

# WHITEHAVEN TOWN COUNCIL

**Clerk and Responsible Financial Officer:** Marlene Jewell  
Telephone: 01946 67366  
**Chairman:** Councillor G Roberts

**To: Members of Whitehaven Town Council**

You are duly **SUMMONED** to attend an **EXTRAORDINARY MEETING** of **WHITEHAVEN TOWN COUNCIL** which will be held in **THE BEACON PORTAL** at **THE BEACON, WHITEHAVEN** on **MONDAY 13<sup>th</sup> JANUARY 2025** at **6.00 pm**

Signed.....*Marlene Jewell*..... Dated.....*7<sup>th</sup> January 2025*.....  
Marlene Jewell, Clerk and Responsible Financial Officer

## **AGENDA**

### **1. Apologies for Absence**

### **2. Declarations of Interest**

To receive declarations of interest by elected Members in respect of Agenda items.

If a Member requires any advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact the Clerk at least 24 hours in advance of the meeting.

### **3. Public Participation**

### **4. 2025/26 Whitehaven Town Council Revenue Budget and Precept**

**2025/26 WHITEHAVEN TOWN COUNCIL REVENUE BUDGET  
AND PRECEPT**

**PURPOSE AND RECOMMENDATION OF THE REPORT**

This report is presented to the Town Council to consider and approve the 2025/26 Whitehaven Town Council's Revenue Budget and Precept.

**RECOMMENDATIONS**

**The Town Council is recommended to:**

- a) Consider the proposed 2025/26 Revenue Budget and Precept;**
- b) Make any proposed amendments;**
- c) Subsequent to a) and b), approve the 2025/26 Revenue Budget and Precept; and**
- d) Agree that the Chairman and Clerk sign the Precept 2025/26 Form received from Cumberland Council to advise Cumberland Council of the approved Whitehaven Town Council Precept for 2025/26 to inform the setting of the overall Council Tax requirement for 2025/26.**

**1.0 INTRODUCTION**

- 1.1 A Budget Setting Advisory Group Meeting comprising those members on the Policy, Resources and Finance Committee was held on 18<sup>th</sup> November 2024 and 16<sup>th</sup> December 2024 to discuss budget proposals for 2025/26 and make recommendations to Full Council.

The 2025/26 Revenue Budget has been compiled based on the Budget Setting Advisory Group meeting of Councillors.

- 1.2 The Parish Council Tax Bases and the precept calculator for 2025/26 have not been received from Cumberland Council

and therefore we can only give the actual precept cash figure which is shown at Appendix C. Because we do not have the Council Tax Base or the precept calculator for 2025/26, we cannot give the exact amount payable per Band D property or the percentage increase as we normally do but have provided an estimate based on the previous calculator. It is estimated that the precept will increase by 6.08% which is an increase of £4.40 per annum (0.0846p per week) on a Band D property. CC no longer send the precept calculator and figures out to the Town and Parish Councils.

- 1.3 It is necessary for the Town Council to consider a budget plan which then determines the precept for the following year. This report aims to set down proposals for that budget for consideration by this Council.

## **2.0 2025/26 REVENUE BUDGET PROPOSALS**

- 2.1 **Appendix A** sets down the proposed budgets by objective heading in accordance with the appropriate accounting codes of practice and as agreed by Councillors in previous meetings.
- 2.2 It was agreed to increase the office renovation budget that for the forthcoming year the budget for Councillor Ward Grants would be reduced from £24,000 to £12,000, the Community Grants budget would be reduced from £10,000 to £5,000 and the Christmas Lights Infrastructure budget would be reduced from £10,000 to £5,000. These budget lines would then be reviewed when setting the precept for 2026/2027.
- 2.3 It is important that the Council gives due consideration to each aspect of the proposed 2025/26 Revenue Budget and considers carefully the level and purpose of any reserves – be those contributions to reserves or use of reserves. It was recommended by the Auditor that £50,000 be earmarked to general reserves and the remaining reserves are earmarked for the renovation/refurbishment of the Council offices.

### **3.0 2025/26 COUNCIL TAX BASE**

3.1 This would normally be shown at Appendix B but we have not been given the Council Tax Base figures for 2025/26.

### **4.0 2025/26 PRECEPT**

4.1 The Cash Precept is shown at Appendix C and as explained in 1.2 above we are unable to give any accurate information regarding costs per Band D property or the percentage increase. However, a calculation has been made using the 2022/2023 Council Tax Base figures and precept calculator based on the proposals outlined in Appendix A, this would equate to an 6.08% increase in the Town Council Precept for 2025/26. The Precept would be £76.82 per Band D equivalent property for 2025/26 (for 2024/25 it was £72.42) an increase annually of £4.40 which equates to £0.0846 pence per week. This is calculated as 6820.90 Band D equivalents multiplied by £76.82314650 equals £524,003.00. The Council will be paid £524,003.00 because when Cumberland Council sets the Council Tax it will be based on  $£524,003.00 / 6820.90 = £76,82314650$  (see Appendix C).

### **5.0 CONCLUSIONS/RECOMMENDATIONS**

5.1 Cumberland Council have stated that they require our precept figures as soon as possible or at the latest by 17<sup>th</sup> January 2025. This report of Whitehaven Town Council forms part of the process to ensure that legal requirement is met. If Cumberland Council have not received a precept from the Town Council before they do their calculations and set the Council Tax, they can effectively set the precept for us which cannot be more than the highest precept set in the previous 3 years. It is recommended that the Council: -

- a) Considers the proposed 2025/26 Revenue Budget and Precept;**
- b) Makes any proposed amendments;**
- c) Subsequent to a) and b) above, approves the 2025/26 Revenue Budget and Precept; and**
- d) Agrees that the Chairman and Clerk sign the Precept 2025/26 Form received from Cumberland Council to advise Cumberland Council of the approved**

**Whitehaven Town Council Precept for 2025/26 to  
inform the setting of the overall Council Tax  
Requirement for 2025/26**

**Appendices**

- Appendix A: 2025/26 Revenue Budget Proposals**  
**Appendix B: 2025/26 Council Tax Base (not available as  
explained in 1.2)**  
**Appendix C: Precept Calculation**

BUDGET PROPOSALS 2025/26		
	EXPENDITURE (Net of VAT)	2025/26 Budget
	<b>CORE ACTIVITIES</b>	
Employees & Allowances	Salaries	115000.00
	Office Consumables	200.00
	Members Expenses (Travel and Subsistence)	300.00
	Mayor's Allowance (for expenses incurred whilst in office)	1063.00
	Staff Development & Training	1000.00
	Member Development & Training	1000.00
Premises	Water Rates	600.00
	Energy Charges	10000.00
	Annual Safety Checks	1000.00
	Repair & Maintenance	2000.00
	Architect Costs	10000.00
	Refuse Collection	100.00
	Office Renovation	100000.00
	Meeting Room Hire	1000.00
	NNDR (former Whitehaven News Office)	13000.00
	Storage Unit Rent	9900.00
NNDR (Storage Unit)	2500.00	
Supplies & Services	Telephone & Broadband (BT)	1700.00
	IT	3000.00
	Website maintenance	600.00
	Scribe Accounting System	1300.00
	Zurich Insurance	4500.00
	Photocopier/Printing	1000.00
	Stationery	300.00
	Postage	200.00
	Advertising	7000.00
	Subs - CALC	2250.00
Subs - Other	390.00	
Miscellaneous	500.00	
3rd Party	Internal Auditor	600.00
	External Auditor	2000.00
	Allotments	12000.00
	Elections	8000.00
	Ranger & Assistant Ranger	60000.00
	<b>SUB TOTAL</b>	<b>£ 374,003.00</b>
3rd Party	<b>OPTIONAL ACTIVITIES - to be decided</b>	
	Ward Grants	12000.00
	Community Grants	5000.00
	Christmas Lights infrastructure (for repairs and pu	5000.00
	Christmas Lights (erection of)	25000.00
	Other Environmental Improvements	22000.00
Bus Shelters, Bins and Seats	5000.00	
Events	Civic Hospitality	1000.00
	Whitehaven in Bloom	15000.00

Events	55000.00
Contingency Sum for Unforeseen Events	5000.00
<b>TOTAL EXPENDITURE</b>	<b>£ 524,003.00</b>

<b>COUNCIL RESERVES ESTIMATED</b>	
<b>Reserve</b>	Estimate at 1/4/25
Earmarked reserves (Office Restoration/Renovation)	450,000.00
General Reserves	50,000.00
<b>Total reserves</b>	<b>500,000.00</b>

PARISH PRECEPT AND COUNCIL TAX 2025-26

Please complete cells shaded

Parish

Whitehaven

Select

Precept Cash Amount

Precept Band D Amount

ENTER CASH AMOUNT

£ 524,003.00

FOR INFORMATION			
Year	2021-22	2020/21	Change
Parish Precept	£ 6,820.90	£ 6,778.92	-100.00%

Year	2025-26	2024-25	Change
Band D Amount	£ 76.82	£ 72.70	£ 4.12
Band D Precept	£ 76.82	£ 72.70	£ 4.12
Band D Change	£ 76.82	£ 72.70	£ 4.12
Band D %	6.08%	6.08%	6.08%

Year	2025-26	2024-25	Change
Cash Precept	£ 524,003.00	£ 493,963.00	£ 30,040.00
Cash Precept %	6.08%	6.08%	6.08%

Year	2024-25	2023-24	Change
Band A *	£ 42.68	£ 40.23	£ 2.44
Band A %	6.08%	6.08%	6.08%
Band B	£ 59.75	£ 56.33	£ 3.42
Band B %	6.08%	6.08%	6.08%
Band C	£ 68.28	£ 64.37	£ 3.91
Band C %	6.08%	6.08%	6.08%
Band D	£ 76.82	£ 72.42	£ 4.40
Band D %	6.08%	6.08%	6.08%
Band E	£ 93.89	£ 88.51	£ 5.38
Band E %	6.08%	6.08%	6.08%
Band F	£ 110.96	£ 104.61	£ 6.36
Band F %	6.08%	6.08%	6.08%
Band G	£ 128.03	£ 120.70	£ 7.33
Band G %	6.08%	6.08%	6.08%
Band H	£ 153.64	£ 144.84	£ 8.80
Band H %	6.08%	6.08%	6.08%

\* Disabled

Year	2025-26	2024-25	Change
Certificate Amount Required	£ 524,003.00	£ 524,003.00	£ 0.00
Cash Amount	£ 524,003.00	£ 524,003.00	£ 0.00
Band D Amount	£ 76.82	£ 76.82	£ 0.00
Clerk / Chairperson			
Email			
Telephone number			
Date			