



Agenda

Meeting: **Folkestone Parks and Pleasure Grounds Charity**
Date: **26 March 2024**
Time: **5.00 pm**
Place: **Council Chamber - Civic Centre Folkestone**

To: Councillors Mike Blakemore, Polly Blakemore, Gary Fuller,
Rich Holgate, Jim Martin, Tim Prater, Stephen Scoffham,
Rebecca Shoob and Jeremy Speakman

The Committee will consider the matters listed below at the date, time and place shown above. The meeting will be open to the press and public.

Members of the Committee who wish to have information on any matter arising on the agenda which is not fully covered in these papers are requested to give notice prior to the meeting to the Chairman or appropriate officer.

This meeting will be webcast live to the council's website at <https://folkestone-hythe.public-i.tv/core/portal/home>.

Please note there will be 37 seats available for members of the public, which will be reserved for those speaking or participating at the meeting. The remaining available seats will be given on a first come, first served basis.

1. **Apologies for absence**
2. **Declarations of interest (Pages 3 - 4)**
3. **Minutes**

To agree as a true record the minutes of the meeting held on 31 January 2024.

Queries about the agenda? Need a different format?

Contact Jemma West – Tel: 01303853369
Email: committee@folkestone-hythe.gov.uk or download from our
website
www.folkestone-hythe.gov.uk

4. **Folkestone Parks and Pleasure Grounds Charity - fees and charges for 2024/25**

This report presents an updated recommended fees and charges for 2024/25, following receipt of advice from the tax advisors to the Charity.

Declarations of Interest

Disclosable Pecuniary Interest (DPI)

Where a Member has a new or registered DPI in a matter under consideration they must disclose that they have an interest and, unless the Monitoring Officer has agreed in advance that the DPI is a 'Sensitive Interest', explain the nature of that interest at the meeting. The Member must withdraw from the meeting at the commencement of the consideration of any matter in which they have declared a DPI and must not participate in any discussion of, or vote taken on, the matter unless they have been granted a dispensation permitting them to do so. If during the consideration of any item a Member becomes aware that they have a DPI in the matter they should declare the interest immediately and, subject to any dispensations, withdraw from the meeting.

Other Significant Interest (OSI)

Where a Member is declaring an OSI they must also disclose the interest and explain the nature of the interest at the meeting. The Member must withdraw from the meeting at the commencement of the consideration of any matter in which they have declared a OSI and must not participate in any discussion of, or vote taken on, the matter unless they have been granted a dispensation to do so or the meeting is one at which members of the public are permitted to speak for the purpose of making representations, answering questions or giving evidence relating to the matter. In the latter case, the Member may only participate on the same basis as a member of the public and cannot participate in any discussion of, or vote taken on, the matter and must withdraw from the meeting in accordance with the Council's procedure rules.

Voluntary Announcement of Other Interests (VAOI)

Where a Member does not have either a DPI or OSI but is of the opinion that for transparency reasons alone s/he should make an announcement in respect of a matter under consideration, they can make a VAOI. A Member declaring a VAOI may still remain at the meeting and vote on the matter under consideration.

Note to the Code:

Situations in which a Member may wish to make a VAOI include membership of outside bodies that have made representations on agenda items; where a Member knows a person involved, but does not have a close association with that person; or where an item would affect the well-being of a Member, relative, close associate, employer, etc. but not his/her financial position. It should be emphasised that an effect on the financial position of a Member, relative, close associate, employer, etc OR an application made by a Member, relative, close associate, employer, etc would both probably constitute either an OSI or in some cases a DPI.

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Minutes

Folkestone Parks and Pleasure Grounds Charity

Held at:	Council Chamber - Civic Centre Folkestone
Date	Wednesday, 31 January 2024
Present	Councillors Mike Blakemore, Polly Blakemore, Jim Martin, Tim Prater, Stephen Scoffham, Rebecca Shoob and Jeremy Speakman
Apologies for Absence	Councillor Gary Fuller and Councillor Rich Holgate
Officers Present:	Andy Blaszkowicz (Director of Housing and Operations), Ewan Green (Director of Strategy and Resources), Amandeep Khroud (Assistant Director), Ola Owolabi (Chief Financial Services Officer), Susan Priest (Chief Executive) and Jemma West (Democratic Services Senior Specialist)

5. **Declarations of interest**

There were no declarations of interest at the meeting.

6. **Minutes**

The minutes of the meeting held on 26 July 2023 were agreed as a true record.

7. **Folkestone Parks and Pleasure Grounds Charity - Revenue Budget for 2024/25**

The report presented the Charity's projected budget statement of financial activities for the financial year ended 31 March 2025. The report also recommended fees and charges for 2024/25.

Proposed by Councillor Prater,
Seconded by Councillor P Blakemore; and

RESOLVED:

1. **That report FPPG/23/03 be received and noted.**
2. **That the proposed fees and charges for 2024/25, as set out at paragraph 4.2, be approved.**

- 3. That 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, be approved.**

(Voting figures: 7 for, 0 against, 0 abstentions).

8. Folkestone Parks and Pleasure Grounds - Update Report

The report provided the Board with an update in relation to all those decisions taken by the Chief Officer – Corporate Estate and Development, since August 2023, under his delegated authority to deal with charity assets.

Proposed by Councillor J Martin,
Seconded by Councillor M Blakemore; and

RESOLVED:

- 1. That the report be received and noted.**

(Voting figures: 7 for, 0 against, 0 abstentions).

This Report will be made public on 18 March 2024

Report Number

FPPG/23/05

To: Folkestone Parks and Pleasure Grounds Charity – Board of Trustees
Date: 20 March 2024
Responsible Officer: Ola Owolabi, Chief Financial Services Officer.

SUBJECT: FOLKESTONE PARKS AND PLEASURE GROUNDS CHARITY – FEES AND CHARGES FOR 2024/25

SUMMARY: This report presents an updated recommended fees and charges for 2024/25, following receipt of advice from the tax advisors to the Charity.

REASON FOR RECOMMENDATIONS:

Approval of the updated Fees and Charges is required to ensure compliance with HMRC's VAT (value added tax) rules.

RECOMMENDATIONS:

1. To receive and note Report FPPG/23/05.
2. To approve the updated proposed fees and charges for 2024/25, as set out at paragraph 2.2 and Appendix 2 to this report.

1. INTRODUCTION

- 1.1 On 31 January 2024, the Trustees noted and approved report FPPG/23/03 with the following 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.”*

See Appendix 1 for attached report that was considered by Trustees on 31 January 2024.

- 1.2 Officers have since received tax advice from the Charity's external tax advisors on the subject of VAT. Following receipt of this advice, it is necessary for officers to bring the Fees and Charges previously agreed before Trustees again so that they may be updated to reflect the content of this advice.

2. REVIEW OF FEES AND CHARGES FOR 2024/25

- 2.1 The table at Appendix 2 contains an updated set of fees and charges (reproduced in full), with relevant VAT category. The Trustees are asked to approve the updated charging structure which contains corrections to the VAT category for the 'East Cliff Pay and Play' section.
- 2.2 The charges for the 'East Cliff Pay and Play' category are considered non-business, and no VAT is chargeable on these activities. As VAT is no longer applicable, the charges for the forthcoming year have not been uplifted by inflation but have been frozen at the 2023/24 rate. The fees have therefore been amended to reflect the advice received and for re-approval by Trustees, as below:

Description	Charge for 2023/24	Proposed Charge for 2024/25	VAT Category
East Cliff Pay and Play	£	£	
Tennis – per half hour	4.00	4.00	Non-VATable
Tennis – per hour	7.30	7.30	Non-VATable
Pitch and Putt – per round	8.40	8.40	Non-VATable
Pitch and Putt – per round (concession)	6.20	6.20	Non-VATable
Pitch and Putt – per round (family)	20.30	20.30	Non-VATable
Pitch and Putt – deposit for clubs	8.40	8.40	Non-VATable
Pitch and Putt – lost ball	4.20	4.20	Non-VATable
Putting – per round	5.00	5.00	Non-VATable
Putting – per round (concession)	4.00	4.00	Non-VATable
Bowls – per game per person	8.40	8.40	Non-VATable
Bowls – per game (family)	20.30	20.30	Non-VATable
Bowls – per week	24.30	24.30	Non-VATable
Bowls – per week (concession)	17.00	17.00	Non-VATable
Bowls – per season	135.70	135.70	Non-VATable
Bowls – per season (concession)	95.00	95.00	Non-VATable
Bowls – deposit for bowls and mat	8.40	8.40	Non-VATable
Bowls – visiting teams per person	4.00	4.00	Non-VATable

- 2.3 The charging of VAT does not impact on the income received by the Charity (as any VAT collected is due to HMRC) and there is therefore no change to the revenue budget previously approved.

3. CONTACT OFFICERS AND BACKGROUND DOCUMENTS

Trustees 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:

Appendix 1 – Report FPPG/23/03 - Folkestone Parks And Pleasure
Grounds Charity – Revenue Budget For 2024/25
Appendix 2 – Revised fees and charges

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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

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APPENDIX 2 - REVISED FEES AND CHARGES SCHEDULE

Description	Charge for 2023/24	Proposed Charge for 2024/25	VAT Category
East Cliff Pay and Play	£	£	
Tennis – per half hour	4.00	4.00	Non-VATable
Tennis – per hour	7.30	7.30	Non-VATable
Pitch and Putt – per round	8.40	8.40	Non-VATable
Pitch and Putt – per round (concession)	6.20	6.20	Non-VATable
Pitch and Putt – per round (family)	20.30	20.30	Non-VATable
Pitch and Putt – deposit for clubs	8.40	8.40	Non-VATable
Pitch and Putt – lost ball	4.20	4.20	Non-VATable
Putting – per round	5.00	5.00	Non-VATable
Putting – per round (concession)	4.00	4.00	Non-VATable
Bowls – per game per person	8.40	8.40	Non-VATable
Bowls – per game (family)	20.30	20.30	Non-VATable
Bowls – per week	24.30	24.30	Non-VATable
Bowls – per week (concession)	17.00	17.00	Non-VATable
Bowls – per season	135.70	135.70	Non-VATable
Bowls – per season (concession)	95.00	95.00	Non-VATable
Bowls – deposit for bowls and mat	8.40	8.40	Non-VATable
Bowls – visiting teams per person	4.00	4.00	Non-VATable
Description	Charge for 2023/24	Proposed Charge 2024/25	VAT Category
Hire of Charity Land (per day)	£	£	
Commercial Events – hire charge (per day)	1250.00	1348.80	Exempt
Boot Fairs	290.00	313.00	Exempt
Charitable/Community Events (excluding Boot Fairs) – hire charge	45.00	48.60	Exempt
Small Non-Commercial Events (excluding Boot Fairs) – hire charge	150.00	161.90	Exempt
Small Commercial Events (per day)	50.00	54.00	Exempt
Exercise class/event (per event)	10.00	10.80	Exempt
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>	Non VATable
Non-Commercial Events (minimum of £100)	<i>Sliding scale up to 500.00</i>	<i>Sliding scale up to 500.00</i>	Non VATable

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