



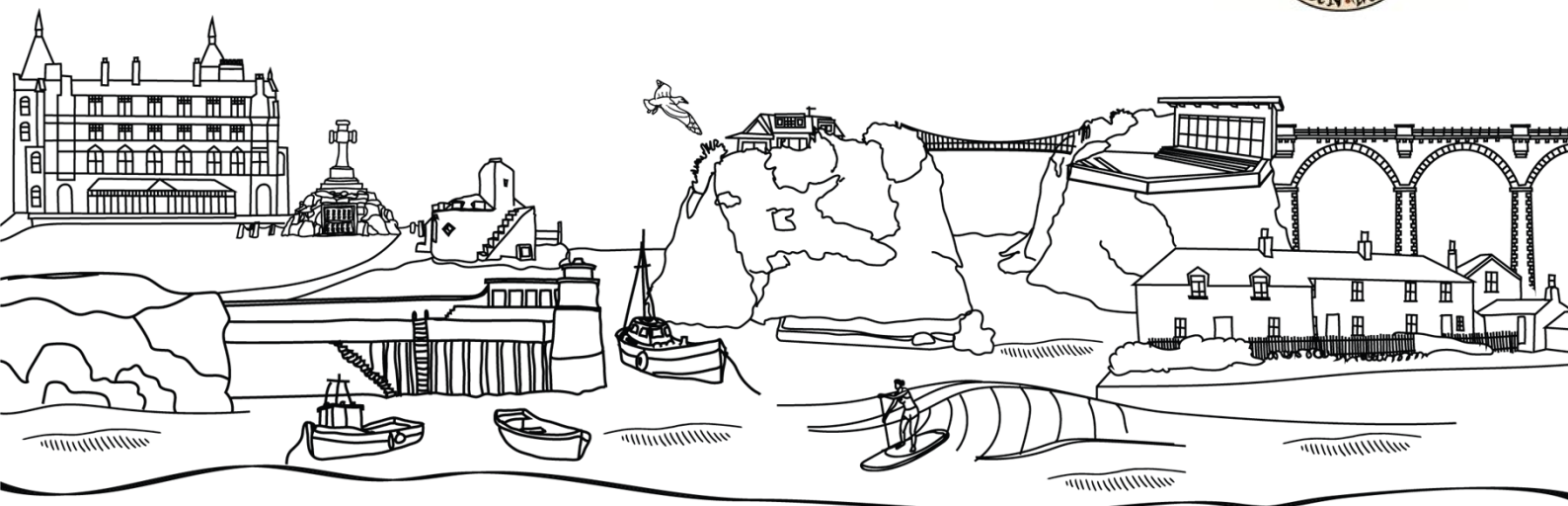
**Newquay**Council

CorporateService

**Full Council**

## 2024-27 Budget Report

## Newquay Precept & Expenditure



<b>Status of this Report:</b>	<b>Final</b>
<b>Report to:</b>	Full Council
<b>Date of Report:</b>	Monday 15 January 2024
<b>Title:</b>	<b>2024-27 Budget Report</b>
<b>Service Area:</b>	All service areas affected
<b>Ward(s) Affected:</b>	All wards affected
<b>Relevant Committee:</b>	N/A
<b>Key Decision:</b>	<b>Yes</b>
<b>Procurement Method:</b>	<b>N/A</b>
<b>Urgent Decision:</b>	<b>Yes</b>
<b>Date next steps can be taken:</b>	<b>24 January 2024 (Full Council)</b>
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### Governance and Resources Committee Recommendation:

It is **RECOMMENDED** that **FULL COUNCIL** adopts the below draft budget and precept from this report as the submission to Cornwall Council for the 2024/25 financial year:

<b>Item</b>	<b>Amount/Level</b>
Gross Expenditure Budget	£2,881,498
Precept	£2,613,754
General Fund Balance	3.0 months

### Band D Impacts:

	<b>Total for year</b>	<b>Annual Increase</b>	<b>Weekly Increase</b>
2022/23 Band D Rate	£225.78	£3.45	£0.07
Current 2023/24 Band D Rate	£237.07	£11.30	£0.22
<b>New 2024/25 Band D Rate</b>	<b>£300.98</b>	<b>£63.91</b>	<b>£1.23</b>

The proposal results in an increase of £5.33 per month, for Newquay Town Council ratepayers for the Town Council's element of Council Tax based on a Band D property.

All committee budget proposals can be found in the appendix section of this report (Appendix 4 onwards). There is also a summary outline of major developments and items to note for each committee/service, identified by the authors in Appendix 3, albeit only on material matters. Best endeavours have been used to present accurate information and assessments are based on the best data held at the time of writing the report and developing the budget. We are reliant on information from Cornwall Council, which is subject to change.

Please note in adopting this recommendation, all the requisite EMR, Accrual and Budget movements and changes as contained within Appendix 4 are acted upon by the Responsible Financial Officer (RFO) in so far as any additional changes formally made to budgets and EMR/Accrual movements between now and April 2024, will also be acted upon (subject to any accounting regulations and deadlines).

**PLEASE NOTE: The Precept cannot be altered once set.**

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## **1.0 Report Background**

This report has been prepared by both the Finance and Procurement Manager and the Chief Executive. The statutory role of Responsible Finance Officer (RFO) formally transferred to the Finance and Procurement Manager on 04 May 2023. The Chief Executive has helped the RFO with some of the background content of the report and with reviewing draft budgets, but this is now led by the RFO.

This report is part of the annual Budget and Precept setting process for the financial years 2024-27 with details of budget vs. actual from 2023/24.

The report follows the shorter form in-line with the directive from the Governance and Resources Committee, which focused attention on material differences between the recommended budget and the established budget indications set, as part of the annual budget setting process, with a view to using clear English.

This report:

- Attempts to ensure all councillors are aware of the decision-making process behind any significant proposals.
- Identifies the key factors and detail behind the recommended budget expenditure figures (and precept), from the committees and the Governance and Resources Committee, when compared against the budgets set during the 2023-26 budget.
- Provides a top-level strategic risk assessment based on the proposals.
- Takes account of the new Corporate Plan and associated Strategic Aims and Objectives, which are due to be revisited by the Council in 2024.

As part of the Council's Risk Management Strategy, this report also identifies potential implications on Newquay Town Council's ability to deliver services and projects. This should be considered alongside detailed risk assessments for activities, services, and committees as relevant.

All financial, legislative and background information within this report has been put together as objectively and diligently as possible and with the Town Council's management team and based on the best figures and knowledge held at the time, (Dec 2023).

## **2.0 Report Overview**

The Local Government Act 1992, Section 49A requires a Local Precept Authority (Newquay Town Council) to prepare a budget to calculate its Precept requirement for the coming year.

The Town Council must therefore prepare an annual budget giving details of its planned expenditure for the forthcoming year to ensure its financial resources are aligned to its priorities and used to deliver priority outcomes for the local community. Each committee monitors performance against budget and this forms the key foundations for the authorities' internal control, compliance, and audit arrangements.

Under the Terms of Reference of the Governance and Resources Committee, the Committee has specific budget-related responsibilities. These Terms of Reference can be found on the Councils budget page under useful information.

### 3.0 2024 - 2027 Budget Setting Process

#### 3.1 Budget Timetable

1	<p><b>Chief Executive, RFO, Finance Assistant, Managers (September 2023)</b></p> <ul style="list-style-type: none"> <li>RFO works with managers and CEO to review budgets, spends to date and work through proposed additions and releases based on costs we are aware of and spend profiles for projects for costing estimates and committees' consideration.</li> </ul>
2	<p><b>Committee Review and Consideration (Sept - Nov 2023)</b></p> <ul style="list-style-type: none"> <li>Draft budgets presented to Committees to explore reasons behind proposed budgets and look at budget efficiencies, scrutinising budget lines and planned activities and then formulating draft budget recommendations for the Governance and Resources Committee.</li> <li>The two committees who have not formally reviewed their budgets during meetings are Planning and Human Resources. HR was inquorate with members reviewing the numbers via email (mostly based on payroll data so quite accurate). Planning hasn't had the opportunity to look at their budget, but it remains the same as last year and is quite modest.</li> <li>Chief Executive and RFO both amend core budget overview and committee recommendations in order to understand likely precept requirements.</li> </ul>
3	<p><b>Chief Executive and RFO (November 2023)</b></p> <ul style="list-style-type: none"> <li>RFO works with relevant managers and CEO to draft the annual budget report (this report) which makes recommendations to the G&amp;R Committee, setting out the draft budgets and plans for 2023-27.</li> </ul>
4	<p><b>Governance and Resources Committee (13 December 2023)</b></p> <ul style="list-style-type: none"> <li>Draft report considered and recommended to Full Council (subject to amendments).</li> <li>All members receive copies of the budget report through iBabs (note all members have had copies of all budgets on iBabs for each committee).</li> </ul>
5	<p><b>Chief Executive and RFO (January 2024)</b></p> <ul style="list-style-type: none"> <li>The final Budget Report is drafted by the RFO along with CEO for consideration at Full Council in December.</li> </ul>
6	<p><b>Full Council Budget (24 January 2024)</b></p> <ul style="list-style-type: none"> <li>Full Council holds a Budget Setting meeting and ratifies the recommendations contained within the G&amp;R Recommended Budget report. As Cornwall Council set a deadline (extended) of 31 January 2024 for submission of the Town Council's precept and expenditure plans, there is no time to arrange further committee and Full Council meetings along with expenditure re-modelling and reviews.</li> </ul>
7	<p><b>Submission to Cornwall Council (25 January 2024)</b></p> <ul style="list-style-type: none"> <li>RFO submits precept and expenditure information to Cornwall Council along with the explanatory note on spend (drafted with the Chief Executive).</li> </ul>

### 3.2 Financial Stability

This establishes how the amount available to spend on council services is determined and how local and national influences impact on funding.

#### ***External economic pressures which impact on the budget include:***

- *Pay expenditure*
- *Pension provision*
- *National Economic situation & Inflation*
- *Market forces*
- *Unemployment levels*
- *Staff supply and demand rates*
- *Referendum Principles*
- *Continued reductions to Cornwall Council Services*
- *Lockdowns, pandemics, and other major disruptors i.e. fuel supply issues or severe weather*

#### ***Internal Pressures:***

- *Income Generation*
- *Demand for services*
- *Business Development*
- *Continuous Review of Income & Expenditure*
- *Local Political pressures*
- *Additional measures and PPE*
- *Lack of resources and Staff Shortages*

The Town Council's strategy is to maintain adequate reserves to protect against risk and support investments.

### 3.3 Adequacy of Balances and Reserves

The Town Council has two types of reserves:

#### **Type 1: General Reserves** (also referred to as the **General Fund**)

Balances in this category are not identified for specified purposes but will be used to cushion against the impact of emerging events or genuine emergencies.

The Council's existing policy is to ensure a minimum of **3 month's expenditure** remains within the General Fund. However, this can be increased where higher levels of risk to the Council are identified for major projects. This year the Practitioner's Guide specifically outlines the expected way that this fund should now be calculated (see 3.3.1 General Fund Changes below).

#### **Type 2: Earmarked Reserves**

Balances in this category are set aside for specified projects where spending will occur outside of the usual annual spending pattern of the budget.

#### **Assessment on Adequacy of Balances and Reserves**

The assessment of the adequacy of the Council's balances and reserves has been based on the guidance note on Local Authority Reserves and Balances, whilst not a

statutory requirement, it is considered to set out current best practice about balances and reserves.

The guidance states that no case has yet been made to set a statutory minimum level of reserves and that each local authority should take advice from its Chief Financial Officer and base its judgement on local circumstances.

A well-run authority with a prudent approach to setting its budget, will each year consider its level of general balances. These general balances will also need to be supported by earmarked reserves for specific needs and commitments. In coming to a view on the adequacy of the Town Council's reserves, account needs to be taken of the risks facing the Council in terms of any significant unforeseen spending commitments.

### 3.3.1 General Fund Changes

The March 2023 version of the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide provides full guidance on the generally accepted recommendation with regards to the appropriate minimal level of a Smaller Authority's General Reserve. They state this reserve should be maintained between three months and twelve months of Net Revenue Expenditure<sup>1</sup>.

The below table shows the proposed balances of the General Fund based on the Net Revenue Expenditure.

Year	2024/25 (proposed)	2025/26 (proposed)	2026/27 (proposed)
Actual amount proposed to be in General Fund	£594,407	£655,287	£664,373
<b>New General Fund Calc. (NET Expenditure)</b>	<b>3.0 Months</b>	<b>3.0 Months</b>	<b>3.0 Months</b>

The way of calculating the Net Revenue Expenditure (NRE) is defined as follows:

"NRE (subject to any planned surplus or deficit) is effectively Precept\Levy less any Loan Repayment and/or amounts included in Precept\Levy for Capital Projects and transfers to Earmarked Reserves".

According to the Practitioner's Guide, "the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)."

### 3.3.2 Analysis of EMRs

The EMR releases are all captured within the expenditure summary in Appendix 1: Summary of Recommended Budget and also run through the various committee budgets to offset known expenditure or building up a sinking fund for larger projects

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<sup>1</sup> Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide, Page 38 (5.34)



in 5-15 years from now. A full breakdown of EMR balances including movements can also be found in Appendix 4F: EMRs.

As reported in previous annual budget reports, whilst many EMRs do not have any spend against them, this is not a true reflection of reality. Most if not all of the EMRs will have spend against them over time and this has been proven year after year where forecasts have not included spend, yet spend actually occurred out of certain EMRs.

Similarly to over the last three financial years the Council has relied heavily on our EMRs. Major projects have continued and we budgetted specific EMR releases to cover these projects, most of which have now concluded, with those releases also completing by March 2024, and more recently to cover emergency and unexpected expenditure for occasions like the cliff fall at Killacourt.

Whilst the EMR balances can give an impression that the Council is sitting on significant funds, with no plan to release/utilise them over time, this is not the case. In following releases have been made in recent years, which shows the size of them:

2020/21 approximately £932,580 was released from EMRs

2021/22 approximately £285,195 was released from EMRs

2022/23 approximately £255,357 was released from EMRs.

Going forwards you will see our EMRs are reducing each year with further anticipated releases as followed:

<b>EARMARKED RESERVES</b>	<b>2023/24 Forecast</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
- <b>IT/Software &amp; CRM</b>	(10,000)	(10,000)		(20,000)
- <b>Vehicles</b>	(46,425)			
- <b>S106 Porth R.A.</b>		(500)		
- <b>CIL Payments</b>	(10,000)	(40,000)	(25,000)	
- <b>Emergency Fund</b>	(20,000)	(85,000)	(55,000)	(34,000)
- <b>Strategic Property Review</b>	(5,061)			
- <b>Grants – General</b>		(6,000)		
- <b>Comm Chest Cllr Formosa</b>	(1,060)			
- <b>Localism</b>	(74,546)			
- <b>Staff Fund</b>	(110,000)	(70,000)		
- <b>Street Marshall Scheme</b>		(6,161)		
- <b>Youth Initiative Project</b>	(2,000)			
- <b>CCTV – Fund</b>	(12,008)	(34,406)		
- <b>Event Boards</b>	(3,000)			
- <b>Library &amp; IS</b>	(2,886)	(3,500)		
- <b>Public Conveniences</b>	(5,514)	(44,652)		
- <b>Refuse Bins</b>	(500)			
- <b>Open Spaces</b>	(1,070)	(20,000)		
- <b>Huer's Hut</b>	(3,300)			
- <b>Mountwise Centre Building</b>	(12,720)			
- <b>Killacourt</b>	(9,000)	(20,000)		
	<b>(329,090)</b>	<b>(340,219)</b>	<b>(80,000)</b>	<b>(54,000)</b>

The majority of the above releases are out of the Emergency Fund EMR and for 2023/24 £110,000 is coming from the Staff Fund EMR, with a further £70,000 being released in 2024/25. These two funds were established to smooth out fluctuations in the Base Rate and income as a result of anticipated market issues over the next few

years post COVID, the war in Ukraine as well as changes to the Councils pay and grading structure in order to compete with other local Councils.

Additional releases such as the IT/Software releases and the Localism releases are also going towards supporting the balancing of the impact budgets have on the precept. These releases in future years are therefore not going towards actual spend in relevant budget lines, but are simply helping reduce the need to increase the precept further in those respective years.

The following are the planned additions to EMRs:

	<b>2023/24 Forecast</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
<b>EARMARKED RESERVES</b>				
- Council Offices/Property Related	10,000	10,000	10,000	10,000
- Equipment & Furniture	2,500	2,500	2,500	2,500
- Vehicles	10,000			
- Election Expenses	10,000	10,000	10,000	10,000
- Legal & Professional	5,000			
- CIL Payments	21,516			
- Grants – General		5,000	5,000	5,000
- Staff Training Fund	3,000		3,000	3,000
- Members Training Fund	1,000		1,000	1,000
- Staff Fund	5,000	5,000	5,000	5,000
- CCTV – Fund	10,000	5,000	10,000	10,000
<b>Sinking Fund CCTV</b>		3,739	3,739	3,739
- Public Conveniences	15,000	15,000	15,000	15,000
- Gannel maintenance	10,000			
- Refuse Bins	500			
- Open Spaces			5,000	
<b>Sinking Fund Offices</b>		1,286	1,286	1,286
<b>Sinking Fund MWC</b>		2,800	2,800	2,800
<b>Sinking Fund Killacourt Units</b>		3,600	3,600	3,600
<b>Sinking Fund Killacourt Café</b>			1,080	1,080
<b>Neighbourhood Plan</b>	2,500	2,500	2,500	2,500
	<b>106,016</b>	<b>66,425</b>	<b>81,505</b>	<b>76,505</b>

The biggest difference that may be observed for this budget report is the significant reduction in the EMR additions. Whereas in previous years, the Council was setting aside an addition for future expenditure in the region of £31,000 annually for Public Conveniences, £5,000 annually for vehicles, £5,000 annually for IT/Software & CRM, £65,000 annually for the Council Property Related as well as a few other smaller EMRs. This is clearly no longer the case and the Council is therefore squeezing its reserves each year.

However, given the levels of some of the current reserves, it is necessary to build up these again for future projects and expenditure. However, to reduce the use of EMRs the Council has included expenditure lines within the revenue budget to cover re-occurring expenditure.

The Council are introduced a sinking fund for each property where 10% of rents received are being kept in a specific EMR for future repairs and maintenance of those rented areas.

Factoring in the above additions, between March 2023 and March 2027, the Council will have reduced its EMRs by £249,785 with the EMRs going from £1,925,884 to £1,676,099.

As stated in last year's budget report, this remains an alarming reduction rate trend, and given how long it has taken the Council to build up these reserves; which has been a significant safety net that has protected the Council against the impact of the COVID pandemic, the effects on the economy of the war in Ukraine. The Council will struggle to cope with another incident of this magnitude and is facing increasing costs across most services and activities.

At the end of each financial year, and as part of the budget setting process the Council reviews the EMRs for relevance and where appropriate releases them in their entirety.

A summary of the EMR Balances for each Committee can be seen overleaf:

<b>EARMARKED RESERVES</b>	<b>Opening</b>	<b>(F) Closing</b>	<b>Closing</b>	<b>Closing</b>	<b>Closing</b>
	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>
	<b>31.03.2023</b>	<b>31.03.2024</b>	<b>31.03.2025</b>	<b>31.03.2026</b>	<b>31.03.2027</b>
<b>Corporate Service &amp; G&amp;R</b>					
- IT/Software & CRM	75,367	65,367	55,367	55,367	35,367
- Council Offices/Property Related	208,419	218,419	228,419	238,419	248,419
- Capital Fund	138,345	138,345	138,345	138,345	138,345
- Equipment & Furniture	24,006	26,506	29,006	31,506	34,006
- Vehicles	43,585	7,160	7,160	7,160	7,160
- Election Expenses	10,659	20,659	30,659	40,659	50,659
- Legal & Professional	25,000	30,000	30,000	30,000	30,000
- Community Emergency Plan	-	-	-	-	-
- Governance and Accountability	15,000	15,000	15,000	15,000	15,000
- S106 Porth R.A.	500	500	-	-	-
- CIL Payments	102,788	114,304	74,304	49,304	49,304
- Members IT/Software	10,000	10,000	10,000	10,000	10,000
- Emergency Fund	345,000	325,000	240,000	185,000	151,000
- Strategic Property Review	5,061	0	0	0	0
- Dinard Twinning	2,559	2,559	2,559	2,559	2,559
- Sports Fund	-	-	-	-	-
- Grants - General	45,968	45,968	44,968	49,968	54,968
- Councillors Community Fund	-	-	-	-	-
- Comm Chest Cllr Formosa	1,060	-	-	-	-
- Localism	74,546	-	-	-	-
<b>HR</b>					
- Staff Training Fund	17,000	20,000	20,000	23,000	26,000
- Members Training Fund	9,500	10,500	10,500	11,500	12,500
- Staff Fund	327,431	222,431	157,431	162,431	167,431
<b>C&amp;T</b>					
- Jubilee Fund	13,494	13,494	13,494	13,494	13,494
- Homeless Pilot Project	950	950	950	950	950
- Emergency Resilience Fund	1,000	1,000	1,000	1,000	1,000
- Street Marshall Scheme	6,161	6,161	- 0	- 0	- 0
- Youth Initiative Project	6,490	4,490	4,490	4,490	4,490
- CCTV - Fund	148,542	146,534	117,128	127,128	137,128
<b>Sinking Fund CCTV</b>	-	-	3,739	7,478	11,217
- Community Projects	32,067	32,067	32,067	32,067	32,067
- Public Space Protection	2,000	2,000	2,000	2,000	2,000
- Event Boards	3,036	36	36	36	36
- Library & IS	53,326	50,440	46,940	46,940	46,940
- Tourist Information Centre	68,081	68,081	68,081	68,081	68,081
- Town Team	-	-	-	-	-
- Revitality Fund	23,811	23,811	23,811	23,811	23,811
<b>E&amp;F</b>					
- Utilities	70,709	70,709	70,709	70,709	70,709
- Lights	22,691	22,691	22,691	22,691	22,691
- Public Conveniences	40,848	50,334	20,682	35,682	50,682
- Gannel maintenance	5,330	15,330	15,330	15,330	15,330
- Refuse Bins	8,565	8,565	8,565	8,565	8,565
- Trencreek Allotments	1,000	1,000	1,000	1,000	1,000
- Open Spaces	64,346	63,276	43,276	48,276	48,276
- Community Chest Grants	1,298	1,298	1,298	1,298	1,298
- OS Britain in Bloom	8,484	8,484	8,484	8,484	8,484
- Huer's Hut	4,000	700	700	700	700
- Skatepark Facility	3,585	3,585	3,585	3,585	3,585
- Polwhele Road	8,433	8,433	8,433	8,433	8,433
- Frozen	2,228	2,228	2,228	2,228	2,228
- Doorstep Green	-	-	-	-	-
- South Fistral Car Park	1,150	1,150	1,150	1,150	1,150
- Mountwise Centre Bldg	22,080	9,360	9,360	9,360	9,360
<b>Sinking Fund Offices</b>	-	-	1,286	2,572	3,858
<b>Sinking Fund MWC</b>	-	-	2,800	5,600	8,400
<b>Sinking Fund Killacourt Units</b>	-	-	3,600	7,200	10,800
<b>Sinking Fund Killacourt Café</b>	-	-	-	1,080	2,160
<b>P&amp;L</b>					
- Neighbourhood Plan	8,457	10,957	13,457	15,957	18,457
<b>Major Projects</b>					
- Killacourt	35,000	26,000	6,000	6,000	6,000
<b>Total Earmarked Reserves</b>	<b>2,148,957</b>	<b>1,925,884</b>	<b>1,652,089</b>	<b>1,653,594</b>	<b>1,676,099</b>

### **3.4 Bank Accounts**

The Town Council has two principal Banking providers. The main operational current accounts are held with Unity Bank Trust and an element of the Council's reserves are held with National Westminster (NatWest) Bank.

Unity Bank Trust is being used for the purposes of more efficient and effective online account management and through a Payment Authorisation Process that provides a robust control of the Council's finances.

The NatWest Banks is used to bank the income from South Fistril Car Park and the Town toilets, as this is now collected and counted externally.

As the Town Council is not covered by the Financial Compensation Scheme it is important to spread and limit the Council's risk as and thus should anything happen to Unity Trust, there is a risk all funds could be lost. However, we have identified further options for mitigation, which is explained more in 3.5 Investment Strategy.

### **3.5 Investment Strategy**

The Town Council has an Annual Investment Strategy, which is reviewed in February each year by the G&R committee. The Council has worked hard to identify and join a compliant and relevant scheme that spreads the Council's financial risks, whilst maintaining or exceeding the current interest income received on its bank deposits.

In 2018 the Council invested £250,000 with the Charities, Churches and Local Authorities (CCLA) into their "Public Sector Deposit Fund (PDSF)". This fund is yielding higher interest returns than existing banking providers; but with the added benefit of spreading the funds across 30 different banking establishments that are (following an assessment of rating etc. by CCLA) considered low risk of going into liquidation. This provides a much stronger position than we have at present, where all funds are held by either NatWest or Unity Bank Trust. Should one or both of those banking institutions go into liquidation, the Council is not covered by the Government Compensation Scheme and so its entire funds would be at risk.

The G&R committee reviewed the investment opportunities in September 2023 and agreed to invest the council additional funds within the PDSF to increase the return of investment going forward, with a view to review after 12 months.

### **3.6 Referendum Principles/Capping**

As explained in previous Budget Reports; during the Technical Consultation for the 2017/18 Local Government Financial Settlement, the Government consulted on the implementation of Referendum Principles for Town and Parish Councils. This focused on limiting non-devolution related expenditure; effectively meaning if a Town or Parish Council who were the qualified level of Band D (which we would be), could not increase their Precept by more than 2% or increase their Band D contribution demands by more than £5 per annum (whichever is higher).

Over the years most of the sector, including Local and National associations have all objected strongly to the principle and the way in which the conditions and limitations have been derived as they have been based on the lowest District Council level of Band D and Precept. There has been no attempt to factor in whether that District Council runs any services, has other income sources that are not available to Town and Parish Councils or that there is a District and County Council in that area (not a unitary authority like in Cornwall).

It is the Minister's intention to extend referendum principles to Town and Parish Councils where "lack of restraint" is shown in respect of local council tax increases. Members have been warned by the RFO and others in past Budget reports that Government is seeking to do this.

If the Council were capped, then it would not be able to put forwards increases above that capped amount without a costly referendum. This means we will be required to further cut-back on spending and service delivery and effectively will not be able to take on any further devolution of assets or services from Cornwall Council without the income and risk mitigation.

Cornwall Council have confirmed that referendum principles/capping will not apply to the 2024/25 budget setting period but will be keep this under review for future periods.

## 4.0 Financial Risk Assessment

Like previous budget settings, given the context of developments in the public sector, the current economic climate, and the Council's need to deliver local priorities within the limits of available funding, risk management continues to have an increased profile. It is important that the Town Council can demonstrate that it has effective financial risk management processes in place. A key corporate risk relates to financial control and the impact this may have on the Council's financial stability. The following highlights the existing controls and planned improvement actions.

### Risk Description

Financial Control	Existing Controls and Evidence	Actions for 2024-25
Risk that the Council fails to manage expenditure within budget and maintain an adequate level of reserves, hereby threatening financial stability and service continuity and preventing the achievement of corporate objectives	<p>There are clearly defined financial roles, responsibilities, and decision-making processes, set out in the Council's Financial Regulations.</p> <p>Fully integrated financial management system.</p> <p>Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes.</p> <p>Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process.</p> <p>Basic general reserves strategy incorporating specific analysis of financial risks, forward forecasting, and assessment of the adequacy of general balances.</p> <p>Quarterly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances.</p> <p>Ongoing review by internal and external audit of the adequacy and effectiveness of financial and management controls.</p>	<p><b>General Inflation (3.9% November 2023)</b> The inflation has consistently declined over 2023, but the double-digit inflation at the beginning of the year has caused some problems with utility bills and maintaining budgets given they were set 16 months prior to the 1 April 2023. However, general costs seem to continue to rise at a higher level than this. (see Appendix 5: UK Inflation Forecast to July 2025).</p> <p><b>Insurance (Based on market value renewal cost in November 2023 and then 9% annually in future years)</b></p> <p><b>Supplies and Services (3%)</b></p> <p><b>Postage (3%)</b> (Increase in digital distribution of agendas and minutes)</p> <p><b>Non-domestic Rates (6%)</b></p> <p><b>Gas and Electricity (6%). We have also established an earmarked reserve to assist with some initial rises.</b></p> <p><b>Water (6%)</b></p>

## 5.0 Recommended Budget

This budget achieves the following: maintains a contingency budget, vandalism budget and utilises the Emergency EMR in the future which simply acts to reduce annual fluctuations in Council Tax changes (smoothing out increases and de-creases to help residents budget and plan for the future), provides critical replenishment of funds for vital EMRs, safeguards existing services and service levels, whilst building on the events for the local community. It recognises the increases in the majority of costs that we are aware of and provides some mitigation for possible rises in some utility costs, provides some ability for protection via devolution of the Newquay Youth Centre and provides funds to continue to provide some grants.

2024/25 Expenditure Budget - **£2,881,498**    2024/25 Precept - **£2,613,754**

Strengths/Positives	Weaknesses/Risks
<ul style="list-style-type: none"> <li>• Protects front-line services.</li> <li>• Base Rate remains more stable going forwards with minimal effect after 2024/25. This is particularly important should capping principles be extended to Town and Parish Councils.</li> <li>• Allows the Council to achieve its commitments and project plans for 2024/25 as well as the ability to do more in the future.</li> <li>• Band D remains lower than other major Cornish Towns.</li> <li>• General fund remains in line with the Council's policy of a minimum of 3 months of expenditure as well as meeting the minimum level outlined within the Practitioner's Guide</li> <li>• After the 2024/25 precept, Future precepts continue to be projected to rise by inflation and adequately cover the known issues and projects, with at-least a 3-month General Fund balance in future years.</li> <li>• Safeguarding current capacity levels of the Council.</li> <li>• Opportunity to continue to derive an income from multiple buildings and meet some of the local priorities around community space, albeit slightly delayed by other external factors.</li> <li>• Ability to continue to consult widely on the level of Open Spaces, including the public conveniences giving community involvement and priorities.</li> <li>• As the Council come to the end of it's 4-year Corporate Business plan and Strategy Document, 2024/25 allows the Council to renew its priorities and plan for the future, where the numbers can be relied on, including a five-year capital budget.</li> <li>• Ratepayers are already supporting a stable Town Council precept going forward.</li> <li>• The Town Council can proceed with a structure review and find efficiencies and more flexible working practises.</li> <li>• Provides the resources to implement a Council-wide strategy of increased commercialisation for some of the services delivered including the recently devolved car park.</li> </ul>	<ul style="list-style-type: none"> <li>• Referendum principles in the future are currently proposed to not allow a precept increase of more than 2% (or a Band D increase of £5 – whichever is greater). The Town Council is utilising the opportunity to increase the precept this year and as it did not last year. As a larger authority, Cornwall Council continues to suffer because of past decisions to keep its precept the same and cuts to public sector spending, we may find we are in a similar situation in the future, if the 2024/45 was not set at the level it must support the services that it provides.</li> <li>• As stated in previous years' budget reports, it is clear the Town Council will increasingly be called upon by Cornwall Council, health authorities, community groups and other organisations to provide financial assistance or take over specific activities – This has been highlighted with the Newquay Youth Centre, The town council have committed to having this asset devolved to them when the time comes, and has made provision to protect this for the community going forward.</li> <li>• This budget is a higher increase than normal (subject to market conditions and seeking to find savings etc on the lead up to the 2024/25 budget setting), which will impact the Council Tax for 2024/25.</li> <li>• Growing uncertainty, costs and an increase in income are becoming higher risks due to the active pandemic, war in Ukraine and all the associated knock-on effects of that.</li> </ul>



## **6.0 Responsible Financial Officer's Comment (General Matters)**

In this section, the Responsible Finance Officer (RFO) has briefly commented on Devolution, the general Landscape, General Fund, EMRs and the CTS Grant position.

More information about material changes to each Committee/service budget can be found in Appendix 3, with a full breakdown of each budget in Appendix 4, by committee.

### **6.1 Landscape**

In a broad sense the financial landscape describes all the money coming in and out of the Council and how it might be affected by external and internal factors. As part of the 2016/17 budget setting process the Council committed to stabilising the budget, with the view to minimum changes to the precept going forward (other than inflation) to ensure that future viability of the Town Council, its services and activities.

However, due to the current financial climate and the barriers the Council faces, along with all households and businesses alike, the Council has suggested an increase this year of £574,944 , which was partly expected due to the low level of percentage increases in previous years.. The Council is committed to reviewing the efficiency of its services, including staffing to ensure it can be as efficient as possible with regards to spending public money. It wishes to minimise the impact of the electorate of Newquay as much as possible during this very difficult time.

The indirect impact of Russia's invasion of Ukraine has particularly impacted on the cost of energy. However, the longer-term effects such as the rise in inflation and how long it may continue still remains unknown. Therefore, it is important to recognise there will be some degree of uncertainty going forwards as explained during this years and future budgets.

### **6.2 General Fund**

The Council currently has a policy of holding a MINIMUM General Fund balance of 3 months. However, there are times where large projects or unknown issues result in heightened levels of risk to the Town Council, where a higher than 3-month General Fund balance would be recommended or indeed if there are several one-off projects in one year, we may consider a lower balance.

### **6.3 Earmarked Reserves**

The EMR balances and movements are detailed in section 3.3.2 and Appendix 4F. You can see the EMRs are reducing significantly and releases are outpacing additions. Once these reserves are used, they are gone unless topped up. By the nature of the way we set the budget and plan ahead, we do not factor in releases for future years unless we specifically know about the activity (and it is planned in) or where we are releasing reserves to support the General Fund.

As RFO I would like to raise concerns with this downward trajectory, which is one of the reasons behind the funding within this budget to start topping up these reserves.

Utilising reserves in a smart way to achieve future savings is certainly a positive way of maximising the effectiveness of the funds. However, this is a short-term view and in future years as there is no proposed releases for significant improvements for the Council assets and services, if additional funding is required this will be on-top of the current proposed releases. I would suggest this poses a risk to the Council and the reducing EMRs may restrict the Council from going ahead with future projects or improvements it may wish or indeed need to undertake in the effective management of the assets and services under its control.

Local pressures in Cornwall are likely to increase, with Cornwall Council also needing to achieve significant savings and staff cuts. This will undoubtedly result in assets and services in Newquay being at risk once-more of cessation/sale like the Newquay Youth Centre. In the past we have been able to save such services and assets (such as the Library), but as resources become over-utilised and as lean as they are at the moment, the Town Council will be on the back-foot and unable to take a proactive approach to saving such services/assets without increasing the local Council Tax above the already agreed increase.

#### **6.4 Devolution**

Similarly, to previous years, the Council continues to look at the devolution agenda and the repatriation of assets, protecting services and considering projects which will inevitably have an impact on the levels of the Council's budget and precept. The main driving force for taking on services and assets is either to safeguard them from cuts at Cornwall level or to reshape the focus of those services/assets to one that is more aligned to what Newquay residents/businesses expect.

The Council are committed to protecting the Newquay Youth Centre among others and are in discussions with Cornwall Council around this asset being devolved to the Town Council.

#### **6.5 Ideal World Comment**

Having reviewed the planned activity and likely service requirements in the future, it is my view that the precept recommendations that have been set out for 2024/25 are adequate and reset the budget in good stead going forward to keep in line with the Councils wish of not increasing the budget above inflation going forward. However, in an ideal world, given the following:

- The indirect long-term effects of Russia's invasion of Ukraine, such as inflation and significant increases in energy costs
- The potential of future pandemics.
- The lack of any financial support from Government/Cornwall Council
- Increasing costs to services
- Significant increases in material, purchases and insurance costs
- Reduction in income due to the economic market, therefore a reduction in income for car parks, business unit rentals as everyone tightens their belts
- Maintaining existing services at the same levels

The committees and management have worked very hard to minimise impacts on the budget and given the very strong directive from members to minimise the potential impact on residents given the financial needs, the recommended budget and precept contained within this report achieves this directive and continues to ensure the existing services operate.

The Council will continue to review the following to ensure efficiency:

- Continue with best practice to review utility contracts, consider other sources such as heat pumps and solar panels
- Complete a review to ensure efficiency of outputs
- Maximise income opportunities relating to South Fistril car park
- Review the assets, to ensure they are cost effective, especially the town toilets, including the potential to sell any unused assets such as beach road.

## **6.6 Overview of Recommendations**

Following the pandemic, Russia's war in Ukraine and now the Israeli-Palestinian conflict, we have experienced price fluctuations, seen significant increases, price fluctuations, unexpected market forces, general lack of availability of some supplies and knock-on cost effects of contractors/suppliers. These challenges remain as unknown factors for the immediate future and change daily, making budgeting and planning extremely challenging.

We have invested a great deal of time reviewing asset spends, forecasts, actual spend to date as well as finding savings to mitigate against some of the required budget increases. This in itself brings risks and challenges, as cutbacks on planned spending in the budget does not then allow for unexpected spends or indeed support unplanned opportunities that brings greater benefits to residents or longer-term efficiencies/savings.

Something that has really had a bearing over budget setting was the fundamental pay scale review, more detail can be found in the Appendix 3 HR material matters. The members agreed to ensure all staff were in receipt of the actual living wage and to compare well with other Town Councils locally. This is due to continued issues with recruitment and retention of staff, resulting in resources being overstretched. This was implemented by Full Council, where the Council was also warned of the financial consequences of the decision, should additional savings or income generation opportunities not be taken up by Committees. This has now occurred and is contributing to a significant proportion of the increase proposed for 2024/25 and will continue to impact until all staff reach the top of the new pay scales. Linked with growing workstreams and spend pressures, over and above those planned and factored into budgets last year has created the perfect financial storm to which the Council now needs to face.

Taking everything into account, the proposed budget and precept are at adequate levels to achieve what the Council wishes to deliver in 2024/25. It provides a basis for the Council over the next 2-3 years to work through the suggested aims and agreed projects, albeit subject to a new Corporate Plan that is as yet to be determined. However, there are on-going risks and issues already commented on repeatedly within this report that means a level of uncertainty going forwards.

With Cornwall Council likely to ramp up its cost saving measures and service cuts, the Town Council may very well find itself taking on more services, assets and liabilities that are deemed essential in Newquay – this could be to the similar spend levels as those experienced when the Council saved CCTV, Public Toilets and the Library from closure/significant cuts to service. It is therefore suggested we press forwards with the Council's "Town Package" approach to devolution in order to attempt to negotiate a range of services, liabilities and assets that could as far as possible be self-funding and limit impact on future precepts. Whether Cornwall Council is willing to do this in the face of extreme budget saving pressures and needing to retain all income sources, remains to be seen.

As previously reported, given the risks and challenges we have been facing, the need to now recognise the increased core spend profile of the Council, 2024/25 is the year the Council needs to account for previous inflation levels that have caught up with us and should effectively 'catch-up' with its expenditure, before further key reserves are depleted and we find ourselves in a similar situation to many larger organisations serving S114 notices. The Council should also consider holding a General Fund balance larger than the absolute minimum of 3 months, which we are currently holding. This is a risk and we have spent General Fund in 2023/24 with increasing instances of committees considering requests to use some due to not having the budget to undertake some urgent/unplanned activity.

All in all, we remain in a relatively sound financial position and so both the RFO and the Chief Executive have no concerns with recommending this report for consideration and adoption.

For more detailed comments on individual Committee budgets please refer to Appendix 3 and Appendix 4 respectively for more details.

## **7.0 Alternative Budget Models Considered**

Throughout the budget setting process, the Chief Executive and the RFO attempted to identify alternative models which limited the Council Tax rise in 2024/25. However, on all models, this resulted in a need for a dramatic reduction in core spending i.e. stopping one to two major services completely as well as a significant reliance on reserves. The models, even after this reduction in service delivery, still required a longer-term increase as soon as 2025/26 in order to keep up with the rising costs, a lower than required base and the unknown impacts of cutting one to two major services on the wider Council.

A further model explored was in relation to maintaining the current proposed expenditure budget (as these have now been through committees and deemed to be the needs of each respective committee for 2024/25). However, to do this would have seen key reserves hit or removed completely, before a significant increase over and above those recommended for 2024/25. This is due to the need to top up the reserves that are relied upon heavily for operational delivery, as well as then raising the precept to cover the increased base (and associated General Fund Minimum amount of 3 months).

As a consequence, we have not produced copies of the models as these are significantly worse positions for the Council and the ratepayers than the recommended budget and precept, without drastically reducing services which is not aligned to the Councils wishes.

## Appendix 1: Summary of Recommended Budget

Overview of Forecasts and Budgets																						
	2022/23 Budget			2023/24 Budget			2023/24 Budget Forecast			2024/25			Inc £	vious Year	Overall inc	2025/26			2026/27			
	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total				Income	Expenditure	Total	Income	Expenditure	Total	
Governance and Resources	1,000	322,202	- 321,202	1,000	297,923	- 296,923	£49,923	£364,826	-£314,903	£25,000	£337,359	-£312,359	-£15,436	4.94%	0.048	£25,000	£381,004	-£356,004	£25,000	£365,534	-£340,534	
Human Resources	-	1,212,236	- 1,212,236	-	1,514,057	- 1,514,057	£85	£1,459,456	-£1,459,371	£0	£1,704,623	-£1,704,623	-£190,566	11.18%	0.596	£0	£1,782,985	-£1,782,985	£0	£1,917,175	-£1,917,175	
Environment and Facilities	148,906	504,067	- 355,161	127,019	470,829	- 343,810	£208,645	£723,345	-£514,699	£241,363	£639,172	-£397,810	-£54,000	13.57%	0.169	£142,176	£543,949	-£401,772	£142,523	£567,871	-£425,348	
Community and Tourism	73,877	144,956	- 71,079	75,322	130,542	- 55,220	£78,092	£297,887	-£219,795	£82,674	£197,843	-£115,170	-£59,950	52.05%	0.187	£84,983	£203,810	-£118,827	£87,431	£210,166	-£122,735	
Planning and Licensing	-	2,500	- 2,500	-	2,500	- 2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	0.00%	-	£0	£2,500	-£2,500	£0	£2,500	-£2,500	
Totals	223,783	2,185,962		203,341	2,415,851		£336,746	£2,848,013		£349,037	£2,881,498					£252,160	£2,914,248		£254,954	£3,063,245		
Net Expenditure			- 1,962,179			- 2,212,510			-£2,511,268			-£2,532,461	- 319,951		1.00			-£2,662,088			-£2,808,291	
Expenditure			£2,185,962			£2,415,851			£2,848,013		£2,881,497	£2,881,498						£2,914,248			£3,063,245	
Less Income			-£223,783			-£203,341			-£336,746			-£349,037						-£252,160			-£254,954	
CTS Grant			-£25,978			£0			£0			£0						£0			£0	
Precept			-£1,909,000			-£2,038,810			-£2,038,810			-£2,613,754						-£2,724,473			-£2,839,882	
General Fund Reduction			-£27,201			-£173,700			-£472,458			£81,293						£62,385			£31,591	
Check			£0			£0			£0			£0						£0			£0	
Base Rate			8,455.32			8,599.89	1.71	8599.89				8684.09						8762.25			8841.11	
Band D Council Tax			225.78			237.07	5.00	237.07		5.00	300.98							310.93			321.21	
£ increase pa			3.46			11.29		£11.29	£ increase pa			£63.91						£ increase pa		£9.95	£ increase pa	£10.28
			0.07			0.22		£0.22	£ increase pw			£1.23						£ increase pw		£0.19	£ increase pw	£0.20
New General Fund (New Rules)			3.00			3.30			1.9			3.0						3.0			3.0	
Old General Fund (equivalent)			2.4			2.60			1.0			2.5						2.7			2.6	

## Appendix 2: Summary Budget Recommendations

Expenditure Item	STAFF	REVENUE	CAPITAL	TOTAL	EMR REL.	NET	INCOME	EMR ADD	NET
<b>Governance and Resources</b>		332,359	5,000	<b>337,359</b>	-141,500	<b>195,859</b>	-25,000	27,500	<b>198,359</b>
<b>Human Resources</b>	1,704,623			<b>1,704,623</b>	-70,000	<b>1,634,623</b>		5000	<b>1,639,623</b>
<b>Environment and Facilities</b>		506,072	133,100	<b>639,172</b>	-84652	<b>554,520</b>	-241,363	22,686	<b>335,843</b>
<b>Community and Tourism</b>		183,223	14,620	<b>197,843</b>	-44,067	<b>153,776</b>	-82,674	8,739	<b>79,841</b>
<b>Planning and Licensing</b>		2,500		<b>2,500</b>		<b>2,500</b>		2500	<b>5,000</b>
<b>Central Reserves</b>				<b>0</b>		<b>0</b>			<b>0</b>
	1,704,623	1,024,154	152,720	<b>2,881,497</b>	-340,219	<b>2,541,278</b>	-349,037	66,425	<b>2,258,666</b>
<b>Precept</b>							-2,613,754		<b>-2,613,754</b>
<b>TOTAL</b>	<b>1,704,623</b>	<b>1,024,154</b>	<b>152,720</b>	<b>2,881,497</b>	<b>-340,219</b>	<b>2,541,278</b>	<b>-2,962,791</b>	<b>66,425</b>	<b>-355,088</b>

Note: TOTAL columns reflect impact on General Fund - positive figures are reductions and negative figures are increases. This is required to keep the General Fund at a minimum of 3.0 months expenditure in line with the Councils policy.

### Appendix 3: Chief Executive and RFO Combined Comments on Material Changes

Continuing to follow a directive from the Council to minimise the size and detail within this report as a direct response to the significant increase of workload, I now outline key material matters that I feel require commentary. However, there are other matters which may not have been explored or outlined within this report.

The material matter threshold used last year was £5,000, which is the same as what I will use in this report. This means any budget line with a change of £5,000 or more will be specifically commented on.

Unless otherwise stated, the budget development has followed previous budgets, based mainly on altering the current actual or forecast spends by inflation or the agreed amount. Where forecasts are within budget, then we have tended to keep the same budget in for 2024/25 with relevant inflation rise. NET budget changes quoted do not include staff costs or EMR changes (some of the increases are offset by EMR releases).

#### Overall Inflation Principles

Throughout all budgets the following conventions have been used wherever relevant:

Item	Inflation Applied	Reason/Notes
Electricity and Gas Costs	6%	Appears to be increasing above inflation.
Water Costs	6%	Appears to be increasing faster than 3% inflation.
Non-domestic Rates	6%	Unknown level of increase (rate not set for next financial year yet). There is still a bit of fluctuation post transfers from Cornwall Council to Town Council.
Vehicle Insurance	9%	Takes account of Insurance premium tax.
General Insurance	5%	Recognises the significant increase this year. Insurance for this sector is currently within a hard market.
General Inflation	3%	Current inflation level is running at around 4.6% (November 2023). However, as part of the target setting at G&R and from our experience in attempting to find savings and cut back where possible, we anticipate costs rising by 2-3% generally (see Appendix 5 for UK Inflation forecast model).
Staff Pay	5%	Takes account for experience in national pay awards and factors in those who are not on the top salary scale point within their Grade. This follows our models on the new pay structure for existing staff. There are three new proposed roles in addition to filling existing vacancies (see Appendix 7A and 7B).
Pension Costs	2%	Slight risk as this is below general inflation. However, we have a strong Staff Fund to mitigate.



## Corporate Services

See Appendix 4A: Corporate Services Budget.

Material matter(s):

Code	Budget Item	Proposed 2024/25 Budget	Last year's Budget for 2023/24	Difference	Explanation
4310	Vehicles Replacement Program	£11,756	0	+£11,756	During 2023/24 it was agreed to purchase two vehicles for the environment team, instead of engaging in a hire agreement. Part of this involved included internal borrowing for a 5 year period. This amount is the repayment of that internal borrowing.
4320	Vehicle Hire	£21,577	£39,900	(£18,323)	This has reduced due purchases two vehicles in 2023/24. The Council will review the cost benefits of leasing against purchase each time a vehicle lease is due for renewal.
4481	Computer Software Subscriptions	£26,833	0	+£26,833	This is a new income code to split out the hardware, consumables and software licences costs.
4560	Accounting Support	0	£16,595	(£16,595)	As the finance and procurement manager has been in place for some time now there is no longer the need for external accounting support. However, this finding has been utilised to cover an Finance Apprentice.
4630	Contract Services	£8,880	0	+£8,880	As part of the review when appointing a replacement IT Manger, the workload and responsibilities was reviewed against the organisations need. It was agreed that external expertise would be required to support this role, and this is the funding for this.
1870	Bank Interest and Dividends	£25,000	1,000	(£24,000)	This shows additional income of £24,000 in interest form the return on investments with the CCLA and banks. The Council policy has been that this should form part of the annual transfer to the General Fund.

Overall, the proposed NET budget for 2024/25 is £312,359 (excluded EMR movements). This results in budget increase of £15,436, approximately 4.94% against the budget set for 2024/25 during last year's plan of £293,923. Whilst some costs are rising, other reductions, and savings of a non-material nature as well as EMR releases have mostly mitigated the increase and resulted in a NET reduction in the budget of 5.02%

## Human Resources

See Appendix 4B: Human Resources Sub-Committee Budget. Material Matter(s):

Please note that all HR budgets are now split by employer cost. This is to support reconciliation and monitoring of the budget.

Code	Budget Item	Proposed 2024/25 Budget	Last year's Budget for 2023/24	Difference	Explanation
4000	Salaries & Wages (Corporate)	£760,590	£578,514	+£182,076	<p>Following the new pay and grading structure implement in November 2022 a spinal column increase will be given in April 2024. Added to an estimated national pay award (NPA) of 5%. There are three new proposed posts, one which will be mostly funded by the removal of budget for external account support.</p> <p>Now includes the staffing costs association with running the planning committee and the staffing costs for shared posts between the library and corporate service.</p> <p>A 7% buffer on admin staff budget (covers council-wide sickness, statutory leave entitlements, and cover for vacancies if necessary, in 2024/25).</p>
4000	Salaries & Wages (Facilities)	£271,314	£239,191	+£32,123	<p>New pay increments and grading structure with NPA. Returning the service to in-house at pre-COVID resource levels rather than more expensive contractors (no market demand to make prices more competitive), except for security cover for Boardmasters. Also, a growing IR 35 compliance issue to manage.</p>
4000	Salaries & Wages (Environment)	£173,399	£160,094	+£13,305	<p>New pay increments and grading structure with NPA. No additional resources proposed.</p>
4000	Salaries & Wages (TIC)	£113,155	£103,943	+£9,212	<p>New pay increments and grading structure with NPA. No additional resources proposed.</p>

4000	Salaries and Wages (Planning)	(£17,084)	0	(£17,084)	This has been moved to Corporate as it the cost of running the Council planning meetings and therefore a democratic service.
4000	Salaries & Wages (Library)	£170,528	£148,039	(£22,489)	The reduction relates to the member of the team relocated to the Corporate Service Full time from January 2024.
4290	Security	£6,786	£13,113	(£6,327)	Reduced as we are phasing security out of the library and employ the security staff over agency workers.

Unlike other complex budgets, we can model the Staffing budget through known and relatively stable Payroll information. So, unless significant issues occur or there is a higher turnover of staff, the expenditure levels should continue to be within budget and operate within the smallest of margins.

The following changes have impacted the budget for 2024/25:

- Pay and Grading Structure changes and the introduction of pay at Real Living Wage level from 01 November 2022.
- Increase in National Insurance Contribution Rate, reduced post mini-budget.
- National Pay Award (£1925 or 3.88% depending on Spinal Column Point [SCP], backdated to April 2023).
- Increase in employee's pay by 1 SCP where they are not at the top of their salary grade.
- No new posts proposed other than those already budgeted.

Please see

Appendix 7B: New (2024-25) Planned Staff Hierarchy for the staff hierarchy. This can be compared against Appendix 7A (current Staff Hierarchy).

There are three new proposed posts to support the Council in achieving their goals and providing an efficient and effective service.

A full structure review has been sanctioned and the Chief Executive has started this piece of work. Elements of this will be reliant on a number of large capital projects and openness on new ways of working. Therefore, any potential efficiency savings have yet to be identified, realised and incorporated into the budgets – however there is a general expectation some efficiencies will be identified and utilised in the future.

The committee NET expenditure for 2024/25 is £1,704,623 an increase of £190,566, which equates to 11.18% on the budget set last year.

## Community and Tourism Committee

See Appendix 4C: Planning and Licensing Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2023/24 Budget	Last year's Budget for 2023/24	Difference	Explanation
4199	CCTV - Maintenance, Repairs and Renewals			(£21,720)	The new maintenance contract with Enervo has been transfer to Contract Services (Code 4630) to support effective budget monitoring of MRR costs.
4630	CCTV - Contract Services	£26,226	0	+£26,226	Enervo Contract moved from code 4199.
4650	Youth Initiatives	£5,000	0	+£5,000	New funding agreed for Grants for Youth.
4600	Events Budget	£27,700	£46,364	(£5,991)	Split of some large event to support budget monitoring.
4621	Christmas Event	£15,000	0	+£15,000	Increase budget for the Christmas 2024 Switch on Event
4622	Communications	6,844	0	+£6,844	Following the appointment of a PT communications Officer in 2023 the Council have provided sufficient funds to support this role, such as radio adverts etc. To support the Council going forward in being more effective at communication with the public.
4899	Newquay Town Team	£15,000	0	+£15,000	Funding to support feasibilities studies and support Newquay Town Team Projects following the Town Vitality Funding received in 2022/23. These are projects identified by NTT following extensive consultation with the residents of Newquay.
1560	TIC Guide Advertising	£20,000	£15,000	(£5,000)	Increased due to the actual income received over previous years being in excess of the budgeted £15,000.

Overall, the proposed NET budget for 2024/25 is £115,170. This results in budget increase of £59,950 approximately 52.05% against the budget set for 2023/24.

## **Planning and Licensing (P&L)**

See Appendix 4E: Planning and Licensing Committee Budget.

There are no material changes proposed.

The proposed NET expenditure for 2024/25 is £2,500, the same as was set last year (underspends to go into the EMR to support Neighbourhood Plan review. The key consideration for this budget is the fact that the Boundary Review will result in necessary revisions of the existing Neighbourhood Plan.

## Environment and Facilities Committee

See Appendix 4D: Environment and Facilities Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2024/25 Budget	Last year's Budget for 2023/24	Difference	Explanation
4640	Christmas Lights Operation Costs	£27,830	£18,548	+£9,282	During 2023/24 the Council undertook a procurement process which ended in engaging with an external Christmas lights provider, for a three-year contract.
4900	Christmas Light Capital Costs	0	£14,520	(£14,520)	Whilst the Council is using an external provider to supply the Christmas lights there is not need to replace existing lighting columns/strings of lights.
1700 /490 0	Skatepark Funding and Capital Expenditure	0	0	0	The Council has started Phase 2 of the Skatepark Project to extend the exiting skatepark. These works started in January 2024. The total project is £200000 of which £1000 will be spend during 2024/25 but funding will be received so nets off.
5000	Vandalism	£6,000	0	+£6,000	This year the Council has split out some funding for vandalism repairs. This is a cost the Council wishes to report on in the future in more detail, as it is something that is an issue within the area.
1100	Rental Income (Killacourt)	£35,000	£53,000	(£18,000)	Please note that the Killacourt department has been split this year, to support accuracy of budget recording and management of the various site. It is not split into the following: Killacourt Open Space (305), Killacourt Units (730), Killacourt Café (735), and the Changing places Toilet (233). Therefore, the budgets and actual for these departments seem slightly out of sync, but will make more sense going forward.
4900	Capital Purchases (Council Offices)	£10,000	£25,000	(£15,000)	Reduction giving the level of earmarked reserve for any significant unexpected spend.

6001	Newquay Youth Centre	£10,000	0	+£10,000	NTT have provisionally shown their interest in protecting this service for the town and taking this asset over by devolution from Cornwall Council. The Council agreed to start to build up a fund to support any future ongoing annual costs associated with providing this asset and any immediate maintenance that might be required.
4900	Capital Purchase (Mount Wise)	£10,000	£3,000	+£7,000	The Council is looking to install a fire escape at the MWC to increase the capacity and earning potential, and in preparation for these works has increase the budget accordingly.
6001	EMR Transfer (Toilets)	£15,000	0	+£15,000	Given the significant spend and reduction of the public convenience toilet  EMR it has been agreed to replenish these at a rate of £15,000 per annum going forward, to support the ongoing repairs, maintenance and refurbishments as needed.

The NET expenditure for 2024/25 is £397,810. This represents a budget increase of £54,000, approximately 13.57% against the budget set for 2023/24. This committee has some of the riskier budget lines due to the current inflation seen on particularly energy costs. However, supported by earmarked reserves and the drive to push non-essential spending into the future, we are able to secure savings in the budget and scale back planned activity.



## Appendix 4: 2022 - 27 Actual Spend, Forecasts and Budgets

### Appendix 4A: Corporate Services Budget

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
Code	Budget	Budget	Actual	Budget	Actual (A)	Forecast (B)	YE Forecast (A+B)	Budget	Budget	Budget
102	<b>Corporate</b>									
1750	Insurance Claims	0	100	0	0	0	0	0	0	0
1700	Grants	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	2,180	0	(500)	0	(500)	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>2,280</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
4060	Conference Fees	500	0	500	0	500	500	500	500	500
4080	Health & Safety	3,183	3,908	3,278	155	5,967	6,123	6,306	6,496	6,690
4130	Insurance	50,965	38,769	45,000	17,498	24,785	42,283	44,820	47,509	50,360
4140	Legionella Testing	0	0	0	0	0	0	0	0	0
4176	Equipment Rent/Lease	672	0	692	0	692	692	5,140	5,448	5,775
4185	Equipment Maintenance	716	0	737	0	737	737	832	882	934
4199	Maintenance, Repairs & Renewal	0	4	0	0	0	0	0	0	0
4281	General Waste	0	0	0	330	0	330	350	371	393
4300	Vehicle Maintenance	2,000	1,299	2,000	4,068	1,000	5,068	5,220	5,220	5,220
4310	Capital - Vehicle Replacement	0	0	0	58,781	0	58,781	11,756	11,756	11,756
4320	Vehicle Hire	38,000	22,915	39,900	9,884	19,950	29,834	21,577	23,735	26,108
4330	Vehicle Fuel & Oil	5,000	2,841	5,000	1,993	2,500	4,493	5,000	5,300	5,618
4350	Vehicle Insurance	5,184	6,555	10,441	0	9,715	9,715	10,665	11,625	12,671
4360	Vehicle Security Systems	3,573	3,028	3,680	1,408	1,840	3,248	3,716	3,828	3,942
4400	Stationery	4,120	2,017	4,244	773	2,122	2,895	3,184	3,280	3,378
4410	Printing & Photocopying Costs	8,000	7,972	5,000	306	2,500	2,806	5,000	5,000	5,000
4425	General Advertising	2,424	0	2,496	0	2,550	2,550	2,627	2,705	2,786
4430	Publications	424	0	437	0	350	350	361	371	382
4435	Marketing and Publicity	0	0	0	2,550	351	2,901	0	0	0
4440	Telephones and Broadband	30,000	22,673	30,900	5,744	20,450	26,194	31,827	32,782	33,765
4455	Postage & Delivery Costs	8,475	6,062	8,546	2,374	4,273	6,647	6,847	7,052	7,264
4460	Corporate Subscriptions/Memberships	5,305	6,138	5,464	7,092	2,000	9,092	6,712	6,913	7,120

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
Code	Budget	Budget	Actual	Budget	Actual (A)	Forecast (B)	YE Forecast (A+B)	Budget	Budget	Budget
4470	Office Consumables	1,500	1,770	1,500	(78)	750	672	1,500	1,500	1,500
4480	Computing Costs (Inc Software)	40,000	28,812	41,200	18,441	20,600	39,041	43,436	44,739	46,081
4481	Computer Software Subscriptions	0	0	0	2,355	22,723	25,078	26,833	28,712	30,721
4490	Website	3,000	1,863	3,000	653	1,500	2,153	3,090	3,183	3,278
4550	Bank & Transaction Charges	0	928	0	367	0	367	881	881	881
4555	Legal Expenses	6,975	3,500	7,184	3,295	0	3,295	7,400	7,622	7,851
4560	Accounting Support	16,111	7,087	16,595	0	0	0	0	0	0
4570	Audit Internal	2,575	2,500	2,652	0	2,650	2,650	2,809	2,978	3,156
4580	Audit External	3,376	2,400	3,478	0	3,200	3,200	3,392	3,596	3,811
4585	Professional Fees	31,625	5,401	10,000	4,793	21,937	26,730	10,000	10,000	10,000
4595	GDPR Compliance	4,000	0	4,000	0	4,000	4,000	4,000	4,000	4,000
4630	Contract Services	0	0	0	370	0	370	8,880	9,324	9,790
4730	Licences General	0	923	0	0	0	0	0	0	0
4750	Catering Costs	500	0	500	0		0	500	500	500
4899	Miscellaneous Expenses	4,000	75	4,000	0	4,000	4,000	4,000	4,000	4,000
4900	Capital Purchases	5,000	4,528	5,000	3,552	1,448	5,000	5,000	5,000	5,000
4905	Low Value Capital	0	145	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>287,202</b>	<b>184,113</b>	<b>267,423</b>	<b>146,704</b>	<b>185,091</b>	<b>331,795</b>	<b>294,159</b>	<b>306,804</b>	<b>320,234</b>
102	<b>Net Income over Expenditure</b>	<b>(287,202)</b>	<b>(181,833)</b>	<b>(267,423)</b>	<b>(147,204)</b>	<b>(185,091)</b>	<b>(332,295)</b>	<b>(294,159)</b>	<b>(306,804)</b>	<b>(320,234)</b>
103	<b>Councillors &amp; Civic</b>									
4101	Room Hire Costs	1,000	0	1,000	0	1,000	1,000	1,000	1,000	1,000
4400	Stationery	0	223	0	0	0	0	0	0	0
4530	Civic Expenses	3,000	177	3,000	511	1,500	2,011	3,000	3,000	3,000
4585	Professional Fees	200	0	200	0	200	200	200	200	200
4590	Election Expenses	5,000	36,839	10,000	0	10,000	10,000	10,000	41,000	12,100
4650	Community Projects	2,000	0	2,000	0	2,000	2,000	0	0	0
4750	Catering Costs	300	0	300	0	300	300	1,000	1,000	1,000
4899	Miscellaneous Expenses	3,000	181	3,000	21	1,500	1,521	3,000	3,000	3,000
	<b>Overhead Expenditure</b>	<b>14,500</b>	<b>37,420</b>	<b>19,500</b>	<b>531</b>	<b>16,500</b>	<b>17,031</b>	<b>18,200</b>	<b>49,200</b>	<b>20,300</b>

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
Code	Budget	Budget	Actual	Budget	Actual (A)	Forecast (B)	YE Forecast (A+B)	Budget	Budget	Budget
109	<b>Other Corporate</b>									
1720	Capital Grants Received	0	24,000	0	0	0	0	0	0	0
1730	CIL Receipts	0	30,802	0	21,516	0	21,516	0	0	0
1870	Bank Interest and Dividends	1,000	23,292	1,000	28,907	0	28,907	25,000	25,000	25,000
1900	Precept	1,909,000	1,909,000	2,038,810	2,038,810	0	2,038,810	2,613,754	2,724,473	2,839,882
1910	CTS Grant	25,978	25,978	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>1,935,978</b>	<b>2,013,071</b>	<b>2,039,810</b>	<b>2,089,233</b>	<b>0</b>	<b>2,089,233</b>	<b>2,638,754</b>	<b>2,749,473</b>	<b>2,864,882</b>
4550	Bank & Transaction Charges	500	0		0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
109	<b>Net Income over Expenditure</b>	<b>1,935,478</b>	<b>2,013,071</b>	<b>2,039,810</b>	<b>2,089,233</b>	<b>0</b>	<b>2,089,233</b>	<b>2,638,754</b>	<b>2,749,473</b>	<b>2,864,882</b>
151	<b>Grants</b>									
4650	Community Projects	10,000	7,484	0	0	0	0	0	0	0
4800	General Grants	5,000	5,000	5,000	1,442	9,558	11,000	5,000	5,000	5,000
	<b>Overhead Expenditure</b>	<b>15,000</b>	<b>12,484</b>	<b>5,000</b>	<b>1,442</b>	<b>9,558</b>	<b>11,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
901	<b>Contingency</b>									
4899	Miscellaneous Expenses	5,000	0	5,000	0	5,000	5,000	20,000	20,000	20,000
	<b>Overhead Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Governance &amp; Resources Incl Precept</b>									
	<b>Income</b>	<b>1,935,978</b>	<b>2,015,351</b>	<b>2,039,810</b>	<b>2,088,733</b>	<b>0</b>	<b>2,088,733</b>	<b>2,638,754</b>	<b>2,749,473</b>	<b>2,864,882</b>
	<b>Expenditure</b>	<b>322,202</b>	<b>234,017</b>	<b>296,923</b>	<b>148,677</b>	<b>216,149</b>	<b>364,826</b>	<b>337,359</b>	<b>381,004</b>	<b>365,534</b>
	<b>Net Income over Expenditure</b>	<b>1,613,776</b>	<b>1,781,334</b>	<b>1,742,886</b>	<b>1,940,056</b>	<b>(216,149)</b>	<b>1,723,907</b>	<b>2,301,396</b>	<b>2,368,469</b>	<b>2,499,348</b>
	<b>Governance &amp; Resources Excl Precept</b>									
	<b>Income</b>	<b>1,000</b>	<b>80,373</b>	<b>1,000</b>	<b>49,923</b>	<b>0</b>	<b>49,923</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Expenditure</b>	<b>322,202</b>	<b>234,017</b>	<b>296,923</b>	<b>148,677</b>	<b>216,149</b>	<b>364,826</b>	<b>337,359</b>	<b>381,004</b>	<b>365,534</b>
	<b>Net Income over Expenditure</b>	<b>(321,202)</b>	<b>(153,644)</b>	<b>(295,923)</b>	<b>(98,754)</b>	<b>(216,149)</b>	<b>(314,903)</b>	<b>(312,359)</b>	<b>(356,004)</b>	<b>(340,534)</b>



## Appendix 4B: Human Resources Sub-Committee Budget

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
101	<b>Staff Costs - Corporate Service</b>									
1800	Miscellaneous Income	0	0	0	85	0	85	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>0</b>
							0			
4000	Salaries & Wages	400,139	350,152	531,159	164,385	232,998	397,383	580,975	610,017	661,063
4001	Salary Holding Account	0	0	0	6,827	(6,827)	(0)	0	0	0
4005	Ers NI Contribution	0	0	0	16,834	20,095	36,930	63,990	68,361	76,043
4010	Ers Pension Contri - LGPS	0	0	0	20,284	22,344	42,628	58,582	61,744	67,001
4011	Secondary Pension Contri - LGPS	0	0	0	4,500	4,500	9,000	9,000	9,000	9,270
4012	Ers Pension Contri - NEST	0	0	0	1,600	2,743	4,342	8,463	8,850	9,577
4020	Temporary/Casual Staff	3,000	20,423	3,000	2,727	(2,727)	0	0	0	0
4030	Staff Training	7,750	7,261	7,750	3,594	5,000	8,594	9,483	9,767	10,060
4040	Staff Travel	1,100	282	1,100	(82)	500	418	1,210	1,331	1,464
4045	Other Staff Expenses, incl WFH	50	545	50	214	150	364	50	50	50
4055	Staff Medical Related	1,000	335	1,000	260	900	1,160	1,030	1,061	1,093
4060	Conference Fees	1,000	600	1,000	0	500	500	1,000	1,000	1,000
4065	Salary Sacrifice	0	(3,991)	0	383	(383)	0	0	0	0
4070	Workwear	10,000	3,560	8,000	1,281	5,000	6,281	8,000	8,000	8,000
4075	Employee Subscriptions	3,000	1,458	3,000	240	2,000	2,240	3,000	3,000	3,000
4080	Health & Safety	775	840	775	2,305	500	2,805	775	775	775
4081	Licences Staff	880	190	880	184	440	624	880	880	880
4095	Apprenticeship Levy	6,000	650	6,000	0	0	0	8,143	8,522	9,180
4099	Non-Distributed Pension Costs	10,800	9,400	10,800	0	0	0	0	0	0
4290	Security	0	147	0	0		0	0	0	0
4460	Subscriptions/Memberships	0	0	0	1,600	0	1,600	1,600	1,648	1,697
4550	Bank & Transaction Charges	0	15	0	0		0	0	0	0
4585	Professional Fees	1,000	1,015	1,000	0	0	0	1,350	1,391	1,432
4899	Miscellaneous Expenses	1,000	756	1,000	(108)	200	92	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>449,494</b>	<b>395,062</b>	<b>578,514</b>	<b>227,187</b>	<b>289,433</b>	<b>516,620</b>	<b>760,590</b>	<b>798,519</b>	<b>864,771</b>

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
101	<b>Net Income over Expenditure</b>	<b>(449,494)</b>	<b>(395,062)</b>	<b>(578,514)</b>	<b>(227,102)</b>	<b>(289,433)</b>	<b>(516,535)</b>	<b>(760,590)</b>	<b>(798,519)</b>	<b>(864,771)</b>
104	<b>Staff Costs - Councillors &amp; Civic</b>									
4000	Salaries & Wages	2,500	1,730	2,500	0	0	0	0	0	0
4500	Mayor's Allowance	5,000	5,585	5,000	0	5,000	5,000	5,150	5,305	5,464
4520	Members' Expenses	250	68	250	0	150	150	250	250	250
4525	Members' Training	1,000	660	1,000	20	1,000	1,020	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>8,750</b>	<b>8,044</b>	<b>8,750</b>	<b>20</b>	<b>6,150</b>	<b>6,170</b>	<b>6,400</b>	<b>6,555</b>	<b>6,714</b>
241	<b>Staff Costs - CCTV Service</b>									
4000	Salaries & Wages	123,312	116,952	162,562	67,488	73,252	140,740	136,327	142,973	152,475
4005	Ers NI Contribution	0	0	0	5,094	6,169	11,263	12,300	13,300	14,730
4010	Ers Pension Contri - LGPS	0	0	0	3,158	3,551	6,709	7,265	7,668	8,156
4012	Ers Pension Contri - NEST	0	0	0	516	590	1,106	2,978	3,116	3,326
	<b>Overhead Expenditure</b>	<b>123,312</b>	<b>116,952</b>	<b>162,562</b>	<b>76,255</b>	<b>83,563</b>	<b>159,818</b>	<b>158,870</b>	<b>167,057</b>	<b>178,688</b>
242	<b>Staff Costs - Facilities Service</b>									
4000	Salaries & Wages	0		0	0		0	0	0	0
4030	Staff Training	0		0	0		0	0	0	0
4045	Other Staff Expenses, incl WFH	0		0	0		0	0	0	0
4050	Staff Recruitment Costs	0		0	0		0	0	0	0
4055	Staff Medical Related	0		0	0		0	0	0	0
4070	Workwear	0		0	0		0	0	0	0
4080	Health & Safety	0		0	0		0	0	0	0
4000	Salaries & Wages	152,254	129,475	229,191	79,117	121,403	200,520	219,049	227,511	243,634
4005	Ers NI Contribution	0	0	0	7,126	9,248	16,374	20,641	21,914	24,341
4010	Ers Pension Contri - LGPS	0	0	0	5,467	6,237	11,704	12,690	13,241	14,289
4012	Ers Pension Contri - NEST	0	0	0	1,535	2,689	4,224	4,629	4,799	5,122
4020	Temporary/Casual Staff	0	0	0	597	0	597	700	721	743
4150	Cleaning Costs	40,550	40,315	10,000	17,572	0	17,572	10,000	10,300	10,609
4290	Security	0	0	0	3,500	(5,000)	(1,500)	3,605	3,713	3,825

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
	<b>Overhead Expenditure</b>	<b>192,804</b>	<b>169,790</b>	<b>239,191</b>	<b>114,914</b>	<b>134,577</b>	<b>249,491</b>	<b>271,314</b>	<b>282,199</b>	<b>302,563</b>
243	<b>Staff Costs - Enforcement</b>									
4000	Salaries & Wages	44,997	35,635	60,277	12,705	42,096	54,800	58,287	60,466	64,874
4005	Ers NI Contribution	0	0	0	1,126	3,926	5,052	6,033	6,361	7,024
4012	Ers Pension Contri - NEST	0	0	0	381	1,144	1,525	1,749	1,814	1,946
	<b>Overhead Expenditure</b>	<b>44,997</b>	<b>35,635</b>	<b>60,277</b>	<b>14,211</b>	<b>47,165</b>	<b>61,377</b>	<b>66,069</b>	<b>68,641</b>	<b>73,844</b>
244	<b>Staff Costs - Environment Service</b>									
4000	Salaries & Wages	106,126	125,944	160,094	62,583	76,219	138,803	147,544	152,743	162,474
4005	Ers NI Contribution	0	0	0	5,564	6,753	12,317	15,358	16,140	17,605
4010	Ers Pension Contri - LGPS	0	0	0	3,116	3,539	6,655	7,169	7,567	8,049
4012	Ers Pension Contri - NEST	0	0	0	1,389	1,748	3,137	3,329	3,424	3,642
4020	Temporary/Casual Staff	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>106,126</b>	<b>125,944</b>	<b>160,094</b>	<b>72,652</b>	<b>88,260</b>	<b>160,911</b>	<b>173,399</b>	<b>179,874</b>	<b>191,769</b>
351	<b>Staff Costs TIC</b>									
4000	Salaries & Wages	81,534	85,286	103,943	39,600	45,097	84,698	90,687	94,707	100,740
4005	Ers NI Contribution	0	0	0	3,582	4,341	7,923	9,540	10,145	11,053
4010	Ers Pension Contri - LGPS	0	0	0	5,231	6,011	11,242	12,053	12,677	13,485
4012	Ers Pension Contri - NEST	0	0	0	0	0	0	876	901	958
	<b>Overhead Expenditure</b>	<b>81,534</b>	<b>85,286</b>	<b>103,943</b>	<b>48,413</b>	<b>55,449</b>	<b>103,863</b>	<b>113,155</b>	<b>118,430</b>	<b>126,236</b>
502	<b>Staff Costs - Planning</b>									
4000	Salaries & Wages	12,266	13,951	17,084	6,867	7,908	14,775	0	0	0
4005	Ers NI Contribution	0	0	0	320	464	784	0	0	0
4012	Ers Pension Contri - NEST	0	0	0	206	237	443	0	0	0
	<b>Overhead Expenditure</b>	<b>12,266</b>	<b>13,951</b>	<b>17,084</b>	<b>7,393</b>	<b>8,609</b>	<b>16,002</b>	<b>0</b>	<b>0</b>	<b>0</b>
602	<b>Staff Costs - Library &amp; IS</b>									
4000	Salaries & Wages	139,330	137,576	153,410	68,299	79,135	147,434	126,044	130,757	139,055

		2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4005	Ers NI Contribution	0	0	0	4,263	5,972	10,235	9,308	10,017	11,266
4010	Ers Pension Contri - LGPS	0	0	0	4,708	5,550	10,258	10,534	11,056	11,760
4012	Ers Pension Contri - NEST	0	0	0	937	1,080	2,018	2,154	2,216	2,357
4290	Security	40,891	7,278	17,118	2,146	0	2,146	0	0	0
	<b>Overhead Expenditure</b>	<b>180,221</b>	<b>144,854</b>	<b>170,528</b>	<b>80,353</b>	<b>91,738</b>	<b>172,091</b>	<b>148,039</b>	<b>154,045</b>	<b>164,437</b>
652	<b>Staff Costs - Council Offices</b>									
4290	Security	12,731	0	13,113	1,671	11,442	13,113	6,786	7,665	8,154
	<b>Overhead Expenditure</b>	<b>12,731</b>	<b>0</b>	<b>13,113</b>	<b>1,671</b>	<b>11,442</b>	<b>13,113</b>	<b>6,786</b>	<b>7,665</b>	<b>8,154</b>
	<b>Human Resources (HR)</b>									
	<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>85</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expenditure</b>	<b>1,212,235</b>	<b>1,095,517</b>	<b>1,514,056</b>	<b>643,070</b>	<b>816,386</b>	<b>1,459,456</b>	<b>1,704,623</b>	<b>1,782,985</b>	<b>1,917,175</b>
	<b>Net Income over Expenditure</b>	<b>(1,212,235)</b>	<b>(1,095,517)</b>	<b>(1,514,056)</b>	<b>(642,985)</b>	<b>(816,386)</b>	<b>(1,459,371)</b>	<b>(1,704,623)</b>	<b>(1,782,985)</b>	<b>(1,917,175)</b>



## Appendix 4C: Community and Tourism Committee Budget

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
201	<b>CCTV - Operating</b>											
1300	CCTV Income	33,164	33,903	33,827	34,359	35,272	25,165	10,107	35,272	38,489	40,798	43,246
1800	Miscellaneous Income	0	7,966	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>33,164</b>	<b>41,869</b>	<b>33,827</b>	<b>34,359</b>	<b>35,272</b>	<b>25,165</b>	<b>10,107</b>	<b>35,272</b>	<b>38,489</b>	<b>40,798</b>	<b>43,246</b>
4122	Electricity	1,000	1,217	9,690	1,501	10,271	2,595	7,636	10,231	10,887	11,540	12,233
4199	Maintenance, Repairs & Renewal	31,944	26,440	32,903	21,702	24,720	(7,890)	37,642	29,752	3,000	3,090	3,183
4400	Stationery	500	0	200	394	200	151	363	514	529	529	529
4410	Printing & Photocopying Costs	0	284	0	0	0	0	0	0	0	0	0
4440	Telephone & Broadband	0	0	0	0	0	0	0	0	1,250	1,288	1,326
4470	Office Consumables	50	289	116	299	119	208	500	708	450	459	468
4555	Legal Expenses	500	0	500	0	500	0	0	0	500	500	500
4630	Contract Services	0	0	0	0	0	11,356	27,254	38,610	26,226	28,848	31,733
4899	Miscellaneous Expenses	100	325	100	0	100	2,320	5,500	7,820	100	100	100
4900	Capital Purchases	5,000	31,551	5,000	7,320	5,000	31,950	76,679	108,629	10,000	10,000	10,000
6001	EMR (St Austell)	0	0	0	0	0	0	0	0	3,849	4,080	4,325
6001	EMR (NTC)	0	0	0	0	0	0	0	0	5,000	5,000	5,000
4905	Low Value Capital	0	0	0	0	0	(12,286)	0	(12,286)	0	0	0
	<b>Overhead Expenditure</b>	<b>39,094</b>	<b>60,106</b>	<b>48,509</b>	<b>31,215</b>	<b>40,910</b>	<b>28,404</b>	<b>155,574</b>	<b>183,978</b>	<b>61,791</b>	<b>65,434</b>	<b>69,397</b>
201	<b>Net Income over Expenditure</b>	<b>(5,930)</b>	<b>(18,237)</b>	<b>(14,682)</b>	<b>3,144</b>	<b>(5,638)</b>	<b>(3,239)</b>	<b>(145,466)</b>	<b>(148,706)</b>	<b>(23,302)</b>	<b>(24,636)</b>	<b>(26,151)</b>
205	<b>Streetsafe Marshalls</b>											
4650	Community Projects	4,500	0	4,500	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
206	<b>Youth Initiatives</b>											
4650	Community Projects	5,000	0	2,000	0	0	0	0	0	5,000	5,000	5,000
	<b>Overhead Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
209	<b>Community Projects</b>											

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4650	Community Projects	670	1,870	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>670</b>	<b>1,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
301	<b>Festivals, Events &amp; Promotions</b>											
1710	Donations Received	0	0	0	546	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	93	0	93	0	0	0
1380	Market Stall hire	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>546</b>	<b>0</b>	<b>93</b>	<b>0</b>	<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>
4280	Clinical Waste	0	0	0	0	0	0	0	0	0	0	0
4290	Security	0	0	0	296	0	409	983	1,392	2,800	2,884	2,971
4600	Events	31,757	11,980	32,710	24,946	33,691	16,237	38,968	55,205	27,700	28,531	29,387
4602	Tourism Grants	7,000	3,000	7,000	1,770	5,000	1,500	3,600	5,100	5,000	5,000	5,000
4604	Banners/Flags	0	0	200	0	200	0	0	0	200	200	200
4620	Firework Displays	6,007	6,000	6,187	6,187	6,373	0	0	0	6,566	6,763	6,966
4621	Christmas Event	0	8,084	0	0	0	0	0	0	15,000	15,450	15,914
4622	Communications Budget	0	0	0	0	0	0	0	0	6,844	7,049	7,261
4730	General Licences	0	0	0	0	0	0	0	0	1,854	1,910	1,967
4800	General Grants	0	0	0	1,500	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	100	5	100	179	100	70	168	238	100	100	100
4900	Capital Purchases	1,000	25,610	1,000	0	1,000	0	0	0	3,620	3,620	3,620
	<b>Overhead Expenditure</b>	<b>45,864</b>	<b>54,679</b>	<b>47,197</b>	<b>34,878</b>	<b>46,364</b>	<b>18,216</b>	<b>43,719</b>	<b>61,935</b>	<b>69,684</b>	<b>71,507</b>	<b>73,385</b>
306	<b>Newquay Town Team</b>											
1700	Revenue Grants Received	0	133,000	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>133,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4899	Miscellaneous Expenses	0	1,109	0	106,789	0	(5)	0	(5)	15,000	15,450	15,914
	<b>Overhead Expenditure</b>	<b>0</b>	<b>1,109</b>	<b>0</b>	<b>106,789</b>	<b>0</b>	<b>(5)</b>	<b>0</b>	<b>(5)</b>	<b>15,000</b>	<b>15,450</b>	<b>15,914</b>
306	<b>Net Income over Expenditure</b>	<b>0</b>	<b>131,891</b>	<b>0</b>	<b>(106,789)</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>(15,000)</b>	<b>(15,450)</b>	<b>(15,914)</b>
309	<b>Other Tourism</b>											

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4199	Maintenance, Repairs & Renewal	2,500	68	2,500	0	2,500	0	2,500	2,500	2,500	2,500	2,500
	<b>Overhead Expenditure</b>	<b>2,500</b>	<b>68</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
352	<b>TIC Operating</b>											
1500	TIC Retail Sales	5,500	4,505	3,000	4,316	3,000	2,790	418	3,208	3,500	3,500	3,500
1502	TIC Left Luggage	1,200	828	1,200	937	1,200	934	140	1,074	1,000	1,000	1,000
1503	TIC Stamps	600	126	300	156	300	71	11	82	60	60	60
1504	TIC Bookings Commission	1,000	0	300	143	300	0	0	0	0	0	0
1505	TIC OL Bookings Commission	500	0	100	0	100	0	0	0	0	0	0
1506	TIC Internet Income	200	13	0	0	0	73	11	84	125	125	125
1507	TIC Shop Mobility	700	1,463	1,000	947	1,000	850	128	978	900	900	900
1509	TIC Discovery Map	300	234	300	198	300	154	23	177	200	200	200
1510	TIC Newquay Voice	50	0	0	0	0	0	0	0	0	0	0
1511	TIC Photocopying	500	1,193	500	2,018	500	1,307	196	1,503	1,850	1,850	1,850
1518	Map Income	5,000	5,063	5,000	5,188	5,000	271	41	311	5,000	5,000	5,000
1530	TIC Other Income	100	45	100	5	100	0	0	0	0	0	0
1550	TIC Membership Fees	15,000	27,256	15,000	27,348	15,000	24,135	0	24,135	20,000	20,000	20,000
1560	TIC Guide Advertising	10,000	11,321	10,000	13,179	10,000	9,094	0	9,094	8,000	8,000	8,000
1561	TIC Other Advertising	500	92	150	0	150	0	0	0	0	0	0
1562	TIC Website Advertising	500	613	500	208	500	0	0	0	0	0	0
1576	TIC National Express Tickets	0	0	0	155	0	163	25	188	0	0	0
1577	TIC Tormark Books Sales	0	0	0	0	0	162	24	186	100	100	100
1579	Tickets Contra	0	0	0	0	0	(1,020)	(153)	(1,173)	0	0	0
1580	Other Tickets Commission	80	0	100	10	100	0	0	0	0	0	0
1581	Boardmasters Commission	300	0	100	0	100	0	0	0	0	0	0
1586	National Express Commission	440	197	200	357	200	0	0	0	125	125	125
1583	MMT Commission	500	0	0	0	0	0	0	0	0	0	0
1584	Fish Festival Commission	50	0	50	0	50	0	0	0	0	0	0
1585	Eden Commission	185	22	150	0	150	0	0	0	0	0	0
1590	Fistral Glass	0	13	0	0	0	0	0	0	0	0	0
1710	Donations Rec	0	0	0	786	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	10	0	100	0	35	5	40	75	75	75

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
	<b>Total Income</b>	<b>43,205</b>	<b>52,992</b>	<b>38,050</b>	<b>56,051</b>	<b>38,050</b>	<b>39,019</b>	<b>868</b>	<b>39,887</b>	<b>40,935</b>	<b>40,935</b>	<b>40,935</b>
4199	Maintenance, Repairs & Renewal	250	53	250	0	250	0	250	250	250	250	250
4400	Stationery	300	303	200	184	200	107	258	365	200	200	200
4405	Photocopier Hire	800	0	800	0	800	0	800	800	800	800	800
4410	Printing & Photocopying Costs	4,900	877	4,900	932	4,900	379	909	1,288	4,900	4,900	4,900
4431	Guide Costs	1,400	4,387	1,400	4,831	1,400	0	1,400	1,400	1,400	1,400	1,400
4435	Marketing & Publicity	7,000	11,231	7,000	4,450	7,000	2,333	5,600	7,933	7,000	7,000	7,000
4455	Postage & Delivery Costs	1,400	1,790	1,400	750	1,400	0	1,400	1,400	1,400	1,400	1,400
4460	Subscriptions	0	205	0	0	0	0	0	0	0	0	0
4490	Website	11,000	8,468	12,000	9,505	12,000	9,149	0	9,149	12,000	12,000	12,000
4550	Bank & Transaction Charges	1,700	473	1,700	435	1,700	257	618	875	550	550	550
4700	Stock For Resale	2,430	2,449	2,000	4,037	2,000	2,414	0	2,414	4,500	4,500	4,500
4702	TIC Newquay Voice	50	0	0	0	0	0	0	0	0	0	0
4703	TIC Stamps	650	418	600	0	618	0	0	0	637	656	675
4705	Map costs	4,000	2,599	3,000	1,808	3,000	0	3,000	3,000	3,000	3,000	3,000
4710	Tickets Resale Commission	0	0	0	105	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	300	321	300	(523)	300	21	250	271	300	300	300
4900	Capital Purchases						0	13,000	13,000	0	0	0
4900	Capital Purchases	1,000	0	1,000	0	1,000	467	1,120	1,587	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>37,180</b>	<b>33,576</b>	<b>36,550</b>	<b>26,513</b>	<b>36,568</b>	<b>15,127</b>	<b>28,605</b>	<b>43,732</b>	<b>37,937</b>	<b>37,956</b>	<b>37,975</b>
603	<b>Library &amp; Information Services</b>											
1105	Hiring Income	0	0	0	180	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	2,652	2,000	134	2,000	0	0	0	100	100	100
1805	Library Fines	0	0	0	1,809	0	34	5	39	0	0	0
1806	Library Photocopying	0	0	0	3,637	0	2,248	337	2,586	3,000	3,000	3,000
1807	Library Other Income/Sales	0	0	0	270	0	188	28	216	150	150	150
	<b>Total Income</b>	<b>0</b>	<b>2,652</b>	<b>2,000</b>	<b>6,029</b>	<b>2,000</b>	<b>2,470</b>	<b>370</b>	<b>2,840</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>
4400	Stationery	300	151	200	759	200	735	1,765	2,500	1,386	1,386	1,386

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4470	Office Consumerables							0		945	974	1,003
4550	Bank & Transaction Charges	0	2	0	44	0	20	48	68	100	103	106
4650	Community Projects	5,000	40	2,000	142	2,500	85	2,000	2,085	2,000	2,000	2,000
4899	Miscellaneous Expenses	1,500	362	1,500	807	1,500	94	1,000	1,094	1,500	1,500	1,500
	<b>Overhead Expenditure</b>	<b>6,800</b>	<b>556</b>	<b>3,700</b>	<b>1,752</b>	<b>4,200</b>	<b>934</b>	<b>4,813</b>	<b>5,747</b>	<b>5,932</b>	<b>5,963</b>	<b>5,995</b>
									(227)			
	<b>Community &amp; Tourism (C&amp;T)</b>											
	<b>Income</b>	<b>76,369</b>	<b>230,513</b>	<b>73,877</b>	<b>96,985</b>	<b>75,322</b>	<b>66,746</b>	<b>11,346</b>	<b>78,092</b>	<b>82,674</b>	<b>84,983</b>	<b>87,431</b>
	<b>Expenditure</b>	<b>141,608</b>	<b>151,964</b>	<b>144,956</b>	<b>201,148</b>	<b>130,542</b>	<b>62,677</b>	<b>235,210</b>	<b>297,887</b>	<b>197,843</b>	<b>203,810</b>	<b>210,166</b>
	<b>Net Income over Expenditure</b>	<b>(65,239)</b>	<b>78,549</b>	<b>(71,079)</b>	<b>(104,163)</b>	<b>(55,220)</b>	<b>4,069</b>	<b>(223,864)</b>	<b>(219,795)</b>	<b>(115,170)</b>	<b>(118,827)</b>	<b>(122,735)</b>

### Appendix 4D: Environment and Facilities Committee Budget

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
203	<b>Lights</b>											
4122	Electricity	1,651	1,816	3,032	2,404	3,214	314	1,807	<b>2,121</b>	4,178	4,429	4,695
4199	Maintenance, Repairs & Renewal	4,500	2,194	4,500	766	4,500	0	4,500	<b>4,500</b>	5,000	5,000	5,000
4640	Lighting Operation Costs	17,483	20,777	18,007	23,340	18,548	4,770	18,000	<b>22,770</b>	27,830	28,665	29,525
4899	Miscellaneous Expenses	0	215	0	0	0	100	0	<b>100</b>	4,000	4,000	4,000
4900	Capital Purchases	12,000	8,796	13,200	5,605	14,520	977	12,000	<b>12,977</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>35,634</b>	<b>33,798</b>	<b>38,739</b>	<b>32,115</b>	<b>40,782</b>	<b>6,161</b>	<b>36,307</b>	<b>42,468</b>	<b>41,008</b>	<b>42,094</b>	<b>43,219</b>
204	<b>Fountain</b>											
4115	Water & Sewerage	0	200	220	114	233	(46)	300	<b>254</b>	247	262	278
4122	Electricity	281	475	850	717	901	648	651	<b>1,299</b>	955	1,012	1,073
4199	Maintenance, Repairs & Renewal	500	0	200	0	200	0	200	<b>200</b>	200	200	200
4899	Maintenance, Repairs & Renewal	0	0	0	0	0	5	200	<b>205</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>781</b>	<b>675</b>	<b>1,270</b>	<b>832</b>	<b>1,334</b>	<b>607</b>	<b>1,351</b>	<b>1,957</b>	<b>1,402</b>	<b>1,474</b>	<b>1,551</b>
251	<b>Skatepark</b>											
1100	Rental Income	0	233	500	381	250	0	0	<b>0</b>	0	0	0
1700	Revenue Grants Received	500	0	0	0	0	0	50,000	<b>50,000</b>	100,000	0	0
1750	Insurance Claims	0	0	0	1,105	0	0	0	<b>0</b>	0	0	0
1800	Miscellaneous Income	0	0	0	829	0	438	0	<b>438</b>	600	600	600
	<b>Total Income</b>	<b>500</b>	<b>233</b>	<b>500</b>	<b>2,315</b>	<b>250</b>	<b>438</b>	<b>50,000</b>	<b>50,438</b>	<b>100,600</b>	<b>600</b>	<b>600</b>
4122	Electricity	2,569	(4,113)	2,907	5,291	5,429	1,073	2,915	<b>3,987</b>	5,972	6,330	6,710
4150	Cleaning Costs	250	0	250	0	250	0	250	<b>250</b>	250	250	250
4176	Equipment Rent/Lease	0	8,215	2,000	0	2,000	0	2,000	<b>2,000</b>	2,000	2,000	2,000
4199	Maintenance, Repairs & Renewal	0	108	0	2,387	0	558	558	<b>1,117</b>	2,500	2,500	2,500
4280	Clinical Waste	0	236	400	0	412	0	280	<b>280</b>	424	437	450

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4281	General Waste	0	863	1,000	1,279	1,030	927	700	<b>1,627</b>	1,061	1,093	1,126
4555	Legal Expenses	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4585	Professional Fees	1,000	2,258	2,000	415	2,060	169	2,000	<b>2,169</b>	2,537	2,613	2,691
4800	General Grants	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4899	Miscellaneous Expenses	100	0	100	4	100	52	100	<b>152</b>	100	100	100
4900	Capital Purchases	0	412	0	4,707	0	0	100,000	<b>100,000</b>	100,000	0	0
	<b>Overhead Expenditure</b>	<b>3,919</b>	<b>7,979</b>	<b>8,657</b>	<b>14,082</b>	<b>11,281</b>	<b>2,780</b>	<b>108,803</b>	<b>111,583</b>	<b>114,844</b>	<b>15,323</b>	<b>15,827</b>
251	<b>Net Income over Expenditure</b>	<b>(3,419)</b>	<b>(7,746)</b>	<b>(8,157)</b>	<b>(11,767)</b>	<b>(11,031)</b>	<b>(2,342)</b>	<b>(58,803)</b>	<b>(61,145)</b>	<b>(14,244)</b>	<b>(14,723)</b>	<b>(15,227)</b>
252	<b>Gannel</b>											
4199	Maintenance, Repairs, Renewals	0	0	0	0	0	2,554	0	<b>2,554</b>	0	0	0
4200	Grounds Maintenance	2,000	24	500	0	500	0	250	<b>250</b>	500	500	500
	<b>Overhead Expenditure</b>	<b>2,000</b>	<b>24</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>2,554</b>	<b>250</b>	<b>2,804</b>	<b>500</b>	<b>500</b>	<b>500</b>
253	<b>Footpaths</b>											
1350	Footpath Income	1,200	1,386	1,100	1,556	1,100	3,680	0	<b>3,680</b>	2,211	2,211	2,211
	<b>Total Income</b>	<b>1,200</b>	<b>1,386</b>	<b>1,100</b>	<b>1,556</b>	<b>1,100</b>	<b>3,680</b>	<b>0</b>	<b>3,680</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>
4240	Grass Cutting	8,000	7,229	9,344	7,319	9,530	2,614	2,614	<b>5,228</b>	10,483	10,798	11,122
	<b>Overhead Expenditure</b>	<b>8,000</b>	<b>7,229</b>	<b>9,344</b>	<b>7,319</b>	<b>9,530</b>	<b>2,614</b>	<b>2,614</b>	<b>5,228</b>	<b>10,483</b>	<b>10,798</b>	<b>11,122</b>
254	<b>Weed Control</b>											
4630	Contract Services	6,761	6,200	6,964	6,500	6,695	3,420	3,420	<b>6,840</b>	6,896	7,103	7,316
	<b>Overhead Expenditure</b>	<b>6,761</b>	<b>6,200</b>	<b>6,964</b>	<b>6,500</b>	<b>6,695</b>	<b>3,420</b>	<b>3,420</b>	<b>6,840</b>	<b>6,896</b>	<b>7,103</b>	<b>7,316</b>
255	<b>Priory Woods</b>											
4200	Grounds Maintenance	2,000	1,368	2,000	0	2,000	300	1,800	<b>2,100</b>	2,000	2,000	2,000
	<b>Overhead Expenditure</b>	<b>2,000</b>	<b>1,368</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>300</b>	<b>1,800</b>	<b>2,100</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
258	<b>Open Spaces Projects</b>											
4800	General Grants	5,000	0	5,000	0	2,500	1,652	2,500	<b>4,152</b>	2,500	2,500	2,500
	<b>Overhead Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>2,500</b>	<b>1,652</b>	<b>2,500</b>	<b>4,152</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
259	<b>Enforcement</b>											
1365	Labour/Salaries Recharge	0	0	0	204	0	0	0	<b>0</b>	0	0	0
1370	Dog Fouling Fines	100	0	200	1,280	200	0	0	<b>0</b>	200	200	200
	<b>Total Income</b>	<b>100</b>	<b>0</b>	<b>200</b>	<b>1,484</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>
4585	Professional Fees	100	560	100	0	100	0	0	<b>0</b>	100	100	100
4899	Miscellaneous Expenses	0	67	0	0	0	0	0	<b>0</b>	0	0	0
4900	Capital Purchases	500	0	500	0	500	0	500	<b>500</b>	500	500	500
4905	Low Value Capital	0	230	0	102	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>600</b>	<b>857</b>	<b>600</b>	<b>102</b>	<b>600</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>600</b>	<b>600</b>	<b>600</b>
260	<b>Open Spaces</b>											
1700	Revenue Grants Received	0	0	0	0	0	0	0	<b>0</b>	0	0	0
1800	Miscellaneous Income	0	0	0	786	0	192	0	<b>192</b>	23	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>786</b>	<b>0</b>	<b>192</b>	<b>0</b>	<b>192</b>	<b>23</b>	<b>0</b>	<b>0</b>
4176	Equipment Rent/Lease	0	573	0	301	0	215	0	<b>215</b>	1,300	1,300	1,300
4199	Maintenance, Repairs & Renewal	0	0	0	46	0	82	0	<b>82</b>	150	150	150
4205	Plants	0	0	0	0	0	234	0	<b>234</b>	0	0	0
4260	Ground Maintenance Equipment	2,500	3,073	2,500	2,377	2,500	1,569	1,750	<b>3,319</b>	2,500	2,500	2,500
4265	Materials					0	0			500		
4280	Clinical Waste	0	293	0	0	0	0	0	<b>0</b>	0	0	0
4281	General Waste	0	5,394	2,719	2,628	3,002	911	911	<b>1,822</b>	3,461	3,564	3,671
4301	Machinery Maintenance									0	0	0
4311	Machinery Replacement									0	0	0



		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4321	Machinery Hire									0	0	0
4331	Machinery Fuel & Oil									0	0	0
4400	Stationery	0	12	0	172	0	64	64	128	150	155	159
4460	Subscriptions	0	0	0	55	0	0		0	0	0	0
4650	Community Projects	26,949	5,573	30,000	1,978	10,000	20,682	5,000	25,682	10,000	10,000	10,000
4651	Projects Commissioned Work	15,000	10,328	0	24,074	0	0	0	0	1,500	1,500	1,500
4899	Miscellaneous Expenses	0	1,131	0	595	0	226	1,000	1,226	0	0	0
4900	Capital Purchases	5,000	0	5,000	4,916	5,000	1,740	3,000	4,740	6,600	6,600	6,600
4905	Low Value Capital	0	366	0	670	0	902	0	902	0	0	0
	<b>Overhead Expenditure</b>	<b>49,449</b>	<b>26,742</b>	<b>40,219</b>	<b>37,811</b>	<b>20,502</b>	<b>26,624</b>	<b>11,725</b>	<b>38,349</b>	<b>26,161</b>	<b>25,769</b>	<b>25,880</b>
260	<b>Net Income over Expenditure</b>	<b>(49,449)</b>	<b>(26,742)</b>	<b>(40,219)</b>	<b>(37,025)</b>	<b>(20,502)</b>	<b>(26,432)</b>	<b>(11,725)</b>	<b>(38,157)</b>	<b>(26,138)</b>	<b>(25,769)</b>	<b>(25,880)</b>
261	<b>Doorstep Green Project</b>											
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0	0	0
1720	Capital Grants Received	0	130,000	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100	Rent	0	0	0	542	0	458	0	458	500	500	500
4110	Rates	0	500	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	1,500	0	1,500	1,050	1,500	0	0	0	1,500	1,500	1,500
4555	Legal Expenses	0	0	0	0	0	0	0	0	0	0	0
4585	Professional Fees	500	0	500	0	500	0	0	0	500	500	500
4900	Capital Purchases	0	130,020	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>2,000</b>	<b>130,520</b>	<b>2,000</b>	<b>1,592</b>	<b>2,000</b>	<b>458</b>	<b>0</b>	<b>458</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
261	<b>Net Income over Expenditure</b>	<b>(2,000)</b>	<b>(520)</b>	<b>(2,000)</b>	<b>(1,592)</b>	<b>(2,000)</b>	<b>(458)</b>	<b>0</b>	<b>(458)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>
262	<b>South Fistral Car Park &amp; Play</b>											
1390	Car Park Income	20,000	0	20,000	23,166	19,000	21,166	500	21,666	21,825	21,825	21,825

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
	<b>Total Income</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>23,166</b>	<b>19,000</b>	<b>21,166</b>	<b>500</b>	<b>21,666</b>	<b>21,825</b>	<b>21,825</b>	<b>21,825</b>
4110	Rates	5,506	2,582	5,616	5,355	5,728	4,607	0	<b>4,607</b>	6,072	6,436	6,823
4122	Electricity	530	0	689	0	730	0	689	<b>689</b>	774	821	870
4199	Maintenance, Repairs & Renewal	3,500	1,248	3,500	3,571	3,500	1,294	1,294	<b>2,588</b>	1,105	1,105	1,105
4200	Grounds Maintenance	0	136	0	0	0	0	200	<b>200</b>	1,280	1,280	1,280
4281	General Waste	0	0	0	1,096	0	933	933	<b>1,867</b>	989	989	989
4400	Stationery	0	0	0	0	0	260	0	<b>260</b>	240	240	240
4425	General Advertising	0	0	0	0	0	450	50	<b>500</b>	0	0	0
4550	Bank & Transaction Charges	0	0	0	921	0	867	50	<b>917</b>	1,205	1,205	1,205
4555	Legal Expenses	200	0	200	0	200	0	0	<b>0</b>	200	200	200
4585	Professional Fees	3,090	2,978	3,183	1,757	3,278	792	1,000	<b>1,792</b>	3,606	3,715	3,826
4899	Miscellaneous Expenses	500	156	500	156	500	333	333	<b>666</b>	500	500	500
4900	Capital Purchases	0	628	0	4,850	0	0	0	<b>0</b>	0	0	0
4901	Capital Refurbishments	0	0	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>13,326</b>	<b>7,728</b>	<b>13,688</b>	<b>17,705</b>	<b>13,937</b>	<b>9,535</b>	<b>4,549</b>	<b>14,085</b>	<b>15,972</b>	<b>16,491</b>	<b>17,038</b>
262	<b>Net Income over Expenditure</b>	<b>6,674</b>	<b>(7,728)</b>	<b>6,312</b>	<b>5,461</b>	<b>5,063</b>	<b>11,631</b>	<b>(4,049)</b>	<b>7,582</b>	<b>5,853</b>	<b>5,334</b>	<b>4,787</b>
268	<b>Allotments</b>											
1100	Rental Income	0	0	0	256	0	256	0	<b>256</b>	0	0	0
1401	Allotment Income Trenchcreek	280	125	280	70	280	256	0	<b>256</b>	70	70	70
1402	Allotment Income Mountwise	516	516	516	0	516	0	516	<b>516</b>	516	516	516
	<b>Total Income</b>	<b>796</b>	<b>641</b>	<b>796</b>	<b>326</b>	<b>796</b>	<b>512</b>	<b>516</b>	<b>1,028</b>	<b>586</b>	<b>586</b>	<b>586</b>
4115	Water & Sewerage	0	52	0	186	308	410	410	<b>820</b>	1,211	1,247	1,285
4122	Electricity	0	2	0	0	0	0	0	<b>0</b>	0	0	0
4199	Maintenace, Repairs & Renewal	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4200	Grounds Maintenance	0	0	0	0	0	67	0	<b>67</b>	0	0	0
4281	General Waste	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4460	Subscriptions	60	66	67	0	69	0	67	<b>67</b>	70	71	73

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4585	Professional Fees	0	0	0	538	0	313	0	313	0	0	0
4899	Miscellaneous Expenses	1,000	4,837	1,000	0	1,000	0	0	0	0	0	0
4900	Capital Purchases	0	867	0	0	0	0	0	0	2,000	2,000	2,000
4901	Capital Refurbishments	0	0	0	0	0	0	10,500	10,500	0	0	0
	<b>Overhead Expenditure</b>	<b>1,060</b>	<b>5,825</b>	<b>1,067</b>	<b>724</b>	<b>1,377</b>	<b>789</b>	<b>10,977</b>	<b>11,766</b>	<b>3,281</b>	<b>3,319</b>	<b>3,357</b>
269	<b>Other Environment</b>											
1361	Memorial Benches	0	0	0	0	0	1,000	0	1,000	0	0	0
1700	Revenue Grants Received	0	0	0	2,400	0	2,400	0	2,400	2,400	2,400	2,400
1710	Donations Received	0	100	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	1,500	0	0	(120)	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>1,500</b>	<b>100</b>	<b>0</b>	<b>2,280</b>	<b>0</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>
4199	Maintenance, Repairs & Renewal	0	98	0	615	670	0	100	100	690	711	732
4270	Litter Bins	8,755	2,679	9,688	1,122	10,649	0	5,324	5,324	10,968	11,297	11,636
4660	Hanging Baskets	6,898	2,376	7,036	3,702	7,177	2,449	2,449	4,898	7,320	7,467	7,616
5000	Vandalism	0	0	0	0	0	0	0	0	6,000	6,120	6,242
4899	Miscellaneous Expenses	200	233	200	95	200	0	100	100	200	200	200
4900	Capital Purchases	0	0	0	0	0	0	20,000	20,000	3,000	3,000	3,000
	<b>Overhead Expenditure</b>	<b>15,853</b>	<b>5,385</b>	<b>16,924</b>	<b>5,534</b>	<b>18,695</b>	<b>2,449</b>	<b>27,974</b>	<b>30,423</b>	<b>28,178</b>	<b>28,795</b>	<b>29,427</b>
269	<b>Net Income over Expenditure</b>	<b>(14,353)</b>	<b>(5,285)</b>	<b>(16,924)</b>	<b>(3,254)</b>	<b>(18,695)</b>	<b>951</b>	<b>(27,974)</b>	<b>(27,023)</b>	<b>(25,778)</b>	<b>(26,395)</b>	<b>(27,027)</b>
303	<b>Banners</b>											
4604	Banners/Flags	0	670	1,380	1,895	1,952	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>670</b>	<b>1,380</b>	<b>1,895</b>	<b>1,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
305	<b>Killacourt</b>											
1060	Killacourt Lettings	300	750	200	0	200	0	0	0	200	200	200
1100	Rental Income	33,000	50,696	53,000	44,021	35,000	30,166	4,834	35,000	0	0	0

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
1105	Hiring Income	0	0	0	567	0	865	0	<b>865</b>	500	500	500
1120	Electricity Recharge	0	0	0	2,855	0	1,097	0	<b>1,097</b>	0	0	0
1700	Revenue Grants Received	0	0	0	0	0	0	0	<b>0</b>	100	100	100
1800	Miscellaneous Income	0	2,920	0	1,516	0	876	0	<b>876</b>	0	0	0
	<b>Total Income</b>	<b>33,300</b>	<b>54,366</b>	<b>53,200</b>	<b>48,959</b>	<b>35,200</b>	<b>33,004</b>	<b>4,834</b>	<b>37,838</b>	<b>800</b>	<b>800</b>	<b>800</b>
4110	Rates	8,000	0	8,160	3,094	11,220	361	10,639	<b>11,000</b>	0	0	0
4115	Water & Sewerage	2,000	138	2,120	1,387	4,005	250	2,003	<b>2,252</b>	4,245	4,500	4,769
4122	Electricity	5,000	4,210	8,054	6,375	7,649	3,705	4,025	<b>7,729</b>	8,108	8,595	9,110
4176	Equipment Rent/Lease	0	871	0	0	0	0	0	<b>0</b>	0	0	0
4199	Maintenance, Repairs & Renewal	5,000	107,579	0	7,931	2,500	9,809	0	<b>9,809</b>	2,500	2,500	2,500
4280	Clinical Waste	0	186	0	0	0	0	0	<b>0</b>	0	0	0
4281	General Waste	0	6,527	0	12,872	6,599	7,698	0	<b>7,698</b>	6,797	7,001	7,211
4555	Legal Expenses	1,000	0	1,000	455	1,000	3,327	0	<b>3,327</b>	2,500	2,500	2,500
4560	Accounting Support	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4585	Professional Fees	0	15,169	0	3,403	0	433	0	<b>433</b>	0	0	0
4899	Miscellaneous Expenses	0	695	0	72	0	25	0	<b>25</b>	0	0	0
4900	Capital Purchases	0	4,510	5,000	1,843	0	830	1,000	<b>1,830</b>	0	0	0
4905	Low Value Capital	0	296	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>21,000</b>	<b>140,180</b>	<b>24,334</b>	<b>37,433</b>	<b>32,973</b>	<b>26,436</b>	<b>17,666</b>	<b>44,102</b>	<b>24,150</b>	<b>25,095</b>	<b>26,091</b>
305	<b>Net Income over Expenditure</b>	<b>12,300</b>	<b>(85,814)</b>	<b>28,866</b>	<b>11,527</b>	<b>2,227</b>	<b>6,567</b>	<b>(12,832)</b>	<b>(6,264)</b>	<b>(23,350)</b>	<b>(24,295)</b>	<b>(25,291)</b>
601	<b>Library Building</b>											
1800	Miscellaneous Income	0	0	0	0	0	0	0	<b>0</b>	2,360	2,360	2,360
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,360</b>	<b>2,360</b>	<b>2,360</b>
4110	Rates	5,614	4,641	4,800	4,641	4,896	4,868	2,448	<b>7,316</b>	5,190	5,294	5,399
4115	Water & Sewerage	1,559	336	1,000	375	1,060	74	730	<b>804</b>	1,124	1,191	1,262
4122	Electricity	3,044	8,212	6,768	18,252	7,869	4,489	4,335	<b>8,824</b>	8,341	8,841	9,372
4140	Legionella Testing	250	237	322	478	335	129	0	<b>129</b>	341	348	355
4199	Maintenance, Repairs & Renewal	5,000	1,569	5,000	1,876	2,500	5,480	2,500	<b>7,980</b>	2,500	2,500	2,500

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4290	Security	0	296	0	0	0	0	0	0	0	0	0
4400	Stationery	0	0	0	179	0	0	0	0	0	0	0
4630	Contract Services	0	0	0	165	0	193	0	193	600	600	600
4899	Miscellaneous Expenses	0	78	0	39	0	12	0	12	0	0	0
4900	Capital Purchases	2,000	0	2,000	0	2,000	0	1,000	1,000	0	0	0
4905	Low Value Capital	0	135	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>17,467</b>	<b>15,503</b>	<b>19,890</b>	<b>26,005</b>	<b>18,660</b>	<b>15,244</b>	<b>11,013</b>	<b>26,257</b>	<b>18,096</b>	<b>18,774</b>	<b>19,489</b>
601	<b>Net Income over Expenditure</b>	<b>(17,467)</b>	<b>(15,503)</b>	<b>(19,890)</b>	<b>(26,005)</b>	<b>(18,660)</b>	<b>(15,244)</b>	<b>(11,013)</b>	<b>(26,257)</b>	<b>(15,736)</b>	<b>(16,414)</b>	<b>(17,129)</b>
651	<b>Council Offices</b>											
1100	Rental Income	12,270	12,860	12,860	13,951	12,860	6,760	6,100	12,860	10,500	10,500	10,500
	<b>Total Income</b>	<b>12,270</b>	<b>12,860</b>	<b>12,860</b>	<b>13,951</b>	<b>12,860</b>	<b>6,760</b>	<b>6,100</b>	<b>12,860</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
4110	Rates	26,087	25,971	26,609	25,373	29,049	20,258	14,525	34,782	30,792	31,408	32,036
4115	Water & Sewerage	9,533	(11,132)	10,105	1,309	10,711	743	5,356	6,098	11,354	12,035	12,757
4122	Electricity	9,730	11	12,649	8,138	15,802	11,054	7,901	18,955	16,750	17,755	18,820
4140	Legionella Testing	550	512	561	556	572	278	278	556	583	595	607
4150	Cleaning Costs	0	0	0	100	0	250	0	250	0	0	0
4155	Cleaning Materials	0	0	0	0	0	0	0	0	0	0	0
4170	Building Maintenance	0	0	0	154	0	55	0	55	0	0	0
4199	Maintenance, Repairs & Renewal	30,000	18,315	30,000	6,847	15,000	1,640	10,000	11,640	15,000	15,000	15,000
4281	General Waste	0	681	0	1,770	721	1,780	700	2,480	743	765	788
4555	Legal Expenses	500	0	2,500	0	2,500	0	1,000	1,000	2,500	2,500	2,500
4585	Professional Fees	1,000	0	1,000	15,247	1,000	686	500	1,186	1,000	1,000	1,000
4630	Contract Services	4,417	0	4,505	165	4,595	281	4,000	4,281	4,687	4,781	4,876
4730	Licences General	2,000	0	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	3,000	297	3,000	776	3,000	0	1,500	1,500	3,000	3,000	3,000
4900	Capital Purchases	50,000	3,953	45,000	0	25,000	223	25,000	25,223	10,000	10,000	10,000
6001	EMR Transfer									1,050	1,050	1,050
4905	Low Value Capital	0	0	0	0	0	0	0	0	0	0	0

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
	<b>Overhead Expenditure</b>	<b>136,817</b>	<b>38,606</b>	<b>135,929</b>	<b>60,434</b>	<b>107,950</b>	<b>37,247</b>	<b>70,759</b>	<b>108,006</b>	<b>97,459</b>	<b>99,888</b>	<b>102,434</b>
651	<b>Net Income over Expenditure</b>	<b>(124,547)</b>	<b>(25,747)</b>	<b>(123,069)</b>	<b>(46,484)</b>	<b>(95,090)</b>	<b>(30,487)</b>	<b>(64,660)</b>	<b>(95,147)</b>	<b>(86,959)</b>	<b>(89,388)</b>	<b>(91,934)</b>
660	<b>Newquay Youth Centre, Chester Rd</b>											
4110	Rates	0	0	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	0	0	0	0	0	0	0	0	0	0	0
4122	Electricity	0	0	0	0	0	0	0	0	0	0	0
4170	Building Maintenance	0	0	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0	0	0	0
6001	EMR Transfer	0		0		0	0	0	0	10,000	20,000	30,000
4905	Low Value Capital	0	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>20,000</b>	<b>30,000</b>
701	<b>Mount Wise Centre</b>											
1100	Rental Income	10,000	38,343	28,000	39,569	28,000	24,744	13,599	<b>38,343</b>	28,000	28,000	28,000
1105	Hiring Income	0	0	0	850	0	810	0	<b>810</b>	0	0	0
1800	Miscellaneous Income	0	0	0	1,805	0	0	0	<b>0</b>	0	0	0
	<b>Total Income</b>	<b>10,000</b>	<b>38,343</b>	<b>28,000</b>	<b>42,224</b>	<b>28,000</b>	<b>25,554</b>	<b>13,599</b>	<b>39,153</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
4080	Health & Safety	1,530	0	1,500	0	1,500	0	0	<b>0</b>	1,500	1,500	1,500
4110	Rates	6,925	5,100	7,063	5,100	7,204	16,960	3,602	<b>20,562</b>	7,637	7,789	7,945
4115	Water & Sewerage	8,993	749	9,533	1,174	10,105	995	5,053	<b>6,048</b>	10,711	11,354	12,035
4120	Gas	3,000	141	3,900	3,200	4,134	7,297	2,067	<b>9,364</b>	4,382	4,645	4,924
4122	Electricity	9,539	7,515	12,401	5,742	13,145	3,112	6,573	<b>9,684</b>	13,934	14,770	15,656
4140	Legionella Testing	216	792	519	815	529	600	600	<b>1,200</b>	540	550	561
4150	Cleaning Costs	0	0	0	80	0	240	0	<b>240</b>	0	0	0
4174	Building Security Systems	8,525	0	8,696	0	8,870	0	5,000	<b>5,000</b>	9,047	9,228	9,413

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4176	Equipment Rent/Lease	0	0	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	10,000	7,797	10,000	5,309	5,000	2,680	5,000	7,680	5,000	5,000	5,000
4280	Clinical Waste	250	325	300	108	309	234	155	389	318	328	338
4281	General Waste	530	893	546	1,350	562	892	281	1,173	579	596	614
4440	Telephones and Broadband	6,940	0	3,800	0	3,876	0	2,000	2,000	3,954	4,033	4,113
4480	Computing Costs	0	1,263	0	0	0	0	0	0	0	0	0
4555	Legal Expenses	510	0	520	0	530	0	0	0	541	551	562
4585	Professional Fees	5,100	4,673	5,202	308	3,000	0	3,000	3,000	3,060	3,121	3,184
4630	Contract Services	5,306	695	5,412	1,974	5,520	1,365	2,760	4,125	5,630	5,743	5,858
4730	Licences General	1,000	0	1,000	0	1,000	0	0	0	1,000	1,000	1,000
4750	Catering Costs	0	0	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	2,000	210	2,000	845	2,000	83	1,500	1,583	2,000	2,000	2,000
4900	Capital Purchases	3,000	11,630	3,000	10,123	3,000	0	0	0	10,000	10,000	10,000
4901	Capital Refurbishments	0	10,173	0	0	0	0	12,707	12,707	0	0	0
6001	EMR Transfer									2,800	2,800	2,800
4905	Low Value Capital	0	292	0	20	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>73,364</b>	<b>52,248</b>	<b>75,392</b>	<b>36,149</b>	<b>70,284</b>	<b>34,458</b>	<b>50,297</b>	<b>84,754</b>	<b>82,632</b>	<b>85,009</b>	<b>87,503</b>
701	<b>Net Income over Expenditure</b>	<b>(63,364)</b>	<b>(13,905)</b>	<b>(47,392)</b>	<b>6,075</b>	<b>(42,284)</b>	<b>(8,904)</b>	<b>(36,698)</b>	<b>(45,601)</b>	<b>(54,632)</b>	<b>(57,009)</b>	<b>(59,503)</b>
730	<b>Killacourt Units</b>											
1100	Rental Income	0	0	0	0	0	0	0	0	36,000	36,000	36,000
1120	Electricity Recharge	0	0	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	0	0	0	1,350	1,350	1,350
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,350</b>	<b>37,350</b>	<b>37,350</b>
4110	Rates	0	0	0	0	0	0	0	0	5,000	5,100	5,202
4115	Water & Sewerage	0	0	0	0	0	0	0	0	0	0	0
4122	Electricity	0	0	0	0	0	0	0	0	0	0	0
4176	Equipment Rent/Lease	0	0	0	0	0	0	0	0	0	0	0

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0	0	0
4280	Clinical Waste	0	0	0	0	0	0	0	0	0	0	0
4440	Telephones and Broadband	0	0	0	0	0	0	0	0	1,854	1,910	1,967
4555	Legal Expenses	0	0	0	0	0	0	0	0	0	0	0
4585	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0	0	0	0
6001	EMR Transfer									7,200	7,200	7,200
4905	Low Value Capital	0	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,054</b>	<b>14,210</b>	<b>14,369</b>
730	<b>Net Income over Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,296</b>	<b>23,140</b>	<b>22,981</b>
735	<b>Killacourt Café</b>											
1100	Rental Income	0	0	0	0	0	0	0	0	0	0	0
1120	Electricity Recharge	0	0	0	0	0	0	0	0	0	0	0
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4110	Rates	0	0	0	0	0	0	0	0	4,000	4,080	4,162
4115	Water & Sewerage	0	0	0	0	0	0	0	0	0	0	0
4122	Electricity	0	0	0	0	0	0	0	0	500	530	562
4176	Equipment Rent/Lease	0	0	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0	0	0
4280	Clinical Waste	0	0	0	0	0	0	0	0	0	0	0
4281	General Waste	0	0	0	0	0	0	0	0	0	0	0
4555	Legal Expenses	0	0	0	0	0	0	0	0	0	0	0
4560	Accounting Support	0	0	0	0	0	0	0	0	0	0	0
4585	Professional Fees	0	0	0	0	0	0	0	0	0	0	0



		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0	0	0	0
6001	EMR Transfer									0	0	0
4905	Low Value Capital	0	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>4,610</b>	<b>4,723</b>
735	<b>Net Income over Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,500)</b>	<b>(4,610)</b>	<b>(4,723)</b>
202	<b>Public Toilets Central</b>											
1310	Toilets Income	9,703	9,928	10,200	708	10,200	11,000	0	11,000	11,220	11,557	11,903
1365	Labour/Salaries Recharge	0	0	0	11,008	0	(1,417)	0	(1,417)	0	0	0
1750	Insurance Claims	0	0	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	8,000	14,578	0	0	0	2,600	0	2,600	0	0	0
1830	Rental Income	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>17,703</b>	<b>24,506</b>	<b>10,200</b>	<b>11,717</b>	<b>10,200</b>	<b>12,183</b>	<b>0</b>	<b>12,183</b>	<b>11,220</b>	<b>11,557</b>	<b>11,903</b>
4140	Legionella Testing	3,370	4,826	3,437	2,633	3,506	1,630	1,753	3,383	3,576	3,648	3,721
4155	Cleaning Materials	16,000	24,741	17,000	24,654	25,176	23,950	12,588	36,538	25,176	25,176	25,176
4199	Maintenance, Repairs & Renewal	15,424	29,777	17,000	23,691	12,069	11,201	11,201	22,403	12,310	12,556	12,807
4270	Litter Bins	0	580	679	0	794	0	794	794	929	1,087	1,272
4280	Clinical Waste	4,120	6,339	6,000	563	3,706	163	1,853	2,016	3,817	3,932	4,050
4281	General Waste	0	75	0	4,979	4,207	1,550	1,550	3,100	4,334	4,464	4,598
4285	Temporary Toilets	3,000	540	3,000	11,122	3,000	0	0	0	3,000	3,000	3,000
4400	Stationery	0	0	0	104		180	180	359	0	0	0
4550	Bank & Transaction Charges	0	390	600	360	1,000	317	500	817	1,030	1,061	1,093
4655	Other Toilets Expenditure	3,000	0	1,000	0	1,000	43	500	543	1,000	1,000	1,000
4899	Miscellaneous Expenses	0	671	0	34		987	0	987	0	0	0
4900	Capital Purchases	1,000	799	1,000	297	1,000	25,200	600	25,800	1,000	1,000	1,000
6001	EMR Transfer									15,000		
4905	Low Value Capital	0	270	0	0		277	0	277	0	0	0

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
	<b>Overhead Expenditure</b>	<b>45,914</b>	<b>69,006</b>	<b>49,716</b>	<b>68,435</b>	<b>55,458</b>	<b>65,498</b>	<b>31,519</b>	<b>97,017</b>	<b>71,172</b>	<b>56,923</b>	<b>57,716</b>
202	<b>Net Income over Expenditure</b>	<b>(28,211)</b>	<b>(44,500)</b>	<b>(39,516)</b>	<b>(56,719)</b>	<b>(45,258)</b>	<b>(53,314)</b>	<b>(31,519)</b>	<b>(84,834)</b>	<b>(59,952)</b>	<b>(45,367)</b>	<b>(45,813)</b>
221	<b>Beach Road Toilet</b>											
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	100	123	106	103	112	72	56	<b>128</b>	119	126	133
4122	Electricity	133	(1,776)	1,691	219	1,565	94	783	<b>876</b>	929	985	1,044
4899	Miscellaneous Expenses	0	7	0	12	12	0	0	<b>0</b>	12	12	12
	<b>Overhead Expenditure</b>	<b>233</b>	<b>(1,647)</b>	<b>1,797</b>	<b>334</b>	<b>1,689</b>	<b>166</b>	<b>839</b>	<b>1,005</b>	<b>1,059</b>	<b>1,122</b>	<b>1,189</b>
222	<b>Chester Road Toilet</b>											
1310	Toilets Income	750	429	750	563	429	329	100	<b>429</b>	429	429	429
	<b>Total Income</b>	<b>750</b>	<b>429</b>	<b>750</b>	<b>563</b>	<b>429</b>	<b>329</b>	<b>100</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	1,000	404	900	346	900	296	450	<b>746</b>	954	1,011	1,072
4122	Electricity	200	217	258	162	273	140	137	<b>276</b>	289	307	325
4199	Maintenance, Repairs & Renewal	800	105	800	2,747	800	0	0	<b>0</b>	800	800	800
	<b>Overhead Expenditure</b>	<b>2,000</b>	<b>727</b>	<b>1,958</b>	<b>3,255</b>	<b>1,973</b>	<b>435</b>	<b>587</b>	<b>1,022</b>	<b>2,043</b>	<b>2,118</b>	<b>2,197</b>
223	<b>Killacourt Toilet</b>											
1310	Toilets Income	4,500	4,312	4,500	7,185	4,684	4,601	500	<b>5,101</b>	4,684	4,684	4,684
	<b>Total Income</b>	<b>4,500</b>	<b>4,312</b>	<b>4,500</b>	<b>7,185</b>	<b>4,684</b>	<b>4,601</b>	<b>500</b>	<b>5,101</b>	<b>4,684</b>	<b>4,684</b>	<b>4,684</b>
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	3,737	(3,687)	3,000	2,369	3,000	1,377	1,500	<b>2,877</b>	3,180	3,371	3,573
4122	Electricity	1,600	1,963	2,080	2,485	2,444	899	1,222	<b>2,121</b>	2,590	2,746	2,910
4199	Maintenance, Repairs & Renewal	2,000	325	2,000	1,970	2,000	816	1,000	<b>1,816</b>	2,000	2,000	2,000
4905	Low Value Capital	0	28	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>7,337</b>	<b>(1,372)</b>	<b>7,080</b>	<b>6,823</b>	<b>7,444</b>	<b>3,092</b>	<b>3,722</b>	<b>6,814</b>	<b>7,770</b>	<b>8,116</b>	<b>8,483</b>

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
224	<b>Esplanade Toilet</b>											
4115	Water & Sewerage	3,099	2,732	2,500	2,668	2,500	(2)	1,250	<b>1,248</b>	2,650	2,809	2,978
4122	Electricity	300	441	404	647	271	197	136	<b>333</b>	279	295	313
4199	Maintenance, Repairs & Renewal	2,000	1,951	2,000	581	2,000	0	1,000	<b>1,000</b>	2,000	2,000	2,000
	<b>Overhead Expenditure</b>	<b>5,399</b>	<b>5,124</b>	<b>4,904</b>	<b>3,896</b>	<b>4,771</b>	<b>195</b>	<b>2,386</b>	<b>2,580</b>	<b>4,929</b>	<b>5,104</b>	<b>5,291</b>
225	<b>Fore Street Toilet</b>											
1310	Toilets Income	7,000	6,834	7,000	7,703	6,800	9,669	2,200	<b>11,869</b>	9,000	9,000	9,000
	<b>Total Income</b>	<b>7,000</b>	<b>6,834</b>	<b>7,000</b>	<b>7,703</b>	<b>6,800</b>	<b>9,669</b>	<b>2,200</b>	<b>11,869</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	2,786	5,149	2,700	2,771	2,700	1,730	1,350	<b>3,080</b>	2,862	3,034	3,216
4122	Electricity	600	706	780	818	789	343	395	<b>737</b>	836	886	939
4199	Maintenance, Repairs & Renewal	1,500	948	1,500	314	1,500	0	1,000	<b>1,000</b>	1,500	1,500	1,500
4899	Maintenance, Repairs & Renewal	0	130	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>4,886</b>	<b>6,932</b>	<b>4,980</b>	<b>3,903</b>	<b>4,989</b>	<b>2,073</b>	<b>2,745</b>	<b>4,817</b>	<b>5,198</b>	<b>5,420</b>	<b>5,655</b>
226	<b>Narrowcliff Toilet</b>											
1310	Toilets Income	2,000	1,382	1,800	2,353	1,500	2,250	100	<b>2,350</b>	2,000	2,000	2,000
	<b>Total Income</b>	<b>2,000</b>	<b>1,382</b>	<b>1,800</b>	<b>2,353</b>	<b>1,500</b>	<b>2,250</b>	<b>100</b>	<b>2,350</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
4115	Water & Sewerage	1,222	1,254	1,200	900	1,277	291	1,200	<b>1,491</b>	1,353	1,434	1,520
4122	Electricity	300	416	390	510	460	197	230	<b>427</b>	487	516	547
4199	Maintenance, Repairs & Renewal	1,000	9,025	800	243	800	128	500	<b>628</b>	800	800	800
4899	Maintenance, Repairs & Renewal	0	165	0	0	0	22	0	<b>22</b>	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>2,522</b>	<b>10,859</b>	<b>2,390</b>	<b>1,654</b>	<b>2,537</b>	<b>638</b>	<b>1,930</b>	<b>2,568</b>	<b>2,640</b>	<b>2,751</b>	<b>2,868</b>
227	<b>East Pentire Toilet</b>											

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
1310	Toilets Income	1,000	955	1,000	930	800	563	500	<b>1,063</b>	800	800	800
	<b>Total Income</b>	<b>1,000</b>	<b>955</b>	<b>1,000</b>	<b>930</b>	<b>800</b>	<b>563</b>	<b>500</b>	<b>1,063</b>	<b>800</b>	<b>800</b>	<b>800</b>
4115	Water & Sewerage	436	551	550	833	550	(121)	275	<b>154</b>	583	618	655
4122	Electricity	300	342	390	448	413	229	207	<b>436</b>	438	464	492
4199	Maintenance, Repairs & Renewal	1,000	780	1,000	583	1,000	91	250	<b>341</b>	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>1,736</b>	<b>1,673</b>	<b>1,940</b>	<b>1,864</b>	<b>1,963</b>	<b>199</b>	<b>732</b>	<b>931</b>	<b>2,021</b>	<b>2,082</b>	<b>2,147</b>
228	<b>Porth Toilet</b>											
1310	Toilets Income	500	0	500	0	0	0	0	<b>0</b>	0	500	500
	<b>Total Income</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	2,000	2,017	1,500	1,876	1,500	1,316	750	<b>2,066</b>	1,590	1,685	1,787
4122	Electricity	350	324	501	580	531	142	266	<b>408</b>	563	597	632
4199	Maintenance, Repairs & Renewal	1,500	9,051	1,500	36,788	1,000	137	1,500	<b>1,637</b>	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>3,850</b>	<b>11,392</b>	<b>3,501</b>	<b>39,244</b>	<b>3,031</b>	<b>1,595</b>	<b>2,516</b>	<b>4,111</b>	<b>3,153</b>	<b>3,282</b>	<b>3,419</b>
229	<b>Railway Station Toilet</b>											
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	5,000	1,784	2,000	3,112	4,115	1,442	2,058	<b>3,499</b>	4,362	4,623	4,901
4122	Electricity	500	359	650	(600)	689	(60)	345	<b>284</b>	730	774	821
4170	Building Maintenance	0	0	0	0	0	0	0	<b>0</b>	0	500	500
4199	Maintenance, Repairs & Renewal	4,000	3,051	3,000	13,977	1,500	4,958	0	<b>4,958</b>	4,500	1,000	1,000
4585	Professional Fees	0	472	0	3,879	0	43,065	0	<b>43,065</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>9,500</b>	<b>5,666</b>	<b>5,650</b>	<b>20,368</b>	<b>6,304</b>	<b>49,405</b>	<b>2,402</b>	<b>51,807</b>	<b>9,592</b>	<b>6,898</b>	<b>7,221</b>
230	<b>Trenance Gardens Toilet</b>											
1310	Toilets Income	1,500	2,054	1,500	2,778	1,500	1,755	200	<b>1,955</b>	1,500	1,500	1,500
	<b>Total Income</b>	<b>1,500</b>	<b>2,054</b>	<b>1,500</b>	<b>2,778</b>	<b>1,500</b>	<b>1,755</b>	<b>200</b>	<b>1,955</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4115	Water & Sewerage	1,272	1,670	1,200	2,324	1,200	1,130	600	<b>1,730</b>	1,272	1,348	1,429
4122	Electricity	400	447	520	505	551	227	276	<b>502</b>	584	619	656
4199	Maintenance, Repairs & Renewal	1,200	165	1,200	307	1,200	0		<b>0</b>	1,200	1,200	1,200
	<b>Overhead Expenditure</b>	<b>2,872</b>	<b>2,282</b>	<b>2,920</b>	<b>3,136</b>	<b>2,951</b>	<b>1,357</b>	<b>876</b>	<b>2,232</b>	<b>3,056</b>	<b>3,167</b>	<b>3,285</b>
231	<b>Watergate Toilet</b>											
1310	Toilets Income	8,000	4,857	5,000	1,791	3,700	1,592	1,850	<b>3,442</b>	4,875	4,875	4,875
1800	Miscellaneous Income	0	15	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Total Income</b>	<b>8,000</b>	<b>4,872</b>	<b>5,000</b>	<b>1,791</b>	<b>3,700</b>	<b>1,592</b>	<b>1,850</b>	<b>3,442</b>	<b>4,875</b>	<b>4,875</b>	<b>4,875</b>
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	3,472	5,592	3,680	5,157	3,901	2,783	1,951	<b>4,734</b>	4,135	4,383	4,646
4122	Electricity	800	999	1,040	1,752	1,343	487	672	<b>1,158</b>	1,424	1,509	1,600
4199	Maintenance, Repairs & Renewal	2,000	412	2,000	2,197	2,000	132	0	<b>132</b>	2,000	2,000	2,000
4630	Contract Services	1,380	0	0	0	0	0	0	<b>0</b>	0	0	0
4899	Miscellaneous Expenses	0	59	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>7,652</b>	<b>7,062</b>	<b>6,720</b>	<b>9,105</b>	<b>7,244</b>	<b>3,402</b>	<b>2,622</b>	<b>6,024</b>	<b>7,559</b>	<b>7,892</b>	<b>8,246</b>
232	<b>Little Fistral Toilet</b>											
4110	Rates	0	0	0	0	0	0	0	<b>0</b>	0	0	0
4115	Water & Sewerage	3,180	0	3,371	0	3,573	0	1,787	<b>1,787</b>	3,787	4,015	4,256
4122	Electricity	1,341	(550)	1,743	669	1,848	446	924	<b>1,370</b>	1,959	2,076	2,201
4199	Maintenance, Repairs & Renewal	1,500	0	1,500	385	1,500	413	250	<b>663</b>	1,500	1,500	1,500
4899	Miscellaneous Expenses	0	55	0	0	0	0	0	<b>0</b>	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>6,021</b>	<b>(495)</b>	<b>6,614</b>	<b>1,054</b>	<b>6,921</b>	<b>860</b>	<b>2,961</b>	<b>3,820</b>	<b>7,246</b>	<b>7,591</b>	<b>7,956</b>
233	<b>Changing Places Killacourt Toilet</b>											
4110	Rates	0	0	0	0	0	629	0	<b>629</b>	666	666	666

		2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
4115	Water & Sewerage	0	0	0	981	0	108	0	108	91	96	102
4122	Electricity	0	0	0	1,335	0	235	0	235	293	311	330
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	1,267	250	1,517	1,584	1,584	1,584
4899	Miscellaneous Expenses	0	0	0	0	0	26	0	26	32	32	32
4900	Capital Purchases	0	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,316</b>	<b>0</b>	<b>2,265</b>	<b>250</b>	<b>2,515</b>	<b>2,667</b>	<b>2,690</b>	<b>2,715</b>
234	<b>Concrete Waves Toilets</b>											
4110	Rates	0	0	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	0	0	0	0	0	0	0	0	1,500	1,590	1,685
4122	Electricity	0	0	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	250	250	250	250	250
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0	100	100	100
4900	Capital Purchases	0	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>1,850</b>	<b>1,940</b>	<b>2,035</b>
	<b>Pub. Conveniences</b>											
	<b>Income</b>	<b>42,953</b>	<b>45,344</b>	<b>32,250</b>	<b>35,020</b>	<b>29,613</b>	<b>32,941</b>	<b>5,450</b>	<b>38,391</b>	<b>34,508</b>	<b>35,345</b>	<b>35,691</b>
	<b>Expenditure</b>	<b>99,922</b>	<b>117,212</b>	<b>100,170</b>	<b>165,386</b>	<b>107,275</b>	<b>131,180</b>	<b>56,333</b>	<b>187,513</b>	<b>131,956</b>	<b>117,098</b>	<b>120,424</b>
	<b>Net Income over Expenditure</b>	<b>(56,969)</b>	<b>(71,868)</b>	<b>(67,920)</b>	<b>(130,367)</b>	<b>(77,662)</b>	<b>(98,239)</b>	<b>(50,883)</b>	<b>(149,122)</b>	<b>(97,448)</b>	<b>(81,753)</b>	<b>(84,733)</b>
	<b>Env. &amp; Facilities</b>											
	<b>Income</b>	<b>122,619</b>	<b>283,273</b>	<b>148,906</b>	<b>172,067</b>	<b>127,019</b>	<b>127,647</b>	<b>80,999</b>	<b>208,645</b>	<b>241,363</b>	<b>142,176</b>	<b>142,523</b>
	<b>Expenditure</b>	<b>494,953</b>	<b>598,749</b>	<b>504,067</b>	<b>451,618</b>	<b>470,828</b>	<b>304,508</b>	<b>418,836</b>	<b>723,345</b>	<b>639,172</b>	<b>543,949</b>	<b>567,871</b>
	<b>Net Income over Expenditure</b>	<b>(372,334)</b>	<b>(315,477)</b>	<b>(355,161)</b>	<b>(279,552)</b>	<b>(343,809)</b>	<b>(176,862)</b>	<b>(337,838)</b>	<b>(514,699)</b>	<b>(397,810)</b>	<b>(401,772)</b>	<b>(425,348)</b>

## Appendix 4E: Planning and Licensing Committee Budget

		2021/22	2022/23	2023/24	2023/24	2023/24	2023/24	2024/25	2025/26	2026/27
		Budget	Actual	Budget	Actual YTD (A)	Forecast (B)	YE F'cst (A+B)	Budget	Budget	Budget
<b>501</b>	<b>Planning</b>									
<b>4490</b>	Website	0	0	0	0	0	0	0	0	0
<b>4585</b>	Professional Fees	2500	160	2500	0	2500	2500	2500	2500	2500
	<b>Overhead Expenditure</b>	<b>2500</b>	<b>160</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>
	<b>Planning &amp; Licencing (P&amp;L)</b>									
	<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expenditure</b>	<b>2500</b>	<b>160</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>
	<b>Net Income over Expenditure</b>	<b>(2500)</b>	<b>(160)</b>	<b>(2500)</b>	<b>0</b>	<b>(2500)</b>	<b>(2500)</b>	<b>(2500)</b>	<b>(2500)</b>	<b>(2500)</b>

## Appendix 4F: Earmarked Reserves (EMRs)

EARMARKED RESERVES	Opening	Opening	Opening	2023/24 Forecast	Closing	2024/25			Closing	2025/6		Closing	2026/27		Closing	
	Balances	Balances	Balances	Additions	Releases	Balances	Additions	Releases	Committed	Balances	Additions	Releases	Balances	Additions	Releases	Balances
	31.03.2021	31.03.2022	31.03.2023	Amount	Amount	31.03.2024	Amount	Amount	Amount	31.03.2025	Amount	Amount	31.03.2026	Amount	Amount	31.03.2027
Corporate Service & G&R																
- IT/Software & CRM	61,679	61,679	75,367	10,000	(10,000)	65,367	10,000	(10,000)		55,367			55,367		(20,000)	35,367
- Council Offices/Property Related	55,000	100,000	208,419		218,419	228,419		10,000		238,419	10,000	248,419				
- Capital Fund	138,345	138,345	138,345		138,345	138,345				138,345		138,345				
- Equipment & Furniture	21,506	21,506	24,006		26,506	29,006		2,500		31,506	2,500	34,006				
- Vehicles	26,000	26,000	43,585	10,000	(46,425)	7,160	10,000			7,160	0		7,160			7,160
- Election Expenses	36,637	30,857	10,659	20,659	30,659	10,000		40,659		10,000	50,659					
- Legal & Professional	15,000	20,000	25,000	5,000	30,000			30,000			30,000					
- Community Emergency Plan	100	0	0	0	0			0			0					
- Governance and Accountability	15,000	15,000	15,000	21,516		15,000		(500)	(40,000)	15,000			15,000			15,000
- S106 Porth R.A.	500	500	500		500	0				0		0				
- CIL Payments	6,167	71,986	102,788		114,304			(25,000)		49,304		49,304				
- Members IT/Software	10,000	10,000	10,000		10,000					10,000		10,000				
- Emergency Fund	340,000	340,000	345,000		(20,000)	325,000	5,000	(85,000)		240,000	(55,000)		185,000		(34,000)	151,000
- Strategic Property Review	20,000	20,000	5,061	(5,061)	0			0			0					
- Dinard Twinning	2,559	2,559	2,559	2,559		2,559					2,559					
- Sports Fund	0	0	0	0		0					0					
- Grants - General	37,198	45,968	45,968			45,968		(6,000)		44,968	5,000		49,968	5,000		54,968
- Councillors Community Fund	638	0	0	0		0					0					
- Comm Chest Cllr Formosa	0	1,060	1,060	(1,060)	0			0			0					
- Localism	48,568	48,568	74,546	(74,546)	0			0		0	0					
	834,898	954,029	1,127,864	59,016	(167,092)	1,019,788	27,500	(95,500)	(46,000)	905,788	27,500	(80,000)	853,288	27,500	(54,000)	826,788
HR																
- Staff Training Fund	14,000	14,000	17,000	3,000		20,000	5,000			20,000	3,000		23,000	3,000		26,000
- Members Training Fund	7,500	8,500	9,500	1,000		10,500		10,500		1,000	11,500	1,000	12,500			
- Staff Fund	140,531	243,531	327,431	5,000	(110,000)	222,431		157,431		5,000	162,431	5,000	167,431			
	162,031	266,031	353,931	9,000	(110,000)	252,931	5,000	(70,000)	0	187,931	9,000	0	196,931	9,000	0	205,931
C&T																
- Jubilee Fund	0	8,150	13,494	10,000		13,494	5,000	(6,161)	(34,406)	13,494			13,494			13,494
- Homeless Pilot Project	950	950	950		950			950				950				
- Emergency Resilience Fund	1,000	1,000	1,000		1,000			1,000				1,000				
- Street Marshall Scheme	1,661	1,661	6,161		6,161			(0)				(0)				
- Youth Initiative Project	4,490	4,490	6,490		4,490			4,490				4,490				
- CCTV - Fund	139,661	139,661	148,542		146,534	(12,008)		117,128		10,000		127,128				
Sinking Fund CCTV	0	0	0		0			3,739		3,739		7,478				
- Community Projects	2,187	2,187	32,067		32,067			32,067				32,067				
- Public Space Protection	2,000	2,000	2,000		2,000			2,000				2,000				
- Event Boards	3,036	3,036	3,036		(3,000)	36						36				
- Library & IS	48,202	48,202	53,326	(2,886)	50,440			(3,500)	46,940							
- Tourist Information Centre	66,295	66,295	68,081		68,081				68,081							
- Town Team	600	600	0		0				0							
- Revitality Fund	0	133,000	23,811	0	23,811				23,811							
	270,082	411,232	358,957	10,000	(19,894)	349,064	8,739	(6,161)	(37,906)	313,736	13,739	0	327,475	13,739	0	341,211

Red font indicates changes compared to the planned releases from last year's budget setting plans.



<b>EARMARKED RESERVES</b>	<b>Opening</b>	<b>Opening</b>	<b>Opening</b>	<b>2023/24 Forecast</b>		<b>Closing</b>	<b>2024/25</b>			<b>Closing</b>	<b>2025/6</b>		<b>Closing</b>	<b>2026/27</b>		<b>Closing</b>
	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Additions</b>	<b>Releases</b>	<b>Balances</b>	<b>Additions</b>	<b>Releases</b>	<b>Committed</b>	<b>Balances</b>	<b>Additions</b>	<b>Releases</b>	<b>Balances</b>	<b>Additions</b>	<b>Releases</b>	<b>Balances</b>
	<b>31.03.2021</b>	<b>31.03.2022</b>	<b>31.03.2023</b>	<b>Amount</b>	<b>Amount</b>	<b>31.03.2024</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>31.03.2025</b>	<b>Amount</b>	<b>Amount</b>	<b>31.03.2026</b>	<b>Amount</b>	<b>Amount</b>	<b>31.03.2027</b>
<b>E&amp;F</b>																
- Utilities	0	27,316	70,709			70,709				70,709			70,709			70,709
- Lights	15,096	15,096	22,691			22,691				22,691			22,691			22,691
- Public Conveniences	65,261	69,261	40,848	15,000	(5,514)	50,334	15,000		(44,652)	20,682	15,000		35,682	15,000		50,682
- Gannel maintenance	3,330	4,330	5,330	10,000		15,330				15,330			15,330			15,330
- Refuse Bins	240	0	8,565	500	(500)	8,565				8,565			8,565			8,565
- Trench Allotments	0	13,100	1,000			1,000				1,000			1,000			1,000
- Open Spaces	68,917	80,000	64,346		(1,070)	63,276			(20,000)	43,276	5,000		48,276			48,276
- Community Chest Grants	2,358	1,298	1,298			1,298				1,298			1,298			1,298
- OS Britain in Bloom	5,150	5,150	8,484			8,484				8,484			8,484			8,484
- Huer's Hut	3,900	3,900	4,000		(3,300)	700				700			700			700
- Skatepark Facility	0	0	3,585			3,585				3,585			3,585			3,585
- Polwhele Road	11,369	8,433	8,433			8,433				8,433			8,433			8,433
- Frozen	2,228	2,228	2,228			2,228				2,228			2,228			2,228
- Doorstep Green	25,000	0	0			0				0			0			0
- South Fistril Car Park	6,000	6,000	1,150			1,150				1,150			1,150			1,150
- Mountwise Centre Bldg	0	0	22,080		(12,720)	9,360				9,360			9,360			9,360
Sinking Fund Offices	0	0	0			0	1,286			1,286	1,286		2,572	1,286		3,858
Sinking Fund MWC	0	0	0			0	2,800			2,800	2,800		5,600	2,800		8,400
Sinking Fund Killacourt Units	0	0	0			0	3,600			3,600	3,600		7,200	3,600		10,800
Sinking Fund Killacourt Café	0	0	0			0				0	1,080		1,080	1,080		2,160
	208,849	236,112	264,748	25,500	(23,104)	267,144	22,686	0	(64,652)	225,178	28,766	0	253,944	23,766	0	277,710
<b>P&amp;L</b>																
- Neighbourhood Plan	3,457	5,957	8,457	2,500	0	10,957	2,500			13,457	2,500		15,957	2,500		18,457
<b>Major Projects</b>																
- Killacourt	100,000	35,000	35,000		(9,000)	26,000			(20,000)	6,000			6,000			6,000
	100,000	35,000	35,000	0	(9,000)	26,000	0	0	(20,000)	6,000	0	0	6,000	0	0	6,000
<b>Total Earmarked Reserves</b>	<b>1,579,317</b>	<b>1,908,361</b>	<b>2,148,957</b>	<b>106,016</b>	<b>(329,090)</b>	<b>1,925,884</b>	<b>66,425</b>	<b>(171,661)</b>	<b>(168,558)</b>	<b>1,652,089</b>	<b>81,505</b>	<b>(80,000)</b>	<b>1,653,594</b>	<b>76,505</b>	<b>(54,000)</b>	<b>1,676,099</b>

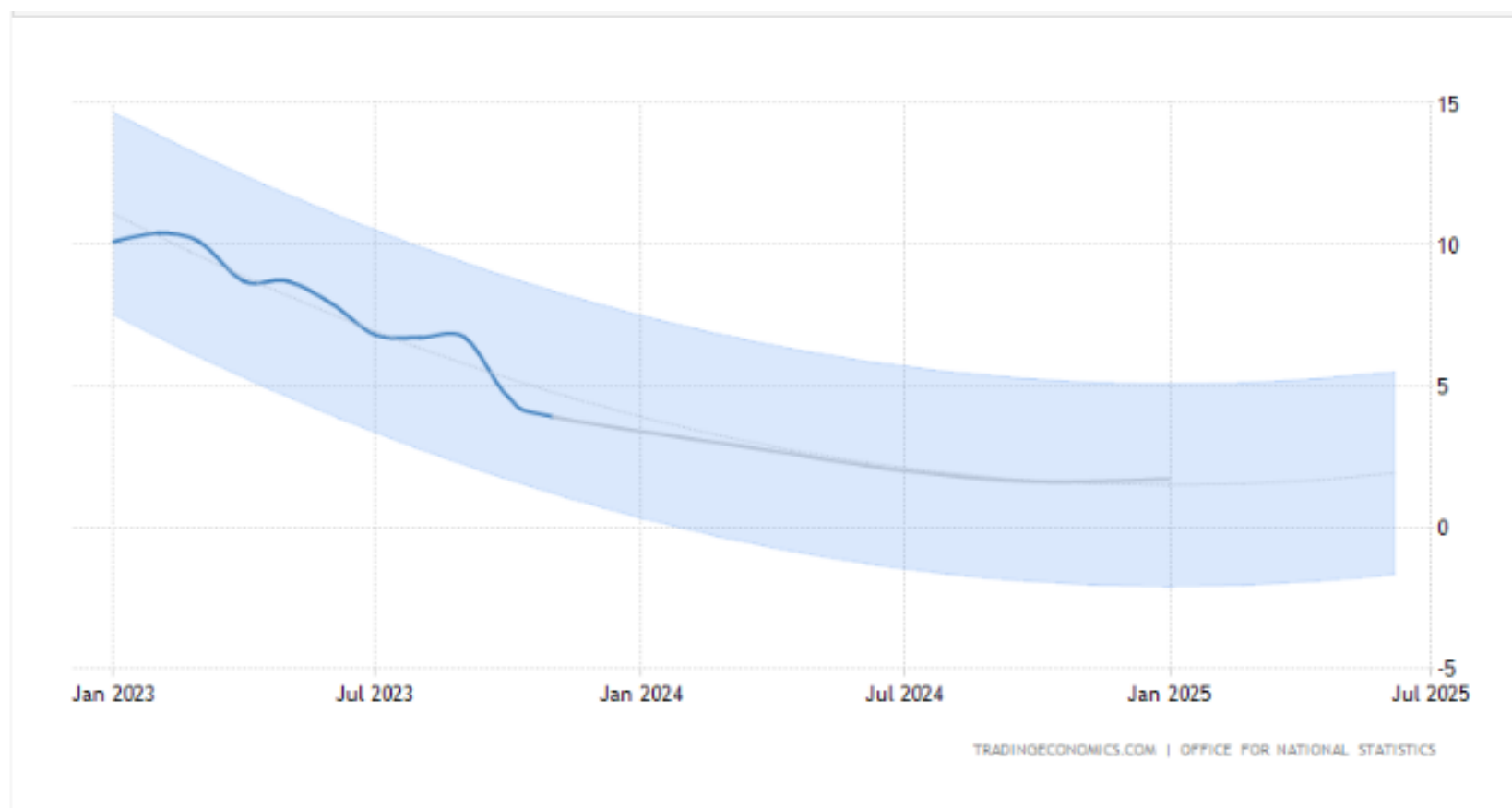
Red font indicates changes compared to the planned releases from last year's budget setting plans.

## Appendix 4G: Council Tax Band Charge based on Recommended Precept

<b>COUNCIL TAX ANALYSIS</b>	<b>Newquay</b>			<b>Please select Town/Parish from drop down list</b>				
Precept for 2023/24	2,038,810.00							
Divided by the taxbase 2023/24	8,599.89							
<b>Equals : Band D Council Tax 2023/24</b>	<b>237.07</b>							
<b>For 2024/25</b>								
<b>Proposed precept for 2024/25</b>	<b>2,613,754.00</b>	<b>Please enter proposed Precept for 2024/25</b>						
Divided by the taxbase 2024/25	8,684.09							
<b>Equals : Band D Council Tax 2024/25</b>	<b>300.98</b>							
	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Parish Council Tax Charge 2023/24	158.05	184.39	210.73	237.07	289.76	342.44	395.12	474.15
<i>As a proportion of Band D</i>	<i>6/9</i>	<i>7/9</i>	<i>8/9</i>	<i>9/9</i>	<i>11/9</i>	<i>13/9</i>	<i>15/9</i>	<i>18/9</i>
Proposed Parish Council Tax Charge 2024/25	200.65	234.10	267.54	300.98	367.87	434.75	501.64	601.96
<b>Annual change (£) for 2024/25</b>	<b>42.60</b>	<b>49.71</b>	<b>56.81</b>	<b>63.91</b>	<b>78.11</b>	<b>92.31</b>	<b>106.52</b>	<b>127.81</b>

## Appendix 5: UK Inflation Forecast to July 2025

This forecast has been taken from the Trading Economics website. The UK inflation rate decreased to 3.9% in November from 4.6% in October of 2023. Current the Trading Economics global macro models and analysts project the long term inflation rate to trend around 1.7% in 2025, according to their econometric models. For more information please visit: [www.tradingeconomics.com](http://www.tradingeconomics.com)



## Appendix 6: Vehicle Service Allocation Schedule (Informal)

Following previous requests for this information, we have outlined below which vehicle(s) comes under each service. However, to ensure efficient resource management, there are times where vehicles are deployed into other services for operational reasons. This includes where listed vehicles are “permanently” with a service – there are times where they are redeployed. Note the current budget is held centrally by the Governance and Resources Committee (for overview) however, the costs are now recharged to each service at the end of the financial year.

**The below list of vehicles is as of January 2023:**

Vehicle	Service	Permanent or Regular re-deployment	Fuel Type	Type Key Reason	Due to return within 12 months	Tow Bar
Maxus Panel	Environment	Permanent	Diesel	Large capacity storage	Purchased	Yes
Isuzu Tipper	Environment	Permanent	Diesel	Flat Bed Tipper	Purchased	Yes
Nissan e-NV200	Facilities	Permanent	Electric	Cost and operational need	Yes	No
Nissan e-NV200	Facilities	Permanent	Electric	Cost and operational need	Yes	No
Nissan e-NV200	Enforcement	Permanent	Electric	Cost and operational need	Yes	No
Kia Niro	Corporate/ TIC/ Env.	Regular Re-deploy for Events/TIC /Managers/Training/Meetings	Hybrid Petrol	Cost and operational need	Yes	No

The above was reduced in 2021 by the non-replacement of the two 4x4 vehicles, going from 8 permanent vehicles on hire agreements to 6). This number of hire vehicles was reduced again in 2023/24 as the two Environment vehicles were purchased with the borrowing being internally funded over 5 years, given the usage, available and cost.

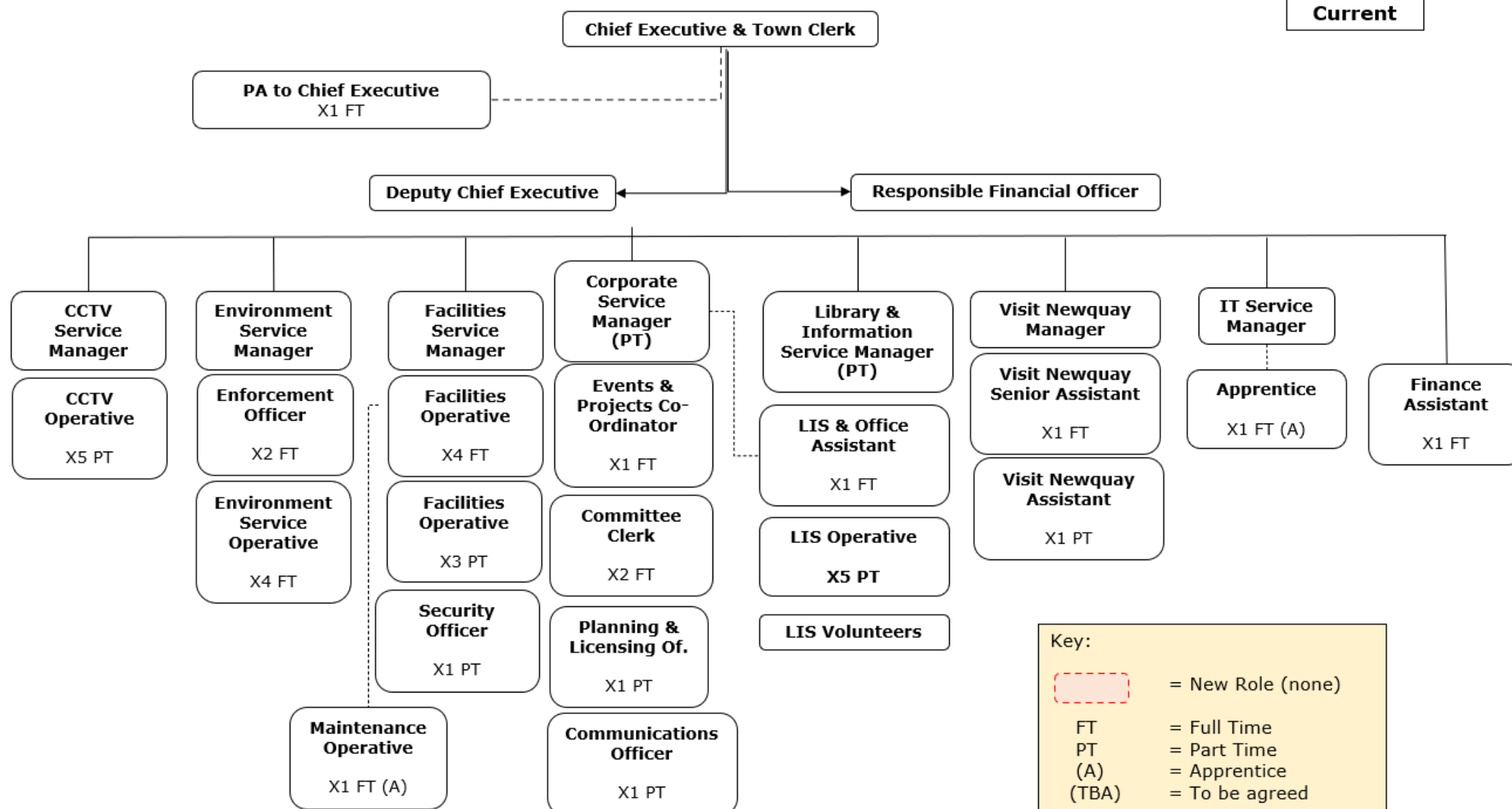
The risk to the Council from no longer having two 4x4 vehicles has been noticed, given they were heavily relied upon during extreme weather. This impacts the Council's ability to carry out its emergency management plans where such vehicles were required. This does have a wider impact on services such as Environment Service at times where the TIC Conference Trailer needs to be taken to events. This will be reviewed as part of the replacement program during 2024/25. In the past there have been supply and demand issues and a general unavailability of larger capacity 4x4 vehicles, some of which have a 10-18 month lead time for procuring.

The Council is moving to electric vehicles wherever feasible. Where not feasible, hybrid is being explored with petrol/diesel used only where service requirements cannot be met by alternative vehicle types.

## Appendix 7A: Current Budgeted Staff Hierarchy

Information Classification: PUBLIC

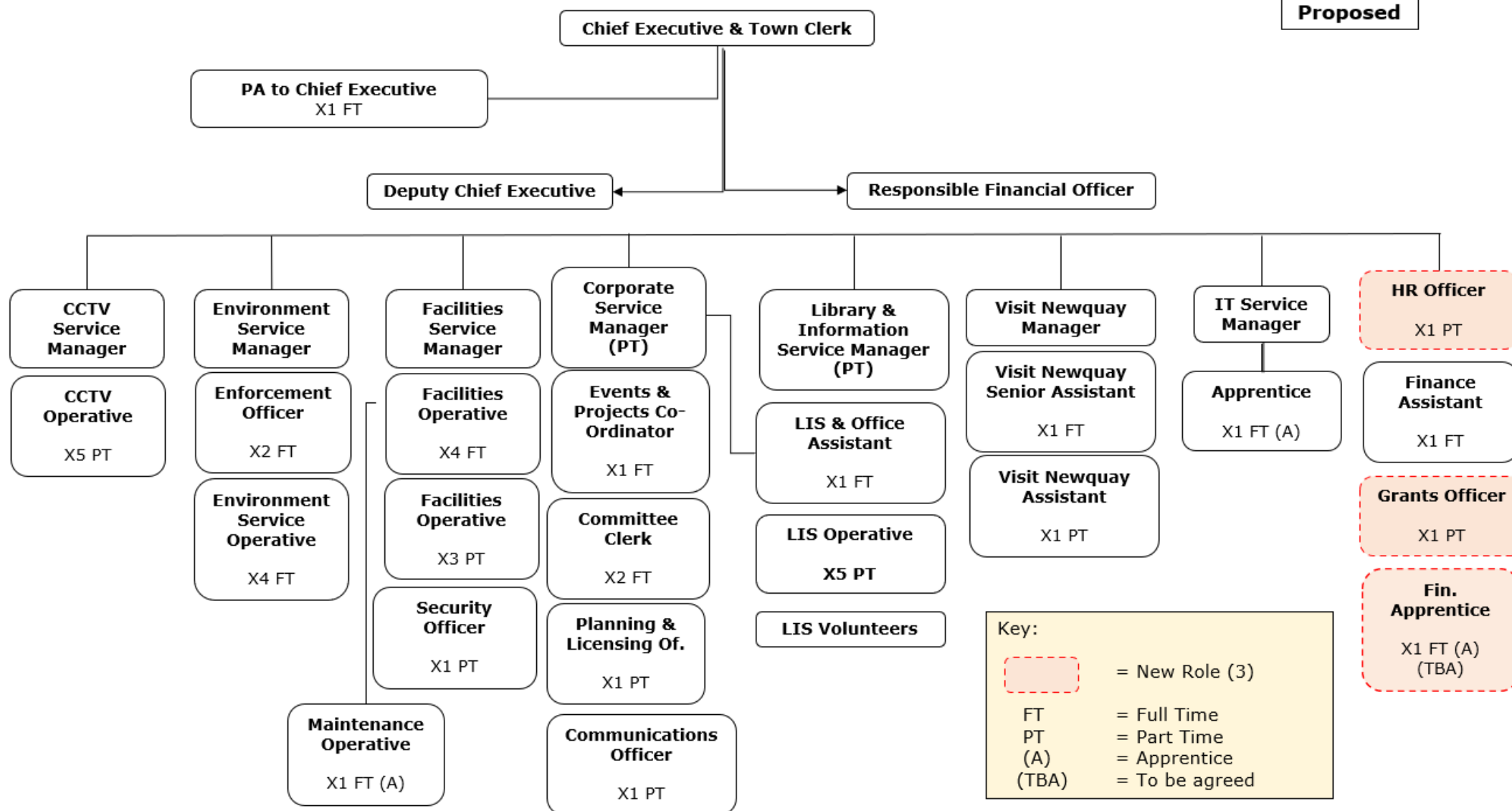
**Current**



## Appendix 7B: New (2024-25) Planned Staff Hierarchy

Information Classification: PUBLIC

**Proposed**



## Appendix 8: Comparison of Cornwall Town and Parish Councils Precepts

The following information has been prepared from data provided by Cornwall Council. It provides a comparison of key Town and Parish Councils in Cornwall for their 2022/23 to 2023/24 precepts as well as latest (Dec 2023) figures on the Registered Electorate numbers. This gives some context when comparing other town councils across Cornwall. However, please note that this information does not show the number of services that the Council provides in comparison to Newquay. Colan has been included in addition for a local comparator and for interest.

### **Top 10 Councils in Cornwall by Electorate**

In December 2023 Newquay had the largest electorate (number of residents) in Cornwall, meaning it has the largest number of residents to support and provide its services to, as well as a large influx of visitors during the season.

Council	Electorate
<b>Newquay</b>	<b>17075</b>
<b>Camborne</b>	17062
<b>Falmouth</b>	16517
<b>Penzance</b>	15623
<b>Truro</b>	15389
<b>St Austell</b>	15384
<b>Saltash</b>	12624
<b>Bodmin</b>	11910
<b>Redruth</b>	11430
<b>Helston</b>	8550
<b>Colan</b>	2262

### **The largest precepts requested in Cornwall**

In 2023/24 Newquay had the fourth largest precept in Cornwall, which dropped one place from 2022/23 when it was third.

Council	2022/23 Precept	2023/24 Precept
<b>Falmouth</b>	2,863,662.64	3,276,354.57
<b>Truro</b>	2,019,651.00	2,382,665.00
<b>Penzance</b>	1,754,515.00	2,150,252.00
<b>Newquay</b>	<b>1,909,000.00</b>	<b>2,038,810.00</b>
<b>Bodmin</b>	1,530,689.00	1,622,158.00
<b>Camborne</b>	1,342,147.00	1,349,956.00
<b>Saltash</b>	1,255,690.00	1,307,753.00
<b>St Austell</b>	905,520.00	1,067,220.00
<b>St Ives</b>	864,914.00	1,067,182.00
<b>Redruth</b>	1,027,921.00	1,045,261.00
<b>Colan</b>	12,670.00	13,500.00

### **The largest Band D precepts in Cornwall**

Newquay is 11th on the list of Band D amounts for 2023/24 and 2022/23.

<b>Council</b>	<b>2022/23 Band D</b>	<b>2023/24 Band D</b>
<b>Falmouth</b>	377.97	423.06
<b>Bodmin</b>	316.02	327.81
<b>Truro</b>	275.40	320.38
<b>Penzance</b>	246.31	299.86
<b>Camelford</b>	264.38	287.95
<b>Launceston</b>	274.04	274.09
<b>Wadebridge</b>	231.93	251.21
<b>Bude Stratton</b>	248.28	248.28
<b>Hayle</b>	221.47	240.24
<b>Saltash</b>	228.78	237.16
<b>Newquay</b>	<b>225.78</b>	<b>237.07</b>
<b>Colan</b>	12.98	13.37



## Appendix 9: 2021-25 Corporate Plan Objectives Status Report

The following table sets out a brief overview of where the Council is in respect of meeting or achieving its set objectives. Green = achieved, being achieved or is on-going but proactively met. Amber = currently on hold but the intention is to meet or review this item within the Corporate Plan timeframe. Red = not being met or there is a likelihood the objective will not be met by the end of the Corporate Plan timeframe.

Committee/Aim/Objective	Status	Detail	Notes
<b>Governance &amp; Resources</b>			
<b>Aim</b>			
To ensure Newquay Town Council operates as a professional, competent, and caring organisation that manages its assets, finances and human resources efficiently. Works in partnership with other organisations to seek appropriate investment and to ensure cost effective and high-quality services, that reflect the standards expected from a Gold Status Quality Council, are provided to those that live work and visit Newquay.			
<b>Objectives</b>	<b>Status</b>	<b>Detail</b>	<b>Notes</b>
Oversee and scrutinise the effective and efficient operation of the council ensuring good governance and effective budget planning, management, and control; reporting outcomes and findings to Full Council.	Green	Ongoing	RFO is implementing changes to the systems to widen further this aspect of work.
Oversee and scrutinise Town Council finances in accordance with all financial regulations ensuring value for money and effective asset management including management and maintenance of appropriate asset registers and operational inventories.	Green	Ongoing	RFO is implementing changes to the systems to widen further this aspect of work.
Oversee and scrutinise Town Council legal, governance and statutory responsibilities.	Green	Ongoing	
Develop, maintain, and review relevant policies, strategies, procedures and guidance as necessary to reflect legislation and best operational practice for implementation across the council.	Green	Ongoing	
Strategically manage Town Council owned properties and assets.	Green	Ongoing	
Receive, examine, and implement internal auditor's reports and recommendations and report actions to Full Council for sign-off and overview.	Green	Ongoing	
Manage and implement the Town Council Grant scheme.	Green	Ongoing	
Seek and identify external funding and grant opportunities including approval of completed applications to external organisations.	Green	Ongoing	
Identify appropriate projects for s106 and CIL funding	Green	Ongoing	
Establish devolution opportunities and negotiate outcomes with Cornwall Council.	Green	Ongoing	
Achieve and maintain Gold award status demonstrating Newquay Town Council is at the forefront of best practice.	Amber	On Hold	New scheme released, now reviewing performance against the criteria.
Assist with the distribution of workloads of each committee and arbitrate on new project management	Green	Ongoing	
Manage, develop and where necessary implement Emergency Plans for Newquay area.	Green	Ongoing	

Environment & Facilities			
Aim			
To improve the appearance of Newquay, managing town council assets, infrastructure, and open spaces to provide facilities and services that are considered good or excellent in standard, creating a safer, thriving and prosperous town which residents and visitors can take pride in and which enhances their wellbeing by being naturally diverse, beautiful & healthy with an abundance of wildlife.			
Objectives	Status	Detail	Notes
Improve the appearance of Newquay by augmenting the environmental services provided by Cornwall Council and providing effective and innovative environmental management of green and open spaces across the parish. (including for example creation and installation of hanging baskets, planting schemes, maintenance of footpaths, grass verges, gardens, and street furniture.)	Amber	On hold	Focus is currently on Town Council property. However, where possible we continue to undertake some supportive work, especially where it involves South West in Bloom routes.
Manage, maintain and enhance town council owned and devolved open and green spaces, parks, play parks and car parks	Green	Ongoing	
Manage, maintain and enhance town council owned facilities and buildings.	Green	Ongoing	
Manage, maintain and enhance the public toilet facilities and services provided across Newquay.	Green	Ongoing	
Develop a programme of education and where necessary enforcement to minimise and address anti-social issues and report actions required to partner organisations.	Red	On hold	No active Enforcement Resources. Review to be undertaken post recruitment.
Develop ideas for new environmental and green projects that will enhance specific areas of Newquay and set up working parties to develop these ideas through design, implementation, funding options, grant applications onto fruition and long term maintenance plans.	Green	Ongoing	
Manage, maintain and enhance the appearance of the town centre through a range of innovative decorative schemes including but not limited to External decorative lighting, Festive and Seasonal themes, bunting, banner management, street and pavement art and art murals and installations.	Green	Ongoing	
Develop and Implement environmental and climate change operational procedures.	Green	On track	
Ensure the effective management and control of various allotment sites and waiting lists including those managed in-house and those managed by allotment associations.	Green	Ongoing	
Consider and where appropriate approve grant applications (within budgetary restraints) received from local groups and external organisations that seek to enhance the appearance of Newquay	Green	Ongoing	
Manage Council Parking assets and transport including enforcement and implementation of Town Council Parking Orders	Green	On track	Newquay Town Council Parking Order implemented.
Manage the physical resources of any volunteer schemes (such as tools and equipment)	Amber	On hold	This project is on hold at the moment. Reviewing in 2024.

Community & Tourism			
<b>Aims</b>			
To encourage and promote economic, commercial, volunteer, resident and tourist involvement in the town through proactive community engagement, event management and delivery of library and information services to meet the needs of a diverse community from the cradle to grave. In developing community engagement, the council will improve two-way information, seek opinion, inform decision making and celebrate Newquay's efforts and successes.			
<b>Objectives</b>	<b>Status</b>	<b>Detail</b>	<b>Notes</b>
Develop effective community engagement and strengthen partnerships and relationships with voluntary and community groups, local businesses, transport operators and BID through a range of effective two way communication channels to maximise resources, minimise duplication of effort and where possible agree a joined up and coordinated approach to improving the appearance of Newquay.	Green	Ongoing	
Manage and seek to continuously improve community information and engagement through a wide range of media (written, verbal and digital) and the implementation of an effective communication strategy.	Green	Ongoing	New Communications Officer revising and bolstering proactive and reactive communication.
Manage, maintain and enhance provision of library and information service	Green	Ongoing	
Manage, maintain and enhance provision of the tourist information centre to encourage visitors to Newquay.	Green	Ongoing	
Organise, promote and manage Newquay Town Council events to provide residents and visitors with a wide range of year round activities.	Green	Ongoing	
Undertake marketing of Council space for rent or hire including negotiation and liaison with potential and existing tenants and users to maximise customer satisfaction and revenue streams to the council whilst minimising vacant space.	Green	Ongoing	
Manage, maintain and enhance provision of CCTV service across Newquay and partner sites.	Green	Ongoing	
Manage and implement initiatives associated with public safety.	Green	Ongoing	
Assist partners in the effective management, maintenance and enhancement of two-way radio connectivity in the form of Shopwatch, Pubwatch and Council networks, all of which assist in the protection of the town, businesses, residents and visitors.	Green	Ongoing	
The Council's Chief Officer is responsible for the Police Airwave radios utilised by the CCTV Control Room, with delegated Radio Terminal Custodian responsibilities undertaken by the CCTV Manager. The committee shall ensure adequate resources, procedures and safeguards are in place to protect the systems and support the responsible officers in their required duties.	Green	Ongoing	
Identify and implement economic development opportunities	Green	Ongoing	

Manage and promote the Town Council Citizen Award Scheme and seek to maximise positive opportunities to celebrate success.	Green	Ongoing	
Develop & Implement a Newquay specific Volunteer scheme, to encourage individuals and organisations to work with the council to improve the overall appearance of Newquay.	Amber	On Hold	On hold until 2024 where this will be reviewed. We do work with other local organisations.
Identify initiatives to provide support and services for Homelessness in Newquay and liaison with external partners to facilitate consultation and implementation of any agreed projects.	Amber	On Hold	Supporting other organisations who lead on this with proactive engagement and promotion.
Coordinate and liaise with external event providers and provide grant opportunities to groups seeking to stage events that enhance the customer experience of Newquay.	Green	Ongoing	
Identify issues and liaise with CC regarding implementation of TROs PSPOS and other local schemes.	Green	Ongoing	
Identify and implement Youth Initiatives that will benefit Newquay, its young visitors and residents.	Green	Ongoing	Grants provided to various youth related organisations. Cornwall Council have confirmed devolution of the Youth Centre - their target is to complete this before summer 2025.
Responsible for twinning opportunities including coordination with Dinard.	Amber	On Hold	No planned activity

Planning & Licensing			
<b>Aim</b>			
To act as the statutory consultee for all planning applications (and consultee for licensing applications) within the parish and to represent the town council to seek to uphold the vision and policies outlined in the Newquay Neighbourhood Plan.			
<b>Objectives</b>	<b>Status</b>	<b>Detail</b>	<b>Notes</b>
Consider all planning applications and issues in accordance with statutory planning law and taking into account the Newquay Neighbourhood plan policies and submit recommendations to the planning authority within deadlines set.	Green	Ongoing	
Comply with the Cornwall Local Councils Pre-application protocol and provide developers an opportunity to give a 30 minute presentation prior to Committee meetings. Only one presentation will be allowed per Committee with slots being available on a first come, first serve basis.	Green	Ongoing	
To agree a Town Council position and provide a representative to attend Cornwall Council planning meetings where an application is called in, to represent the views of the Council.	Green	Ongoing	
To agree a Town Council position and provide a representative to attend Cornwall Council licensing meetings where an application is called in or appealed, to represent the views of the Council.	Green	Ongoing	
To agree a Town Council position and provide a representative to attend Planning Inquiries/Appeals on behalf of Newquay Town Council in respect of appeals and to communicate with the Planning Inspectorate direct if necessary, to represent the views of the Council.	Green	Ongoing	
Identify and make representations to the relevant authorities in respect of enforcement action or any matters considered to be breaches of planning or licensing regulations.	Green	Ongoing	
Monitor, update and manage the Newquay Neighbourhood plan and website including the Newquay Views & Vistas album.	Green	Ongoing	
Keep up to date with relevant legislation and advise Council where necessary	Green	Ongoing	
Consider all licensing applications in accordance with licensing law and submit any observations or recommendations to the licensing authority within deadlines.	Green	Ongoing	

Human Resources Sub-Committee			
<b>Aim</b>			
To ensure professional management of all employees of Newquay Town Council and that appropriate policies and training are in place to enable Newquay Town Council to meet its employer obligations and aspirations to have a reputation as a good employer.			
<b>Objectives</b>	<b>Status</b>	<b>Detail</b>	<b>Notes</b>
Oversee any staffing related matter brought to it by the Town Clerk, including setting terms and conditions for members of staff and to update existing terms and conditions following any changes in employment law and/or best practise guidelines.	Green	Ongoing	
Manage the health and well-being of all members of staff in conjunction with the Town Clerk.	Green	Ongoing	
Ensure effective processes are in place and implemented for all staffing matters including recruitment, selection, training, retention, restructures, annual staff appraisals, disciplinary, grievance hearings, risk management, leave, sickness etc.	Green	Ongoing	
Manage the code of conduct for members, including the introduction of sanctions and subsequent complaints under the Code of Conduct for members.	Green	Ongoing	
Authorise the recruitment of new permanent posts following a 7-day consultation period for all council members. During the 7 days members can call-in the decision to recruit a new member of staff and the matter will be referred to full council. If no objections are received within the 7-day period, the new role(s) may be recruited as necessary.	Green	Ongoing	
Actively plan and monitor the training and development of staff with relevant service managers. Ensuring the CPD and broader knowledge requirements of the role of individual officer roles are met.	Green	Ongoing	New HR Partner system implemented that is helping plan, monitor and track this.
Actively plan and monitor the training and development of members.	Green	Ongoing	

Legal & Regulatory Sub-Committee			
<b>Aim</b>			
To ensure Newquay Town Council meets all legal requirements in relation to the effective protection and processing of Data under the various statutory requirements and acts.			
<b>Objectives</b>	<b>Status</b>	<b>Detail</b>	<b>Notes</b>
To handle (or delegate the following provisions to a dedicated sub-committee) in relation to Data Protection and the General Data Protection Regulations (GDPR):	Green	Ongoing	
To take on the statutory responsibilities and full obligations as 'Data Controller' as defined within the GDPR and or Data Protection Act 2018.	Green	Ongoing	
To set council policy on data management, audit the security of council held data, maintain the registers of information held and audit the security of personal data held by the council. This provision is undertaken with full authority to act without recourse to council in order to be able to respond swiftly to any reported breach or identified risk.	Green	Ongoing	
Assist with scrutiny and internal audits to ensure compliance with legislation as required.	Green	Ongoing	