

To receive a report from the Finance Officer

Report to: Policy and Finance

Date of Report: 29 August 2025

Officer Writing the Report: Finance Officer

Officers recommendation:

To note the report.

Report Summary:

1. External Audit - AGAR 2024/25

All AGAR documents and reports were submitted in June. The External Auditor is required to return the Report and Certificate (Section 3) to the council and ensure it is published by **30 September 2025**. The Town Clerk has contacted the External Auditor to request an update on the expected timeframe. A response was received this week confirming that the initial review has been completed and the file is now undergoing manager and final director review. Results of the review are to be received at a future Full Council meeting.

Further to this, Saltash Town Council has now received a clear audit – details of the concluded Annual Governance and Accountability Return for the year ended 31 March 2024 is to be received at a future Full Council meeting.

2. Precept Planning for 2026/27

The budget planning process for 2026/27 has started, beginning with a review by the Library Sub-Committee. The Finance Officer is currently meeting with each department manager to assess spending requirements.

Although the Bank of England has set a target inflation rate of 2%, draft budgets have been prepared using the actual July rate of 3.8% to ensure realistic forecasting.

The Autumn Budget announcement, expected between 28 October and 4 November 2025, may impact some of the draft figures already prepared, however, the Town Council has sufficient time within the budget setting timeline to review were impacts may have occurred due to the announcement of the Autumn Budget.

3. Debtors

Below is a list of the current outstanding invoices at 15 September 2025.

Cornwall Council have an outstanding invoice dated 30/06/2025 for a room booking. Finance have chased this and CC are investigating why there is a late payment. STC have an official purchase order.

Red Planet have an outstanding invoice dated 01/08/2025. The payment is delayed due to the return of the contract which are subject to amendments.

Contact	Invoice Date	Total	Less than 1 Month	1 Month	2 Months & Older	Notes
Cornwall Council	30/06/2025	£85.80	£0.00	£0.00	£85.80	Note overpayment of £114.20 to be matched against future invoice Room booking June 2025. Overdue invoice has been chased
Red Planet (Beyond 4) Ltd	01/08/2025	£1,632.00	£0.00	£1,632.00	£0.00	Filming compensation at Churchtown allotments
We Are With You	02/09/2025	£97.50	£97.50	£0.00	£0.00	Maurice Huggins room booking September 2025
TOTAL		£1,815.30	£97.50	£1,632.00	£85.80	

4. CIL (Community Infrastructure Levy) Neighbourhood Parish Payments

The table below summarises the CIL income received from Cornwall Council. The total amount received so far is £18,823.12.

CIL 4th round for Saltash Waterside Improvement Project has been approved and STC have committed to spend £10k of Neighbourhood Parish Payments. This will leave a budget left to spend of £8,823.12.

Date Received	Amount Received	Amount Committed CIL 4th round	Balance to Spend	5 Year Deadline	Planning Ref	Planning Address
07/04/2021	£1,395.00	£1,395.00	£0.00	06/04/2026	PA19/09168	Land off 28 Castlemead Drive, Saltash
17/04/2021	£189.06	£189.06	£0.00	16/04/2026	PA20/05475	Land Adjacent To Polmear, Homer Park, Saltash, PL12 6HJ
15/11/2021	£385.99	£385.99	£0.00	14/11/2026	PA19/09772	Old Churchtown Farm Farm Lane St Stephens Saltash Cornwall PL12 4AR
15/11/2021	£840.00	£840.00	£0.00	14/11/2026	PA18/09294	Land On The North Side Of 1 Castle View, St Stephens, Saltash, PL12 4RD
07/10/2022	£2,434.67	£2,434.67	£0.00	06/10/2027	PA21/06948	Land East Of 16 Castle View, St Stephens, PL12 4RD
07/10/2022	£815.63	£815.63	£0.00	06/10/2027	PA21/03745	Land South of Old Churchtown Farm Lane, Stephens, PL12 4AR
19/04/2023	£1,372.84	£1,372.84	£0.00	18/04/2028	PA20/10644	12 Sunningdale Road, St Stephens, Saltash, PL12 4BN
19/04/2023	£2,246.66	£2,246.66	£0.00	18/04/2028	PA22/09842	Land East of 62 St Stephens Road, Saltash, PL12 4BJ
19/04/2023	£943.29	£320.15	£623.14	18/04/2028	PA21/03745	Land South of Old Churchtown Farm Lane, Stephens, PL12 4AR
18/10/2023	£8.82		£8.82	17/10/2028	PA20/10644	12 Sunningdale Road, St Stephens, Saltash, PL12 4BN
18/10/2023	£2,246.66		£2,246.66	17/10/2028	PA22/09842	Land East of 62 St Stephens Road, Saltash, PL12 4BJ
18/04/2024	£341.79		£341.79	17/04/2029	PA21/05336	Land West Of The Stables, Farm Lane, St Stephens, Saltash, PL12 4AR
14/10/2024	£1,034.93		£1,034.93	14/10/2029	PA21/05336	Land West Of The Stables, Farm Lane, St Stephens, Saltash, PL12 4AR
10/04/2025	£3,821.13		£3,821.13	08/04/2030	PA21/05314	118-120 North Road Saltash Cornwall PL12 6BQ
10/04/2025	£746.65		£746.65	08/04/2030	PA23/03710	18 Churchtown Drive St Stephens Saltash Cornwall PL12 4FB
	£18,823.12	£10,000.00	£8,823.12			

Note: The Town Council have five years from receipt to spend the income on infrastructure projects within the area that meet the criteria set out in CIL Regulation 59C. The relevant dates are provided in the table for reference.

Signature of Officer:
Finance Officer