

# The Charter Trustees for Scarborough

15 December 2023

## The Charter Trustees for Scarborough 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 Scarborough 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 £22,900 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'<sup>1</sup> for the Scarborough area is 12,402.66 for 24/25 – this will mean an average Band D charge of £1.85 for local residents will be charged by North Yorkshire Council.

#### **4.0 ALTERNATIVE OPTIONS CONSIDERED**

4.1 None

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<sup>1</sup> 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 two 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 (and subsequent legislation) 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 £22,900 for 24/25 be approved
- ii) North Yorkshire Council be notified of the 24/25 precept of £22,900.

## **APPENDICES:**

Appendix A – Proposed 24/25 budget

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

Report Author – Nick Morgan – Head of Strategic Finance  
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.