated expenditure

<u>Capital & Reserves</u>	<u>2024/2025</u>	<u>2025/2026</u>	
Capital Works arising from Assets and Services Required (General Reserves)	532,655	543,336	Decrease by £17,071
Earmarked Reserve	670,952	706,883	
Saltash Waterfront Revitalisation Grant	16,046	12,907	
Town Vitality	(8,000)	-	
S106 (Waitrose)	7,421	7,333	
Contingency	683,689	700,760	Increase by £17,071
Contingency in Months	5.06	5.06	
Estimated Reserves at 31st March:	<u>1,902,768</u>	<u>1,971,219</u>	