

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 As VAT is no longer applicable, the charges for the forthcoming year have not been uplifted by inflation but have been frozen at the 2023/24 rate.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