

This Report will be made public on 23 January 2024

Report Number **FPPG/23/03**

To: Folkestone Parks and Pleasure Grounds Charity –
Board of Trustees
Date: 31 January 2024
Responsible Officer: Ola Owolabi, Chief Financial Services Officer.

**SUBJECT: FOLKESTONE PARKS AND PLEASURE GROUNDS
CHARITY – REVENUE BUDGET FOR 2024/25**

SUMMARY: This report presents the Charity's projected budget statement of financial activities for the financial year ended 31 March 2025. The report also recommends fees and charges for 2024/25.

REASON FOR RECOMMENDATIONS:

Consideration and approval of the budget are essential elements of the Charity Trustees' duty of public accountability and stewardship.

RECOMMENDATIONS:

1. To receive and note report FPPG/23/03.
2. To approve the proposed fees and charges for 2024/25, as set out at paragraph 4.2.
3. To approve the budget of financial activities for the year ended 31 March 2025 for the Folkestone Parks and Pleasure Grounds Charity, as set out in Appendix 1.

1. INTRODUCTION

- 1.1 This report presents the Charity's projected budget statement of financial activities for the financial year ended 31 March 2025. The report also recommends fees and charges for 2024/25.
- 1.2 The budget statement is shown as an appendix to this report.
- 1.3 Consideration and approval of the budget are essential elements of the Charity Trustees' duty of public accountability and stewardship.
- 1.4 The net expenditure of the Charity is met from the resources of Folkestone & Hythe District Council and is treated as a special expense chargeable through Council Tax on the area of the former Borough of Folkestone (the current areas of Folkestone and Sandgate).

2. BUDGET 2024/25

- 2.1 Net revenue expenditure to be financed by Folkestone & Hythe in 2024/25 is estimated at £642,580 compared to the original estimate of £611,230 in 2023/24. This is an increase of £31,350.
- 2.2 The key movements in the budget are:

	£
Increased premises costs (see 2.3)	36,174
Increased support & management costs (see 2.4)	1,740
Decreased investment income (see 2.5)	(1,660)
Increase charitable activities income (see 2.6)	(2,000)
Other net movements	(2,904)
Net movement on Special Expense	31,250

- 2.3 The increase in premises costs relates to the increased cost of grounds maintenance staffing and therefore recharge for council staff time allocation of overheads.
- 2.4 Support and management cost increases relate to additional recharges from Operations and Finance.
- 2.5 An additional income following rental renegotiations (new lease) of £1.6k for the Warren Campsite.
- 2.6 The increased charitable activities income relates to £2k additional income for Radnor Park events.

3. CHARITY RESERVES 2023/24 AND 2024/25

- 3.1 The forecast balance on the charity General Fund reserve at 31st March 2025 is a surplus of £101,253, subject to any carry forwards / outturn from 23/24.

4. REVIEW OF FEES AND CHARGES FOR 2024/25

4.1 The Charity receives income from pay and play sports facilities at East Cliff and the hire of Radnor Park for amusements and boot fairs. The Council's policy on fees and charges for 2024/25 is to apply an inflationary increase, in line with the current economic state and forecasts of inflation.

4.2 The Board is asked to approve the following schedule of fees and Charges for 2024/25. The fees proposed for 2024/25 are set out in the table below. The increased fees will generate only a small increase in income.

These are detailed in the table below:

Description	Current Charge 2023/24		Proposed Charge 2024/25		VAT Category
	<i>Exc VAT</i>	<i>Inc VAT</i>	<i>Exc VAT</i>	<i>Inc VAT</i>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
East Cliff Pay and Play					
Tennis – per half hour	3.33	4.00	3.58	4.30	Standard rated
Tennis – per hour	6.08	7.30	6.58	7.90	Standard rated
Pitch and Putt – per round	7.00	8.40	7.50	9.00	Standard rated
Pitch and Putt – per round (concession)	5.17	6.20	5.58	6.70	Standard rated
Pitch and Putt – per round (family)	16.92	20.30	18.25	21.90	Standard rated
Pitch and Putt – deposit for clubs	7.00	8.40	7.58	9.10	Standard rated
Pitch and Putt – lost ball	3.50	4.20	3.75	4.50	Standard rated
Putting – per round	4.17	5.00	4.50	5.40	Standard rated
Putting – per round (concession)	3.33	4.00	3.58	4.30	Standard rated
Bowls – per game per person	7.00	8.40	7.50	9.00	Standard rated
Bowls – per game (family)	16.92	20.30	18.25	21.90	Standard rated
Bowls – per week	20.25	24.30	21.83	26.20	Standard rated
Bowls – per week (concession)	14.17	17.00	15.33	18.40	Standard rated

Description	Current Charge 2023/24		Proposed Charge 2024/25		VAT Category
	<i>Exc VAT</i>	<i>Inc VAT</i>	<i>Exc VAT</i>	<i>Inc VAT</i>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
Bowls – per season	113.08	135.70	122.00	146.40	Standard rated
Bowls – per season (concession)	79.17	95.00	85.42	102.50	Standard rated
Bowls – deposit for bowls and mat	7.00	8.40	7.50	9.00	Standard rated
Bowls – visiting teams per person	3.33	4.00	3.58	4.30	Standard rated
Hire of Charity Land (per day)					
Commercial Events	1,250.00	1,250.00	1348.80	1,348.80	Non VATable
Boot Fairs	290.00	290.00	313.00	313.00	Non VATable
Charitable/Community Events (excluding Boot Fairs)	45.00	45.00	48.60	48.60	Non VATable
Small Non- Commercial Events (excluding Boot Fairs)	150.00	150.00	161.90	161.90	Non VATable
Small Commercial Events (per day)	50.00	50.00	54.00	54.00	Non VATable
Exercise class/event (per event)	10.00	10.00	10.80	10.80	Non VATable
Cleaning & Restocking Charge for use of WC's used by Event Organiser	129.17	155.00	139.42	167.30	Standard rated
Refundable Deposits re Hire of Land					
Commercial Events (minimum of £500)	<i>Sliding scale up to 1,000.00</i>	<i>Sliding scale up to 1,000.00</i>	<i>Sliding scale up to 1,000.00</i>	<i>Sliding scale up to 1,000.00</i>	Non VATable
Non-Commercial Events (minimum of £100)	<i>Sliding scale up to 500.00</i>	<i>Sliding scale up to 500.00</i>	<i>Sliding scale up to 500.00</i>	<i>Sliding scale up to 500.00</i>	Non VATable
Beach Huts					
Abus Diskus padlock and admin	n/a	n/a	72.29	86.75	Standard rated

Description	Current Charge 2023/24		Proposed Charge 2024/25		VAT Category
	<i>Exc VAT</i>	<i>Inc VAT</i>	<i>Exc VAT</i>	<i>Inc VAT</i>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
Pair of keys and admin	n/a	n/a	21.04	25.25	Standard rated
Postage of new keys	n/a	n/a	1.00	1.00	Exempt

5. UPDATE ON AUDIT OF 2022/23 ACCOUNTS

The 2022/23 accounts has been completed with the final audit expected to start in February 2024 following which a return will be prepared for the Charity Commission, having been granted a filing deadline extension.

6. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Councillors with any questions arising out of this report should contact the following officers prior to the meeting:

Ola Owolabi, Chief Financial Services Officer,
Email: ola.owolabi@folkestone-hythe.gov.uk

The following background documents have been relied upon in the preparation of this report:

Data from financial information system
Working papers held within Financial Services

Appendix 1 – Budget Statement of Financial Activities 2024/25