



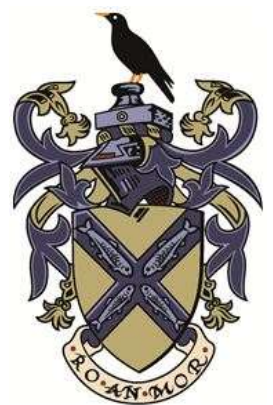
NewquayCouncil

CorporateService

Full Council

2022-26 Budget Report

Newquay Precept & Expenditure



Status of this Report:	ADOPTED - FINAL
Report to:	Full Council
Date of Report:	28 November 2022
Title:	2022-26 Budget Report
Service Area:	All service areas affected
Ward(s) Affected:	All wards affected
Relevant Committee:	N/A
Key Decision:	Yes
Procurement Method:	N/A
Urgent Decision:	Yes
Date next steps can be taken:	14 December 2022 (Adoption at Council)
Authors:	Anne Banks, Finance and Procurement Manager Andrew Curtis, Chief Executive
Main Contact:	anne@newquay.gov.uk
Secondary Contact:	ceo@newquay.gov.uk

Governance and Resources Committee Recommendation which was ADOPTED at Full Council:

It is unanimously RECOMMENDED that FULL COUNCIL adopts the below draft budget and precept from this report as the submission to Cornwall Council for the 2023/24 financial year:

Item	Amount/Level
Gross Expenditure Budget	£2,415,851
Precept	£2,038,810
General Fund Balance	3.3 months

This equates to an Expenditure and Precept demand submitted to Cornwall Council as followed:

Band D Impacts:

2021/22 Band D Rate	£222.32
Current 2022/23 Band D Rate	£225.78
New 2023/24 Band D Rate	£237.07
2023/24 Band D % Increase	5.00%
2023/24 Annual Increase	£11.30
2023/24 Weekly Increase	£0.22

The proposal results in an increase of 22p per month, for Newquay Town Council ratepayers for the Town Council's element of Council Tax based on a Band D property.

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 2023, 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) currently sits with the Chief Executive with transition plans over the coming months.

This is part of the annual Budget and Precept setting process for the financial years 2022-26 with details of budget vs. actual from 2021/22.

The report follows the shorter form as per last year's 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.

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 2021-25 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.

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 assistance of the Town Council's accountant, the Town Council's management team and based on the best figures and knowledge held at the time.

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.

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. There is a process of monitoring performance against budget and so 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 as followed: -

G&R Objectives

- 3.1 *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.*
- 3.2 *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.*
- 3.3 *Oversee and scrutinise Town Council legal, governance and statutory responsibilities.*
- 3.4 *Develop, maintain and review relevant policies, strategies, procedures and guidance as necessary to reflect legislation and best operational practice for implementation across the council.*

G&R Accountability

- 6.1 *The Committee has delegated powers to act on behalf of the Full Council in relation to the defined terms of reference only; any recommendations outside the Committee's terms of reference shall be made to Full Council and may require another committee's input before a decision is made by Full Council or another responsible committee.*
- 6.2 *In some circumstances, officers have delegated powers to act on behalf of the committee and/or Full Council under a separate Scheme of Delegation or as outlined in committee terms of reference or minutes.*
- 6.3 *At all times the committee must adhere to all Standing Orders, Financial Regulations, policies, procedures and member code of conduct which may all change from time to time.*

G&R Scope and Specific Delegations

- 7.1 *The Committee has the delegated powers from Full Council to undertake activities and make relevant decisions to achieve the objectives as set out in section 3.*
- 7.2 *The Committee has the delegated powers from Full Council to establish an Annual Committee Budget for approval by Full Council no later than November each year in-line with Financial Regulation 3.1.*
- 7.3 *The Committee has the delegated powers from Full Council to spend up to its annual budget, without the requirement to go back to Full Council for approval; subject to such spends falling within the objectives of the committee and are budgeted for in-line with Financial Regulation 3.1.*
- 7.6 *The Committee shall have the following specific delegations:*
 - 7.6.1 *To recommend the appointment of any of the following to Full Council (should such an appointment be necessary by way of a vacancy arising after May each year):*
 - 7.6.1.1 *Internal Auditor*
 - 7.6.1.2 *External Auditor*
 - 7.6.1.3 *Independent Financial Advisors (if needed)*
 - 7.6.1.4 *Accountant (if needed)*
 - 7.6.2 *To oversee and lead on the annual budget setting process and strategy development and to formally recommend an annual Gross Expenditure Budget, Precept and General Fund level to Full Council having considered fully the financial, legal, governance and other such risks affecting the Council.***
 - 7.6.2.1 *This includes referring any budget request by any Committee back to that Committee if it is felt that the financial implications would be outside acceptable budget limits. This may include considerations from public consultations, reviews on the budget or other relevant sub- committee/working party recommendations.***
 - 7.6.3 *To consider any expenditure outside of the established budget strategy when required to do so and make recommendations to Full Council.***
 - 7.6.4 *To investigate any proposal involving financial implications brought to Full Council or any other Committee (and shall seek input and approval of the Staffing Committee and Town Clerk should these proposals have any impact on staff resources).***
 - 7.6.5 *Following a request from a committee, consider and recommend to Full Council having any unspent budgets placed within a specific Committee earmarked reserve***

or the spending of contingency or earmarked reserves in accordance with Financial Regulation 4.9.

- 7.6.6** ***To determine the budget strategy of committees to ensure clear areas of responsibility are maintained; ensuring all staffing matters remain the sole responsibility of the Human Resources Committee and Head of Paid Service.***
- 7.6.7** ***To ensure the Council adequately covers all its insurable risks and obligations in conjunction with the Responsible Financial Officer (RFO).***
- 7.6.8 *To ensure that the Annual Audit, Governance and Accountability return is completed and recommended/ presented to Full Council for final sign-off before being submitted to the external auditors within the given timescales.*
- 7.6.9 *To support the Responsible Financial Officer in their delegated powers from Full Council and in particular the following:*
 - 7.6.9.1 *The RFO has delegated powers from Full Council with the committee Chairman and Vice Chairman to monitor, review and recommend re-investing the Council's investments in conjunction with the Council's policy and as advised by an independent financial advisor.*
 - 7.6.9.2 *The RFO has delegated powers from Full Council with the committee Chairman and Vice Chairman to move bank accounts according to interest rates for the financial benefit of the Council subject to the investment policy.*

3.0 2022 - 2026 Budget Setting Process

3.1 Budget Timetable

1	Chief Executive, RFO, Finance Assistant, Managers (September - November 2022) <ul style="list-style-type: none">Chief Executive works with the RFO 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
2	Governance and Resources Committee (Nov 2022) <ul style="list-style-type: none">Governance and Resources (G&R) Committee look at the current forecast spends and financial challenges in the current markets we operate within. Considering informally a target committees and officers should be working towards given the inflation rates and cost of living challenges, including changes to the pay and grading structure of the council.Informal target set by committee and work undertaken by the Chief Executive and RFO to achieve or exceed this where possible.
3	Committees (November 2022) <ul style="list-style-type: none">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.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.Chief Executive and RFO both amend core budget overview and committee recommendations in order to understand likely precept requirements.
4	Chief Executive and RFO (November 2022) <ul style="list-style-type: none">Draft Chief Executive works with RFO and relevant managers to draft the annual budget report (this report) to the G&R Committee, setting out the draft budgets and plans for 2022-26
5	Governance and Resources Committee (Nov 2022) <ul style="list-style-type: none">Draft report considered and recommended to Full Council (subject to amendments).All members receive copies of the budget report through iBabs (note all members have had copies of all budgets on iBabs for each committee).
6	Chief Executive and RFO (November/December 2022) <ul style="list-style-type: none">The final Budget Report is drafted by the Chief Executive and RFO for consideration at Full Council in December
7	Full Council Budget (14 December 2022) <ul style="list-style-type: none">Full Council holds a Budget Setting meeting and ratifies the recommendations contained within the G&R Recommended Budget report - subject to any member raising matters which they would wish to be investigated further/re-considered. If such an undertaking occurs and Full Council agrees to take those concerns forwards, a G&R meeting will be arranged in January for this to take place. A further Full Council Budget Meeting will then be arranged for the end of January 2023 to decide on the recommended budget without any further considerations being raised. Please refer to the Budget Process Report from 2018 and Standing Orders for further explanation of the process.
8	Submission to Cornwall Council (December 2022 /January 2023) <ul style="list-style-type: none">RFO submits precept and expenditure information to Cornwall Council along with the explanatory note on spend (drafted with the Chief Executive).

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 2020 version of the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide now 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 Expenditure¹.

The below table shows the current forecast balances of the General Fund based on the Net Revenue Expenditure alongside an indication of what this would have been when based on Gross Expenditure (old method of calculating). This does mean we can hold less funding in the General Reserves compared to previous years:

Year	2022/23 (forecast)	2023/24 (proposed)	2024/25 (proposed)	2025/26 (proposed)
Actual amount proposed to be in General Fund	£542,156	£524,562	£539,900	£579,860
New General Fund Calc. (NET Expenditure)	3.8 Months	3.3 Months	3.0 Months	3.0 Months
Previous equivalent General Fund Calc. (Gross Expenditure)	2.9 Months	2.6 Months	2.5 Months	2.7 Months

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)."

¹ Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide, Page 35 (5.32)

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 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 past 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 2021/22, in 2022/23 we have 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 2023.

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 2020/21 approximately £932,580 was released from EMRs, showing the size of some releases. In 2022/23 we are forecasting releases of £255,357. Going forwards you will see our EMRs are reducing each year with further anticipated releases as followed:

<u>EARMARKED RESERVE</u>	2022/23 Forecast	2023/24	2024/25	2025/26
- IT/Software & CRM		(10,000)	(10,000)	(10,000)
- Election Expenses	(35,857)			
- Emergency Fund		(20,000)	(85,000)	(65,000)
- Strategic Property Review	(20,000)			
- Localism		(74,546)		
- Comm Chest Cllr Formosa		(1,060)		
- Staff Fund		(110,000)		
- Street Marshall Scheme			(1,661)	
- Youth Initiative Project		(2,000)	(2,490)	
- CCTV - Fund	(6,000)			
- Tourist Information Centre	(8,000)			
- Vitality Fund	(133,000)			
- Gannel maintenance	(500)	(500)	(500)	(500)
- Open Spaces	(3,900)			
- Trencreek Allotments	(13,100)			
- Killacourt	(35,000)			
Total Earmarked Reserves	(255,357)	(218,106)	(99,651)	(75,500)

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. 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 as well as planned changes to the establishment pay and grading structure in order to compete with 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:

<u>EARMARKED RESERVE</u>	2022/23 Forecast	2023/24	2024/25	2025/26
- IT/Software & CRM	2,500			
- Equipment & Furniture	2,500	2,500	2,500	2,500
- Election Expenses	5,000	10,000	10,000	10,000
- Legal & Professional	5,000	5,000		
- Localism	25,978			
- Staff Training Fund	3,000	3,000	3,000	3,000
- Members Training Fund	1,000	1,000	1,000	1,000
- Staff Fund	5,000	5,000	5,000	5,000
- CCTV - Fund		10,000	10,000	10,000
- Public Conveniences	20,000	15,000	15,000	15,000
- Council Offices/Property Related	25,000	10,000	10,000	10,000
- Gannell maintenance	500	500	500	500
- Neighbourhood Plan	2,500			
Total Earmarked Reserves	97,978	62,000	57,000	57,000

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 £31k annually for Public Conveniences, £5k annually for vehicles, £5k annually for IT/Software & CRM, £65k-35k 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.

Factoring in the above additions, between March 2022 and March 2026, the Council will have reduced its EMRs by £374,636 with the EMRs going from £1,908,361 to £1,533,725 during the same period. As stated in last year's budget report, this remains an alarming reduction rate trend, given how long it has taken the Council to build up these reserves; which has been the one significant safety net that protected the Council against the impact of the COVID pandemic. The Council will struggle to cope with another incident of this magnitude and is facing increasing costs across most services and activities.

The following EMRs are completely depleted by 2025/26:

- Community Emergency Plan
- Strategic Property Review
- Sports Fund
- Localism
- Comm Chest Cllr Formosa
- Councillors Community Fund
- Street Marshall Scheme
- Youth Initiative Project
- Revitality Fund
- Refuse Bins
- Doorstep Green
- Trencreek Allotments
- Killacourt

There are a number of other EMRs that are likely to be fully depleted by 2026 also. A summary of the EMR Balances for each Committee can be seen overleaf:

<u>EARMARKED RESERVES</u>	Opening	(F) Closing	Closing	Closing	Closing
	Balances	Balances	Balances	Balances	Balances
	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
<u>Corporate Service & G&R</u>					
- IT/Software & CRM	61,679	64,179	54,179	44,179	34,179
- Capital Fund	138,345	138,345	138,345	138,345	138,345
- Equipment & Furniture	21,506	24,006	26,506	29,006	31,506
- Vehicles	26,000	26,000	26,000	26,000	26,000
- Election Expenses	30,857	0	10,000	20,000	30,000
- Legal & Professional	20,000	25,000	30,000	30,000	30,000
- Governance and Accountability	15,000	15,000	15,000	15,000	15,000
- S106 Porth R.A.	500	500	500	500	500
- CIL Payments	71,986	71,986	71,986	71,986	71,986
- Members IT/Software	10,000	10,000	10,000	10,000	10,000
- Emergency Fund	340,000	340,000	320,000	235,000	170,000
- Strategic Property Review	20,000	0	0	0	0
- Dinard Twinning	2,559	2,559	2,559	2,559	2,559
- Grants - General	45,968	45,968	45,968	45,968	45,968
- Localism	48,568	74,546	0	0	0
- Comm Chest Cllr Formosa	1,060	1,060	0	0	0
<u>HR</u>					
- Staff Training Fund	14,000	17,000	20,000	23,000	26,000
- Members Training Fund	8,500	9,500	10,500	11,500	12,500
- Staff Fund	243,531	248,531	143,531	148,531	153,531
<u>C&T</u>					
- Emergency Resilience Fund	1,000	1,000	1,000	1,000	1,000
- Street Marshall Scheme	1,661	1,661	1,661	(0)	(0)
- Youth Initiative Project	4,490	4,490	2,490	0	0
- CCTV - Fund	139,661	133,661	143,661	153,661	163,661
- Event Boards	3,036	3,036	3,036	3,036	3,036
- Town Team	600	600	600	600	600
- Homeless Pilot Project	950	950	950	950	950
- Public Space Protection	2,000	2,000	2,000	2,000	2,000
- Library & IS	48,202	48,202	48,202	48,202	48,202
- Tourist Information Centre	66,295	58,295	58,295	58,295	58,295
- Community Projects	2,187	2,187	2,187	2,187	2,187
- Vitality Fund	133,000	0	0	0	0
- Jubilee Fund	8,150	8,150	8,150	8,150	8,150
<u>E&F</u>					
- Public Conveniences	69,261	89,261	104,261	119,261	134,261
- Council Offices/Property Rel.	100,000	125,000	135,000	145,000	155,000
- Lights	15,096	15,096	15,096	15,096	15,096
- Gannel maintenance	4,330	4,330	4,330	4,330	4,330
- Open Spaces	80,000	76,100	76,100	76,100	76,100
- OS Britain in Bloom	5,150	5,150	5,150	5,150	5,150
- Community Chest Grants	1,298	1,298	1,298	1,298	1,298
- Huer's Hut	3,900	3,900	3,900	3,900	3,900
- Polwhele Road	8,433	8,433	8,433	8,433	8,433
- Frozen	2,228	2,228	2,228	2,228	2,228
- South Fistral Car Park	6,000	6,000	6,000	6,000	6,000
- Utilities	27,316	27,316	27,316	27,316	27,316
- Trencreek Allotments	13,100	0	0	0	0
<u>P&L</u>					
- Neighbourhood Plan	5,957	8,457	8,457	8,457	8,457
<u>Major Projects</u>					
- Killacourt	35,000	0	0	0	0
Total Earmarked Reserves	1,908,361	1,750,982	1,594,876	1,552,225	1,533,725

3.4 Council Tax Support Grant

During the 2022/23 budget setting, Cornwall Council indicated it would not provide this grant from 2023/24. This has now been confirmed and so we have not included any income for this.

History: As part of the 2010 Spending Review, HM Government announced that it would localise support for Council Tax from 2013/14. The Welfare Reform Bill 2011 contained provisions for the abolition of Council Tax Benefit paving the way for a new localised scheme. However, although Cornwall Council is continuing to maintain the Council Tax Support Grant to local Councils, they have consistently indicated there will normally be a reduction of about 15% applied for subsequent years.

We continued to budget for a reducing CTS Grant until 2021/22. In 2022/23 budget setting we received confirmation that Newquay will be receiving a final CTS grant in 2022/23 of £25,978. As per previous years' budgets we have placed this funding within the Localism EMR.

The main purpose of placing the CTS grant into the Localism reserve, is to prevent the Council becoming reliant on what is essentially a reducing grant which will cease after this year. This proves the point made in past budget reports and vindicates the approach taken to limit the financial risks to the Council and preventing the seesaw effect on the precept. This has proven to work as the full removal of the grant has not impacted the Council for 2023/24 onwards, whereas at Councils where they had relied upon their grant in their revenue budget are now having to find additional savings/raise their precept to cover this loss in their income.

Please see Appendix 11A to view the differences CTS Grant that was being received across Cornwall. This relies on several external factors which include:

- *Number of Newquay's eligible claimants*
- *Precept increases of any other Town or Parish Council in Cornwall*
- *Amount of funding provided by Government to Cornwall Council*
- *Cornwall Council continues to pass on the Funding*
- *Future political policy changes*

3.5 Bank Accounts

The Town Council has two principal Banking providers, albeit a third provider is used for the Mayor's Charity Accounts (Barclays). 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.

Given the recent changes that saw NatWest close their Newquay Branch, we are now using the NatWest accounts more akin to an emergency reserve to protect some funds should there be issues with our main banking providers. We also use the reserve for the income from South Fistral Car Park, as this is now collected and counted externally.

As stated in previous reports, it is important to spread and limit the Council's risk as the Town Council is not covered by the Financial Compensation Scheme 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 3.6 Investment Strategy.

3.6 Investment Strategy

The Town Council has an already established Investment Strategy, but until last year it had not been implemented. During 2017 we have 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.

CCLA is the organisation we have signed up with and we have deposited £250k into their "Deposit Fund". 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.

Given the growing risk to the Council's Finances, during 2021/22, we did plan to review the Investment Strategy with the aim of reducing the Council's risks further and find ways of making the Council's finance work more efficiently than current. However, this planned review was stymied by prolonged resource shortages, the need to induct new members, prolonged fluctuations of additional new members and the requirement to fundamentally change and overhaul the Council's entire budget and accounting structures to fit with the new committee structures.

These resource challenges have continued and still exist at present. However, with a new pay structure, it is hoped long-standing vacancies will now be filled and we will then have capacity during 2023/24 to review the Investment Strategy and this may mean placing further medium to long-term funds within the CCLA Deposit Fund or seeking other funds/ways to achieve this – with consideration of risk being the major factor in any decision or proposal. With CCLA, the risk is spread, but also the interest less management fees are also a lot higher than current bank interest rates.

3.7 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).

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. For the moment, the Secretary of State for Communities and Local Government has deferred the setting of referendum principles for Town and Parish Councils for three years and so it is possible that this tier of local government does see principles applied.

The Cornwall Council Precept letter for 2022/23, found in Appendix 10A: 2022 T&P Council Precepts Letter from Cornwall Council, further supports the fact that a decision has yet to be made whether capping principled will be implemented in 2023/24 and confirms a statement is due to be made by the Government on this shortly.

If we are capped, then we will 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.

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. A service-level strategic risk assessment can be found in Appendix 8: Service-Level Risk Assessment and a financial risk assessment can be found in Appendix 9: Financial Risk Assessment.

Risk Description

Financial Control	Existing Controls and Evidence	Actions for 2023-24
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>General Inflation (2-3%) Average rate of inflation has consistently remained below 2% and has previously run above 3%. However, general costs seem to continue to rise at a higher level than this and seem to average between 2 and 3% outside the below areas. There is a risk this could rise further (see Appendix 5: UK Inflation 2022).</p> <p>Insurance (Based on indicative costs from the sector then 5% annually in future years)</p> <p>Supplies and Services (2-3%)</p> <p>Postage (2-3%) (Increase in digital distribution of agendas and minutes)</p> <p>Non-domestic Rates (2%)</p> <p>Gas and Electricity (30% for 2023/24 then 6% thereafter). We have also established an earmarked reserve to assist with some initial rises.</p> <p>Water (6%)</p>
Price Inflation	Actual costs plus 2%.	Actual costs plus 2-3%

5.0 Recommended Budget Overview

The Budget for 2022-26 has now gone through several phases and reviews as shown in section "3.0 2022-26 Budget Setting Process".

The results of the Committee decisions now form the **Recommended Budget** for G&R Committee to consider, as followed:

Precept for 2023-24	£2,038,810
Expenditure for 2023-24	£2,415,851
New 2023-24 Band D Rate	£237.07 per annum (£4.56 per week)
Current 2022-23 Band D Rate	£225.78 per annum (£4.34 per week)
Band D Increase	£11.30 per annum (£0.22 per week)
Increase on Current Band D	5%
General Fund Level 2023-24	3.3 Months
Current Forecast Expenditure for 2022-23	£2,282,025

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.

6.0 Recommended Budget

This budget achieves the following: below inflation rise, maintains a contingency budget (albeit reduced), 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 funds for vital EMRs, safeguards existing services and service levels, 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 devolution in 2023-24 and provides funds to continue to provide some grants and deliver key annual events.

2023/24 Expenditure Budget - **£2,415,851** 2023/24 Precept - **£2,038,810**

Strengths/Positives	Weaknesses/Risks
<ul style="list-style-type: none"> • Protects front-line services. • 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. • Allows the Council to achieve its commitments and project plans for 2023/24 as well as the ability to do more in the future. • Band D remains lower than other major Cornish Towns. • 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 • Other than in 2024/25, 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. By not increasing the precept by the current 10-11% inflation for 2023/24, there is a need to cut spending or rise above the current inflation level in 2024/25; albeit by then we will be in a better position to understand market conditions, costs and economic factors. • Safeguarding current capacity levels of the Council. • 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. • Ability to continue to consult widely on the level of Open Spaces involvement and priorities. • Allows the Council to continue to work within its new 4-year Corporate Business plan and Strategy Document where the numbers can be relied on. • Ratepayers are already supporting a stable Town Council precept. • The Town Council can proceed with a structure review and find efficiencies and more flexible working practises. • Provides the resources to implement a Council-wide strategy of increased commercialisation for some of the services delivered including the recently devolved car park. • Factors in some additional risks now experienced by COVID. 	<ul style="list-style-type: none"> • 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 not utilising its opportunity to increase the precept this year and did not last year. This continues to represent a real-terms reduction in the Town Council's element of the Council tax as an increase of housing stock does mean an increase in the use of services provided by the Town Council. 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. • 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 – some of which may be deemed vital to the Newquay ratepayers. Without increasing the precept further (or cutting the services we offer further) means we will have a diminishing ability to provide this extra support. • Likely to create a future problem as we are absorbing inflation and additional costs year on year and still not taking account of the long-term impact this has on the precept. The current plan seeks to resolve this in 2024/25 with 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). • Growing uncertainty, costs and an increase in income are becoming higher risks due to the active pandemic and all the associated knock-on effects of that.

7.0 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.

7.1 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 5%, and a larger increase in the precept in 2024/25 of 12%. 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 COVID pandemic has impacted the budget in terms of increased costs associated with purchasing, manufacturing and contracts, due to the time it is taking to recover from demand, supply chain issues and shortages of labour. Some of which the Council has struggled with, especially recruitment to positions has been a challenge.

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.

7.2 CTS Grant

The Council no longer receives a CTS Grant from Cornwall Council, as per notification last year. Our budget plans were therefore correct in removing this income line after this financial year.

7.3 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. Below are the planned levels as recommended:

Budget Year	2022/23	2023/24	2024/25	2025/26
General Fund Equ. Months (NET)	3.8	3.3	3.0	3.0

As you can see, the General Fund balance is slightly higher in the forecast for 2022/23 as we are pushing project spends into future years and scaling back on some of the projects. The 2023/24 General Fund is then projected to be at 3.3 months to provide approximately £50,000 of capacity for one-off spending such as a hike in costs over and above what we have allowed for or for unknown devolution from Cornwall Council, who are required to find circa £60m in savings. Going forward from 2024/25, we then maintain the General Fund at 3 Months each year which is the minimum level allowed under the Joint Practitioner's Guide. These are based on NET expenditure, with capital expenditure removed. In the future we would require at-least a 12% increase in the precept for 2024/25 (£28.45) to maintain current projected spending and the general fund being at the minimum level. Work continues on reducing this and realising savings, albeit scope for some of the savings are heavily reliant on other capital projects being implemented and completed.

7.4 Earmarked Reserves

The below table summarises the annual releases, additions and total balance of EMRs.

Budget Year	2022/23	2023/24	2024/25	2025/26
EMR Release Total	£255,357	£218,106	£99,651	£75,500
EMR Additions Total	£97,978	£62,000	£57,000	£57,000
TOTAL EMRs	£1,750,982	£1,594,876	£1,552,225	£1,533,725

Full detail of EMRs can be found in Appendix 4F. As you can see the EMRs are reducing significantly over the coming years, 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. It is therefore important to recognise that the current EMR balances will almost certainly be significantly lower than the above figures.

As RFO I would like to raise concerns with this downward trajectory. Yes, 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. 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.

7.5 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.

In October 2021 Atlantic Road Car Park and Play Area (no longer including the Piazza) were transferred to the Town Council. Following the parking order consultation the car park is now fully operational. However, as expected with any devolution this asset is in need of significant repair and maintenance and as such the overall devolution has cost the Town Council £6,281 during 2022/23 with further costs expected for replacement entrance barriers and additional signage.

As previously commented on, the Council has established a Town Package approach to future devolution that seeks a financially balanced approach to achieve transfers, as opposed to simply taking on liabilities/cost bearing assets/services. We have presented our proposals to Cornwall Council, and they are seriously reviewing the plans, albeit they have resource issues and their own delivery requirements in respect of budget saving targets. Whilst this is a negotiation and a long-term project, as a Council we believe in local management and accountability for the assets and services of the Town and so will continue to work on achieving this. There is no doubt Cornwall Council will likely seek to devolve more cost-bearing non-statutory services and assets in the short-term as they seek to find £61m in short-term savings.

7.6 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 2023/24 are adequate. 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 continued impact from the pandemic and the potential of future pandemics.
- The lack of any financial support from Government/Cornwall Council and removal of the CTS grant
- 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

- Struggle to recruit given the reduced labour forces
- Maintaining existing services at the same levels

The precept for 2023/24 should really be increased further by anywhere between 2-6%, to protect the Council, top up much relied on reserves, reverse some releases, and recognise the potential increases in some costs that are still increasing to this day and to remain consistent with inflation.

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, the recommended budget and precept contained within this report achieves this directive and continues to ensure the existing services operate.

The following has been agreed for review/consideration by the G&R committee as part of the budget setting process 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.

However, there is now NO headroom for any prolonged reduction in income or additional costs save for further depleting EMRs until they are gone or ceasing a service/activity.

7.7 Overview of Recommendations

Following the pandemic and Russia's invasion of Ukraine this year has seen significant increases, fluctuations, and unexpected market forces, which remain to be an unknown factor for the immediate future. We have spent a prolonged period of time reviewing asset spends, forecasts, actual spend to date as well as finding savings to mitigate against some of the required budget increases.

Something that has really had a bearing over budget setting was the fundamental pay scale review, more detail can be found in the Appendix 4B 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. Once at full capacity the Council will aim to deliver the projects, improvements and reviews needed.

Taking everything into account, the proposed budget and precept are at adequate levels to achieve what the Council wishes to deliver in 2023/24. It provides a basis for the next Council over the next 2-3 years to work through the suggested aims and agreed projects. However, there are on-going risks and issues already commented on repeatedly within this report that means a level of uncertainty going forwards.

Similarly to previous year's budget reports, whilst ideally, we would have a higher General Fund and would seek to increase the Council Tax by inflation (currently running at around 11.1% - October 2022) to add further risk mitigation for the Council, given we have proposed the Emergency Fund EMR to dampen the changes in the base rate and the fact the Council is doing everything possible to ensure our impact on residents is as low as possible, the proposed 5.0% increase (Band D) is a reasonable compromise. A lot of hard work has been conducted to meet the proposed target by the G&R Committee of no more than a 5%, as proposals of up to 10% had been considered.

As previously reported, I do firmly believe the Council should consider taking account of inflation should it have the opportunity to do so. I would recommend the Council considers topping up key EMRs and indeed consider holding a greater General Fund Balance in the future to mitigate any further uncontrollable unknowns.

All in all, we remain in a relatively sound financial position and so I would have no concerns with recommending this report for consideration and adoption as your Section 151 Officer.

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

8.0 Alternative Budget Models Considered

At the Governance and Resources Committee meeting in November, the Chief Executive and the RFO were asked to explore and comment on a number of models to understand the differences and the implications either short-term or medium term on services or Council Tax.

A summary of these models can be found in Appendix 15.

Appendix 1: Summary of Recommended Budget

Overview of Forecasts and Budgets																		
	2021/22 Budget			2022/23 Budget			2022/23 Budget Forecast			2023/24			2024/25			2025/26		
	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total
Governance and Resources	£5,000	£326,898	-£321,898	£1,000	£322,202	-£321,202	£46,620	£312,733	-£266,113	£1,000	£297,923	-£296,923	£1,000	£309,155	-£308,155	£1,000	£325,885	-£324,885
Human Resources	£0	£1,174,402	-£1,174,402	£0	£1,212,236	-£1,212,236	£0	£1,224,775	-£1,224,775	£0	£1,514,057	-£1,514,057	£0	£1,614,118	-£1,614,118	£0	£1,660,858	-£1,660,858
Environment and Facilities	£122,619	£494,953	-£372,334	£148,906	£504,067	-£355,161	£143,284	£477,938	-£334,654	£127,019	£470,829	-£343,810	£127,825	£484,138	-£356,313	£128,140	£493,163	-£365,023
Community and Tourism	£76,369	£141,608	-£65,239	£73,877	£144,956	-£71,079	£84,364	£264,079	-£179,715	£75,322	£130,542	-£55,220	£76,027	£133,123	-£57,095	£76,747	£135,799	-£59,052
Planning and Licensing	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500
Adjustments			£0			£0			£0			£0			£0			£0
Capacity Related delays			£0			£0			£0			£0			£0			£0
Totals	£203,988	£2,140,361		£223,783	£2,185,962		£274,267	£2,282,025		£203,341	£2,415,851		£204,852	£2,543,034		£205,887	£2,618,206	
Net Expenditure			-£1,936,373			-£1,962,179			-£2,007,758			-£2,212,510			-£2,338,181			-£2,412,319
Expenditure																		
Gross Expenditure			2,140,361			2,185,962			2,282,025			2,415,851			2,543,034			2,618,206
Accrual Releases			0			0			0			0			0			0
Income Sources																		
Precept			1,801,523			1,909,000			1,909,000			2,038,810			2,310,868			2,433,780
CTS Grant			55,280			25,978			25,978									
Other Income			203,988			223,783			274,267			203,341			204,852			205,887
			79,570			27,201			72,780			173,701			27,313			(21,461)
Earmarked Reserves																		
Additions to Reserves			44,500			95,478			97,978			62,000			57,000			57,000
Releases from Reserves			(279,901)			(165,000)			(255,357)			(218,106)			(99,651)			(75,500)
General Fund Movement			155,831			42,321			84,599			(17,595)			15,338			39,961
Fund Balances:																		
General Fund	579,451		457,557			431,630			542,156			524,562			539,900	409,100		579,860
EMR Reserves	1,701,061		1,049,101			1,372,919			1,750,982			1,594,876			1,552,225			1,533,725
Total Funds	2,280,512		1,506,658			1,804,549			2,293,138			2,119,437			2,092,124			2,113,585
New General Fund (New Rules)			3.4			3.0			3.8			3.3			3.0			3.0
Old General Fund (equivalent)			2.6			2.4			2.9			2.6			2.5			2.7

Appendix 2: Summary Budget Recommendations

Expenditure Item	STAFF	REVENUE	CAPITAL	TOTAL	EMR REL.	NET	INCOME	EMR ADD	NET
Governance and Resources		292,923	5,000	297,923	(105,606)	119,317	(1,000)	17,500	208,817
Human Resources	1,514,057			1,514,057	(110,000)	1,404,057			1,413,057
Environment and Facilities		419,809	52,020	470,829	(500)	470,329	(127,019)	25,500	368,810
Community and Tourism		123,542	7,000	130,542	(2,000)	128,542	(75,3232)	10,000	63,220
Planning and Licensing		2,500		2,500		2,500			2,500
Central Reserves				0		0			0
	1,514,057	838,774	63,020	2,415,851	(218,106)	2,197,745	(202,341)	62,000	2,056,404
CTS Grant							0	0	0
Precept							(2,038,810)		(2,038,810)
TOTAL	1,514,057	838,774	63,020	2,415,851	(218,106)	2,197,745	(2,242,151)	62,000	17,490

Note: TOTAL columns reflect impact on General Fund - positive figures are reductions and negative figures are increases.

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 2023/24 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	30% then 6%	Appears to be increasing faster than inflation. Currently a major risk to the Council
Water Costs	3-6%	Appears to be increasing faster than 3% inflation.
Non-domestic Rates	2%	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, but this should start to stabilise soon. We accounted for the rebate on Public Conveniences effective April 2020.
Vehicle Insurance	9%	Takes account of Insurance premium tax.
General Insurance	Actual then 5%	Recognises the significant increase this year. Insurance for this sector is currently within a hard market.
General Inflation	2-3%	Current inflation level is running at around 10-12%. 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	3%	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. No new permanent staff are proposed to be employed between 2022-26 other than filling existing vacancies.
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 2023/24 Budget	Last year's Budget for 2023/24	Difference	Explanation
4130	Insurance	£45,000	£53,513	(£8,513)	This saving follows a quote received from existing providers. In 2021/22 we experienced a sector-wide 'hard market' where very few providers are willing or indeed able to provide cover for the Council. We therefore experienced a significant rise in costs. This year we have managed to secure more competitive rates for our insurance with our providers for the next 12 months. We are planning to tender a longer contract during 2023.
4590	Election Expenses	£10,000	£5,000	+£5,000	Following 3 byelections we have now received recharges from Cornwall Council (and an estimate for the latest election called) which results in a £38,000 forecast spend against a £5,000 budget line. This results in the complete depletion of the £35,857 Election EMR, which we build up every year to cover the significant costs we could pay for every 4 year election process (and unexpected elections). We therefore need to increase the rate at which this reserve is topped back up.
4650	Community Projects (Grant – Councillor Community Fund)	£10,000	£0	(£10,000)	It is proposed we cease the Councillor Community Fund in its current form. We do have a separate £5,000 grant in this committee budget which could be used for this purpose going forwards.

Overall, the proposed NET budget for 2022/23 is £296,923 (excluded EMR movements). This results in budget reduction of approximately 3.25% against the budget set for 2023/24 during last year's plan of £306,580. 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. If we didn't have to add the additional £5,000 into the Elections Expenses revenue budget line, the committee would have seen a budget reduction of 5.02%.

Human Resources

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

Code	Budget Item	Proposed 2023/24 Budget	Last year's Budget for 2023/24	Difference	Explanation
4000	Salaries & Wages (Corporate)	£531,139	£412,143	+£118,996	New pay and grading structure with national pay award (NPA). No additional resources proposed. Slightly higher (7% vs usual 5%) buffer on admin staff budget (covers council-wide sickness, statutory leave entitlements, critical cover and above 3% rises in NPA in 2023/24).
4000	Salaries & Wages (CCTV)	£162,562	£127,011	+£35,551	New pay and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (Facilities)	£229,191	£156,822	+£72,369	New pay 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). Also a growing IR 35 compliance issue to manage.
4150	Cleaning Costs (Facilities)	£10,000	£41,767	(£31,767)	This has been reduced to take account of phasing this back in-house. We do continue to use contractors to cover staff shortages and for during Boardmasters at Watergate Bay. Market conditions continue to present the Council with recruitment challenges for this role.
4000	Salaries & Wages (Enforcement)	£60,277	£46,347	+£13,930	New pay and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (Environment)	£160,094	£109,310	+£50,784	New pay and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (TIC)	£103,943	£83,980	+£19,963	New pay and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (Library)	£153,410	£143,510	+£9,900	New pay and grading structure with NPA. No additional resources proposed.
4290	Security (Library)	£17,118	£42,118	(£25,000)	Reduced as we are phasing security out of the Library.

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 2023/24:

- 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 (4-15% depending on Spinal Column Point [SCP], backdated to April 2022, increase in 1 day for annual leave from 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 (2023-24) Planned Staff Hierarchy for the staff hierarchy. This can be compared against Appendix 7A (current Staff Hierarchy). No changes to the positions have been made save for the removal of the Environment Service Apprentice (now a full time operative).

Full Council approved a new Pay and Grading Structure, which has helped the Council effectively catch-up with other local Town and Parish Councils, making recruitment easier and more competitive. However, there remains challenges with some posts and a market supplement may be required to fill these, given the sector-wide/national challenges for those specific roles. This has not been budgeted for yet.

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 2023/24 is £1,514,057 an increase of 21.4% on the budget set last year for 2023/24 of £1,246,860.

Community and Tourism Committee

See Community and Tourism Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2023/24 Budget	Last year's Budget for 2023/24	Difference	Explanation
4199	Maintenance, Repairs & Renewals (CCTV)	£24,720	£33,890	(£9,170)	New maintenance contract implemented. We are proposing to try and delay any non-essential maintenance and repairs. Clearly the priority is ensuring the serviceability and quality of the camera footage and system, with essential works being continued and supported by the earmarked reserve where needed.

Overall, the proposed NET budget for 2023/24 is £55,220. This results in budget decrease of approximately 24.5% against the budget set for 2023/24 during last year's plan of £73,159.

Planning and Licensing (P&L)

See Appendix 4E: Planning and Licensing Committee Budget.

There are no material changes proposed. Albeit at the time of writing this report the committee has not formally reviewed this budget. However, a discussion with the chair of the committee by the Town Clerk has resulted in the draft budget. The proposed NET expenditure for 2023/24 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. This modest budget should support that work, supported further by the £8,457 EMR (2023/24 Forecast).

Environment and Facilities Committee

See Appendix 4D: Environment and Facilities Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2023/24 Budget	Last year's Budget for 2023/24	Difference	Explanation
4650	Community Projects (Open Spaces)	£10,000	£30,000	(£20,000)	The focus of the committee is now for the Environment Service to prioritise Town Council assets and open spaces. Therefore, we are scaling back the budget further. This is also supported by an open spaces earmarked reserve.
1100	Rental Income (Killacourt)	£35,000	£53,000	(£18,000)	Whilst last year we increased this budget line from £33,000 to £53,000, given we have now run the site for a clear 12 month period post COVID and the fact we need to be prudent on the income we are showing (as we are cutting back expenditure lines further than we would feel comfortable without better reflecting the income levels achieved), we have reduced this line. This remains a risk. We will keep working on income generated on site.
4199	Maintenance, Repairs & Renewals (Council Offices)	£15,000	£30,000	(£15,000)	The age of the building and lack of significant investment over the years by previous custodians has resulted in increasing costs and maintenance requirements, however, we are delaying this as much as possible.
4900	Capital Purchases (Council Offices)	£25,000	£45,000	(£20,000)	Same as comment above. This is also supported by an earmarked reserve for any significant unexpected spend.
4199	Maintenance, Repairs & Renewals (Mount Wise)	£5,000	£10,000	(£5,000)	The newly refurbished building should have minimal maintenance costs, with some part funded by tenants.
4155	Cleaning Materials (Public Toilets)	£25,176	£17,000	+£8,176	We have reflected the increased costs across the service as suppliers are passing on these to us.

The NET expenditure for 2023/24 is £343,810. This represents a budget decrease of approximately 6.3% against the budget set for 2023/24 during last year's plan of £366,784. 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: 2021 - 26 Actual Spend, Forecasts and Budgets

Appendix 4A: Corporate Services Budget

		2021/22	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26
		Budget	Actual	Budget	Actual	Forecast	YE Forecast	Budget	Budget	Budget
					A	B	A+B			
102	Corporate									
1750	Insurance Claims	0	3510	0	0	0	0	0	0	0
1700	Grants	0	3150	0	0	0	0	0	0	0
1800	Miscellaneous Income	1000	17	0	0	0	0	0	0	0
	Total Income	1000	6677	0	0	0	0	0	0	0
4060	Conference Fees	1000	0	500	0	500	500	500	500	500
4080	Health & Safety	3090	0	3183	21	3000	3021	3278	3376	3478
4130	Insurance	31479	35236	50965	21657	29729	51387	45000	49050	58277
4140	Legionella Testing	0	0	0	0	0	0	0	0	0
4176	Equipment Rent/Lease	652	0	672	0	672	672	692	712	734
4185	Equipment Maintenance	695	0	716	0	716	716	737	759	782
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0
4300	Vehicle Maintenance	2000	4550	2000	401	1000	1401	2000	2000	2000
4310	Vehicle Replacement	0	2045	0	0	0	0	0	0	0
4320	Vehicle Hire	40000	24359	38000	9852	22167	32019	39900	41895	43990
4330	Vehicle Fuel & Oil	8000	2855	5000	1188	2917	4105	5000	5300	5618
4350	Vehicle Insurance	3836	4756	5184	6555	3024	9578	10441	11380	12404
4360	Vehicle Security Systems	3469	2165	3573	875	2084	2959	3680	3791	3904
4400	Stationery	4000	3997	4120	1245	2403	3648	4244	4371	4502
4410	Printing & Photocopying Costs	8000	5425	8000	1424	4667	6090	5000	5000	5000
4425	General Advertising	2353	20	2424	0	2000	2000	2496	2571	2648
4430	Publications	412	230	424	0	350	350	437	450	464
4440	Telephones and Broadband	36395	30339	30000	10531	17500	28031	30900	31827	32782
4455	Postage & Delivery Costs	6180	9074	8475	3353	4944	8297	8546	8802	9066
4460	Subscriptions	5150	3979	5305	3988	1000	4988	5464	5628	5796
4470	Office Consumables	1500	749	1500	476	875	1351	1500	1500	1500
4480	Computing Costs (Inc Software)	52495	33710	40000	11904	23333	35237	41200	42436	43709

4490	Website	2500	3096	3000	1131	1750	2881	3000	3000	3000
4550	Bank & Transaction Charges	0	6	0			0	0	0	0
4555	Legal Expenses	6772	205	6975	0		0	7184	7400	7622
4560	Accounting Support	15642	17109	16111	3626	9398	13024	16595	17092	17605
4570	Audit Internal	2500	2500	2575	0	2575	2575	2652	2732	2814
4580	Audit External	3278	2400	3376	0	2472	2472	3478	3582	3689
4585	Professional Fees	8000	5908	31625	4420	27205	31625	10000	10000	10000
4595	GDPR Compliance	5000	1145	4000	0	3000	3000	4000	4000	4000
4650	Community Projects	0	0	0	0	0	0	0	0	0
4730	Licences General	0	1022	0	0	0	0	0	0	0
4750	Catering Costs	500	0	500	0		0	500	500	500
4899	Miscellaneous Expenses	4000	1165	4000	69	1100	1169	4000	4000	4000
4900	Capital Purchases	5000	13524	5000	872	0	872	5000	5000	5000
4905	Low Value Capital	0	467	0	0	0	0	0	0	0
	Overhead Expenditure	263898	212035	287202	83587	170381	253968	267423	278655	295385
102	Net Income over Expenditure	-262898	-205358	-287202	-83587	-170381	-253968	-267423	-278655	-295385
103	Councillors & Civic									
4101	Room Hire Costs	1000	960	1000	0	1000	1000	1000	1000	1000
4400	Stationery	0	381	0	141	0	141	0	0	0
4530	Civic Expenses	3000	69	3000	165	1500	1665	3000	3000	3000
4585	Professional Fees	200	0	200	0	0	0	200	200	200
4590	Election Expenses	28000	10780	5000	0	38051	38051	10000	10000	10000
4650	Community Projects	2000	3535	2000	0	2000	2000	2000	2000	2000
4750	Catering Costs	300	0	300	0	300	300	300	300	300
4899	Miscellaneous Expenses	3000	60	3000	181	1500	1681	3000	3000	3000
	Overhead Expenditure	37500	15785	14500	487	44351	44838	19500	19500	19500
109	Other Corporate									
1720	Capital Grants Received	0	0	0	24000	0	24000	0	0	0
1730	CIL Receipts	0	65819	0	19611	0	19611	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	0	0	0	0
1870	Bank Interest and Dividends	4000	773	1000	2425	583	3009	1000	1000	1000
1900	Precept	1801523	1801523	1909000	954500	954500	1909000	2310927	2310927	2310927
1910	CTS Grant	55280	55280	25978	12989	12989	25978	0	0	0

	Total Income	1860803	1923395	1935978	1013526	968072	1981598	2311927	2311927	2311927
4550	Bank & Transaction Charges	500	683	500	227	700	927	1000	1000	1000
	Overhead Expenditure	500	683	500	227	700	927	1000	1000	1000
109	Net Income over Expenditure	1860303	1922712	1935478	1013299	967372	1980671	2310927	2310927	2310927
151	Grants									
4650	Community Projects	10000	-3276	10000	0	8000	8000	0	0	0
4800	General Grants	5000	-4169	5000	0	5000	5000	5000	5000	5000
4805	Grants - Emergency Resilience	0	-1000	0	0	0	0	0	0	0
	Overhead Expenditure	15000	-8445	15000	0	13000	13000	5000	5000	5000
153	Newquay Safe									
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
	Total Income	0	0	0	0	0	0	0	0	0
4295	Newquay Safe	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	0	0	0	0	0	0	0	0	0
153	Net Income over Expenditure	0	0	0	0	0	0	0	0	0
901	Contingency									
4899	Miscellaneous Expenses	10000	0	5000	0	0	0	5000	5000	5000
	Overhead Expenditure	10000	0	5000	0	0	0	5000	5000	5000
	Governance & Resources (G&R) Inc Precept & CST Grant									
	Income	1861803	1930072	1935978	1013526	968072	1981598	2311927	2311927	2311927
	Expenditure	326898	220057	322202	84301	228432	312733	297923	309155	325885
	Net Income over Expenditure	1534905	1710014	1613776	929225	739640	1668865	2014004	2002772	1986042
	Governance & Resources (G&R) Excluding Precept									
	Income	5000	73269	1000	46037	583	46620	1000	1000	1000
	Expenditure	326898	220057	322202	84301	228432	312733	297923	309155	325885
	Net Income over Expenditure	-321898	-146788	-321202	-38264	-227849	-266113	-296923	-308155	-324885

Appendix 4B: Human Resources Sub-Committee Budget

		2021/22	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26
		Budget		Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
					A	B	A+B			
101	Corporate Service									
1800	Miscellaneous Income	0	3041	0	0	0	0	0	0	0
	Total Income	0	3041	0	0	0	0	0	0	0
							0			
4000	Salaries & Wages	383341	294980	400139	122498	254586	377084	531159	575351	592611
4020	Temporary/Casual Staff	3000	7672	3000	10197	6896	17093	3000	3000	3000
4030	Staff Training	7750	5605	7750	1315	5000	6315	7750	7750	7750
4040	Staff Travel	1100	438	1100	135	500	635	1100	1100	1100
4045	Other Staff Expenses, incl WFH	50	5022	50	189	150	339	50	50	50
4050	Staff Recruitment Costs	1650	2297	2000	545	1500	2045	2000	2000	2000
4055	Staff Medical Related	100	890	1000	0	900	900	1000	1000	1000
4060	Conference Fees	500	220	1000	0	500	500	1000	1000	1000
4070	Workwear	11500	2366	10000	1082	5000	6082	8000	8000	8000
4075	Employee Subscriptions	3000	1692	3000	552	2000	2552	3000	3000	3000
4080	Health & Safety	775	4013	775	840	500	1340	775	775	775
4081	Licences Staff	880	1045	880	190	440	630	880	880	880
4095	Apprenticeship Levy	6000	0	6000	0	0	0	6000	6000	6000
4099	Non-Distributed Pension Costs	10800	9400	10800	9400	0	9400	10800	10800	10800
4550	Bank & Transaction Charges	0	0	0	13		13	0	0	0
4585	Professional Fees	0	0	1000	0	0	0	1000	1000	1000
4899	Miscellaneous Expenses	0	834	1000	732	200	932	1000	1000	1000
	Overhead Expenditure	430446	336473	449494	147688	278172	425860	578514	622706	639966
101	Net Income over Expenditure	-430446	-333432	-449494	-147688	-278172	-425860	-578514	-622706	-639966
104	Councillors & Civic									
4000	Salaries & Wages	2500	2307	2500	961	1346	2307	2500	2500	2500
4500	Mayor's Allowance	4000	4000	5000	0	5000	5000	5000	5000	5000
4520	Members' Expenses	250	0	250	0	150	150	250	250	250
4525	Members' Training	2000	900	1000	0	1000	1000	1000	1000	1000
	Overhead Expenditure	8750	7207	8750	961	7496	8457	8750	8750	8750

241	CCTV Service									
4000	Salaries & Wages	117190	104204	123312	44682	87826	132509	162562	172502	177677
	Overhead Expenditure	117190	104204	123312	44682	87826	132509	162562	172502	177677
242	Facilities Service									
4000	Salaries & Wages	189265	100688	152254	53481	113781	167262	229191	242022	249283
4020	Temporary/Casual Staff	0	0	0	593	0	593	0	0	0
4150	Cleaning Costs	0	45694	40550	23120	18654	41774	10000	10300	10609
	Overhead Expenditure	189265	146382	192804	77194	132435	209629	239191	252322	259892
243	Enforcement									
4000	Salaries & Wages	44186	42980	44997	14300	35012	49312	60277	64369	66300
	Overhead Expenditure	44186	42980	44997	14300	35012	49312	60277	64369	66300
244	Environment Service									
4000	Salaries & Wages	117711	95241	106126	46005	81588	127593	160094	169033	174104
4020	Temporary/Casual Staff	0	0	0	1507	6433	7940	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	4	0	4	0	0	0
	Overhead Expenditure	117711	95241	106126	47516	88021	135537	160094	169033	174104
351	TIC									
4000	Salaries & Wages	80062	72265	81534	31210	57011	88221	103943	111450	114793
	Overhead Expenditure	80062	72265	81534	31210	57011	88221	103943	111450	114793
502	Planning									
4000	Salaries & Wages	11587	12366	12266	5096	9447	14543	17084	18226	18773
	Overhead Expenditure	11587	12366	12266	5096	9447	14543	17084	18226	18773
602	Library & IS									
4000	Salaries & Wages	123145	115189	139330	48822	83263	132085	153410	163622	168531
4290	Security	39700	56258	40891	3625	12266	15891	17118	17632	18160
	Overhead Expenditure	162845	171447	180221	52448	95528	147976	170528	181254	186691
652	Council Offices									
4290	Security	12360	0	12731	198	12533	12731	13113	13506	13912

	Overhead Expenditure	12360	0	12731	198	12533	12731	13113	13506	13912
	Human Resources (HR)									
	Income	0	3041	0	0	0	0	0	0	0
	Expenditure	1174402	988566	1212236	421294	803481	1224775	1514057	1614118	1660858
	Net Income over Expenditure	-1174402	-985525	-1212236	-421294	-803481	-1224775	-1514057	-1614118	-1660858

Appendix 4C: Community and Tourism Committee Budget

		2021/22	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26
		Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
					A	B	A+B			
201	CCTV - Operating									
1300	CCTV Income	33164	33903	33827	5657	29194	34851	35272	35977	36697
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
1720	Capital Grants Received	0	0	0	0	0	0	0	0	0
1750	Insurance Claims	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	7966	0	0	0	0	0	0	0
	Total Income	33164	41869	33827	5657	29194	34851	35272	35977	36697
4122	Electricity	1000	1217	9690	1184	8153	9337	10271	10888	11541
4199	Maintenance, Repairs & Renewal	31944	26440	32903	3929	25823	29752	24720	25462	26225
4400	Stationery	500	0	200	0	200	200	200	200	200
4410	Printing & Photocopying Costs	0	284	0	0	0	0	0	0	0
4470	Office Consumables	50	289	116	96	96	192	119	121	124
4555	Legal Expenses	500	0	500	0	0	0	500	500	500
4899	Miscellaneous Expenses	100	325	100	0	0	0	100	100	100
4900	Capital Purchases	5000	31551	5000	3537	1000	4537	5000	5000	5000
4905	Low Value Capital	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	39094	60106	48509	8747	35272	44018	40910	42270	43690
201	Net Income over Expenditure	-5930	-18237	-14682	-3090	-6078	-9167	-5638	-6293	-6993
205	Streetsafe Marshalls									
4070	Workwear	0	0	0	0	0	0	0	0	0
4130	Insurance	0	0	0	0	0	0	0	0	0
4650	Community Projects	4500	0	4500	0	0	0	0	0	0
	Overhead Expenditure	4500	0	4500	0	0	0	0	0	0
206	Youth Initiatives									
4650	Community Projects	5000	0	2000	0	0	0	0	0	0
	Overhead Expenditure	5000	0	2000	0	0	0	0	0	0

209	Community Projects									
4650	Community Projects	670	1870	0	0	0	0	0	0	0
	Overhead Expenditure	670	1870	0	0	0	0	0	0	0
301	Festivals, Events & Promotions									
1710	Donations Received	0	0	0	499	0	499	0	0	0
1380	Market Stall hire	0	0	0	0	0	0	0	0	0
	Total Income	0	0	0	499	0	499	0	0	0
4290	Security	0	0	0	296	0	296	0	0	0
4300	Vehicle Maintenance	0	83	0	0	0	0	0	0	0
4600	Events	31757	1270	32710	12325	20000	32325	33691	34702	35743
4601	Summer Finale	0	2255	0	0	0	0	0	0	0
4602	Tourism Grants	7000	3000	7000	1770	5000	6770	5000	5000	5000
4603	St Pirans	0	0	0	0	0	0	0	0	0
4604	Banners/Flags	0	0	200	0	0	0	200	200	200
4620	Firework Displays	6007	6000	6187	0	6187	6187	6373	6564	6761
4621	Xmas Events	0	8084	0	0	0	0	0	0	0
4650	Community Projects	0	288	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	100	5	100	102	0	102	100	100	100
4900	Capital Purchases	1000	24597	1000	-1033	800	-233	1000	1000	1000
4905	Low Value Capital	0	1013	0	0	0	0	0	0	0
	Overhead Expenditure	45864	46595	47197	13461	31987	45448	46364	47566	48804
302	Newquay Sessions									
1800	Miscellaneous Income	0	162	0	0	0	0	0	0	0
	Total Income	0	162	0	0	0	0	0	0	0
4610	Band Concerts	0	7300	0	0	0	0	0	0	0
	Overhead Expenditure	0	7300	0	0	0	0	0	0	0
306	Newquay Town Team									
1700	Revenue Grants Received	0	133000	0	0	0	0	0	0	0
	Total Income	0	133000	0	0	0	0	0	0	0
4400	Stationery	0	0	0	144	144	289	0	0	0

4410	Printing & Photocopying	0	0	0	208	208	416	0	0	0
4460	Subscriptions	0	0	0	110	0	110	0	0	0
4585	Professional Fees	0	1109	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	0	15352	115484	130837	0	0	0
4900	Capital Purchases	0	0	0	160	0	160	0	0	0
4905	Low Value Capital	0	0	0	80	0	80	0	0	0
	Overhead Expenditure	0	1109	0	16054	115836	131891	0	0	0
306	Net Income over Expenditure	0	131891	0	-16054	-115836	-131891	0	0	0
309	Other Tourism									
4199	Maintenance, Repairs & Renewal	2500	68	2500	0	2500	2500	2500	2500	2500
	Overhead Expenditure	2500	68	2500	0	2500	2500	2500	2500	2500
352	TIC Operating									
1500	TIC Retail Sales	5500	4505	3000	2549	500	3049	3000	3000	3000
1502	TIC Left Luggage	1200	828	1200	630	150	780	1200	1200	1200
1503	TIC Stamps	600	126	300	91	91	183	300	300	300
1504	TIC Bookings Commission	1000	0	300	5	0	5	300	300	300
1505	TIC OL Bookings Commission	500	0	100	0	0	0	100	100	100
1506	TIC Internet Income	200	13	0	928	50	978	0	0	0
1507	TIC Shop Mobility	700	1463	1000	657	657	1313	1000	1000	1000
1509	TIC Discovery Map	300	234	300	116	70	186	300	300	300
1510	TIC Newquay Voice	50	0	0	0	0	0	0	0	0
1511	TIC Photocopying	500	1193	500	0	0	0	500	500	500
1518	Map Income	5000	5063	5000	0	0	0	5000	5000	5000
1530	TIC Other Income	100	45	100	4	0	4	100	100	100
1550	TIC Membership Fees	15000	27256	15000	27294	0	27294	15000	15000	15000
1560	TIC Guide Advertising	10000	11321	10000	-38	10000	9963	10000	10000	10000
1561	TIC Other Advertising	500	92	150	0	0	0	150	150	150
1562	TIC Website Advertising	500	613	500	0	0	0	500	500	500
1576	TIC National Express Tickets	0	0	0	565	0	565	0	0	0
1579	Tickets Contra	0	0	0	410	0	410	0	0	0
1580	Other Tickets Commission	80	0	100	10	0	10	100	100	100
1581	Boardmasters Commission	300	0	100	0	0	0	100	100	100
1586	National Express Commission	440	197	200	33	0	33	200	200	200

1583	MMT Commission	500	0	0	0	0	0	0	0	0
1584	Fish Festival Commission	50	0	50	0	0	0	50	50	50
1585	Eden Commission	185	22	150	0	0	0	150	150	150
1590	Fistral Glass	0	13	0	0	0	0	0	0	0
1710	Donations Rec	0	0	0	786	0	786	0	0	0
1800	Miscellaneous Income	0	10	0	0	0	0	0	0	0
	Total Income	43205	52992	38050	34039	11518	45557	38050	38050	38050
4199	Maintenance, Repairs & Renewal	250	53	250	0	50	50	250	250	250
4400	Stationery	300	303	200	10	100	110	200	200	200
4405	Photocopier Hire	800	0	800	0	800	800	800	800	800
4410	Printing & Photocopying Costs	4900	877	4900	463	2000	2463	4900	4900	4900
4431	Guide Costs	1400	4387	1400	145	4400	4545	1400	1400	1400
4435	Marketing & Publicity	7000	11231	7000	2709	4500	7209	7000	7000	7000
4455	Postage & Delivery Costs	1400	1790	1400	441	441	883	1400	1400	1400
4460	Subscriptions	0	205	0	0	0	0	0	0	0
4490	Website	11000	8468	12000	9200	0	9200	12000	12000	12000
4550	Bank & Transaction Charges	1700	473	1700	167	992	1159	1700	1700	1700
4560	Accounting Support	0	0	0	0	0	0	0	0	0
4650	Community Projects	0	0	0	606	0	606	0	0	0
4700	Stock For Resale	2430	2449	2000	3227	0	3227	2000	2000	2000
4702	TIC Newquay Voice	50	0	0	0	0	0	0	0	0
4703	TIC Stamps	650	418	600	0	600	600	618	637	656
4705	Map costs	4000	2599	3000	0	2000	2000	3000	3000	3000
4710	Tickets for Resale	0	0	0	105	0	105	0	0	0
4716	Tickets National Express	0	0	0	1610	0	1610	0	0	0
4719	Tickets Contra	0	0	0	1256	0	1256	0	0	0
4899	Miscellaneous Expenses	300	321	300	81	350	431	300	300	300
4900	Capital Purchases	1000	0	1000	0	0	0	1000	1000	1000
4905	Low Value Capital	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	37180	33576	36550	20021	16233	36254	36568	36587	36606
603	Library & Information Services									
1800	Miscellaneous Income	0	2652	2000	0	0	0	2000	2000	2000
1805	Library Fines	0	0	0	268	0	268	0	0	0

1806	Library Photocopying	0	0	0	1387	200	1587	0	0	0
1807	Library Other Income/Sales	0	0	0	1601	0	1601	0	0	0
	Total Income	0	2652	2000	3256	200	3456	2000	2000	2000
4400	Stationery	300	151	200	152	50	202	200	200	200
4550	Bank & Transaction Charges	0	2	0	19	19	38	0	0	0
4650	Community Projects	5000	40	2000	0	2500	2500	2500	2500	2500
4899	Miscellaneous Expenses	1500	362	1500	228	1000	1228	1500	1500	1500
	Overhead Expenditure	6800	556	3700	399	3569	3968	4200	4200	4200
							-93			
	Community & Tourism (C&T)									
	Income	76369	230675	73877	43451	40912	84364	75322	76027	76747
	Expenditure	141608	151180	144956	58681	205397	264079	130542	133123	135799
	Net Income over Expenditure	-65239	79496	-71079	-15230	-164485	-179715	-55220	-57095	-59052

Appendix 4D: Environment and Facilities Committee Budget

		2021/22	2021/22	2022/23	2022/23	2022/23	2022/23	2023/24	2024/25	2025/26
		Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
					A	B	A+B			
203	Lights									
4122	Electricity	1651	1816	3032	900	1969	2868	3214	3407	3611
4199	Maintenance, Repairs & Renewal	4500	2194	4500	0	4500	4500	4500	4500	4500
4640	Lighting Operation Costs	17483	20777	18007	0	18000	18000	18548	19104	19677
4899	Miscellaneous Expenses	0	215	0	0	0	0	0	0	0
4900	Capital Purchases	12000	8796	13200	1033	12000	13033	14520	15972	17569
	Overhead Expenditure	35634	33798	38739	1932	36469	38401	40782	42983	45358
204	Fountain									
4115	Water & Sewerage	0	200	220	-100	300	200	233	247	262
4122	Electricity	281	475	850	164	696	860	901	955	1012
4199	Maintenance, Repairs & Renewal	500	0	200	0	200	200	200	200	200
	Overhead Expenditure	781	675	1270	64	1196	1260	1334	1402	1474
251	Skatepark									
1100	Rental Income	0	233	500	375	0	375	250	250	250
1700	Revenue Grants Received	500	0	0	0	0	0	0	0	0
1750	Insurance Claims	0	0	0	1105	0	1105	0	0	0
	Total Income	500	233	500	1480	0	1480	250	250	250
4122	Electricity	2569	-4113	2907	2281	1896	4176	5429	5755	6100
4150	Cleaning Costs	250	0	250	0	250	250	250	250	250
4176	Equipment Rent/Lease	0	8215	2000	0	2000	2000	2000	2000	2000
4199	Maintenance, Repairs & Renewal	0	108	0	550	550	1100	0	0	0
4280	Clinical Waste	0	236	400	0	280	280	412	424	437
4281	General Waste	0	863	1000	220	700	920	1030	1061	1093
4555	Legal Expenses	0	0	0	-6	0	-6	0	0	0
4585	Professional Fees	1000	2258	2000	0	2000	2000	2060	2122	2185
4800	General Grants	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	100	0	100	0	100	100	100	100	100
4900	Capital Purchases	0	412	0	0	0	0	0	0	0

	Overhead Expenditure	3919	7979	8657	3044	7776	10820	11281	11712	12165
251	Net Income over Expenditure	-3419	-7746	-8157	-1564	-7776	-9340	-11031	-11462	-11915
252	Gannel									
4200	Grounds Maintenance	2000	24	500	0	250	250	500	500	500
	Overhead Expenditure	2000	24	500	0	250	250	500	500	500
253	Footpaths									
1350	Footpath Income	1200	1386	1100	1556	0	1556	1100	1100	1100
	Total Income	1200	1386	1100	1556	0	1556	1100	1100	1100
4240	Grass Cutting	8000	7229	9344	4626	4626	9253	9530	9816	10111
	Overhead Expenditure	8000	7229	9344	4626	4626	9253	9530	9816	10111
254	Weed Control									
4630	Contract Services	6761	6200	6964	3250	3250	6500	6695	6896	7103
	Overhead Expenditure	6761	6200	6964	3250	3250	6500	6695	6896	7103
255	Priory Woods									
4200	Grounds Maintenance	2000	1368	2000	0	1800	1800	2000	2000	2000
	Overhead Expenditure	2000	1368	2000	0	1800	1800	2000	2000	2000
258	Open Spaces Projects									
4800	General Grants	5000	0	5000	0	2500	2500	2500	2500	2500
	Overhead Expenditure	5000	0	5000	0	2500	2500	2500	2500	2500
259	Enforcement									
1365	Labour/Salaries Recharge	0	0	0	204	0	204	0	0	0
1370	Dog Fouling Fines	100	0	200	0	0	0	200	200	200
	Total Income	100	0	200	204	0	204	200	200	200
4585	Professional Fees	100	560	100	0	0	0	100	100	100
4899	Miscellaneous Expenses	0	67	0	0	0	0	0	0	0
4900	Capital Purchases	500	0	500	0	500	500	500	500	500
4905	Low Value Capital	0	230	0	0	0	0	0	0	0
	Overhead Expenditure	600	857	600	0	500	500	600	600	600

260	Open Spaces									
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
	Total Income	0	0	0	0	0	0	0	0	0
4176	Equipment Rent/Lease	0	573	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0	0
4260	Ground Maintenance Equipment	2500	3073	2500	487	1958	2445	2500	2500	2500
4280	Clinical Waste	0	293	0	0	0	0	0	0	0
4281	General Waste	0	5394	2719	1457	1457	2915	3002	3092	3185
4400	Stationery	0	12	0	61	61	122	0	0	0
4460	Subscriptions	0	0	0	55		55	0	0	0
4650	Community Projects	26949	5573	30000	1462	5000	6462	10000	10000	10000
4651	Projects Commissioned Work	15000	10328	0	23679	0	23679	0	0	0
4899	Miscellaneous Expenses	0	1131	0	268	1000	1268	0	0	0
4900	Capital Purchases	5000	0	5000	0	3000	3000	5000	5000	5000
4905	Low Value Capital	0	366	0	0	0	0	0	0	0
	Overhead Expenditure	49449	26742	40219	27469	12477	39945	20502	20592	20685
260	Net Income over Expenditure	-49449	-26742	-40219	-27469	-12477	-39945	-20502	-20592	-20685
261	Doorstep Green Project									
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
1720	Capital Grants Received	0	130000	0	0	0	0	0	0	0
	Total Income	0	130000	0	0	0	0	0	0	0
4110	Rates	0	500	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	1500	0	1500	850	850	1700	1500	1500	1500
4555	Legal Expenses	0	0	0	0	0	0	0	0	0
4585	Professional Fees	500	0	500	0	0	0	500	500	500
4900	Capital Purchases	0	130020	0	0	0	0	0	0	0
	Overhead Expenditure	2000	130520	2000	850	850	1700	2000	2000	2000
261	Net Income over Expenditure	-2000	-520	-2000	-850	-850	-1700	-2000	-2000	-2000
262	South Fistral Car Park & Play									
1390	Car Park Income	20000	0	20000	19240	500	19740	19000	19000	19000
	Total Income	20000	0	20000	19240	500	19740	19000	19000	19000
4110	Rates	5506	2582	5616	5355	0	5355	5728	5843	5960

4122	Electricity	530	0	689	0	689	689	730	774	821
4199	Maintenance, Repairs & Renewal	3500	1248	3500	1596	1596	3191	3500	3500	3500
4200	Grounds Maintenance	0	136	0	0	200	200	0	0	0
4281	General Waste	0	0	0	1096	1096	2192	0	0	0
4550	Bank & Transaction Charges	0	0	0	223	50	273	0	0	0
4555	Legal Expenses	200	0	200	0	0	0	200	200	200
4585	Professional Fees	3090	2978	3183	545	1000	1545	3278	3377	3478
4899	Miscellaneous Expenses	500	156	500	208	208	416	500	500	500
4900	Capital Purchases	0	628	0	4850	0	4850	0	0	0
4901	Capital Refurbishments	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	13326	7728	13688	13872	4839	18711	13937	14194	14459
262	Net Income over Expenditure	6674	-7728	6312	5369	-4339	1030	5063	4806	4541
268	Allotments									
1401	Allotment Income Trench Creek	280	125	280	0	0	0	280	280	280
1402	Allotment Income Mountwise	516	516	516	0	516	516	516	516	516
	Total Income	796	641	796	0	516	516	796	796	796
4115	Water & Sewerage	0	52	0	150	150	299	308	317	327
4122	Electricity	0	2	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	6544	0	6544	0	0	0
4281	General Waste	0	0	0	0	0	0	0	0	0
4460	Subscriptions	60	66	67	0	67	67	69	70	71
4585	Professional Fees	0	0	0	681	0	681	0	0	0
4899	Miscellaneous Expenses	1000	4837	1000	0	0	0	1000	1000	1000
4900	Capital Purchases	0	867	0	607	0	607	0	0	0
4901	Capital Refurbishments	0	0	0	0	10500	10500	0	0	0
	Overhead Expenditure	1060	5825	1067	7982	10717	18699	1377	1387	1398
269	Other Environment									
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
1710	Donations Received	0	100	0	0	0	0	0	0	0
1800	Miscellaneous Income	1500	0	0	-120	0	-120	0	0	0
	Total Income	1500	100	0	-120	0	-120	0	0	0
4199	Maintenance, Repairs & Renewal	0	98	0	237	100	337	670	690	711

4270	Litter Bins	8755	2679	9688	1122	5651	6774	10649	10968	11297
4660	Hanging Baskets	6898	2376	7036	3342	3342	6683	7177	7320	7467
4899	Miscellaneous Expenses	200	233	200	95	100	195	200	200	200
4900	Capital Purchases	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	15853	5385	16924	4796	9193	13989	18695	19178	19675
269	Net Income over Expenditure	-14353	-5285	-16924	-4916	-9193	-14109	-18695	-19178	-19675
303	Banners									
4604	Banners/Flags	0	670	1380	1895	0	1895	1952	2010	2071
	Overhead Expenditure	0	670	1380	1895	0	1895	1952	2010	2071
305	Killacourt									
1060	Killacourt Lettings	300	750	200	0	0	0	200	200	200
1100	Rental Income	33000	50696	53000	21039	13961	35000	35000	35000	35000
1105	Hiring Income	0	0	0	662	0	662	0	0	0
1120	Electricity Recharge	0	0	0	50	0	50	0	0	0
1700	Revenue Grants Received	0	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	2920	0	895	0	895	0	0	0
	Total Income	33300	54366	53200	22646	13961	36607	35200	35200	35200
4110	Rates	8000	0	8160	6863	4137	11000	11220	11444	11673
4115	Water & Sewerage	2000	138	2120	2541	1237	3778	4005	4245	4500
4122	Electricity	5000	4210	8054	2318	4898	7216	7649	8108	8595
4176	Equipment Rent/Lease	0	871	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	5000	107579	0	2209	0	2209	2500	2500	2500
4280	Clinical Waste	0	186	0	0	0	0	0	0	0
4281	General Waste	0	6527	0	6407	0	6407	6599	6797	7001
4555	Legal Expenses	1000	0	1000	0	0	0	1000	1000	1000
4560	Accounting Support	0	0	0	0	0	0	0	0	0
4585	Professional Fees	0	15169	0	250	0	250	0	0	0
4899	Miscellaneous Expenses	0	695	0	57	0	57	0	0	0
4900	Capital Purchases	0	4510	5000	1680	1000	2680	0	0	0
4905	Low Value Capital	0	296	0	0	0	0	0	0	0
	Overhead Expenditure	21000	140180	24334	22325	11271	33596	32973	34094	35268
305	Net Income over Expenditure	12300	-85814	28866	321	2689	3011	2227	1106	-68

601	Library Building									
1800	Miscellaneous Income	0	0	0	0	0	0	0	0	0
	Total Income	0	0	0	0	0	0	0	0	0
4110	Rates	5614	4641	4800	1995	2800	4795	4896	4994	5094
4115	Water & Sewerage	1559	336	1000	190	783	973	1060	1124	1191
4122	Electricity	3044	8212	6768	3075	4348	7423	7869	8341	8841
4140	Legionella Testing	250	237	322	328	0	328	335	341	348
4199	Maintenance, Repairs & Renewal	5000	1569	5000	442	2500	2942	2500	2500	2500
4290	Security	0	296	0	466	0	466	0	0	0
4400	Stationery	0	0	0	125	125	250	0	0	0
4630	Contract Services	0	0	0	165	0	165	0	0	0
4899	Miscellaneous Expenses	0	78	0	39	0	39	0	0	0
4900	Capital Purchases	2000	0	2000	0	1000	1000	2000	2000	2000
4905	Low Value Capital	0	135	0	0	0	0	0	0	0
	Overhead Expenditure	17467	15503	19890	6825	11556	18381	18659	19300	19974
601	Net Income over Expenditure	-17467	-15503	-19890	-6825	-11556	-18381	-18659	-19300	-19974
651	Council Offices									
1100	Rental Income	12270	12860	12860	8948	3911	12860	12860	12860	12860
	Total Income	12270	12860	12860	8948	3911	12860	12860	12860	12860
4110	Rates	26087	25971	26609	12958	15522	28479	29049	29630	30223
4115	Water & Sewerage	9533	-11132	10105	1218	5895	7113	10711	11354	12035
4122	Electricity	9730	11	12649	7529	7379	14907	15802	16750	17755
4140	Legionella Testing	550	512	561	232	232	464	572	584	595
4155	Cleaning Materials	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	30000	18315	30000	3006	10000	13006	15000	15000	15000
4281	General Waste	0	681	0	0	700	700	721	743	765
4555	Legal Expenses	500	0	2500	0	1000	1000	2500	2500	2500
4585	Professional Fees	1000	0	1000	0	500	500	1000	1000	1000
4630	Contract Services	4417	0	4505	165	4000	4165	4595	4687	4781
4730	Licences General	2000	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	3000	297	3000	776	1500	2276	3000	3000	3000
4900	Capital Purchases	50000	3953	45000	0	25000	25000	25000	25000	20000

4905	Low Value Capital	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	136817	38606	135929	25883	71727	97610	107950	110247	107654
651	Net Income over Expenditure	-124547	-25747	-123069	-16935	-67816	-84750	-95090	-97387	-94794
701	Mount Wise Centre									
1100	Rental Income	10000	38343	28000	27057	11286	38343	28000	28000	28000
1800	Miscellaneous Income	0	0	0	1500	0	1500	0	0	0
	Total Income	10000	38343	28000	28557	11286	39843	28000	28000	28000
4080	Health & Safety	1530	0	1500	0	0	0	1500	1500	1500
4110	Rates	6925	5100	7063	2188	4120	6308	7204	7348	7495
4115	Water & Sewerage	8993	749	9533	406	5561	5966	10105	10711	11354
4120	Gas	3000	141	3900	0	2275	2275	4134	4382	4645
4122	Electricity	9539	7515	12401	-74	7234	7160	13145	13934	14770
4140	Legionella Testing	216	792	519	308	308	615	529	540	551
4174	Building Security Systems	8525	0	8696	0	5000	5000	8870	9047	9228
4176	Equipment Rent/Lease	0	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	10000	7797	10000	3156	5000	8156	5000	5000	5000
4280	Clinical Waste	250	325	300	108	175	283	309	318	328
4281	General Waste	530	893	546	605	319	924	562	579	597
4440	Telephones and Broadband	6940	0	3800	0	2000	2000	3876	3954	4033
4480	Computing Costs	0	1263	0	0	0	0	0	0	0
4555	Legal Expenses	510	0	520	0	0	0	530	541	552
4585	Professional Fees	5100	4673	5202	0	3000	3000	3000	3060	3121
4630	Contract Services	5306	695	5412	1201	3157	4358	5520	5631	5743
4730	Licences General	1000	0	1000	0	0	0	1000	1000	1000
4750	Catering Costs	0	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	2000	210	2000	85	1500	1585	2000	2000	2000
4900	Capital Purchases	3000	11630	3000	7290	0	7290	3000	3000	3000
4901	Capital Refurbishments	0	10173	0	0	0	0	0	0	0
4905	Low Value Capital	0	292	0	20	0	20	0	0	0
	Overhead Expenditure	73364	52248	75392	15293	39648	54941	70286	72545	74916
701	Net Income over Expenditure	-63364	-13905	-47392	13264	-28362	-15097	-42286	-44545	-46916
202	Public Toilets Central									

1310	Toilets Income	9703	9928	10200	0	0	0	10200	10506	10821
1365	Labour/Salaries Recharge	0	0	0	10300	0	10300	0	0	0
1750	Insurance Claims	0	0	0	100	0	100	0	0	0
1800	Miscellaneous Income	8000	14578	0	0	0	0	0	0	0
1830	Rental Income	0	0	0	0	0	0	0	0	0
	Total Income	17703	24506	10200	10400	0	10400	10200	10506	10821
4140	Legionella Testing	3370	4826	3437	1045	2005	3050	3506	3576	3647
4155	Cleaning Materials	16000	24741	17000	15260	9917	25176	25176	25176	25176
4199	Maintenance, Repairs & Renewal	15424	29777	17000	5916	5916	11832	12069	12310	12556
4270	Litter Bins	0	580	679	0	679	679	794	929	1087
4280	Clinical Waste	4120	6339	6000	98	3500	3598	3706	3817	3932
4281	General Waste	0	75	0	2042	2042	4085	4207	4334	4464
4285	Temporary Toilets	3000	540	3000	2004	0	2004	3000	3000	3000
4400	Stationery	0	0	0	66	66	133		0	0
4550	Bank & Transaction Charges	0	390	600	150	350	500	1000	1030	1061
4655	Other Toilets Expenditure	3000	0	1000	0	500	500	1000	1000	1000
4899	Miscellaneous Expenses	0	671	0	13	0	13		0	0
4900	Capital Purchases	1000	799	1000	297	600	897	1000	1000	1000
4905	Low Value Capital	0	270	0	0	0	0		0	0
	Overhead Expenditure	45914	69006	49716	26891	25575	52466	55458	56172	56923
202	Net Income over Expenditure	-28211	-44500	-39516	-16491	-25575	-42066	-45258	-45666	-46102
221	Beach Road Toilet									
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	100	123	106	38	62	100	112	119	126
4122	Electricity	133	-1776	1691	490	986	1477	1565	1659	1759
4899	Miscellaneous Expenses	0	7	0	12	0	12	12	12	12
	Overhead Expenditure	233	-1647	1797	541	1048	1589	1689	1790	1897
222	Chester Road Toilet									
1310	Toilets Income	750	429	750	145	284	429	429	429	429
	Total Income	750	429	750	145	284	429	429	429	429
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	1000	404	900	-4	525	521	900	954	1011

4122	Electricity	200	217	258	-5	151	145	273	290	307
4199	Maintenance, Repairs & Renewal	800	105	800	2642	0	2642	800	800	800
	Overhead Expenditure	2000	727	1958	2632	676	3307	1973	2044	2119
223	Killacourt Toilet									
1310	Toilets Income	4500	4312	4500	4684	500	5184	4684	4684	4684
	Total Income	4500	4312	4500	4684	500	5184	4684	4684	4684
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	3737	-3687	3000	991	1750	2741	3000	3180	3371
4122	Electricity	1600	1963	2080	1092	1213	2305	2444	2590	2746
4199	Maintenance, Repairs & Renewal	2000	325	2000	380	1000	1380	2000	2000	2000
4905	Low Value Capital	0	28	0	0	0	0	0	0	0
	Overhead Expenditure	7337	-1372	7080	2463	3963	6427	7444	7770	8116
224	Esplanade Toilet									
4115	Water & Sewerage	3099	2732	2500	476	1458	1935	2500	2650	2809
4122	Electricity	300	441	404	20	236	256	271	288	305
4199	Maintenance, Repairs & Renewal	2000	1951	2000	563	1000	1563	2000	2000	2000
	Overhead Expenditure	5399	5124	4904	1060	2694	3754	4771	4938	5114
225	Fore Street Toilet									
1310	Toilets Income	7000	6834	7000	4608	2200	6808	6800	6800	6800
	Total Income	7000	6834	7000	4608	2200	6808	6800	6800	6800
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	2786	5149	2700	-26	1575	1549	2700	2862	3034
4122	Electricity	600	706	780	289	455	744	789	836	886
4199	Maintenance, Repairs & Renewal	1500	948	1500	190	1000	1190	1500	1500	1500
4899	Maintenance, Repairs & Renewal	0	130	0	0	0	0	0	0	0
	Overhead Expenditure	4886	6932	4980	453	3030	3483	4989	5198	5420
226	Narrowcliff Toilet									
1310	Toilets Income	2000	1382	1800	1424	100	1524	1500	1500	1500
	Total Income	2000	1382	1800	1424	100	1524	1500	1500	1500
4115	Water & Sewerage	1222	1254	1200	4	1200	1204	1277	1353	1434

4122	Electricity	300	416	390	206	228	434	460	487	516
4199	Maintenance, Repairs & Renewal	1000	9025	800	243	500	743	800	800	800
4899	Maintenance, Repairs & Renewal	0	165	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	2522	10859	2390	453	1928	2381	2536	2640	2751
227	East Pentire Toilet									
1310	Toilets Income	1000	955	1000	324	500	824	800	800	800
	Total Income	1000	955	1000	324	500	824	800	800	800
4115	Water & Sewerage	436	551	550	136	321	457	550	583	618
4122	Electricity	300	342	390	9	228	236	413	438	464
4199	Maintenance, Repairs & Renewal	1000	780	1000	468	250	718	1000	1000	1000
	Overhead Expenditure	1736	1673	1940	613	798	1412	1963	2021	2082
228	Porth Toilet									
1310	Toilets Income	500	0	500	0	0	0	0	500	500
	Total Income	500	0	500	0	0	0	0	500	500
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	2000	2017	1500	399	875	1274	1500	1590	1685
4122	Electricity	350	324	501	153	292	445	531	563	597
4199	Maintenance, Repairs & Renewal	1500	9051	1500	0	1500	1500	1000	1000	1000
	Overhead Expenditure	3850	11392	3501	552	2667	3219	3031	3153	3282
229	Railway Station Toilet									
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	5000	1784	2000	2715	1167	3882	4115	4362	4623
4122	Electricity	500	359	650	-978	379	-599	689	730	774
4199	Maintenance, Repairs & Renewal	4000	3051	3000	13977	0	13977	1500	1500	1500
4585	Professional Fees	0	472	0	1804	0	1804	0	0	0
	Overhead Expenditure	9500	5666	5650	17518	1546	19064	6304	6592	6898
230	Trenance Gardens Toilet									
1310	Toilets Income	1500	2054	1500	1436	200	1636	1500	1500	1500
	Total Income	1500	2054	1500	1436	200	1636	1500	1500	1500

4115	Water & Sewerage	1272	1670	1200	33	700	733	1200	1272	1348
4122	Electricity	400	447	520	206	303	509	551	584	619
4199	Maintenance, Repairs & Renewal	1200	165	1200	95		95	1200	1200	1200
	Overhead Expenditure	2872	2282	2920	333	1003	1336	2951	3056	3168
231	Watergate Toilet									
1310	Toilets Income	8000	4857	5000	876	2917	3793	3700	3700	3700
1800	Miscellaneous Income	0	15	0	0	0	0	0	0	0
	Total Income	8000	4872	5000	876	2917	3793	3700	3700	3700
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	3472	5592	3680	-167	2147	1980	3901	4135	4383
4122	Electricity	800	999	1040	660	607	1267	1343	1424	1509
4199	Maintenance, Repairs & Renewal	2000	412	2000	1863	0	1863	2000	2000	2000
4630	Contract Services	1380	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	59	0	0	0	0	0	0	0
	Overhead Expenditure	7652	7062	6720	2357	2753	5110	7244	7559	7892
232	Little Fistral Toilet									
4110	Rates	0	0	0	0	0	0	0	0	0
4115	Water & Sewerage	3180	0	3371	0	1966	1966	3573	3788	4015
4122	Electricity	1341	-550	1743	119	1017	1135	1848	1958	2076
4199	Maintenance, Repairs & Renewal	1500	0	1500	289	250	539	1500	1500	1500
4899	Miscellaneous Expenses	0	55	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	6021	-495	6614	408	3233	3641	6921	7246	7591
	Public Conveniences (PC)									
	Income	42953	45344	32250	23897	6701	30597	29613	30419	30734
	Expenditure	99922	117212	100170	56274	50915	107189	107275	110179	113252
	Net Income over Expenditure	-56969	-71868	-67920	-32377	-44214	-76591	-77662	-79760	-82518
	Environment & Facilities (E&F)									
	Income	122619	283273	148906	106408	36875	143284	127019	127825	128140
	Expenditure	494953	598749	504067	196379	281559	477938	470829	484138	493163
	Net Income over Expenditure	-372334	-315477	-355161	-89971	-244684	-334654	-343810	-356313	-365023

Appendix 4E: Planning and Licensing Committee Budget

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

Appendix 4F: Earmarked Reserves (EMRs)

EARMARKED RESERVES	Opening	Opening	2022/23 Budget		Closing	2022/23 Forecast		Closing	2023/24		Closing	2024/25		Closing	2025/26		Closing
	Balances	Balances	Additions Releases		Balances	Additions Releases		Balances	Additions Releases		Balances	Additions Releases		Balances	Additions Releases		Balances
	31.03.2021	31.03.2022	Amount	Amount	31.03.2023	Amount	Amount	31.03.2023	Amount	Amount	31.03.2024	Amount	Amount	31.03.2025	Amount	Amount	31.03.2026
Corporate Service & G&R																	
- IT/Software & CRM	61,679	61,679	2,500		64,179	2,500		64,179		(10,000)	54,179		(10,000)	44,179		(10,000)	34,179
- Capital Fund	138,345	138,345			138,345			138,345			138,345			138,345			138,345
- Equipment & Furniture	21,506	21,506	2,500		24,006	2,500		24,006	2,500		26,506	2,500		29,006	2,500		31,506
- Vehicles	26,000	26,000	0		26,000			26,000	0		26,000	0		26,000	0		26,000
- Election Expenses	36,637	30,857	5,000	(2,500)	33,357	5,000	(35,857)	0	10,000		10,000	10,000		20,000	10,000		30,000
- Legal & Professional	15,000	20,000	5,000		25,000	5,000		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			15,000			15,000			15,000			15,000
- S106 Porth R.A.	500	500			500			500			500			500			500
- CIL Payments	6,167	71,986			71,986			71,986			71,986			71,986			71,986
- Members IT/Software	10,000	10,000			10,000			10,000			10,000			10,000			10,000
- Emergency Fund	340,000	340,000		(125,000)	215,000			340,000		(20,000)	320,000		(85,000)	235,000		(65,000)	170,000
- Strategic Property Review	20,000	20,000		(10,000)	10,000		(20,000)	0			0			0			0
- Dinard Twinning	2,559	2,559			2,559			2,559			2,559			2,559			2,559
- Sports Fund	0	0			0			0			0			0			0
- Grants - General	37,198	45,968			45,968			45,968			45,968			45,968			45,968
- Localism	48,568	48,568	25,978	(25,000)	49,546	25,978		74,546		(74,546)	0	0		0			0
- Comm Chest Cllr Formosa	0	1,060			1,060			1,060		(1,060)	0			0			0
- Councillors Community Fund	638	0			0			0			0			0			0
	779,898	854,029	40,978	(162,500)	732,507	40,978	(55,857)	839,150	17,500	(105,606)	751,044	12,500	(95,000)	668,544	12,500	(75,000)	606,044
HR																	
- Staff Training Fund	14,000	14,000	3,000		17,000	3,000		17,000	3,000		20,000	3,000		23,000	3,000		26,000
- Members Training Fund	7,500	8,500	1,000		9,500	1,000		9,500	1,000		10,500	1,000		11,500	1,000		12,500
- Staff Fund	140,531	243,531	5,000		248,531	5,000		248,531	5,000	(110,000)	143,531	5,000		148,531	5,000		153,531
	162,031	266,031	9,000	0	275,031	9,000	0	275,031	9,000	(110,000)	174,031	9,000	0	183,031	9,000	0	192,031
C&T																	
- Emergency Resilience Fund	1,000	1,000			1,000			1,000			1,000			1,000			1,000
- Street Marshall Scheme	1,661	1,661			1,661			1,661			1,661		(1,661)	(0)			(0)
- Youth Initiative Project	4,490	4,490		(2,000)	2,490			4,490		(2,000)	2,490		(2,490)	0			0
- CCTV - Fund	139,661	139,661			139,661		(6,000)	133,661	10,000		143,661	10,000		153,661	10,000		163,661
- Event Boards	3,036	3,036			3,036			3,036			3,036			3,036			3,036
- Town Team	600	600			600			600			600			600			600
- Homeless Pilot Project	950	950			950			950			950			950			950
- Public Space Protection	2,000	2,000			2,000			2,000			2,000			2,000			2,000
- Library & IS	48,202	48,202			48,202			48,202			48,202			48,202			48,202
- Tourist Information Centre	66,295	66,295			66,295		(8,000)	58,295			58,295			58,295			58,295
- Community Projects	2,187	2,187			2,187			2,187			2,187			2,187			2,187
- Revitality Fund	0	133,000			133,000		(133,000)	0			0			0			0
- Jubilee Fund	0	8,150			8,150			8,150			8,150			8,150			8,150
	270,082	411,232	0	(2,000)	409,232	0	(147,000)	264,232	10,000	(2,000)	272,232	10,000	(4,151)	278,081	10,000	0	288,081

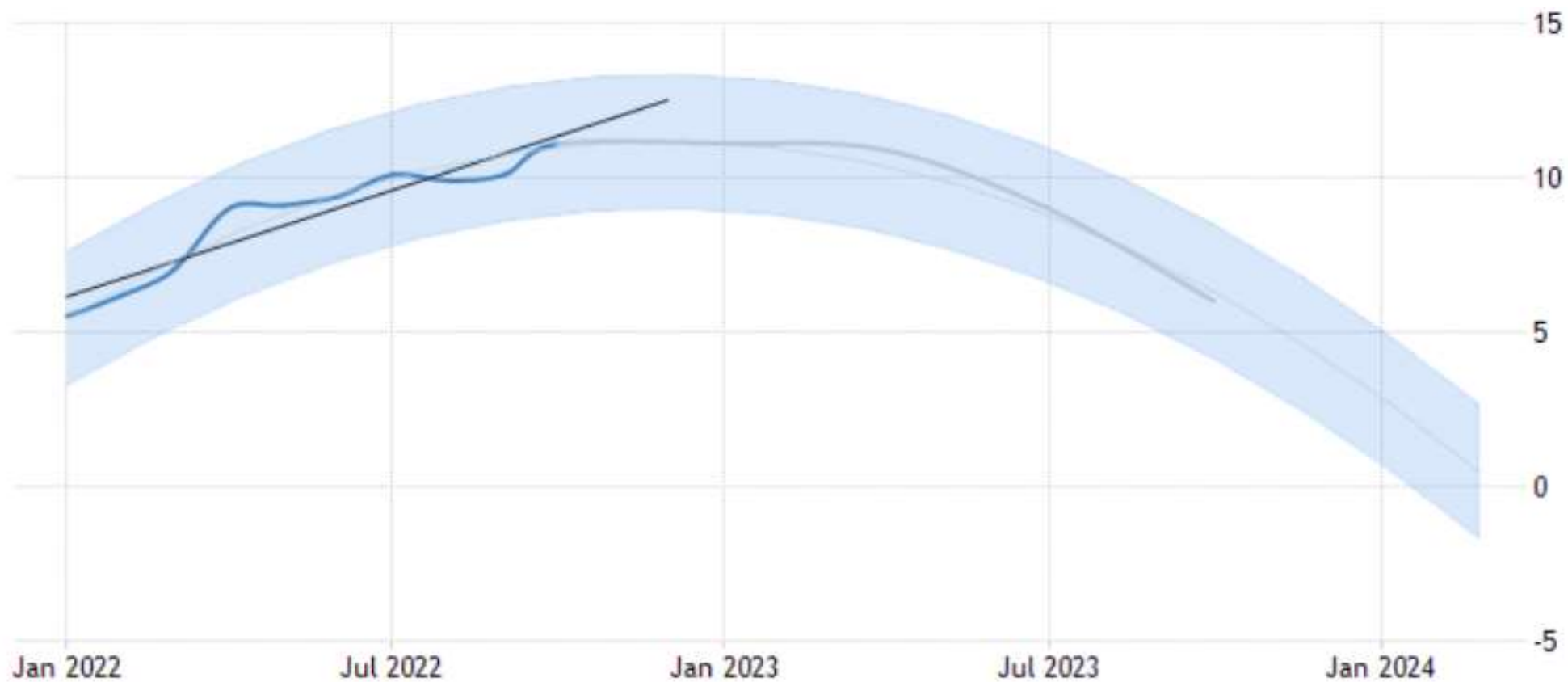
Green cells indicate changes compared to the planned releases from last year's budget setting plans.

EARMARKED RESERVES	Opening	Opening	2022/23 Budget		Closing	2022/23 Forecast		Closing	2023/24		Closing	2024/25		Closing	2025/26		Closing
	Balances	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances
	31.03.2021	31.03.2022	Amount	Amount	31.03.2023	Amount	Amount	31.03.2023	Amount	Amount	31.03.2024	Amount	Amount	31.03.2025	Amount	Amount	31.03.2026
E&F																	
- Public Conveniences	65,261	69,261	20,000		89,261	20,000		89,261	15,000		104,261	15,000		119,261	15,000		134,261
- Council Offices/Property Related	55,000	100,000	25,000		125,000	25,000		125,000	10,000		135,000	10,000		145,000	10,000		155,000
- Lights	15,096	15,096	0		15,096			15,096	0		15,096	0		15,096	0		15,096
- Gannell maintenance	3,330	4,330	500	(500)	4,330	500	(500)	4,330	500	(500)	4,330	500	(500)	4,330	500	(500)	4,330
- Refuse Bins	240	0			0			0			0			0			0
- Open Spaces	68,917	80,000			80,000		(3,900)	76,100			76,100			76,100			76,100
- OS Britain in Bloom	5,150	5,150			5,150			5,150			5,150			5,150			5,150
- Community Chest Grants	2,358	1,298			1,298			1,298			1,298			1,298			1,298
- Huer's Hut	3,900	3,900			3,900			3,900			3,900			3,900			3,900
- 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
- South Fistril Car Park	6,000	6,000			6,000			6,000			6,000			6,000			6,000
- Doorstep Green	25,000	0			0			0			0			0			0
- Utilities	0	27,316			27,316			27,316			27,316			27,316			27,316
- Trench Creek Allotments	0	13,100			13,100		(13,100)	0			0			0			0
	263,849	336,112	45,500	(500)	381,112	45,500	(17,500)	364,112	25,500	(500)	389,112	25,500	(500)	414,112	25,500	(500)	439,112
P&L																	
- Neighbourhood Plan	3,457	5,957			5,957	2,500		8,457			8,457			8,457			8,457
Major Projects																	
- Killacourt	100,000	35,000			35,000		(35,000)	0			0			0			0
	100,000	35,000	0	0	35,000	0	(35,000)	0	0	0	0	0	0	0	0	0	0
Total Earmarked Reserves	1,579,317	1,908,361	95,478	(165,000)	1,838,839	97,978	(255,357)	1,750,982	62,000	(218,106)	1,594,876	57,000	(99,651)	1,552,225	57,000	(75,500)	1,533,725

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

COUNCIL TAX ANALYSIS	Newquay	Please select Town/Parish from drop down list						
Precept for 2022/23	1,909,000.00							
Divided by the taxbase 2022/23	8,455.32							
Equals : Band D Council Tax 2022/23	225.78							
For 2023/24								
Proposed precept for 2023/24	2,038,810.00	Please enter proposed Precept for 2023/24						
Divided by the taxbase 2023/24	8,599.89							
Equals : Band D Council Tax 2023/24	237.07							
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Parish Council Tax Charge 2022/23	150.52	175.60	200.69	225.78	275.95	326.12	376.29	451.55
<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 2023/24	158.05	184.39	210.73	237.07	289.76	342.44	395.12	474.15
Annual change (£) for 2023/24	7.53	8.79	10.04	11.30	13.81	16.32	18.83	22.60
Annual change (%) for 2023/24	5.00%	5.01%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

Appendix 5: UK Inflation for 2022 with Forecast Projection to Jan 2024



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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.

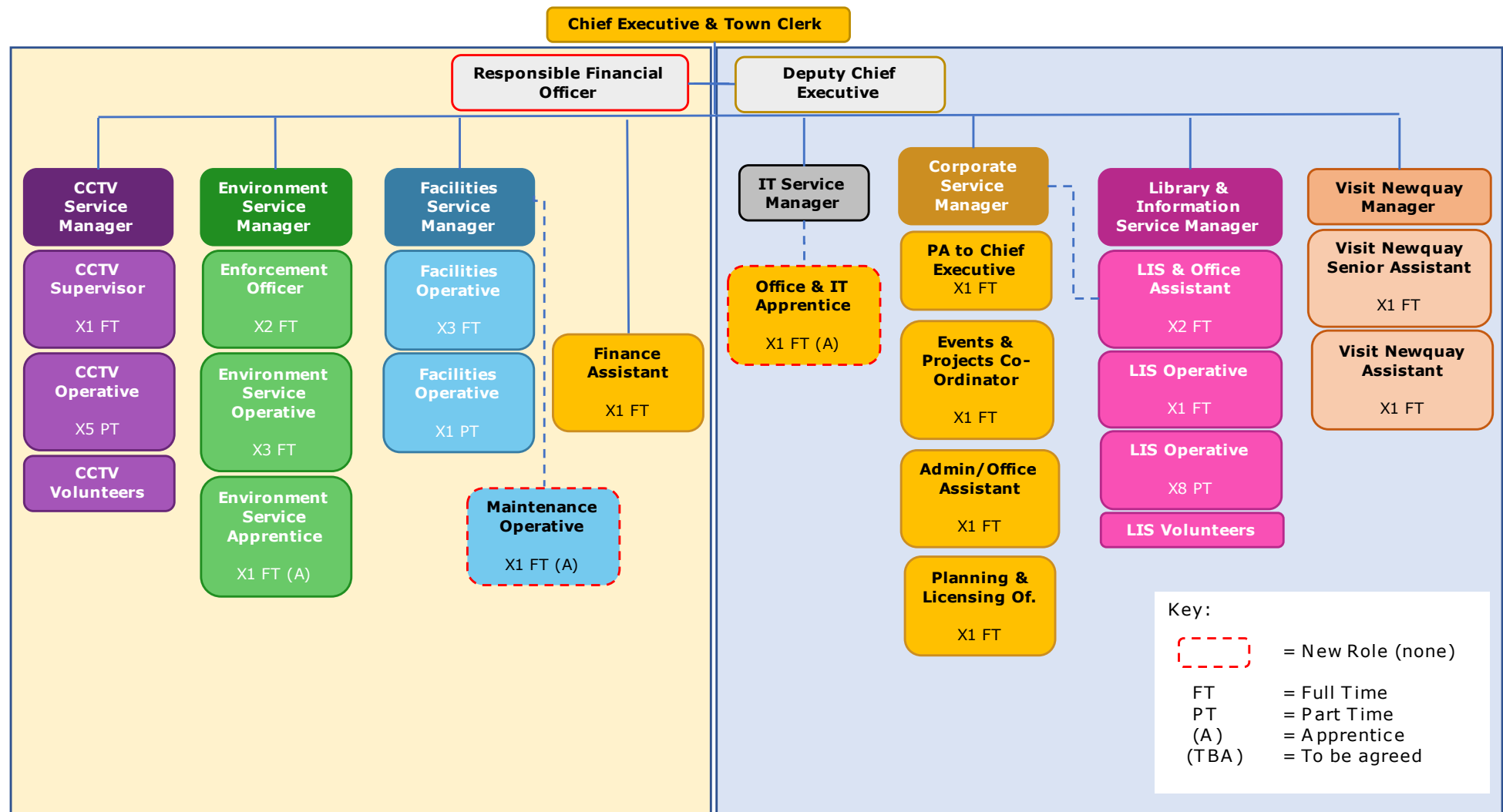
The below list of vehicles is as of November 2022:

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

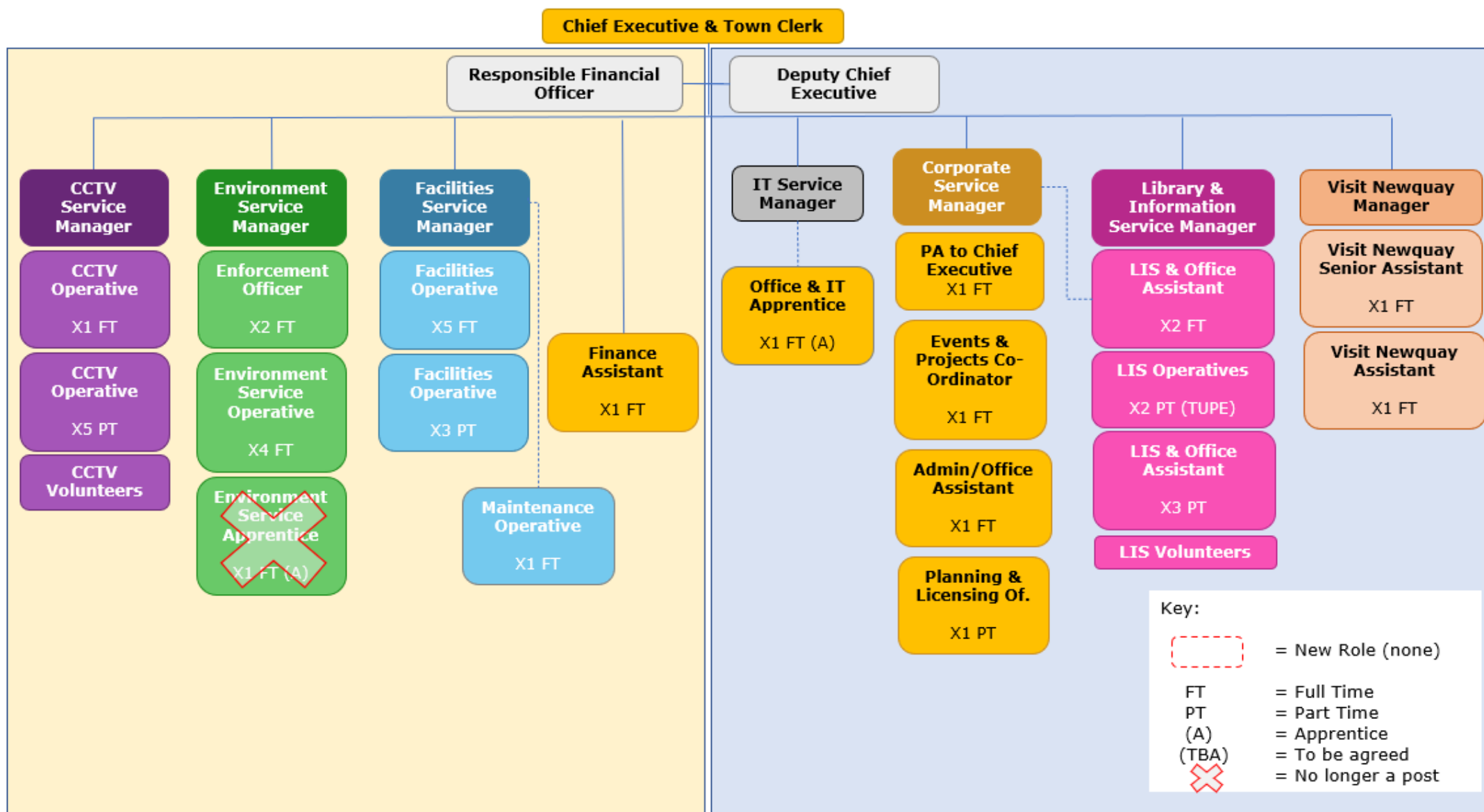
The above effectively displays an overall reduction in the number of vehicles by 2 (going from 8 permanent vehicles on hire agreements to 6). Wherever possible vehicles are shared by other officers. However, some services have all their vehicles used at the same time. This presents a risk to the Council as the previous two 4x4 vehicles were heavily relied upon during extreme weather. There remains 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.

Given we no longer have any 4x4 provision, the Council has ceased its emergency management plans and support where such vehicles were required. This does have an impact during severe weather with wider implications on services such as Environment Service at times where the TIC Conference Trailer needs to be taken to events. Other than hiring large capacity vehicles for this purpose (and all the issues that can bring in respect of availability and logistics should anything go wrong) this is deemed to be a capacity shortfall within the Council’s resources. The Council should consider reviewing this position.

Appendix 7A: Current Budgeted Staff Hierarchy



Appendix 7B: New (2023-24) Planned Staff Hierarchy



No changes to the current structure is proposed – existing positions are maintained (no new posts).

Appendix 8: Strategic Risk Assessment

The following Assessment and Likelihood Criteria has been developed by the Chief Executive as their method for assessing the level of risk a particular project/committee/service has and the likelihood of the event occurring. This risk assessment does not replace the Health and Safety Risk Assessments and Policy, it is simply an assessment of strategic risks that are known and considered necessary for note within this document.

Likelihood Scale

Annual Frequency Definition Table

Rating	Descriptor	Definition
5	Frequent	Up to once within 2 months
4	Likely	Once every 2 - 5 months
3	Possible	Once every 6-11 months
2	Unlikely	Once every 12-23 months
1	Rare	Once every 24 months or more

Probability Definition Table

Rating	Descriptor	Definition
5	Almost Certain	91% or greater chance of occurrence over life of asset or project
4	Likely	66% - 90% chance of occurrence over life of asset or project
3	Possible	36% - 65% chance of occurrence over life of asset or project
2	Unlikely	11% - 35% chance of occurrence over life of asset or project
1	Rare	10% or less chance of occurrence over life of asset or project

Low, Medium and High Action table

Risk Level	Action
High/Red	Mitigation Required or Recognition of the Risk
Medium/Yellow	Mitigation of the Risk
Low/Green	No mitigation needed

Key for risk Level table: L = Likelihood and I = Impact

5	Yellow L= 4-5 I= 1-2	Red L= 4-5 I= 2-3	Red L= 4-5 I= 3-4	Red L= 4-5 I= 4-5	
4	Green L= 3-4 I= 1-2	Yellow L= 3-4 I= 2-3	Red L= 3-4 I= 3-4	Red L= 3-4 I= 4-5	
3	Green L= 2-3 I= 1-2	Green L= 2-3 I= 2-3	Yellow L= 2-3 I= 3-4	Red L= 2-3 I= 4-5	
2	Green L= 1-2 I= 1-2	Green L= 1-2 I= 2-3	Yellow L= 1-2 I= 3-4	Yellow L= 1-2 I= 4-5	
1					
	1	2	3	4	5

Impact Scale Used

Rating	Descriptor	Definition
5	Extreme	<ul style="list-style-type: none"> • Financial loss of £100,000 or more • Long-term/national negative media coverage • Significant prosecution and fines, litigation including class actions, incarceration of Staff and/or member(s) • Significant injuries or fatalities to employees or third parties, such as the public or contractors • Multiple senior officers leave
4	Major	<ul style="list-style-type: none"> • Financial loss of £50,000 up to £99,999 • National short-term negative media coverage • Report to a regulator/ombudsman requiring major corrective action to be made and/or a fine • Limited in-patient care required for employees or third parties, such as the public or contractors • Some senior managers leave, high turnover of experienced staff, not perceived as employer of choice
3	Moderate	<ul style="list-style-type: none"> • Financial loss of £25,000 up to £49,999 • Regional negative media coverage • Report to a regulator/ombudsman requiring immediate corrective action to be made and/or a fine • Out-patient medical treatment required for employees or third parties, such as the public or contractors • Widespread staff morale problems and high turnover
2	Minor	<ul style="list-style-type: none"> • Financial loss of £10,001 up to £24,999 • Local reputational damage • Reportable incident to regulator/ombudsman, no follow up • No or minor injuries to employees or third parties, such as the public or contractors • General staff morale problems and increase in turnover
1	Incidental	<ul style="list-style-type: none"> • Financial loss up to £10,000 • Local media attention quickly remedied • Not reportable to regulator/ombudsman • No injuries to employees or third parties, such as the public or contractors • Isolated staff dissatisfaction

Key:

G&R = Governance and Resources

C&T = Community and Tourism

E&F = Environment and Facilities

P&L = Planning and Licensing

HR = Human Resources

CTS = Council Tax Support

EMR = Earmarked Reserves

N/A = Not Applicable

Risk Assessment

Budget	Item/ Project	Likelihood	Impact	Risk Level	Risk	Mitigation
All	Base Rate	5	5	High	Increase in the base rate (housing) is less than 1.2% forecast for future years	Change future precepts to increase. Reduce spending or release EMRs.
E&F	Toilets	5	5	High	Drug and homeless issues impacting the service and the safety of both staff and users.	Continued reporting to the police, CCTV monitoring, training for staff and increased lobbying for changes to legislation concerning ASB/drug use.
All	Cost of Living/Inflation	5	5	High	The cost of inflation, specifically for utilities and other required spends increases above budget and forecasts	EMR established for one-off rises that go above the 30% uplift we have anticipated. New ways of working and further cost reduction methods to be explored with invest to save upgrades where needed (energy efficiency systems).
All	GDPR	4	5	High	The Town Council fails to maintain compliance of the GDPR	Budget and resources planned to cover unknown costs. Town Clerk implemented training for staff and members and we are looking at software/hardware that can assist.
All	All	4	5	High	Pandemics and other related Business Disruption	Implementation of a robust Disaster Recovery and Business Continuity Plan, with resources to deliver the plan maintained at all times.
G&R	Contingency	4	5	High	The contingency lines in most budgets were removed during the 2016/17 budget setting. This means those committees will rely on the central contingency budget (that has been reduced) if anything goes wrong. There is a risk that the Contingency Budget would not cover more than one medium project issue.	Availability of EMRs and General Fund for extremely urgent situations/spends. Failing that delaying projects until another precept setting or a future budget year may be appropriate as an option.

HR/All	Service Delivery	4	4	High	Inadequate resource capacity in the office to cope with the increase in/addition of new projects as well as maintaining the current level of support members require.	Keep under review and increase temporary staff (6 months) in order to complete an internal staff review.
G&R/All	Banking Providers	3	5	High	Town Council funds lost as a result in Unity Bank or in the short-term, NatWest bank becomes unviable, as we are not covered by the compensation scheme.	Review of funds deposited with CCLA who spread them across 30 banks with a view to increase this. Also investigating more options for deposits
G&R	All	3	5	High	Boundary Review may change the size of the Parish	Ensuring input into the consultation.
E&F	Railway Station Toilet	3	5	High	Removal costs higher than anticipated due to difficulty of the building and its proximity to the Station building (including asbestos).	Commission surveys and competent demolition/removal firm to handle this project. Delay project if necessary.
E&F	Gannel Car Park and South Fistral Car Park	5	2	High	Inability to manage illegal campers/condition breaches.	Proactive monitoring and management with Cornwall Council to support enforcement activity
E&F	Toilets	5	2	High	Vandalism and increased repair and replacement costs of running the service with longer opening hours.	Continued top-up of the Public Conveniences EMR, which can be used for costs exceeding the revenue budget.
E&F	Skatepark	5	2	High	Concrete Skatepark Project – increased vandalism	Services to monitor and react to vandalism/graffiti
HR	All	4	4	High	Sickness absence of any staff. Mainly in relation to COVID	New COVID measures implemented to protect staff and segregate teams
HR	All	4	4	High	The effects of Staff turnover could become an increasing problem as the Council takes over more services.	The Town Clerk has the ability to commission staff agencies for short-term resource issues.
All	Insurance	4	4	High	Lack of insurance providers in the sector to adequately insure the Council against its identified risks and legal obligations.	Use of brokers and direct searches to identify and secure insurance for highest risk items. Consider adopting a self-insure policy for some lower risk items and to increase the budget to cover the additional costs.
All	Vehicles	4	3	Medium	Reliance on electricity for the majority of the Council's fleet. Power cuts and	Install new charging across wider parts of the Council's estate. Plans in place to

					supply disruption can mean vehicles are not charged enough to deliver services.	pay to charge up at external providers in an emergency and seek to implement on-site electricity backups at the Council Offices.
All	All	4	3	Medium	Severe weather impacting our ability to function such as with snow and high winds/rain which results in power outages, safety issues for staff travel and security of assets and buildings.	Review severe weather plan to now take account of the loss of 4x4s. Consider commissioning of a 4x4 in the next procurement round. Review power provision across sites.
G&R/All	IT/Computing	2	5	Medium	Loss of IT System/Data either from external threats or system malfunction	System utilising Office 365 and virtualisation – meaning data will be stored on secure MS servers off-site and backed up by MS.
E&F/G&R	Capital Refurbs	3	4	Medium	Going over budget for the capital refurbishment programme.	Experienced project manager commissioned for larger projects. Ability to use further Capital EMR if needed (subject to Full Council agreement and approval).
All	All	4	3	Medium	Reduction in income, membership and advertising across buildings, services and open spaces.	Increase commercialisation of the TIC service as well as changing the membership model. Reviewing lease arrangements with tenants across buildings, keeping under review the fee structure and where necessary bring in external property management contractors.
E&F	Lights	4	2	Medium	Lack of adequate working lights for a full display and consistent instances of tampering with the infrastructure.	New have been fitted to poles to try and reduce tampering. CCTV focused on tracking issues and budget is being changes to cover running costs.
E&F	Beach Road Toilet	3	2	Low	No maintenance budget since 2017/18 – given the need to ensure the facility remains secure and clean (externally). There is a need for a plan.	Facilities Manager commissioned to look at improvements to aesthetics.
C&T	CCTV	2	3	Low	Loss of service due to staff shortages/turnover.	

Planning	Neighbourhood Plan	3	2	Low	Ability/funding to review the plan if boundaries change or general review needed	
All	Admin	3	1	Low	External auditor costs could increase with service increases	
E&F	Crantock Street Land	1	2	Low	No budget for maintenance, but still liable for all maintenance on this parcel of land.	Environment Service to assist if works need to be undertaken.

Appendix 9: Financial Risk Assessment

The following Assessment and Likelihood Criteria has been developed by the Chief Executive as their method for assessing the level of risk a particular project/committee/service has and the likelihood of the event occurring. This risk assessment does not replace the Health and Safety Risk Assessments and Policy, it is simply an assessment of strategic risks that are known and considered necessary for note within this document.

Likelihood Scale

Annual Frequency Definition Table

Rating	Descriptor	Definition
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Probability Definition Table

Rating	Descriptor	Definition
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Low, Medium and High Action table

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Low/Green	No mitigation needed

Key for risk Level table: L = Likelihood and I = Impact

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3	Green L= 2-3 I= 1-2	Green L= 2-3 I= 2-3	Yellow L= 2-3 I= 3-4	Red L= 2-3 I= 4-5	
2	Green L= 1-2 I= 1-2	Green L= 1-2 I= 2-3	Yellow L= 1-2 I= 3-4	Yellow L= 1-2 I= 4-5	
1					
	1	2	3	4	5

Impact Scale Used

Rating	Descriptor	Definition
5	Extreme	<ul style="list-style-type: none"> • Financial loss of £100,000 or more • Long-term/national negative media coverage • Significant prosecution and fines, litigation including class actions, incarceration of Staff and/or member(s) • Significant injuries or fatalities to employees or third parties, such as the public or contractors • Multiple senior officers leave
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Key:

G&R = Governance and Resources

C&T = Community and Tourism

E&F = Environment and Facilities

P&L = Planning and Licensing

HR = Human Resources

CTS = Council Tax Support

EMR = Earmarked Reserves

N/A = Not Applicable

Risk Assessment

Area	L	I	Risk Level	Risk(s) Identified	Management/Control/ Mitigation	Review/Action Required
Insurance	5	5	High	Maintaining the adequate level of Insurance for the Council in the face of a reduction in providers and a 'hard market'.	Constant review of Council Insurance undertaken by Town Clerk and Deputy Town Clerk. Annual meeting with WPS Insurance Brokers to ensure all assets and activities are protected and included on the policy.	Reviewed procedures and now also include a check of the market ourselves with other brokers and direct providers.
Adequacy of Precept	4	5	High	Precept sum inadequate. Requirement not submitted in time.	Robust budget and precept setting process in place. Deadlines outlined and met in good time by RFO.	Review process annually.
Adequacy of Budgets	5	4	High	A committee or project budget does not cover the costs incurred or planned	A robust budget setting process is in place. Within Financial Regulations committees can vie money between budget lines. There is also the General Fund being maintained at at-least 3 months to support unknowns and emergencies. Large capital projects require an individual risk assessment.	Maintain existing procedures and keep under review.
Payments	5	4	High	Payments are released following authorisation under Payment Processing Procedure	Constant review of processes, logs, and reporting. Internal Control Reviews, Internal Audit reviewing, minimising who has the ability to release payments from accounts.	Maintain existing procedures and keep under review.
All	4	5	High	Pandemics and other related Business Disruption	Implementation of a robust Disaster Recovery and Business Continuity Plan, with resources to deliver the plan maintained at all times.	Maintain existing procedures and keep under review.
All	4	4	High	Severe weather impacting on service delivery and critical infrastructure such as electricity supplies or ability to operate safely.	Review of severe weather policy. Acceptance that some services may need to cease more often at times of severe weather without the needed resources/investment. Review of plans to look at alternative backup power supplies	Review plans, update members, confirm arrangements with managers.

					and review of whether to commission at-least one 4x4 vehicle.	
All	4	4	High	Sickness absence of any staff. Mainly COVID related but also stress and other illnesses.	Some COVID measures continued to provide an element of safety to staff given the direction not to work from home. Keep home working under review, enhance well-being provisions within the Council for staff.	Keep under review. HR Committee to look at more support.
Banking	3	5	High	Town Council funds lost as a result in Unity Bank or in the short-term, NatWest bank becomes unviable, as we are not covered by the compensation scheme.	Fidelity Guarantee Insurance Cover in place	Annual Review of guarantee.
Investments	3	5	High	The Town Council has no long-term investments only the deposit fund with CCLA.	Investment Policy in place to guide activity. Funds will be deposited with CCLA who spread them across 30 banks in-line with Investment Policy.	Annual Review.
All	3	5	High	Boundary Review may change the size of the Parish	Ensuring input into the consultation.	
Capital Projects	3	5	High	Overruns, delays, or local issues affecting the delivery of a Capital Project	Ensure procedures are followed, contractors are kept up to date, project risk assessments are kept under review and updated, and Committee/Council is kept informed with contingencies established to cover emerging issues.	Maintain existing procedures and keep under review.
Financial Controls and Records	2	5	Medium	Inadequate records leading to financial irregularities.	Financial Regulations reviewed annually.	Financial Controls and Records
Bank Reconciliations	5	2	Medium	Bank Reconciliations are undertaken by the Council's external accountant monthly.	The reconciliations are checked and signed by the RFO and the Mayor as soon as possible after production and these are reported to F&P on a quarterly basis.	Maintain existing procedures and keep under review.
Rental Income	3	3	Medium	Loss of rental and booking income due to failure to pay, reduction in bookings or businesses folding.	Keep regular contact with tenants. Strong policies, procedures and leases/agreements in place and updated annually. Budget for tougher periods and keep charging structure under review each year.	Maintain existing procedures and keep under review.
Petty Cash	5	1	Low	Holding petty cash		

Petty Cash	5	1	Low	Maintaining a complete record of spend of petty cash		
All	2	2	Low	Business plan is not adhered to/ observed/ kept updated.		
Cash Banking	2	1	Low	Cash going missing or stolen.	Process in place to count and bank cash within 7 days (or when the safe is nearing capacity). Insurance in place to cover £40k cash in safe.	Review regular cash levels.
Borrowings	N/A	N/A	N/A	The Town Council does not have any borrowings at present.	Investment Policy in place to guide activity.	

Appendix 10A: 2022 T&P Council Precepts Letter from Cornwall Council



Your ref:

My ref: WT/Precepts 2023/24

Date: 07 November 2022

Dear Sir/Madam

Parish and Town Council Precepts for the 2023/24 Financial Year

Cornwall Council is the billing authority responsible for collecting and paying the precept for your Council in respect of the 2023/24 financial year.

For 2023/24, Cornwall Council will be collecting the annual precept demand through the online form process introduced last year. This can be accessed on both desktop and mobile devices through the following link:

<https://secure.cornwall.gov.uk/form/auto/precept>

You will shortly be receiving email correspondence containing a six-digit PIN code. This PIN code is unique to your Town & Parish Council, so please do not share this with anyone else. You will not be able to submit your precept demand and complete the form without entering the PIN code. If you have not received this code by the end of November, please contact corporatefinance@cornwall.gov.uk

As in previous years, if your Council's precept is for £140,000 or greater, you will also need to supply us with a separate breakdown of your Town or Parish Council's budgeted expenditure and income. Detail of the current required content can be found in the Statutory Instrument 'The Council Tax (Demand Notices) (England) Regulations 2011' at the following website address:

http://www.legislation.gov.uk/ukxi/2011/3038/pdfs/ukxi_20113038_en.pdf

The practical requirements for such information are as detailed below. If this information is available at the time of your precept submission, there is an option through the online form to upload this information when submitting your precept. If this information will not be available until a later date, please e-mail any documentation to corporatefinance@cornwall.gov.uk

Size: A4 Format: Word, PDF or Excel

This additional information **will not** be enclosed with the Council Tax bill but will be made available on the Cornwall Council website. Hardcopies will only be issued to residents when specifically requested.

Some Councils utilise taxbase information (equivalent number of Band D properties) for their areas when deciding on their precept level, as an increase or reduction in the taxbase

will itself have an impact on the increase or decrease in the Council Tax for the Town or Parish Council element.

The provisional 2023/24 taxbase information for individual Town and Parish Councils is available on our website under the 'How much council tax goes to local councils?' heading at:

<https://www.cornwall.gov.uk/people-and-communities/parish-and-town-councils/general-information-on-parish-and-town-councils/>

If you have any problems with accessing that information, then please contact us.

Cornwall Council proposes paying the 2023/24 precepts by two equal instalments, the first in April 2023 and the second in September 2023.

I would be grateful if you would complete and submit the online form with your precept demand, including a nil return if applicable, by **no later than 31st December 2022**. If this deadline causes any difficulty, or you encounter any issues in using the online form, please contact us at corporatefinance@cornwall.gov.uk if you have not done so already.

Other Information:

- Council Tax Support Grant

As part of the Budget and Medium-Term Financial Plan approved by Cornwall Council in February 2022, it was confirmed that 2022/23 would be the last year of the Council Tax Support Grant. There will therefore be no allocations to Town and Parish Councils for 2023/24. The grant has been reduced over a number of years, with no identifiable funding currently provided to Cornwall Council by central government for this function. These proposals were previously communicated to Town and Parish Councils as part of the 2021/22 and 2022/23 precept setting process.

- Council Tax Referendums

For a number of years, major authorities such as Cornwall Council have been subject to Council Tax referendum principles and have been limited to core Council Tax increases that are determined by the Government. Any increase at, or above, the limit set by the Government would be subject to a referendum. In the event that a referendum is lost, an alternative budget must be ready to be put in place, within the referendum limit and would necessarily require re-billing. The cost of the referendum and re-billing would have to be met by the relevant authority.

To date, referendum principles have not been applied to Town & Parish Councils. The Government stated last year that it will keep this matter under active review for future years. It is anticipated that the Local Government Finance Settlement which is expected in December 2022 will confirm whether or not the Government intends to apply such principles to Town & Parish Councils for the 2023/24 financial year.

- Devolution of assets and services

One of Cornwall Council's Priority Outcomes is "Vibrant, safe, supportive communities" and as such the role of partners in the local councils' sector and their achievements in delivering local services is very much valued and recognised.

If your council is discussing budget options in its precept setting cycle and is interested in considering options for locally run services and assets, the first point of contact should be your local Cornwall Councillor or Community Link Officer.

If you are likely to have difficulty in meeting the 31 December 2022 deadline or have any other queries concerning this letter, in the first instance, please e-mail corporatefinance@cornwall.gov.uk and we will reply to your enquiry.

Yours faithfully,

Will Tarrant
Finance Business Analyst
Finance & Assurance Service
Email: william.tarrant@cornwall.gov.uk

Appendix 10B: 2021 T&P Council Precepts Letter from Cornwall Council

Information Classification: CONTROLLED



Your ref:
My ref: WT/Precepts 2022/23
Date: 08 November 2021

Dear Sir/Madam

Parish and Town Council Precepts for the 2022/23 Financial Year

Cornwall Council is the billing authority responsible for collecting and paying the precept for your Council in respect of the 2022/23 financial year.

For 2022/23, Cornwall Council will be collecting the annual precept demand through a new online form which can be accessed on both desktop and mobile devices through the following link:

<https://secure.cornwall.gov.uk/form/auto/precept>

This will replace the paper-based form which has been used in previous years to collect precept information.

You will shortly be receiving email correspondence containing a six-digit PIN code. This PIN code is unique to your Town & Parish Council, so please do not share this with anyone else. You will not be able to submit your precept demand and complete the form without entering the PIN code. If you have not received this code by the end of November, please contact corporatefinance@cornwall.gov.uk

As in previous years, if your Council's precept is for £140,000 or greater, you will also need to supply us with a separate breakdown of your Town or Parish Council's budgeted expenditure and income. Detail of the current required content can be found in the Statutory Instrument 'The Council Tax (Demand Notices) (England) Regulations 2011' at the following website address:

http://www.legislation.gov.uk/ukSI/2011/3038/pdfs/ukSI_20113038_en.pdf

The practical requirements for such information are as detailed below. If this information is available at the time of your precept submission, there is an option through the online form to upload this information when submitting your precept. If this information will not be available until a later date, please e-mail any documentation to corporatefinance@cornwall.gov.uk

Size: A4 Format: Word, PDF or Excel

This additional information **will not** be enclosed with the Council Tax bill but will be made available on the Cornwall Council website. Hardcopies will only be issued to residents when specifically requested.

Some Councils utilise taxbase information (equivalent number of Band D properties) for their areas when deciding on their precept level, as an increase or reduction in the taxbase will itself have an impact on the increase or decrease in the Council Tax for the Town or Parish Council element.

The provisional 2022/23 taxbase information for individual Town and Parish Councils will soon be made available on our website under the 'How much council tax goes to local councils?' heading at:

<https://www.cornwall.gov.uk/people-and-communities/parish-and-town-councils/general-information-on-parish-and-town-councils/>

This is currently displaying the 2021/22 taxbase information but we will advise you when this has been updated.

If you have any problems with accessing that information, then please contact us.

Cornwall Council proposes paying the 2022/23 precepts by two equal instalments, the first in April 2022 and the second in September 2022.

I would be grateful if you would complete and submit the online form with your precept demand, including a nil return if applicable, by **no later than 31st December 2021**. If this causes any difficulty, or you encounter any issues in using the online form, please contact us at corporatefinance@cornwall.gov.uk

Other Information:

- Council Tax Support Grant

Since the introduction of the Localised Council Tax Support (CTS) scheme in April 2013, a CTS grant has been paid to all qualifying local precepting authorities in addition to the precept. For 2022/23 the total CTS grant that will be distributed is £0.413m.

It is currently proposed that 2022/23 will be the last year of the CTS grant, as per the Budget and Medium-Term Financial Plan approved by Cornwall Council in February 2021. These proposals were communicated to Town and Parish Councils in last year's precept notification letter.

The actual amount of CTS grant payable to individual Town and Parish Councils will, as in previous years, be apportioned using the following factors:

- i. The current profile and number of recipients of Council Tax Support
- ii. The element of the 2021/22 Band D Council Tax charge that relates to the individual Town or Parish Council

The proposed CTS grant allocations for each Town or Parish Council, based on the above, are enclosed with this letter.

Please note that the CTS grant has no direct impact on the level of Council Tax that is charged to your local residents. It **is only** your precept which influences this.

- Council Tax Referendums

For a number of years, major authorities such as Cornwall Council have been subject to Council Tax referendum principles and have been limited to core Council Tax increases that are determined by the Government. Any increase at, or above, the limit set by the Government would be subject to a referendum. In the event that a referendum is lost, an alternative budget must be ready to be put in place, within the referendum limit and would necessarily require re-billing. The cost of the referendum and re-billing would have to be met by the relevant authority.

To date, referendum principles have not been applied to Town & Parish Councils. The Government stated last year that it will keep this matter under active review for future years. It is anticipated that the Local Government Finance Settlement which is expected in December 2021 will confirm whether or not the Government intends to apply such principles to Town & Parish Councils for the 2022/23 financial year.

- Devolution of Functions

One of Cornwall Council's Priority Outcomes is "vibrant, safe, supported communities" and as such the role of partners in the local councils sector and their achievements in delivering local services is very much valued and recognised.

If your council is discussing budget options in its precept setting cycle and is interested in considering options for locally run services and assets, the first point of contact should be your local Cornwall Councillor or Community Link Officer.

If you are likely to have difficulty in meeting the 31st December 2021 deadline or have any other queries concerning this letter, in the first instance, please e-mail corporatefinance@cornwall.gov.uk and we will reply to your enquiry.

Yours faithfully,

Will Tarrant
Finance Business Analyst
Finance & Commercial Service
Email: william.tarrant@cornwall.gov.uk



Appendix 11A: 2022/23 Council Tax Support Grant (no longer received)

LOCALISED COUNCIL TAX SUPPORT 2022/23 - INDICATIVE GRANT FUNDING ALLOCATION TO TOWN & PARISH COUNCILS								
	Parish Band D Council Tax 2021/22	Total Band D Council Tax 2021/22	Parish Element 2021/22	Council Tax Support awarded to claimants 2021/22	No. of Properties (2021/22 Band D equivalent) awarded CTS		As a % of Total CTS Grant	Council Tax Support Grant Funding 2022/23
	£ (Band D charge for the Parish element only, based on precept)	£ (Total Parish Band D charge - inc. Cornwall Council & Police)	% (Share of Band D charge applicable to Parish only)	£ (Total amount of CTS awarded to households within each Parish)		£ (CTS Grant awarded / Total Band D Council Tax)		£ (CTS grant allocation based on % share)
	A	B	C (A/B)	D	E (D/B)	F (A x E)	G (F / Total F)	H (G x £413,000)
Advent	12.94	1,916.76	0.68%	5,658.67	2.95	38.20	0.001%	4.67
Altarnun	34.18	1,938.00	1.76%	53,720.96	27.72	947.46	0.028%	115.95
Antony	70.32	1,974.14	3.56%	18,917.58	9.58	673.86	0.020%	82.46
Blisland	113.55	2,017.37	5.63%	48,087.32	23.84	2,706.65	0.080%	331.23
Bocconnoc	0.00	1,903.82	0.00%	13,642.79	7.17	0.00	0.000%	0.00
Bodmin	274.38	2,178.20	12.60%	1,622,705.84	744.98	204,406.40	6.057%	25,014.61
Botus Fleming	62.80	1,966.62	3.19%	17,172.66	8.73	548.37	0.016%	67.11
Boyton	21.44	1,925.26	1.11%	31,452.93	16.34	350.26	0.010%	42.86
Braddock	0.00	1,903.82	0.00%	4,307.21	2.26	0.00	0.000%	0.00
Breage	67.63	1,971.45	3.43%	185,193.62	93.94	6,353.01	0.188%	777.46
Bude-Stratton	241.05	2,144.87	11.24%	1,032,556.07	481.41	116,043.23	3.439%	14,201.01
Budock	31.91	1,935.73	1.65%	78,555.58	40.58	1,294.97	0.038%	158.47
Callington	235.57	2,139.39	11.01%	506,485.95	236.74	55,769.59	1.653%	6,824.91
Calstock	83.64	1,987.46	4.21%	466,785.02	234.87	19,644.12	0.582%	2,403.99
Camborne	209.69	2,113.51	9.92%	2,587,143.44	1,224.10	256,681.12	7.606%	31,411.83
Camelford	254.38	2,158.20	11.79%	355,814.85	164.87	41,938.74	1.243%	5,132.33
Cardinham	38.03	1,941.85	1.96%	28,434.78	14.64	556.88	0.017%	68.15
Carharrack	43.67	1,947.49	2.24%	95,172.47	48.87	2,134.12	0.063%	261.17
Carlyon	36.57	1,940.39	1.88%	53,783.68	27.72	1,013.65	0.030%	124.05
Carn Brea	81.00	1,984.82	4.08%	814,689.69	410.46	33,247.28	0.985%	4,068.70
Chacewater	73.17	1,976.99	3.70%	123,910.55	62.68	4,586.03	0.136%	561.22
Colan	14.29	1,918.11	0.75%	170,344.54	88.81	1,269.07	0.038%	155.31
Constantine	67.68	1,971.50	3.43%	119,441.37	60.58	4,100.33	0.121%	501.78
Crantock	83.82	1,987.64	4.22%	79,140.15	39.82	3,337.39	0.099%	408.42
Crowan	49.92	1,953.74	2.56%	154,930.51	79.30	3,958.63	0.117%	484.44
Cubert	0.00	1,903.82	0.00%	64,497.39	33.88	0.00	0.000%	0.00
Cury	73.82	1,977.64	3.73%	35,388.57	17.89	1,320.96	0.039%	161.65
Davidstow	5.71	1,909.53	0.30%	43,674.36	22.87	130.60	0.004%	15.98
Delabole	69.70	1,973.52	3.53%	167,027.96	84.63	5,899.03	0.175%	721.90
Deviock	58.94	1,962.76	3.00%	74,219.28	37.81	2,228.74	0.066%	272.75
Dobwalls	62.47	1,966.29	3.18%	179,065.73	91.07	5,689.01	0.169%	696.20
Duloe	35.76	1,939.58	1.84%	44,515.34	22.95	820.73	0.024%	100.44
Egloshayle	43.46	1,947.28	2.23%	23,702.46	12.17	529.00	0.016%	64.74
Egloskerry	36.07	1,939.89	1.86%	21,369.70	11.02	397.34	0.012%	48.63
Falmouth	371.17	2,274.99	16.32%	1,870,082.81	822.02	305,108.43	9.041%	37,338.21
Feock	60.90	1,964.72	3.10%	112,095.73	57.05	3,474.61	0.103%	425.21
Forrabury-Minster	85.42	1,989.24	4.29%	63,180.46	31.76	2,713.03	0.080%	332.01
Fowey	113.22	2,017.04	5.61%	153,408.57	76.06	8,611.09	0.255%	1,053.80
Germoe	43.55	1,947.37	2.24%	23,769.46	12.21	531.57	0.016%	65.05
Gerrans	41.02	1,944.84	2.11%	52,766.97	27.13	1,112.95	0.033%	136.20
Grade-Ruan	51.81	1,955.63	2.65%	80,267.54	41.04	2,126.51	0.063%	260.24
Grampound	61.53	1,965.35	3.13%	45,836.77	23.32	1,435.03	0.043%	175.61
Gunwalloe	61.19	1,965.01	3.11%	9,073.75	4.62	282.55	0.008%	34.58
Gweek	46.72	1,950.54	2.40%	40,061.00	20.54	959.55	0.028%	117.43
Gwennap	88.36	1,992.18	4.44%	99,621.87	50.01	4,418.57	0.131%	540.73
Gwinear/Gwithian	79.50	1,983.32	4.01%	245,357.46	123.71	9,834.98	0.291%	1,203.57
Hayle	216.93	2,120.75	10.23%	1,017,190.99	479.64	104,047.74	3.083%	12,733.04
Helland	11.90	1,915.72	0.62%	7,356.34	3.84	45.70	0.001%	5.59
Helston	156.69	2,060.51	7.60%	747,125.19	362.59	56,814.60	1.683%	6,952.79
Illogan	102.70	2,006.52	5.12%	436,763.95	217.67	22,354.95	0.662%	2,735.73
Jacobstow	25.29	1,929.11	1.31%	17,831.88	9.24	233.77	0.007%	28.61
Kea	47.38	1,951.20	2.43%	94,112.07	48.23	2,285.28	0.068%	279.66
Kenwyn	73.84	1,977.66	3.73%	330,950.83	167.34	12,356.73	0.366%	1,512.18
Kilhampton	46.98	1,950.80	2.41%	81,164.88	41.61	1,954.65	0.058%	239.20
Ladock	36.05	1,939.87	1.86%	90,561.14	46.68	1,682.96	0.050%	205.96
Landewednack	57.84	1,961.66	2.95%	74,182.58	37.82	2,187.29	0.065%	267.67
Landrake	53.06	1,956.88	2.71%	62,942.32	32.16	1,706.66	0.051%	208.86
Landulph	98.47	2,002.29	4.92%	19,029.44	9.50	935.84	0.028%	114.53
Laneast	22.20	1,926.02	1.15%	7,608.31	3.95	87.70	0.003%	10.73
Lanhydrock	29.04	1,932.86	1.50%	3,068.21	1.59	46.10	0.001%	5.64
Lanivet	72.77	1,976.59	3.68%	104,278.01	52.76	3,839.09	0.114%	469.82
Lanlivery	48.90	1,952.72	2.50%	18,016.37	9.23	451.17	0.013%	55.21
Lanner	122.90	2,026.72	6.06%	225,266.30	111.15	13,660.11	0.405%	1,671.68
Lanreath	45.14	1,948.96	2.32%	25,235.99	12.95	584.49	0.017%	71.53
Lanteglos	77.65	1,981.47	3.92%	84,222.12	42.50	3,300.50	0.098%	403.91
Launcells	30.41	1,934.23	1.57%	31,101.60	16.08	488.98	0.014%	59.84
Launceston	257.02	2,160.84	11.89%	919,447.41	425.50	109,363.20	3.241%	13,383.52
Lawhitton	26.63	1,930.45	1.38%	12,657.97	6.56	174.61	0.005%	21.37
Lesnewth	23.93	1,927.75	1.24%	2,238.40	1.16	27.79	0.001%	3.40
Lewannick	112.21	2,016.03	5.57%	56,375.23	27.96	3,137.78	0.093%	383.99
Lezant	30.90	1,934.72	1.60%	38,409.42	19.85	613.45	0.018%	75.07
Linkinhorne	46.72	1,950.54	2.40%	87,057.83	44.63	2,085.24	0.062%	255.18

LOCALISED COUNCIL TAX SUPPORT 2022/23 - INDICATIVE GRANT FUNDING ALLOCATION TO TOWN & PARISH COUNCILS

	Parish Band D Council Tax 2021/22	Total Band D Council Tax 2021/22	Parish Element 2021/22	Council Tax Support awarded to claimants 2021/22	No. of Properties (2021/22 Band D equivalent) awarded CTS		As a % of Total CTS Grant	Council Tax Support Grant Funding 2022/23
	£ (Band D charge for the Parish element only, based on precept)	£ (Total Parish Band D charge - inc. Cornwall Council & Police)	% (Share of Band D charge applicable to Parish only)	£ (Total amount of CTS awarded to households within each Parish)	£ (CTS Grant awarded / Total Band D Council Tax)	£ (Parish Band D charge x No. of properties awarded CTS)	(% share of the total of column G)	£ (CTS grant allocation based on % share)
	A	B	C (A/B)	D	E (D/B)	F (A x E)	G (F / Total F)	H (G x £413,000)
Liskeard	141.08	2,044.90	6.90%	1,113,928.06	544.73	76,851.18	2.277%	9,404.81
Looe	197.71	2,101.53	9.41%	479,806.39	228.31	45,139.74	1.338%	5,524.06
Lostwithiel	202.08	2,105.90	9.60%	193,932.09	92.09	18,609.52	0.551%	2,277.38
Ludgvan	42.37	1,946.19	2.18%	222,284.34	114.22	4,839.29	0.143%	592.22
Luxulyan	55.68	1,959.50	2.84%	106,624.69	54.41	3,029.78	0.090%	370.78
Mabe	37.29	1,941.11	1.92%	97,837.43	50.40	1,879.52	0.056%	230.01
Madron	45.15	1,948.97	2.32%	121,322.64	62.25	2,810.57	0.083%	343.95
Maker with Rame	120.86	2,024.68	5.97%	57,076.13	28.19	3,407.07	0.101%	416.95
Manaccan	89.20	1,993.02	4.48%	12,731.80	6.39	569.83	0.017%	69.73
Marazion	100.29	2,004.11	5.00%	191,276.95	95.44	9,571.91	0.284%	1,171.38
Marhamchurch	57.43	1,961.25	2.93%	41,197.52	21.01	1,206.36	0.036%	147.63
Mawgan in Meneage	89.42	1,993.24	4.49%	58,881.76	29.54	2,641.53	0.078%	323.26
Mawnan	53.68	1,957.50	2.74%	66,625.07	34.04	1,827.04	0.054%	223.59
Menheniot	32.70	1,936.52	1.69%	106,287.76	54.89	1,794.77	0.053%	219.64
Mevagissey	74.44	1,978.26	3.76%	148,201.24	74.91	5,576.67	0.165%	682.46
Michaelstow	49.22	1,953.04	2.52%	8,275.48	4.24	208.56	0.006%	25.52
Millbrook	143.69	2,047.51	7.02%	222,018.35	108.43	15,580.79	0.462%	1,906.73
Morvah	0.00	1,903.82	0.00%	3,241.15	1.70	0.00	0.000%	0.00
Morval	53.74	1,957.56	2.75%	63,191.69	32.28	1,734.77	0.051%	212.30
Morwenstow	50.04	1,953.86	2.56%	46,989.38	24.05	1,203.44	0.036%	147.27
Mullion	63.68	1,967.50	3.24%	151,017.43	76.76	4,887.82	0.145%	598.16
Mylor	51.83	1,955.65	2.65%	122,221.73	62.50	3,239.21	0.096%	396.40
Newquay	222.32	2,126.14	10.46%	2,030,100.13	954.83	212,277.58	6.290%	25,977.86
North Hill	42.66	1,946.48	2.19%	43,273.05	22.23	948.39	0.028%	116.06
North Petherwin	28.64	1,932.46	1.48%	38,559.85	19.95	571.48	0.017%	69.94
North Tamerton	28.66	1,932.48	1.48%	19,237.17	9.95	285.30	0.008%	34.91
Otterham	33.40	1,937.22	1.72%	25,814.66	13.33	445.08	0.013%	54.47
Padstow	0.00	1,903.82	0.00%	218,215.41	114.62	0.00	0.000%	0.00
Pelynt	87.61	1,991.43	4.40%	133,658.29	67.12	5,880.10	0.174%	719.59
Penryn	127.98	2,031.80	6.30%	601,276.14	295.93	37,873.47	1.122%	4,634.84
Pentewan Valley	50.86	1,954.68	2.60%	54,284.29	27.77	1,412.46	0.042%	172.85
Penzance	211.69	2,115.51	10.01%	2,764,946.16	1,306.99	276,676.29	8.198%	33,858.77
Perranarworthal	39.55	1,943.37	2.04%	51,049.29	26.27	1,038.92	0.031%	127.14
Perranuthnoe	43.06	1,946.88	2.21%	165,684.47	85.10	3,664.52	0.109%	448.45
Perranzabuloe	122.68	2,026.50	6.05%	390,596.64	192.74	23,645.89	0.701%	2,893.71
Philleigh	8.80	1,912.62	0.46%	5,082.32	2.66	23.38	0.001%	2.86
Pillaton	23.82	1,927.64	1.24%	9,842.05	5.11	121.62	0.004%	14.88
Polperro	123.49	2,027.31	6.09%	120,581.25	59.48	7,344.99	0.218%	898.86
Ponsanooth	62.75	1,966.57	3.19%	83,308.72	42.36	2,658.24	0.079%	325.31
Porthleven	117.26	2,021.08	5.80%	278,885.15	137.99	16,180.49	0.479%	1,980.12
Portreath	110.84	2,014.66	5.50%	91,650.66	45.49	5,042.32	0.149%	617.06
Poundstock	77.28	1,981.10	3.90%	61,231.00	30.91	2,388.54	0.071%	292.30
Probus	57.42	1,961.24	2.93%	136,859.76	69.78	4,006.90	0.119%	490.35
Quethiock	50.26	1,954.08	2.57%	14,805.00	7.58	380.79	0.011%	46.60
Redruth	199.23	2,103.05	9.47%	1,578,018.21	750.35	149,491.72	4.430%	18,294.33
Roche	134.09	2,037.91	6.58%	341,041.61	167.35	22,439.79	0.665%	2,746.11
Ruanlanihorne	55.44	1,959.26	2.83%	3,782.05	1.93	107.02	0.003%	13.10
Saltash	219.39	2,123.21	10.33%	1,087,120.95	512.02	112,331.55	3.329%	13,746.78
Sancreed	27.15	1,930.97	1.41%	53,110.41	27.50	746.75	0.022%	91.38
Sennen	115.62	2,019.44	5.73%	73,890.35	36.59	4,230.48	0.125%	517.71
Shevock	62.57	1,966.39	3.18%	19,111.87	9.72	608.13	0.018%	74.42
Sithney	41.69	1,945.51	2.14%	40,269.38	20.70	862.93	0.026%	105.60
South Hill	46.70	1,950.52	2.39%	13,922.62	7.14	333.34	0.010%	40.79
South Petherwin	23.08	1,926.90	1.20%	33,881.79	17.58	405.83	0.012%	49.66
St Agnes	119.82	2,023.64	5.92%	521,749.37	257.83	30,892.85	0.915%	3,780.57
St Allen	87.15	1,990.97	4.38%	33,598.87	16.88	1,470.71	0.044%	179.98
St Anthony	24.26	1,928.08	1.26%	9,549.67	4.95	120.16	0.004%	14.70
St Austell Bay	60.34	1,964.16	3.07%	50,626.66	25.78	1,555.28	0.046%	190.33
St Austell Town	128.98	2,032.80	6.34%	1,962,538.02	965.44	124,521.92	3.690%	15,238.60
St Blaise	52.16	1,955.98	2.67%	561,789.55	287.22	14,981.21	0.444%	1,833.35
St Breock	51.47	1,955.29	2.63%	29,527.64	15.10	777.27	0.023%	95.12
St Breward	55.94	1,959.76	2.85%	47,681.30	24.33	1,361.03	0.040%	166.56
St Buryan, Lamorna & Paul	32.94	1,936.76	1.70%	122,762.85	63.39	2,087.92	0.062%	255.51
St Cleer	57.29	1,961.11	2.92%	218,057.98	111.19	6,370.14	0.189%	779.56
St Clement	29.78	1,933.60	1.54%	74,892.36	38.73	1,153.44	0.034%	141.15
St Clether	8.09	1,911.91	0.42%	4,210.17	2.20	17.81	0.001%	2.18
St Columb Major	135.33	2,039.15	6.64%	404,521.54	198.38	26,846.43	0.795%	3,285.38
St Day	70.41	1,974.23	3.57%	164,041.77	83.09	5,850.47	0.173%	715.96
St Dennis	153.47	2,057.29	7.46%	251,244.08	122.12	18,742.34	0.555%	2,293.63
St Dominic	65.44	1,969.26	3.32%	52,140.93	26.48	1,732.68	0.051%	212.04
St Endellion	48.84	1,952.66	2.50%	73,878.91	37.84	1,847.86	0.055%	226.14
St Enoder	73.73	1,977.55	3.73%	287,444.36	145.35	10,716.93	0.318%	1,311.50

LOCALISED COUNCIL TAX SUPPORT 2022/23 - INDICATIVE GRANT FUNDING ALLOCATION TO TOWN & PARISH COUNCILS

	Parish Band D Council Tax 2021/22	Total Band D Council Tax 2021/22	Parish Element 2021/22	Council Tax Support awarded to claimants 2021/22	No. of Properties (2021/22 Band D equivalent) awarded CTS		As a % of Total CTS Grant	Council Tax Support Grant Funding 2022/23
	£ (Band D charge for the Parish element only, based on precept)	£ (Total Parish Band D charge - inc. Cornwall Council & Police)	% (Share of Band D charge applicable to Parish only)	£ (Total amount of CTS awarded to households within each Parish)	£ (CTS Grant awarded / Total Band D Council Tax)	£ (Parish Band D charge x No. of properties awarded CTS)	(% share of the total of column C)	£ (CTS grant allocation based on % share)
	A	B	C (A/B)	D	E (D/B)	F (A x E)	G (F / Total F)	H (G x £413,000)
St Erme	71.04	1,974.86	3.60%	80,344.43	40.68	2,890.16	0.086%	353.69
St Erth	115.98	2,019.80	5.74%	109,510.79	54.22	6,288.28	0.186%	769.54
St Ervan	20.95	1,924.77	1.09%	28,461.22	14.79	309.78	0.009%	37.91
St Eval	31.02	1,934.84	1.60%	44,049.50	22.77	706.22	0.021%	86.42
St Ewe	26.17	1,929.99	1.36%	34,980.69	18.12	474.33	0.014%	58.05
St Gennys	49.39	1,953.21	2.53%	36,849.82	18.87	931.81	0.028%	114.03
St Germans	103.38	2,007.20	5.15%	90,295.33	44.99	4,650.62	0.138%	569.13
St Goran	34.87	1,938.69	1.80%	59,597.54	30.74	1,071.94	0.032%	131.18
St Hilary	25.45	1,929.27	1.32%	37,392.90	19.38	493.27	0.015%	60.36
St Issey	34.17	1,937.99	1.76%	53,419.75	27.56	941.88	0.028%	115.26
St Ive & Pensilva	118.67	2,022.49	5.87%	164,736.08	81.45	9,665.92	0.286%	1,182.89
St Ives	147.67	2,051.49	7.20%	972,581.86	474.09	70,008.22	2.074%	8,567.39
St John	26.12	1,929.94	1.35%	15,061.51	7.80	203.84	0.006%	24.95
St Juliot	13.60	1,917.42	0.71%	24,217.07	12.63	171.77	0.005%	21.02
St Just	133.29	2,037.11	6.54%	444,255.72	218.08	29,068.06	0.861%	3,557.26
St Just-in-Roseland	29.37	1,933.19	1.52%	55,555.64	28.74	844.03	0.025%	103.29
St Keeverne	54.83	1,958.65	2.80%	152,692.79	77.96	4,274.45	0.127%	523.09
St Kew	15.62	1,919.44	0.81%	51,030.73	26.59	415.28	0.012%	50.82
St Keyne & Trewidland	41.84	1,945.66	2.15%	44,642.91	22.94	960.01	0.028%	117.48
St Levan	53.60	1,957.42	2.74%	51,772.65	26.45	1,417.69	0.042%	173.49
St Mabyn	120.61	2,024.43	5.96%	36,962.61	18.26	2,202.13	0.065%	269.49
St Martin by Looe	79.85	1,983.67	4.03%	38,469.34	19.39	1,548.53	0.046%	189.50
St Martin in Meneage	52.33	1,956.15	2.68%	14,988.43	7.66	400.96	0.012%	49.07
St Mawgan in Pydar	66.53	1,970.35	3.38%	62,719.00	31.83	2,117.74	0.063%	259.16
St Mellion	53.24	1,957.06	2.72%	23,829.27	12.18	648.25	0.019%	79.33
St Merryn	15.78	1,919.60	0.82%	88,840.94	46.28	730.31	0.022%	89.37
St Mewan	61.81	1,965.63	3.14%	209,455.33	106.56	6,586.40	0.195%	806.02
St Michael Caerhays	0.00	1,903.82	0.00%	8,335.16	4.38	0.00	0.000%	0.00
St Michael Penkivel	17.15	1,920.97	0.89%	10,584.09	5.51	94.49	0.003%	11.56
St Michael's Mount	0.00	1,903.82	0.00%	0.00	0.00	0.00	0.000%	0.00
St Minver Highlands	83.52	1,987.34	4.20%	31,604.70	15.90	1,328.22	0.039%	162.54
St Minver Lowlands	44.86	1,948.68	2.30%	112,277.25	57.62	2,584.70	0.077%	316.31
St Neot	80.99	1,984.81	4.08%	50,848.44	25.62	2,074.87	0.061%	253.92
St Newlyn East	76.88	1,980.70	3.88%	106,556.94	53.80	4,135.96	0.123%	506.15
St Pinnock	49.49	1,953.31	2.53%	68,697.81	35.17	1,740.56	0.052%	213.00
St Sampson	26.47	1,930.29	1.37%	7,838.68	4.06	107.49	0.003%	13.15
St Stephen in Brannel	125.13	2,028.95	6.17%	586,391.53	289.01	36,164.11	1.072%	4,425.65
St Stephens by Launceston	55.08	1,958.90	2.81%	24,054.08	12.28	676.35	0.020%	82.77
St Teath	69.51	1,973.33	3.52%	53,925.68	27.33	1,899.52	0.056%	232.46
St Thomas the Apostle	29.04	1,932.86	1.50%	53,022.63	27.43	796.63	0.024%	97.49
St Tudy	47.38	1,951.20	2.43%	35,571.72	18.23	863.77	0.026%	105.71
St Veep	56.67	1,960.49	2.89%	12,158.02	6.20	351.44	0.010%	43.01
St Wenn	110.91	2,014.73	5.50%	13,695.56	6.80	753.93	0.022%	92.26
St Winnow	39.46	1,943.28	2.03%	18,911.19	9.73	384.01	0.011%	46.99
Stithians	109.50	2,013.32	5.44%	124,827.58	62.00	6,789.09	0.201%	830.83
Stoke Climsland	27.93	1,931.75	1.45%	53,799.28	27.85	777.85	0.023%	95.19
Tintagel	144.87	2,048.69	7.07%	137,613.96	67.17	9,731.16	0.288%	1,190.87
Torpoint	154.80	2,058.62	7.52%	569,976.06	276.87	42,859.92	1.270%	5,245.06
Towednack	52.36	1,956.18	2.68%	20,996.58	10.73	562.00	0.017%	68.78
Tregony with Cuby	58.18	1,962.00	2.97%	58,346.34	29.74	1,730.17	0.051%	211.73
Tremane	17.80	1,921.62	0.93%	3,773.20	1.96	34.95	0.001%	4.28
Treneglos	0.00	1,903.82	0.00%	6,088.17	3.20	0.00	0.000%	0.00
Tresmeer	49.15	1,952.97	2.52%	22,715.79	11.63	571.68	0.017%	69.96
Trevalga	16.43	1,920.25	0.86%	5,791.00	3.02	49.55	0.001%	6.06
Treverbryn	31.24	1,935.06	1.61%	573,027.67	296.13	9,251.07	0.274%	1,132.12
Trewen	6.66	1,910.48	0.35%	9,628.88	5.04	33.57	0.001%	4.11
Truro	267.56	2,171.38	12.32%	1,730,102.09	796.78	213,185.22	6.317%	26,088.94
Tywardreath & Par	41.60	1,945.42	2.14%	233,029.09	119.78	4,982.99	0.148%	609.80
Veryan	65.51	1,969.33	3.33%	57,548.23	29.22	1,914.35	0.057%	234.27
Wadebridge	221.11	2,124.93	10.41%	555,626.96	261.48	57,815.87	1.713%	7,075.32
Warbstow	12.12	1,915.94	0.63%	22,953.28	11.98	145.20	0.004%	17.77
Warleggan	10.53	1,914.35	0.55%	9,347.97	4.88	51.42	0.002%	6.29
Week St Mary	70.35	1,974.17	3.56%	32,314.58	16.37	1,151.54	0.034%	140.92
Wendron	36.33	1,940.15	1.87%	111,961.16	57.71	2,096.51	0.062%	256.56
Werrington	14.24	1,918.06	0.74%	29,610.25	15.44	219.83	0.007%	26.90
Whitstone	23.13	1,926.95	1.20%	48,932.69	25.39	587.36	0.017%	71.88
Withiel	30.44	1,934.26	1.57%	14,576.27	7.54	229.39	0.007%	28.07
Zennor	47.81	1,951.63	2.45%	12,341.90	6.32	302.35	0.009%	37.00
Totals				44,465,658.31	21,583.36	3,374,821.13	100.00%	413,000

Appendix 12A: Tax base 2022/23 with 2021/22 comparison

Town/Parish Council	2022/23			2023/24			Increase/(-)Decrease from 2022/23 to 2023/24	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
ADVENT	79.82		79.10	81.02		80.29	1.19	1.50%
ALTARNUN	428.53		424.67	430.50		426.62	1.95	0.46%
ANTONY	192.01		190.29	192.27		190.54	0.26	0.14%
BLISLAND	271.93		269.49	273.79		271.33	1.84	0.68%
BOCONNOC	45.93		45.51	44.89		44.49	-1.03	-2.26%
BODMIN	4,887.64		4,843.65	4,993.47		4,948.53	104.88	2.17%
BOTUS FLEMING	330.30		327.32	333.59		330.59	3.27	1.00%
BOYTON	194.10		192.35	193.60		191.85	-0.50	-0.26%
BRADDOCK	68.25		67.64	65.60		65.01	-2.63	-3.88%
BREAGE	1,309.67		1,297.88	1,343.34		1,331.25	33.37	2.57%
BUDE-STRATTON	3,966.91		3,931.21	4,033.22		3,996.92	65.72	1.67%
BUDOCK	727.57		721.02	726.42		719.89	-1.13	-0.16%
CALLINGTON	2,015.64		1,997.50	2,072.61		2,053.96	56.45	2.83%
CALSTOCK	2,584.14		2,560.88	2,593.43		2,570.09	9.21	0.36%
CAMBORNE	6,343.75		6,286.66	6,474.05		6,415.79	129.13	2.05%
CAMELFORD	1,092.59		1,082.76	1,110.04		1,100.05	17.29	1.60%
CARDINHAM	268.16		265.75	270.03		267.60	1.85	0.70%
CARHARRACK	478.52		474.22	479.61		475.29	1.07	0.23%
CARLYON	862.35		854.59	912.20		903.99	49.40	5.78%
CARN BREA	2,574.50		2,551.33	2,618.23		2,594.66	43.34	1.70%
CHACEWATER	559.37		554.33	559.17		554.13	-0.20	-0.04%
COLAN	984.99		976.13	1,018.78		1,009.61	33.48	3.43%
CONSTANTINE	769.12		762.19	776.42		769.43	7.24	0.95%
CRANTOCK	427.09		423.25	441.95		437.98	14.73	3.48%
CROWAN	924.01		915.70	929.39		921.03	5.33	0.58%
CUBERT	564.67		559.58	568.47		563.35	3.77	0.67%
CURY	178.30		176.69	184.48		182.82	6.13	3.47%
DAVIDSTOW	182.88		181.24	180.77		179.14	-2.10	-1.16%
DELABOLE	621.86		616.26	631.02		625.34	9.08	1.47%
DEVIOCK	715.95		709.51	712.24		705.83	-3.68	-0.52%
DOBWALLS	644.18		638.39	649.03		643.19	4.80	0.75%
DULOE	301.40		298.68	303.98		301.25	2.56	0.86%
EGLOSHAYLE	154.29		152.90	163.01		161.55	8.64	5.65%
EGLOSKERRY	169.17		167.65	178.84		177.23	9.58	5.71%
FALMOUTH	7,632.73	12.33	7,576.36	7,802.27	12.33	7,744.38	168.02	2.22%
FEOCK	2,056.09		2,037.59	2,063.72		2,045.15	7.56	0.37%
FORRABURY & MINSTER	457.11		453.00	457.22		453.11	0.11	0.02%
FOWEY	1,330.48		1,318.51	1,353.89		1,341.70	23.20	1.76%
GERMOE	234.83		232.71	239.19		237.04	4.32	1.86%
GERRANS	582.46		577.21	585.82		580.55	3.33	0.58%
GRADE-RUAN	463.18		459.01	466.63		462.43	3.41	0.74%
GRAMPOUND WITH CREED	330.91		327.93	339.97		336.91	8.98	2.74%
GUNWALLOE	94.86		94.00	96.18		95.32	1.31	1.40%
GWEEK	259.91		257.57	265.91		263.52	5.95	2.31%
GWENNAP	582.05		576.81	595.44		590.08	13.27	2.30%
GWINEAR/GWITHIAN	1,249.17		1,237.93	1,274.95		1,263.48	25.55	2.06%
HAYLE	3,111.85		3,083.84	3,176.92		3,148.33	64.49	2.09%
HELLAND	99.34		98.45	103.92		102.99	4.54	4.61%
HELSTON	3,455.49	231.78	3,656.16	3,478.13	230.44	3,677.27	21.11	0.58%
ILLOGAN	1,872.10		1,855.25	1,919.04		1,901.76	46.52	2.51%
JACOBSTOW	206.39		204.53	211.36		209.45	4.93	2.41%
KEA	659.32		653.39	665.67		659.68	6.29	0.96%
KENWYN	2,409.70		2,388.01	2,420.89		2,399.10	11.09	0.46%
KILKHAMPTON	615.34		609.80	625.56		619.93	10.14	1.66%
LADOCK	595.10		589.75	598.84		593.46	3.71	0.63%
LANDEWEDNACK	419.40		415.62	417.02		413.27	-2.35	-0.57%
LANDRAKE	384.99		381.53	390.90		387.38	5.86	1.53%
LANDULPH	263.83		261.45	263.01		260.65	-0.81	-0.31%
LANEAST	98.32		97.44	99.55		98.65	1.21	1.25%
LANHYDROCK	96.80		95.92	96.54		95.67	-0.25	-0.26%
LANIVET	689.04		682.84	708.62		702.24	19.40	2.84%
LANLIVERY	227.28		225.24	234.36		232.25	7.01	3.11%

Town/Parish Council	2022/23			2023/24			Increase/(-)Decrease from 2022/23 to 2023/24	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
LANNER	881.15		873.22	877.79		869.89	-3.33	-0.38%
LANREATH	233.35		231.25	234.46		232.35	1.10	0.47%
LANTEGLOS	598.97		593.58	595.24		589.88	-3.70	-0.62%
LAUNCELLS	222.75		220.74	227.65		225.60	4.85	2.20%
LAUNCESTON	3,152.11		3,123.74	3,237.00		3,207.87	84.13	2.69%
LAWHITTON	114.99		113.96	115.98		114.94	0.98	0.86%
LESNEWTN	31.70		31.42	30.59		30.31	-1.11	-3.52%
LEWANNICK	368.02		364.70	374.00		370.64	5.93	1.63%
LEZANT	324.49		321.57	335.53		332.51	10.95	3.40%
LINKINHORNE	605.34		599.89	617.53		611.97	12.08	2.01%
LISKEARD	3,379.48		3,349.06	3,506.57		3,475.01	125.95	3.76%
LOOE	2,252.78		2,232.51	2,243.69		2,223.49	-9.01	-0.40%
LOSTWITHIEL	1,144.57		1,134.27	1,150.62		1,140.27	6.00	0.53%
LUDGVAN	1,192.53		1,181.80	1,215.31		1,204.37	22.57	1.91%
LUXULYAN	508.91		504.33	519.61		514.93	10.61	2.10%
MABE	577.20		572.01	578.89		573.68	1.67	0.29%
MADRON	573.84		568.68	582.06		576.82	8.14	1.43%
MAKER	663.65		657.68	662.82		656.86	-0.82	-0.13%
MANACCAN	245.18		242.97	240.67		238.51	-4.46	-1.84%
MARAZION	605.70		600.25	598.04		592.66	-7.59	-1.26%
MARHAMCHURCH	356.24		353.04	365.56		362.27	9.23	2.62%
MAWGAN IN MENEAGE	287.74	7.44	292.59	285.31	7.44	290.18	-2.41	-0.82%
MAWNAN	940.89		932.42	965.02		956.34	23.92	2.56%
MENHENIOT	658.66		652.73	659.56		653.63	0.90	0.14%
MEVAGISSEY	1,038.15		1,028.80	1,041.42		1,032.04	3.24	0.31%
MICHAELSTOW	106.12		105.17	106.67		105.71	0.54	0.52%
MILLBROOK	747.86		741.13	764.97		758.09	16.96	2.29%
MORVAH	49.75		49.30	48.86		48.42	-0.88	-1.79%
MORVAL	284.17		281.62	290.50		287.89	6.27	2.23%
MORWENSTOW	360.88		357.63	362.51		359.24	1.61	0.45%
MULLION	884.11		876.15	894.68		886.63	10.48	1.20%
MYLOR	1,415.90		1,403.16	1,425.90		1,413.06	9.91	0.71%
NEWQUAY	8,450.93	80.44	8,455.32	8,595.24	82.00	8,599.89	144.57	1.71%
NORTH HILL	422.66		418.85	429.07		425.21	6.35	1.52%
NORTH PETHERWIN	316.59		313.74	320.37		317.48	3.74	1.19%
NORTH TAMERTON	108.98		108.00	113.69		112.67	4.67	4.33%
OTTERHAM	95.42		94.56	100.21		99.31	4.75	5.02%
PADSTOW	1,533.44		1,519.64	1,533.49		1,519.69	0.05	0.00%
PELYNT	521.85		517.15	528.00		523.25	6.10	1.18%
PENRYN	2,269.05	15.67	2,264.29	2,327.80	15.67	2,322.51	58.22	2.57%
PENTEWAN VALLEY	303.23		300.50	321.59		318.70	18.20	6.05%
PENZANCE	7,187.82		7,123.13	7,235.97		7,170.85	47.71	0.67%
PERRANARWORTHAL	823.25		815.84	839.16		831.61	15.77	1.93%
PERRANUTHNOE	971.01		962.27	977.63		968.83	6.56	0.68%
PERRANZABULOE	2,485.00		2,462.63	2,518.84		2,496.17	33.54	1.36%
PHILLEIGH	109.69		108.70	107.99		107.02	-1.68	-1.55%
PILLATON	215.61		213.67	217.66		215.70	2.03	0.95%
POLPERRO COMMUNITY COUNCIL	717.28		710.83	712.60		706.19	-4.64	-0.65%
PONSANOOTH	578.32		573.12	581.65		576.41	3.29	0.57%
PORTHLEVEN	1,192.08		1,181.35	1,197.66		1,186.88	5.53	0.47%
PORTREATH	605.14		599.70	611.94		606.44	6.74	1.12%
POUNDSTOCK	476.79		472.50	484.45		480.09	7.59	1.61%
PROBUS	929.02		920.66	952.56		943.99	23.34	2.53%
QUETHIOCK	192.16		190.43	192.43		190.70	0.26	0.14%
REDRUTH	4,445.53	6.22	4,411.74	4,521.29	5.44	4,486.04	74.30	1.68%
ROCHE	1,194.88		1,184.13	1,213.84		1,202.91	18.79	1.59%
RUANLANIHORNE	143.74		142.45	150.08		148.73	6.28	4.41%
SALTASH	5,532.08	6.33	5,488.63	5,557.97	6.33	5,514.28	25.65	0.47%
SANCREED	263.99		261.61	274.62		272.15	10.54	4.03%
SENNEN	417.36		413.61	414.37		410.64	-2.97	-0.72%
SHEVIOCK	338.71		335.66	344.64		341.54	5.88	1.75%
SITHNEY	357.47		354.25	370.09		366.76	12.51	3.53%

Town/Parish Council	2022/23			2023/24			Increase/(-)Decrease from 2022/23 to 2023/24	
	Band D Equivalents	MOD Properties Band D	TAXBASE	Band D Equivalents	MOD Properties Band D	TAXBASE		
			At 99.1% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
			Number			%		
SOUTH HILL	213.83		211.90	217.36		215.40	3.50	1.65%
SOUTH PETHERWIN	358.28		355.05	357.62		354.40	-0.65	-0.18%
ST AGNES	3,269.30		3,239.88	3,313.44		3,283.62	43.74	1.35%
ST ALLEN	163.57		162.10	161.74		160.28	-1.81	-1.12%
ST ANTHONY	126.05		124.92	125.80		124.67	-0.25	-0.20%
ST AUSTELL BAY	780.69		773.66	801.98		794.77	21.10	2.73%
ST AUSTELL TOWN	6,443.44		6,385.45	6,552.12		6,493.15	107.70	1.69%
ST BLAISE	1,989.84		1,971.93	2,020.95		2,002.76	30.83	1.56%
ST BROCK	375.46		372.08	380.67		377.25	5.17	1.39%
ST BREWARD	391.36		387.84	399.10		395.51	7.67	1.98%
ST BURYAN, LAMORNA & PAUL	667.89		661.88	706.16		699.80	37.92	5.73%
ST CLEER	1,210.83		1,199.94	1,225.58		1,214.55	14.62	1.22%
ST CLEMENT	561.00		555.95	564.70		559.62	3.67	0.66%
ST CLETHER	65.24		64.66	68.50		67.88	3.23	4.99%
ST COLUMB	1,454.08		1,440.99	1,504.90		1,491.36	50.37	3.50%
ST DAY	559.98		554.94	564.50		559.41	4.48	0.81%
ST DENNIS	750.87		744.11	763.74		756.87	12.76	1.71%
ST DOMINIC	335.14		332.13	347.14		344.01	11.89	3.58%
ST ENDELLION	591.58		586.25	590.40		585.09	-1.16	-0.20%
ST ENODER	1,465.49		1,452.30	1,485.80		1,472.43	20.12	1.39%
ST ERME	530.47		525.70	532.69		527.90	2.20	0.42%
ST ERTH	538.01		533.17	544.80		539.90	6.73	1.26%
ST ERVAN	153.07	22.22	173.91	157.43	22.22	178.24	4.33	2.49%
ST EVAL	360.58	4.67	362.00	398.12	4.67	399.21	37.21	10.28%
ST EWE	249.46		247.21	245.56		243.35	-3.86	-1.56%
ST GENNYS	415.17		411.43	414.22		410.49	-0.94	-0.23%
ST GERMANS	558.50		553.48	556.11		551.10	-2.37	-0.43%
ST GORAN	621.86		616.26	630.05		624.38	8.12	1.32%
ST HILARY	327.80		324.85	326.12		323.19	-1.67	-0.51%
ST ISSEY	445.24		441.23	456.61		452.50	11.27	2.55%
ST IVE & PENSILVA	815.85		808.51	822.07		814.67	6.16	0.76%
ST IVES	5,141.91		5,095.63	5,129.48		5,083.32	-12.31	-0.24%
ST JOHN	236.76		234.63	238.73		236.58	1.95	0.83%
ST JULIOT	151.69		150.33	153.39		152.01	1.68	1.12%
ST JUST	1,724.08		1,708.57	1,764.42		1,748.54	39.98	2.34%
ST JUST IN ROSELAND	957.11		948.49	955.09		946.49	-2.00	-0.21%
ST KEVERNE	957.46		948.84	965.78		957.09	8.24	0.87%
ST KEW	504.98		500.43	507.35		502.78	2.35	0.47%
ST KEYNE & TREWIDLAND	291.92		289.29	293.95		291.31	2.02	0.70%
ST LEVAN	255.12		252.82	260.11		257.77	4.94	1.96%
ST MABYN	304.30		301.56	302.66		299.93	-1.63	-0.54%
ST MARTIN BY LOOE	166.22		164.73	171.91		170.36	5.64	3.42%
ST MARTIN IN MENEAGE	162.70		161.24	162.91		161.44	0.20	0.13%
ST MAWGAN IN PYDAR	585.77	13.78	594.28	591.85	13.78	600.30	6.03	1.01%
ST MELLION	223.10		221.09	220.41		218.43	-2.67	-1.21%
ST MERRYN	1,110.32		1,100.33	1,106.04		1,096.09	-4.24	-0.39%
ST MEWAN	1,187.08		1,176.40	1,203.92		1,193.08	16.68	1.42%
ST MICHAEL CAERHAYS	29.97		29.70	29.77		29.51	-0.20	-0.66%
ST MICHAEL PENKEVIL	71.67		71.02	73.14		72.48	1.46	2.05%
ST MICHAEL'S MOUNT	14.73		14.60	14.36		14.23	-0.37	-2.56%
ST MINVER HIGHLANDS	651.22		645.35	652.85		646.97	1.62	0.25%
ST MINVER LOWLANDS	1,310.43		1,298.64	1,318.26		1,306.40	7.76	0.60%
ST NEOT	412.05		408.35	422.51		418.71	10.36	2.54%
ST NEWLYN EAST	701.73		695.42	728.93		722.37	26.95	3.88%
ST PINNOCK	249.71		247.47	262.91		260.54	13.08	5.28%
ST SAMPSON	147.61		146.29	151.15		149.79	3.50	2.39%
ST STEPHEN IN BRANNEL	2,211.41		2,191.51	2,243.08		2,222.89	31.38	1.43%
ST STEPHENS BY LAUNCESTON	143.23		141.94	142.34		141.06	-0.88	-0.62%
ST TEATH	377.80		374.40	395.38		391.82	17.42	4.65%
ST THOMAS THE APOSTLE RURAL	366.03		362.73	429.48		425.62	62.89	17.34%
ST TUDY	306.55		303.79	305.66		302.91	-0.88	-0.29%
ST VEEP	178.00		176.39	178.38		176.77	0.38	0.21%

Town/Parish Council	2022/23			2023/24			Increase/(-)Decrease from 2022/23 to 2023/24	
	Band D Equivalents	MOD Properties Band D	TAXBASE	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
ST WENN	154.19		152.80	156.90		155.49	2.69	1.76%
ST WINNOW	126.56		125.42	131.15		129.97	4.54	3.62%
STITHIANS	758.97		752.14	760.59		753.74	1.60	0.21%
STOKE CLIMSLAND	667.99		661.98	671.68		665.64	3.66	0.55%
TINTAGEL	831.66		824.18	827.81		820.36	-3.82	-0.46%
TORPOINT	2,298.08	82.44	2,359.85	2,305.25	82.44	2,366.94	7.10	0.30%
TOWEDNACK	198.79		197.00	196.90		195.13	-1.87	-0.95%
TREGONY WITH CUBY	451.76		447.70	461.24		457.08	9.39	2.10%
TREMAINE	34.56		34.25	34.81		34.50	0.25	0.73%
TRENEGLOS	43.63		43.24	44.38		43.98	0.74	1.71%
TRESMEER	74.32		73.65	76.34		75.65	2.01	2.72%
TREVALGA	29.57		29.30	33.44		33.14	3.84	13.10%
TREVERBYN	2,566.76		2,543.66	2,631.97		2,608.28	64.62	2.54%
TREWEN	60.86		60.31	60.66		60.12	-0.20	-0.32%
TRURO	7,400.14		7,333.54	7,504.60		7,437.06	103.52	1.41%
TYWARDREATH	1,138.46		1,128.21	1,159.39		1,148.96	20.74	1.84%
VERYAN	524.62		519.90	531.57		526.79	6.89	1.33%
WADEBRIDGE	2,475.51		2,453.23	2,536.91		2,514.08	60.85	2.48%
WARBSTOW	216.22		214.28	215.99		214.05	-0.23	-0.11%
WARLEGGAN	111.22		110.22	110.69		109.70	-0.52	-0.47%
WEEK ST MARY	270.00		267.57	271.72		269.27	1.70	0.64%
WENDRON	1,021.98		1,012.78	1,053.02		1,043.54	30.75	3.04%
WERRINGTON	185.23		183.56	188.46		186.76	3.19	1.74%
WHITSTONE	212.10		210.19	219.91		217.93	7.74	3.68%
WITHIEL	147.41		146.08	152.12		150.75	4.67	3.19%
ZENNOR	104.04		103.10	103.92		102.99	-0.11	-0.11%
	204,431.14	483.33	203,074.59	207,446.50	482.78	206,062.26	2,987.66	1.47%

Appendix 12B: Tax base 2022/23 with 2021/22 comparison

Taxbase 2022/23 with 2021/22 comparison

Information Classification: PUBLIC

Town/Parish Council	2021/22			2022/23			Increase/(-)Decrease from 2021/22 to 2022/23	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
ADVENT	78.44		77.26	79.82		79.10	1.84	2.38%
ALTARNUN	415.83		409.59	428.53		424.67	15.07	3.68%
ANTONY	189.49		186.65	192.01		190.29	3.64	1.95%
BLISLAND	264.30		260.34	271.93		269.49	9.15	3.51%
BOCONNOC	43.50		42.85	45.93		45.51	2.66	6.21%
BODMIN	4,585.31		4,516.53	4,887.64		4,843.65	327.12	7.24%
BOTUS FLEMING	323.34		318.49	330.30		327.32	8.83	2.77%
BOYTON	189.39		186.55	194.10		192.35	5.80	3.11%
BRADDOCK	65.94		64.95	68.25		67.64	2.69	4.14%
BREAGE	1,275.99		1,256.85	1,309.67		1,297.88	41.03	3.26%
BUDE-STRATTON	3,803.63		3,746.58	3,966.91		3,931.21	184.63	4.93%
BUDOCK	699.70		689.20	727.57		721.02	31.82	4.62%
CALLINGTON	1,938.37		1,909.30	2,015.64		1,997.50	88.21	4.62%
CALSTOCK	2,462.03		2,425.10	2,584.14		2,560.88	135.78	5.60%
CAMBORNE	6,141.70		6,049.58	6,343.75		6,286.66	237.08	3.92%
CAMELFORD	1,048.94		1,033.20	1,092.59		1,082.76	49.56	4.80%
CARDINHAM	266.92		262.92	268.16		265.75	2.83	1.08%
CARHARRACK	464.94		457.96	478.52		474.22	16.25	3.55%
CARLYON	795.98		784.04	862.35		854.59	70.55	9.00%
CARN BREA	2,513.26		2,475.56	2,574.50		2,551.33	75.76	3.06%
CHACEWATER	539.23		531.15	559.37		554.33	23.19	4.37%
COLAN	873.65		860.55	984.99		976.13	115.58	13.43%
CONSTANTINE	750.05		738.80	769.12		762.19	23.39	3.17%
CRANTOCK	387.60		381.78	427.09		423.25	41.47	10.86%
CROWAN	894.89		881.46	924.01		915.70	34.24	3.88%
CUBERT	542.81		534.67	564.67		559.58	24.91	4.66%
CURY	165.55		163.06	178.30		176.69	13.63	8.36%
DAVIDSTOW	172.15		169.56	182.88		181.24	11.67	6.88%
DELABOLE	597.21		588.26	621.86		616.26	28.00	4.76%
DEVIOCK	697.57		687.11	715.95		709.51	22.40	3.26%
DOBWALLS	633.81		624.31	644.18		638.39	14.08	2.26%
DULOE	283.87		279.61	301.40		298.68	19.08	6.82%
EGLOSHAYLE	151.83		149.56	154.29		152.90	3.35	2.24%
EGLOSKERRY	168.87		166.34	169.17		167.65	1.31	0.79%
FALMOUTH	7,435.60	12.33	7,336.40	7,550.51	12.33	7,494.88	158.49	2.16%
FEOCK	1,988.26		1,958.43	2,056.09		2,037.59	79.15	4.04%
FORRABURY & MINSTER	438.82		432.24	457.11		453.00	20.76	4.80%
FOWEY	1,306.99		1,287.39	1,330.48		1,318.51	31.12	2.42%
GERMOE	226.14		222.75	234.83		232.71	9.96	4.47%
GERRANS	573.52		564.92	582.46		577.21	12.30	2.18%
GRADE-RUAN	449.72		442.97	463.18		459.01	16.04	3.62%
GRAMPOUND WITH CREED	321.77		316.94	330.91		327.93	10.99	3.47%
GUNWALLOE	93.56		92.16	94.86		94.00	1.84	2.00%
GWEEK	253.71		249.91	259.91		257.57	7.66	3.06%
GWENNAP	574.48		565.86	582.05		576.81	10.95	1.93%
GWINEAR/GWITTHIAN	1,209.40		1,191.26	1,249.17		1,237.93	46.66	3.92%
HAYLE	2,975.51		2,930.88	3,111.85		3,083.84	152.96	5.22%
HELLAND	98.15		96.68	99.34		98.45	1.77	1.84%
HELSTON	3,377.75	232.44	3,559.53	3,455.49	231.78	3,656.16	96.64	2.71%
ILLOGAN	1,807.56		1,780.45	1,872.10		1,855.25	74.80	4.20%
JACOBSTOW	200.68		197.67	206.39		204.53	6.86	3.47%
KEA	641.32		631.70	659.32		653.39	21.68	3.43%
KENWYN	2,337.52		2,302.46	2,409.70		2,388.01	85.56	3.72%
KILKHAMPTON	561.82		553.40	615.34		609.80	56.40	10.19%
LADOCK	561.17		552.75	595.10		589.75	36.99	6.69%
LANDEWEDNACK	412.51		406.32	419.40		415.62	9.30	2.29%
LANDRAKE	363.97		358.51	384.99		381.53	23.02	6.42%
LANDULPH	257.30		253.44	263.83		261.45	8.02	3.16%
LANEAST	94.82		93.40	98.32		97.44	4.04	4.32%
LANHYDROCK	97.90		96.43	96.80		95.92	-0.51	-0.52%
LANIVET	669.70		659.66	689.04		682.84	23.18	3.51%
LANLIVERY	215.40		212.17	227.28		225.24	13.07	6.16%

Town/Parish Council	2021/22			2022/23			Increase/(-)Decrease from 2021/22 to 2022/23	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
LANNER	860.87		847.95	881.15		873.22	25.27	2.98%
LANREATH	236.18		232.63	233.35		231.25	-1.38	-0.59%
LANTEGLOS	596.61		587.66	598.97		593.58	5.92	1.01%
LAUNCELLS	214.50		211.28	222.75		220.74	9.46	4.48%
LAUNCESTON	3,022.52		2,977.19	3,152.11		3,123.74	146.55	4.92%
LAWHITTON	114.38		112.67	114.99		113.96	1.29	1.14%
LESNEWTN	30.55		30.09	31.70		31.42	1.33	4.41%
LEWANNICK	361.90		356.47	368.02		364.70	8.24	2.31%
LEZANT	320.91		316.10	324.49		321.57	5.47	1.73%
LINKINHORNE	594.09		585.18	605.34		599.89	14.71	2.51%
LISKEARD	3,279.54		3,230.35	3,379.48		3,349.06	118.71	3.67%
LOOE	2,204.88		2,171.80	2,252.78		2,232.51	60.70	2.80%
LOSTWITHIEL	1,106.14		1,089.55	1,144.57		1,134.27	44.72	4.10%
LUDGVAN	1,168.37		1,150.85	1,192.53		1,181.80	30.95	2.69%
LUXULYAN	494.27		486.86	508.91		504.33	17.47	3.59%
MABE	561.37		552.95	577.20		572.01	19.06	3.45%
MADRON	562.13		553.70	573.84		568.68	14.98	2.71%
MAKER	649.83		640.09	663.65		657.68	17.59	2.75%
MANACCAN	239.00		235.41	245.18		242.97	7.56	3.21%
MARAZION	575.33		566.70	605.70		600.25	33.55	5.92%
MARHAMCHURCH	348.28		343.05	356.24		353.04	9.99	2.91%
MAWGAN IN MENEAGE	283.11	7.44	286.30	287.74	7.44	292.59	6.29	2.20%
MAWNAN	925.14		911.26	940.89		932.42	21.16	2.32%
MENHENIOT	632.90		623.41	658.66		652.73	29.32	4.70%
MEVAGISSEY	1,022.92		1,007.58	1,038.15		1,028.80	21.23	2.11%
MICHAELSTOW	103.14		101.59	106.12		105.17	3.57	3.52%
MILLBROOK	736.09		725.05	747.86		741.13	16.08	2.22%
MORVAH	47.34		46.63	49.75		49.30	2.68	5.74%
MORVAL	267.43		263.42	284.17		281.62	18.20	6.91%
MORWENSTOW	349.35		344.11	360.88		357.63	13.52	3.93%
MULLION	859.59		846.70	884.11		876.15	29.45	3.48%
MYLOR	1,390.83		1,369.96	1,415.90		1,403.16	33.19	2.42%
NEWQUAY	8,145.01	80.44	8,103.28	8,450.93	80.44	8,455.32	352.04	4.34%
NORTH HILL	404.54		398.48	422.66		418.85	20.38	5.11%
NORTH PETHERWIN	304.88		300.31	316.59		313.74	13.43	4.47%
NORTH TAMERTON	109.14		107.50	108.98		108.00	0.50	0.46%
OTTERHAM	91.19		89.83	95.42		94.56	4.74	5.27%
PADSTOW	1,532.18		1,509.20	1,533.44		1,519.64	10.44	0.69%
PELYNT	475.12		467.99	521.85		517.15	49.16	10.50%
PENRYN	2,235.70	15.67	2,217.84	2,351.27	15.67	2,345.77	127.94	5.77%
PENTEWAN VALLEY	294.80		290.38	303.23		300.50	10.13	3.49%
PENZANCE	6,992.52		6,887.64	7,187.82		7,123.13	235.50	3.42%
PERRANARWORTHAL	786.46		774.66	823.25		815.84	41.18	5.32%
PERRANUTHNOE	947.12		932.92	971.01		962.27	29.35	3.15%
PERRANZABULOE	2,389.25		2,353.41	2,485.00		2,462.63	109.22	4.64%
PHILLEIGH	103.80		102.24	109.69		108.70	6.46	6.32%
PILLATON	213.09		209.89	215.61		213.67	3.78	1.80%
POLPERRO COMMUNITY COUNCIL	700.26		689.75	717.28		710.83	21.07	3.06%
PONSANOOTH	567.01		558.51	578.32		573.12	14.61	2.62%
PORTHLEVEN	1,175.41		1,157.78	1,192.08		1,181.35	23.58	2.04%
PORTREATH	595.35		586.42	605.14		599.70	13.28	2.26%
POUNDSTOCK	459.82		452.93	476.79		472.50	19.57	4.32%
PROBUS	914.34		900.63	929.02		920.66	20.03	2.22%
QUETHIOCK	183.85		181.09	192.16		190.43	9.35	5.16%
REDRUTH	4,298.96	6.22	4,240.70	4,445.53	6.22	4,411.74	171.04	4.03%
ROCHE	1,158.43		1,141.05	1,194.88		1,184.13	43.08	3.78%
RUANLANIHORNE	139.18		137.10	143.74		142.45	5.35	3.90%
SALTASH	5,412.88	6.33	5,338.01	5,532.08	6.33	5,488.63	150.62	2.82%
SANCREED	254.52		250.70	263.99		261.61	10.91	4.35%
SENNEN	409.79		403.64	417.36		413.61	9.96	2.47%
SHEVIOCK	342.89		337.75	338.71		335.66	-2.09	-0.62%
SITHNEY	347.73		342.52	357.47		354.25	11.73	3.43%

Town/Parish Council	2021/22			2022/23			Increase/(-)Decrease from 2021/22 to 2022/23	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
SOUTH HILL	206.53		203.43	213.83		211.90	8.47	4.16%
SOUTH PETHERWIN	351.92		346.64	358.28		355.05	8.41	2.43%
ST AGNES	3,185.07		3,137.30	3,269.30		3,239.88	102.58	3.27%
ST ALLEN	160.36		157.95	163.57		162.10	4.15	2.63%
ST ANTHONY	129.71		127.76	126.05		124.92	-2.84	-2.23%
ST AUSTELL BAY	754.09		742.78	780.69		773.66	30.88	4.16%
ST AUSTELL TOWN	6,260.46		6,166.56	6,443.44		6,385.45	218.89	3.55%
ST BLAISE	1,946.34		1,917.14	1,989.84		1,971.93	54.79	2.86%
ST BROCK	368.30		362.78	375.46		372.08	9.30	2.56%
ST BREWARD	375.20		369.58	391.36		387.84	18.26	4.94%
ST BURYAN, LAMORNA & PAUL	659.21		649.32	667.89		661.88	12.55	1.93%
ST CLEER	1,183.08		1,165.33	1,210.83		1,199.94	34.61	2.97%
ST CLEMENT	545.39		537.21	561.00		555.95	18.74	3.49%
ST CLETER	64.78		63.81	65.24		64.66	0.85	1.33%
ST COLUMB	1,425.91		1,404.52	1,454.08		1,440.99	36.47	2.60%
ST DAY	551.29		543.02	559.98		554.94	11.92	2.20%
ST DENNIS	735.19		724.16	750.87		744.11	19.95	2.76%
ST DOMINIC	328.88		323.94	335.14		332.13	8.19	2.53%
ST ENDELLION	592.37		583.49	591.58		586.25	2.77	0.47%
ST ENODER	1,421.02		1,399.70	1,465.49		1,452.30	52.60	3.76%
ST ERME	512.56		504.87	530.47		525.70	20.83	4.12%
ST EARTH	529.45		521.51	538.01		533.17	11.66	2.24%
ST ERVAN	147.05	22.22	167.06	153.07	22.22	173.91	6.85	4.10%
ST EVAL	322.53	4.67	322.36	360.58	4.67	362.00	39.64	12.30%
ST EWE	243.33		239.68	249.46		247.21	7.53	3.14%
ST GENNYS	411.15		404.98	415.17		411.43	6.45	1.59%
ST GERMANS	540.70		532.59	558.50		553.48	20.88	3.92%
ST GORAN	620.20		610.90	621.86		616.26	5.37	0.88%
ST HILARY	319.15		314.36	327.80		324.85	10.49	3.34%
ST ISSEY	445.68		439.00	445.24		441.23	2.24	0.51%
ST IVE & PENSILVA	804.15		792.09	815.85		808.51	16.43	2.07%
ST IVES	5,079.48		5,003.29	5,141.91		5,095.63	92.34	1.85%
ST JOHN	233.25		229.75	236.76		234.63	4.88	2.13%
ST JULIOT	149.32		147.08	151.69		150.33	3.25	2.21%
ST JUST	1,686.33		1,661.03	1,724.08		1,708.57	47.53	2.86%
ST JUST IN ROSELAND	944.69		930.52	957.11		948.49	17.97	1.93%
ST KEVERNE	944.34		930.17	957.46		948.84	18.67	2.01%
ST KEW	487.37		480.06	504.98		500.43	20.37	4.24%
ST KEYNE & TREWIDLAND	283.36		279.11	291.92		289.29	10.18	3.65%
ST LEVAN	256.99		253.14	255.12		252.82	-0.32	-0.12%
ST MABYN	294.60		290.18	304.30		301.56	11.38	3.92%
ST MARTIN BY LOOE	163.38		160.93	166.22		164.73	3.80	2.36%
ST MARTIN IN MENEAGE	155.21		152.88	162.70		161.24	8.36	5.47%
ST MAWGAN IN PYDAR	565.90	13.78	571.19	585.77	13.78	594.28	23.08	4.04%
ST MELLION	219.29		216.00	223.10		221.09	5.10	2.36%
ST MERRYIN	1,093.47		1,077.06	1,110.32		1,100.33	23.26	2.16%
ST MEWAN	1,155.01		1,137.68	1,187.08		1,176.40	38.72	3.40%
ST MICHAEL CAERHAYS	29.24		28.80	29.97		29.70	0.90	3.13%
ST MICHAEL PENKEVIL	71.03		69.96	71.67		71.02	1.06	1.51%
ST MICHAEL'S MOUNT	14.72		14.50	14.73		14.60	0.10	0.69%
ST MINVER HIGHLANDS	642.84		633.19	651.22		645.35	12.16	1.92%
ST MINVER LOWLANDS	1,289.86		1,270.52	1,310.43		1,298.64	28.12	2.21%
ST NEOT	405.16		399.08	412.05		408.35	9.27	2.32%
ST NEWLYN EAST	669.75		659.70	701.73		695.42	35.71	5.41%
ST PINNOCK	246.16		242.47	249.71		247.47	5.00	2.06%
ST SAMPSON	144.13		141.96	147.61		146.29	4.32	3.05%
ST STEPHEN IN BRANNEL	2,126.24		2,094.35	2,211.41		2,191.51	97.16	4.64%
ST STEPHENS BY LAUNCESTON	140.09		137.99	143.23		141.94	3.95	2.86%
ST TEATH	365.12		359.64	377.80		374.40	14.76	4.10%
ST THOMAS THE APOSTLE RURAL	318.39		313.61	366.03		362.73	49.12	15.66%
ST TUDY	299.99		295.49	306.55		303.79	8.30	2.81%
ST VEEP	179.16		176.47	178.00		176.39	-0.08	-0.04%

Town/Parish Council	2021/22			2022/23			Increase/(-)Decrease from 2021/22 to 2022/23	
	Band D Equivalents	MOD Properties Band D	TAXBASE	Band D Equivalents	MOD Properties Band D	TAXBASE		
			At 98.5% Collection Rate			At 99.1% Collection Rate		
			(MOD 100%)			(MOD 100%)	Number	%
ST WENN	146.09		143.90	154.19		152.80	8.90	6.19%
ST WINNOW	122.19		120.36	126.56		125.42	5.06	4.21%
STITHIANS	723.19		712.34	758.97		752.14	39.80	5.59%
STOKE CLIMSLAND	654.38		644.56	667.99		661.98	17.41	2.70%
TINTAGEL	795.93		783.99	831.66		824.18	40.19	5.13%
TORPOINT	2,249.96	82.44	2,298.65	2,298.08	82.44	2,359.85	61.19	2.66%
TOWEDNACK	193.88		190.97	198.79		197.00	6.03	3.16%
TREGONY WITH CUBY	436.25		429.71	451.76		447.70	17.99	4.19%
TREMAINE	34.23		33.71	34.56		34.25	0.53	1.58%
TRENEGLOS	48.19		47.47	43.63		43.24	-4.23	-8.91%
TRESMEER	72.29		71.20	74.32		73.65	2.44	3.43%
TREVALGA	29.03		28.60	29.57		29.30	0.70	2.45%
TREVERBYN	2,480.32		2,443.12	2,566.76		2,543.66	100.55	4.12%
TREWEN	59.43		58.54	60.86		60.31	1.77	3.02%
TRURO	7,174.11		7,066.50	7,400.14		7,333.54	267.05	3.78%
TYWARDREATH	1,107.77		1,091.16	1,138.46		1,128.21	37.05	3.40%
VERYAN	511.42		503.74	524.62		519.90	16.15	3.21%
WADEBRIDGE	2,407.80		2,371.68	2,475.51		2,453.23	81.55	3.44%
WARBSTOW	209.40		206.26	216.22		214.28	8.01	3.88%
WARLEGGAN	106.06		104.47	111.22		110.22	5.75	5.50%
WEEK ST MARY	259.76		255.87	270.00		267.57	11.70	4.57%
WENDRON	978.17		963.50	1,021.98		1,012.78	49.29	5.12%
WERRINGTON	178.25		175.58	185.23		183.56	7.99	4.55%
WHITSTONE	198.16		195.19	212.10		210.19	15.00	7.68%
WITHIEL	150.07		147.82	147.41		146.08	-1.74	-1.18%
ZENNOR	102.99		101.44	104.04		103.10	1.66	1.63%
	198,340.14	483.98	195,849.02	204,431.14	483.33	203,074.59	7,225.57	3.69%

Appendix 12C: Tax base 2021/22 with 2020/21 comparison

Taxbase 2021/22 with 2020/21 comparison

Information Classification: CONTROLLED

Town/Parish Council	2020/21			2021/22			Increase/(-)Decrease from 2020/21 to 2021/22	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)		
							Number	%
ADVENT	77.15		76.46	78.44		77.26	0.81	1.06%
ALTARNUN	420.97		417.18	415.83		409.59	-7.59	-1.82%
ANTONY	190.90		189.19	189.49		186.65	-2.53	-1.34%
BLISLAND	260.07		257.73	264.30		260.34	2.61	1.01%
BOCONNOC	42.95		42.56	43.50		42.85	0.29	0.68%
BODMIN	4,526.18		4,485.45	4,585.31		4,516.53	31.08	0.69%
BOTUS FLEMING	323.26		320.35	323.34		318.49	-1.86	-0.58%
BOYTON	190.74		189.03	189.39		186.55	-2.48	-1.31%
BRADDOCK	66.50		65.90	65.94		64.95	-0.96	-1.45%
BREAGE	1,283.47		1,271.92	1,275.99		1,256.85	-15.07	-1.18%
BUDE-STRATTON	3,810.36		3,776.06	3,803.63		3,746.58	-29.48	-0.78%
BUDOCK	740.96		734.30	699.70		689.20	-45.09	-6.14%
CALLINGTON	1,924.77		1,907.45	1,938.37		1,909.30	1.85	0.10%
CALSTOCK	2,428.62		2,406.77	2,462.03		2,425.10	18.33	0.76%
CAMBORNE	6,082.61		6,027.86	6,141.70		6,049.58	21.71	0.36%
CAMELFORD	1,058.74		1,049.21	1,048.94		1,033.20	-16.01	-1.53%
CARDINHAM	259.52		257.18	266.92		262.92	5.74	2.23%
CARHARRACK	462.21		458.05	464.94		457.96	-0.09	-0.02%
CARLYON	787.20		780.12	795.98		784.04	3.93	0.50%
CARN BREA	2,496.41		2,473.94	2,513.26		2,475.56	1.62	0.07%
CHACEWATER	559.34		554.31	539.23		531.15	-23.16	-4.18%
COLAN	819.85		812.47	873.65		860.55	48.07	5.92%
CONSTANTINE	749.35		742.61	750.05		738.80	-3.81	-0.51%
CRANTOCK	380.34		376.92	387.60		381.78	4.86	1.29%
CROWAN	883.24		875.29	894.89		881.46	6.17	0.70%
CUBERT	551.16		546.20	542.81		534.67	-11.53	-2.11%
CURY	170.48		168.94	165.55		163.06	-5.88	-3.48%
DAVIDSTOW	172.65		171.10	172.15		169.56	-1.53	-0.89%
DELABOLE	0.00		0.00	597.21		588.26	588.26	N/A
DEVIOCK	695.69		689.43	697.57		687.11	-2.33	-0.34%
DOBWALLS	768.04		761.13	633.81		624.31	-136.82	-17.98%
DULOE	288.26		285.67	283.87		279.61	-6.06	-2.12%
EGLOSHAYLE	153.63		152.25	151.83		149.56	-2.69	-1.77%
EGLOSKERRY	169.81		168.29	168.87		166.34	-1.95	-1.16%
FALMOUTH	7,252.40	12.33	7,199.46	7,435.60	12.33	7,336.40	136.94	1.90%
FEOCK	1,988.28		1,970.38	1,988.26		1,958.43	-11.95	-0.61%
FORRABURY & MINSTER	444.08		440.08	438.82		432.24	-7.84	-1.78%
FOWEY	1,321.68		1,309.79	1,306.99		1,287.39	-22.40	-1.71%
GERMOE	228.92		226.86	226.14		222.75	-4.11	-1.81%
GERRANS	586.73		581.45	573.52		564.92	-16.53	-2.84%
GRADE-RUAN	455.18		451.08	449.72		442.97	-8.11	-1.80%
GRAMPOUND WITH CREED	318.87		316.00	321.77		316.94	0.94	0.30%
GUNWALLOE	94.49		93.64	93.56		92.16	-1.48	-1.58%
GWEEK	256.09		253.79	253.71		249.91	-3.88	-1.53%
GWENNAP	570.84		565.70	574.48		565.86	0.16	0.03%
GWINEAR/GWITHIAN	1,226.31		1,215.27	1,209.40		1,191.26	-24.01	-1.98%
HAYLE	2,988.75		2,961.85	2,975.51		2,930.88	-30.97	-1.05%
HELLAND	98.78		97.89	98.15		96.68	-1.22	-1.24%
HELSTON	3,387.80	234.90	3,592.21	3,377.75	232.44	3,559.53	-32.69	-0.91%
ILLOGAN	1,775.13		1,759.15	1,807.56		1,780.45	21.30	1.21%
JACOBSTOW	200.63		198.82	200.68		197.67	-1.15	-0.58%
KEA	629.88		624.21	641.32		631.70	7.49	1.20%
KENWYN	2,346.34		2,325.22	2,337.52		2,302.46	-22.77	-0.98%
KILKHAMPTON	586.43		581.15	561.82		553.40	-27.75	-4.78%
LADOCK	566.81		561.71	561.17		552.75	-8.96	-1.60%
LANDEWEDNACK	408.88		405.20	412.51		406.32	1.12	0.28%
LANDRAKE	367.44		364.13	363.97		358.51	-5.63	-1.55%
LANDULPH	255.75		253.45	257.30		253.44	-0.01	-0.01%
LANEAST	96.01		95.15	94.82		93.40	-1.75	-1.83%
LANHYDROCK	96.41		95.54	97.90		96.43	0.89	0.93%
LANIVET	673.91		667.85	669.70		659.66	-8.19	-1.23%
LANLIVERY	218.24		216.28	215.40		212.17	-4.10	-1.90%

Town/Parish Council	2020/21			2021/22			Increase/(-)Decrease from 2020/21 to 2021/22	
	Band D Equivalents	MOD Properties Band D	TAXBASE	Band D Equivalents	MOD Properties Band D	TAXBASE		
			At 99.1% Collection Rate			At 98.5% Collection Rate		
			(MOD 100%)			(MOD 100%)	Number	%
LANNER	861.27		853.52	860.87		847.95	-5.56	-0.65%
LANREATH	235.48		233.36	236.18		232.63	-0.73	-0.31%
LANTEGLOS	598.11		592.72	596.61		587.66	-5.06	-0.85%
LAUNCELLS	221.51		219.52	214.50		211.28	-8.24	-3.75%
LAUNCESTON	3,030.53		3,003.25	3,022.52		2,977.19	-26.06	-0.87%
LAWHITTON	111.18		110.18	114.38		112.67	2.49	2.26%
LESNEWTH	31.16		30.88	30.55		30.09	-0.79	-2.56%
LEWANNICK	359.26		356.03	361.90		356.47	0.44	0.12%
LEZANT	321.30		318.41	320.91		316.10	-2.31	-0.73%
LINKINHORNE	599.48		594.09	594.09		585.18	-8.91	-1.50%
LISKEARD	3,229.70		3,200.63	3,279.54		3,230.35	29.72	0.93%
LOOE	2,257.76		2,237.44	2,204.88		2,171.80	-65.63	-2.93%
LOSTWITHIEL	1,113.53		1,103.51	1,106.14		1,089.55	-13.96	-1.27%
LUDGVAN	1,246.52		1,235.30	1,168.37		1,150.85	-84.45	-6.84%
LUXULYAN	504.34		499.80	494.27		486.86	-12.94	-2.59%
MABE	555.63		550.63	561.37		552.95	2.32	0.42%
MADRON	562.17		557.11	562.13		553.70	-3.41	-0.61%
MAKER	666.98		660.98	649.83		640.09	-20.89	-3.16%
MANACCAN	239.76		237.60	239.00		235.41	-2.18	-0.92%
MARAZION	587.46		582.17	575.33		566.70	-15.48	-2.66%
MARHAMCHURCH	343.07		339.99	348.28		343.05	3.06	0.90%
MAWGAN IN MENEAGE	286.15	7.44	291.02	283.11	7.44	286.30	-4.72	-1.62%
MAWNAN	924.41		916.09	925.14		911.26	-4.83	-0.53%
MENHENIOT	630.40		624.72	632.90		623.41	-1.31	-0.21%
MEVAGISSEY	1,044.80		1,035.39	1,022.92		1,007.58	-27.81	-2.69%
MICHAELSTOW	101.95		101.04	103.14		101.59	0.56	0.55%
MILLBROOK	740.13		733.47	736.09		725.05	-8.42	-1.15%
MORVAH	49.97		49.52	47.34		46.63	-2.89	-5.84%
MORVAL	270.68		268.24	267.43		263.42	-4.82	-1.80%
MORWENSTOW	348.33		345.19	349.35		344.11	-1.08	-0.31%
MULLION	875.24		867.36	859.59		846.70	-20.66	-2.38%
MYLOR	1,391.16		1,378.64	1,390.83		1,369.96	-8.67	-0.63%
NEWQUAY	8,187.44	83.22	8,196.97	8,145.01	80.44	8,103.28	-93.70	-1.14%
NORTH HILL	404.05		400.41	404.54		398.48	-1.94	-0.48%
NORTH PETHERWIN	303.04		300.31	304.88		300.31	0.00	0.00%
NORTH TAMERTON	111.24		110.24	109.14		107.50	-2.74	-2.48%
OTTERHAM	97.22		96.34	91.19		89.83	-6.52	-6.77%
PADSTOW	1,537.47		1,523.64	1,532.18		1,509.20	-14.44	-0.95%
PELYNT	467.83		463.62	475.12		467.99	4.37	0.94%
PENRYN	2,235.29	15.67	2,230.84	2,235.70	15.67	2,217.84	-13.00	-0.58%
PENTEWAN VALLEY	314.59		311.76	294.80		290.38	-21.38	-6.86%
PENZANCE	7,037.23		6,973.89	6,992.52		6,887.64	-86.26	-1.24%
PERRANARWORTHAL	800.36		793.16	786.46		774.66	-18.50	-2.33%
PERRANUTHNOE	939.53		931.07	947.12		932.92	1.84	0.20%
PERRANZABULOE	2,416.20		2,394.45	2,389.25		2,353.41	-41.05	-1.71%
PHILLEIGH	102.06		101.14	103.80		102.24	1.10	1.08%
PILLATON	214.96		213.02	213.09		209.89	-3.14	-1.47%
POLPERRO COMMUNITY COUNCIL	726.84		720.30	700.26		689.75	-30.55	-4.24%
PONSANOOTH	545.23		540.33	567.01		558.51	18.18	3.37%
PORTHLEVEN	1,181.76		1,171.12	1,175.41		1,157.78	-13.34	-1.14%
PORTREATH	623.92		618.30	595.35		586.42	-31.88	-5.16%
POUNDSTOCK	457.65		453.53	459.82		452.93	-0.60	-0.13%
PROBUS	909.84		901.65	914.34		900.63	-1.02	-0.11%
QUETHIOCK	180.75		179.13	183.85		181.09	1.96	1.10%
REDRUTH	4,271.04	6.22	4,238.82	4,298.96	6.22	4,240.70	1.88	0.04%
ROCHE	1,164.69		1,154.21	1,158.43		1,141.05	-13.16	-1.14%
RUANLANIHORNE	138.51		137.27	139.18		137.10	-0.17	-0.12%
SALTASH	5,454.55	6.33	5,411.79	5,412.88	6.33	5,338.01	-73.77	-1.36%
SANCREED	258.34		256.02	254.52		250.70	-5.31	-2.08%
SENNEN	421.64		417.85	409.79		403.64	-14.21	-3.40%
SHEVIOCK	337.97		334.93	342.89		337.75	2.82	0.84%
SITHNEY	350.39		347.24	347.73		342.52	-4.72	-1.36%

Town/Parish Council	2020/21			2021/22			Increase/(-)Decrease from 2020/21 to 2021/22	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)		
							Number	%
SOUTH HILL	199.88		198.08	206.53		203.43	5.35	2.70%
SOUTH PETHERWIN	378.68		375.27	351.92		346.64	-28.63	-7.63%
ST AGNES	3,121.39		3,093.30	3,185.07		3,137.30	44.00	1.42%
ST ALLEN	160.60		159.15	160.36		157.95	-1.20	-0.75%
ST ANTHONY	131.86		130.67	129.71		127.76	-2.91	-2.23%
ST AUSTELL BAY	740.57		733.90	754.09		742.78	8.88	1.21%
ST AUSTELL TOWN	6,261.60		6,205.25	6,260.46		6,166.56	-38.69	-0.62%
ST BLAISE	1,969.53		1,951.80	1,946.34		1,917.14	-34.66	-1.78%
ST BREOCK	336.93		333.90	368.30		362.78	28.87	8.65%
ST BREWARD	372.75		369.40	375.20		369.58	0.18	0.05%
ST BURYAN, LAMORNA & PAUL	0.00		0.00	659.21		649.32	N/A	N/A
ST CLEER	1,191.23		1,180.50	1,183.08		1,165.33	-15.17	-1.29%
ST CLEMENT	545.93		541.02	545.39		537.21	-3.81	-0.70%
ST CLEATHER	65.35		64.76	64.78		63.81	-0.96	-1.48%
ST COLUMB	1,435.18		1,422.26	1,425.91		1,404.52	-17.74	-1.25%
ST DAY	545.91		541.00	551.29		543.02	2.02	0.37%
ST DENNIS	729.28		722.72	735.19		724.16	1.44	0.20%
ST DOMINIC	332.79		329.80	328.88		323.94	-5.86	-1.78%
ST ENDELLION	607.77		602.30	592.37		583.49	-18.81	-3.12%
ST ENODER	1,433.48		1,420.58	1,421.02		1,399.70	-20.88	-1.47%
ST ERME	482.90		478.55	512.56		504.87	26.32	5.50%
ST EARTH	511.36		506.76	529.45		521.51	14.76	2.91%
ST ERVAN	146.32	22.22	167.22	147.05	22.22	167.06	-0.16	-0.10%
ST EVAL	324.61	4.67	326.36	322.53	4.67	322.36	-4.00	-1.23%
ST EWE	245.49		243.28	243.33		239.68	-3.60	-1.48%
ST GENNYS	417.45		413.69	411.15		404.98	-8.71	-2.11%
ST GERMANS	541.52		536.64	540.70		532.59	-4.05	-0.76%
ST GORAN	615.80		610.26	620.20		610.90	0.63	0.10%
ST HILARY	321.71		318.81	319.15		314.36	-4.45	-1.39%
ST ISSEY	445.65		441.63	445.68		439.00	-2.64	-0.60%
ST IVE & PENSILVA	803.49		796.26	804.15		792.09	-4.17	-0.52%
ST IVES	5,264.59		5,217.21	5,079.48		5,003.29	-213.92	-4.10%
ST JOHN	242.48		240.30	233.25		229.75	-10.55	-4.39%
ST JULIOT	151.52		150.16	149.32		147.08	-3.08	-2.05%
ST JUST	1,702.11		1,686.79	1,686.33		1,661.03	-25.76	-1.53%
ST JUST IN ROSELAND	962.38		953.72	944.69		930.52	-23.19	-2.43%
ST KEVERNE	945.36		936.86	944.34		930.17	-6.69	-0.71%
ST KEW	493.04		488.60	487.37		480.06	-8.54	-1.75%
ST KEYNE & TREWIDLAND	157.22		155.80	283.36		279.11	123.30	79.14%
ST LEVAN	262.35		259.99	256.99		253.14	-6.85	-2.63%
ST MABYN	297.33		294.65	294.60		290.18	-4.47	-1.52%
ST MARTIN BY LOOE	158.77		157.34	163.38		160.93	3.59	2.28%
ST MARTIN IN MENEAGE	157.91		156.49	155.21		152.88	-3.61	-2.31%
ST MAWGAN IN PYDAR	571.18	13.78	579.82	565.90	13.78	571.19	-8.63	-1.49%
ST MELLION	218.59		216.62	219.29		216.00	-0.62	-0.29%
ST MERRYIN	1,097.83		1,087.95	1,093.47		1,077.06	-10.88	-1.00%
ST MEWAN	1,159.84		1,149.41	1,155.01		1,137.68	-11.72	-1.02%
ST MICHAEL CAERHAYS	28.44		28.18	29.24		28.80	0.62	2.19%
ST MICHAEL PENKEVIL	68.72		68.10	71.03		69.96	1.86	2.73%
ST MICHAEL'S MOUNT	14.32		14.19	14.72		14.50	0.31	2.17%
ST MINVER HIGHLANDS	645.82		640.01	642.84		633.19	-6.81	-1.06%
ST MINVER LOWLANDS	1,325.55		1,313.62	1,289.86		1,270.52	-43.11	-3.28%
ST NEOT	406.75		403.09	405.16		399.08	-4.01	-0.99%
ST NEWLYN EAST	637.44		631.71	669.75		659.70	28.00	4.43%
ST PINNOCK	246.97		244.75	246.16		242.47	-2.28	-0.93%
ST SAMPSON	140.02		138.76	144.13		141.96	3.20	2.31%
ST STEPHEN IN BRANNEL	2,114.50		2,095.47	2,126.24		2,094.35	-1.13	-0.05%
ST STEPHENS BY LAUNCESTON	140.83		139.56	140.09		137.99	-1.57	-1.13%
ST TEATH	961.05		952.40	365.12		359.64	-592.76	-62.24%
ST THOMAS THE APOSTLE RURAL	285.90		283.33	318.39		313.61	30.29	10.69%
ST TUDY	297.04		294.37	299.99		295.49	1.13	0.38%
ST VEEP	184.00		182.34	179.16		176.47	-5.87	-3.22%

Town/Parish Council	2020/21			2021/22			Increase/(-)Decrease from 2020/21 to 2021/22	
	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 98.5% Collection Rate (MOD 100%)		
							Number	%
ST WENN	147.89		146.56	146.09		143.90	-2.66	-1.82%
ST WINNOW	123.89		122.77	122.19		120.36	-2.41	-1.96%
STITHIANS	730.17		723.60	723.19		712.34	-11.25	-1.55%
STOKE CLIMSLAND	655.69		649.79	654.38		644.56	-5.23	-0.80%
TINTAGEL	807.99		800.72	795.93		783.99	-16.74	-2.09%
TORPOINT	2,255.34	81.78	2,316.83	2,249.96	82.44	2,298.65	-18.17	-0.78%
TOWEDNACK	146.22		144.91	193.88		190.97	46.07	31.79%
TREGONY WITH CUBY	0.00		0.00	436.25		429.71	N/A	N/A
TREMAINE	34.24		33.93	34.23		33.71	-0.21	-0.63%
TRENEGLOS	48.81		48.37	48.19		47.47	-0.90	-1.86%
TRESMEER	72.55		71.90	72.29		71.20	-0.70	-0.97%
TREVALGA	29.39		29.13	29.03		28.60	-0.53	-1.82%
TREVERBYN	2,487.19		2,464.80	2,480.32		2,443.12	-21.69	-0.88%
TREWEN	59.60		59.07	59.43		58.54	-0.52	-0.89%
TRURO	7,155.33		7,090.93	7,174.11		7,066.50	-24.44	-0.34%
TYWARDREATH	1,118.46		1,108.39	1,107.77		1,091.16	-17.24	-1.56%
VERYAN	513.45		508.83	511.42		503.74	-5.09	-1.00%
WADEBRIDGE	2,454.59		2,432.50	2,407.80		2,371.68	-60.81	-2.50%
WARBSTOW	208.70		206.82	209.40		206.26	-0.56	-0.27%
WARLEGGAN	109.00		108.02	106.06		104.47	-3.55	-3.28%
WEEK ST MARY	262.20		259.84	259.76		255.87	-3.97	-1.53%
WENDRON	969.24		960.51	978.17		963.50	2.99	0.31%
WERRINGTON	180.65		179.03	178.25		175.58	-3.45	-1.93%
WHITSTONE	202.95		201.13	198.16		195.19	-5.93	-2.95%
WITHIEL	149.80		148.45	150.07		147.82	-0.63	-0.42%
ZENNOR	102.96		102.03	102.99		101.44	-0.59	-0.58%
PAUL*	104.28		103.34	0.00		0.00	N/A	N/A
ST BURYAN*	562.81		557.74	0.00		0.00	N/A	N/A
CUBY**	80.38		79.65	0.00		0.00	N/A	N/A
TREGONY**	360.52		357.27	0.00		0.00	N/A	N/A
	198,658.73	488.56	197,359.36	198,340.14	483.98	195,849.02	-1,491.36	-0.76%

Appendix 12D: Tax base 2020/21 with 2019/20 comparison

Taxbase 2020/21 with 2019/20 comparison

Information Classification: PUBLIC

Town/Parish Council	2019/20			2020/21			Increase/(-)Decrease from 2019/20 to 2020/21	
	MOD Band D Properties Equivalents	TAXBASE At 99.1% Collection Rate (MOD 100%)		MOD Band D Properties Equivalents	TAXBASE At 99.1% Collection Rate (MOD 100%)		Number	%
ADVENT	77.00	76.30		77.15	76.46		0.15	0.20%
ALTARNUN	418.99	415.22		420.97	417.18		1.96	0.47%
ANTONY	193.90	192.16		190.90	189.19		-2.97	-1.55%
BLISLAND	260.37	258.03		260.07	257.73		-0.30	-0.12%
BOCONNOC	39.65	39.30		42.95	42.56		3.27	8.31%
BODMIN	4,445.73	4,405.72		4,526.18	4,485.45		79.73	1.81%
BOTUS FLEMING	318.59	315.72		323.26	320.35		4.63	1.47%
BOYTON	184.49	182.83		190.74	189.03		6.20	3.39%
BREAGE	1,260.17	1,248.83		1,283.47	1,271.92		23.09	1.85%
BROADOAK	64.72	64.14		66.50	65.90		1.76	2.75%
BUDE-STRATTON	3,740.08	3,706.42		3,810.36	3,776.06		69.64	1.88%
BUDOCK	701.07	694.76		740.96	734.30		39.54	5.69%
CALLINGTON	1,911.20	1,894.00		1,924.77	1,907.45		13.45	0.71%
CALSTOCK	2,380.77	2,359.35		2,428.62	2,406.77		47.42	2.01%
CAMBORNE	5,943.19	5,889.70		6,082.61	6,027.86		138.16	2.35%
CAMELFORD	1,047.47	1,038.05		1,058.74	1,049.21		11.16	1.08%
CARDINHAM	260.37	258.03		259.52	257.18		-0.85	-0.33%
CARHARRACK	449.72	445.67		462.21	458.05		12.39	2.78%
CARLYON	773.50	766.54		787.20	780.12		13.57	1.77%
CARN BREA	2,430.28	2,408.41		2,496.41	2,473.94		65.53	2.72%
CHACEWATER	549.83	544.88		559.34	554.31		9.43	1.73%
COLAN	784.44	777.38		819.85	812.47		35.10	4.52%
CONSTANTINE	746.32	739.61		749.35	742.61		3.00	0.41%
CRANTOCK	378.82	375.41		380.34	376.92		1.51	0.40%
CROWAN	844.70	837.10		883.24	875.29		38.19	4.56%
CUBERT	523.34	518.63		551.16	546.20		27.57	5.32%
CUBY	79.73	79.01		80.38	79.65		0.64	0.81%
CURY	168.23	166.72		170.48	168.94		2.22	1.33%
DAVIDSTOW	175.51	173.93		172.65	171.10		-2.83	-1.63%
DEVIOCK	697.95	691.67		695.69	689.43		-2.23	-0.32%
DOBWALLS	733.11	726.52		768.04	761.13		34.61	4.76%
DULOE	272.38	269.93		288.26	285.67		15.74	5.83%
EGLOSHAYLE	154.32	152.93		153.63	152.25		-0.68	-0.45%
EGLOSKERRY	167.31	165.81		169.81	168.29		2.48	1.50%
FALMOUTH	7,189.87	7,137.49	12.33	7,252.40	7,199.46	12.33	61.97	0.87%
FEOCK	1,963.41	1,945.74		1,988.28	1,970.38		24.64	1.27%
FORRABURY & MINSTER	441.85	437.88		444.08	440.08		2.20	0.50%
POWEY	1,329.08	1,317.12		1,321.68	1,309.79		-7.33	-0.56%
GERMOE	226.73	224.69		228.92	226.86		2.17	0.96%
GERRANS	590.49	585.17		586.73	581.45		-3.72	-0.64%
GRADE-RUAN	445.90	441.89		455.18	451.08		9.20	2.08%
GRAMPOUND WITH CREED	319.07	316.20		318.87	316.00		-0.20	-0.06%
GUNWALLOE	91.00	90.18		94.49	93.64		3.46	3.84%
GWEEK	252.75	250.48		256.09	253.79		3.31	1.32%
GWENNAP	567.87	562.76		570.84	565.70		2.95	0.52%
GWINEAR/GWITHIAN	1,202.58	1,191.76		1,226.31	1,215.27		23.51	1.97%
HAYLE	2,869.94	2,844.11		2,988.75	2,961.85		117.74	4.14%
HELLAND	96.98	96.10		98.78	97.89		1.79	1.86%
HELSTON	3,309.23	3,315.22	235.78	3,387.80	3,392.21	234.90	76.99	2.19%
ILLOGAN	1,741.14	1,725.47		1,775.13	1,759.15		33.68	1.95%
JACOBSTOW	193.42	191.68		200.63	198.82		7.14	3.72%
KEA	621.92	616.32		629.88	624.21		7.89	1.28%
KENWYN	2,302.74	2,282.01		2,346.34	2,325.22		43.21	1.89%
KILKHAMPTON	585.02	579.75		586.43	581.15		1.40	0.24%
LADOCK	547.00	542.07		566.81	561.71		19.64	3.62%
LANDEVEDNACK	416.54	412.79		408.88	405.20		-7.60	-1.84%
LANDRAKE	365.74	362.44		367.44	364.13		1.69	0.47%
LANDULPH	254.72	252.43		255.75	253.45		1.02	0.41%
LANEAST	95.06	94.20		96.01	95.15		0.94	1.00%
LANHYDROCK	95.55	94.69		96.41	95.54		0.85	0.90%
LANIVET	670.40	664.36		673.91	667.85		3.48	0.52%
LANLIVERY	217.40	215.45		218.24	216.28		0.83	0.38%
LANNER	849.99	842.34		861.27	853.52		11.17	1.33%
LANREATH	225.38	223.35		235.48	233.36		10.01	4.48%
LANTEGLOS	599.08	593.68		596.11	592.72		-0.96	-0.16%
LAUNCELLS	214.38	212.45		221.51	219.52		7.08	3.33%
LAUNCESTON	2,986.67	2,959.79		3,030.53	3,003.25		43.47	1.47%
LAWHITTON	112.74	111.72		111.18	110.18		-1.54	-1.38%
LESNEWTH	32.43	32.14		31.16	30.88		-1.26	-3.92%
LEWANNICK	354.09	350.90		359.26	356.03		5.12	1.46%
LEZANT	322.76	319.86		321.30	318.41		-1.45	-0.45%
LINKINHORNE	599.10	593.71		599.48	594.09		0.38	0.06%
LISKEARD	3,139.78	3,111.52		3,229.70	3,200.63		89.11	2.86%
LOOE	2,207.76	2,187.89		2,257.76	2,237.44		49.55	2.26%
LOSTWITHIEL	1,083.76	1,074.00		1,113.53	1,103.51		29.51	2.75%
LUDGVAN	1,215.57	1,204.63		1,246.52	1,235.30		30.67	2.55%
LUXULYAN	496.78	492.31		504.34	499.80		7.49	1.52%
MABE	549.33	544.38		555.63	550.63		6.25	1.15%
MADRON	547.98	543.05		562.17	557.11		14.06	2.59%
MAKER	659.22	653.29		666.98	660.98		7.69	1.18%
MANACCAN	235.58	233.46		239.76	237.60		4.14	1.77%
NARAZION	583.80	578.54		587.46	582.17		3.63	0.63%
NARHAMCHURCH	337.09	334.05		343.07	339.99		5.93	1.78%
MAWGAN IN MENEAGE	288.81	293.65	7.44	286.15	291.02	7.44	-2.63	-0.90%
MAWNAN	919.19	910.91		924.41	916.09		5.18	0.57%
MENHENIOT	623.74	618.13		630.40	624.72		6.60	1.07%

Town/Parish Council	2019/20			2020/21			Increase/(-)Decrease from 2019/20 to 2020/21	
	MOD Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	MOD Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
MEVAGISSEY	1,039.45		1,030.09	1,044.80		1,035.39	5.30	0.51%
MICHAELSTOW	100.98		100.07	101.95		101.04	0.96	0.96%
MILLBROOK	738.00		731.36	740.13		733.47	2.11	0.29%
MORVAH	49.99		49.54	49.97		49.52	-0.02	-0.05%
MORVAL	273.34		270.88	270.68		268.24	-2.64	-0.97%
MORWENSTOW	344.62		341.52	348.33		345.19	3.67	1.07%
MULLION	857.09		849.37	875.24		867.36	17.99	2.12%
MYLOR	1,370.08		1,357.75	1,391.16		1,378.64	20.88	1.54%
NEWQUAY	7,987.53	89.67	8,005.31	8,187.44	83.22	8,196.97	191.66	2.39%
NORTH HILL	397.11		393.53	404.05		400.41	6.88	1.75%
NORTH PETHERWIN	296.52		293.85	303.04		300.31	6.46	2.20%
NORTH TAMERTON	108.34		107.36	111.24		110.24	2.87	2.68%
OTTERHAM	94.78		93.92	97.22		96.34	2.42	2.58%
PADSTOW	1,545.65		1,531.74	1,537.47		1,523.64	-8.10	-0.53%
PAUL	105.31		104.36	104.28		103.34	-1.02	-0.98%
PELYNT	461.20		457.05	467.83		463.62	6.57	1.44%
PENRYN	2,197.65	15.67	2,193.54	2,235.29	15.67	2,230.84	37.30	1.70%
PENTHEWAN VALLEY	278.13		275.62	314.59		311.76	36.13	13.11%
PENZANCE	6,959.65		6,897.02	7,037.23		6,973.89	76.88	1.11%
PERRANARWORTHAL	791.10		783.98	800.36		793.16	9.18	1.17%
PERRANUTHNOE	900.89		892.79	939.53		931.07	38.29	4.29%
PERRANZABULOE	2,308.30		2,287.53	2,416.20		2,394.45	106.93	4.67%
PHILLEIGH	99.92		99.02	102.06		101.14	2.12	2.14%
PILLATON	211.16		209.26	214.96		213.02	3.76	1.80%
POLPERRO COMMUNITY COUNCIL	726.81		720.27	726.84		720.30	0.03	0.00%
PORTRILVEN	1,167.19		1,156.68	1,181.76		1,171.12	14.44	1.25%
PORTRATH	614.52		608.99	623.92		618.30	9.31	1.53%
POUNDSTOCK	453.85		449.77	457.65		453.53	3.76	0.84%
PROBUS	860.46		852.72	909.84		901.65	48.93	5.74%
QUETHIOCK	178.27		176.66	180.75		179.13	2.47	1.40%
REDRUTH	4,185.31	6.22	4,153.86	4,271.04	6.22	4,238.82	84.96	2.05%
ROCHE	1,147.01		1,136.69	1,164.69		1,154.21	17.52	1.54%
RUANLANIHORNE	143.81		142.51	138.51		137.27	-5.25	-3.68%
SALTASH	5,421.80	6.33	5,379.33	5,454.55	6.33	5,411.79	32.45	0.60%
SANCREED	260.45		258.11	258.34		256.02	-2.09	-0.81%
SENNEN	425.02		421.19	421.64		417.85	-3.35	-0.79%
SHEVIOCK	334.48		331.47	337.97		334.93	3.46	1.04%
SITHNEY	345.98		342.87	350.39		347.24	4.37	1.27%
SOUTH HILL	201.12		199.31	199.88		198.08	-1.23	-0.61%
SOUTH PETHERWIN	369.79		366.46	378.68		375.27	8.81	2.40%
ST AGNES	3,077.57		3,049.87	3,121.39		3,093.30	43.43	1.42%
ST ALLEN	160.01		158.57	160.60		159.15	0.58	0.37%
ST ANTHONY	130.10		128.92	131.86		130.67	1.75	1.36%
ST AUSTELL BAY	744.27		737.58	740.57		733.90	-3.67	-0.50%
ST AUSTELL TOWN	6,184.18		6,128.53	6,261.60		6,205.25	76.72	1.25%
ST BLAIS	1,941.07		1,923.60	1,969.53		1,951.80	28.20	1.47%
ST BREOCK	337.56		334.52	336.93		333.90	-0.62	-0.19%
ST BREWARD	353.09		349.91	372.75		369.40	19.49	5.57%
ST BURYAN	559.91		554.88	562.81		557.74	2.87	0.52%
ST CLEER	1,182.92		1,172.27	1,191.23		1,180.50	8.24	0.70%
ST CLEMENT	537.18		532.35	545.93		541.02	8.67	1.63%
ST CLETHOR	63.99		63.42	65.35		64.76	1.35	2.12%
ST COLUMB	1,388.23		1,375.73	1,435.18		1,422.26	46.53	3.38%
ST DAY	532.86		528.06	545.91		541.00	12.94	2.45%
ST DENNIS	712.70		706.29	729.28		722.72	16.43	2.33%
ST DOMINIC	334.47		331.46	332.79		329.80	-1.67	-0.50%
ST ENDELLION	609.94		604.45	607.77		602.30	-2.15	-0.36%
ST ENODER	1,409.73		1,397.04	1,433.48		1,420.58	23.54	1.68%
ST ERME	441.99		438.01	482.90		478.55	40.55	9.26%
ST ERTH	495.53		491.08	511.36		506.76	15.68	3.19%
ST ERVAN	149.01	22.22	169.89	146.32	22.22	167.22	-2.67	-1.57%
ST EVAL	324.68	4.67	326.43	324.61	4.67	326.36	-0.07	-0.02%
ST EWE	241.69		239.51	245.49		243.28	3.76	1.57%
ST GENNYS	420.59		416.81	417.45		413.69	-3.12	-0.75%
ST GERMAN'S	532.85		528.05	541.52		536.64	8.59	1.63%
ST GLUVIAS	527.92		523.17	545.23		540.33	17.15	3.28%
ST GORAN	611.93		606.42	615.80		610.28	3.84	0.63%
ST HILARY	317.14		314.29	321.71		318.81	4.52	1.44%
ST ISSEY	448.63		444.59	445.65		441.63	-2.96	-0.67%
ST IVE	796.87		789.70	803.49		796.26	6.56	0.83%
ST IVES	5,251.87		5,204.60	5,264.59		5,217.21	12.61	0.24%
ST JOHN	243.60		241.40	242.48		240.30	-1.11	-0.46%
ST JULIOT	154.24		152.85	151.52		150.16	-2.69	-1.76%
ST JUST	1,672.21		1,657.16	1,702.11		1,686.79	29.63	1.79%
ST JUST IN ROSELAND	965.81		957.12	962.38		953.72	-3.40	-0.36%
ST KEVERNE	936.36		927.93	945.36		936.86	8.92	0.96%
ST KEW	480.94		476.62	493.04		488.60	11.99	2.51%
ST KEYNE	153.49		152.11	157.22		155.80	3.69	2.43%
ST LEVAN	260.71		258.36	262.35		259.99	1.63	0.63%
ST MABYN	290.56		287.95	297.33		294.65	6.71	2.33%
ST MARTIN BY LOOE	163.77		162.30	158.77		157.34	-4.96	-3.06%
ST MARTIN IN MENEAGE	156.60		155.20	157.91		156.49	1.30	0.84%
ST MAWGAN IN PYDAR	590.77	13.78	599.23	571.18	13.78	579.82	-19.41	-3.24%
ST MELLION	216.67		214.72	218.59		216.62	1.90	0.88%
ST MERRYIN	1,080.54		1,070.82	1,097.83		1,087.95	17.13	1.60%
ST MEWAN	1,154.13		1,143.74	1,159.84		1,149.41	5.66	0.50%

Town/Parish Council	2019/20			2020/21			Increase/(-)Decrease from 2019/20 to 2020/21	
	Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)		
							Number	%
ST MICHAEL CAERHAYS	29.09		28.83	28.44		28.18	-0.64	-2.23%
ST MICHAEL PENKEVIL	68.96		68.34	68.72		68.10	-0.24	-0.35%
ST MICHAEL'S MOUNT	14.26		14.13	14.32		14.19	0.07	0.46%
ST MINVER HIGHLANDS	647.35		641.52	645.82		640.01	-1.51	-0.24%
ST MINVER LOWLANDS	1,285.30		1,273.73	1,325.55		1,313.62	39.89	3.13%
ST NEOT	401.18		397.57	406.75		403.09	5.52	1.39%
ST NEWLYN EAST	631.46		625.78	637.44		631.71	5.93	0.95%
ST PINNOCK	240.48		238.31	246.97		244.75	6.44	2.70%
ST SAMPSON	139.42		138.17	140.02		138.76	0.59	0.43%
ST STEPHEN IN BRANNEL	2,087.13		2,068.35	2,114.50		2,095.47	27.13	1.31%
ST STEPHENS BY LAUNCESTON	138.47		137.23	140.83		139.56	2.33	1.70%
ST TEATH	944.59		936.09	961.05		952.40	16.31	1.74%
ST THOMAS THE APOSTLE RURAL	281.32		278.79	285.90		283.33	4.54	1.63%
ST TUDY	286.45		283.87	297.04		294.37	10.50	3.70%
ST VEEP	187.02		185.33	184.00		182.34	-2.99	-1.61%
ST WENN	145.58		144.27	147.89		146.56	2.29	1.59%
ST WINNOW	124.59		123.47	123.89		122.77	-0.70	-0.56%
STITHIANS	723.28		716.77	730.17		723.60	6.83	0.95%
STOKE CLIMSLAND	649.94		644.09	655.69		649.79	5.70	0.88%
TINTAGEL	807.57		800.30	807.99		800.72	0.42	0.05%
TORPOINT	2,237.19	82.45	2,299.50	2,255.34	81.78	2,316.83	17.32	0.75%
TOWEDNACK	145.14		143.84	146.22		144.91	1.07	0.74%
TREGONY	357.76		354.54	360.52		357.27	2.73	0.77%
TREMAINE	34.63		34.31	34.24		33.93	-0.39	-1.13%
TRENEGLOS	48.03		47.60	48.81		48.37	0.77	1.62%
TRESMEER	73.33		72.67	72.55		71.90	-0.77	-1.06%
TREVALGA	29.01		28.75	29.39		29.13	0.38	1.33%
TREVERBYN	2,446.41		2,424.39	2,487.19		2,464.80	40.41	1.67%
TREWEN	59.73		59.19	59.60		59.07	-0.13	-0.22%
TRURO	7,026.70		6,963.46	7,155.33		7,090.93	127.48	1.83%
TYWARDREATH	1,107.51		1,097.54	1,118.46		1,108.39	10.85	0.99%
VERYAN	512.26		507.65	513.45		508.83	1.18	0.23%
WADEBRIDGE	2,399.02		2,377.42	2,454.59		2,432.50	55.07	2.32%
WARBSTOW	208.95		207.07	208.70		206.82	-0.24	-0.12%
WARLEGGAN	106.54		105.58	109.00		108.02	2.44	2.31%
WEEK ST MARY	255.02		252.73	262.20		259.84	7.11	2.81%
WENDRON	954.96		946.37	969.24		960.51	14.15	1.49%
WERRINGTON	181.87		180.23	180.65		179.03	-1.20	-0.67%
WHITSTONE	197.67		195.89	202.95		201.13	5.23	2.67%
WITHEL	151.57		150.21	149.80		148.45	-1.76	-1.17%
ZENNOR	99.23		98.34	102.96		102.03	3.69	3.75%
	195,525.19	496.56	194,262.02	198,658.73	488.56	197,359.36	3,097.34	1.59%

Appendix 13: Councils in England with Precepts over £1 Million 2020/21

PARISH PRECEPTS IN ENGLAND 2020/2021

The Ministry of Housing, Communities and Local Government (MHCLG) has published details of the precepts issued by all parish councils in England in 2020/21. At the time of going to press, comparable figures for Wales were not available.

There are currently 10,227 councils in England of whom 8,885 raised a precept this year with an aggregate total of £596,000,000. The average Band D precept was £69.89, a 4% rise.

It is also interesting to note that there are currently:

- 5,190 parishes in England with precepts in excess of £10,000;
- There are 66 local councils in England with precepts in excess of £1M;
- 246 councils have precepts exceeding £500,000; and,
- 720 councils have precepts exceeding £200,000.

Full comparable statistics can be viewed at:
www.gov.uk/government/statistics/council-tax-levels-set-by-local-authorities-in-england-2020-to-2021

THE HIGHEST COUNCIL TAX AT BAND D		COUNCILS WITH PRECEPTS IN EXCESS OF £1M	
	£		£
Spaldington	369.32	Weymouth	3,355,030
Bodmin	334.96	Chippenham	3,236,261
Filton	315.32	Salisbury City Council	3,064,133
Falmouth	306.72	Weston super Mare	2,567,270
Horden	305.27	Dunstable	2,369,323
South Kirkby and Moorthorpe	293.96	Central Swindon South	2,344,468
Peterlee	287.56	Leighton Linlade	2,265,946
Shildon	275.81	Falmouth	2,208,221
Easington Colliery	272.96	Trowbridge	1,936,950
Langport	265.75	Banbury	1,929,411
Shirebrook	263.51	Truro	1,862,334
Truro	262.64	Sutton Coldfield	1,853,566
Chippenham	262.05	Lowestoft	1,837,731
Cranbrook	256.03	St. Neots	1,806,000
Launceston	254.79	Newquay	1,801,523
Lilbourne	254.39	Bracknell	1,759,546
Thornley	251.87	Great Aycliffe	1,717,500
Great Aycliffe	250.08	Abingdon	1,633,160
Camelford	247.99	Frome	1,633,108
Seaham	246.59	Witney	1,628,699
Bude Stratton	241.05	Bicester	1,566,506
Saltash	240.97	Shrewsbury	1,517,035
Bridport	238.82	Dorchester	1,503,515
Woughton	236.59	Bodmin	1,502,455
Ferryhill	228.07	Crowborough	1,454,171
Bishop's Castle	227.67	Penzance	1,435,230
Blandford Forum	227.13	Stratton St Margaret	1,369,964
Sherborne	219.90	Spennymoor	1,358,599
Newquay	219.78	Yate	1,334,190
Martock	219.73	Huntingdon	1,313,630
Spennymoor	219.71	Calne	1,309,754
Oundle	219.23	Saltash	1,304,083
Chilton	218.19	Peterlee	1,296,004
Bradford On Avon	216.90	Blyth	1,287,196
Sturminster Newton	215.86	Littlehampton	1,279,268
Wadebridge	215.58	Aylesbury	1,271,990
Calne	215.57	Central Swindon North	1,260,292
Gillingham	214.70	Totton and Eling	1,248,700
Callington	211.95	Camborne	1,234,869
Malmesbury	210.63	Sevenoaks	1,215,276
Royal Wootton Bassett	209.81	Lewes	1,213,829
Salisbury City Council	208.00	Hertford	1,212,714
Dursley	207.22	Woodley	1,203,188
Hemsworth	206.50	Warminster	1,180,666
Marlborough	206.37	Saffron Walden	1,167,736
Penzance	205.80	Biggleswade	1,166,677
Camborne	204.86	Yeovil	1,152,589
Ampthill	204.53	Farnham	1,146,027
Cricklade	203.79	Seaham	1,137,298
Whitwell	203.10	New Milton	1,130,212
Diss	202.73	Ryde	1,123,605
Hayle	202.70	Stowmarket	1,108,711
Great Dawley	202.15	Newbury	1,107,171
Silloth on Solway	202.14	Rushden	1,106,667
Lostwithiel	202.08	Bishop's Stortford	1,096,515
Castle Cary	200.84	Crewe Town Council	1,093,674
Corsham	199.09	Hailsham	1,092,828
Broad Clyst	198.93	Malvern	1,084,576
Redenhall with Harleston	198.66	Ware	1,084,380
Lydney	198.39	Fleet	1,084,358
		Harpenden	1,069,930
		Didcot	1,050,668
		Devizes	1,037,180
		Haverhill	1,023,551
		East Grinstead	1,008,464
		West Bletchley	1,008,424

(Society of Local Council Clerks, 2020)

Appendix 14: 2022/23 Forecast vs. 2022/23 Budget

2022/23 Budget	STAFF	REVENUE	CAPITAL	TOTAL	EMR REL.	NET	INCOME	EMR ADD	NET
Governance and Resources		317,202	5,000	322,202	-162,500	159,702	-1,000	40,978	199,680
Human Resources	1,212,236			1,212,236	0	1,212,236		9,000	1,221,236
Environment and Facilities		429,367	74,700	504,067	-500	503,567	-148,906	45,500	400,161
Community and Tourism		137,956	7,000	144,956	-2,000	142,956	-73,877		69,079
Planning and Licensing		2,500		2,500		2,500			2,500
	1,212,236	887,026	86,700	2,185,962	-165,000	2,020,962	-223,783	95,478	1,892,657
CTS Grant							-25,978		-25,978
Precept							-1,909,000		-1,909,000
TOTAL	1,212,236	887,026	86,700	2,185,962	-165,000	2,020,962	-2,158,761	95,478	-42,321

2022/23 Forecast	STAFF	REVENUE	CAPITAL	TOTAL	EMR REL.	NET	INCOME	EMR ADD	NET
Governance and Resources		311,861	872	312,733	-55,857	256,876	-46,620	40,978	251,234
Human Resources	1,224,775			1,224,775	0	1,224,775	0	9,000	1,233,775
Environment and Facilities		408,582	69,356	477,938	-52,500	425,438	-143,284	45,500	327,654
Community and Tourism		259,614	4,465	264,079	-147,000	117,079	-84,364		32,715
Planning and Licensing		2,500		2,500		2,500		2,500	5,000
	1,224,775	982,557	74,693	2,282,025	-255,357	2,026,668	-274,267	97,978	1,850,379
CTS Grant							-25,978		-25,978
Precept							-1,909,000		-1,909,000
TOTAL	1,224,775	982,557	74,693	2,282,025	-255,357	2,026,668	-2,209,245	97,978	-84,599

TOTAL columns reflect impact on General Fund - positive figures are reductions and negative figures are increases.

Main Highlights

- Compared to the budget, gross expenditure is forecast to be £71,531 higher. However, there is an expected reduction in the G&R committee of £29,341 and E&F of £20,785. However, there is an increase in the C&T committee of £121,368 which mainly relates to the Newquay Town Team – Town Vitality Funding.
- Earmarked Reserve of £255,357 are forecast to be released, £90,357 more than budget. However, the forecast removes the £125,000 Emergency Fund within the original G&R budget and has released additional EMRs for the NTT Vitality Fund, CCTV, TIC, Trencreek, Election Expenses and the strategic Property Fund. More details can be seen at Appendix 4F
- Other Income is forecast to be £50,484 higher than budget. This relates to £24,000 Welcome Back Funding received for the purchase of a stretch tent and £19,611 CIL receipts.

- Earmarked reserve additions are forecast to be £2,500 higher than budget. The relates to the P&L Committee which is putting this money aside for the Neighbour plan each financial year.
- The net result is that the forecast General Fund will close at 3.0 months of net revenue expenditure.

Appendix 15: Summary of Alternative Budget Models considered

These models were considered at Governance and Resources, with the 5% option informally progressed as the target for committees and officers to work within.

Key Factors

The following assumption are in the models:

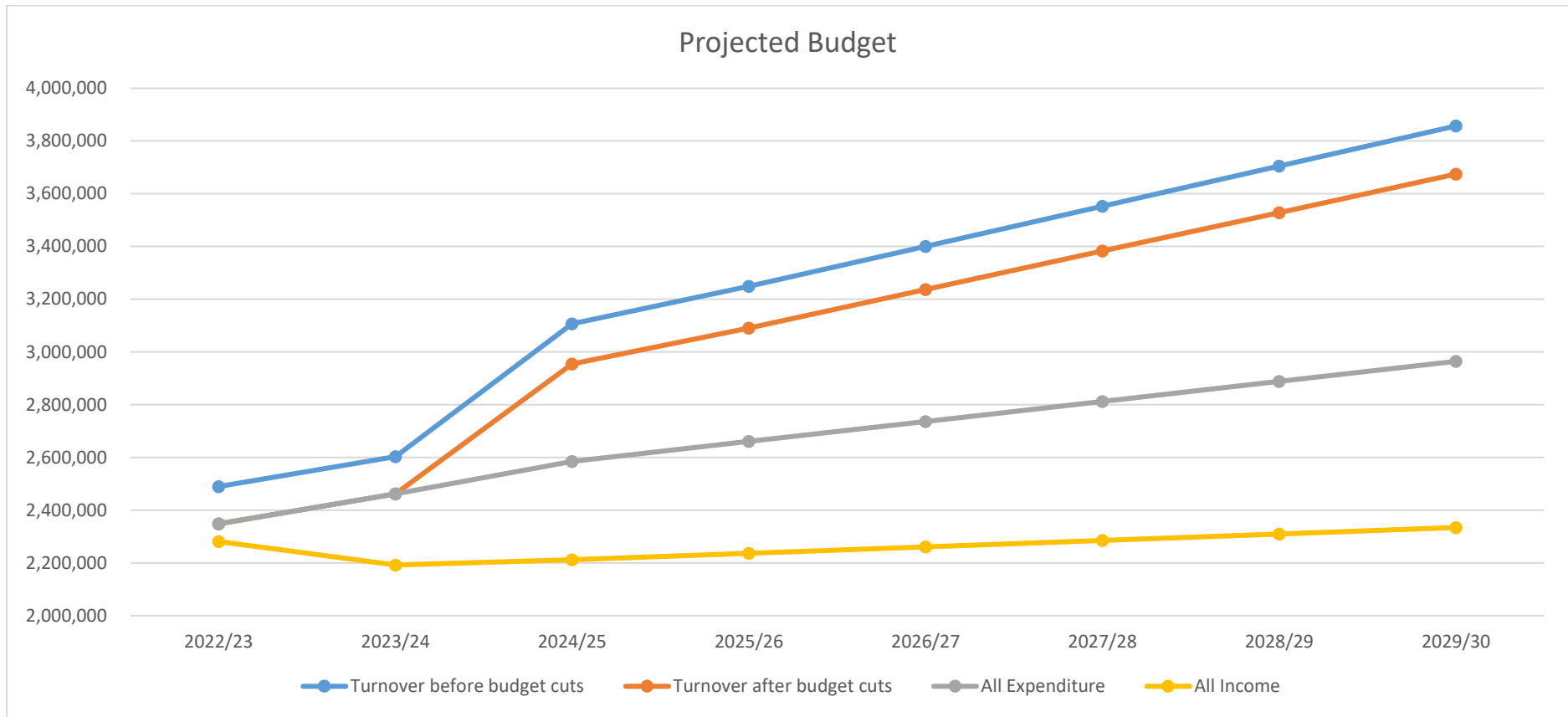
- 1.5% increase in the base rate (housing increase)
- EMR releases and additions scaled back but no further changes made
- Maintained most inflation models from last year's budget (the greatest risks here are utility costs once our 12 month contracts end and increasing materials and general supply costs)
- We have not budgeted for any devolution projects or the current active funding bids (Skatepark CIL and Municipal Offices Site)
- Scaled back a lot of the capital and maintenance lines across some very aging buildings including Council Offices.
- Required to maintain a 3 month general fund balance (minimum) which excludes capital costs.

Summary

- Already proposing savings that equate to £693,865 to 2025/26 which are built into these models. These have not yet been reviewed by committees and may not be acceptable in full.
- Need to find a further £800,000 over the next 3 years (in addition to above).

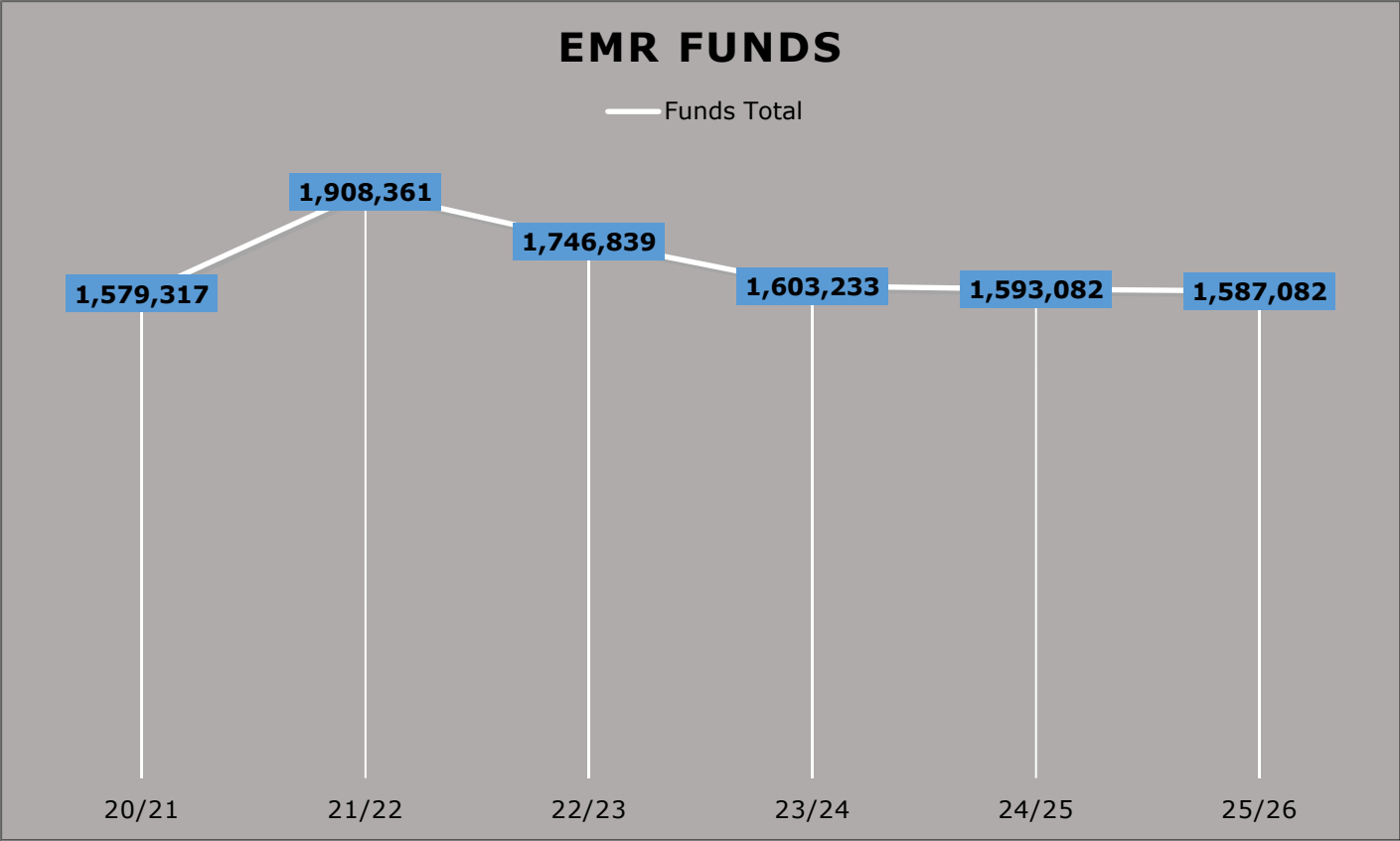
	2022/23	2023/24	2024/25	2025/26
<i>Proposed Savings in Draft Budget</i>	<i>141,391</i>	<i>141,668</i>	<i>152,346</i>	<i>158,460</i>
Total Savings achieved to y/e	141,391	283,059	435,405	593,865
Annual Deficit			370,000	430,000
Total Deficit to y/e			370,000	800,000

These figures and those in the models are subject to change, with the final model and budget report being the most accurate and up to date figures (which may differ from the model figures).



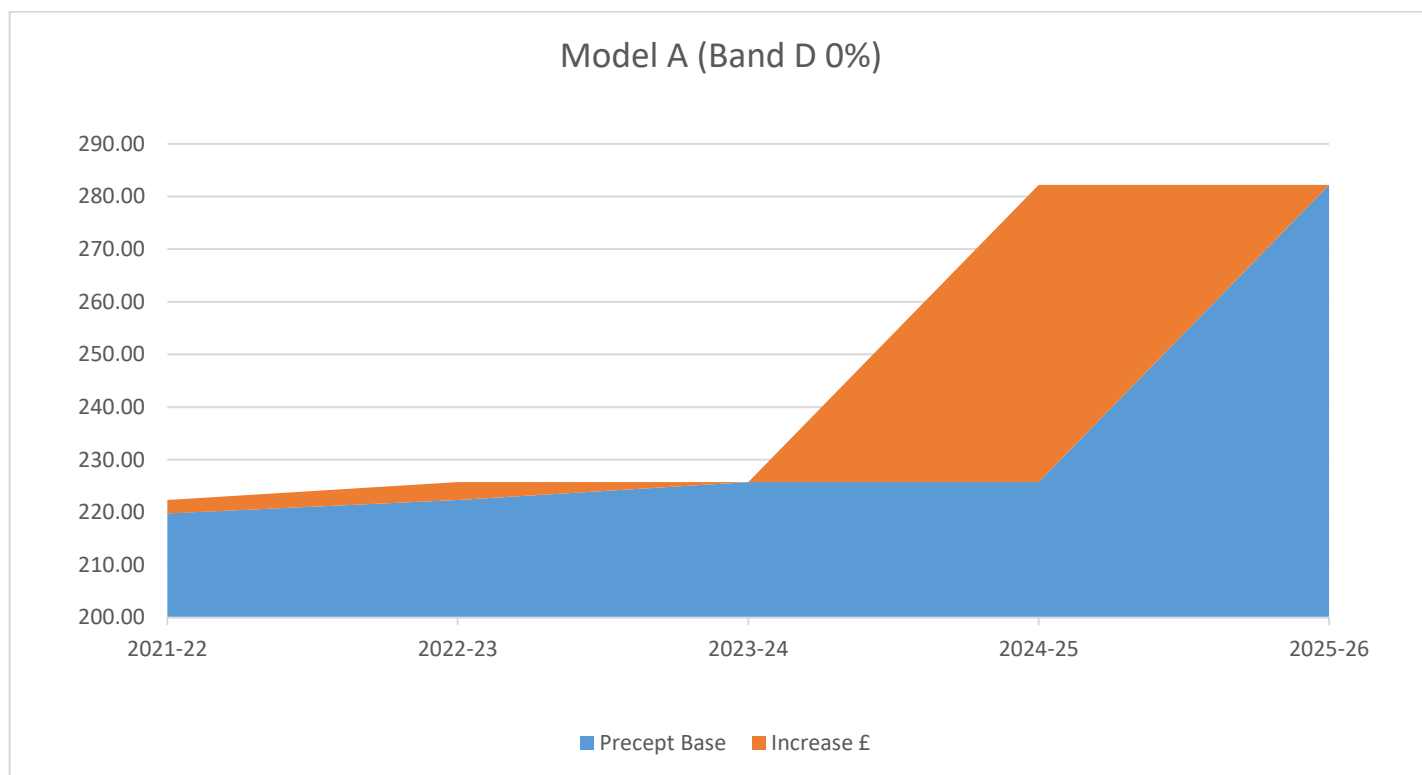
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Turnover before budget cuts	2,489,871	2,603,519	3,107,129	3,249,189	3,400,613	3,552,747	3,704,882	3,857,016
Turnover after budget cuts	2,348,480	2,461,851	2,954,783	3,090,729	3,236,675	3,382,621	3,528,567	3,674,513
All Expenditure	2,348,480	2,461,851	2,584,783	2,660,729	2,736,675	2,812,621	2,888,567	2,964,513
All Income	2,281,245	2,192,249	2,211,943	2,236,439	2,260,935	2,285,431	2,309,927	2,334,423
<i>Proposed Savings</i>	141391	141668	152,346	158,460	163,938	170,126	176,315	182,503
Deficit	0	0	370,000	430,000	500,000	570,000	640,000	710,000
Total Deficit		0	370,000	800,000	1,300,000	1,870,000	2,510,000	3,220,000

Earmarked Reserves



	20/21	21/22	22/23	23/24	24/25	25/26
Additions			97,978	57,000	52,000	52,000
Releases			259,500	200,606	62,151	58,000
Funds Total	1,579,317	1,908,361	1,746,839	1,603,233	1,593,082	1,587,082

Model A (Band D 0% in 2023/24)

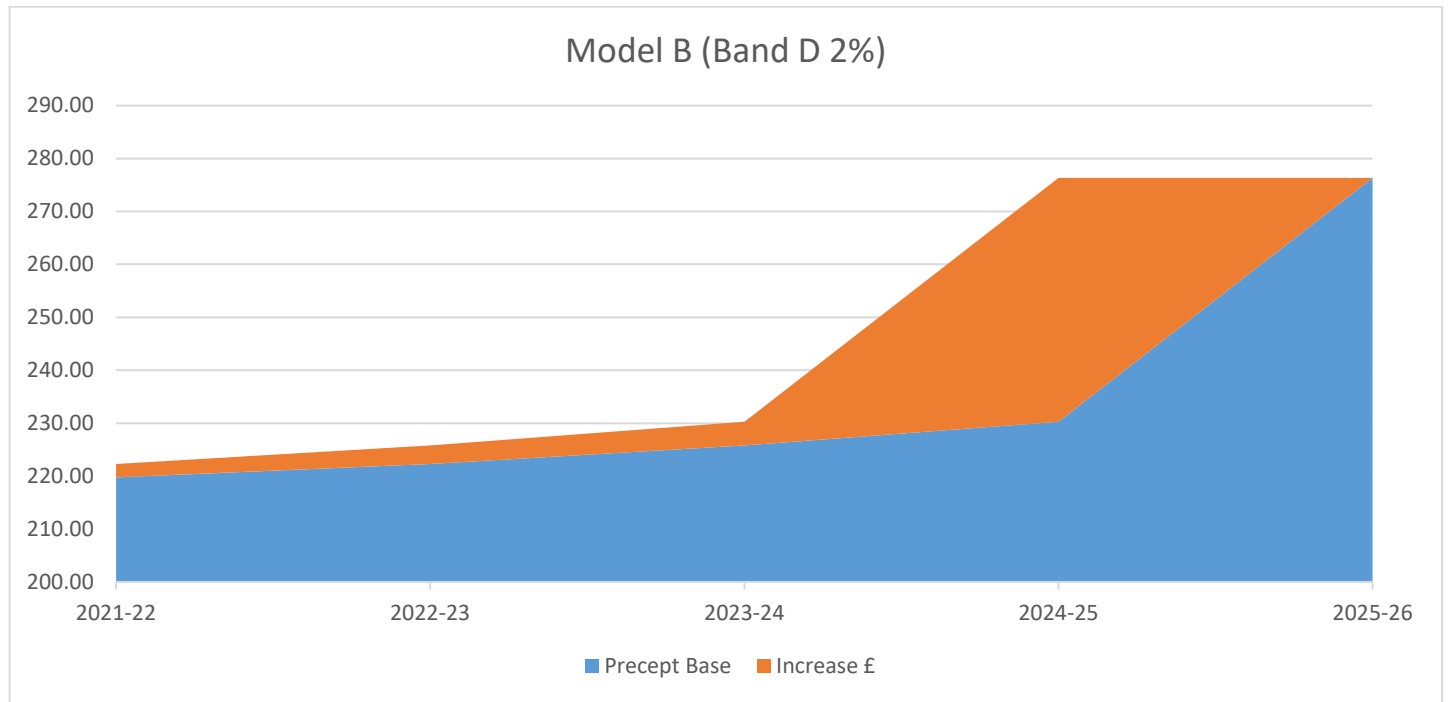


Year	2021-22	2022-23	2023-24	2024-25	2025-26
Precept	1,801,523	1,909,000	1,931,908	2,443,864	2,473,190
Band D	222.32	225.78	225.78	282.22	282.22
% Increase	1.16	1.55	0.00	25.00	0.00

Key points

- Overall increase is 25% (£56.44 in 2024/25)
- Highest increase out of the 4 models to 2025/26

Model B (Band D 2% in 2023/24)

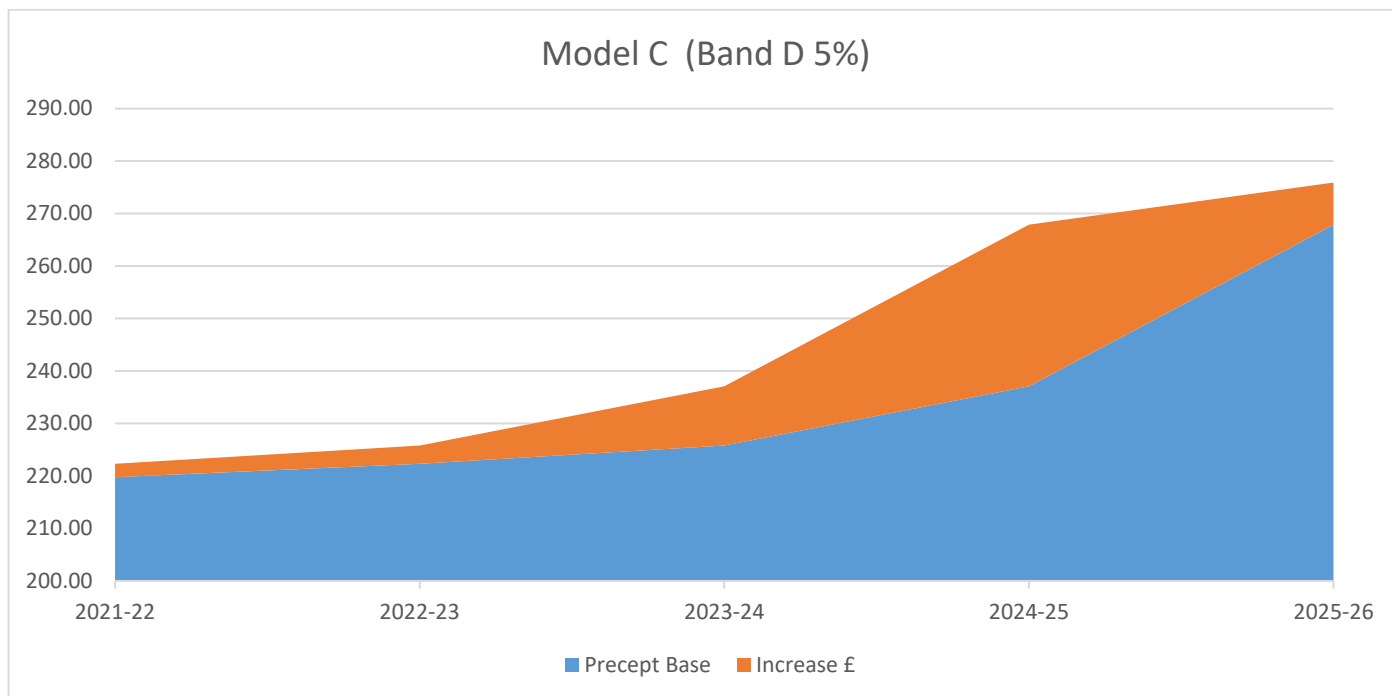


Year	2021-22	2022-23	2023-24	2024-25	2025-26
Precept	1,801,523	1,909,000	1,970,546	2,393,031	2,421,748
Band D	222.32	225.78	230.29	276.35	276.35
% Increase	1.16	1.55	2.00	20.00	0.00

Key points

- Overall increase is 22% (£4.52 in 23/24 and £46.06 in 24/25)
- Relatively large increase isolated to 2024/25, but lessens the overall impact by 3% compared to Model A.

Model C (Band D 5% in 2023/24)

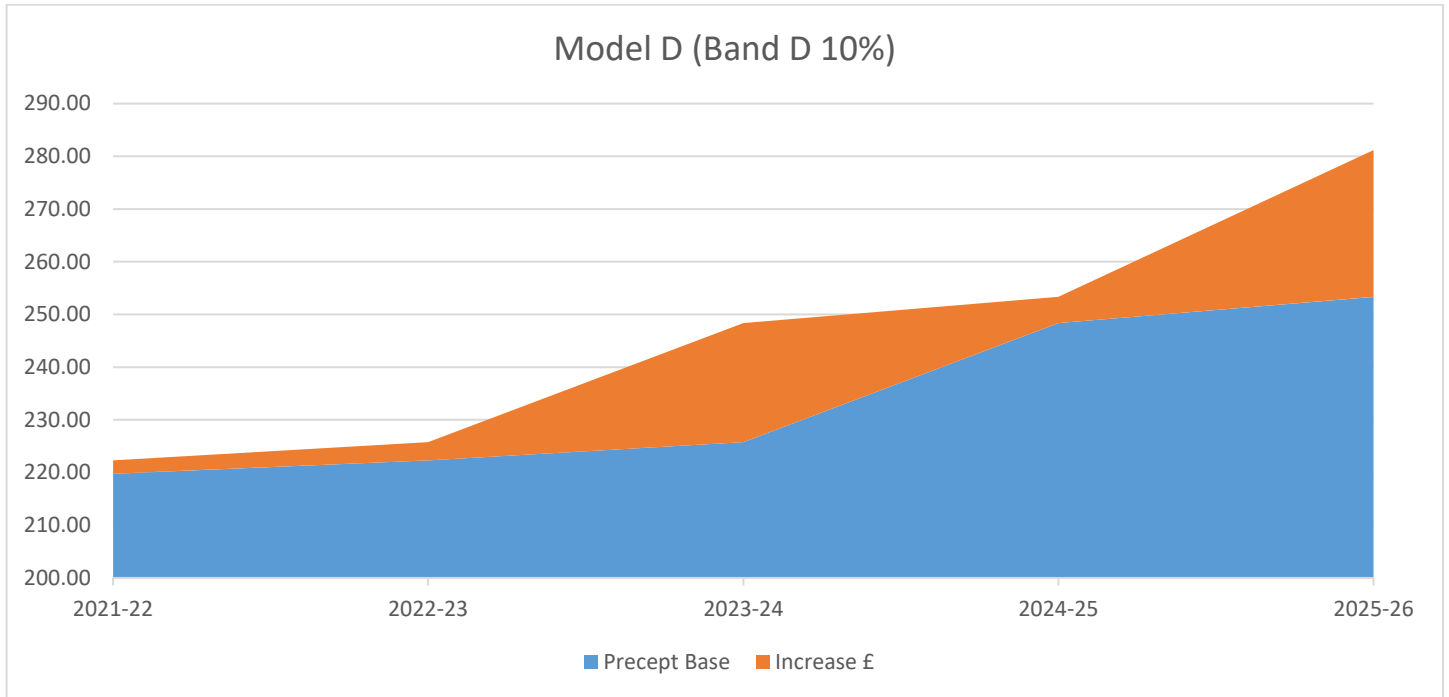


Year	2021-22	2022-23	2023-24	2024-25	2025-26
Precept	1,801,523	1,909,000	2,028,503	2,319,715	2,417,978
Band D	222.32	225.78	237.06	267.88	275.92
% Increase	1.16	1.55	5.00	13.00	3.00

Key points

- Overall increase is 21% (£11.28 in 23/24, £30.82 in 24/25 and £8.04 in 25/26)
- Flattest rate of increase and the smallest overall increase to 2025/26, closely followed by Model B (2%).
- Largest element of the increase is in 2024/25.

Model D (Band D 10% in 2023/24)



Year	2021-22	2022-23	2023-24	2024-25	2025-26
Precept	1,801,523	1,909,000	2,125,099	2,193,612	2,464,128
Band D	222.32	225.78	248.35	253.32	281.18
% Increase	1.16	1.55	10.00	2.00	11.00

Key points

- Overall increase is 23% (£22.57 in 23/24, £4.97 in 24/25 and £27.87 in 25/26)
- This is the sea-sawing effect the Council is trying to avoid in respect of the precept and band D changes and it makes it challenging for the residents to plan. Better than model A in respect of overall increase needed, but worse than models B and C.

Appendix 16: 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 indicates an objective that is achieved, being achieved or is on-going but proactively met. Amber/yellow indicates an item that is currently on hold but the intention is to meet or review this item within the Corporate Plan timeframe. Red indicates an objective that is 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
Governance & Resources			
Aim			
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.			
Objectives			
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	New 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	New 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	New working party established.
Achieve and maintain Gold award status demonstrating Newquay Town Council is at the forefront of best practice.	Amber	On Hold	New scheme is being released also we no longer have an active Communications Policy
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			
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.	Amber	On hold	Focus has been on enforcing existing orders. Education is now something being looked at for 2023 onwards.
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	Focus has been on delivery, but now we are reviewing processes to evidence and provide robust commentary on what we have done within services to meet the climate change challenges.
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 2022.

Community & Tourism			
Aims			
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.			
Objectives			
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.	Red	On Hold	No Communications Officer. The Communications Policy is also suspended at present.
Manage, maintain and enhance provision of library and information service	Green	Ongoing	Bolstering the service to take on home deliveries (Cornwall Council service cut).
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 2023 where this will be reviewed.

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.	Red	On Hold	This item is on hold – no planned activity and budget reduction proposed.
Responsible for twinning opportunities including coordination with Dinard.	Amber	On Hold	No planned activity
Planning & Licensing			
Aim			
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.			
Objectives			
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.	Amber	On Hold	This will be reviewed in 2023.
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			
Aim			
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.			

Objectives			
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	No new posts proposed in budget.
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			
Aim			
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.			
Objectives			
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	



NewquayCouncil

CorporateService

SUMMARY OF EXPENDITURE PLANS

2023/2024

Budgeted Income and Expenditure and Movements in Reserves for 2023/24

The table below analyses Newquay Town Council's gross and net expenditure over the major committees for which it is responsible, together with comparative figures for 2022/23.

	Forecast 2022/23				Budget 2023/24		
	Income	Expenditure			Income	Expenditure	
	Gross	Gross	Net		Gross	Gross	Net
Governance and Resources	45,620	747,050	701,430		0	885,187	885,187
Environment and Facilities	143,284	885,147	741,863		127,019	943,504	816,485
Community and Tourism	84,364	632,785	548,421		75,322	567,575	492,253
Planning and Licensing	0	17,043	17,043		0	19,584	19,584
Total Revenue	273.268	2.282.025	2.008.757		202.341	2.415.850	2.213.509

Council Tax Support Grant Funding	(25,978)	
Interest & Dividends Received	(1,000)	(1,000)
Net Operating Expenditure/(Income)	1,981,779	2,212,509
Net Contribution to/(from) Reserves - Earmarked	(157,379)	(156,106)
General Fund increase/(reduction)	84,599	(17,595)
Expenditure to be met by Precept	1,909,000	2,038,810

Precept to meet this expenditure **1,909,000** **2,038,810**

General Fund opening balance	699,535	542,156
General Fund closing balance	542,156	524,562

Earmarked Reserves opening balance	1,908,361	1,750,982
Earmarked Reserves closing balance	1,750,982	1,597,876

The Precept for 2023/24 is £2,038,810 which represents an £11.30 annual increase on a Band D Property, taking this to £237.07 per annum.

Employees at:	Full Time	Part Time
31st March 2023	30	15
31st March 2024	31	15

The Town Council started its annual budget setting in September, which involved a line by line evaluation of the budget per committee and activity by officers and management. New planned activity was then modelled, and a draft budget was presented to the Governance and Resources Committee in November, with projected models based on current rates of inflation, expected rates of inflation and cost challenges as well as the known demands at the time. The Committee informally voted on a maximum increase target in order to provide a steer to officers and committees on what may be deemed acceptable, given the models and the financial challenges.

Committees then reviewed their draft budgets and the risks associated with some rises in income targets and the costs for some services and utilities. These formed a draft budget which officers worked on to ensure the target set by Governance and Resources were being observed. The draft budgets were presented to another meeting of the Governance and Resources Committee at the end



of November 2022 and were unanimously recommended to Full Council and duly adopted at its meeting on 15 December 2022.

What does this budget mean?

The Town Council has frozen Council Tax since 2016/17 with a commitment that Newquay Town Council's element of Council Tax for that 5-year budget cycle would have little or no annual change, other than inflation. To date we continue to meet that commitment with now six financial years of a zero or less than inflation increase. Next year we are proposing a 5% (£11.30 per annum) increase in Council Tax, which is to meet the significantly increasing costs for particularly insurance, energy supplies and to help fund investments in our infrastructure to support our commitment to be greener and more climate responsible. The 5% is well below the current rate of inflation that exceeds 10%.

The Town Council continue to engage with Cornwall Council on a financially balanced Town Devolution Package to see the return of Newquay's assets back to Town level control and delivery and has been approached for some smaller assets within Newquay that Cornwall Council wish to dispose of.

The Council also continues with its scheme of constant review and evaluation of the services it delivers, to ensure they are fit for purpose and on solid foundations. This budget decision means we will be maintaining all existing services and seeking to evaluate the Council's staff structure, to understand whether there are better, more flexible and collaborative ways of working that ensure we can meet the growing needs of the Town, whilst also providing an element of resilience.

A number of key projects are currently being worked on, which include:

- Capital upgrades and refurbishment of the Tren creek Allotments, increasing available plots and also provide capacity for the Town Council to process its own green waste in-house.
- A staff structure review, seeking to ensure we are sustainable and operating effectively.
- Capital upgrades to the Station toilets, in partnership with Boardmasters who are providing funding to assist with the re-opening of reconfigured and higher quality toilets.
- Installation of new modular toilets at the Skatepark, with funding applications submitted in order to try and expand the current park with a new "beginner level" area in order to increase safety and attract wider users of this facility.
- A full review of the Council Offices and Marcus Hill site, with a view to developing it into a more sustainable and relevant space with more capacity to serve the community.

Some of the major considerations we have contemplated during this budget setting includes:

- Feedback from residents, businesses and visitors over the past 24 months
- Delivery of major capital projects and enhancements to our vital services
- Government and Cornwall Council cuts affecting vital local services and infrastructure
- The impact we have on the environment
- The significantly rising costs (30-200%) in relation to utilities, insurance and other essential supplies/services
- Reducing the Council Tax burden on ratepayers as much as possible given the current situation and likely economic challenges ahead

For further information about the work of the Town Council and the full budget information, please visit the website at www.newquay.gov.uk/newquaybudget an accessible version of this information will be published shortly and can also be obtained by contacting the office using the following details:

Tel: 01637 878388 **Email:** office@newquay.gov.uk

Write: Newquay Town Council, Municipal Offices, Marcus Hill, Newquay TR7 1AF

Members of the public are welcome and encouraged to attend meetings of the Council and its Committees.



Andrew Curtis BA (Hons) FIAB FCMI FSLCC FInstLM FMAAT
Chief Executive & Town Clerk



Cllr Kevin Towill
Chair, Governance & Resources Committee