

# 2025/26 DRAFT RECREATION REVENUE AND CAPITAL BUDGETS

## AGENDA ITEM NO. 13

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**MEETING:** RECREATION COMMITTEE

**DATE:** 16<sup>TH</sup> OCTOBER 2024

**REPORT BY:** FINANCE MANAGER

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### **1.0 Purpose of the Report**

1.1 The purpose of this report is to present for Members' consideration, comments, and approval the draft 2025/26 Revenue and Capital Budgets for the Recreation Committee.

### **2.0 Background to the Report**

2.1 The Council approved the 2024/25 to 2028/29 Medium Term Financial Plan (MTFP) in September. The MTFP sets the scene for and provides the overriding strategy and principles for the setting of the Council's 2025/26 Revenue and Capital Budgets.

2.2 The Budget Framework and Timetable for the setting of the Council's 2025/26 Revenue and Capital Budgets were approved at the September meeting of the Policy and Resources Committee.

2.3 The Budget Framework provided details of the background to the budget setting process, linked to the MTFP, and set out the key principles to be applied and the budget setting methodology that would be used for the setting of the 2025/26 Revenue and Capital Budgets.

2.4 The Budget Timetable provided the timeframe for the setting of the budgets and the reporting of the draft budget to the various Committees and Sub-Committees of the Council.

2.5 Officers have subsequently been working on the development of the draft 2025/26 Revenue and Capital Budgets for each Committee and the draft budgets have now been agreed by senior officers at a Performance Management Group Meeting, and at a meeting of the Chairmen and Vice Chairmen of the Committees and political group spokespeople.

2.6 The draft 2025/26 Capital Programme Budgets have also been reported to and agreed at the meeting of the Asset Management Sub-Committee.

2.7 The draft 2025/26 Recreation Revenue and Capital Budgets are set out in this report and the attached appendices for Members' consideration.

### **3.0 Current Financial Situation / Medium-Term Financial Plan**

- 3.1 The Medium-Term Financial Plan (MTFP) was approved by the Council in September and reviewed the ongoing impact of the challenging and uncertain economic times on the Council's finances and budgets.
- 3.2 A reminder of the key issues relating to the 2025/26 budget setting process are set out in this section of the report.
- 3.3 The MTFP highlighted that the Council continues to face a challenging financial situation both at the present time and looking ahead to next year and the medium-term.
- 3.4 The difficult financial situation continues to create unbudgeted financial pressures, and this will mean that the setting of the 2025/26 Revenue and Capital Budgets will be challenging for a number of reasons including:
- The ongoing economic uncertainty and the residual impacts of the cost-of-living crisis and its impact on the economy and Government spending and taxation plans e.g. public sector spending cuts, levels of inflation and reduced consumer spending power;
  - The agreed 50% cut to the Council Tax Support Grant funding by Durham County Council over three years commencing 2024/25;
  - The continuing pressure on expenditure budgets from the higher than inflation increases on some goods and services;
  - The uncertainty on the proposed 2024/25 Local Government Pay Award put forward by the National Employers, which has not been yet agreed, with unions balloting their members for industrial action;
  - The further impact of the 2025/26 Local Government Pay Settlement, which is currently unknown; and
  - Significant capital investment commitments linked to the Council's many assets which will mean that balances and reserves will fall significantly over the next few years, if and when these commitments are funded.
- 3.5 However, there have been some positive budget developments and some of these financial challenges will be offset by increases in income at the sports complex, golf complex and driving range and the pre-school.
- 3.6 The draft 2025/26 Revenue and Capital Budgets have been developed in line with the five key principles from the Medium-Term Financial Plan which are:
1. Continuing to provide all Council services, facilities and events and maintaining current standards of service.
  2. Identifying and delivering efficiency savings where possible.
  3. Delivery of the Asset Management Plan via Capital Programme Budgets.
  4. Safeguarding a prudent level of balances and reserves.
  5. Implementing an increase in council tax that finds a balance between the cost-of-living difficulties still being faced by local taxpayers and dealing with the budget pressures faced by the Council in terms of pay awards, inflation and capital investment requirements, and the need to maintain services valued by the local community.

- 3.7 The Council remains in good financial health at the present time with a balanced Revenue Budget in place for the 2024/25 financial year and a healthy level of balances and reserves, despite the difficult and uncertain economic situation.
- 3.8 In relation to staffing costs, the events, sports complex and golf complex staffing budgets have been based on the latest approved staffing structure of the Council, with the assumption that the local government pay award in the current year will increase each spinal point by £1,290 (pro rata for part time employees). This is based on this final pay offer from the Local Government Employers, although this has not yet been agreed and unions are balloting their members for industrial action.
- 3.9 A pay increase of 5% was provided for the 2024/25 Revenue Budget and, if the 2024/25 pay award is agreed based on the final offer made by the employers, it would be sufficient to cover the additional costs. A further 4% local government pay increase has been assumed for the 2025/26 financial year.
- 3.10 Any specific requirements identified by service managers e.g. changes to staff cover requirements and overtime provision, have also been incorporated in the budgets.
- 3.11 In relation to gas and electricity costs, these have stabilised and fallen back compared to the very high costs experienced in 2022/23 at the height of the cost-of-living crisis. Further information on these budgets is included in Section 4 of the report below.
- 3.12 Despite the fall in the headline rate of inflation, with the Consumer Price Index currently at 2.2%, there continues to be significant increases in some costs incurred by the Council, with insurance premiums anticipated to increase in the region of 7.5% based on current premiums and some day-to-day supply and some day-to-day supply and service costs and capital works still suffering from high increases in prices.
- 3.13 A general inflationary increase of 3% has been included in the draft Revenue Budgets but only for those areas where increases in costs cannot be avoided and where costs have increased at a higher level than the prevailing inflationary rate.
- 3.14 The draft Revenue Budgets will be updated to take into account feedback from members at this round of meetings and then later in the year if there are any changes that are required prior to the budget being finalised and approved in January 2025.
- 3.15 In relation to the 2025/26 Capital Programme Budget, the Medium-Term Financial Plan highlights a risk that the Council faces some potentially significant capital investment commitments in relation to its assets over the coming years, linked to the delivery of the Asset Management Plan, and that the funding of this investment will see a deterioration in the level of the Council's balances and reserves.
- 3.16 In light of this, the Council has previously agreed that future capital investment will continue to be closely monitored and controlled with only essential expenditure being incurred during these challenging economic times in order to protect and preserve Council balances.

- 3.17 The 2025/26 Capital Programme Budget has therefore been prepared on the basis of essential investment only, mainly linked to the delivery of the Asset Management Plan.
- 3.18 As part of the 2024/25 budget setting process a review of the Capital Budget took place with a view to reducing capital spending and protecting balances, and a similar review of the 2025/26 Capital Budget will need to be undertaken as part of this budget setting process.

#### 4.0 Draft 2025/26 Recreation Revenue Budgets

- 4.1 The detailed draft 2025/26 Recreation Revenue Budgets are attached at **Appendix 1** for Members' consideration.
- 4.2 Members will note that the attached draft budget figures include the actual outturn figures for the last two financial years; 2022/23 and 2023/24.
- 4.3 The prior year income and expenditure figures are included to enable Members to take actual spending and income figures into account, in their consideration of the draft 2025/26 budget proposals.
- 4.4 A summary of the draft Recreation Revenue Budgets is shown below:-

<b>Budget 2024/25 £</b>	<b>Recreation Revenue Budget</b>	<b>Inflation and Committed Growth £</b>	<b>Investment in Service £</b>	<b>Savings and Increased Income £</b>	<b>Budget 2025/26 £</b>
215,050	Community Events	5,200	-	(1,400)	218,850
373,950	Sports Complex	51,950	-	(52,550)	373,350
18,050	Sports Pitches	2,850	-	(550)	20,350
110,150	Golf Course	17,300	-	(13,700)	113,750
(5,300)	Driving Range	22,400	-	(19,400)	(2,300)
230,100	Parks and Play Areas	8,350	-	(300)	238,150
<b>942,000</b>	<b>Total Budget</b>	<b>108,050</b>	<b>-</b>	<b>(87,900)</b>	<b>962,150</b>

- 4.5 The draft 2025/26 Recreation Committee Revenue Budget shows an increase of £20,150 or 2.1% to £962,150.
- 4.6 Pay awards, inflation, other unavoidable increases in costs, and falls in income have added £108,050 or 11% to the budget.
- 4.7 However, these budget increases have been largely offset by some cost reductions and increased income which total £87,900 or 9%.

- 4.8 In relation to events, sports and golf complex staffing costs, provision has been made for the associated costs of the 2024/25 pay offer, a further forecast 4% staff pay award in 2025/26, offset partially by a number of staff opting out of the pension scheme, and the assumption that a vacant post at the sports complex will be recruited to at the bottom of the grade. Overall, this has added in the region of £22,900 to the events, sports complex and golf complex staffing budgets.
- 4.9 Provision has also been made, only where absolutely unavoidable, for a number of inflationary increases in running costs. A general inflationary increase of 3% has also been included in the draft budget for those areas where increases in costs cannot be avoided. These include service agreements, business rates, water, and machine rentals. Most other budgets, where possible, have been frozen at existing levels with an expectation that inflationary increases will be absorbed, although this is becoming more difficult with budgets now being so stripped back.
- 4.10 One area of expenditure where there has been continued high inflationary pressure is insurance premiums. The Council's insurance broker has indicated that insurance costs are anticipated to increase in the region of 7.5% in 2025/26 on current premiums. However, there was a saving on premiums in the current year due to the Council agreeing an extension of the three-year stability agreement which has largely offset the increases.
- 4.11 In relation to gas and electricity costs, these have stabilised and fallen back compared to the very high costs experienced in 2022/23 at the height of the cost-of-living crisis.
- 4.12 Members will be aware that gas and electricity supplies are procured on the Council's behalf by Durham County Council Energy Management Team. Unfortunately, ahead of the 2025/26 financial year they have been unable to provide advice on future costs at this moment and continue to base their projections on the 2021/22 base line data.
- 4.13 The 2025/26 gas and electricity budgets have therefore been prepared based on limited information provided for 2024/25 and inflated taking into account current usage. These will be updated if any additional information is provided by DCC prior to the budgets being finalised in January
- 4.14 There have also been some increases in electricity costs following Ofgem undertaking a Targeted Charging Review, which resulted in recovery of transmission and distribution costs. These have now been split from consumption charges. These changes have significantly increased the charges on half hourly meter sites and the sports complex and driving range have been significantly affected by this change.
- 4.15 The impact of the national economic situation may result in further changes to expenditure budgets, and these will need to be monitored and factored into the final 2025/26 Revenue Budget ahead of the setting of the Precept in January.
- 4.16 No discretionary additional or new investment in services in the Recreation Budgets has been provided for in light of the current financial situation being faced by the Council. This is in order to help balance the 2025/26 Revenue Budget and restrict the Council Tax.

- 4.17 Changes in income at the sports complex, sports pitches, golf complex and driving range have been included in the draft budget in line with current year trends and have resulted in a substantial increase in these income budgets in the region of £63,300. Please note that the associated expenditure budgets (bar and catering stocks, machine rentals, vending, hot drink stocks and driving range ball stocks) have been increased in line with the projected increases in income.
- 4.18 The draft Revenue Budgets will be updated to take into account feedback from members at this round of meetings and then later in the year if there are any changes that are required prior to the budget being finalised and approved in January 2025.
- 4.19 A summary of the main changes in respect of each individual budget is detailed on the following pages.

#### 4.20 **Events**

The Events Budget shows an increase of £3,800 to £218,850.

Additional budget provision has been made for increases in staffing costs from the forecast local government pay award.

Whilst budget provision for most events has been frozen at existing levels, the Fun in the Parks and Fireworks Display Budgets have been increased in line with inflation to ensure the Council is able to continue to provide these events at current levels.

There have also been small reductions in a number of supplies and services budgets, along with a small increase in income from Fun in the Parks.

#### 4.21 **Sports Pitches**

This budget shows an increase of £2,300 to a net running cost of £20,350.

This is largely due to a transfer of £2,000 budget for line painting of football pitches from the Works Department Budget.

There have been some small savings on insurance and electricity budgets and a small increase in pitch income.

#### 4.22 **Sports Complex**

In overall terms, the Sports Complex Budget shows a reduction of £600 to a net running cost of £373,350.

This is a very positive achievement in these difficult economic times.

Additional budget provision has been made for increases in staffing costs including the additional costs of the current 2024/25 pay offer, as well as an assumed 4% staff pay award in 2025/26, partly offset from a saving in relation to a member of staff opting out of the pension scheme and the assumption that the vacant cook position will be recruited to at the bottom of the salary grade.

There have also been some unavoidable inflationary increases in running costs, including business rates, service agreements, machine rentals and water.

These increases have been slightly offset by small savings in insurance and telephone budgets.

Other increases in costs include higher spending on bar and catering supplies, vending stocks and gaming machine rentals in line with the projected increases in sales and income.

The sports complex income budgets have increased significantly by a net £47,400 to £601,800. This is due to a number of reasons including:-

- Increased sports income due to increased activity;
- Increases in bar and catering income linked to the price increases;
- Increases in gaming machine income linked to the increased usage;
- Increases in confectionary and hot beverages income; and
- Increases in function room and sports hall hire income due to increased usage and holding various internal events at the facility.

#### **4.23 Golf Course**

This budget shows an increase £3,600 or 3.2%, to a net running cost of £113,750.

Additional budget provision has been made for increases in staffing costs including the additional costs of the current 2024/25 pay offer, as well as an assumed 4% staff pay award in 2025/26, partly offset from a saving in relation to a member staff not joining the pension scheme.

Additional budget provision has been made for golf equipment and equipment maintenance, as these have been frozen for a number of years and costs associated with these budgets have now increased above this level, requiring an increase in budget.

An additional £2,000 has also been added to the golf course materials and improvements budget to facilitate improvement works on the greens to assist in maintaining the increase in membership numbers. This is a key priority identified in the recent golf complex survey and the Golf Complex Improvement and Investment Plan.

The irrigation system water budget has been reduced as this has been underutilised in the last few years due to the wet weather experienced in recent years.

Income budgets have been increased reflecting the growth in membership numbers over the last year. The green fee income budget has also been increased to reflect a proposed 3% increase in fees and charges.

These increases have been partially offset by a reduction in the golf buggy hire budget following a downward trend in income over recent years.

#### **4.24 Driving Range and Golf Shop**

This budget has increased by £3,000 bringing the net surplus down to £2,300.

There have been some increases in running costs including business rates and service contracts, although these have been offset by small savings in gas, water and telephone costs.

There has been a substantial increase in fixed electricity costs as explained earlier in this report.

The driving range equipment budget has been increased by £10,000, linked to the substantial increases in range usage, to reflect the requirement to replenish driving range balls due to natural wastage (wear, tear and damage as a direct result of the high usage).

The increase to the provision for range ball stocks is likely to result in the ability to keep the driving range open fully during opening times and will therefore be fully offset by increased income.

Golf equipment sales income have peaked and fallen slightly back over the last couple of years and the income and associated expenditure budgets have been adjusted to reflect this.

In overall terms, the driving range continues to generate a surplus of income over expenditure which is a very positive achievement in these difficult economic times.

#### **4.25 Parks and Play Areas**

This budget has increased by £8,050 per year to £238,150 largely as a result of additional budget provision for increases in staffing costs from the forecast local government pay award subsequently feeding through in the central support staffing recharges.

#### **4.26 Recreation Fees and Charges**

The 2025/26 Draft Recreation Revenue Budget has assumed a 3% increase in fees and charges for sports pitches, golf course and driving range income.

No other increases relating to fees and charges are yet built into the sports complex budget.

Fees and charges will be considered separately at a Special Meeting of the Policy and Resources Committee, and, if any increases are agreed, then this would generate additional resources which could then be added to the income budgets, if required later in the year, to help balance the Revenue Budget.

### **5.0 2025/26 Draft Recreation Capital Programme Budgets**

5.1 In relation to the 2025/26 Capital Programme Budget, the Medium-Term Financial Plan highlighted a risk that the Council faces some potentially significant capital investment commitments in relation to its assets over the coming years, linked to the delivery of the Asset Management Plan, and that the funding of this investment will see a deterioration in the level of the Council's balances and reserves over the medium term.

5.2 In light of this, the Council has previously agreed that future capital investment will continue to be closely monitored and controlled with only essential



expenditure being incurred during these challenging economic times, in order to protect and preserve Council balances, and the 2025/26 Capital Programme Budget has been prepared on the basis of essential investment only, mainly linked to the delivery of the Asset Management Plan.

5.3 As part of the 2024/25 budget setting process, a review of the 2024/25 Capital Budget took place with a view to reducing capital spending and protecting balances, and a similar review of the 2025/26 Capital Budget will be undertaken as part of the 2025/26 budget setting process.

5.4 To be clear, it is *not* being recommended that *all* capital investment is restricted, more that investment should be focussed on those essential projects that contribute towards the delivery of the Asset Management Plan, such as building works, vehicle and machine replacement, footpath repairs and play area safety surfacing replacement.

5.5 The proposed 2025/26 Recreation Capital Programme Budget is attached at **Appendix 2** and currently stands at **£374,500**.

5.6 The budget includes all of the capital projects included in the Medium-Term Financial Plan and Asset Management Plan. Officers have undertaken a review of the projects and made recommendations as to which projects are considered essential, which need to be included in the budget as provisional sums, which projects can be deferred to a future year, and which projects can be deleted from the programme. This proposed classification of the capital projects making up the draft budget was considered by the Asset Management Sub-Committee on 9<sup>th</sup> October.

5.7 The budget includes provision for the following projects:

- Replacement Festive Lighting	£2,500
- Simpasture Pavilion Building Works	£10,000
- Simpasture Playing Fields Drainage	£20,000
- Town Park Building Works	£10,000
- Play Area Surfacing Replacement	£25,000
- Skate Park Maintenance	£2,500
- Refurbishment of Aycliffe Village Play Area	£47,500
- Driving Range Bay Dividers	£8,500
- Driving Range Targets	£2,500
- Driving Range Utility Vehicle	£22,000
- Golf Complex Changing Room Refurbishment	£5,000
- Golf Course Irrigation System Repairs	£2,500
- Replacement Golf Buggies	£15,000
- Golf Course Greens Top Dresser	£18,000
- Sports Complex Window Replacement	£20,000
- Sports Complex Drainage Works	£5,500
- Sports Complex Flooring and Carpet Replacement	£7,000
- Sports Complex Disabled and Catering Lift Works	£3,000
- Sports Complex Fridge and Freezer Replacement	£2,500
- Sports Complex Automatic Entrance Door Replacement	£12,000
- Sports Complex Alarm and Emergency Lights Works	£10,500
- Sports Complex Floor Cleaner	£3,000
- Sports Complex Solar Panels	£120,000
<b>Total 2025/26 Draft Recreation Capital Programme</b>	<b>£374,500</b>

- 5.8 A list and description of the projects making up the draft 2025/26 Recreation Capital Budget is detailed below, including the officers' recommendations:

**Replacement Festive Lighting £2,500**

This is an annual budget provision which provides for the replacement of the Council's festive lighting on a rolling programme over the coming years. It has been recommended that this budget is included as an essential sum to enable the ongoing replacement programme to take place.

**Simpasture Pavilion Changing Rooms Building Works £10,000**

This budget provides for the replacement of the doors and windows and internal refurbishment of the changing rooms at Simpasture Pavilion. It has been recommended that this budget is deferred to a future year as non-essential works.

**Simpasture Playing Fields Drainage Improvements £20,000**

The drainage issues at Simpasture playing fields were discussed at the Recreation Committee meeting in September and it was resolved that an initial budget of £20,000 was to be included in the MTFP, with options for researching external funding opportunities following drainage investigations. The budget has been included as an essential sum for 2025/26, with a further report to be brought to the Recreation Committee following conclusion of the investigations.

**Town Park Building Works £10,000**

This budget provides for the refurbishment of the public toilets and replacement doors and windows to the Town Park pavilion. It has been recommended that the budget for the public toilet refurbishment is included as essential work and that the budget for the windows and door replacement is retained as a provisional sum.

**Play Area Surfacing Replacement £25,000**

This is an annual budget provision which provides for a rolling programme of replacement of safety surfacing across all of the Council's play areas. It has been recommended that this budget is included as an essential sum to be spent on any required replacements next year.

**Skate Park Maintenance £2,500**

This budget provides for the routine maintenance of the skate park which is undertaken every two years to ensure that the equipment remains fit for purpose. It has been recommended that this budget is included as an essential sum to be spent on any required maintenance.

**Refurbishment of Aycliffe Infant Play Area £47,500**

This budget provides for the refurbishment of Aycliffe Village Park infant play area which is due for upgrade next year. It has been recommended that this budget is included as an essential project.

**Driving Range Bay Dividers Replacement £8,500**

This provides for the replacement of the driving range bay dividers which are worn and in need of replacement. It is recommended that this is retained as an essential sum as it was deferred during the 2024/25 budget setting process and the dividers are now in need of replacement.

**Driving Range Targets £2,500**

This provides for the replacement of the driving range targets. It has been recommended that the budget is included as an essential sum to be used to replace and replenish the targets.

**Replacement Driving Range Utility Vehicle £22,000**

This budget provides for the replacement of the driving range utility vehicle. It is recommended that this budget is included as an essential sum as the vehicle is coming to the end of its useful life.

**Golf Shop Changing Rooms £5,000**

This budget has been identified for refurbishment of the toilet and showers at the Golf Complex. This is not deemed as essential at the present time, and it has therefore been recommended that this project is again deferred to a future year.

**Golf Irrigation Repairs £2,500**

This is an annual budget provision which provides for the ongoing repairs of the Golf Course irrigation system on a rolling programme over the coming years. It has been recommended that this budget is included as an essential sum to be utilised in funding any required repairs to the irrigation system.

**Golf Buggy Replacements £15,000**

This budget provides for replacement of the remaining three golf buggies. There are currently six buggies available for hire on the golf course when the buggies are in use, and normally there are a maximum of three on the golf course at any one time and usage has fallen in recent years. This budget is therefore not deemed as essential and it is therefore recommended that the budget is again deferred to a future year.

**Greens Top Dresser £18,000**

This budget provides for replacement of the golf course greens top dresser and has been requested by management and the greenkeeping team that it is brought forward from 2026/27. This machine is identified as a priority investment in the Golf Complex Improvement and Investment Plan and is deemed as essential in improving the quality of the greens on the golf course. This issue has also been identified by members and green fee players as a key priority in the recent Golf Complex Survey.

**Sports Complex Building Works £52,500**

This budget provides for several building related works to the Sports Complex including window replacement, flooring and carpet replacement, disabled access lift and catering lift works, automatic door replacement and alarm and emergency lights system replacement. It is recommended by the Sports Complex Manager that the flooring and carpet replacement are included as essential works and that the budgets for the window replacement, disabled access lift and catering lift, automatic entrance doors and alarm and emergency lights are retained as provisional sums.

**Sports Complex Drainage Repairs £5,500**

This budget provides resources to deal with ongoing repairs and works relating to the drainage system at the sports complex, if required. It has been recommended that this budget is included as a provisional sum to be utilised only in the event of drainage works being required.

### **Sports Complex Fridge and Freezer Replacement £2,500**

This budget provides resources to deal with the replacement of any fridges or freezers at the sports complex that may be beyond repair.

It is recommended that this budget is included as a provisional sum.

### **Sports Complex Floor Cleaner £3,000**

This budget provides for a replacement floor cleaner which is due for replacement in 2025/26. It has been recommended that this budget is included as a provisional sum and that the performance of the current machine is monitored.

### **Sports Complex Solar Panels System £120,000**

This budget provides the resources for the estimated costs of installing a solar panel system to the Oak Leaf Sports Complex roof. A funding bid for a full feasibility study, project management and procurement support was submitted to the Community Energy Fund in early summer but has unfortunately not been successful. Officers are now seeking further funding opportunities. This project will only proceed subject to a full feasibility study being undertaken and funding for procurement and project management support being secured and as such the budget for the works has been included as a provisional sum.

- 5.9 Members are asked to consider the proposed 2025/26 Recreation Capital Programme Budget and confirm which projects should go ahead as essential, which should be retained as provisional sums, and which should be deferred to a future year or deleted altogether.

## **6.0 Budget Timetable**

- 6.1 The remaining timetable for the setting of the 2025/26 Revenue and Capital Budgets is summarised below:
- **23<sup>rd</sup> October:** Draft Policy and Resources Budgets reported to Policy and Resources Committee;
  - **Early to Mid-November:** Special Policy and Resources Committee to consider proposed fees and charges increases for 2025/26;
  - **Mid-November:** Issue of the online budget survey;
  - **November and December:** Consideration of feedback from the October committee meetings and the budget consultation, and development of the final budget proposals following the final notification of the Council Tax Support Grant and Council Tax Base figures;
  - **4<sup>th</sup> December:** Budget update report to Policy and Resources Committee setting out details of the above, if required;
  - **22<sup>nd</sup> January:** Final 2025/26 Revenue and Capital Budgets to be reported to and approved by Policy and Resources Committee;
  - **29<sup>th</sup> January:** 2025/26 Precept to be approved by Full Council and Council Tax increase to be declared.

## **7.0 Policy Implications**

7.1 The consideration of the 2025/26 draft Recreation Revenue and Capital Budgets contributes towards the achievement of Strategic Aim 2 in the Council's Service Delivery Plan:

*"To manage the Council's finances and assets in a responsible manner".*

## **8.0 Staffing Implications**

8.1 The draft budget proposals set out in this report were prepared in consultation with and agreed by the relevant service managers.

## **9.0 Financial Implications**

9.1 The financial implications for the Council are fully set out in the report.

## **10.0 Crime and Disorder Implications**

10.1 None.

## **11.0 Equal Opportunities Implications**

11.1 None.

## **12.0 Environmental, Biodiversity and Climate Change Implications**

12.1 No direct implications.

## **13.0 Risk Assessment**

13.1 A full risk assessment will be included in respect of the setting of the Council's 2025/26 Revenue and Capital Budget, at the final stage of the budget setting process, when the Council determines and approves the 2025/26 Precept in January 2025.

## **14.0 General Data Protection Regulations (GDPR)**

14.1 There is no personal or sensitive data required for this proposal which may have any implications for GDPR.

## **15.0 Recommendations**

15.1 It is recommended that Members:-

- a) Receive the report;
- b) Consider and agree the draft 2025/26 Recreation Revenue Budget and feedback any proposed amendments to officers;
- c) Consider the draft 2025/26 Recreation Capital Programme Budget and confirm which projects should go ahead as essential works, which should be retained as provisional sums, and which should be deferred to a future year or deleted altogether.