

To receive a report from the Finance Officer and consider any actions and associated expenditure

Report to:

Policy & Finance Committee

Date of Report:

26 June 2026

Officer Writing the Report:

Finance Officer

Purpose of the report:

To keep Members informed of the Town Council's finances. This enables ongoing monitoring and supports sound financial oversight of public funds.

Officer's Recommendations

1. To ask the members to note the information received in the report below.
2. To approve the HMRC mileage rate from 45 pence per mile to 55 pence per mile in line with NALC guidelines.

Report Summary

1. External Audit - AGAR 2025/26

The AGAR Form 3 was approved at the June Full Town Council meeting and has been submitted to the external auditors on 8 July 2026. They are expected to complete their review and issue the audited AGAR by 30 September 2026

2. HMRC Mileage allowance increase

The HMRC-approved mileage allowance rate has increased from 45 pence per mile to 55 pence per mile with effect from 1st April 2026. This change reflects the rising costs associated with vehicle use, including fuel, maintenance, and

insurance, and is intended to ensure that employees and are fairly reimbursed when using their own vehicles for council business.

The National Association of Local Councils (NALC) has recommended that parish and town councils adopt the updated HMRC mileage rate in full to remain compliant with national guidance and to ensure consistency with sector best practice, see **Appendix A** for reference.

Members are therefore asked to consider the adoption of the new mileage rate to ensure fair reimbursement and alignment with NALC guidance.

Should the members approve the mileage rate increase, there is no requirement to amend the employee contracts or the Employee Handbook as the documents do not refer to specific rates.

Employee Contract states:

Expenses

Any travel, mileage, subsistence expenses incurred by you and approved by the Council will be paid at the agreed NJC rate laid down at the time.

Employee Handbook states:

Business Expenses

We will reimburse you for authorised and legitimate expenditure incurred during the proper performance of your duties e.g. travel, accommodation and other agreed out-of-pocket expenses. You must get approval in advance, fill in an expense claim form and submit valid VAT receipts as appropriate.

The revised rate will have a direct financial impact on the council's travel budgets, details as follow

Budget codes

6681 ST LI Staff Travelling Expenses (Library) – Budget Available £201

6655 ST PF Staff Travelling Expenses (P&F) – Budget Available £702

6675 ST SE Staff Travelling Expenses (Services) – Budget Available £2,157

3. Debtors

Below is a list of the current outstanding invoices at 29 June 2026.

All outstanding invoices have been issued within the current month and reporting in the Less than 1 Month column. The room bookings are for regular customers and there are no concerns regarding payment.

Contact	Invoice Date	Total	Less than 1 Month	1 Month	2 Months & Older	Notes
Cornwall Council	01/06/2026	£434.70	£434.70	£0.00	£0.00	Isambard House room booking May 26 and Oct 26
RPS South West Region	29/06/2026	£35.00	£35.00	£0.00	£0.00	Isambard House room booking July 26
Saltash Probus	17/06/2026	£25.00	£25.00	£0.00	£0.00	Guildhall Chamber room booking June 26 (refreshments)
We Are With You	03/06/2026	£494.40	£494.40	£0.00	£0.00	Maurice Huggins room booking June 2026
TOTAL		£989.10	£989.10	£0.00	£0.00	

4. CIL (Community Infrastructure Levy) Neighbourhood Parish Payments

The table below summarises the CIL income received from Cornwall Council. The total amount received from 2021 to date is £34,264.79.

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 £24,264.79.

Cornwall Council's CIL Officer has confirmed that the funds awarded for April 2026 will not need to be returned if unspent by the five-year deadline. However, they have appropriately requested an update on the anticipated delivery timeline for the project, which has now been provided.

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
16/10/2025	£2,908.10		£2,908.10	14/10/2030	PA23/04774	62A St Stephens Road, Saltash, Cornwall. PL12 4BJ
21/04/2026	£11,304.01		£11,304.01	19/04/2031	PA25/02445	Land South Of Lucas Tenement, Broad Lane, Trematon. PL12 4RU
21/04/2026	£245.91		£245.91	19/04/2031	PA25/07609	Yellow Tor Villa, Fairmead Road, Saltash, Cornwall. PL12 4QE
21/04/2026	£983.65		£983.65	19/04/2031	PA25/02068	The Old Mission Hall, Pill Lane, North Pill, Saltash, Cornwall. PL12 6LQ
	£34,264.79	£10,000.00	£24,264.79			

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