

Harrogate Charter Trustees

11 December 2023

Harrogate Charter Trustees Budget and Precept 24/25

Report of the Responsible Finance Officer

1.0 PURPOSE OF REPORT

1.1 This report presents for approval the Charter Trustees budget and precept for 24/25.

2.0 BACKGROUND

- 2.1 The Harrogate charter trustees were established on 1 April 2023 following local government re-organisation in North Yorkshire, and 24/25 will be their second year of operation.
- 2.2 As a local precepting body the trustees must set a budget for the forthcoming year and notify North Yorkshire Council of their precept requirements. The approved precept will result in a council tax charge for the residents of the area covered by the charter trustees.

3.0 24/25 Budget and Precept

- 3.1 Appendix A sets out the proposed budget for 24/25 alongside the current approved budget for 23/24.
- 3.2 The budget is essentially a roll over from 23/24 with figures updated for appropriate inflation. The majority of the trustees' costs are associated with officer support charges from North Yorkshire Council. These have been inflated by 6% in line with expected price increase for these services. Other budgets have been reviewed and summarised to simplify administration going forward.
- 3.3 It is assumed that budgets for 23/24 will be fully spent by the end of the current year but if any funds do remain these will be carried forward and will be available for future allocation.
- 3.4 Based on the proposed budget, a precept of £12,800 will be required.
- 3.5 For information, and for the purposes of North Yorkshire Council's council tax setting, we have been notified that the 'Tax Base'¹ for the Harrogate area is 27,856.78 for 24/25 – this will mean an average Band D charge of £0.46 for local residents will be charged by North Yorkshire Council.

4.0 ALTERNATIVE OPTIONS CONSIDERED

4.1 None

¹ Tax Base is the number of chargeable properties (after adjustments for relief, discounts and collection rates etc) expressed as the equivalent of Band D, where a property in Council Tax Band D counts as 1 and for example a property in Council Tax Band A counts as 2/3 and Band H, as 2.

5.0 FINANCIAL IMPLICATIONS

5.1 The financial implications are set out in section 3 above. The precept will be paid by North Yorkshire Council in 2 equal instalments in April and September.

6.0 LEGAL IMPLICATIONS

6.1 In England and Wales, charter trustees are set up to maintain the continuity of a town charter after a district with the status of a borough has been abolished. This is until such time as a parish council is established. Charter trustees have the power to levy a precept upon the relevant council tax billing authority for their area. In accordance with the Local Government Finance Act 1992, the Trustees must set a budget and precept no later than 1 March of the preceding financial year.

7.0 EQUALITIES IMPLICATIONS

7.1 There are no equalities implications as a result of this report.

8.0 CLIMATE CHANGE IMPLICATIONS

8.1 There are no climate change implications as a result of this report.

9.0 REASONS FOR RECOMMENDATIONS

9.1 To ensure the trustees set a budget and precept for the coming year in accordance with the relevant legislation.

10.0 RECOMMENDATIONS

It is recommended that:

- i) The budget and precept of £12,800 for 24/25 be approved
- ii) North Yorkshire Council be notified of the 24/25 precept of 12,800.

APPENDICES:

Appendix A – Proposed 24/25 Budget

Responsible Finance Officer – Karen Iveson
c/o County Hall
Northallerton
20th November 2023

Report Author – Nick Morgan – Head of Strategic Finance, NYC
Presenter of Report – Karen Iveson – Assistant Director Resources, NYC and Responsible Finance Officer

Note: Trustees are invited to contact the author in advance of the meeting with any detailed queries or questions.