

13 JANUARY 2025

BUDGET AND PRECEPT 2025/26

REPORT OF THE TOWN CLERK

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**1.0 Purpose of Report**

- 1.1 To present the draft budget estimates for 2025/26 for consideration, leading to this Committee making a recommendation to Full Council for the approval of the budget and level of precept for the next financial year.
- 1.2 This is an extensive report that includes information on a range of matters that have affected the council's finances in 2024/25, and others expected to impact from 2025/26 onwards. Key points that members will wish to note are:
- During the budget-setting process, councillors indicated a desire to set a balanced budget for 2025/26 that maintains services, with any increase being no more than required for inflation. The proposals in this report meet that aim. Whilst the proposed increase, at 8.05% is higher than the current rate of CPI (estimated 2.8% in December 2024), this higher figure more readily reflects the Council's experience of ongoing price pressures than CPI.
  - A particular example is the unavoidable increase in employer's National Insurance, which alone accounts for an uplift of over 2% on the existing revenue budget.
  - The Council will also need to plan to bolster its reserve funding. This is addressed in this report through both the draft revenue budget, which incorporates a contribution to reserves of £75,088, and the Medium Term Financial Plan, which anticipates further contributions in future years. This has been achieved by foregoing any inflation-linked increase across non-staffing revenue costs.
  - The current year 2024/25 has highlighted unusual cost pressures that are accommodated in the draft budget, including a large increase in insurance, elections, and IT costs, and a significant uplift in funding support to larger community organisations.
  - The financial impact of the expansion of the Town Council in April 2024 has been refined on the basis of experience of the new arrangements to date.
  - Similarly, the finances for the newly adopted (from October 2024) West Bay Discovery Centre have been accommodated.
  - For the three financial years from 2022/23 onwards, the Council set a balanced budget following two deficit years in 2020/21 and 2021/22. Returning to a balanced budget meant finding savings and additional income to remove a deficit agreed during the challenges of Covid-19 restrictions, even before incorporating inflationary and other cost pressures. This fiscal tightening remains challenging in terms of meeting the aims outlined above.
- 1.3 Changes to the calculation of the 'tax base' – the figure that estimates the number of properties eligible for payment of Council Tax – have affected both the budget discussion and the Band D Council Tax figure arising from the draft budget. The tax base increased by an unusually large margin this year, mainly due to Dorset Council's decision to levy a double charge on second homes. The delivery and

occupation of housing at Foundry Lea and St Michael's Trading Estate remain some way off and as a consequence, financial planning in this report makes no assumptions about the anticipated beneficial impact of these at this time.

## **2.0 Background**

- 2.1 The Town Council is required each year to agree an annual revenue budget – known as annual estimates – showing estimated expenditure for the following financial year and income to meet that expenditure.
- 2.2 The Town Council currently raises a significant proportion (approximately 65%) of the money to meet expenditure with a precept, which is the amount that the Town Council will ask Dorset Council, as the billing authority, to raise through the Council Tax. This is the “parish” element of the Council Tax. The remainder of household Council Tax bills also include the Dorset Council, Fire, and Police precepts that they require to fund their services.
- 2.3 This report recommends an annual revenue budget for 2025/26 and also the precept figure to meet the costs of the budget (the Council also has other sources of income – market fees, leases, charges for services, etc.). The report is broken down into the following sections:

- Section 3.0 Position of the current year 2024/25 revenue budget estimates
- Section 4.0 Position on the Town Council's finances held in reserves and proposed capital budget
- Section 5.0 Use of reserves
- Section 6.0 Recommended revenue budget estimates for next year (2025/26) with commentary on significant variations from this year
- Section 7.0 Recommended fees and charges for 2025/26
- Section 8.0 Comments of the Budget Working Group
- Section 9.0 Medium term financial forecasts
- Section 10.0 Carbon budget
- Section 11.0 Summary of budget considerations
- Section 12.0 Options on the level of precept to fund the budget for 2025/26

- 2.4 This report follows regular monitoring of the approved estimates during the year, meetings of the Budget Working Group and discussions at the Best Value and Scrutiny Sub Committee meeting on 3 December 2024.

## **3.0 Estimated Budget Outcome for the Current Year 2024/25**

- 3.1 In the previous report on this agenda, members have a copy of the latest estimates for the current year's budget, 2024/25. These show the financial position at the end of December and give some indication in projecting the likely outturn for 2024/25.
- 3.2 The current budget has enabled the Town Council to deliver its services and projects, which include:
  - Allotments
  - Beach Wheelchair Scheme
  - Bridport Cemetery
  - Bridport Local Area Partnership administration

- Capital Projects
- Climate Emergency Action Plan projects
- Community Emergency Response/Resilience
- Community Leadership
- Civic and Ceremonial activities
- Community Bus
- Community grants and SLA-supported funding to local organisations
- Energy Champions
- Events including Community and Town Council events, and support to other organisations' events
- Green route and other footpaths
- Highway verges
- Hire/Lease of Premises and Facilities
- Lengthsman
- Licensing (Sitting Out, and Charity Collections)
- Markets
- Mayoral support
- Parks and Play Areas
- Planning (as statutory consultee)
- Public Toilets (East Street Car Park, and two Changing Places toilets)
- Sculpture Trail
- Social media and website
- Strategic Planning, e.g. Bridport Investment Plan, Access & Movement Study
- Support to Bridport Local Area Partnership, and other partnership Working
- Support to the Bridport Area Neighbourhood Plan JCC, and BANP project delivery
- Tourist Information Centre
- Town Council projects
- West Bay Discovery Centre
- WI Hall

3.3 2024/25 has seen some significant pressures, some of which were unforeseen:

- The unexpected failure of the skatepark at Plottingham, with a cost of over £52,000 for replacement.
- An increase in the council's insurance premium of over £10,000 resulting mainly from changes in the insurance market.
- Unanticipated costs of approximately £30,000 associated with a change of tenancy and updated safety requirements at The Grove.
- The unexpected opportunity to obtain grant funding of £100,000 to help fund works to Bridport FC Car Park, which requires a contribution of £70,000 from the Town Council in order to deliver the project.
- Costs of about £10,000 for the implementation of and ongoing support for IT provision for both town councillors, and four officers transferred into the council's employment under TUPE regulations.

3.4 These have affected both the revenue (ongoing annual) budget and the Council's reserves. It remains too early to determine how this will affect the year-end, but a revenue budget outturn deficit is considered likely and this will in turn affect the level of reserves shown in the final accounts.

3.5 The Council budgeted adequately for the nationally agreed cost-of-living pay award.

#### **4.0 Reserves/Capital Budget**

4.1 The Town Council's reserves at 31 March 2024, were £571,417 comprising £289,887 General Reserves, £276,295 Earmarked Reserves, and £5,235 Capital Reserve (paragraph 5.1).

For context, the council reserves figure as at 31 March 2018 was £1,015,757. The reduction since then arises mainly from:

- Use of reserves: The Climate Emergency reserve (£100,000), Tourist Information Centre commuted sum (£150,000) and the capital reserve have all been fully spent. In addition, two years of deficit outturn, totalling over £136,000 and caused by the impact of the pandemic, were funded using reserves.
- Investments: In 2018 the Town Council invested £200,000 in CCLA. This is deemed a fixed asset, so it does not display on the balance sheet and is not reflected in the figures listed above. The capital value of this investment is currently less than the deposit value.

- 4.2 In terms of the future use of reserves, it is recommended that the Town Council agree and earmark funding for further projects, in a planned capital budget, the costs of which can be met from reserves and other funding, including Community Infrastructure Levy receipts, Section 106 contributions, and grants. This is considered to be a prudent use of reserves, although there will remain a sum in the revenue budget for project delivery.
- 4.3 Attached at Appendix D is the recommended capital programme for 2025/26 and two subsequent years. This includes existing commitments, proposed projects from the draft Town Council Plan (not yet approved) and other asset improvements. This totals £299,000 which would then be taken from reserves over the three-year period, if achievable.
- 4.4 Members are reminded that including an item or project in the Capital Programme does not mean that it has been approved to be delivered. The Council would just be making provision within its reserves for these schemes. There would be a separate report before any funding is committed.
- 4.5 In January 2025 the Council approved a Reserves Policy that will be used to guide future decision-making and levels of reserve provision.

#### **5.0 2024/2025 - Use of Reserves**

- 5.1 The Town Council has committed to support or contribute to various schemes and agreed that funding be held in reserve. Earmarked reserves totalled £276,295 as at 31 March 2024. At the time of publishing the agenda £47,562 has been spent in 2024/25, reducing the level of earmarked reserves to £228,733.
- 5.2 General reserves are the balances held that are not allocated for any specific purpose, but are required to allow for business interruption such as that experienced during the pandemic restrictions. As previously stated at 1.2 above, the impact of Covid-19 and subsequent 'bounce back' activity on these reserves was significant and demonstrates the importance of maintaining a satisfactory level of unallocated balances.

- 5.3 Recovering these reserves and budgeting for future costs, offset to a degree by revenue generation, will continue to be addressed over the coming years, with a plan as to what level of precept increases would be acceptable, to meet the future increase in ongoing annual costs. The Medium Term Financial Plan (see 9.0) seeks to set expectations.
- 5.4 For 2025/26, the draft budget incorporates a specific contribution to reserves of £73,491. It should be noted however that Budget Working Group discussions recognised the potential call on this fund arising from the recommendation to forego inflation-linked increases to the majority of the non-staffing budget lines.

## **6.0 Recommended Revenue Budget 2025/26**

6.1 In terms of the revenue budget, there are several factors that need to be considered in setting next year's budget, as set out below:

- An initial preference identified by the Budget Working Group to limit any increase in the Council Tax at Band D such that it would be below £200. Subsequent discussions considered this unachievable and aimed to limit any increase above £200 as far as possible.
- A further preference identified by the working group, to reduce the funding support to SLA-supported organisations compared with that agreed by the Town Council in September 2024.
- The ongoing impact of inflation on income, expenditure and reserves as outlined earlier in this report.
- Other unexpected cost increases such as employer National Insurance, and increased election costs
- Support for the additional services taken on or introduced by the Town Council in recent years, including the TIC, community bus, East Street Car Park toilets, Bridport WI Hall, Changing Places toilets, and West Bay Discovery Centre.
- Potential increased responsibility for assets and services, in addition to those above and those inherited from changes to community governance in Bridport.
- One-off additional costs in 2025/26 such as the cost of the May elections and support for the Town of Culture initiative.
- Incremental salary increases where appropriate, and the estimated cost of an annual cost-of-living pay award, agreed nationally and not within the control of the Town Council.
- Cost changes arising from the expansion of the Town Council in April 2024, adapted from those assumed during planning stages as the council learns from its implementation.
- Increases in budgeted amounts for income from fees and charges (subject to later detailed review).

6.2 The budget has been drafted to reflect these factors.

6.3 The net result is an overall increase in budgeted expenditure of £208,475, and an increase in budgeted income of £49,514 in the estimates for 2025/26 (compared with the current year's budget). Significant changes are highlighted for members as below:

- **Administration**
  - Staffing costs increase allowing for an expected cost-of-living pay award and incremental increases where appropriate.
  - Increased insurance costs arising from changes in the insurance market and new insurable assets.
- **Office Expenses**
  - Increased IT costs due to the introduction of IT services for councillors, and support for new staff.
- **Mountfield**
  - Reduced income from tenancies.
- **The Grove**
  - Increased income from tenancies.
- **Town Hall**
  - Increased energy costs.
- **Tourist Information Centre**
  - Staffing costs increase allowing for an expected cost-of-living pay award and incremental increases where appropriate.
  - Salary costs for one employee transferred with the West Bay Discovery Centre.
- **Amenity Areas and Playing Fields**
  - Staffing costs increase allowing for an expected cost-of-living pay award and incremental increases where appropriate.
  - Skatepark maintenance costs removed following the recent installation of new equipment.
  - An increase in car park income, offset in part by a higher amount paid to Bridport FC as part of the council's tenancy agreement with the club.
  - Reduced income from Lengthsman services to Chideock and Symondsburry Parish Councils.
- **Market**
  - Increased income from market tolls and sitting out licence fees.
- **Miscellaneous**
  - Increased contribution to earmarked reserve for future election costs, learning from the actual charge levied by Dorset Council for the 2024 elections.
- **Grants and Donations**
  - Increased allocation for Service Level Agreement Grants compared with the 2024/25 budget, albeit significantly lower than the total awards subsequently agreed in September 2024.
  - Reduced community grants allocation.
- **Salt House/Fisherman's Green/Harbour Green**
  - Reduced income from licensing of Harbour Green.
- **Other Council Services**
  - Removal of one-off allocation for Dorset Town of Culture initiative.
  - Contribution of £75,088 to general reserve.

6.4 The amendments above are included in the revenue budget estimates for 2025/26 (see the attached Appendix A) for members' consideration.

6.5 The difference between the additional costs and the additional income shown at 6.3 above, are proposed to be met from the precept (see 12 below).

6.6 Members will note that, at the time of drafting, the council has not agreed an updated five-year plan covering the period 2024-2029. Known commitments from the 2019-2024 plan have been incorporated as far as possible, but consideration will need to be given in-year to the financial implications of the new plan, expected to be approved in January 2025.

## **7.0 Fees and Charges 2025/26**

7.1 Members are asked to consider fees and charges for Town Council services, as set out in Appendix B. These are unchanged from 2024/25 as a ‘stop gap’ measure pending a full review recommended by the Budget Working Group. It is open to the Council to revise fees at any point during the year and it is proposed that the review be presented to members in March 2025 for implementation from April 2025.

## **8.0 Budget Working Group**

8.1 The Budget Working Group met in person three times to review the Town Council’s budget, alongside other exchanges by email, and the comments and suggestions made by the Group have been incorporated into this report and the draft budget.

8.2 The working group’s activity, and the supporting information required, was markedly increased compared with previous years. Members will want to consider this when setting a timetable and other provisions for the budget-setting process for 2026/27 onwards.

8.3 The working group also highlighted a possible role extending beyond the budget-setting process. The detail is not known at the time of drafting this report, but is expected to be considered at the Finance & General Purposes Committee meeting on 13 January 2025.

## **9.0 Medium Term Financial Planning**

9.1 Alongside next year’s budget, forecasts are also included in Appendix C for the main budget heads for the following 3 years. These seek to forecast future income and expenditure, based on what is known about future spending commitments. The projections include commitments contained within the draft Town Council Five-Year Plan, but it should be noted that at the time of drafting the plan remains to be approved.

## **10.0 Carbon Budget**

10.1 Alongside the financial budget, the Council produces a ‘carbon budget’. The following summary uses information for the last full financial year – 2023/24 – to assess its overall emissions.

**Carbon Budget Outturn 2023/24**

|                      | <b>2019/20</b> | <b>2020/21</b> | <b>2021/22</b> | <b>2022/23*</b> | <b>2023/24*</b> |
|----------------------|----------------|----------------|----------------|-----------------|-----------------|
| Gas (Kwh)            | 101,266        | 115,203        | 82,595         | 20,789          | 9,265           |
| Electricity (Kwh)    | 76,954         | 66,815         | 45,061         | 59,098          | 48,746          |
| Fuel diesel (litres) | 3,842          | 5,222          | 9,352          | 7,483           | 6,836           |
| Fuel Petrol (litres) | 1,398          | 923            | 860            | 1,141           | 973             |
| Fuel Aspen (litres)  |                |                |                | 400             | 0               |

|  |              |              |           |              |              |
|--|--------------|--------------|-----------|--------------|--------------|
| Water use (cubic metres)                   |              |              |           | 2,674        | 4,081        |
| <b>Total Carbon Emissions Tonnes CO2 e</b> | <b>53.01</b> | <b>53.40</b> | <b>51</b> | <b>39.17</b> | <b>32.95</b> |

### Make-up of the Council's Carbon Footprint

|               | 2019/20 | 2020/21 | 2021/22 | 2022/23* | 2023/24* |
|---------------|---------|---------|---------|----------|----------|
| % Heating     | 35      | 40      | 30      | 10       | 6        |
| % Electricity | 37      | 29      | 19      | 33       | 32       |
| % Fuels       | 26      | 28      | 50      | 54       | 59       |
| % Water       |         |         |         | 1        | 1        |

\* Method of accounting changes with switch to Ecotricity as sole energy supplier.

10.2 Overall carbon emissions from Town Council operations are steadily declining from the baseline of 2019/20. Gas use, in particular, has reduced significantly. Electricity is also significantly reduced from the baseline, but has increased from a low of 45,061 Kwh in 2021/22.

10.3 Fuel use in 2023/24 is lower than the baseline, but shows a similar oscillation to electricity use across the 5 years. Fuel has accounted for the largest proportion of the council's carbon emissions since 2021/22.

## 11.0 Issues and Considerations

11.1 In summary, the budget presented to members seeks to:

- present a balanced budget.
- cater for the impact of inflation and other expected cost changes, on services, expenditure and income.
- maintain and develop existing services provided by the Council.
- maintain appropriate levels of reserves, and continue to earmark reserves to support project delivery, including a capital programme.
- make provision for salary increases, including an estimated national pay award.
- make provision to continue to deliver Town Council projects.
- provide continuing support for town events.
- maintain grant funding for community projects and support of key organisations through service level agreements and community grants.
- Allow for the expansion of the Town Council and its boundary from 1 April 2024.

11.2 The tax base (the estimated number of households in Bridport that are eligible to pay Council Tax) for 2025/26 is confirmed as 5,825.9, which is an increase of 6.8% from the 2024/25 figure of 5,455. This uplift incorporates changes arising from the introduction by Dorset Council of a double-charge for second homes.

## 12.0 Precept Options

12.1 Taking account of the changes highlighted above, the major source of income for the Town Council remains the precept. The Council is able to agree the level of precept that it wishes to set, to cover costs and service delivery for the coming year.

12.2 Town councillors determine the level of precept. To assist in this decision, three indicative options are put forward after discussion with members at the Budget



Working Group. However, members are not limited to these and others can be considered. The options are:

- Option 1: increase the precept by £128,961 In total, this would raise £1,161,075 and provide a deficit budget (i.e. funded from general reserves) of £30,000.
- Option 2: increase the precept by £158,961. In total, this would raise £1,191,075 and provide a balanced budget and represents the recommendation of the Budget Working Group.
- Option 3: increase the precept by £188,961. In total, this would raise £1,221,075 and provide an additional contribution of £30,000 to general reserves.

12.3 A balanced budget (Option 2) would result in a Band D Council Tax of £204.44. Option 1 would result in a Band D figure of £199.30, and Option 3 £209.59.

12.4 The current Band D Town Council Charge is £189.21 for Council Tax payers in Bridport parish. The three options listed result in the following corresponding increases in Council Tax for a Band 'D' Council Tax payer:

|                 | <b>Annual</b> | <b>Weekly</b> | <b>%age</b> |
|-----------------|---------------|---------------|-------------|
| <b>Option 1</b> | £10.09        | £0.19         | 5.33%       |
| <b>Option 2</b> | £15.23        | £0.29         | 8.05%       |
| <b>Option 3</b> | £20.38        | £0.39         | 10.77%      |

12.5 When considering the draft budget and precept, Budget Working Group was mindful of the significant changes to the Band D Council Tax in 2024, arising from the community Governance Review. For indicative comparison, the 2023 figures for the former parish and town areas were as follows:

|                          | <b>Band D (£)</b> |
|--------------------------|-------------------|
| Allington                | £41.88            |
| Bothenhampton & Walditch | £49.45            |
| Bradpole                 | £45.54            |
| Bridport                 | £274.53           |

12.6 Members are reminded that the Town Council's element is only one part of the overall Council Tax bill, which includes elements from other precepting authorities. Dorset Council is expected to increase its precept by the maximum allowed without a requirement for a referendum, 4.99%. For context, the Band D charges, which alongside the Town Council charge make up the Council Tax bills were in 2024/25 as follows:

| <b>Organisation</b>                              | <b>Band D (£)</b> | <b>%age</b>   |
|--|-------------------|---------------|
| Dorset Police & Crime Commissioner               | £293.58           | 11.4%         |
| Dorset & Wiltshire Fire and Rescue Service       | £86.95            | 3.4%          |
| Dorset Council (incl. adult social care precept) | £2,001.15         | 77.8%         |
| Bridport Town Council                            | £189.21           | 7.4%          |
| <b>Total</b>                                     | <b>£2,570.89</b>  | <b>100.0%</b> |

12.7 An estimated 60% of properties in the existing Bridport parish are in Council Tax bands A, B or C, and so would pay proportionately less than the Band D figure that is generally used for comparison with other councils. Residents in single occupation and on low incomes remain eligible for reductions in Council Tax.

### **13.0 Recommendation**

13.1 The Committee is asked to recommend Council to:

- (a) approve the draft estimates for 2025/26, as attached in Appendix A.
- (b) approve the proposed fees and charges as set out in Appendix B.
- (c) approve the Medium Term Financial Plan as a guide for future years as in Appendix C, noting that each year's budget will be subject to separate approval.
- (d) agree the draft capital programme and proposed use of reserves for 2025/26 and future years, as set out in section 4 of the report and at Appendix D.
- (e) set a precept for 2025/26, taking into account the issues and options set out in this report.

6 January 2025

Will Austin  
Town Clerk

**FINANCIAL ESTIMATES**

|             |            | 2024/2025        |                  | 2025/2026        |                  |
|-------------|------------|------------------|------------------|------------------|------------------|
|             |            | Expenditure      | Income           | Expenditure      | Income           |
|             | 2022/2023  | 451,760          | 15,956           | 473,100          | 16,435           |
| Precept     | £766,035   |                  |                  |                  |                  |
| Tax Base    | 3,066.5    |                  | 1,032,114        |                  | 1,191,075        |
| Band 'D'    | £249.81    |                  |                  |                  |                  |
|             |            | 21,750           |                  | 31,400           |                  |
|             | 2023/2024  | 41,490           | 64,100           | 44,760           | 59,995           |
| 2022/23     | £766,035   |                  |                  |                  |                  |
| Increase    | £78,449    | 27,950           | 38,000           | 27,185           | 43,300           |
| 2023/24     | £844,484   |                  |                  |                  |                  |
| Tax Base    | 3,076.1    | 15,000           | 15,000           | 12,950           | 15,450           |
| Band 'D'    | £274.53    |                  |                  |                  |                  |
| £           | £24.72     | 17,785           | 23,000           | 21,160           | 23,690           |
| %           | 9.90%      |                  |                  |                  |                  |
|             |            | 385,445          | 215,900          | 438,120          | 222,375          |
|             | 2024/2025  |                  |                  |                  |                  |
| 2023/24     | £844,484   | 0                | 0                | 16,300           | 34,000           |
| Increase    | £187,630   |                  |                  |                  |                  |
| 2024/25     | £1,032,114 | 7,518            |                  | 7,572            |                  |
| Tax Base    | 5,455.0    |                  |                  |                  |                  |
| Band 'D'    | £189.21    | 24,125           | 25,375           | 23,355           | 26,135           |
| £ reduction | -£85.32    |                  |                  |                  |                  |
| %           | N/A        | 416,590          | 49,088           | 438,080          | 54,523           |
|             |            | 16,015           | 93,000           | 16,015           | 97,075           |
|             |            | 21,190           |                  | 24,840           |                  |
|             | 2025/2026  |                  |                  |                  |                  |
| 2024/25     | £1,032,114 | 75,970           | 6,000            | 92,958           | 6,180            |
| Increase    | £158,961   |                  |                  |                  |                  |
|             |            |                  |                  |                  |                  |
| 2025/26     | £1,191,075 | 3,925            | 18,000           | 3,925            | 13,500           |
| Tax Base    | 5,825.9    |                  |                  |                  |                  |
| Band 'D'    | £204.44    | 78,270           | 9,250            | 141,538          | 9,525            |
| £ increase  | £15.23     |                  |                  |                  |                  |
| % increase  | 8.05%      |                  |                  |                  |                  |
|             |            | <u>1,604,783</u> | <u>1,604,783</u> | <u>1,813,258</u> | <u>1,813,258</u> |

| 2024/2025              |               | 2025/2026                  |                |
|------------------------|---------------|----------------------------|----------------|
| Expenditure            | Income        | Expenditure                | Income         |
| <b>Administration</b>  |               |                            |                |
| 406,500                |               | Salaries                   | 419,500        |
| 6,675                  |               | Training                   | 6,675          |
| 4,385                  |               | Subscriptions              | 4,385          |
| 235                    |               | Books and Publications     | 235            |
| 23,660                 |               | Insurance                  | 32,000         |
| 3,625                  |               | Communications             | 3,625          |
| 3,180                  |               | Bank charges               | 3,180          |
| 2,970                  |               | Legal and Agents Fees      | 2,970          |
| 530                    |               | Miscellaneous              | 530            |
| <b>Income</b>          |               |                            |                |
|                        | 956           | Salary Contributions       | 985            |
|                        | 15,000        | Interest and Dividends     | 15,450         |
| <b>451,760</b>         | <b>15,956</b> | <b>Total</b>               | <b>473,100</b> |
| <b>Office Expenses</b> |               |                            |                |
| 2,720                  |               | Stationery                 | 2,720          |
| 1,225                  |               | Postages                   | 1,225          |
| 1,235                  |               | Advertising                | 1,235          |
| 2,100                  |               | Telephone                  | 2,100          |
| 3,120                  |               | Equipment Maintenance      | 3,120          |
| 11,350                 |               | Office Equipment, Software | 21,000         |
| <b>21,750</b>          |               | <b>Total</b>               | <b>31,400</b>  |
| <b>Mountfield</b>      |               |                            |                |
| 13,780                 |               | Rates                      | 13,780         |
| 1,245                  |               | Water                      | 1,245          |
| 4,390                  |               | Electricity                | 6,950          |
| 3,265                  |               | Gas                        | 3,975          |
| 7,420                  |               | Repairs and Maintenance    | 7,420          |
| 8,900                  |               | Planned Maintenance        | 8,900          |
| 525                    |               | Cleaning Materials         | 525            |
| 1,965                  |               | Hygiene                    | 1,965          |
|                        | 64,100        | <b>Income</b>              | 59,995         |
| <b>41,490</b>          | <b>64,100</b> | <b>Total</b>               | <b>59,995</b>  |
| <b>The Grove</b>       |               |                            |                |
| 15,000                 |               | Rent                       | 15,000         |
| 2,570                  |               | Rates and Water            | 2,570          |
| 6,015                  |               | Electricity and Gas        | 5,250          |
| 4,365                  |               | Maintenance                | 4,365          |
|                        | 38,000        | <b>Income</b>              | 43,300         |
| <b>27,950</b>          | <b>38,000</b> | <b>Total</b>               | <b>43,300</b>  |

| 2024/2025                         |                | 2025/2026      |                |
|-----------------------------------|----------------|----------------|----------------|
| Expenditure                       | Income         | Expenditure    | Income         |
| <b>WI Hall</b>                    |                |                |                |
| 2,000                             |                | 2,000          |                |
| 1,000                             |                | 1,000          |                |
| 2,500                             |                | 850            |                |
| 2,000                             |                | 1,600          |                |
| 350                               |                | 350            |                |
| 7,150                             |                | 7,150          |                |
|                                   | 15,000         |                | 15,450         |
| <b>15,000</b>                     | <b>15,000</b>  | <b>12,950</b>  | <b>15,450</b>  |
| <b>Town Hall</b>                  |                |                |                |
| 5,000                             |                | 5,000          |                |
| 5,625                             |                | 9,000          |                |
| 410                               |                | 410            |                |
| 6,750                             |                | 6,750          |                |
|                                   | 23,000         |                | 23,690         |
| <b>17,785</b>                     | <b>23,000</b>  | <b>21,160</b>  | <b>23,690</b>  |
| <b>Tourist Information Centre</b> |                |                |                |
| 184,250                           |                | 228,250        |                |
| 180,000                           |                | 185,400        |                |
| 10,600                            |                | 10,600         |                |
| 2,650                             |                | 2,650          |                |
| 6,470                             |                | 6,470          |                |
| 1,475                             |                | 4,750          |                |
|                                   | 200,000        |                | 206,000        |
|                                   | 15,900         |                | 16,375         |
| <b>385,445</b>                    | <b>215,900</b> | <b>438,120</b> | <b>222,375</b> |
| <b>West Bay Discovery Centre</b>  |                |                |                |
|                                   |                | 16,300         |                |
|                                   |                |                | 34,000         |
|                                   |                | <b>16,300</b>  | <b>34,000</b>  |
| <b>Civic</b>                      |                |                |                |
| 1,414                             |                | 1,468          |                |
| 2,395                             |                | 2,395          |                |
| 1,414                             |                | 1,414          |                |
| 820                               |                | 820            |                |
| 820                               |                | 820            |                |
| 95                                |                | 95             |                |
| 260                               |                | 260            |                |
| 185                               |                | 185            |                |
| 65                                |                | 65             |                |
| 50                                |                | 50             |                |
| <b>7,518</b>                      |                | <b>7,572</b>   |                |

| 2024/2025                               |               | 2025/2026                     |                |
|---|---------------|-------------------------------|----------------|
| Expenditure                             | Income        | Expenditure                   | Income         |
| <b>Cemetery</b>                         |               |                               |                |
| 5,830                                   |               | Rates                         | 5,830          |
| 1,345                                   |               | Water                         | 1,345          |
| 2,120                                   |               | Electricity                   | 1,350          |
| 3,600                                   |               | Gravedigging                  | 3,600          |
| 235                                     |               | Stationery                    | 235            |
| 320                                     |               | Telephone                     | 320            |
| 1,165                                   |               | Buildings Maintenance         | 1,165          |
| 805                                     |               | Planned Maintenance           | 805            |
| 3,710                                   |               | Grounds Maintenance           | 3,710          |
| 3,180                                   |               | Machinery Maintenance         | 3,180          |
| 1,060                                   |               | Tools and Stores              | 1,060          |
| 530                                     |               | Machinery                     | 530            |
| 225                                     |               | Miscellaneous                 | 225            |
|   | 25,375        | <b>Income</b>                 | 26,135         |
| <b>24,125</b>                           | <b>25,375</b> | <b>Total</b>                  | <b>23,355</b>  |
| <b>Amenity Areas and Playing Fields</b> |               |                               |                |
| 7,685                                   |               | Rates                         | 7,685          |
| 640                                     |               | Water                         | 640            |
| 1,060                                   |               | Electricity                   | 1,750          |
| 320                                     |               | Telephone                     | 320            |
| 246,250                                 |               | Salaries                      | 265,250        |
| 1,965                                   |               | Tools and Stores              | 1,965          |
| 6,555                                   |               | Buildings Maintenance         | 6,555          |
| 72,500                                  |               | Grounds Maintenance           | 72,500         |
| 30,000                                  |               | Grounds Equipment Maintenance | 30,000         |
| 7,230                                   |               | Grounds Equipment             | 7,230          |
| 250                                     |               | Lengthsman Parish Costs       | 250            |
| 3,180                                   |               | Skatepark Maintenance         | 0              |
| 6,615                                   |               | Millennium Green              | 6,615          |
| 1,330                                   |               | Legal and Agents Fees         | 1,330          |
| 6,720                                   |               | Bridport FC Car Park share    | 11,700         |
| 9,615                                   |               | Car Park Management           | 9,615          |
| 14,675                                  |               | Play Equipment                | 14,675         |
|   |               | <b>Income</b>                 |                |
|   | 3,500         | Solar panels                  | 3,605          |
|   | 17,250        | Car Parks                     | 26,000         |
|   | 13,588        | Verge Cutting                 | 13,588         |
|   | 3,750         | Lengthsman                    | 0              |
|   | 11,000        | Other                         | 11,330         |
| <b>416,590</b>                          | <b>49,088</b> | <b>Total</b>                  | <b>438,080</b> |
| <b>Market</b>                           |               |                               |                |
| 5,905                                   |               | Advertising                   | 5,905          |
| 630                                     |               | Stationery                    | 630            |
| 9,480                                   |               | Sweeping                      | 9,480          |
|   |               | <b>Income</b>                 |                |
|   | 3,000         | Sitting out licences          | 4,375          |
|   | 90,000        | Tolls                         | 92,700         |
| <b>16,015</b>                           | <b>93,000</b> | <b>Total</b>                  | <b>16,015</b>  |

| 2024/2025                               |               | 2025/2026         |                      |
|---|---------------|-------------------|----------------------|
| Expenditure                             | Income        | Expenditure       | Income               |
| <b>Miscellaneous</b>                    |               |                   |                      |
| 3,200                                   |               | 3,200             |                      |
| 2,250                                   |               | 3,500             |                      |
| 14,140                                  |               | 14,140            |                      |
| 1,600                                   |               | 4,000             |                      |
| <b>21,190</b>                           |               | <b>24,840</b>     |                      |
| <b>Grants and Donations</b>             |               |                   |                      |
| 54,000                                  |               | 72,405            |                      |
| 15,970                                  |               | 14,373            |                      |
| 6,000                                   |               | 6,180             |                      |
|   |               | <b>Income</b>     |                      |
|   | 6,000         | West Bay Car Boot | 6,180                |
| <b>75,970</b>                           | <b>6,000</b>  | <b>Total</b>      | <b>92,958 6,180</b>  |
| <b>Salt House and Fisherman's Green</b> |               |                   |                      |
| 1,430                                   |               | 1,430             |                      |
| 2,495                                   |               | 2,495             |                      |
|   |               | <b>Income</b>     |                      |
|   | 18,000        | Hire              | 13,500               |
| <b>3,925</b>                            | <b>18,000</b> | <b>Total</b>      | <b>3,925 13,500</b>  |
| <b>Other Council Services</b>           |               |                   |                      |
| 4,015                                   |               | 4,015             |                      |
| 385                                     |               | 385               |                      |
| 6,235                                   |               | 6,235             |                      |
| 15,000                                  |               | 15,000            |                      |
| 2,650                                   |               | 2,650             |                      |
| 17,425                                  |               | 17,425            |                      |
| 11,000                                  |               | 0                 |                      |
| 2,120                                   |               | 2,120             |                      |
| 17,120                                  |               | 17,120            |                      |
| 2,320                                   |               | 1,500             |                      |
| 0                                       |               | 0                 |                      |
| 0                                       |               | 75,088            |                      |
|   |               | <b>Income</b>     |                      |
|   | 6,250         | Allotments        | 6,435                |
|   | 3,000         | Events            | 3,090                |
| <b>78,270</b>                           | <b>9,250</b>  | <b>Total</b>      | <b>141,538 9,525</b> |

| <b>Bridport Town Council</b>                                    | <b>01/04/24</b> | <b>01/04/25</b> | <b>Notes</b>   |
|---|-----------------|-----------------|--|
| <b>Fees for Services (inclusive of VAT, if applicable)</b>      | <b>31/03/25</b> | <b>31/03/26</b> |  |
|   | £               | £               |  |
| <b>Allotments</b>   |                 |                 |  |
| Whole   | 28.50           | 28.50           | Double fees apply to residents outside the parish. Half charges for partial year invoiced April to June. |
| Half  | 14.25           | 14.25           |  |
| Water - whole   | 11.00           | 11.00           | No charge July to September.   |
| Water - half  | 5.50            | 5.50            |  |
| <b>Cemetery</b>   |                 |                 |  |
| Exclusive right   | 299.00          | 299.00          |  |
| Exclusive right - ashes   | 119.50          | 119.50          |  |
| Interment   | 201.00          | 201.00          |  |
| Interment - ashes   | 81.50           | 81.50           |  |
| Grave Digging   | 287.50          | 287.50          |  |
| Grave Digging - ashes   | 17.25           | 17.25           |  |
| Kerb/Border stone   | 207.00          | 207.00          | Double cemetery fees apply to residents who live outside the parish.                                     |
| Memorials   | 119.50          | 119.50          |  |
| Additional Inscription  | 39.00           | 39.00           |  |
| Plaques   | 23.50           | 23.50           |  |
| Fixed Vases   | 57.50           | 57.50           |  |
| Use of the Chapel   | 99.00           | 99.00           |  |
| Weekend charge  | 28.75           | 28.75           |  |
| <b>Woodland</b>   |                 |                 |  |
| Interment   | 500.00          | 500.00          |  |
| Interment - ashes   | 201.00          | 201.00          |  |
| Grave Digging   | 287.50          | 287.50          |  |
| Grave Digging - ashes   | 17.25           | 17.25           |  |
| <b>Football pitches - seniors</b>                               | 36.00           | 36.00           |  |
| Pitch use by Junior football teams is free of charge            |                 |                 |  |
| <b>Mountfield - room hire</b>                                   |                 |                 |  |
| Morning, afternoon or evening                                   | 35.00           | 35.00           |  |
| Morning, afternoon or evening - commercial                      | 75.00           | 75.00           |  |
| <b>Salt House, West Bay, inc. Fisherman's Green if required</b> |                 |                 |  |
| Morning, afternoon or evening                                   | 35.00           | 35.00           |  |
| morning, afternoon or evening - commercial                      | 100.00          | 100.00          |  |



| <b>Bridport Town Council</b>                                      | <b>01/04/24</b>  | <b>01/04/25</b>                            | <b>Notes</b> |
|---|--|--|--------------|
| <b>Fees for Services (inclusive of VAT, if applicable)</b>        | <b>31/03/25</b>  | <b>31/03/26</b>                            |              |
| <b>Town Hall – Main Hall</b>                                      |  |  |              |
| <u>Community</u> (Bridport community/charitable/voluntary groups) |  |  |              |
| Morning, afternoon or evening (per session)                       | 35.00  | 35.00                                      |              |
| Use of Kitchen  | 5.00   | 5.00                                       |              |
| <u>Commercial</u>   |  |  |              |
| Morning, Afternoon or Evening (per session)                       | 135.00   | 135.00                                     |              |
| Use of Kitchen  | 20.00  | 20.00                                      |              |
| <b>Exhibition Window (per week)</b>                               |  |  |              |
| Events and agencies   | Free   | Free                                       |              |
| Commercial local  | 40.00+VAT  | 40.00+VAT                                  |              |
| Commercial regional   | 60.00+VAT  | 60.00+VAT                                  |              |
| <b>WI Hall</b>  |  |  |              |
| Community (Bridport community/charitable/voluntary groups)        | £10 per hour   | £10 per hour                               |              |
| Commercial  | On application   | On application                             |              |
| <b>Lengthsman</b>   |  |  |              |
| Other parishes work, hourly rate                                  | 27.00  | 27.00                                      |              |
| <b>Market Tolls</b>   |  |  |              |
| Registered and Non-Registered                                     | The Town Clerk be given delegated authority to set market    |  |              |
| Sitting Out Licence Fees  | fees including frontages for 2025/2026, following discussion |  |              |
| West Bay Market   | at the Market and Business Liaison Working Group.            |  |              |
| <b>Melplash Show</b>  |  |  |              |
| Costs to organisations of a stand in the Bridport Marquee         | 60.00  | 60.00                                      |              |
| <b>Community Web site</b>   |  |  |              |
| Business and commercial:  | 100.00   | 100.00                                     |              |
| Events, Community and Market Traders                              | Free   | Free                                       |              |
| <b>Outdoor Events Venues</b>                                      |  |  |              |
| Commercial/Community  | Delegated to Town Clerk or Town Surveyor                     |  |              |
| <b>Equipment Charges</b>  |  |  |              |
|   | Delegated to Town Clerk                                      |  |              |
| <b>Street Banners erected on town centre lamp posts</b>           | 42.00  | 42.00                                      |              |
| <b>Football Club &amp; Plottingham Car Parks</b>                  |  |  |              |
| <b>(Mon-Sat 8am-6pm)</b>  | £5.00 all day  | £5.00 all day                              |              |
|   | £1.50 2 hours  | £1.50 2 hours                              |              |
|   | £2.50 4 hours  | £2.50 4 hours                              |              |
|   | Season tickets £350pa / £200 for 6 months                    | Season tickets £350 pa / £200 for 6 months |              |
|   | £460 pa / £250 6 months / £150 3 months                      | £460 pa / £250 6 months / £150 3 months    |              |
| <b>The Grove Car Park - season tickets only</b>                   | Season tickets £350 pa / £200 for 6 months                   | Season tickets £350 pa / £200 for 6 months |              |
| <b>Borough Gardens Car Park - season tickets only</b>             |  |  |              |

## Medium Term Financial Plan 2024/25 to 2027/28

|                                  | 2024/2025 (budget) |           | 2025/2026   |           | 2026/27     |           | 2027/28     |           |
|----------------------------------|--------------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|
|                                  | Expenditure        | Income    | Expenditure | Income    | Expenditure | Income    | Expenditure | Income    |
| Administration                   | 451,760            | 15,956    | 473,100     | 16,435    | 487,293     | 16,928    | 501,912     | 17,436    |
| Precept                          |                    | 1,032,114 |             | 1,191,075 |             | 1,307,807 |             | 1,365,041 |
| Office Expenses                  | 21,750             | 0         | 31,400      |           | 32,342      | 0         | 33,312      | 0         |
| Mountfield                       | 41,490             | 64,100    | 44,760      | 59,995    | 46,103      | 61,795    | 47,486      | 63,649    |
| The Grove                        | 27,950             | 38,000    | 27,185      | 43,300    | 28,001      | 44,599    | 28,841      | 45,937    |
| W.I. Hall                        | 15,000             | 15,000    | 12,950      | 15,450    | 13,339      | 15,914    | 13,739      | 16,391    |
| Town Hall                        | 17,785             | 23,000    | 21,160      | 23,690    | 21,795      | 24,401    | 22,449      | 25,133    |
| Tourist Information Centre       | 385,445            | 215,900   | 438,120     | 222,375   | 451,264     | 229,046   | 464,802     | 235,918   |
| West Bay Discovery Centre        | 0                  | 0         | 16,300      | 34,000    | 16,789      | 35,020    | 17,293      | 36,071    |
| Civic                            | 7,518              |           | 7,572       |           | 7,799       | 0         | 8,033       | 0         |
| Cemetery                         | 24,125             | 25,375    | 23,355      | 26,135    | 24,056      | 26,919    | 24,777      | 27,727    |
| Amenity Areas and Playing Fields | 416,590            | 49,088    | 438,080     | 54,523    | 451,222     | 56,159    | 464,759     | 57,843    |
| Market                           | 16,015             | 93,000    | 16,015      | 97,075    | 16,495      | 99,987    | 16,990      | 102,987   |
| Miscellaneous                    | 21,190             |           | 24,840      |           | 25,585      | 0         | 26,353      | 0         |
| Grants and Donations             | 75,970             | 6,000     | 92,958      | 6,180     | 95,747      | 6,365     | 98,619      | 6,556     |
| Salt House and Fisherman's Green | 3,925              | 18,000    | 3,925       | 13,500    | 4,043       | 13,905    | 4,164       | 14,322    |
| Other Council Services           | 78,270             | 9,250     | 66,450      | 9,525     | 68,444      | 9,811     | 70,497      | 10,105    |
| Draft Council Plan Commitments   | 0                  | 0         | 0           | 0         | 81,000      |           | 101,430     |           |
| Contribution from Reserves       |                    | 0         |             | 0         |             | 0         |             | 0         |
| Contribution to Reserves         |                    |           | 75,088      |           | 77,341      |           | 79,661      |           |
|                                  | 1,604,783          | 1,604,783 | 1,813,258   | 1,813,258 | 1,948,656   | 1,948,656 | 2,025,115   | 2,025,115 |
| Surplus/(deficit)                |                    | 0         |             | 0         |             | 0         |             | 0         |

## Capital Programme 2025/26 to 2027/28

| Schemes                           | Estimated Cost |                |                  |                  | Funding          |                |                      |
|-----------------------------------|----------------|----------------|------------------|------------------|------------------|----------------|----------------------|
|                                   | 2025/26        | 2026/27        | 2027/28          | Total            | External         | S106/CiL       | Reserves/<br>Revenue |
| Bus Station                       | 10,000         | 10,000         | 300,000          | 320,000          | 280,000          | 20,000         | 20,000               |
| Play Area Improvements            | 10,000         | 10,000         | 10,000           | 30,000           | 0                | 10,000         | 20,000               |
| WI Hall Improvements              | 75,000         | 0              | 0                | 75,000           | 15,000           | 0              | 60,000               |
| Vehicle Replacement Programme     | 15,000         | 15,000         | 15,000           | 45,000           | 0                | 0              | 45,000               |
| Plottingham Field Improvements    |                | 20,000         | 500,000          | 520,000          | 450,000          | 50,000         | 20,000               |
| Mountfield Improvements           | 50,000         | 50,000         | 0                | 100,000          | 20,000           | 0              | 80,000               |
| Old Dairy Site                    | 10,000         | 250,000        | 0                | 260,000          | 250,000          | 10,000         | 0                    |
| Streetscape & Heritage Works      | 0              | 5,000          | 10,000           | 15,000           | 0                | 5,000          | 10,000               |
| Neighbourhood Plan Projects       | 5,000          | 5,000          | 5,000            | 15,000           | 0                | 0              | 15,000               |
| 3G/4G Sports Pitch                | 0              | 0              | 300,000          | 300,000          | 250,000          | 50,000         | 0                    |
| Access & Movement Works           | 2,000          | 5,000          | 0                | 7,000            | 0                | 0              | 7,000                |
| Riverside Corridor                | 0              | 0              | 5,000            | 5,000            | 0                | 0              | 5,000                |
| Bridport FC Car Park Surfacing    | 0              | 0              | 200,000          | 200,000          | 180,000          | 20,000         | 0                    |
| Other Draft Council Plan Projects | 12,000         | 250,000        | 55,000           | 317,000          | 280,000          | 20,000         | 17,000               |
| <b>Totals</b>                     | <b>189,000</b> | <b>620,000</b> | <b>1,400,000</b> | <b>2,209,000</b> | <b>1,725,000</b> | <b>185,000</b> | <b>299,000</b>       |