



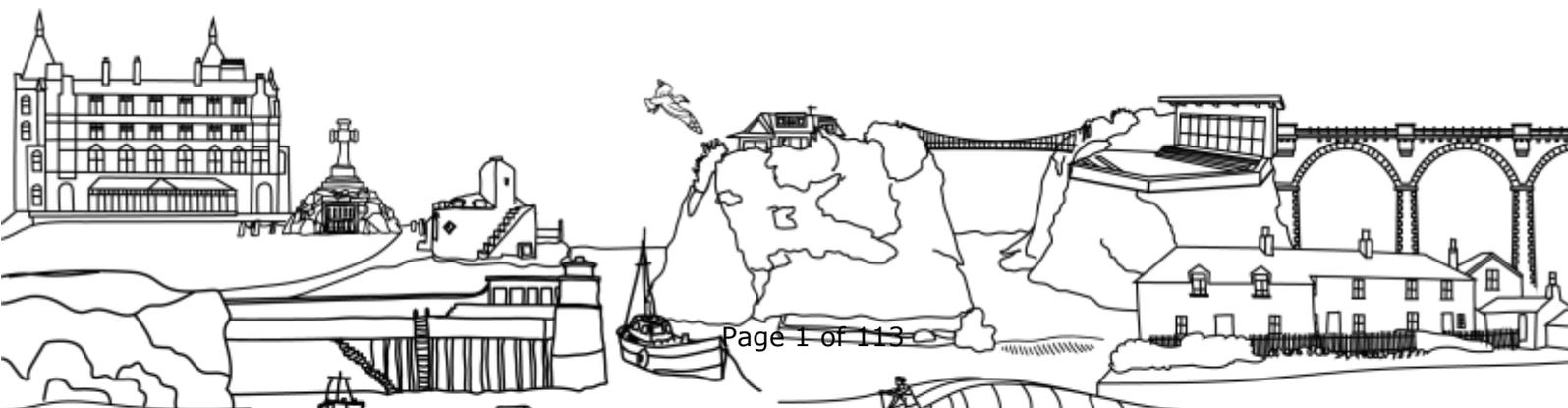
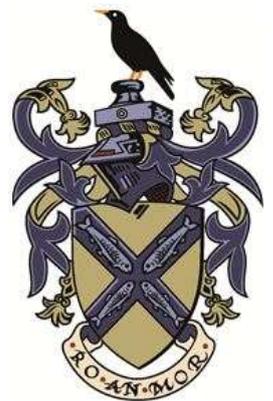
Newquay Council

Corporate Service

**Full Council**

**2022-26 Budget Report**

**Newquay Precept & Expenditure**



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

**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:**

<b>Item</b>	<b>Amount/Level</b>
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
<b>New 2023/24 Band D Rate</b>	<b>£237.07</b>
<b>2023/24 Band D % Increase</b>	<b>5.00%</b>
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.**

## Contents

1.0 Report Background.....	5
2.0 Report Overview .....	6
G&R Objectives .....	6
G&R Accountability .....	6
G&R Scope and Specific Delegations .....	7
3.0 2022 - 2026 Budget Setting Process .....	9
3.1 Budget Timetable .....	9
3.2 Financial Stability .....	10
3.3 Adequacy of Balances and Reserves .....	10
Type 1: General Reserves.....	10
Type 2: Earmarked Reserves .....	10
Assessment on Adequacy of Balances and Reserves.....	10
3.3.1 General Fund Changes .....	11
3.3.2 Analysis of EMRs.....	12
3.4 Council Tax Support Grant.....	15
3.5 Bank Accounts .....	15
3.6 Investment Strategy.....	16
3.7 Referendum Principles/Capping .....	16
4.0 Financial Risk Assessment .....	18
5.0 Recommended Budget Overview .....	19
6.0 Recommended Budget.....	20
7.0 Responsible Financial Officer’s Comment (General Matters).....	21
8.0 Alternative Budget Models Considered .....	25
Appendix 1: Summary of Recommended Budget .....	26
Appendix 2: Summary Budget Recommendations .....	27
Appendix 3: Chief Executive and RFO Combined Comments on Material Changes...28	
Overall Inflation Principles.....	28
Corporate Services .....	29
Human Resources.....	30
Community and Tourism Committee .....	32
Planning and Licensing (P&L).....	32
Environment and Facilities Committee.....	33
Appendix 4: 2021 - 26 Actual Spend, Forecasts and Budgets.....	34
Appendix 4A: Corporate Services Budget.....	34
Appendix 4B: Human Resources Sub-Committee Budget.....	37
Appendix 4C: Community and Tourism Committee Budget .....	40
Appendix 4D: Environment and Facilities Committee Budget.....	45

Appendix 4E: Planning and Licensing Committee Budget.....	56
Appendix 4F: Earmarked Reserves (EMRs).....	57
Appendix 4G: Council Tax Band Charge based on Recommended Precept .....	59
Appendix 5: UK Inflation for 2022 with Forecast Projection to Jan 2024.....	60
Appendix 6: Vehicle Service Allocation Schedule (Informal).....	61
Appendix 7A: Current Budgeted Staff Hierarchy .....	62
Appendix 7B: New (2023-24) Planned Staff Hierarchy .....	63
Appendix 8: Strategic Risk Assessment.....	64
Appendix 9: Financial Risk Assessment .....	70
Appendix 10A: 2022 T&P Council Precepts Letter from Cornwall Council .....	75
Appendix 10B: 2021 T&P Council Precepts Letter from Cornwall Council .....	78
Appendix 11A: 2022/23 Council Tax Support Grant (no longer received) .....	81
Appendix 12A: Tax base 2022/23 with 2021/22 comparison.....	84
Appendix 12B: Tax base 2022/23 with 2021/22 comparison.....	88
Appendix 12C: Tax base 2021/22 with 2020/21 comparison.....	92
Appendix 12D: Tax base 2020/21 with 2019/20 comparison .....	96
Appendix 13: Councils in England with Precepts over £1 Million 2020/21 .....	99
Appendix 14: 2022/23 Forecast vs. 2022/23 Budget.....	100
Appendix 15: Summary of Alternative Budget Models considered .....	102
Appendix 16: 2021-25 Corporate Plan Objectives Status Report.....	109

## 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

<b>1</b>	<p><b>Chief Executive, RFO, Finance Assistant, Managers (September - November 2022)</b></p> <ul style="list-style-type: none"><li>• 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</li></ul>
<b>2</b>	<p><b>Governance and Resources Committee (Nov 2022)</b></p> <ul style="list-style-type: none"><li>• Governance and Resources (G&amp;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.</li><li>• Informal target set by committee and work undertaken by the Chief Executive and RFO to achieve or exceed this where possible.</li></ul>
<b>3</b>	<p><b>Committees (November 2022)</b></p> <ul style="list-style-type: none"><li>• Draft budgets presented to Committees to explore reasons behind proposed budgets and look at budget efficiencies, scrutinising budget lines and planned activities and then formulating draft budget recommendations for the Governance and Resources Committee.</li><li>• The two committees who have not formally reviewed their budgets during meetings are Planning and Human Resources. HR was inquorate with members reviewing the numbers via email (mostly based on payroll data so quite accurate). Planning hasn't had the opportunity to look at their budget, but it remains the same as last year and is quite modest.</li><li>• Chief Executive and RFO both amend core budget overview and committee recommendations in order to understand likely precept requirements.</li></ul>
<b>4</b>	<p><b>Chief Executive and RFO (November 2022)</b></p> <ul style="list-style-type: none"><li>• Draft Chief Executive works with RFO and relevant managers to draft the annual budget report (this report) to the G&amp;R Committee, setting out the draft budgets and plans for 2022-26</li></ul>
<b>5</b>	<p><b>Governance and Resources Committee (Nov 2022)</b></p> <ul style="list-style-type: none"><li>• Draft report considered and recommended to Full Council (subject to amendments).</li><li>• All members receive copies of the budget report through iBabs (note all members have had copies of all budgets on iBabs for each committee).</li></ul>
<b>6</b>	<p><b>Chief Executive and RFO (November/December 2022)</b></p> <ul style="list-style-type: none"><li>• The final Budget Report is drafted by the Chief Executive and RFO for consideration at Full Council in December</li></ul>
<b>7</b>	<p><b>Full Council Budget (14 December 2022)</b></p> <ul style="list-style-type: none"><li>• Full Council holds a Budget Setting meeting and ratifies the recommendations contained within the G&amp;R Recommended Budget report - 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&amp;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.</li></ul>
<b>8</b>	<p><b>Submission to Cornwall Council (December 2022 /January 2023)</b></p> <ul style="list-style-type: none"><li>• RFO submits precept and expenditure information to Cornwall Council along with the explanatory note on spend (drafted with the Chief Executive).</li></ul>

### 3.2 Financial Stability

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

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

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

#### **Internal Pressures:**

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

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

### 3.3 Adequacy of Balances and Reserves

The Town Council has two types of reserves:

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

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

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

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

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

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

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

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

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

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

### 3.3.1 General Fund Changes

The March 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 Expenditure<sup>1</sup>.

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:

<b>Year</b>	<b>2022/23 (forecast)</b>	<b>2023/24 (proposed)</b>	<b>2024/25 (proposed)</b>	<b>2025/26 (proposed)</b>
Actual amount proposed to be in General Fund	£542,156	£524,562	£539,900	£579,860
<b>New General Fund Calc. (NET Expenditure)</b>	<b>3.8 Months</b>	<b>3.3 Months</b>	<b>3.0 Months</b>	<b>3.0 Months</b>
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).”

---

<sup>1</sup> 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:

<b><u>EARMARKED RESERVE</u></b>	<b>2022/23 Forecast</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
- 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)			
- Trenchcreek Allotments	(13,100)			
- Killacourt	(35,000)			
<b>Total Earmarked Reserves</b>	<b>(255,357)</b>	<b>(218,106)</b>	<b>(99,651)</b>	<b>(75,500)</b>

The majority of the above releases are out of the Emergency Fund EMR and for 2023/24 £110,000 is coming from the Staff Fund EMR. 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:

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

The biggest difference that may be observed for this budget report is the significant reduction in the EMR additions. Whereas in previous years, the Council was setting aside £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
- Tren creek 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:

<b><u>EARMARKED RESERVES</u></b>	<b>Opening</b>	<b>(F) Closing</b>	<b>Closing</b>	<b>Closing</b>	<b>Closing</b>
	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>
	<b>31.03.2022</b>	<b>31.03.2023</b>	<b>31.03.2024</b>	<b>31.03.2025</b>	<b>31.03.2026</b>
<u>Corporate Service &amp; G&amp;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&amp;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&amp;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&amp;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
<b>Total Earmarked Reserves</b>	<b>1,908,361</b>	<b>1,750,982</b>	<b>1,594,876</b>	<b>1,552,225</b>	<b>1,533,725</b>

### **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
<p>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>	<p>There are clearly defined financial roles, responsibilities, and decision-making processes, set out in the Council’s Financial Regulations.</p> <p>Fully integrated financial management system.</p> <p>Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes.</p> <p>Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process.</p> <p>Basic general reserves strategy incorporating specific analysis of financial risks, forward forecasting, and assessment of the adequacy of general balances.</p> <p>Quarterly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances.</p> <p>Ongoing review by internal and external audit of the adequacy and effectiveness of financial and management controls.</p>	<p><b>General Inflation (2-3%)</b> 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><b>Insurance (Based on indicative costs from the sector then 5% annually in future years)</b></p> <p><b>Supplies and Services (2-3%)</b></p> <p><b>Postage (2-3%)</b> (Increase in digital distribution of agendas and minutes)</p> <p><b>Non-domestic Rates (2%)</b></p> <p><b>Gas and Electricity (30% for 2023/24 then 6% thereafter). We have also established an earmarked reserve to assist with some initial rises.</b></p> <p><b>Water (6%)</b></p>
<p>Price Inflation</p>	<p>Actual costs plus 2%.</p>	<p><b>Actual costs plus 2-3%</b></p>

## 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	<b>£2,415,851</b>
New 2023-24 Band D Rate	<b>£237.07 per annum (£4.56 per week)</b>
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"> <li>• Protects front-line services.</li> <li>• Base Rate remains more stable going forwards with minimal effect after 2024/25. This is particularly important should capping principles be extended to Town and Parish Councils.</li> <li>• Allows the Council to achieve its commitments and project plans for 2023/24 as well as the ability to do more in the future.</li> <li>• Band D remains lower than other major Cornish Towns.</li> <li>• General fund remains in line with the Council's policy of a minimum of 3 months of expenditure as well as meeting the minimum level outlined within the Practitioner's Guide</li> <li>• 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.</li> <li>• Safeguarding current capacity levels of the Council.</li> <li>• Opportunity to continue to derive an income from multiple buildings and meet some of the local priorities around community space, albeit slightly delayed by other external factors.</li> <li>• Ability to continue to consult widely on the level of Open Spaces involvement and priorities.</li> <li>• 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.</li> <li>• Ratepayers are already supporting a stable Town Council precept.</li> <li>• The Town Council can proceed with a structure review and find efficiencies and more flexible working practises.</li> <li>• Provides the resources to implement a Council-wide strategy of increased commercialisation for some of the services delivered including the recently devolved car park.</li> <li>• Factors in some additional risks now experienced by COVID.</li> </ul>	<ul style="list-style-type: none"> <li>• Referendum principles in the future are currently proposed to not allow a precept increase of more than 2% (or a Band D increase of £5 – whichever is greater). The Town Council is 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.</li> <li>• As stated in previous years' budget reports, it is clear the Town Council will increasingly be called upon by Cornwall Council, health authorities, community groups and other organisations to provide financial assistance or take over specific activities – 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.</li> <li>• 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).</li> <li>• 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.</li> </ul>

## **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:

<b>Budget Year</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
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.

<b>Budget Year</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
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 Fistral 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	<b>-£321,898</b>	£1,000	£322,202	<b>-£321,202</b>	£46,620	£312,733	<b>-£266,113</b>	£1,000	£297,923	<b>-£296,923</b>	£1,000	£309,155	<b>-£308,155</b>	£1,000	£325,885	<b>-£324,885</b>
Human Resources	£0	£1,174,402	<b>-£1,174,402</b>	£0	£1,212,236	<b>-£1,212,236</b>	£0	£1,224,775	<b>-£1,224,775</b>	£0	£1,514,057	<b>-£1,514,057</b>	£0	£1,614,118	<b>-£1,614,118</b>	£0	£1,660,858	<b>-£1,660,858</b>
Environment and Facilities	£122,619	£494,953	<b>-£372,334</b>	£148,906	£504,067	<b>-£355,161</b>	£143,284	£477,938	<b>-£334,654</b>	£127,019	£470,829	<b>-£343,810</b>	£127,825	£484,138	<b>-£356,313</b>	£128,140	£493,163	<b>-£365,023</b>
Community and Tourism	£76,369	£141,608	<b>-£65,239</b>	£73,877	£144,956	<b>-£71,079</b>	£84,364	£264,079	<b>-£179,715</b>	£75,322	£130,542	<b>-£55,220</b>	£76,027	£133,123	<b>-£57,095</b>	£76,747	£135,799	<b>-£59,052</b>
Planning and Licensing	£0	£2,500	<b>-£2,500</b>	£0	£2,500	<b>-£2,500</b>	£0	£2,500	<b>-£2,500</b>	£0	£2,500	<b>-£2,500</b>	£0	£2,500	<b>-£2,500</b>	£0	£2,500	<b>-£2,500</b>
Adjustments			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>
Capacity Related delays			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>			<b>£0</b>
<b>Totals</b>	<b>£203,988</b>	<b>£2,140,361</b>		<b>£223,783</b>	<b>£2,185,962</b>		<b>£274,267</b>	<b>£2,282,025</b>		<b>£203,341</b>	<b>£2,415,851</b>		<b>£204,852</b>	<b>£2,543,034</b>		<b>£205,887</b>	<b>£2,618,206</b>	
<b>Net Expenditure</b>			<b>-£1,936,373</b>			<b>-£1,962,179</b>			<b>-£2,007,758</b>			<b>-£2,212,510</b>			<b>-£2,338,181</b>			<b>-£2,412,319</b>
<b>Expenditure</b>																		
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
<b>Income Sources</b>																		
<b>Precept</b>			<b>1,801,523</b>			<b>1,909,000</b>			<b>1,909,000</b>			<b>2,038,810</b>			<b>2,310,868</b>			<b>2,433,780</b>
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)
<b>Earmarked Reserves</b>																		
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
<b>Fund Balances:</b>																		
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
<b>New General Fund (New Rules)</b>			<b>3.4</b>			<b>3.0</b>			<b>3.8</b>			<b>3.3</b>			<b>3.0</b>			<b>3.0</b>
<b>Old General Fund (equivalent)</b>			<b>2.6</b>			<b>2.4</b>			<b>2.9</b>			<b>2.6</b>			<b>2.5</b>			<b>2.7</b>



## Appendix 2: Summary Budget Recommendations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### 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			
<b>501</b>	<b>Planning</b>									
<b>4490</b>	Website	0	0	0	0	0	0	0	0	0
<b>4585</b>	Professional Fees	2500	160	2500	0	2500	2500	2500	2500	2500
	<b>Overhead Expenditure</b>	<b>2500</b>	<b>160</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>
	<b>Planning &amp; Licencing (P&amp;L)</b>									
	<b>Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Expenditure</b>	<b>2500</b>	<b>160</b>	<b>2500</b>	<b>0</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>	<b>2500</b>
	<b>Net Income over Expenditure</b>	<b>-2500</b>	<b>-160</b>	<b>-2500</b>	<b>0</b>	<b>-2500</b>	<b>-2500</b>	<b>-2500</b>	<b>-2500</b>	<b>-2500</b>

## Appendix 4F: Earmarked Reserves (EMRs)

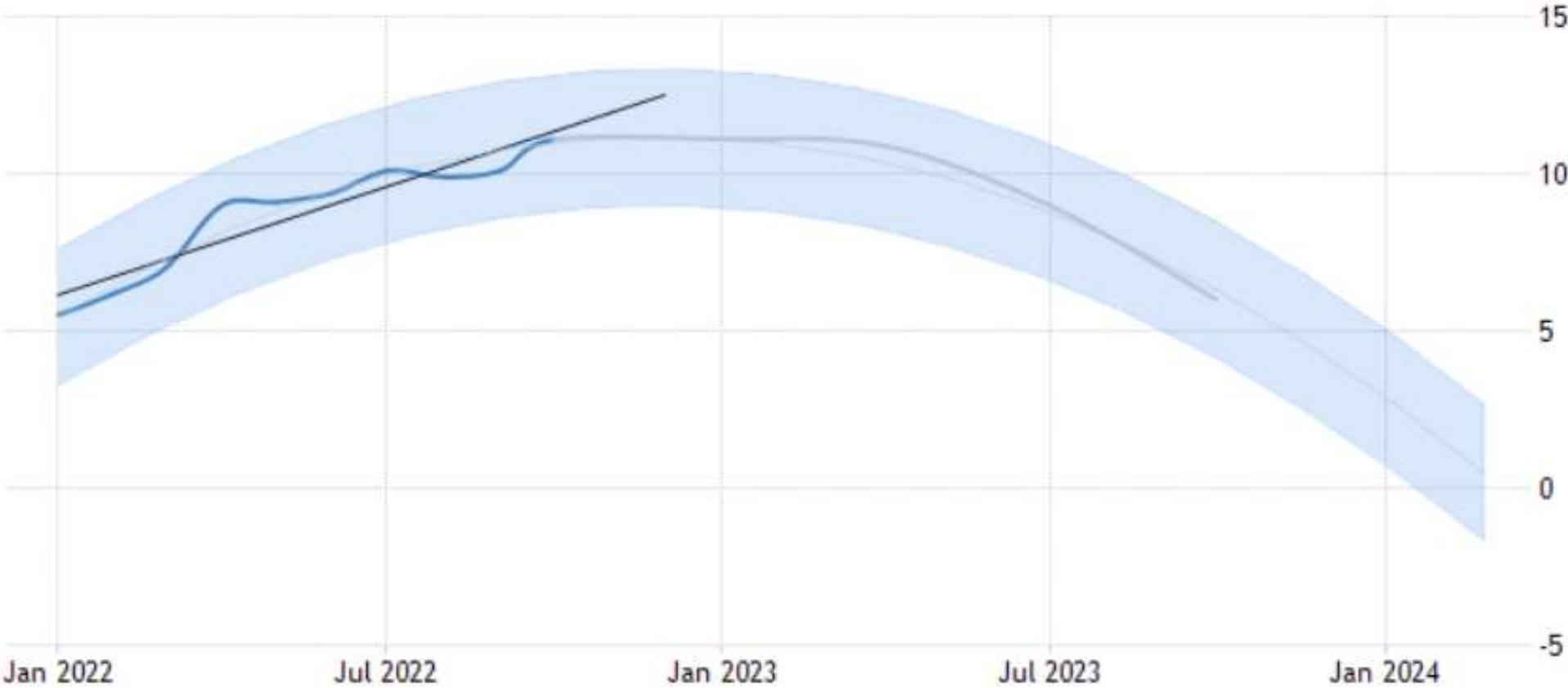
EARMARKED RESERVES	Opening	Opening	2022/23 Budget		Closing	2022/23 Forecast		Closing	2023/24		Closing	2024/25		Closing	2025/26		Closing	
	Balances	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances	Additions	Releases	Balances	
	31.03.2021	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	
<b>Corporate Service &amp; G&amp;R</b>																		
- 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	0		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	
<b>HR</b>																		
- 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	
<b>C&amp;T</b>																		
- 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	
<b>E&amp;F</b>																		
- 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	
- Gannet 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 Fistral 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	
- Trencreek 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	
<b>P&amp;L</b>																		
- Neighbourhood Plan	3,457	5,957			5,957	2,500		8,457			8,457			8,457			8,457	
<b>Major Projects</b>																		
- 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	
<b>Total Earmarked Reserves</b>	<b>1,579,317</b>	<b>1,908,361</b>	<b>95,478</b>	<b>(165,000)</b>	<b>1,838,839</b>	<b>97,978</b>	<b>(255,357)</b>	<b>1,750,982</b>	<b>62,000</b>	<b>(218,106)</b>	<b>1,594,876</b>	<b>57,000</b>	<b>(99,651)</b>	<b>1,552,225</b>	<b>57,000</b>	<b>(75,500)</b>	<b>1,533,725</b>	



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



TRADINGECONOMICS.COM | OFFICE FOR NATIONAL STATISTICS

## 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.

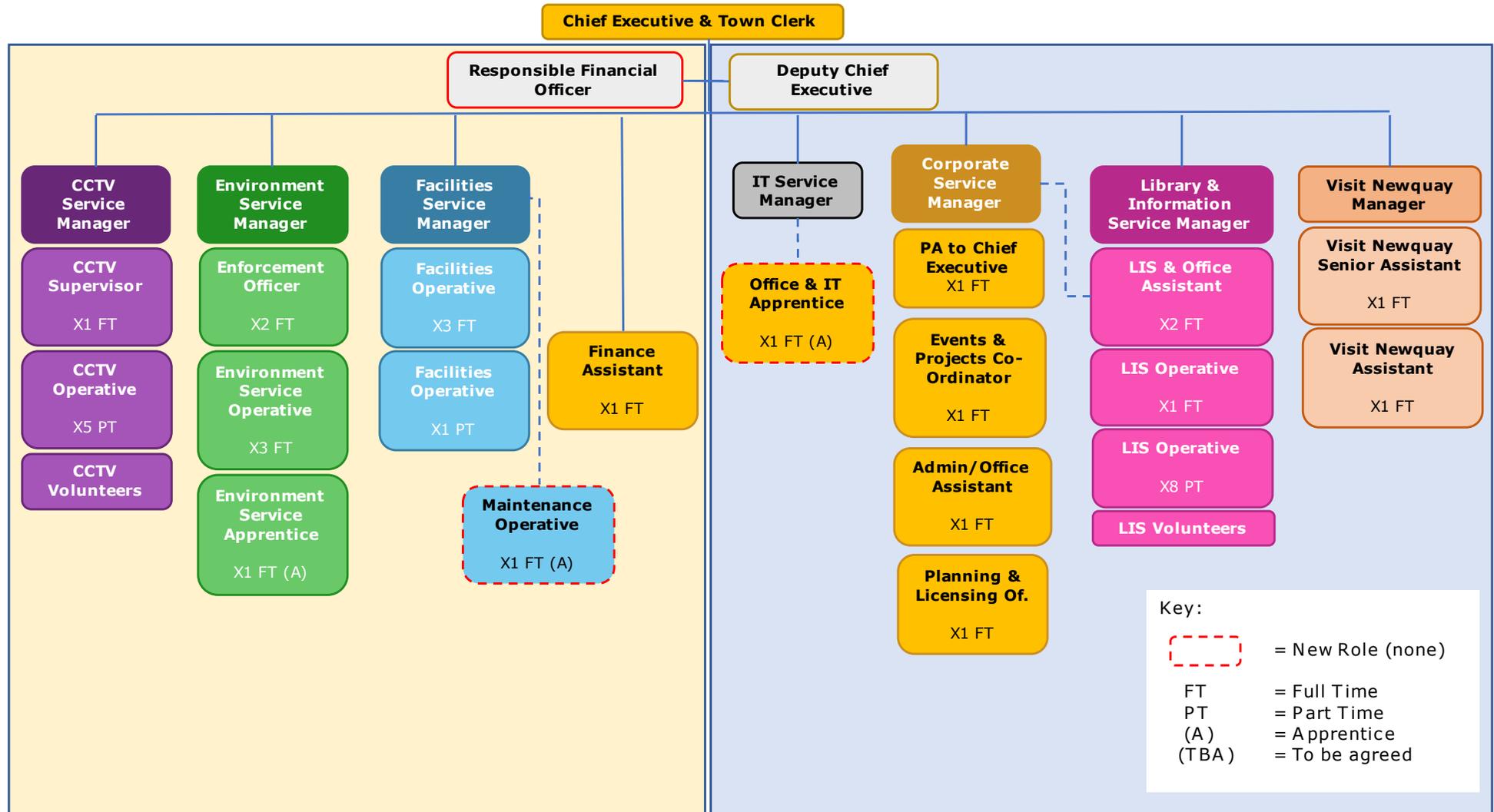
**The below list of vehicles is as of November 2022:**

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

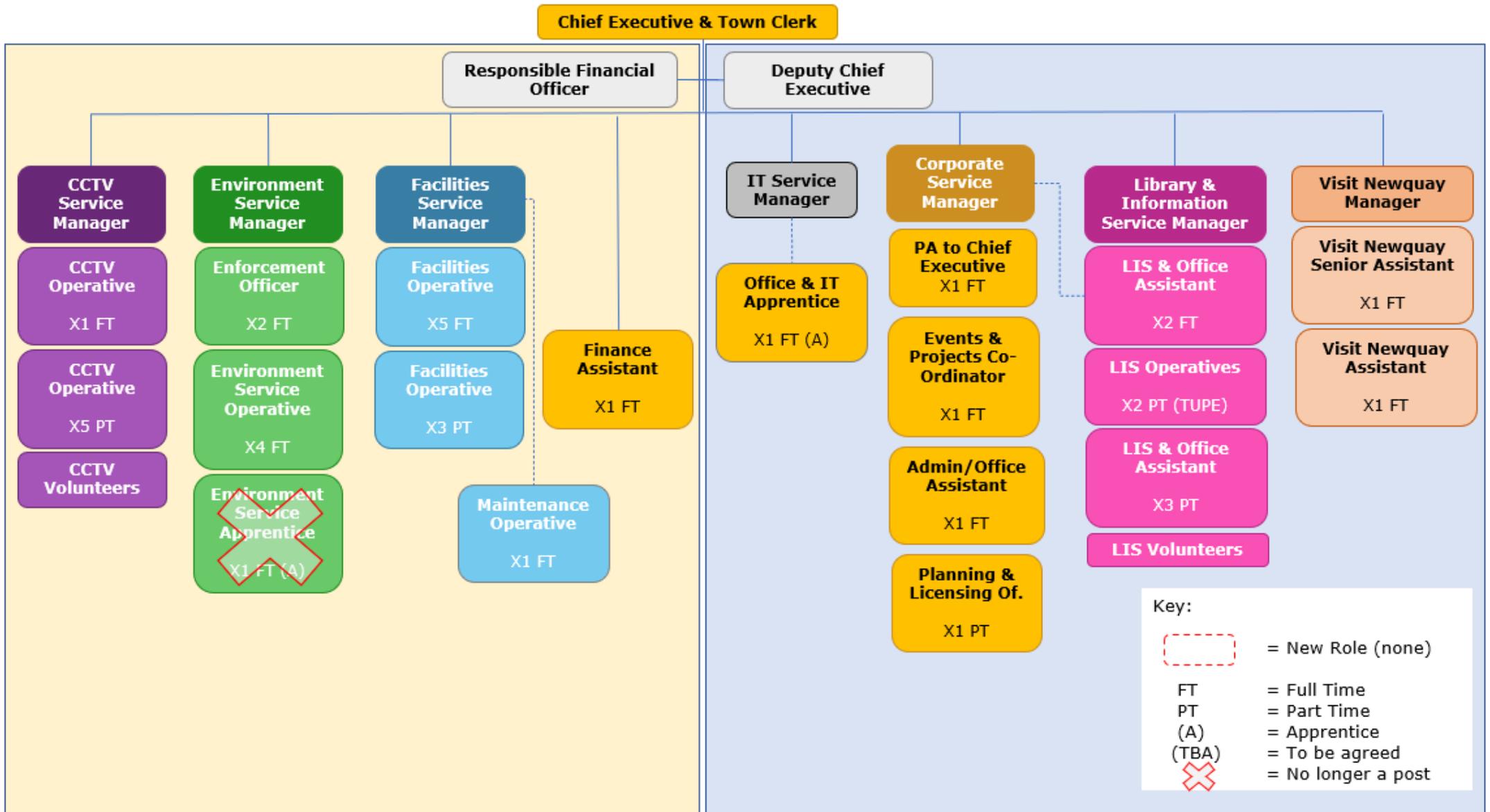
The above effectively displays an overall reduction in the number of vehicles by 2 (going from 8 permanent vehicles on hire agreements to 6). Wherever possible vehicles are shared by other officers. However, some services have all their vehicles used at the same time. This presents a risk to the Council 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	<b>Frequent</b>	Up to once within 2 months
4	<b>Likely</b>	Once every 2 - 5 months
3	<b>Possible</b>	Once every 6-11 months
2	<b>Unlikely</b>	Once every 12-23 months
1	<b>Rare</b>	Once every 24 months or more

#### Probability Definition Table

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

#### Low, Medium and High Action table

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

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

5	<b>Yellow</b> L= 4-5 I= 1-2	<b>Red</b> L= 4-5 I= 2-3	<b>Red</b> L= 4-5 I= 3-4	<b>Red</b> L= 4-5 I= 4-5	
4	<b>Green</b> L= 3-4 I= 1-2	<b>Yellow</b> L= 3-4 I= 2-3	<b>Red</b> L= 3-4 I= 3-4	<b>Red</b> L= 3-4 I= 4-5	
3	<b>Green</b> L= 2-3 I= 1-2	<b>Green</b> L= 2-3 I= 2-3	<b>Yellow</b> L= 2-3 I= 3-4	<b>Red</b> L= 2-3 I= 4-5	
2	<b>Green</b> L= 1-2 I= 1-2	<b>Green</b> L= 1-2 I= 2-3	<b>Yellow</b> L= 1-2 I= 3-4	<b>Yellow</b> L= 1-2 I= 4-5	
1					
	1	2	3	4	5

## Impact Scale Used

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

### 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.

<b>HR/All</b>	Service Delivery	4	4	<b>High</b>	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.
<b>G&amp;R/All</b>	Banking Providers	3	5	<b>High</b>	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
<b>G&amp;R</b>	All	3	5	<b>High</b>	Boundary Review may change the size of the Parish	Ensuring input into the consultation.
<b>E&amp;F</b>	Railway Station Toilet	3	5	<b>High</b>	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.
<b>E&amp;F</b>	Gannel Car Park and South Fistral Car Park	5	2	<b>High</b>	Inability to manage illegal campers/condition breaches.	Proactive monitoring and management with Cornwall Council to support enforcement activity
<b>E&amp;F</b>	Toilets	5	2	<b>High</b>	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.
<b>E&amp;F</b>	Skatepark	5	2	<b>High</b>	Concrete Skatepark Project – increased vandalism	Services to monitor and react to vandalism/graffiti
<b>HR</b>	All	4	4	<b>High</b>	Sickness absence of any staff. Mainly in relation to COVID	New COVID measures implemented to protect staff and segregate teams
<b>HR</b>	All	4	4	<b>High</b>	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.
<b>All</b>	Insurance	4	4	<b>High</b>	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.
<b>All</b>	Vehicles	4	3	<b>Medium</b>	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.
<b>All</b>	All	4	3	<b>Medium</b>	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.
<b>G&amp;R/All</b>	IT/Computing	2	5	<b>Medium</b>	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.
<b>E&amp;F/G&amp;R</b>	Capital Refurbs	3	4	<b>Medium</b>	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).
<b>All</b>	All	4	3	<b>Medium</b>	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.
<b>E&amp;F</b>	Lights	4	2	<b>Medium</b>	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.
<b>E&amp;F</b>	Beach Road Toilet	3	2	<b>Low</b>	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.
<b>C&amp;T</b>	CCTV	2	3	<b>Low</b>	Loss of service due to staff shortages/turnover.	

<b>Planning</b>	Neighbourhood Plan	3	2	<b>Low</b>	Ability/funding to review the plan if boundaries change or general review needed	
<b>All</b>	Admin	3	1	<b>Low</b>	External auditor costs could increase with service increases	
<b>E&amp;F</b>	Crantock Street Land	1	2	<b>Low</b>	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
5	<b>Frequent</b>	Up to once within 2 months
4	<b>Likely</b>	Once every 2 - 5 months
3	<b>Possible</b>	Once every 6-11 months
2	<b>Unlikely</b>	Once every 12-23 months
1	<b>Rare</b>	Once every 24 months or more

#### Probability Definition Table

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

#### Low, Medium and High Action table

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

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

5	<b>Yellow</b> L= 4-5 I= 1-2	<b>Red</b> L= 4-5 I= 2-3	<b>Red</b> L= 4-5 I= 3-4	<b>Red</b> L= 4-5 I= 4-5
4	<b>Green</b> L= 3-4 I= 1-2	<b>Yellow</b> L= 3-4 I= 2-3	<b>Red</b> L= 3-4 I= 3-4	<b>Red</b> L= 3-4 I= 4-5
3	<b>Green</b> L= 2-3 I= 1-2	<b>Green</b> L= 2-3 I= 2-3	<b>Yellow</b> L= 2-3 I= 3-4	<b>Red</b> L= 2-3 I= 4-5
2	<b>Green</b> L= 1-2 I= 1-2	<b>Green</b> L= 1-2 I= 2-3	<b>Yellow</b> L= 1-2 I= 3-4	<b>Yellow</b> L= 1-2 I= 4-5
1				
	1	2	3	4

## Impact Scale Used

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

### 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
<b>Insurance</b>	<b>5</b>	<b>5</b>	<b>High</b>	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.
<b>Adequacy of Precept</b>	<b>4</b>	<b>5</b>	<b>High</b>	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.
<b>Adequacy of Budgets</b>	<b>5</b>	<b>4</b>	<b>High</b>	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.
<b>Payments</b>	<b>5</b>	<b>4</b>	<b>High</b>	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.
<b>All</b>	<b>4</b>	<b>5</b>	<b>High</b>	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.
<b>All</b>	<b>4</b>	<b>4</b>	<b>High</b>	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.	
<b>All</b>	<b>4</b>	<b>4</b>	<b>High</b>	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.
<b>Banking</b>	<b>3</b>	<b>5</b>	<b>High</b>	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.
<b>Investments</b>	<b>3</b>	<b>5</b>	<b>High</b>	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.
<b>All</b>	<b>3</b>	<b>5</b>	<b>High</b>	Boundary Review may change the size of the Parish	Ensuring input into the consultation.	
<b>Capital Projects</b>	<b>3</b>	<b>5</b>	<b>High</b>	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.
<b>Financial Controls and Records</b>	<b>2</b>	<b>5</b>	<b>Medium</b>	Inadequate records leading to financial irregularities.	Financial Regulations reviewed annually.	Financial Controls and Records
<b>Bank Reconciliations</b>	<b>5</b>	<b>2</b>	<b>Medium</b>	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.
<b>Rental Income</b>	<b>3</b>	<b>3</b>	<b>Medium</b>	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.
<b>Petty Cash</b>	<b>5</b>	<b>1</b>	<b>Low</b>	Holding petty cash		

<b>Petty Cash</b>	<b>5</b>	<b>1</b>	<b>Low</b>	Maintaining a complete record of spend of petty cash		
<b>All</b>	<b>2</b>	<b>2</b>	<b>Low</b>	Business plan is not adhered to/ observed/ kept updated.		
<b>Cash Banking</b>	<b>2</b>	<b>1</b>	<b>Low</b>	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.
<b>Borrowings</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	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](mailto: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](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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:corporatefinance@cornwall.gov.uk)

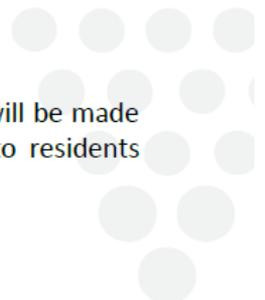
As in previous years, if your Council's precept is for £140,000 or greater, you will also need to supply us with a separate breakdown of your Town or Parish Council's budgeted expenditure and income. Detail of the current required content can be found in the Statutory Instrument 'The Council Tax (Demand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

[http://www.legislation.gov.uk/ukxi/2011/3038/pdfs/ukxi\\_20113038\\_en.pdf](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](mailto: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](mailto: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.

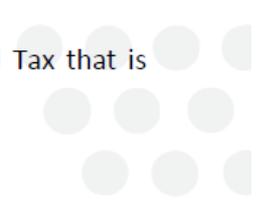
It is currently proposed that 2022/23 will be the last year of the CTS grant, as per the Budget and Medium-Term Financial Plan approved by Cornwall Council in February 2021. These proposals were communicated to Town and Parish Councils in last year's precept notification letter.

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](mailto: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](mailto: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
	£ <i>(Band D charge for the Parish element only, based on precept)</i>	£ <i>(Total Parish Band D charge inc. Cornwall Council &amp; Police)</i>	% <i>(Share of Band D charge applicable to Parish only)</i>	£ <i>(Total amount of CTS awarded to households within each Parish)</i>	£ <i>(CTS Grant awarded / Total Band D Council Tax)</i>	£ <i>(Parish Band D charge x No. of properties awarded CTS)</i>	% <i>(% share of the total of column C)</i>	£ <i>(CTS grant allocation based on % share)</i>
	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
Grampond	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	
	£ <i>(Band D charge for the Parish element only, based on precept)</i>	£ <i>(Total Parish Band D charge inc. Cornwall Council &amp; Police)</i>	% <i>(Share of Band D charge applicable to Parish only)</i>	£ <i>(Total amount of CTS awarded to households within each Parish)</i>	£ <i>(CTS Grant awarded / Total Band D Council Tax)</i>	£ <i>(Parish Band D charge x No. of properties awarded CTS)</i>	£ <i>(CTS grant allocation based on % share)</i>	
	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
Sheviock	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 Dominick	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
<b>Totals</b>				<b>44,465,658.31</b>	<b>21,583.36</b>	<b>3,374,821.13</b>	<b>100.00%</b>	<b>413,000</b>

## 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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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%
LESNEWTH	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	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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 BROECK	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 CLEATHER	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 EARTH	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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 98.5% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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/GWITHIAN	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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 98.5% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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%
LESNEWITH	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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 98.5% Collection Rate (MOD 100%)			At 99.1% Collection Rate (MOD 100%)		
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 CLEATHER	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 ERTH	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 At 98.5% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	TAXBASE At 99.1% Collection Rate (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%
	<b>198,340.14</b>	<b>483.98</b>	<b>195,849.02</b>	<b>204,431.14</b>	<b>483.33</b>	<b>203,074.59</b>	<b>7,225.57</b>	<b>3.69%</b>

## 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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 98.5% Collection Rate (MOD 100%)		
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%
EGLOS KERRY	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 Properties Equivalents	MOD Band D	TAXBASE	Band D Properties Equivalents	MOD Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 98.5% Collection Rate (MOD 100%)		
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%
MAWNIAN	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	Band D Equivalents	MOD Properties Band D	TAXBASE	Number	%
			At 99.1% Collection Rate (MOD 100%)			At 98.5% Collection Rate (MOD 100%)		
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 GERMAN'S	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 Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Properties Equivalents	MOD 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
	<b>198,658.73</b>	<b>488.56</b>	<b>197,359.36</b>	<b>198,340.14</b>	<b>483.98</b>	<b>195,849.02</b>	<b>-1,491.36</b>	<b>-0.76%</b>

## 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%)	MOD Band D Properties Equivalents	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
ADVENT		77.00		77.15		76.46	0.15	0.20%
ALTARNUN		418.99		420.97		417.18	1.96	0.47%
ANTONY		193.90		190.90		189.19	-2.97	-1.55%
BILSLAND		260.37		260.07		257.73	-0.30	-0.12%
BOCONNOG		39.65		42.95		42.56	3.27	8.31%
BODMIN	4,445.73	4,405.72	4,526.18	4,485.45		79.73	79.73	1.81%
BOTUS FLEMING		318.59		323.26		320.35	4.63	1.47%
BOYTON		184.49		190.74		189.03	6.20	3.39%
BREAGE	1,260.17	1,248.83	1,283.47	1,271.92		23.09	23.09	1.85%
BROADOAK		64.72		66.50		65.90	1.76	2.75%
BUDE-STRATTON	3,740.08	3,706.42	3,810.36	3,776.06		69.64	69.64	1.88%
BUDOCK		701.07		740.96		734.30	39.54	5.69%
CALLINGTON	1,911.20	1,894.00	1,924.77	1,907.45		13.45	13.45	0.71%
CALSTOCK	2,380.77	2,359.35	2,428.62	2,406.77		47.42	47.42	2.01%
CAMBORNE	5,943.19	5,889.70	6,082.61	6,027.86		138.16	138.16	2.35%
CAMELFORD	1,047.47	1,038.05	1,058.74	1,049.21		11.16	11.16	1.08%
CARDINHAM		260.37		259.52		257.18	-0.85	-0.33%
CARHARRACK		449.72		462.21		458.05	12.39	2.78%
CARLYON		773.50		766.54		780.12	13.57	1.77%
CARN BREA	2,430.28	2,408.41	2,496.41	2,473.94		65.53	65.53	2.72%
CHACEWATER		549.83		559.34		554.31	9.43	1.73%
COLAN		784.44		819.85		812.47	35.10	4.52%
CONSTANTINE		746.32		739.61		742.61	3.00	0.41%
CRANTOCK		378.82		380.34		376.92	1.51	0.40%
CROWAN		844.70		837.10		883.24	38.19	4.56%
CUBERT		523.34		551.16		546.20	27.57	5.32%
CUBY		79.73		80.38		79.65	0.64	0.81%
CURY		168.23		170.48		168.94	2.22	1.33%
DAVIDSTOW		175.51		172.65		171.10	-2.83	-1.63%
DEVIOCK		697.95		695.69		689.43	-2.23	-0.32%
DOBWALLS		733.11		726.52		761.13	34.61	4.76%
DULOE		272.38		269.93		285.67	15.74	5.83%
EGLOSHAYLE		154.32		152.93		152.25	-0.68	-0.45%
EGLOSKERRY		167.31		165.81		168.29	2.48	1.50%
FALMOUTH	7,189.87	7,137.49	7,252.40	7,199.46	12.33	61.97	61.97	0.87%
FEOCK	1,963.41	1,945.74	1,988.28	1,970.38		24.64	24.64	1.27%
FORRABURY & MINSTER		441.85		444.08		440.08	2.20	0.50%
FOWEY	1,329.08	1,317.12	1,321.68	1,309.79		-7.33	-7.33	-0.56%
GERMOE		226.73		228.92		226.86	2.17	0.96%
GERRANS		590.49		586.73		581.45	-3.72	-0.64%
GRADE-RUAN		445.90		441.89		451.08	9.20	2.08%
GRAMPOUND WITH CREED		319.07		318.87		316.00	-0.20	-0.06%
GUNWALLOE		91.00		94.49		93.64	3.46	3.84%
GWEEK		252.75		256.09		253.79	3.31	1.32%
GWENNAP		567.87		570.84		565.70	2.95	0.52%
GWINEAR/GWITHIAN	1,202.58	1,191.76	1,226.31	1,215.27		23.51	23.51	1.97%
HAYLE	2,869.94	2,844.11	2,988.75	2,961.85		117.74	117.74	4.14%
HELLAND		96.98		98.78		97.89	1.79	1.86%
HELSTON	3,309.23	3,315.22	3,387.80	3,392.21	234.90	76.99	76.99	2.19%
ILLOGAN	1,741.14	1,725.47	1,775.13	1,759.15		33.68	33.68	1.95%
JACOBSTOW		193.42		200.63		198.82	7.14	3.72%
KEA		621.92		629.88		624.21	7.89	1.28%
KENWYN	2,302.74	2,282.01	2,346.34	2,325.22		43.21	43.21	1.89%
KILKHAMPTON		585.02		579.75		581.15	1.40	0.24%
LADOCK		547.00		566.81		561.71	19.64	3.62%
LANDEVEDNACK		416.54		408.88		405.20	-7.60	-1.84%
LANDRAKE		365.74		367.44		364.13	1.69	0.47%
LANDULPH		254.72		255.75		253.45	1.02	0.41%
LANEAST		95.06		94.20		95.15	0.94	1.00%
LANHYDROCK		95.55		96.41		95.54	0.85	0.90%
LANIVET		670.40		673.91		667.85	3.48	0.52%
LANLIVERY		217.40		218.24		216.28	0.83	0.38%
LANNER		849.99		861.27		853.52	11.17	1.33%
LANREATH		225.38		235.48		233.36	10.01	4.48%
LANTEGLOS		599.08		598.11		592.72	-0.96	-0.16%
LAUNCELLS		214.38		221.51		219.52	7.08	3.33%
LAUNCESTON	2,986.67	2,959.79	3,030.53	3,003.25		43.47	43.47	1.47%
LAWHITTON		112.74		111.18		110.18	-1.54	-1.38%
LESNEWITH		32.43		31.16		30.88	-1.26	-3.92%
LEWANNICK		354.09		359.26		356.03	5.12	1.46%
LEZANT		322.76		321.30		318.41	-1.45	-0.45%
LINKINHORNE		599.10		593.71		594.09	0.38	0.06%
LISKEARD	3,139.78	3,111.52	3,229.70	3,200.63		89.11	89.11	2.86%
LOOE	2,207.76	2,187.89	2,257.76	2,237.44		49.55	49.55	2.26%
LOSTWITHIEL	1,083.76	1,074.00	1,113.53	1,103.51		29.51	29.51	2.75%
LUDGVAN	1,215.57	1,204.63	1,246.52	1,235.30		30.67	30.67	2.55%
LUXULYAN		496.78		504.34		499.80	7.49	1.52%
MABE		549.33		555.63		550.63	6.25	1.15%
MADRON		547.98		543.05		557.11	14.06	2.59%
MAKER		659.22		666.98		660.98	7.69	1.18%
MANACCAN		235.58		233.46		237.60	4.14	1.77%
NARAZION		583.80		587.46		582.17	3.63	0.63%
NARHAMCHURCH		337.09		343.07		339.99	5.93	1.78%
MAWGAN IN MENEAGE		288.81	7.44	286.15	7.44	291.02	-2.63	-0.90%
MAWNAV		919.19		924.41		916.09	5.18	0.57%
MENHENIOT		623.74		630.40		624.72	6.60	1.07%

Town/Parish Council	2019/20			2020/21			Increase/(-)Decrease from 2019/20 to 2020/21	
	TAXBASE At 99.1% Collection			TAXBASE At 99.1% Collection			Number	%
	Band D Equivalents	MOD Properties Band D	Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	Rate (MOD 100%)		
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%
HILLBROOK	738.00		731.36	740.13		733.47	2.11	0.29%
NORVAH	49.99		49.54	49.97		49.52	-0.02	-0.05%
NORVAL	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%
PENTEWAN 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	36.29	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%
PORTHLEVEN	1,167.19		1,156.68	1,181.76		1,171.12	14.44	1.25%
PORTREATH	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 BLAISE	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 CLETHER	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		604.43	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	-1.75%
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 MERRYN	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%

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	
	Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate	Band D Properties Equivalents	MOD Band D	TAXBASE At 99.1% Collection Rate	Number	%
			(MOD 100%)			(MOD 100%)		
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%
<b>TOTAL</b>	<b>195,525.19</b>	<b>496.56</b>	<b>194,262.02</b>	<b>198,658.73</b>	<b>488.56</b>	<b>197,359.36</b>	<b>3,097.34</b>	<b>1.59%</b>

## 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](http://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
Amphill	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
<b>Governance and Resources</b>		317,202	5,000	<b>322,202</b>	-162,500	<b>159,702</b>	-1,000	40,978	<b>199,680</b>
<b>Human Resources</b>	1,212,236			<b>1,212,236</b>	0	<b>1,212,236</b>		9,000	<b>1,221,236</b>
<b>Environment and Facilities</b>		429,367	74,700	<b>504,067</b>	-500	<b>503,567</b>	-148,906	45,500	<b>400,161</b>
<b>Community and Tourism</b>		137,956	7,000	<b>144,956</b>	-2,000	<b>142,956</b>	-73,877		<b>69,079</b>
<b>Planning and Licensing</b>		2,500		<b>2,500</b>		<b>2,500</b>			<b>2,500</b>
	<b>1,212,236</b>	<b>887,026</b>	<b>86,700</b>	<b>2,185,962</b>	<b>-165,000</b>	<b>2,020,962</b>	<b>-223,783</b>	<b>95,478</b>	<b>1,892,657</b>
<b>CTS Grant</b>							-25,978		<b>-25,978</b>
<b>Precept</b>							-1,909,000		<b>-1,909,000</b>
<b>TOTAL</b>	<b>1,212,236</b>	<b>887,026</b>	<b>86,700</b>	<b>2,185,962</b>	<b>-165,000</b>	<b>2,020,962</b>	<b>-2,158,761</b>	<b>95,478</b>	<b>-42,321</b>

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

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, Tren creek, 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. This 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.

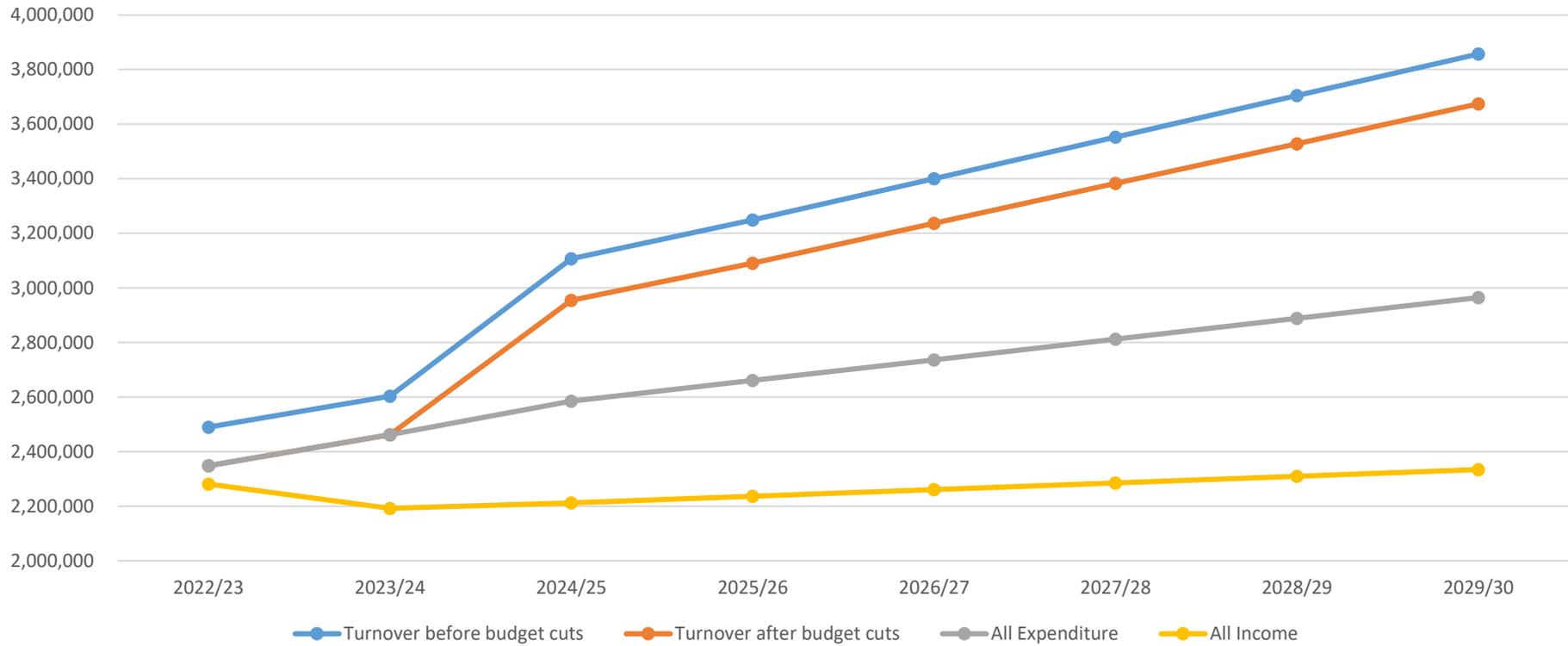
### Summary

- 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).

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

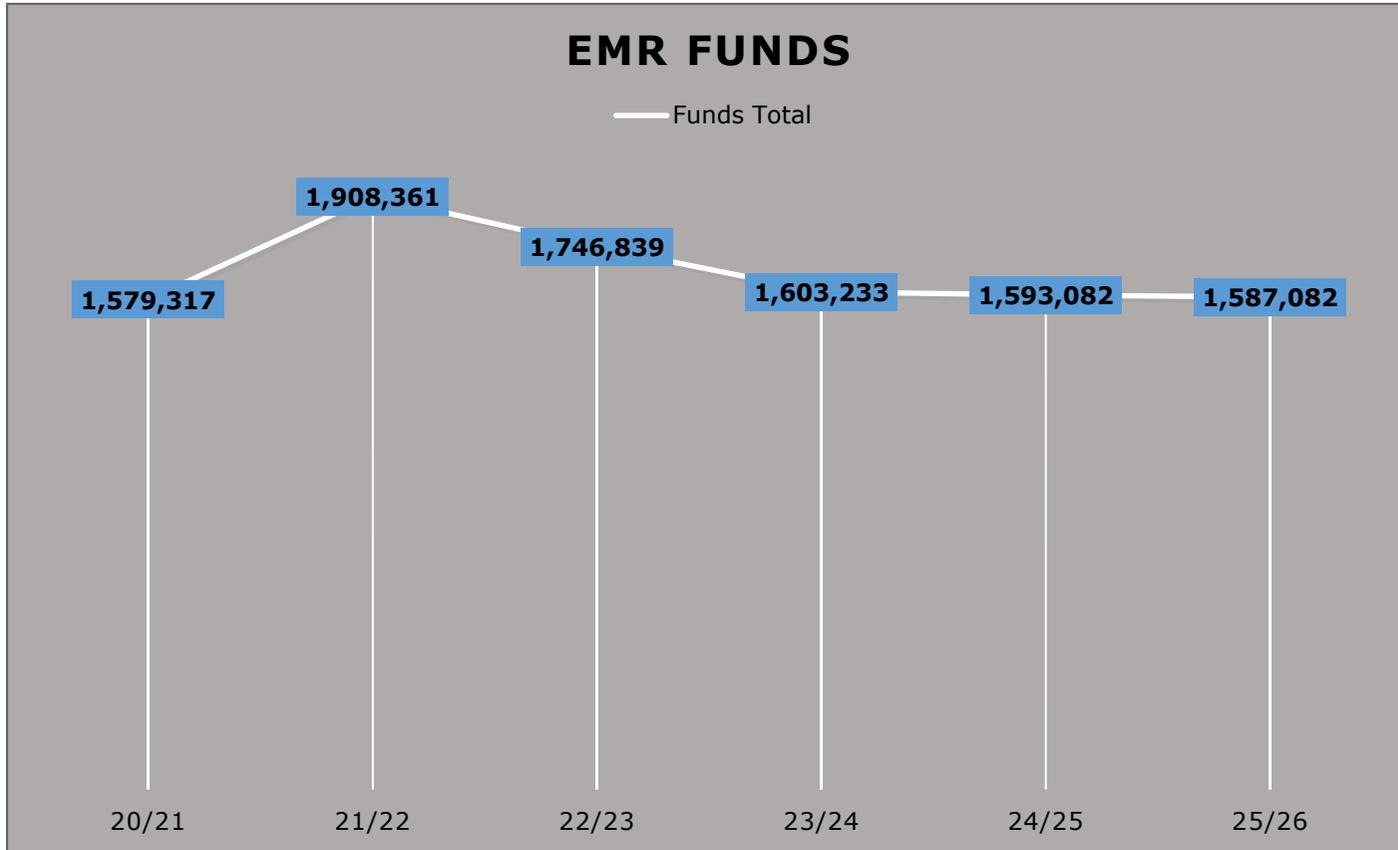
These figures and those in the models are subject to change, with the final model and budget report being the most accurate and up to date figures (which may differ from the model figures).

### Projected Budget



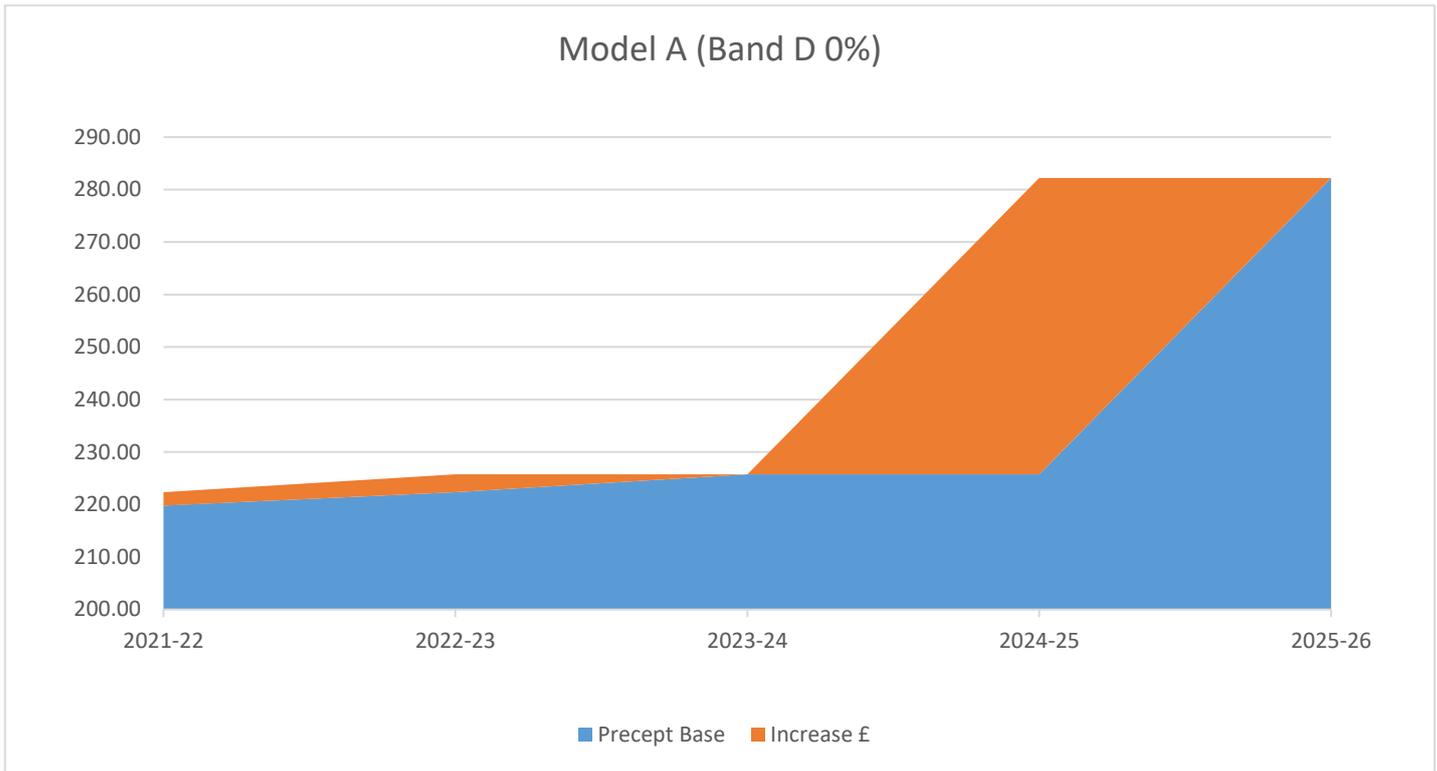
	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>
Turnover before budget cuts	2,489,871	2,603,519	3,107,129	3,249,189	3,400,613	3,552,747	3,704,882	3,857,016
Turnover after budget cuts	2,348,480	2,461,851	2,954,783	3,090,729	3,236,675	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>	<i>141391</i>	<i>141668</i>	<i>152,346</i>	<i>158,460</i>	<i>163,938</i>	<i>170,126</i>	<i>176,315</i>	<i>182,503</i>
<b>Deficit</b>	<b>0</b>	<b>0</b>	<b>370,000</b>	<b>430,000</b>	<b>500,000</b>	<b>570,000</b>	<b>640,000</b>	<b>710,000</b>
<b>Total Deficit</b>		<b>0</b>	<b>370,000</b>	<b>800,000</b>	<b>1,300,000</b>	<b>1,870,000</b>	<b>2,510,000</b>	<b>3,220,000</b>

**Earmarked Reserves**



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

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

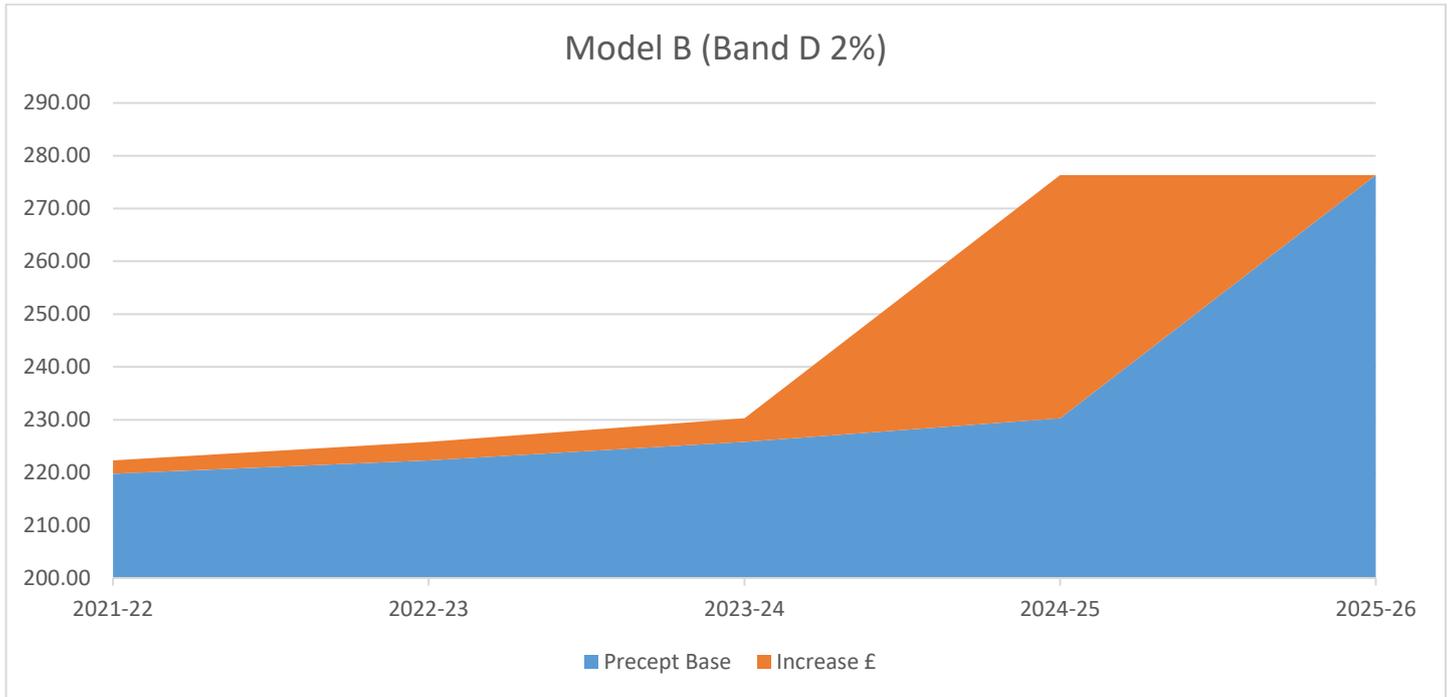


Year	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Precept</b>	1,801,523	1,909,000	1,931,908	2,443,864	2,473,190
<b>Band D</b>	222.32	225.78	225.78	282.22	282.22
<b>% Increase</b>	1.16	1.55	0.00	25.00	0.00

#### 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)

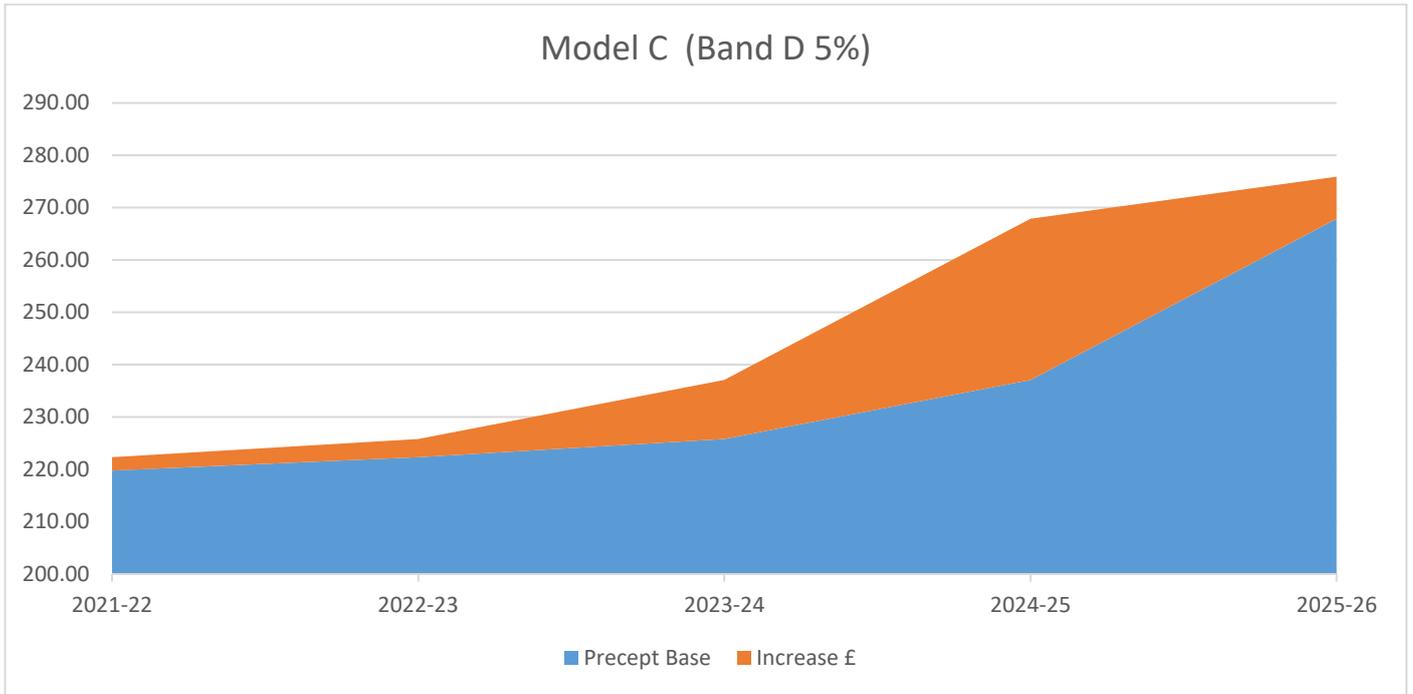


Year	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Precept</b>	1,801,523	1,909,000	1,970,546	2,393,031	2,421,748
<b>Band D</b>	222.32	225.78	230.29	276.35	276.35
<b>% Increase</b>	1.16	1.55	2.00	20.00	0.00

#### 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)

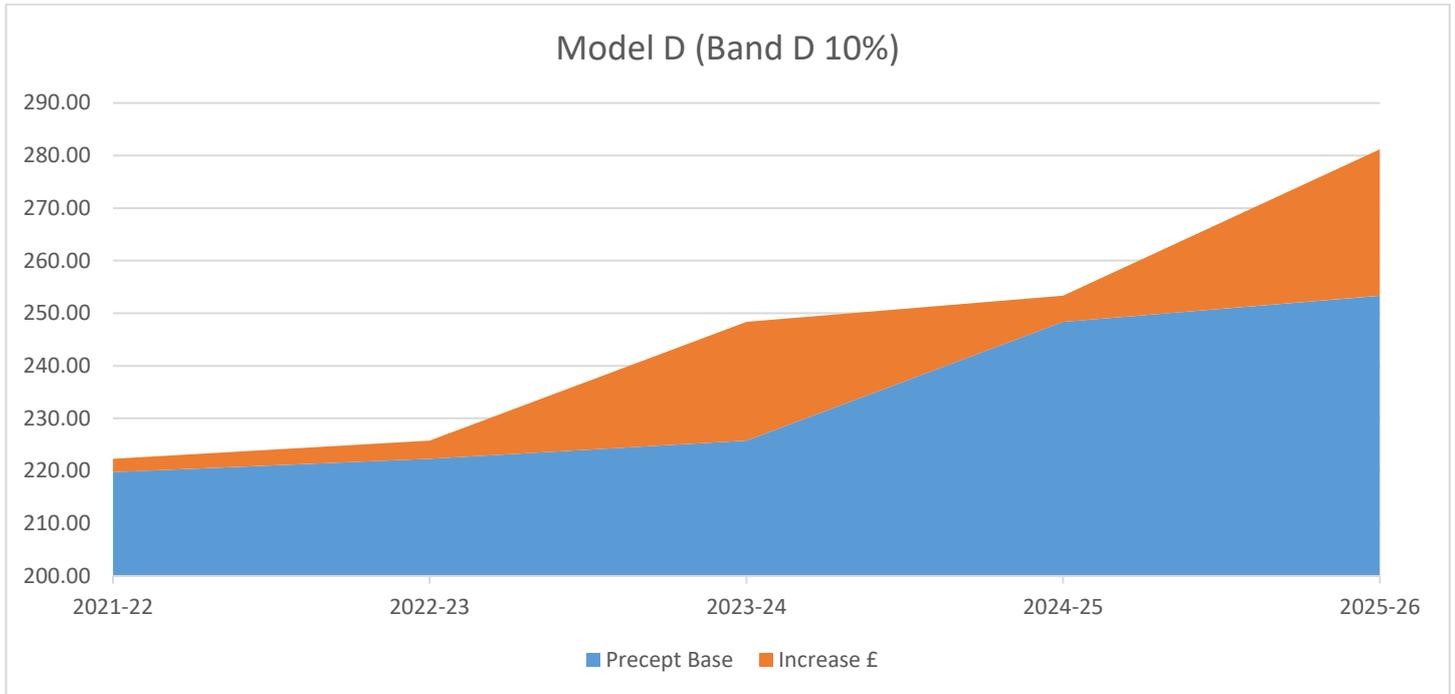


Year	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Precept</b>	1,801,523	1,909,000	2,028,503	2,319,715	2,417,978
<b>Band D</b>	222.32	225.78	237.06	267.88	275.92
<b>% Increase</b>	1.16	1.55	5.00	13.00	3.00

#### 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
<b>Precept</b>	1,801,523	1,909,000	2,125,099	2,193,612	2,464,128
<b>Band D</b>	222.32	225.78	248.35	253.32	281.18
<b>% Increase</b>	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
<b>Governance &amp; Resources</b>			
<b>Aim</b>			
To ensure Newquay Town Council operates as a professional, competent and caring organisation that manages its assets, finances and human resources efficiently. Works in partnership with other organisations to seek appropriate investment and to ensure cost effective and high quality services, that reflect the standards expected from a Gold Status Quality Council, are provided to those that live work and visit Newquay.			
<b>Objectives</b>			
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	

<b>Environment &amp; Facilities</b>			
<b>Aim</b>			
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.			
<b>Objectives</b>			
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.

<b>Community &amp; Tourism</b>			
<b>Aims</b>			
To encourage and promote economic, commercial, volunteer, resident and tourist involvement in the town through proactive community engagement, event management and delivery of library and information services to meet the needs of a diverse community from the cradle to grave. In developing community engagement, the council will improve two way information, seek opinion, inform decision making and celebrate Newquay's efforts and successes.			
<b>Objectives</b>			
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
<b>Planning &amp; Licensing</b>			
<b>Aim</b>			
To act as the statutory consultee for all planning applications (and consultee for licensing applications) within the parish and to represent the town council to seek to uphold the vision and policies outlined in the Newquay Neighbourhood Plan.			
<b>Objectives</b>			
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	
<b>Human Resources Sub-Committee</b>			
<b>Aim</b>			
To ensure professional management of all employees of Newquay Town Council and that appropriate policies and training are in place to enable Newquay Town Council to meet its employer obligations and aspirations to have a reputation as a good employer.			

<b>Objectives</b>			
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	