



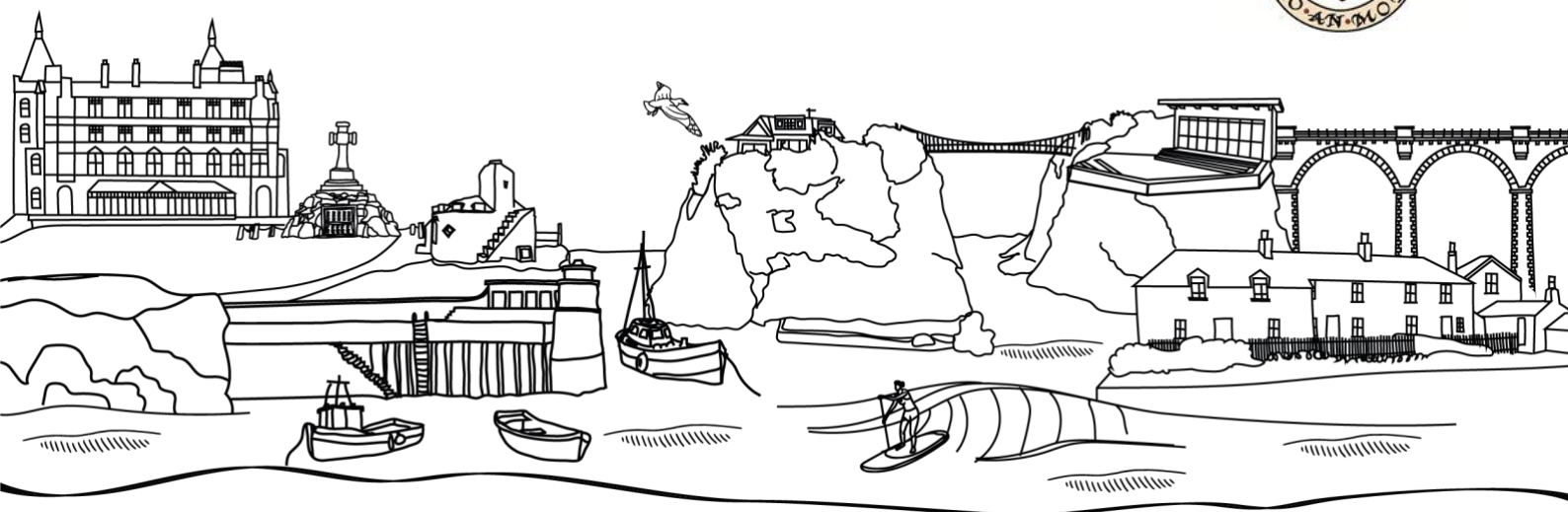
**Newquay**Council

CorporateService

**Full Council**

## 2025-28 Budget Report

## Newquay Precept & Expenditure



<b>Status of this Report:</b>	<b>Final</b>
<b>Report to:</b>	Full Council
<b>Date of Report:</b>	Wednesday 27 November 2024
<b>Title:</b>	<b>2025-28 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>04 December 2024 (Full 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:

It is **RECOMMENDED** that **FULL COUNCIL** adopts the below draft budget and precept from this report as the submission to Cornwall Council for the **2025/26 financial year**:

<b>Item</b>	<b>Amount/Level</b>
Gross Expenditure Budget	£3,231,614
Precept	£2,851,214
General Fund Balance	3.0 months

### Band D Impacts:

	<b>Total for year</b>	<b>Annual Increase</b>	<b>Weekly Increase</b>
2023/24 Band D Rate	£237.07	£11.30	£0.22
Current 2024/25 Band D Rate	£300.98	£63.91	£1.23
<b>New 2025/26 Band D Rate</b>	<b>£300.98</b>	<b>£0.00</b>	<b>£0.00</b>

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

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

Please note in adopting this recommendation, all the requisite EMR, Accrual and Budget movements and changes as contained within Appendix 4 are acted upon by the Responsible Financial Officer (RFO) in so far as any additional changes formally made to budgets and EMR/Accrual movements between now and April 2025, will also be acted upon (subject to any accounting regulations and deadlines).

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

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## **1.0 Report Background**

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

This report is part of the annual Budget and Precept setting process for the financial years 2025-28 with details of budget vs. actual from 2024/25.

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

This report:

- Attempts to ensure all councillors are aware of the decision-making process behind any significant proposals.
- Identifies the key factors and detail behind the recommended budget expenditure figures (and precept), from the committees and the Governance and Resources Committee, when compared against the budgets set during the 2024-27 budget.
- Provides a top-level strategic risk assessment based on the proposals.
- Takes account of the new Corporate Plan and associated Strategic Aims and Objectives, which were adopted by Council in 2024.

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

All financial, legislative and background information within this report has been put together as objectively and diligently as possible and with the Town Council's management team and based on the best figures and knowledge held at the time, (November 2024).

## **2.0 Report Overview**

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

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

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

### 3.0 2025 - 2028 Budget Setting Process

#### 3.1 Budget Timetable

1	<p><b>Chief Executive, RFO, Finance Assistant, Managers (September 2024)</b></p> <ul style="list-style-type: none"> <li>RFO works with managers and CEO to review budgets, spends to date and work through proposed additions and releases based on costs we are aware of and spend profiles for projects for costing estimates and committees' consideration.</li> </ul>
2	<p><b>Committee Review and Consideration (Sept - Nov 2024)</b></p> <ul style="list-style-type: none"> <li>Draft budgets presented to Committees to explore reasons behind proposed budgets and look at budget efficiencies, scrutinising budget lines and planned activities and then formulating draft budget recommendations for the Governance and Resources Committee.</li> <li>The two committees who have not formally reviewed their budgets during meetings are Planning and Human Resources. HR was inquorate with members reviewing the numbers via email (mostly based on payroll data so quite accurate). Planning hasn't had the opportunity to look at their budget, but it remains the same as last year and is quite modest.</li> <li>Chief Executive and RFO both amend core budget overview and committee recommendations in order to understand likely precept requirements.</li> </ul>
3	<p><b>Chief Executive and RFO (November 2024)</b></p> <ul style="list-style-type: none"> <li>RFO works with relevant managers and CEO to draft the annual budget report (this report) which makes recommendations to the G&amp;R Committee, setting out the draft budgets and plans for 2023-27.</li> </ul>
4	<p><b>Governance and Resources Committee (25 November 2024)</b></p> <ul style="list-style-type: none"> <li>Draft budget considered and recommended to Full Council (subject to amendments).</li> <li>All members receive copies of the budget through iBabs (note all members have had copies of all budgets on iBabs for each committee).</li> </ul>
5	<p><b>Chief Executive and RFO (December 2025)</b></p> <ul style="list-style-type: none"> <li>The final Budget Report is drafted by the RFO along with CEO for consideration at Full Council in December.</li> </ul>
6	<p><b>Full Council Budget (04 December 2024 or 18 December 2024)</b></p> <ul style="list-style-type: none"> <li>The budget is taken to the 04 Dec Full Council meeting as recommended by the G&amp;R Committee. The Council considers and decides the budget, with 18 December 2024 Full Council used if the budget cannot be agreed by a majority at the meeting.</li> </ul>
7	<p><b>Submission to Cornwall Council (December 2024)</b></p> <ul style="list-style-type: none"> <li>RFO submits precept and expenditure information to Cornwall Council along with the explanatory note on spend (drafted with the Chief Executive).</li> </ul>

### 3.2 Financial Stability

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

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

- *Pay expenditure*
- *Pension provision*
- *National Economic situation & Inflation*
- *Market forces*
- *Unemployment levels*
- *Staff supply and demand rates*
- *Referendum Principles*
- *Continued reductions to Cornwall Council Services*
- *Lockdowns, pandemics, and other major disruptors i.e. fuel supply issues or severe weather*
- *Increase in National Insurance costs both on staffing but also on suppliers and contractors who inevitably pass these on to customers*

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

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

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

### 3.3 Adequacy of Balances and Reserves

The Town Council has two types of reserves:

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

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

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

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

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

## Assessment on Adequacy of Balances and Reserves

The assessment of the adequacy of the Council's balances and reserves has been based on the guidance note on Local Authority Reserves and Balances, whilst not a statutory requirement, it is considered to set out current best practice about balances and reserves.

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

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

### 3.3.1 General Fund Changes

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

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

Year	2025/26 (proposed)	2026/27 (proposed)	2027/28 (proposed)
Actual amount proposed to be in General Fund	£575,450	£692,629	£708,581
<b>New General Fund Calc. (NET Expenditure)</b>	<b>3.0 Months</b>	<b>3.0 Months</b>	<b>3.0 Months</b>

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

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

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

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<sup>1</sup> Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide, Page 38 (5.34)  
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### 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 previous annual budget reports, whilst many EMRs do not have any spend against them, this is not a true reflection of reality. Most if not all of the EMRs will have spend against them over time and this has been proven year after year where forecasts have not included spend, yet spend actually occurred out of certain EMRs.

Similarly to over the last three financial years the Council has relied heavily on our EMRs. Major projects have continued and we budgetted specific EMR releases to cover these projects, most of which have now concluded, with those releases also completing by March 2025, and more recently to cover emergency and unexpected expenditure for occasions like the cliff fall at Killacourt.

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

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

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

2023/24 budgeted approximately £340,219 was released from EMRs

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

<b>EARMARKED RESERVES</b>	<b>2024/25 Forecast</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
- IT/Software & CRM	-10,000.00	-10,000.00		
- Election Expenses		-30,000.00		
- S106 Porth R.A.	-500.00			
- CIL Payments	-10,000.00		-25,000.00	
- Emergency Fund	-15,000.00			
- Staff Fund	-70,000.00	-31,000.00	-31,000.00	-30,000.00
- Street Marshall Scheme	-6,160.71			
- Youth Initiative Project		-2,000.00		
- CCTV - Fund	-16,073.75			
- Event Boards	-3,036.00			
- Library & IS	-3,500.00	-24,260.26		
- Lights	-5,270.00			
- Public Conveniences	-53,952.00			
- Open Spaces	-9,962.00			
- Mountwise Centre Bldg	-12,720.00			
- Killacourt	-35,000.00			
<b>Total EMR Releases</b>	<b>-251,174.46</b>	<b>-97,260.26</b>	<b>-56,000.00</b>	<b>-30,000.00</b>

The majority of the larger releases are relating to property spends and for 2024/25 £70,000 is coming from the Staff Fund EMR, with a further £31,000 being released in 2025/26 and 2026/27, with 30,000 released in 2027/28.



Additional releases such as the election expenses release of £30,000 in 2025/26 and the £24,260.26 for the Library support anticipated costs and estimates relating to planned works or indeed the elections in May.

The following are the planned additions to EMRs:

<b>EARMARKED RESERVES</b>	<b>2024/25 Forecast</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
- Council Offices/Property Related	10,000.00	10,000.00	10,000.00	10,000.00
- Equipment & Furniture	2,500.00	2,500.00	2,500.00	2,500.00
- Vehicles	11,597.00			20,000.00
- Election Expenses	10,000.00	10,000.00	10,000.00	10,000.00
- Legal & Professional	5,000.00	5,000.00		10,000.00
- CIL Payments	56,974.83			
- Grants - General		5,000.00	5,000.00	5,000.00
- Staff Training Fund			3,000.00	3,000.00
- Members Training Fund			1,000.00	1,000.00
- Staff Fund	5,000.00	150,000.00	50,000.00	100,000.00
- CCTV - Fund	5,000.00	5,000.00	10,000.00	10,000.00
Sinking Fund CCTV	3,739.00	3,739.00	3,739.00	3,739.00
- Public Conveniences	15,000.00	3,000.00	3,000.00	3,000.00
- Open Spaces			5,000.00	
Library Building		24,260.26		
Sinking Fund Offices	1,286.00	1,286.00	1,286.00	1,286.00
Sinking Fund MWC	2,800.00	2,800.00	2,800.00	2,800.00
Sinking Fund Killacourt Units	3,600.00	3,600.00	3,600.00	3,600.00
Sinking Fund Killacourt Café			1,080.00	1,080.00
Second Home Tax		200,000.00		
- Neighbourhood Plan	2,500.00	2,500.00	2,500.00	2,500.00
<b>Total EMR Additions</b>	<b>134,996.83</b>	<b>428,685.26</b>	<b>114,505.00</b>	<b>199,505.00</b>

The biggest difference that may be observed for this budget report is the significant additions in the EMRs for 2025/26. This is as a direct result of the second-home dividend. With future additions also partly supported by a significantly reduced dividend (80% reduction in 2026/27).

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

Overall, EMRs are budgetted to rise year on year. However, we know from experience, the spend profiles and call on reserves will be higher than budgetted and so we do not anticipate any significant growth in reserves in reality.

Factoring in the above additions, between March 2024 and March 2028, the Council have budgetted to increase its EMRs by £349,028.76 with the EMRs going from the current 2024/25 forecast of £2,052,150.28 to £2,401,179.04.

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

	(O) 31.03.2024	(C) 31.03.2025	(C) 31.03.2026	(C) 31.03.2027	(C) 31.03.2028
IT/Software & CRM	65,367.17	55,367.17	45,367.17	45,367.17	45,367.17
Council Offices/Property Rel	204,419.10	214,419.10	224,419.10	234,419.10	244,419.10
Capital Fund	138,345.00	138,345.00	138,345.00	138,345.00	138,345.00
Equipment & Furniture	26,506.00	29,006.00	31,506.00	34,006.00	36,506.00
Vehicles	18,322.90	29,919.90	29,919.90	29,919.90	49,919.90
Election Expenses	20,659.46	30,659.46	10,659.46	20,659.46	30,659.46
Legal & Professional	30,000.00	35,000.00	40,000.00	40,000.00	50,000.00
Governance & Accountability	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
S106 Porth R.A.	500.00	-	-	-	-
CIL Payments	94,958.18	141,933.01	91,933.01	66,933.01	66,933.01
Members IT/Software	10,000.00	10,000.00	10,000.00	10,000.00	20,000.00
Emergency Fund	317,664.60	302,664.60	302,664.60	302,664.60	302,664.60
Strategic Property Review	5,061.37	5,061.37	5,061.37	5,061.37	5,061.37
Dinard Twinning	2,559.00	2,559.00	2,559.00	2,559.00	2,559.00
Grants - General	36,367.90	36,367.90	35,367.90	40,367.90	45,367.90
Staff Training Fund	20,000.00	20,000.00	20,000.00	23,000.00	26,000.00
Members Training Fund	10,500.00	10,500.00	10,500.00	11,500.00	12,500.00
Staff Fund	517,342.22	452,342.22	571,342.22	590,342.22	660,342.22
Events Fund	13,494.00	13,494.00	13,494.00	13,494.00	13,494.00
Homeless Pilot Project	950.00	950.00	950.00	950.00	950.00
Emergency Resilience Fund	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Street Marshall Scheme	6,160.71	-	-	-	-
Youth Initiative Project	6,490.00	6,490.00	4,490.00	4,490.00	4,490.00
CCTV - Fund	99,004.03	87,930.28	58,524.04	68,524.04	78,524.04
Sinking Fund CCTV	-	3,739.00	7,478.00	11,217.00	14,956.00
Community Projects	32,067.03	32,067.03	32,067.03	32,067.03	32,067.03
Public Space Protection	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Event Boards	3,036.00	-	-	-	-
Library & IS	47,760.26	44,260.26	20,000.00	20,000.00	20,000.00
Tourist Information Centre	68,081.20	68,081.20	68,081.20	68,081.20	68,081.20
Revitality Fund	24,514.79	24,514.79	24,514.79	24,514.79	24,514.79
Utilities	70,709.46	70,709.46	70,709.46	70,709.46	70,709.46
Lights	22,691.00	17,421.00	17,421.00	17,421.00	17,421.00
Public Conveniences	55,847.50	16,895.50	19,895.50	22,895.50	25,895.50
Gannel maintenance	5,830.00	5,830.00	5,830.00	5,830.00	5,830.00
Refuse Bins	8,565.27	8,565.27	8,565.27	8,565.27	8,565.27
Trencreek Allotments	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Open Spaces	48,125.88	38,163.88	18,163.88	23,163.88	23,163.88
Community Chest Grants	1,298.00	1,298.00	1,298.00	1,298.00	1,298.00
OS Britain in Bloom	8,484.41	8,484.41	8,484.41	8,484.41	8,484.41
Huer's Hut	700.00	700.00	700.00	700.00	700.00
Skatepark Facility	3,585.00	3,585.00	3,585.00	3,585.00	3,585.00
Polwhele Road	8,433.20	8,433.20	8,433.20	8,433.20	8,433.20
Frozen	2,227.55	2,227.55	2,227.55	2,227.55	2,227.55
South Fistral Car Park	5,362.31	5,362.31	5,362.31	5,362.31	5,362.31
Skatepark Wall Sinking Fund	15,300.00	15,300.00	15,300.00	15,300.00	15,300.00
Mountwise Centre Bldg	22,080.41	9,360.41	9,360.41	9,360.41	9,360.41
Library Building		-	24,260.26	24,260.26	24,260.26
Sinking Fund Offices	-	1,286.00	2,572.00	3,858.00	5,144.00
Sinking Fund MWC	-	2,800.00	5,600.00	8,400.00	11,200.00
Sinking Fund Killacourt Units	-	3,600.00	7,200.00	10,800.00	14,400.00
Sinking Fund Killacourt Café	-	-	-	1,080.00	2,160.00
Second Home Tax	-	-	100,000.00	100,000.00	100,000.00

<b>Neighbourhood Plan</b>	10,957.00	13,457.00	15,957.00	18,457.00	20,957.00
<b>Killacourt</b>	35,000.00	-	-	-	-
<b>Total Earmarked Reserves</b>	<b>2,168,327.91</b>	<b>2,052,150.28</b>	<b>2,173,169.04</b>	<b>2,231,674.04</b>	<b>2,401,179.04</b>

### 3.4 Bank Accounts

The Town Council has one principal provider. The main operational current accounts are held with Unity Bank Trust and a small (circa £1000) cash flow account is held with National Westminster (NatWest) Bank. This is where income from G4S is transferred into the NatWest Account and once received, is transferred to our Unity Accounts (G4S do not allow a transfer to Unity). We also top up petty cash using the NatWest account, which is then topped up by Unity accounts.

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

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

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

### 3.5 Investment Strategy

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

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

The G&R committee reviewed the investment opportunities in September 2023 and agreed to invest a further £960,000 of the councils additional funds within the PDSF to increase the return of investment going forward, with a view to review after 12 months. A review is now underway.

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

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

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

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

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

Cornwall Council have confirmed that referendum principles/capping has not yet been announced for 2025/26 and this is likely to be confirmed in the December 2024 Local Government Financial Settlement.

## 4.0 Financial Risk Assessment

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

### Risk Description

Financial Control	Existing Controls and Evidence	Actions for 2025-26
Risk that the Council fails to manage expenditure within budget and maintain an adequate level of reserves, hereby threatening financial stability and service continuity and preventing the achievement of corporate objectives	<p>There are clearly defined financial roles, responsibilities, and decision-making processes, set out in the Council's Financial Regulations.</p> <p>Fully integrated financial management system.</p> <p>Well-developed financial reporting providing scheduled and ad-hoc reports for management and monitoring purposes.</p> <p>Robust medium term financial planning linked to service performance and corporate objectives as part of the business planning process.</p> <p>Basic general reserves strategy incorporating specific analysis of financial risks, forward forecasting, and assessment of the adequacy of general balances.</p> <p>Quarterly financial updates incorporating variance analysis and spending projections at service level and overall assessment of impact on balances.</p> <p>Ongoing review by internal and external audit of the adequacy and effectiveness of financial and management controls.</p> <p>Loss of Second Homes double tax in 2026/27</p>	<p>General Inflation (2.3% November 2024) (see Appendix 5: UK Inflation Forecast to July 2025).</p> <p>Insurance (Based on market value renewal cost in November 2023 and then 6% annually in future years)</p> <p>Supplies and Services (2-5%)</p> <p>Postage (0%) (Increase in digital distribution of agendas and minutes)</p> <p>Non-domestic Rates (10%)</p> <p>Gas and Electricity (6%). We have also maintained an earmarked reserve to assist with some initial rises, and for some services that have not yet been transferred from Cornwall Council where a number of years expenditure may be required.</p> <p>Water (6%)</p> <p>Reduced Second Homes by 80% and placed dividend for 2025/26 into reserves and reserve additions.</p>

## 5.0 Recommended Budget

This budget achieves the following: maintains a contingency budget, vandalism budget and utilises the Second Homes Dividend in 2025/26 to top up key reserves, with future dividends cut by 80% to recognise the real risk in a significant reduction in second homes for tax purpose, safeguards existing services and service levels, whilst building on the events for the local community. It recognises the increases in the majority of costs that we are aware of and provides some mitigation for possible rises in some utility costs, provides scope to respond to the upcoming Staff Structure review, provides some ability for protection via devolution of the Newquay Youth Centre and the Mount Wise Gardens and provides funds to continue to provide some grants.

2025/26 Expenditure Budget - **£3,231,614** 2025/26 Precept - **£2,851,214**

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 2025/26. 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 2025/26 as well as the ability to do more in the future.</li> <li>• Band D remains lower than other major Cornish Towns.</li> <li>• General fund remains in line with the Council's policy of a minimum of 3 months of expenditure as well as meeting the minimum level outlined within the Practitioner's Guide</li> <li>• After the 2025/26 precept, Future precepts continue to be projected to rise by inflation and adequately cover the known issues and projects, with at-least a 3-month General Fund balance in future years.</li> <li>• Safeguarding current capacity levels of the Council.</li> <li>• Opportunity to continue to derive an income from multiple buildings and meet some of the local priorities around community space, albeit slightly delayed by other external factors.</li> <li>• Ability to continue to consult widely on the level of Open Spaces, including the public conveniences giving community involvement and priorities.</li> <li>• Provides scope for the new Council in May 2025, to review the resources and priorities as set out in the new Corporate Plan and the work currently underway to establish the service priorities and objectives.</li> <li>• Ratepayers are already supporting a stable Town Council precept going forward.</li> <li>• Provides the resources to implement a Council-wide strategy of increased commercialisation for some of the services delivered including the recently devolved car park.</li> </ul>	<ul style="list-style-type: none"> <li>• Referendum principles in the future are currently proposed to not allow a precept increase of more than 2% (or a Band D increase of £5 – whichever is greater). As a larger authority, Cornwall Council continues to suffer because of past decisions to keep its precept the same and cuts to public sector spending, we may find we are in a similar situation in the future, if the 2025/26 was not set at the level it must support the services that it provides.</li> <li>• As stated in previous years' budget reports, it is clear the Town Council will increasingly be called upon by Cornwall Council, health authorities, community groups and other organisations to provide financial assistance or take over specific activities – This has been highlighted with the Newquay Youth Centre and Mount Wise Gardens, The town council have committed to having this asset devolved to them when the time comes, and has made provision to protect this for the community going forward.</li> <li>• Growing uncertainty, costs and an increase in income are becoming higher risks due to the national landscape, uncertainty over NI cost increases feeding back through contractors and external providers, war in Ukraine and all the associated knock-on effects of that.</li> </ul>

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

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

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

### **6.1 Landscape**

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

However, in the 2024/25 budget setting process, due to the ongoing financial climate and the barriers the Council faces, along with all households and businesses alike, the Council increased the local Council tax higher than the rate of inflation at that time. This was partly expected due to the low level of percentage increases in previous years. The Council re-affirmed its commitment 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 continue to minimise the impact on the electorate of Newquay as much as possible during this very difficult time and the current proposals in this report for 2025/26 achieves that with a NIL increase.

There remain risks, not least following the recent announcement of increases to national insurance and pay, this will undoubtedly result in a rise in all costs incurred by the Council as suppliers and contractors seek to pass on these costs to their customers. We have not factored in all these costs increases through the budget as we do not currently know the total likely impact.

### **6.2 General Fund**

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

### **6.3 Earmarked Reserves**

The EMR balances and movements are detailed in section 3.3.2 and Appendix 4F

You can see the EMRs are projected to increase slightly in the coming years. However, this does not account for any unplanned or emergency items of expenditure, and in recent years there have been a number of large spends

resulting in some of these reserve releases have significantly outpacing additions. Such as the Public Convenience and Open Spaces EMR. The Council has agreed to use the Second Homes Dividend in 2025/26 to top-up the reserves, so that going forward appropriate annual top-ups are incorporated into the budget to keep these EMRs at a reasonable level.

The Council is committed to ensuring that budgets and future year forecasts are in line with the Corporate Plan to enable more accurate prediction of the EMR usage, and move away from using EMRs for expenditure that should be managed.

It is important to understand that once these reserves have been used, they are gone unless topped up. By the nature of the way we set the budget and plan ahead, we do not factor in releases for future years unless we specifically know about the activity (and it is planned in) or where we are releasing reserves to support the General Fund.

As RFO I have raised concerns around the usage and levels of specific EMRs, given the tendency to use these in replacement of accurate future proofing and planning building works. However, with an improved Management Team and the recently approved Corporate Plan, future years budgeting and planning of works/projects will be more accurate and realistic.

If EMRs are not maintained this would pose a risk to the Council and may restrict the Council from going ahead with future projects or improvements, or the ability to consider devolution opportunities for the community or indeed the ability to effectively manage assets and services under its control.

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

## **6.4 Devolution**

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

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



## **6.5 Ideal World Comment**

After reviewing planned activities and future service needs, we believe the precept recommendations for 2025/26 are marginally adequate. While we can increase the precept above inflation this year due to the second-homes dividend, there are medium- to long-term risks. Other areas have seen reductions in this dividend after the first year as property owners restructure or divest to avoid second-homes council tax. A modest 1–2% increase in local council tax would have raised the base, reducing future increases and honouring prior commitments to limit rises to inflation except in exceptional cases.

Committees and management have worked diligently to minimise the budget's impact. Following members' directive to reduce the financial burden on residents while meeting service needs, the proposed budget and precept achieve this balance and maintain current services.

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

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

## **6.6 Overview of Recommendations**

Post-pandemic challenges, Russia's war in Ukraine, and the Israeli-Palestinian conflict have caused fluctuating prices, significant increases, supply shortages, and rising contractor costs. These unpredictable factors, which shift daily, complicate budgeting and planning.

As in previous years, we have rigorously reviewed asset spending, forecasts, and actual expenditures while identifying savings to offset budget increases. However, this carries risks: reducing planned spending limits capacity for unexpected costs or opportunities that benefit residents or improve long-term efficiency.

A notable factor in budget setting has been increased investment in CCTV resources to address Newquay and St Austell's growing needs. As Cornwall's leader in Town Centre CCTV, this ensures a proactive, high-quality service delivering results and saving lives.

The proposed budget and precept for 2025/26 are sufficient to support the Council's aims and projects over the next 2–3 years, aligning with the new Corporate Plan. However, risks and uncertainties remain, including potential service takeovers from Cornwall Council, which is likely to cut costs and reduce services. This may mirror past initiatives where the Town Council preserved essential services like CCTV, public toilets, and the library. Continuing with the "Town Package" devolution strategy could mitigate future

impacts by negotiating self-funding arrangements for transferred assets and services, though Cornwall Council's cooperation amidst its financial pressures is uncertain.

Recognising these risks, the increased core spend for 2024/25 has maintained service quality, avoiding the financial crises faced by other councils. However, the General Fund balance, currently at the minimum of three months, presents a vulnerability. Growing reliance on the fund for unbudgeted activities, alongside depleted earmarked reserves, underlines the need for larger reserves.

Despite challenges, the Council is in a stable financial position, and the RFO and Chief Executive endorse the proposed budget. Detailed committee budgets and further commentary can be found in Appendices 3 and 4.

## **7.0 Alternative Budget Models Considered**

Throughout the budget setting process, the Chief Executive and the RFO attempted to identify alternative models which limited the Council Tax rise in 2025/26 and beyond. We did explore the implications of a 2% rise in Council Tax, which does have a 3-4% reduction in the 2026/27 budgeted rise. However, it was made clear in the Governance and Resources Committee, that the majority of members present were content to achieve a zero rise for 2025/26, given there are still significant increases to spend and EMR additions, covered predominantly by the second homes dividend.

## Appendix 1: Summary of Recommended Budget

	Overview of Forecasts and Budgets																	
	2023/24 Budget			2024/25 Budget			2024/25 Budget Forecast			2025/26			2026/27			2027/28		
	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total	Income	Expenditure	Total
Governance and Resources	1,000	297,923	- 296,923	25,000	337,359	- 312,359	£87,409	£306,125	-£218,716	£67,503	£368,889	-£301,386	£67,503	£347,983	-£280,480	£67,503	£363,008	-£295,505
Human Resources	-	1,514,057	- 1,514,057	-	1,704,623	- 1,704,623	£0	£1,707,139	-£1,707,139	£0	£1,869,541	-£1,869,541	£0	£1,979,117	-£1,979,117	£0	£2,059,699	-£2,059,699
Environment and Facilities	127,019	470,829	- 343,810	241,363	639,172	- 397,810	£187,735	£665,230	-£477,496	£188,482	£745,923	-£557,441	£194,517	£654,266	-£459,750	£201,102	£687,183	-£486,080
Community and Tourism	75,322	130,542	- 55,220	82,674	197,844	- 115,170	£83,394	£217,762	-£134,368	£97,008	£244,762	-£147,754	£108,619	£211,934	-£103,315	£120,229	£218,951	-£98,721
Planning and Licensing	-	2,500	- 2,500	-	2,500	- 2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500	£0	£2,500	-£2,500
Totals	203,341	2,415,851		349,037	2,881,498		£358,537	£2,898,757		£352,993	£3,231,614		£370,638	£3,195,800		£388,835	£3,331,340	
Net Expenditure			- 2,212,510			- 2,532,461			-£2,540,220			-£2,878,621			-£2,825,162			-£2,942,505
Expenditure			£2,415,851			£2,881,498			£2,898,757		£2,881,497	£3,231,614			£3,195,800			£3,331,340
Less Income			-£203,341			-£349,037			-£358,537			-£352,993			-£370,638			-£388,835
CTS Grant			£0			£0			£0			£0			£0			£0
Precept			-£2,038,810			-£2,613,754			-£2,613,754			-£2,851,214			-£3,000,846			-£3,127,962
General Fund Reduction			-£173,700			£81,293			£73,535			-£27,407			£175,684			£185,457
Check			£0			£0			£0			£0			£0			£0
Base Rate			8,599.89		8,684.09	2.71		8,684.09			9,473.05			8974.55			8974.55	
Band D Council Tax			237.07		300.98	33.31		300.98		33.31	300.98			334.37			348.54	
£ increase pa			11.29		63.91			£63.91	£ increase pa		£0.00	£ increase pa		£33.39	£ increase pa		£14.16	
			0.22		1.23			£1.23	£ increase pw		£0.00	£ increase pw		£0.64	£ increase pw		£0.27	
New General Fund (New Rules)			3.30		3.00			3.6			3.0			3.0			3.0	
Old General Fund (equivalent)			2.60		2.80			3.0			2.1			2.6			2.6	
Expenditure																		
Gross Expenditure			2,415,851		2,881,498			2,898,757		3,257,294	3,231,614			3,195,800			3,331,340	
Accrual Releases			-		-			0			0			0			0	
Income Sources										52.41								
Precept			2,038,810		2,613,754			2,613,754			2,851,214			3,000,846	1.04		3,127,962	
CTS Grant			-		-			0			0			0			0	
Other Income			203,341		349,037			358,537			352,993			370,638			388,835	
			173,700		81,293			(73,535)			27,407			(175,684)			(185,457)	
Earmarked Reserves																		
Additions to Reserves			62,000		66,425			134,997			428,685			114,505			199,505	
Releases from Reserves			- 218,106		- 342,219			(251,174)			(307,667)			(56,000)			(30,000)	
General Fund Movement			- 17,594		357,087			189,712			(148,426)			117,179			15,952	
Fund Balances:																		
General Fund	(Amended to Actual)		534,164		673,087			723,877			575,450			692,629			708,581	
EMR Reserves	(Amended to Actual)		2,168,328		1,650,089			2,052,150			2,173,169			2,231,674			2,401,179	
Total Funds			2,702,492		2,323,176			2,776,027			2,748,619			2,924,303			3,109,760	

## Appendix 2: Summary Budget Recommendations

Expenditure Item	STAFF	REVENUE	CAPITAL	TOTAL	EMR REL.	NET	INCOME	EMR ADD	NET
<b>Governance and Resources</b>		358,430	10,458	<b>368,889</b>	-40,000	<b>328,889</b>	-67,503	32,500	<b>293,886</b>
<b>Human Resources</b>	1,869,541		0	<b>1,869,541</b>	-31,000	<b>1,838,541</b>		150,000	<b>1,988,541</b>
<b>Environment and Facilities</b>		685,923	60,000	<b>745,923</b>	0	<b>745,923</b>	-188,482	234,946	<b>792,387</b>
<b>Community and Tourism</b>		230,142	14,620	<b>244,762</b>	-26,260	<b>218,501</b>	-97,008	8,739	<b>130,232</b>
<b>Planning and Licensing</b>		2,500		<b>2,500</b>		<b>2,500</b>		2,500	<b>5,000</b>
<b>Central Reserves</b>				<b>0</b>		<b>0</b>			<b>0</b>
	<b>1,869,541</b>	<b>1,276,995</b>	<b>85,078</b>	<b>3,231,614</b>	<b>-97,260</b>	<b>3,134,354</b>	<b>-352,993</b>	<b>428,685</b>	<b>3,210,046</b>
<b>Precept</b>							-2,851,214		<b>-2,851,214</b>
<b>TOTAL</b>	<b>1,869,541</b>	<b>1,276,995</b>	<b>85,078</b>	<b>3,231,614</b>	<b>-97,260</b>	<b>3,134,354</b>	<b>-3,204,207</b>	<b>428,685</b>	<b>358,832</b>

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

### Appendix 3: CEO and RFO 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 2025/26 with relevant inflation rise. NET budget changes quoted do not include staff costs or EMR changes (some of the increases are offset by EMR releases).

#### Overall Inflation Principles

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

Item	Inflation Applied	Reason/Notes
Electricity and Gas Costs	6%	Appears to be increasing above inflation.
Water Costs	6%	Appears to be increasing faster than 3% inflation.
Non-domestic Rates	10%	Unknown level of increase (rate not set for next financial year yet). There is still a bit of fluctuation post transfers from Cornwall Council to Town Council.
Vehicle Insurance	9%	Takes account of Insurance premium tax.
General Insurance	6%	Insurance for this sector is currently within a hard market.
General Inflation	2-5%	Current inflation level is running at around 2.3% (November 2024). However, as part of the target setting at G&R and from our experience in attempting to find savings and cut back where possible, we anticipate costs rising by 2-3% generally (see Appendix 5 for UK Inflation forecast model).
Staff Pay	5%	Takes account for experience in national pay awards and factors in those who are not on the top salary scale point within their Grade. This follows our models on the new pay structure for existing staff. There are three new proposed roles in addition to filling existing vacancies (see Appendix 7A and 7B).

## Corporate Services

See Appendix 4A: Corporate Services Budget.

Material matter(s):

Code	Budget Item	Proposed 2025/26 Budget	Last year's Budget for 2024/25	Difference	Explanation
4440	Telephones and Broadband	£23,023	£31,827	(£8,803)	Reduced from the 2024/25 budget as new mobile and desk phones were purchased during 2024/25.
4480 and 4481	Computing Costs, IT Software and Support Subs/ Memberships	£62,145	£70,269	(£8,123)	These have been put together as the Council have a number of new IT contracts around server/network support, backups and the replacement.
4590	Election Expenses	£45,000	£10,000	+£35,000	Increased to cover the expenses relating to the coming elections in 2025.
1870	Bank Interest and Dividends	£67,503	£25,000	+£32,503	This shows additional income for interest form the return on investments with the CCLA and banks. The Council policy has been that this should form part of the annual transfer to the General Fund.
4899	Contingency – Martyn's Law	£20,000	0	+£20,000	Provision for the introduction of Martyn's Law and the impacts for Council and community events.

Overall, the proposed NET budget for 2025/26 is £301,386 (excluded EMR movements). This results in a budget decrease of £54,618, approximately 15.34% against the budget set for 2025/26 during last year's plan of £356,004. Whilst some costs are rising, other reductions, and the increase on investments (interest received) on savings as well as EMR releases have resulted in a NET reduction in the 2025/26 budget of 3.51%

## Human Resources

See Appendix 4B: Human Resources Sub-Committee Budget.

Material Matter(s):

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

Code	Budget Item	Proposed 2025/26 Budget	Last year's Budget for 2024/25	Difference	Explanation
4000	Salaries & Wages (Corporate)	£629,450	£580,975	+£48,475	<p>Following the new pay and grading structure implement in November 2022 a spinal column increase will be given in April 2025 for many of the employees. Added to an estimated national pay award (NPA) of 5%.</p> <p>There is a higher role of HR Manager in post, initially for an 18-month period.</p> <p>A 7% buffer on admin staff budget (covers council-wide sickness, statutory leave entitlements, and cover for vacancies, if necessary, in 2025/26).</p>
4005	Ers NI Contributions (Corporate)	£81,578	£63,990	+£17,587	There is an increase because of the recent changes in the employers NI contributions.
4010	Ers Pension Contributions	£67,873	£58,582	+£9,291	Increased pension contributions as a direct result of the additional gross pay as explained above.

4000	Salaries & Wages (CCTV)	£194,408	£136,327	+£58,080	Following the new pay and grading structure implement in November 2022 a spinal column increase will be given in April 2025 for many of the employees. Added to an estimated national pay award (NPA) of 5%.  There are additional hours/post to support the extension of the CCTV monitoring hours.
4005	Ers NI Contributions (CCTV)	£23,161	£12,300	+£10,861	There is an increase because of the recent changes in the employers NI contributions.
4000	Salaries & Wages (Facilities)	£230,192	£219,049	+£11,142	New pay increments and grading structure with NPA. No additional resources proposed.
4150	Cleaning Costs	0	£10,000	(£10,000)	Alternative arrangements to be considered for the summer locking and uplocking of the town toilets.
4000	Salaries & Wages (Enforcement)	£30,491	£58,287	(£27,796)	Despite advertising the Council has struggled to fill these posts, and these were reduced from two posts to one. Alternative solutions will be investigated for providing this service.
4000	Salaries & Wages (Environment)	£155,273	£147,544	+£7,728	New pay increments and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (TIC)	£95,883	£90,687	+£5,196	New pay increments and grading structure with NPA. No additional resources proposed.
4000	Salaries & Wages (Library)	£132,830	£126,044	+£6,786	New pay increments and grading structure with NPA. No additional resources proposed.
4005	Ers NI Contributions (Library)	£14,60	£9,308	+£5,291	There is an increase because of the recent changes in the employers NI contributions.



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 2025/26:

- Increase in National Insurance Contribution Rate following the budget announcement.
- National Pay Award – Estimated at 5% (In 2024/25 this was £1,290 or 2.5% depending on Spinal Column Point [SCP], backdated to April 2024).
- Increase in employee's pay by 1 SCP where they are not at the top of their salary grade.
- Increased hours within the CCTV service to increase the monitoring hours.
- Reduction from two to one members of staff within the Enforcement Team.
- There are no new posts proposed.

Please see

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

There were three new roles proposed and recruited in 2024/25, to support the Council in achieving their goals and providing an efficient and effective service. These were the HR Manager, the Grants Officer, and the Finance Apprentice.

The Council has recently approved its Corporate Strategy for the next term (2024-2028) and is working on the corporate objectives. These will feed into the previously agreed full structure review. Elements of this will be reliant on several 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 2025/26 is £1,869,540 an increase of £164,915, which equates 9.67% on the budget set last year.

## Community and Tourism Committee

See Appendix 4D: Community and Tourism Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2025/26 Budget	Last year's Budget for 2024/25	Difference	Explanation
1300	CCTV Income	£52,823	£38,489	+£14,344	Newquay Town Council is in partnership with St Austell Town Council for it's CCTV service, and the income received from St Austell has increased due to the shared cost of extending the monitoring hours.
4600	Events Budget Including: Mayoral Events Easter Event Newquay Sessions	£500 £5,800 £4,000 £16,200	£27,700	(£27,200) +£5,800 +£4,000 +£16,200	Split the events to support budget monitoring.

Overall, the proposed NET budget for 2025/26 is £147,753. This results in budget increase of £32,583 approximately 28.29% against the budget set for 2024/25.

## Planning and Licensing (P&L)

See Appendix 4E: Planning and Licensing Committee Budget.

There are no material changes proposed.

The proposed NET expenditure for 2025/26 is £2,500, the same as was set last year (underspends to go into the EMR to support Neighbourhood Plan review. The key consideration for this budget is the fact that the Boundary Review will result in necessary revisions of the existing Neighbourhood Plan.

## Environment and Facilities Committee

See Appendix 4E: Environment and Facilities Committee Budget.

Material matter(s):

Code	Budget Item	Proposed 2025/26 Budget	Last year's Budget for 2024/25	Difference	Explanation
1720/4900	Skatepark Funding and Capital Expenditure	0	0	0	The Council completed Phase 2 of the Skatepark Project, where the existing skatepark was extended.
4200	Grounds Maintenance (Skatepark)	£9,610	0	+£9,610	To cover an annual tree survey and works required, and drain maintenance during the winter months.
4281	General Waste (Killacourt Open Space)	£12,681	£6,797	+£5,884	Refuse collection and Recycling contracts for Killacourt, The Crescent, Trebarwith Crescent.
4199/4900	Maintenance (Library Building) and Capital Purchases	£25,000	£2,500	+£22,500	The Library roof requires replacement and this is a contribution toward the cost of this works.
1100	Rental Income (Marcus Hill)	£1	£10,500	(£10,499)	Notice has been given for the rental space within Marcus Hill.
4110	Rates (Marcus Hill)	£22,284	£30,792	£8,508	This is part of a revaluation process.
4115	Water Rates (Marcus Hill)	£2,500	£11,354	£8,853	Better reflecting average bills to date. This is a slight risk but the Utilities EMR will support some unexpected fluctuations.
4122	Electricity (Marcus Hill)	£30,207	£16,750	£13,456	We believe part of this increase is as a result of better meter reporting and the fact we charge 2 electric vehicles up on site. However, we are investigating the increase as you would expect.
4900	Capital Purchase (Marcus Hill)	£25,000	£10,000	+£15,000	The Council is looking at a phased repairs/refurbishment of the property, as well as a

					strategic review of the usage, following the notice of the tenants on the top floor of the building.
4170	Building Maintenance (Newquay Youth Centre)	£20,000	£10,000	+£10,000	The Council is looking to have this building devolved to it from Cornwall Council. This money will support the ongoing maintenance and initial repairs. The expected annual maintenance/running cost is £40-50,000.
1125	Service Charge (MWC)	£21,290	0	+£21,290	Annual service charges in line with the lease have been included. The first time for 2023/24. These will continue going forward.
4115	Water Charges (MWC)	£10,711	£752	(£9,959)	Bills have now caught up. We did earmark underspends into the Utilities EMR on the basis we expected this to happen.
4122	Electricity (MWC)	£8,680	£13,934	+£4,197	Reduced costs as a result of less vehicle charging and a period of time where one office has been vacant.
4900	Capital Purchases (MWC)	10,000	5,000	(£5,000)	Adaptions for the front door/porch.
1100	Rental Income (Killacourt Units)	£42,595	£36,000	+£6,595	Increased occupancy to 85%
1100	Rental Income (Killacourt Café)	£9,900	0	+£9,900	A new tenant is in the Café, so a full years rent has been included in the 2024/25 budget.
4900	Capital Purchases (Mount Wise Garages)	£7,500	0	+£7,500	These garages are being devolved from Cornwall Council, and NTC has included some money for resurfacing the driveway and other maintenance.
4630	Contract Services (Public Toilets Central)	£18,459	0	+£18,459	Monthly Drainage services, this service is being reviewed.
6001	EMR Transfer (Toilets)	£3,000	£15,000	(£12,000)	Given the significant spend and reduction of the public convenience toilet, the EMR was increased in 2024/25 and as it has been agreed that the second home dividend is to replenish reserves, this annual amount has been reduced.

The NET expenditure for 2025/26 is £557,441. This represents a budget increase of £155,699, approximately 38.75% against the budget set for 2025/26 during last year's plan. 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 can secure savings in the budget and scale back planned activity.

**Appendix 4: 2023 - 28 Actual Spend, Forecasts and Budgets**  
**Appendix 4A: Corporate Services Budget**

		2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Budget	Actual	Budget	Actual	Forecast	YE Forecast	Budget	Budget	Budget
<b>102</b>	<b>Corporate</b>				A	B	A+B			
1750	Insurance Claims	0	0	0	715	(715)	0	-	0	0
1700	Grants	0	0	0	0	0	0	-	0	0
1800	Miscellaneous Income	0	1,856	0	105	0	105	-	0	0
	<b>Total Income</b>	<b>0</b>	<b>1,856</b>	<b>0</b>	<b>820</b>	<b>(715)</b>	<b>105</b>	<b>-</b>	<b>0</b>	<b>0</b>
4060	Conference Fees	500	0	500	0	500	500	-	0	0
4080	Health & Safety	3,278	2,235	6,306	0	5,967	5,967	2,302.43	2,372	2,443
4130	Insurance	45,000	30,181	44,820	22,030	32,165	54,195	57,447.06	60,894	64,548
4176	Equipment Rent/Lease	692	4,990	5,140	1,663	3,476	5,140	5,139.78	5,448	5,775
4185	Equipment Maintenance	737	0	832	0	832	832	831.68	882	934
4281	General Waste	0	330	350	0	0	0	350.00	371	393
4300	Vehicle Maintenance	2,000	3,324	5,220	1,164	1,000	2,164	3,537.44	3,537	3,537
4310	Capital - Vehicle Replacement	0	58,781	11,756	2,292	11,597	13,889	458.47	458	458
4320	Vehicle Hire	39,900	18,737	21,577	6,044	14,385	20,428	19,132.74	21,046	23,151
4330	Vehicle Fuel & Oil	5,000	3,976	5,000	1,412	3,333	4,746	5,000.00	5,300	5,618
4340	Road Tax	0	0	0	675	0	675	1,100.00	1,166	1,236
4350	Vehicle Insurance	10,441	5,977	10,665	435	9,715	10,151	11,139.25	12,142	13,235
4360	Vehicle Security Systems	3,680	482	3,716	4,601	2,477	7,078	3,872.88	3,989	4,109
4400	Stationery	4,244	1,546	3,184	566	2,123	2,689	2,957.87	3,047	3,138
4410	Printing & Photocopying Costs	5,000	885	5,000	449	3,333	3,783	5,000.00	5,000	5,000
4425	General Advertising	2,496	0	2,627	0	2,550	2,550	2,626.50	2,705	2,786
4430	Publications	437	0	361	215	350	565	581.59	599	617
4435	Marketing and Publicity	0	5,090	0	0	351	351	-	0	0
4440	Telephones and Broadband	30,900	13,770	31,827	4,285	17,643	21,927	23,023.40	24,175	25,383
4455	Postage & Delivery Costs	8,546	1,424	6,847	823	4,564	5,387	5,548.96	5,715	5,887

4460	Corporate Subscriptions/Membership	5,464	8,161	6,712	6,019	2,000	8,019	6,828.78	7,034	7,245
4470	Office Consumables	1,500	1,216	1,500	489	1,000	1,489	1,500.00	1,500	1,500
4480	Computing Costs	41,200	11,607	43,436	7,189	2,811	10,000	10,300.00	10,609	10,927
		<b>2023/24</b>		<b>2024/25</b>	<b>2024/25</b>			<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
		<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Forecast</b>	<b>YE Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
4481	IT Software & Support Subs/Memb	0	22,621	26,833	9,945	38,509	48,454	51,845.65	55,475	59,358
4490	Website	3,000	1,774	3,090	461	2,060	2,521	3,182.70	3,278	3,377
4550	Bank & Transaction Charges	1,000	730	881	181	0	181	435.00	435	435
4555	Legal Expenses	7,184	13,251	7,400	0	0	0	7,621.94	7,851	8,086
4560	Accounting Support	16,595	0	0	164	0	164	-	0	0
4570	Audit Internal	2,652	2,500	2,809	0	2,650	2,650	2,809.00	2,978	3,156
4580	Audit External	3,478	2,520	3,392	(2,520)	5,950	3,430	3,635.80	3,854	4,085
4585	Professional Fees	10,000	11,688	10,000	(1,250)	11,250	10,000	10,000.00	10,000	10,000
4595	GDPR Compliance	4,000	0	4,000	0	4,000	4,000	4,000.00	4,000	4,000
4630	Contract Services	0	5,299	8,880	0	0	0	8,880.00	9,324	9,790
4730	Licences General	0	1,288	0	0	0	0	-	0	0
4750	Catering Costs	500	0	500	0		0	500.00	500	500
4899	Miscellaneous Expenses	4,000	0	4,000	0	4,000	4,000	4,000.00	4,000	4,000
4900	Capital Purchases	5,000	13,841	5,000	3,147	1,853	5,000	5,000.00	5,000	5,000
4905	Low Value Capital	0	2,464	0	0	0	0	-	0	0
	<b>Overhead Expenditure</b>	<b>268,423</b>	<b>250,689</b>	<b>294,159</b>	<b>70,480</b>	<b>192,445</b>	<b>262,925</b>	<b>270,588.93</b>	<b>284,683</b>	<b>299,708</b>
<b>102</b>	<b>Net Income over Expenditure</b>	<b>(268,423)</b>	<b>(248,833)</b>	<b>(294,159)</b>	<b>(69,661)</b>	<b>(193,160)</b>	<b>(262,820)</b>	<b>(270,588.93)</b>	<b>(284,683)</b>	<b>(299,708)</b>
<b>103</b>	<b>Councillors &amp; Civic</b>									
4101	Room Hire Costs	1,000	0	1,000	0	1,000	1,000	1,000.00	1,000	1,000
4400	Stationery	0	0	0	0	0	0	-	0	0
4530	Civic Expenses	3,000	511	3,000	0	3,000	3,000	3,000.00	3,000	3,000
4585	Professional Fees	200	0	200	0	200	200	300.00	300	300
4590	Election Expenses	10,000	0	10,000	0	10,000	10,000	45,000.00	10,000	10,000
4650	Community Projects	2,000	0	0	0	0	0	-	0	0

4750	Catering Costs	300	0	1,000	0	1,000	1,000	1,000.00	1,000	1,000
4899	Miscellaneous Expenses	3,000	21	3,000	0	3,000	3,000	3,000.00	3,000	3,000
	<b>Overhead Expenditure</b>	<b>19,500</b>	<b>531</b>	<b>18,200</b>	<b>0</b>	<b>18,200</b>	<b>18,200</b>	<b>53,300.00</b>	<b>18,300</b>	<b>18,300</b>
<b>109</b>	<b>Other Corporate</b>									
1720	Capital Grants Received	0	0	0	0	0	0	-	0	0
		<b>2023/24</b>		<b>2024/25</b>	<b>2024/25</b>			<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
		<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Forecast</b>	<b>YE Forecast</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
1730	CIL Receipts	0	55,170	0	56,975	(56,975)	(0)	-	0	0
1870	Bank Interest and Dividends	1,000	67,503	25,000	32,165	55,139	87,304	67,503.09	67,503	67,503
1900	Precept	2,038,810	2,038,810	2,638,754	1,306,877	1,306,877	2,613,754	2,851,214.01	3,000,846	3,127,962
1910	CTS Grant	0	0	0	0	0	0	-	0	0
	<b>Total Income</b>	<b>2,039,810</b>	<b>2,161,483</b>	<b>2,663,754</b>	<b>1,396,016</b>	<b>1,305,041</b>	<b>2,701,058</b>	<b>2,918,717.10</b>	<b>3,068,349</b>	<b>3,195,465</b>
4550	Bank & Transaction Charges	0	0		0	0	0	-	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>109</b>	<b>Net Income over Expenditure</b>	<b>2,039,810</b>	<b>2,161,483</b>	<b>2,663,754</b>	<b>1,396,016</b>	<b>1,305,041</b>	<b>2,701,058</b>	<b>2,918,717.10</b>	<b>3,068,349</b>	<b>3,195,465</b>
<b>151</b>	<b>Grants</b>									
4650	Community Projects	0	0	0	0	0	0	-	0	0
4800	General Grants	5,000	10,746	5,000	1,000	4,000	5,000	5,000.00	5,000	5,000
	<b>Overhead Expenditure</b>	<b>5,000</b>	<b>10,746</b>	<b>5,000</b>	<b>1,000</b>	<b>4,000</b>	<b>5,000</b>	<b>5,000.00</b>	<b>5,000</b>	<b>5,000</b>
<b>901</b>	<b>Contingency</b>									
	Martyns Law	0	0	0	0	0	0	20,000.00	20,000	20,000
4899	Miscellaneous Expenses	5,000	0	20,000	0	20,000	20,000	20,000.00	20,000	20,000
	<b>Overhead Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000.00</b>	<b>40,000</b>	<b>40,000</b>
	<b>G&amp;R Inc Precept &amp; CST Grant Income</b>									
		<b>2,039,810</b>	<b>2,163,339</b>	<b>2,663,754</b>	<b>1,396,836</b>	<b>1,304,327</b>	<b>2,701,163</b>	<b>2,918,717.10</b>	<b>3,068,349</b>	<b>3,195,465</b>



	<b>Expenditure</b>	<b>297,923</b>	<b>261,966</b>	<b>337,359</b>	<b>71,480</b>	<b>234,645</b>	<b>306,125</b>	<b>368,888.93</b>	<b>347,983</b>	<b>363,008</b>
	<b>Net Income over Expenditure</b>	<b>1,741,886</b>	<b>1,901,373</b>	<b>2,326,395</b>	<b>1,325,356</b>	<b>1,069,682</b>	<b>2,395,038</b>	<b>2,549,828.17</b>	<b>2,720,366</b>	<b>2,832,457</b>
	<b>G&amp;R Exc Precept &amp; CST Grant</b>									
	<b>Income</b>	<b>1,000</b>	<b>124,529</b>	<b>25,000</b>	<b>89,959</b>	<b>(2,550)</b>	<b>87,409</b>	<b>67,503.09</b>	<b>67,503</b>	<b>67,503</b>
	<b>Expenditure</b>	<b>297,923</b>	<b>261,966</b>	<b>337,359</b>	<b>71,480</b>	<b>234,645</b>	<b>306,125</b>	<b>368,888.93</b>	<b>347,983</b>	<b>363,008</b>
	<b>Net Income over Expenditure</b>	<b>(296,923)</b>	<b>(137,437)</b>	<b>(312,359)</b>	<b>18,479</b>	<b>(237,195)</b>	<b>(218,716)</b>	<b>(301,386)</b>	<b>(280,480)</b>	<b>(295,505)</b>

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

		2023/24	2024/25		2024/25		2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
101	Corporate Service								
1800	Miscellaneous Income	85	0	0	0	0	0	0	0
	Total Income	85	0	0	0	0	0	0	0
						0			
4030	Staff Training	7,385	9,483	532	8,951	9,483	11,267	11,605	11,953
4040	Staff Travel	282	1,210	24	1,186	1,210	1,331	1,464	1,611
4045	Other Staff Expenses, incl WFH	51	50	58	0	58	50	50	50
4050	Staff Recruitment Costs	580	2,060	640	1,420	2,060	2,122	2,185	2,251
4055	Staff Medical Related	595	1,030	18	1,012	1,030	1,061	1,093	1,126
4060	Conference Fees	66	1,000	0	1,000	1,000	1,000	1,000	1,000
4065	Salary Sacrifice	8	0	1,704	(1,704)	0	0	0	0
4070	Workwear	3,091	8,000	816	7,184	8,000	8,000	8,000	8,000
4075	Employee Subscriptions	537	3,000	1,112	1,888	3,000	3,000	3,000	3,000
4080	Health & Safety	17	775	0	775	775	775	775	775
4081	Licences Staff	552	880	0	880	880	880	880	880
4082	DBS Check	0	0	53	0	53	0	0	0
4095	Apprenticeship Levy	643	8,143	0	0	0	9,017	9,557	9,951
4099	Non-Distrbuted Pension Costs	0	0	0	0	0	0	0	0
4290	Security	0	0	0	0	0	0	0	0
4460	Subscriptions/Memberships	197	1,600	0	1,600	1,600	1,600	1,648	1,697
4481	IT Software & Support Subs/Memb	0	0	0	0	0	4,431	4,564	4,701
4550	Bank & Transaction Charges	0	0	0	0	0	0	0	0
4585	Professional Fees	0	1,350	0	1,350	1,350	1,350	1,391	1,432
4899	Miscellaneous Expenses	0	1,000	(207)	1,207	1,000	1,000	1,000	1,000
	Overhead Expenditure	14,004	39,581	4,749	26,750	31,499	46,884	48,212	49,427
101	Net Income over Expenditure	(13,919)	(39,581)	(4,749)	(26,750)	(31,499)	(46,884)	(48,212)	(49,427)
	Human Resources (HR)								
	Income	85	0	0	0	0	0	0	0
	Expenditure	14,004	39,581	4,749	26,750	31,499	46,884	48,212	49,427
	Net Income over Expenditure	(13,919)	(39,581)	(4,749)	(26,750)	(31,499)	(46,884)	(48,212)	(49,427)

<b>101</b>	<b>Corporate Service</b>								
4000	Salaries & Wages	366,457	580,975	135,410	445,565	580,975	629,450	665,767	704,877
4001	Salary Holding Account	0	0	(3,338)	3,338	0	0	0	0
4005	Ers NI Contribution	37,179	63,990	13,663	50,327	63,990	81,578	87,315	92,396
4010	Ers Pension Contri - LGPS	43,300	58,582	14,307	44,275	58,582	67,873	64,165	66,541
		<b>2023/24</b>	<b>2024/25</b>		<b>2024/25</b>		<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
		<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Forecast</b>	<b>YE F'cst</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
4011	Secondary Pension Contri - LGPS	9,000	9,000	3,000	6,000	9,000	9,000	9,000	9,270
4012	Ers Pension Contri - NEST	4,061	8,463	1,895	6,568	8,463	8,495	10,152	10,961
4020	Temporary/Casual Staff	0	0	740	0	740	0	0	0
	<b>Overhead Expenditure</b>	<b>459,997</b>	<b>721,010</b>	<b>165,676</b>	<b>556,074</b>	<b>721,750</b>	<b>796,396</b>	<b>836,399</b>	<b>884,046</b>
<b>104</b>	<b>Councillors &amp; Civic</b>								
4000	Salaries & Wages	0	0	0	0	0	0	0	0
4500	Mayor's Allowance	5,000	5,150	0	5,150	5,150	5,305	5,464	5,628
4520	Members' Expenses	0	250	35	215	250	250	250	250
4525	Members' Training	80	1,000	90	910	1,000	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>5,080</b>	<b>6,400</b>	<b>125</b>	<b>6,275</b>	<b>6,400</b>	<b>6,555</b>	<b>6,714</b>	<b>6,878</b>
<b>241</b>	<b>CCTV Service</b>								
4000	Salaries & Wages	140,731	136,327	43,856	92,471	136,327	194,408	201,424	207,019
4005	Ers NI Contribution	11,268	12,300	3,546	8,754	12,300	23,161	24,294	25,136
4010	Ers Pension Contri - LGPS	6,727	7,265	2,290	4,975	7,265	7,724	7,945	8,165
4012	Ers Pension Contri - NEST	1,223	2,978	368	2,610	2,978	4,650	4,827	4,961
	<b>Overhead Expenditure</b>	<b>159,950</b>	<b>158,870</b>	<b>50,061</b>	<b>108,809</b>	<b>158,870</b>	<b>229,943</b>	<b>238,490</b>	<b>245,282</b>
<b>242</b>	<b>Facilites Service</b>								
4000	Salaries & Wages	173,341	219,049	61,440	157,609	219,049	230,192	271,120	278,651
4005	Ers NI Contribution	15,721	20,641	5,491	15,150	20,641	27,779	34,031	35,164
4010	Ers Pension Contri - LGPS	11,656	12,690	3,882	8,808	12,690	13,427	14,003	14,392
4012	Ers Pension Contri - NEST	3,347	4,629	1,237	3,393	4,629	4,851	5,990	6,157
4020	Temporary/Casual Staff	3,495	700	10,556	0	10,556	0	0	0
4150	Cleaning Costs	20,901	10,000	7,749	2,251	10,000	0	0	0
4290	Security	0	3,605	0	3,605	3,605	3,713	3,825	3,939
	<b>Overhead Expenditure</b>	<b>228,460</b>	<b>271,314</b>	<b>90,355</b>	<b>190,815</b>	<b>281,170</b>	<b>279,961</b>	<b>328,969</b>	<b>338,304</b>
<b>243</b>	<b>Enforcement</b>								

4000	Salaries & Wages	21,272	58,287	0	58,287	58,287	30,491	31,875	33,298
4005	Ers NI Contribution	1,890	6,033	0	6,033	6,033	3,824	4,045	4,259
4012	Ers Pension Contr - NEST	638	1,749	0	1,749	1,749	915	956	999
	<b>Overhead Expenditure</b>	<b>23,800</b>	<b>66,069</b>	<b>0</b>	<b>66,069</b>	<b>66,069</b>	<b>35,229</b>	<b>36,876</b>	<b>38,555</b>
<b>244</b>	<b>Environment Service</b>								
4000	Salaries & Wages	134,541	147,544	46,692	100,852	147,544	155,273	159,709	164,146
4005	Ers NI Contribution	12,500	15,358	4,351	11,007	15,358	19,541	20,274	20,941
4010	Ers Pension Contr - LGPS	6,631	7,169	2,276	4,893	7,169	7,622	7,840	8,057
		<b>2023/24</b>	<b>2024/25</b>		<b>2024/25</b>		<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
		<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Forecast</b>	<b>YE F'cst</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
4012	Ers Pension Contr - NEST	2,917	3,329	1,053	2,276	3,329	3,492	3,591	3,691
	<b>Overhead Expenditure</b>	<b>156,589</b>	<b>173,400</b>	<b>54,372</b>	<b>119,028</b>	<b>173,400</b>	<b>185,927</b>	<b>191,414</b>	<b>196,836</b>
<b>351</b>	<b>Staff Costs TIC</b>								
4000	Salaries & Wages	83,448	90,687	28,079	62,608	90,687	95,883	98,623	101,362
4005	Ers NI Contribution	7,719	9,540	2,599	6,941	9,540	12,132	12,585	12,998
4010	Ers Pension Contr - LGPS	11,152	12,053	3,820	8,233	12,053	12,806	13,172	13,538
4012	Ers Pension Contr - NEST	0	876	0	876	876	916	943	969
	<b>Overhead Expenditure</b>	<b>102,319</b>	<b>113,156</b>	<b>34,498</b>	<b>78,658</b>	<b>113,156</b>	<b>121,738</b>	<b>125,322</b>	<b>128,866</b>
<b>502</b>	<b>Planning</b>								
4000	Salaries & Wages	14,775	0	5,010	(5,010)	0	0	0	0
4005	Ers NI Contribution	784	0	273	(273)	0	0	0	0
4012	Ers Pension Contr - NEST	443	0	150	(150)	0	0	0	0
	<b>Overhead Expenditure</b>	<b>16,002</b>	<b>0</b>	<b>5,433</b>	<b>(5,433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>602</b>	<b>Library &amp; IS</b>								
4000	Salaries & Wages	134,815	126,044	39,179	86,865	126,044	132,830	132,149	135,806
4005	Ers NI Contribution	8,910	9,308	2,560	6,748	9,308	14,600	14,546	15,096
4010	Ers Pension Contr - LGPS	9,728	10,534	2,703	7,831	10,534	8,625	8,992	9,242
4012	Ers Pension Contr - NEST	1,927	2,154	725	1,429	2,154	2,650	2,573	2,645
4290	Security	4,236	0	1,007	(1,007)	0	0	0	0
	<b>Overhead Expenditure</b>	<b>159,615</b>	<b>148,040</b>	<b>46,173</b>	<b>101,867</b>	<b>148,040</b>	<b>158,704</b>	<b>158,260</b>	<b>162,789</b>
<b>652</b>	<b>Council Offices</b>								
4290	Security	3,415	6,786	1,467	5,319	6,786	8,205	8,462	8,718

	<b>Overhead Expenditure</b>	<b>3,415</b>	<b>6,786</b>	<b>1,467</b>	<b>5,319</b>	<b>6,786</b>	<b>8,205</b>	<b>8,462</b>	<b>8,718</b>
	<b>Human Resources (HR)</b>								
	<b>Income</b>	<b>85</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>1,329,231</b>	<b>1,704,626</b>	<b>452,908</b>	<b>1,254,231</b>	<b>1,707,139</b>	<b>1,869,541</b>	<b>1,979,117</b>	<b>2,059,699</b>
	<b>Net Income over Expenditure</b>	<b>(1,329,146)</b>	<b>(1,704,626)</b>	<b>(452,908)</b>	<b>(1,254,231)</b>	<b>(1,707,139)</b>	<b>(1,869,541)</b>	<b>(1,979,117)</b>	<b>(2,059,699)</b>
						<b>2,514</b>	<b>- 164,915</b>	<b>- 109,576</b>	<b>- 80,581</b>
	<b>less Transfer to EMR</b>		<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>
	<b>Movement to/(from) Gen Reserve</b>		<b>(1,159,902)</b>	<b>(388,983)</b>			<b>-</b>		

## Appendix 4C: Community and Tourism Committee Budget

		2022/23	2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
						A	B	A+B			
<b>201</b>	<b>CCTV - Operating</b>										
1300	CCTV Income	34,359	35,272	37,661	38,489	14,836	23,653	38,489	52,823	64,434	76,044
1800	Miscellaneous Income	0	0	0	0	0	0	0	-	0	0
	<b>Total Income</b>	<b>34,359</b>	<b>35,272</b>	<b>37,661</b>	<b>38,489</b>	<b>14,836</b>	<b>23,653</b>	<b>38,489</b>	<b>52,823</b>	<b>64,434</b>	<b>76,044</b>
4122	Electricity	1,501	10,271	2,851	10,887	2,526	8,361	10,887	11,540	12,233	12,967
4199	Maintenance, Repairs & Renewal	21,702	24,720	1,923	3,000	195	2,805	3,000	5,000	5,150	5,305
4400	Stationery	394	200	502	529	49	480	529	545	545	545
4440	Telephone & Broadband	0	0	601	1,250	189	1,061	1,250	1,250	1,288	1,326
4470	Office Consumables	299	119	292	450	119	331	450	450	459	468
4555	Legal Expenses	0	500	0	500	0	500	500	500	500	500
4630	Contract Services	0	0	22,712	26,226	11,356	14,870	26,226	28,848	31,733	34,907
4899	Miscellaneous Expenses	0	100	2,514	100	6	94	100	100	100	100
4900	Capital Purchases	7,320	5,000	66,112	10,000	1,480	8,520	10,000	10,000	10,000	10,000
	<b>Overhead Expenditure</b>	<b>31,215</b>	<b>40,910</b>	<b>97,506</b>	<b>52,942</b>	<b>15,920</b>	<b>37,022</b>	<b>52,942</b>	<b>58,234</b>	<b>62,008</b>	<b>66,117</b>
<b>201</b>	<b>Net Income over Expenditure</b>	<b>3,144</b>	<b>(5,638)</b>	<b>(59,845)</b>	<b>(14,453)</b>	<b>(1,084)</b>	<b>(13,370)</b>	<b>(14,453)</b>	<b>(5,411)</b>	<b>2,426</b>	<b>9,927</b>
<b>206</b>	<b>Youth Initiatives</b>										
4650	Community Projects	0	0	0	5,000	0	5,000	5,000	5,000	5,000	5,000
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>301</b>	<b>Festivals, Events &amp; Promotio</b>										
1710	Donations Received	546	0	0	0	0	0	0	-	0	0
1800	Miscellaneous Income	0	0	273	0	0	0	0	-	0	0
1380	Market Stall hire	0	0	0	0	0	0	0	-	0	0
	<b>Total Income</b>	<b>546</b>	<b>0</b>	<b>273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>

		2022/23	2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
4290	Security	296	0	657	2,800	409	2,391	2,800	2,884	2,971	3,060
4600	Events	24,946	33,691	36,085	27,700	10,407	17,293	27,700	500	515	530
4602	Tourism Grants	1,770	5,000	2,858	5,000	0	5,000	5,000	5,000	5,000	5,000
4604	Banners/Flags	0	200	5,630	200	0	200	200	200	200	200
4620	Firework Displays	6,187	6,373	6,372	6,566	0	6,566	6,566	6,764	6,967	7,176
4621	Christmas Event	0	0	0	15,000	0	15,000	15,000	15,000	15,000	15,000
	Mayoral Events				0	0	0	0	5,800	5,800	5,800
	Easter Event				0	0	0	0	4,000	4,000	4,000
	Newquay Sessions				0	0	0	0	16,200	16,200	16,200
4622	Communications Budget	0	0	0	6,844	0	6,844	6,844	7,528	8,281	9,109
4730	General Licences	0	0	1,853	1,854	0	1,854	1,854	1,910	1,967	2,026
4800	General Grants	1,500	0	1,000	0	0	0	0	-	0	0
4899	Miscellaneous Expenses	179	100	81	100	35	65	100	100	100	100
4900	Capital Purchases	0	1,000	1,422	3,620	0	3,620	3,620	3,620	3,620	3,620
	<b>Overhead Expenditure</b>	<b>34,878</b>	<b>46,364</b>	<b>55,959</b>	<b>69,684</b>	<b>10,851</b>	<b>58,833</b>	<b>69,684</b>	<b>69,506</b>	<b>70,621</b>	<b>71,822</b>
<b>306</b>	<b>Newquay Town Team</b>										
1700	Revenue Grants Received	0	0	0	0	32,875	(32,875)	0	-	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,875</b>	<b>(32,875)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
4899	Miscellaneous Expenses	106,789	0	995	15,000	6,253	8,747	15,000	15,000	15,450	15,914
	<b>Overhead Expenditure</b>	<b>106,789</b>	<b>0</b>	<b>995</b>	<b>15,000</b>	<b>6,253</b>	<b>8,747</b>	<b>15,000</b>	<b>15,000</b>	<b>15,450</b>	<b>15,914</b>
<b>306</b>	<b>Net Income over Expenditure</b>	<b>(106,789)</b>	<b>0</b>	<b>(995)</b>	<b>(15,000)</b>	<b>26,622</b>	<b>(41,622)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,450)</b>	<b>(15,914)</b>
<b>309</b>	<b>Other Tourism</b>										
4199	Maintenance, Repairs & Renewal	0	2,500	1,472	2,500	0	2,500	2,500	2,500	2,500	2,500
	<b>Overhead Expenditure</b>	<b>0</b>	<b>2,500</b>	<b>1,472</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>352</b>	<b>TIC Operating</b>										
1500	TIC Retail Sales	4,316	3,000	3,506	3,500	1,148	540	1,688	3,500	3,500	3,500

		2022/23	2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
1502	TIC Left Luggage	937	1,200	1,064	1,000	507	238	745	1,000	1,000	1,000
1503	TIC Stamps	156	300	86	60	31	14	45	60	60	60
1504	TIC Bookings Commission	143	300	0	0	58	27	86	-	0	0
1505	TIC OL Bookings Commission	0	100	0	0	0	0	0	-	0	0
1506	TIC Internet Income	0	0	17	125	100	47	147	125	125	125
1507	TIC Shop Mobility	947	1,000	1,282	900	897	421	1,318	900	900	900
1509	TIC Discovery Map	198	300	215	200	74	35	109	200	200	200
1510	TIC Newquay Voice	0	0	0	0	0	0	0	-	0	0
1511	TIC Photocopying	2,018	500	2,678	1,850	760	357	1,117	1,850	1,850	1,850
1518	Map Income	5,188	5,000	279	5,000	0	0	0	5,000	5,000	5,000
1530	TIC Other Income	5	100	0	0	5	2	7	-	0	0
1550	TIC Membership Fees	27,348	15,000	24,644	20,000	26,022	0	26,022	20,000	20,000	20,000
1560	TIC Guide Advertising	13,179	10,000	6,638	8,000	1,387	6,613	8,000	8,000	8,000	8,000
1561	TIC Other Advertising	0	150	0	0	0	0	0	-	0	0
1562	TIC Website Advertising	208	500	0	0	0	0	0	-	0	0
1576	TIC National Express Tickets	155	0	595	0	122	58	180	-	0	0
1577	TIC Tormark Books Sales	0	0	260	100	98	46	144	100	100	100
1579	Tickets Contra	0	0	0	0	(524)	(246)	(770)	-	0	0
1580	Other Tickets Commission	10	300	55	0	2,767	1,301	4,068	-	0	0
1586	National Express Commission	1,143	400	0	125	0	0	0	125	125	125
1800	Miscellaneous Income	100	0	-7	75	0	0	0	75	75	75
	<b>Total Income</b>	<b>56,051</b>	<b>38,150</b>	<b>41,310</b>	<b>40,935</b>	<b>33,453</b>	<b>9,454</b>	<b>42,907</b>	<b>40,935</b>	<b>40,935</b>	<b>40,935</b>
4199	Maintenance, Repairs & Renewal	0	250	144	250	338	159	497	250	250	250
4400	Stationery	184	200	274	200	125	59	184	200	200	200
4405	Photocopier Hire	0	800	653	800	327	153	480	800	800	800
4410	Printing & Photocopying Costs	932	4,900	193	4,900	55	4,845	4,900	4,900	4,900	4,900
4431	Guide Costs	4,831	1,400	5,425	1,400	0	1,400	1,400	1,400	1,400	1,400
4435	Marketing & Publicity	4,450	7,000	4,141	7,000	1,104	519	1,623	7,000	7,000	7,000



		2022/23	2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
4455	Postage & Delivery Costs	750	1,400	0	1,400	6	1,394	1,400	1,400	1,400	1,400
4460	Subscriptions	0	0	200	0	0	0	0	-	0	0
4490	Website	9,505	12,000	13,415	12,000	9,687	2,313	12,000	12,000	12,000	12,000
4550	Bank & Transaction Charges	435	1,700	451	550	127	60	187	550	550	550
4700	Stock For Resale	4,037	2,000	2,365	4,500	1,000	470	1,471	4,500	4,500	4,500
4703	TIC Stamps	0	618	0	637	0	637	637	656	676	696
4705	Map costs	1,808	3,000	0	3,000	0	3,000	3,000	3,000	3,000	3,000
4710	Tickets Resale Commission	105	0	0	0	0	0	0	-	0	0
4899	Miscellaneous Expenses	(523)	300	153	300	348	163	511	300	300	300
4900	Capital Purchases	0	1,000	337	1,000	0	1,000	1,000	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>26,513</b>	<b>36,568</b>	<b>27,750</b>	<b>37,937</b>	<b>13,117</b>	<b>16,172</b>	<b>29,289</b>	<b>37,956</b>	<b>37,976</b>	<b>37,996</b>
<b>352</b>	<b>Net Income over Expenditure</b>	<b>29,538</b>	<b>1,582</b>	<b>13,560</b>	<b>2,998</b>	<b>20,336</b>	<b>(6,719)</b>	<b>13,617</b>	<b>2,979</b>	<b>2,959</b>	<b>2,939</b>
<b>603</b>	<b>Library &amp; Information Serv</b>										
1800	Miscellaneous Income	134	2,000	0	100	0	0	0	100	100	100
1805	Library Fines	1,809	0	75	0	10	1	11	-	0	0
1806	Library Photocopying	3,637	0	4,673	3,000	1,518	228	1,746	3,000	3,000	3,000
1807	Library Other Income/Sales	450	0	488	150	210	32	242	150	150	150
	<b>Total Income</b>	<b>6,029</b>	<b>2,000</b>	<b>5,236</b>	<b>3,250</b>	<b>1,738</b>	<b>261</b>	<b>1,998</b>	<b>3,250</b>	<b>3,250</b>	<b>3,250</b>
4400	Stationery	759	200	1,085	1,386	426	1,022	1,448	1,386	1,386	1,386
4460	Subscriptions/Memberships	0	0	83	0	0	0	0	945	974	1,003
4470	Office Consumables	0	0	815	945	316	758	1,074	945	974	1,003
4550	Bank & Transaction Charges	44	0	55	100	17	42	59	100	103	106
4650	Community Projects	142	2,500	210	2,000	146	2,000	2,146	2,000	2,000	2,000
4899	Miscellaneous Expenses	807	1,500	64	1,500	0	1,000	1,000	1,500	1,500	1,500
	<b>Overhead Expenditure</b>	<b>1,752</b>	<b>4,200</b>	<b>2,312</b>	<b>5,932</b>	<b>905</b>	<b>4,822</b>	<b>5,727</b>	<b>6,877</b>	<b>6,936</b>	<b>6,998</b>
<b>352</b>	<b>Net Income over Expenditure</b>	<b>4,278</b>	<b>(2,200)</b>	<b>2,924</b>	<b>(2,682)</b>	<b>833</b>	<b>(4,561)</b>	<b>(3,729)</b>	<b>(3,627)</b>	<b>(3,686)</b>	<b>(3,748)</b>

		2022/23	2023/24		2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
	<b>EMR Transfers</b>										
6001	EMR (St Austell)	0	0	0	3,849	0	3,849	3,849	5,282	6,443	7,604
	EMR Actual Spend						28,770	28,770	34,406	0	0
6001	EMR (NTC)	0	0	0	5,000	0	5,000	5,000	10,000	5,000	5,000
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,849</b>	<b>0</b>	<b>37,619</b>	<b>37,619</b>	<b>49,689</b>	<b>11,443</b>	<b>12,604</b>
	<b>Community &amp; Tourism (C&amp;T)</b>										
	<b>Income</b>	<b>96,985</b>	<b>75,422</b>	<b>84,480</b>	<b>82,674</b>	<b>82,902</b>	<b>492</b>	<b>83,394</b>	<b>97,008</b>	<b>108,619</b>	<b>120,229</b>
	<b>Expenditure</b>	<b>201,148</b>	<b>130,542</b>	<b>185,994</b>	<b>197,844</b>	<b>47,046</b>	<b>170,717</b>	<b>217,762</b>	<b>244,762</b>	<b>211,934</b>	<b>218,951</b>
	<b>Net Income over Expenditure</b>	<b>(104,163)</b>	<b>(55,120)</b>	<b>(101,515)</b>	<b>(115,170)</b>	<b>35,856</b>	<b>(170,225)</b>	<b>(134,368)</b>	<b>(147,754)</b>	<b>(103,315)</b>	<b>(98,721)</b>
	<b>plus Transfer from EMR</b>	<b>21,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Res</b>	<b>(100,086)</b>	<b>(63,578)</b>	<b>(63,578)</b>	<b>(63,578)</b>	<b>(34,140)</b>		<b>(34,140)</b>	<b>-</b>		

## Appendix 4D: Environment and Facilities Committee Budget

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>203</b>	<b>Lights</b>								
4122	Electricity	314	4,178	0	4,178	<b>4,178</b>	4,596	5,056	5,561
4199	Maintenance, Repairs & Renewal	0	5,000	0	5,000	<b>5,000</b>	5,300	5,618	5,955
4640	Lighting Operation Costs	32,590	27,830	0	27,830	<b>27,830</b>	30,613	33,674	37,042
4899	Miscellaneous Expenses	2,967	4,000	1,696	2,304	<b>4,000</b>	4,400	4,840	5,324
4900	Capital Purchases	250	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>36,121</b>	<b>41,008</b>	<b>1,696</b>	<b>39,312</b>	<b>41,008</b>	<b>44,909</b>	<b>49,188</b>	<b>53,882</b>
<b>204</b>	<b>Fountain</b>								
4115	Water & Sewerage	126	247	-172	419	<b>247</b>	272	299	329
4122	Electricity	654	955	141	424	<b>565</b>	622	684	752
4199	Maintenance, Repairs & Renewal	5	200	0	200	<b>200</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>785</b>	<b>1,402</b>	<b>-31</b>	<b>1,043</b>	<b>1,012</b>	<b>893</b>	<b>983</b>	<b>1,081</b>
<b>251</b>	<b>Skatepark</b>								
1105	Hiring Income	175	0	0	0	<b>0</b>	0	0	0
1120	Electricity Recharge	619	600	238	714	<b>952</b>	1,048	1,152	1,268
1700	Revenue Grants Received	15,300	0	2,750	0	<b>2,750</b>	0	0	0
1720	Capital Grants Received	156,167	100,000	-2,684	2,684	<b>0</b>	0	0	0
1750	Insurance Claims	0	0	0	0	<b>0</b>	0	0	0
	<b>Total Income</b>	<b>172,261</b>	<b>100,600</b>	<b>304</b>	<b>3,398</b>	<b>3,702</b>	<b>1,048</b>	<b>1,152</b>	<b>1,268</b>
4122	Electricity	3,411	5,972	736	2,209	<b>2,945</b>	3,240	3,563	3,920
4150	Cleaning Costs	0	250	0	250	<b>250</b>	256	261	267
4176	Equipment Rent/Lease	0	2,000	0	2,000	<b>2,000</b>	2,000	2,000	2,000
4199	Maintenance, Repairs & Renewal	808	2,500	-5,375	7,875	<b>2,500</b>	2,500	2,500	2,500
4200	Grounds Maintenance	0	0	1,495	4,484	<b>5,978</b>	9,610	9,821	10,037

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4280	Clinical Waste	0	424	0	0	0	0	0	0
4281	General Waste	1,921	1,061	630	1,891	2,521	2,597	2,675	2,755
4585	Professional Fees	368	2,537	3,275	3,051	6,326	2,804	2,916	3,033
4630	Contract Services	0	0	202	605	806	839	872	907
4899	Miscellaneous Expenses	62	100	30	90	120	120	120	120
4900	Capital Purchases	231,389	100,000	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>237,958</b>	<b>114,844</b>	<b>993</b>	<b>22,454</b>	<b>23,447</b>	<b>23,964</b>	<b>24,729</b>	<b>25,539</b>
<b>251</b>	<b>Net Income over Expenditure</b>	<b>-65,697</b>	<b>-14,244</b>	<b>-689</b>	<b>-19,056</b>	<b>-19,745</b>	<b>-22,917</b>	<b>-23,577</b>	<b>-24,271</b>
<b>252</b>	<b>Gannel</b>								
4200	Grounds Maintenance	2,554	500	690	250	940	2,600	2,600	2,600
	<b>Overhead Expenditure</b>	<b>2,554</b>	<b>500</b>	<b>690</b>	<b>250</b>	<b>940</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>
<b>253</b>	<b>Footpaths</b>								
1350	Footpath Income	1,700	2,211	2,211	0	2,211	2,319	2,433	2,552
	<b>Total Income</b>	<b>1,700</b>	<b>2,211</b>	<b>2,211</b>	<b>0</b>	<b>2,211</b>	<b>2,319</b>	<b>2,433</b>	<b>2,552</b>
4240	Grass Cutting	5,228	10,483	2,614	2,771	5,385	5,923	6,516	7,167
	<b>Overhead Expenditure</b>	<b>5,228</b>	<b>10,483</b>	<b>2,614</b>	<b>2,771</b>	<b>5,385</b>	<b>5,923</b>	<b>6,516</b>	<b>7,167</b>
<b>254</b>	<b>Weed Control</b>								
4630	Contract Services	6,840	6,896	0	6,896	6,896	7,310	7,748	8,213
	<b>Overhead Expenditure</b>	<b>6,840</b>	<b>6,896</b>	<b>0</b>	<b>6,896</b>	<b>6,896</b>	<b>7,310</b>	<b>7,748</b>	<b>8,213</b>
<b>255</b>	<b>Priory Woods</b>								
1700	Grant Funding	0	0	0	1,500	1,500	1,500	1,500	1,500
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
4200	Grounds Maintenance	300	2,000	2,482	0	2,482	2,000	2,000	2,000

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4585	Professional Fees	0	0	450	0	450	0	0	0
	<b>Overhead Expenditure</b>	<b>300</b>	<b>2,000</b>	<b>2,932</b>	<b>0</b>	<b>2,932</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>258</b>	<b>Open Spaces Projects</b>								
4555	Legal Expenses	177	0	0	0	0	0	0	0
4800	General Grants	2,730	2,500	0	2,500	2,500	2,500	2,500	2,500
	<b>Overhead Expenditure</b>	<b>2,907</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>259</b>	<b>Enforcement</b>								
1365	Labour/Salaries Recharge	0	0	0	0	0	0	0	0
1370	Dog Fouling Fines	0	200	0	200	200	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>
4585	Professional Fees	0	100	0	100	100	100	100	100
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	500	0	500	500	500	500	500
	<b>Overhead Expenditure</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>260</b>	<b>Open Spaces</b>								
1710	Donations Received	453	0	0	0	0	0	0	0
1740	S106 Funding	6,824	0	0	0	0	0	0	0
1800	Miscellaneous Income	1,129	23	0	23	23	23	23	23
	<b>Total Income</b>	<b>8,406</b>	<b>23</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
4176	Equipment Rent/Lease	406	1,300	80	1,220	1,300	1,300	1,329	1,358
4199	Maintenance, Repairs & Renewal	145	150	53	97	150	0	0	0
4205	Plants	895	0	259	0	259	750	750	750
4220	Play Area Inspections	0	0	490	0	490	0	0	0
4260	Ground Maintenance Equipment	1,347	2,500	249	1,100	1,349	3,000	3,000	3,000

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4265	Materials	2,360	500	531	1,594	2,126	2,500	2,500	2,500
4281	General Waste	1,396	3,461	350	2,850	3,200	3,461	3,564	3,671
4301	Machinery Maintenance	70	0	18	0	18	0	0	0
4311	Machinery Replacement	395	0	1,148	0	1,148	0	0	0
4400	Stationery	105	150	24	126	150	150	155	159
4460	Subscriptions	0	0	0	0	0	0	0	0
4585	Professional Fees	262	0	0	0	0	0	0	0
4650	Community Projects	11,327	10,000	303	9,697	10,000	10,000	10,000	10,000
4651	Projects Commissioned Work	733	1,500	0	1,500	1,500	1,500	1,500	1,500
4899	Miscellaneous Expenses	401	0	159		159	0	0	0
4900	Capital Purchases	24,204	6,600	0	6,600	6,600	5,000	5,000	5,000
	<b>Overhead Expenditure</b>	<b>44,048</b>	<b>26,161</b>	<b>3,665</b>	<b>24,784</b>	<b>28,449</b>	<b>27,661</b>	<b>27,798</b>	<b>27,938</b>
<b>260</b>	<b>Net Income over Expenditure</b>	<b>-35,642</b>	<b>-26,138</b>	<b>-3,665</b>	<b>-24,761</b>	<b>-28,426</b>	<b>-27,638</b>	<b>-27,775</b>	<b>-27,915</b>
<b>261</b>	<b>Doorstep Green (Play Area)</b>								
1720	Capital Grants Received	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100	Rent	641	500	316	0	316	500	500	500
4199	Maintenance, Repairs & Renewal	285	1,500	202	202	404	1,500	1,500	1,500
4220	Play Area Inspections	0	0	0	225	225	248	272	299
4230	Play Area Maintenance	220	0	0	0	0	0	0	0
4585	Professional Fees	0	500	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>1,146</b>	<b>2,500</b>	<b>519</b>	<b>427</b>	<b>946</b>	<b>2,248</b>	<b>2,272</b>	<b>2,299</b>
<b>261</b>	<b>Net Income over Expenditure</b>	<b>-1,146</b>	<b>-2,500</b>	<b>-519</b>	<b>-427</b>	<b>-946</b>	<b>-2,248</b>	<b>-2,272</b>	<b>-2,299</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>262</b>	<b>South Fistral Car Park &amp; Play Area</b>		<b>0.93</b>						
1390	Car Park Income	21,943	21,825	10,346	13,346	<b>23,692</b>	25,825	28,149	30,682
	<b>Total Income</b>	<b>21,943</b>	<b>21,825</b>	<b>10,346</b>	<b>13,346</b>	<b>23,692</b>	<b>25,825</b>	<b>28,149</b>	<b>30,682</b>
4110	Rates	4,607	6,072	4,607	0	<b>4,607</b>	5,067	5,574	6,131
4122	Electricity	0	774	0	774	<b>774</b>	821	870	922
4199	Maintenance, Repairs & Renewal	2,406	1,105	677	677	<b>1,355</b>	1,105	1,105	1,105
4200	Grounds Maintenance	0	1,280	0	200	<b>200</b>	2,980	2,980	2,980
4220	Play Area Inspections	0	0	0	1,060	<b>1,060</b>	1,166	1,283	1,411
4270	Litter Bins	933	989	803	0	<b>803</b>	884	972	1,069
4400	Stationery	510	240	0	240	<b>240</b>	240	240	240
4425	General Advertising	450	0	0	50	<b>50</b>	0	0	0
4550	Bank & Transaction Charges	1,931	1,205	864	1,158	<b>2,021</b>	2,082	2,144	2,209
4555	Legal Expenses	0	200	0	0	<b>0</b>	2,700	2,700	2,700
4585	Professional Fees	1,831	3,606	505	2,018	<b>2,523</b>	2,775	3,053	3,358
4899	Miscellaneous Expenses	0	500	0	0	<b>0</b>	2,000	2,000	2,000
4900	Capital Purchases	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>12,668</b>	<b>15,972</b>	<b>7,456</b>	<b>6,177</b>	<b>13,633</b>	<b>21,819</b>	<b>22,920</b>	<b>24,125</b>
<b>262</b>	<b>Net Income over Expenditure</b>	<b>9,276</b>	<b>5,853</b>	<b>2,891</b>	<b>7,169</b>	<b>10,060</b>	<b>4,005</b>	<b>5,229</b>	<b>6,557</b>
	<b>Mount Wise Gardens Play Area</b>								
4220	Play Area Inspections	0	0	0	0	<b>0</b>	350	385	424
4199	Maintenance, Repairs & Renewal	0	0	0	0	<b>0</b>	1,000	1,500	1,500
4899	Miscellaneous Expenses	0	0	0	0	<b>0</b>	0	0	0
4900	Capital Purchases	0	0	0	0	<b>0</b>	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,350</b>	<b>1,885</b>	<b>1,924</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>268</b>	<b>Allotments</b>								
1401	Allotment Income Trench Creek	70	70	0	0	0	70	70	70
1402	Allotment Income Mountwise	512	516	0	516	516	516	516	516
	<b>Total Income</b>	<b>582</b>	<b>586</b>	<b>0</b>	<b>516</b>	<b>516</b>	<b>586</b>	<b>586</b>	<b>586</b>
4115	Water & Sewerage	465	1,211	-18	18	-0	0	0	0
4122	Electricity	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0
4200	Grounds Maintenance	67	0	0	0	0	0	0	0
4281	General Waste	0	0	0	0	0	0	0	0
4460	Subscriptions	0	70	0	67	67	70	71	73
4585	Professional Fees	313	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	2,000	0	0	0	0	0	0
4901	Capital Refurbishments	0	0	0	10,500	10,500	0	0	0
	<b>Overhead Expenditure</b>	<b>844</b>	<b>3,281</b>	<b>-18</b>	<b>10,585</b>	<b>10,567</b>	<b>70</b>	<b>71</b>	<b>73</b>
<b>269</b>	<b>Other Environment</b>								
1361	Memorial Benches	1,000	0	0	0	0	0	0	0
1700	Revenue Grants Received	2,400	2,400	0	0	0	0	0	0
1710	Donations Received	0	0	0	0	0	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>3,400</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4199	Maintenance, Repairs & Renewal	0	690	0	100	100	0	0	0
4270	Litter Bins	0	10,968	0	7,312	7,312	6,365	6,556	6,752
4281	General Waste	1,036	0	1,560	4,680	6,240	0	0	0
4555	Legal Expenses	236	0	0	100	100	0	0	0
4660	Hanging Baskets	2,749	7,320	2,888	2,888	5,775	5,067	5,168	5,271



		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4899	Miscellaneous Expenses	0	200	0	100	100	200	200	200
4900	Capital Purchases	0	3,000	0	3,000	3,000	1,000	1,500	1,500
	<b>Overhead Expenditure</b>	<b>4,022</b>	<b>22,178</b>	<b>4,448</b>	<b>18,180</b>	<b>22,627</b>	<b>12,631</b>	<b>13,424</b>	<b>13,724</b>
<b>269</b>	<b>Net Income over Expenditure</b>	<b>-622</b>	<b>-19,778</b>	<b>-4,448</b>	<b>-18,180</b>	<b>-22,627</b>	<b>-12,631</b>	<b>-13,424</b>	<b>-13,724</b>
<b>305</b>	<b>Killacourt - Open Space</b>								
1060	Killacourt Lettings	0	200	0	0	0	0	0	0
1105	Hiring Income	790	500	250	0	250	500	500	500
1120	Electricity Recharge	0	100	200	0	200	0	0	0
1800	Miscellaneous Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>790</b>	<b>800</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>500</b>	<b>500</b>	<b>500</b>
4115	Water & Sewerage	-179	4,245	0	0	0	0	0	0
4122	Electricity	1,596	8,108	470	1,881	2,351	2,492	2,641	2,800
4150	Cleaning Costs	20	0	-20	200	180	310	310	310
4170	Building Maintenance	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	12,811	2,500	926	0	926	2,750	2,750	2,750
4280	Clinical Waste	0	0	0	0	0	0	0	0
4281	General Waste	13,618	6,797	4,132	8,180	12,312	12,681	13,062	13,454
4585	Professional Fees	2,808	0	31,264	0	31,264	0	0	0
4630	Contract Services	0	0	330	330	660	960	960	960
4899	Miscellaneous Expenses	25	0	0	0	0	0	0	0
4900	Capital Purchases	9,019	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>39,718</b>	<b>21,650</b>	<b>37,102</b>	<b>10,591</b>	<b>47,693</b>	<b>19,193</b>	<b>19,723</b>	<b>20,273</b>
<b>305</b>	<b>Net Income over Expenditure</b>	<b>-38,928</b>	<b>-20,850</b>	<b>-36,652</b>	<b>-10,591</b>	<b>-47,243</b>	<b>-18,693</b>	<b>-19,223</b>	<b>-19,773</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
	<b>Mount Wise Gardens - Open Space</b>								
	Grounds Maintenance	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	1,000	1,000	1,000
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>601</b>	<b>Library Building</b>								
1100	Rental Income	-393	2,360	0	2,360	2,360	2,360	2,360	2,360
1125	Service Charge	0	0	393	0	393	472	472	472
1750	Insurance Claims	40	0	250	0	250	0	0	0
	<b>Total Income</b>	<b>-354</b>	<b>2,360</b>	<b>643</b>	<b>2,360</b>	<b>3,003</b>	<b>2,832</b>	<b>2,832</b>	<b>2,832</b>
4110	Rates	4,868	5,190	5,345	0	5,345	5,879	6,467	7,114
4115	Water & Sewerage	485	1,124	-100	949	850	1,191	1,262	1,338
4122	Electricity	14,955	8,341	2,789	5,624	8,413	8,918	9,453	10,020
4140	Legionella Testing	246	341	94	188	283	334	340	347
4150	Cleaning Costs	0	0	0	600	600	618	637	656
4190	Building Refurbishments	6,075	0	376	1	377	1,500	1,500	1,500
4199	Maintenance, Repairs & Renewal	3,092	2,500	1,031	2,500	3,531	10,000	10,000	10,000
4290	Security	0	0	0	0	0	0	0	0
4400	Stationery	0	0	0	0	0	0	0	0
4585	Professional Fees	4,466	0	0	0	0	450	464	477
4630	Contract Services	193	600	548	735	1,283	1,283	1,283	1,283
4899	Miscellaneous Expenses	12	0	3	0	3	0	0	0
4900	Capital Purchases	0	0	0	0	0	15,000	15,000	15,000
	<b>Overhead Expenditure</b>	<b>34,391</b>	<b>18,096</b>	<b>10,087</b>	<b>10,598</b>	<b>20,684</b>	<b>45,173</b>	<b>46,406</b>	<b>47,735</b>
<b>601</b>	<b>Net Income over Expenditure</b>	<b>-34,744</b>	<b>-15,736</b>	<b>-9,443</b>	<b>-8,238</b>	<b>-17,681</b>	<b>-42,341</b>	<b>-43,574</b>	<b>-44,903</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>651</b>	<b>Council Offices</b>								
1100	Rental Income	13,420	10,500	6,430	6,430	12,860	1	1	1
1125	Service Charge	0	0	1,750	-1,750	0	2,200	2,200	2,200
	<b>Total Income</b>	<b>13,420</b>	<b>10,500</b>	<b>8,180</b>	<b>4,680</b>	<b>12,860</b>	<b>2,201</b>	<b>2,201</b>	<b>2,201</b>
4110	Rates	20,258	30,792	20,258	0	20,258	22,284	24,512	26,963
4115	Water & Sewerage	2,099	11,354	113	453	566	2,500	2,650	2,809
4122	Electricity	28,497	16,750	644	27,853	28,497	30,207	32,019	33,940
4140	Legionella Testing	531	583	204	407	611	574	586	598
4150	Cleaning Costs	1,119	0	-100	600	500	618	637	656
4155	Cleaning Materials	0	0	0	0	0	0	0	0
4170	Building Maintenance	72	0	971	0	971	0	0	0
4199	Maintenance, Repairs & Renewal	1,056	15,000	1,165	10,000	11,165	15,000	15,000	15,000
4280	Clinical Waste	0	0	120	361	481	495	510	526
4281	General Waste	4,573	743	1,388	4,164	5,551	5,718	5,889	6,066
4555	Legal Expenses	0	2,500	0	2,500	2,500	2,500	2,500	2,500
4585	Professional Fees	15,125	1,000	0	500	500	1,000	1,000	1,000
4630	Contract Services	3,548	4,687	1,962	3,924	5,886	6,873	7,011	7,151
4730	Licences General	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	942	3,000	173	1,500	1,673	3,000	3,000	3,000
4900	Capital Purchases	0	10,000	0	10,000	10,000	25,000	25,000	25,000
	<b>Overhead Expenditure</b>	<b>77,819</b>	<b>96,409</b>	<b>26,898</b>	<b>62,261</b>	<b>89,159</b>	<b>115,769</b>	<b>120,314</b>	<b>125,208</b>
<b>651</b>	<b>Net Income over Expenditure</b>	<b>-64,400</b>	<b>-85,909</b>	<b>-18,718</b>	<b>-57,582</b>	<b>-76,300</b>	<b>-113,568</b>	<b>-118,113</b>	<b>-123,007</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>660</b>	<b>Newquay Youth Centre, Chester Rd</b>								
4110	Rates	0	0	0	0	0	0	0	0
4115	Water & Sewerage	0	0	0	0	0	0	0	0
4122	Electricity	0	0	0	0	0	0	0	0
4170	Building Maintenance	0	10,000	0	10,000	10,000	20,000	30,000	40,000
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>30,000</b>	<b>40,000</b>
<b>701</b>	<b>Mount Wise Centre</b>								
1100	Rental Income	37,117	28,000	22,072	0	22,072	28,200	28,200	28,200
1105	Hiring Income	2,635	0	1,235	1,729	2,964	2,500	2,500	2,500
1125	Service Charge	0	0	1,603	17,053	18,656	21,290	21,290	21,290
1800	Miscellaneous Income	0	0	507	0	507	0	0	0
	<b>Total Income</b>	<b>39,752</b>	<b>28,000</b>	<b>25,417</b>	<b>18,782</b>	<b>44,199</b>	<b>51,990</b>	<b>51,990</b>	<b>51,990</b>
4080	Health & Safety	0	1,500	0	0	0	1,500	1,500	1,500
4110	Rates	20,103	7,637	9,158	0	9,158	10,074	11,081	12,189
4115	Water & Sewerage	756	10,711	177	532	710	752	797	845
4120	Gas	13,090	4,382	1,686	6,408	8,094	8,580	9,094	9,640
4122	Electricity	7,427	13,934	2,266	5,923	8,189	8,680	9,201	9,753
4140	Legionella Testing	1,116	540	439	439	878	674	688	701
4150	Cleaning Costs	960	0	-80	80	0	0	0	0
4170	Building Maintenance	0	0	279	0	279	279	279	279
4174	Building Security Systems	0	9,047	0	5,000	5,000	5,100	5,202	5,306
4176	Equipment Rent/Lease	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	2,740	5,000	1,001	5,000	6,001	6,001	6,001	6,001

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4280	Clinical Waste	450	318	216	1,080	1,296	1,335	1,375	1,417
4281	General Waste	1,725	579	588	1,177	1,765	1,818	1,872	1,929
4440	Telephones and Broadband	0	3,954	150	2,000	2,150	2,193	2,237	2,282
4470	Office Consumables	486	0	202	404	606	0	0	0
4480	Computing Costs	0	0	0	0	0	0	0	0
4555	Legal Expenses	0	541	0	0	0	551	562	574
4585	Professional Fees	0	3,060	44	3,000	3,044	3,060	3,121	3,184
4630	Contract Services	3,713	5,630	1,807	3,614	5,421	6,493	6,623	6,755
4730	Licences General	159	1,000	0	0	0	1,000	1,000	1,000
4750	Catering Costs	0	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	145	2,000	2	1,500	1,502	2,000	2,000	2,000
4900	Capital Purchases	0	10,000	0	0	0	5,000	5,000	5,000
4901	Capital Refurbishments	0	0	0	12,707	12,707	0	0	0
	<b>Overhead Expenditure</b>	<b>52,870</b>	<b>79,832</b>	<b>17,935</b>	<b>48,864</b>	<b>66,800</b>	<b>65,091</b>	<b>67,635</b>	<b>70,354</b>
<b>701</b>	<b>Net Income over Expenditure</b>	<b>-13,118</b>	<b>-51,832</b>	<b>7,482</b>	<b>-30,082</b>	<b>-22,600</b>	<b>-13,101</b>	<b>-15,645</b>	<b>-18,364</b>
<b>730</b>	<b>Killacourt Units</b>								
1100	Rental Income	41,249	36,000	21,684	17,347	39,031	42,595	42,595	42,595
1120	Electricity Recharge	1,572	0	610	1,829	2,438	1,989	1,989	1,989
1125	Service Charge	678	1,350	0	0	0	2,397	2,397	2,397
	<b>Total Income</b>	<b>43,499</b>	<b>37,350</b>	<b>22,294</b>	<b>19,176</b>	<b>41,469</b>	<b>46,981</b>	<b>46,981</b>	<b>46,981</b>
4110	Rates	361	5,000	0	0	0	2,250	2,295	2,341
4115	Water & Sewerage	0	0	0	0	0	0	0	0
4122	Electricity	1,984	0	473	1,420	1,894	2,007	2,128	2,256
4199	Maintenance, Repairs & Renewal	0	0	186	0	186	1,000	1,000	1,000
4440	Telephones and Broadband	3,278	1,854	450	1,350	1,800	1,854	1,910	1,967
4555	Legal Expenses	3,956	2,500	0	1,600	1,600	1,600	1,600	1,600

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4585	Professional Fees	108	0	88	0	88	0	0	0
4630	Contract Services	565	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	0	0	9	0	9	0	0	0
	<b>Overhead Expenditure</b>	<b>10,252</b>	<b>9,354</b>	<b>1,207</b>	<b>4,370</b>	<b>5,577</b>	<b>8,711</b>	<b>8,932</b>	<b>9,163</b>
<b>730</b>	<b>Net Income over Expenditure</b>	<b>33,247</b>	<b>27,996</b>	<b>21,087</b>	<b>14,805</b>	<b>35,892</b>	<b>38,270</b>	<b>38,049</b>	<b>37,818</b>
<b>735</b>	<b>Killacourt Café</b>								
1100	Rental Income	0	0	2,250	4,500	6,750	9,900	9,900	9,900
1120	Electricity Recharge	8	0	0	0	0	0	0	0
1125	Service Charge	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>8</b>	<b>0</b>	<b>2,250</b>	<b>4,500</b>	<b>6,750</b>	<b>9,900</b>	<b>9,900</b>	<b>9,900</b>
4110	Rates	0	4,000	0	0	0	0	0	0
4115	Water & Sewerage	472	0	-5	5	0	0	0	0
4122	Electricity	2,940	500	136	407	542	0	0	0
4199	Maintenance, Repairs & Renewal	61	0	210	0	210	500	500	500
4455	Postage and Delivery	0	0	9	0	9	0	0	0
4555	Legal Expenses	3,383	0	756	0	756	750	750	750
4585	Professional Fees	0	0	822	0	822	0	0	0
4630	Contract Services	0	0	235	0	235	500	500	500
4899	Miscellaneous Expenses	0	0	5	0	5	0	0	0
	<b>Overhead Expenditure</b>	<b>6,855</b>	<b>4,500</b>	<b>2,167</b>	<b>412</b>	<b>2,579</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
<b>735</b>	<b>Net Income over Expenditure</b>	<b>-6,847</b>	<b>-4,500</b>	<b>83</b>	<b>4,088</b>	<b>4,171</b>	<b>8,150</b>	<b>8,150</b>	<b>8,150</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
	<b>Mount Wise Garages</b>								
1100	Rental Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4110	Rates	0	0	0	0	0	0	0	0
4199	Maintenance, Repairs & Renewal	0	0	0	0	0	2,500	2,500	2,500
4555	Legal Expenses	0	0	0	0	0	1,500	1,500	1,500
4899	Miscellaneous Expenses	0	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	0	0	0	7,500	7,500	7,500
	<b>Overhead Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
	<b>Environment &amp; Facilities (E&amp;F)</b>								
	<b>Income</b>	<b>305,407</b>	<b>206,855</b>	<b>72,096</b>	<b>68,481</b>	<b>140,576</b>	<b>145,705</b>	<b>148,247</b>	<b>151,015</b>
	<b>Expenditure</b>	<b>577,325</b>	<b>490,165</b>	<b>120,358</b>	<b>283,076</b>	<b>403,434</b>	<b>444,666</b>	<b>472,494</b>	<b>500,651</b>
	<b>Net Income over Expenditure</b>	<b>-271,917</b>	<b>-283,311</b>	<b>-48,262</b>	<b>-214,595</b>	<b>-262,857</b>	<b>-298,962</b>	<b>-324,247</b>	<b>-349,635</b>
<b>202</b>	<b>Public Toilets Central</b>								
1310	Toilets Income	10,292	11,220	11,220	0	11,220	11,220	11,557	11,903
1365	Labour/Salaries Recharge	2,669	0	-1,428	0	-1,428	0	0	0
1750	Insurance Claims	30	0	0	0	0	0	0	0
1800	Miscellaneous Income	2,600	0	1,428	0	1,428	0	0	0
1830	Rental Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>15,591</b>	<b>11,220</b>	<b>11,220</b>	<b>0</b>	<b>11,220</b>	<b>11,220</b>	<b>11,557</b>	<b>11,903</b>
4080	Health and Safety	23	0	0	0	0	0	0	0
4140	Legionella Testing	3,340	3,576	1,193	2,386	3,579	1,000	1,020	1,040
4155	Cleaning Materials	34,155	25,176	25,492	16,784	42,276	25,176	25,176	25,176
4199	Maintenance, Repairs & Renewal	23,784	12,310	3,036	3,036	6,072	12,310	12,556	12,807
	Maintenance, Repairs & Renewal	0	0	0	0	0	6,000	6,120	6,242

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
	Maintenance, Repairs & Renewal	0	0	0	0	0	3,000	3,060	3,121
	Maintenance, Repairs & Renewal	0	0	0	0	0	5,000	5,100	5,202
4270	Litter Bins	0	929	0	929	929	1,087	1,272	1,488
4280	Clinical Waste	746	3,817	144	2,545	2,689	3,817	3,932	4,050
4281	General Waste	2,266	4,334	833	833	1,667	4,334	4,464	4,598
4285	Temporary Toilets	0	3,000	0	0	0	0	0	0
4400	Stationery	245	0	0	0	0	0	0	0
4550	Bank & Transaction Charges	749	1,030	390	781	1,171	1,030	1,061	1,093
4585	Professional Fees	665	0	0	0	0	0	0	0
4630	Contract Services	237	0	5,860	11,720	17,580	18,459	19,382	20,351
4655	Other Toilets Expenditure	43	1,000	0	500	500	1,000	1,000	1,000
4899	Miscellaneous Expenses	1,062	0	112	0	112	0	0	0
4900	Capital Purchases	3,077	1,000	0	600	600	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>70,393</b>	<b>56,172</b>	<b>37,061</b>	<b>40,114</b>	<b>77,175</b>	<b>83,213</b>	<b>85,142</b>	<b>87,168</b>
<b>202</b>	<b>Net Income over Expenditure</b>	<b>-54,802</b>	<b>-44,952</b>	<b>-25,841</b>	<b>-40,114</b>	<b>-65,955</b>	<b>-71,993</b>	<b>-73,586</b>	<b>-75,265</b>
<b>221</b>	<b>Beach Road Toilet</b>								
4115	Water & Sewerage	159	119	-36	79	43	0	0	0
4122	Electricity	224	929	-29	29	0	0	0	0
4899	Miscellaneous Expenses	0	12	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>384</b>	<b>1,059</b>	<b>-65</b>	<b>109</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>222</b>	<b>Chester Road Toilet</b>								
1310	Toilets Income	664	429	382	5	387	425	468	515
	<b>Total Income</b>	<b>664</b>	<b>429</b>	<b>382</b>	<b>5</b>	<b>387</b>	<b>425</b>	<b>468</b>	<b>515</b>
4115	Water & Sewerage	488	954	-15	636	621	954	1,011	1,072
4122	Electricity	362	289	76	352	429	455	482	511



		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4140	Legionella Testing	0	0	0	0	0	326	334	341
4199	Maintenance, Repairs & Renewal	5	800	0	0	0	500	500	500
4630	Contract Services	0	0	240	0	240	0	0	0
	<b>Overhead Expenditure</b>	<b>855</b>	<b>2,043</b>	<b>302</b>	<b>988</b>	<b>1,290</b>	<b>2,235</b>	<b>2,327</b>	<b>2,424</b>
<b>223</b>	<b>Killacourt Toilet</b>								
1310	Toilets Income	7,742	4,684	4,385	3,481	7,866	8,653	9,518	10,470
	<b>Total Income</b>	<b>7,742</b>	<b>4,684</b>	<b>4,385</b>	<b>3,481</b>	<b>7,866</b>	<b>8,653</b>	<b>9,518</b>	<b>10,470</b>
4115	Water & Sewerage	4,083	3,180	237	2,120	2,357	3,180	3,371	3,573
4122	Electricity	2,219	2,590	227	693	920	975	1,034	1,096
4140	Legionella Testing	145	0	0	0	0	563	576	588
4199	Maintenance, Repairs & Renewal	1,043	2,000	97	1,000	1,097	2,000	2,000	2,000
4630	Contract Services	0	0	892	0	892	892	892	892
	<b>Overhead Expenditure</b>	<b>7,490</b>	<b>7,770</b>	<b>1,453</b>	<b>3,813</b>	<b>5,266</b>	<b>7,610</b>	<b>7,872</b>	<b>8,149</b>
<b>224</b>	<b>Esplanade Toilet</b>								
4115	Water & Sewerage	2,801	2,650	11	1,767	1,778	2,650	2,809	2,978
4122	Electricity	686	279	188	497	685	726	770	816
4140	Legionella Testing	0	0	0	0	0	373	381	389
4199	Maintenance, Repairs & Renewal	53	2,000	45	1,000	1,045	2,000	2,000	2,000
4630	Contract Services	0	0	300	0	300	2,000	2,000	2,000
	<b>Overhead Expenditure</b>	<b>3,540</b>	<b>4,929</b>	<b>543</b>	<b>3,264</b>	<b>3,808</b>	<b>7,749</b>	<b>7,960</b>	<b>8,183</b>
<b>225</b>	<b>Fore Street Toilet</b>								
1310	Toilets Income	16,321	9,000	4,919	7,066	11,985	13,183	14,501	15,952
	<b>Total Income</b>	<b>16,321</b>	<b>9,000</b>	<b>4,919</b>	<b>7,066</b>	<b>11,985</b>	<b>13,183</b>	<b>14,501</b>	<b>15,952</b>
4115	Water & Sewerage	2,895	2,862	7	1,908	1,915	2,862	3,034	3,216

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4122	Electricity	854	836	29	87	116	123	130	138
4140	Legionella Testing	0	0	0	0	0	416	425	434
4199	Maintenance, Repairs & Renewal	375	1,500	375	1,000	1,375	1,500	1,500	1,500
4550	Bank & Transaction Charges	0	0	60	0	60	60	60	60
4630	Contract Services	0	0	394	0	394	410	410	410
4899	Maintenance, Repairs & Renewal	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>4,124</b>	<b>5,198</b>	<b>864</b>	<b>2,995</b>	<b>3,859</b>	<b>5,371</b>	<b>5,559</b>	<b>5,758</b>
<b>226</b>	<b>Narrowcliff Toilet</b>								
1310	Toilets Income	2,566	2,000	1,009	4,449	5,458	6,003	6,604	7,264
	<b>Total Income</b>	<b>2,566</b>	<b>2,000</b>	<b>1,009</b>	<b>4,449</b>	<b>5,458</b>	<b>6,003</b>	<b>6,604</b>	<b>7,264</b>
4115	Water & Sewerage	704	1,353	7	1,200	1,207	1,353	1,434	1,520
4122	Electricity	620	487	-31	550	519	551	584	619
4140	Legionella Testing	0	0	0	0	0	464	474	485
4199	Maintenance, Repairs & Renewal	128	800	48	500	548	800	800	800
4550	Bank & Transaction Charges	0	0	79	236	314	350	350	350
4630	Contract Services	0	0	470	0	470	485	485	485
4899	Maintenance, Repairs & Renewal	22	0	0	0	0	0	0	0
4900	Capital Purchases	0	0	5,743	0	5,743	0	0	0
	<b>Overhead Expenditure</b>	<b>1,475</b>	<b>2,640</b>	<b>6,316</b>	<b>2,486</b>	<b>8,802</b>	<b>4,003</b>	<b>4,127</b>	<b>4,259</b>
<b>227</b>	<b>East Pentire Toilet</b>								
1310	Toilets Income	912	800	557	417	974	1,071	1,178	1,296
	<b>Total Income</b>	<b>912</b>	<b>800</b>	<b>557</b>	<b>417</b>	<b>974</b>	<b>1,071</b>	<b>1,178</b>	<b>1,296</b>
4115	Water & Sewerage	40	583	2	389	391	583	618	655
4122	Electricity	459	438	106	280	386	409	433	459
4140	Legionella Testing	0	0	0	0	0	320	327	334

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4630	Contract Services	0	0	202	0	202	220	220	220
4199	Maintenance, Repairs & Renewal	91	1,000	0	250	250	1,000	1,000	1,000
	<b>Overhead Expenditure</b>	<b>590</b>	<b>2,021</b>	<b>309</b>	<b>919</b>	<b>1,228</b>	<b>2,531</b>	<b>2,598</b>	<b>2,668</b>
<b>228</b>	<b>Porth Toilet</b>								
1310	Toilets Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4115	Water & Sewerage	1,900	1,590	69	1,060	1,129	1,590	1,685	1,787
4122	Electricity	8,488	563	-1,750	2,500	750	795	843	893
4140	Legionella Testing	0	0	0	0	0	368	376	384
4199	Maintenance, Repairs & Renewal	402	1,000	-215	1,500	1,285	1,000	1,000	1,000
4630	Contract Services	0	0	547	0	547	0	0	0
	<b>Overhead Expenditure</b>	<b>10,791</b>	<b>3,153</b>	<b>-1,349</b>	<b>5,060</b>	<b>3,711</b>	<b>3,753</b>	<b>3,904</b>	<b>4,064</b>
<b>229</b>	<b>Railway Station Toilet</b>								
1720	Capital Grants Received	35,500	0	7,250	0	7,250	0	0	0
	<b>Total Income</b>	<b>35,500</b>	<b>0</b>	<b>7,250</b>	<b>0</b>	<b>7,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
4115	Water & Sewerage	1,250	4,362	-227	2,908	2,680	4,362	4,623	4,901
4122	Electricity	53	730	79	203	282	299	317	336
4140	Legionella Testing	0	0	0	0	0	383	392	400
4170	Building Maintenance	4,600	0	0	0	0	0	500	500
4199	Maintenance, Repairs & Renewal	5,408	4,500	19,500	0	19,500	4,500	1,000	1,000
4585	Professional Fees	56,445	0	1,097	0	1,097	0	0	0
4630	Contract Services	10,000	0	0	0	0	0	0	0
4899	Miscellaneous Expenses	116	0	174	0	174	0	0	0
4900	Capital Purchases	25,000	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>102,873</b>	<b>9,592</b>	<b>20,622</b>	<b>3,111</b>	<b>23,733</b>	<b>9,544</b>	<b>6,832</b>	<b>7,137</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
<b>230</b>	<b>Trenance Gardens Toilet</b>								
1310	Toilets Income	1,836	1,500	0	0	0	0	0	0
	<b>Total Income</b>	<b>1,836</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4115	Water & Sewerage	1,835	1,272	-58	848	790	1,272	1,348	1,429
4122	Electricity	634	584	-18	600	582	617	654	693
4140	Legionella Testing	0	0	0	0	0	361	369	377
4199	Maintenance, Repairs & Renewal	0	1,200	12		12	1,200	1,200	1,200
4630	Contract Services	0	0	432	0	432	432	432	432
4899	Miscellaneous Expenses	0	0	18	0	18	0	0	0
	<b>Overhead Expenditure</b>	<b>2,469</b>	<b>3,056</b>	<b>386</b>	<b>1,448</b>	<b>1,834</b>	<b>3,882</b>	<b>4,003</b>	<b>4,131</b>
<b>231</b>	<b>Watergate Toilet</b>								
1310	Toilets Income	2,209	4,875	966	1,053	2,019	2,221	2,443	2,687
1800	Miscellaneous Income	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>2,209</b>	<b>4,875</b>	<b>966</b>	<b>1,053</b>	<b>2,019</b>	<b>2,221</b>	<b>2,443</b>	<b>2,687</b>
4115	Water & Sewerage	4,611	4,135	202	2,757	2,959	4,383	4,646	4,925
4122	Electricity	1,463	1,424	-61	1,400	1,339	1,420	1,505	1,595
4140	Legionella Testing	145	0	0	0	0	658	672	687
4199	Maintenance, Repairs & Renewal	1,760	2,000	604	0	604	2,000	2,000	2,000
4630	Contract Services	0	0	432	0	432	450	450	450
4899	Miscellaneous Expenses	0	0	15	0	15	0	0	0
	<b>Overhead Expenditure</b>	<b>7,979</b>	<b>7,559</b>	<b>1,192</b>	<b>4,157</b>	<b>5,349</b>	<b>8,911</b>	<b>9,273</b>	<b>9,657</b>
<b>232</b>	<b>Little Fistral Toilet</b>								
4115	Water & Sewerage	0	3,787	0	3,787	3,787	4,015	4,256	4,511
4122	Electricity	849	1,959	223	590	813	862	913	968
4140	Legionella Testing	0	0	0	0	0	416	425	434

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
4199	Maintenance, Repairs & Renewal	413	1,500	207	250	457	1,500	1,500	1,500
4630	Contract Services	0	0	600	0	600	600	600	600
	<b>Overhead Expenditure</b>	<b>1,262</b>	<b>7,246</b>	<b>1,030</b>	<b>4,628</b>	<b>5,657</b>	<b>7,392</b>	<b>7,694</b>	<b>8,013</b>
<b>233</b>	<b>Changing Places Killacourt Toilet</b>								
4110	Rates	629	666	692	0	692	761	837	921
4115	Water & Sewerage	311	91	137	61	198	91	96	102
4122	Electricity	1,098	293	298	871	1,169	1,240	1,314	1,393
4140	Legionella Testing	0	0	0	0	0	383	392	400
4199	Maintenance, Repairs & Renewal	1,267	1,584	240	1,056	1,296	500	500	500
4630	Contract Services	0	0	1,180	0	1,180	1,206	1,232	1,260
4899	Miscellaneous Expenses	26	32	0	21	21	32	32	32
	<b>Overhead Expenditure</b>	<b>3,331</b>	<b>2,667</b>	<b>2,547</b>	<b>2,010</b>	<b>4,556</b>	<b>4,212</b>	<b>4,403</b>	<b>4,607</b>
<b>234</b>	<b>Concrete Waves Toilets</b>								
4115	Water & Sewerage	0	1,500	0	1,000	1,000	1,500	1,590	1,685
4122	Electricity	0	0	0	0	0	0	0	0
4140	Legionella Testing	0	0	0	0	0	383	392	400
4199	Maintenance, Repairs & Renewal	0	250	0	250	250	250	250	250
4280	Clinical Waste	0	0	0	280	280	288	297	306
4899	Miscellaneous Expenses	0	100	0	0	0	100	100	100
	<b>Overhead Expenditure</b>	<b>0</b>	<b>1,850</b>	<b>0</b>	<b>1,530</b>	<b>1,530</b>	<b>2,522</b>	<b>2,629</b>	<b>2,742</b>
	<b>Public Conveniences (PC)</b>								
	<b>Income</b>	<b>83,341</b>	<b>34,508</b>	<b>30,688</b>	<b>16,471</b>	<b>47,158</b>	<b>42,777</b>	<b>46,269</b>	<b>50,087</b>
	<b>Expenditure</b>	<b>217,555</b>	<b>116,956</b>	<b>71,212</b>	<b>76,631</b>	<b>147,843</b>	<b>152,927</b>	<b>154,323</b>	<b>158,961</b>
	<b>Net Income over Expenditure</b>	<b>-134,213</b>	<b>-82,448</b>	<b>-40,524</b>	<b>-60,160</b>	<b>-100,685</b>	<b>-110,150</b>	<b>-108,054</b>	<b>-108,873</b>

		2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
				A	B	A+B			
	<b>Vandalism</b>								
4950	South Fistral Car Park	0	0	0	0	0	1,000	0	0
4950	Environmental Other	0	6,000	0	6,000	6,000	6,000	6,120	6,242
4950	Public Conveniences	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>7,000</b>	<b>6,120</b>	<b>6,242</b>
	<b>EMR Transfers</b>								
6001	Open Spaces - General	0	0	0	0	0	3,000	3,000	3,000
6001	Marcus Hill - Council Offices	0	1,050	0	1,050	1,050	0	0	0
6001	Mount Wise Centre	0	2,800	0	2,800	2,800	2,820	2,820	2,820
6001	Killacourt Units	0	7,200	0	7,200	7,200	8,519	8,519	8,519
6001	Killacourt Café	0	0	0	0	0	990	990	990
6001	Public Toilets General	0	15,000	0	15,000	15,000	3,000	3,000	3,000
	EMR Actual Spend				81,904	81,904	120,000	0	0
6001	Play Areas General	0	0	0	0	0	3,000	3,000	3,000
	<b>Overhead Expenditure</b>	<b>0</b>	<b>26,050</b>	<b>0</b>	<b>107,954</b>	<b>107,954</b>	<b>141,329</b>	<b>21,329</b>	<b>21,329</b>
	<b>Environment &amp; Facilities (E&amp;F)</b>								
	<b>Income</b>	<b>388,749</b>	<b>241,363</b>	<b>102,783</b>	<b>84,951</b>	<b>187,735</b>	<b>188,482</b>	<b>194,517</b>	<b>201,102</b>
	<b>Expenditure</b>	<b>794,880</b>	<b>639,172</b>	<b>191,570</b>	<b>473,661</b>	<b>665,230</b>	<b>745,923</b>	<b>654,266</b>	<b>687,183</b>
	<b>Net Income over Expenditure</b>	<b>-406,131</b>	<b>-397,809</b>	<b>-88,786</b>	<b>-388,709</b>	<b>-477,496</b>	<b>-557,441</b>	<b>-459,750</b>	<b>-486,080</b>

## Appendix 4E: Planning and Licensing Committee Budget

		2021/22	2022/23	2023/24	2024/25	2024/25			2025/26	2026/27	2027/28
		Budget	Actual	Actual	Budget	Actual YTD	Forecast	YE F'cst	Budget	Budget	Budget
						A	B	A+B			
<b>501</b>	<b>Planning</b>										
4490	Website	0	0	0	0	0	0	0	0	0	0
4585	Professional Fees	2500	160	0	2500	0	2500	2500	2500	2500	2500
	<b>Overhead Expenditure</b>	<b>2500</b>	<b>160</b>	<b>0</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>0</b>
	<b>Expenditure</b>	<b>2500</b>	<b>160</b>	<b>0</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>0</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)


	Opening	Opening	2024/25 Forecast		Closing	Closing	Closing	Closing
	Balances	Balances	Additions	Releases	Balances	Balances	Balances	Balances
-	31.03.2023	31.03.2024	Amount	Amount	31.03.2025	31.03.2026	31.03.2027	31.03.2028
<b><u>Corporate Service &amp; G&amp;R</u></b>								
- IT/Software & CRM	75,367.17	65,367.17		- 10,000.00	55,367.17	45,367.17	45,367.17	45,367.17
- Council Offices/Property Related	208,419.10	204,419.10	10,000.00		214,419.10	224,419.10	234,419.10	244,419.10
- Capital Fund	138,345.00	138,345.00			138,345.00	138,345.00	138,345.00	138,345.00
- Equipment & Furniture	24,006.00	26,506.00	2,500.00		29,006.00	31,506.00	34,006.00	36,506.00
- Vehicles	43,584.88	18,322.90	11,597.00		29,919.90	29,919.90	29,919.90	49,919.90
- Election Expenses	10,659.46	20,659.46	10,000.00		30,659.46	10,659.46	20,659.46	30,659.46
- Legal & Professional	25,000.00	30,000.00	5,000.00		35,000.00	40,000.00	40,000.00	50,000.00
- Community Emergency Plan	-	-			-	-	-	-
- Governance and Accountability	15,000.00	19,000.00			19,000.00	19,000.00	19,000.00	19,000.00
- S106 Porth R.A.	500.00	500.00		- 500.00	-	-	-	-
- CIL Payments	102,788.14	94,958.18	56,974.83	- 10,000.00	141,933.01	91,933.01	66,933.01	66,933.01
- Members IT/Software	10,000.00	10,000.00			10,000.00	10,000.00	10,000.00	20,000.00
- Emergency Fund	345,000.00	317,664.60		- 15,000.00	302,664.60	302,664.60	302,664.60	302,664.60
- Strategic Property Review	5,061.37	5,061.37			5,061.37	5,061.37	5,061.37	5,061.37
- Dinard Twinning	2,559.00	2,559.00			2,559.00	2,559.00	2,559.00	2,559.00
- Sports Fund	-	-			-	-	-	-
- Grants - General	45,967.90	36,367.90			36,367.90	35,367.90	40,367.90	45,367.90
- Councillors Community Fund	-	-			-	-	-	-
- Comm Chest Cllr Formosa	1,060.00	-			-	-	-	-
- Localism	74,546.05	-			-	-	-	-
-	1,127,864.07	989,730.68	96,071.83	- 35,500.00	1,050,302.51	986,802.51	989,302.51	1,056,802.51
<b><u>HR</u></b>								
- Staff Training Fund	17,000.00	20,000.00			20,000.00	20,000.00	23,000.00	26,000.00
- Members Training Fund	9,500.00	10,500.00			10,500.00	10,500.00	11,500.00	12,500.00
- Staff Fund	327,430.88	517,342.22	5,000.00	- 70,000.00	452,342.22	571,342.22	590,342.22	660,342.22
-	353,930.88	547,842.22	5,000.00	- 70,000.00	482,842.22	601,842.22	624,842.22	698,842.22



	Opening	Opening	2024/25 Forecast		Closing	Closing	Closing	Closing
	Balances	Balances	Additions	Releases	Balances	Balances	Balances	Balances
	31.03.2023	31.03.2024	Amount	Amount	31.03.2025	31.03.2026	31.03.2027	31.03.2028
-								
<b>C&amp;T</b>								
- Events Budget	13,494.00	13,494.00			13,494.00	13,494.00	13,494.00	13,494.00
- Homeless Pilot Project	950.00	950.00			950.00	950.00	950.00	950.00
- Emergency Resilience Fund	1,000.00	1,000.00			1,000.00	1,000.00	1,000.00	1,000.00
- Street Marshall Scheme	6,160.71	6,160.71		- 6,160.71	-	-	-	-
- Youth Initiative Project	6,490.00	6,490.00			6,490.00	4,490.00	4,490.00	4,490.00
- CCTV - Fund	148,541.69	99,004.03	5,000.00	- 16,073.75	87,930.28	58,524.04	68,524.04	78,524.04
Sinking Fund CCTV	-	-	3,739.00		3,739.00	7,478.00	11,217.00	14,956.00
- Community Projects	32,067.03	32,067.03			32,067.03	32,067.03	32,067.03	32,067.03
- Public Space Protection	2,000.00	2,000.00			2,000.00	2,000.00	2,000.00	2,000.00
- Event Boards	3,036.00	3,036.00		- 3,036.00	-	-	-	-
- Library & IS	53,326.26	47,760.26		- 3,500.00	44,260.26	20,000.00	20,000.00	20,000.00
- Tourist Information Centre	68,081.20	68,081.20			68,081.20	68,081.20	68,081.20	68,081.20
- Town Team	-	-			-	-	-	-
- Revitality Fund	23,810.58	24,514.79			24,514.79	24,514.79	24,514.79	24,514.79
-	358,957.47	304,558.02	8,739.00	- 28,770.46	284,526.56	232,599.06	246,338.06	260,077.06
-								
<b>E&amp;F</b>								
- Utilities	70,709.46	70,709.46			70,709.46	70,709.46	70,709.46	70,709.46
- Lights	22,691.00	22,691.00		- 5,270.00	17,421.00	17,421.00	17,421.00	17,421.00
- Public Conveniences	40,847.50	55,847.50	15,000.00	- 53,952.00	16,895.50	19,895.50	22,895.50	25,895.50
- Gannel maintenance	5,330.00	5,830.00			5,830.00	5,830.00	5,830.00	5,830.00
- Refuse Bins	8,565.27	8,565.27			8,565.27	8,565.27	8,565.27	8,565.27
- Trencreek Allotments	1,000.00	1,000.00			1,000.00	1,000.00	1,000.00	1,000.00
- Open Spaces	64,345.88	48,125.88		- 9,962.00	38,163.88	18,163.88	23,163.88	23,163.88
- Community Chest Grants	1,298.00	1,298.00			1,298.00	1,298.00	1,298.00	1,298.00
- OS Britain in Bloom	8,484.41	8,484.41			8,484.41	8,484.41	8,484.41	8,484.41
- Huer's Hut	4,000.00	700.00			700.00	700.00	700.00	700.00
- Skatepark Facility	3,585.00	3,585.00			3,585.00	3,585.00	3,585.00	3,585.00
- Polwhele Road	8,433.20	8,433.20			8,433.20	8,433.20	8,433.20	8,433.20

	Opening	Opening	2024/25 Forecast		Closing	Closing	Closing	Closing
	Balances	Balances	Additions	Releases	Balances	Balances	Balances	Balances
	31.03.2023	31.03.2024	Amount	Amount	31.03.2025	31.03.2026	31.03.2027	31.03.2028
-								
- Frozen	2,227.55	2,227.55			2,227.55	2,227.55	2,227.55	2,227.55
- Doorstep Green	-	-			-	-	-	-
- South Fistral Car Park	1,150.00	5,362.31			5,362.31	5,362.31	5,362.31	5,362.31
- Skatepark Wall Sinking Fund	-	15,300.00			15,300.00	15,300.00	15,300.00	15,300.00
- Mountwise Centre Bldg	22,080.41	22,080.41		- 12,720.00	9,360.41	9,360.41	9,360.41	9,360.41
Library Building					-	24,260.26	24,260.26	24,260.26
Sinking Fund Offices	-	-	1,286.00		1,286.00	2,572.00	3,858.00	5,144.00
Sinking Fund MWC	-	-	2,800.00		2,800.00	5,600.00	8,400.00	11,200.00
Sinking Fund Killacourt Units	-	-	3,600.00		3,600.00	7,200.00	10,800.00	14,400.00
Sinking Fund Killacourt Café	-	-			-	-	1,080.00	2,160.00
Second Home Tax	-	-			-	100,000.00	100,000.00	100,000.00
	264,747.68	280,239.99	22,686.00	- 81,904.00	221,021.99	335,968.25	352,734.25	364,500.25
<u>P&amp;L</u>								
- Neighbourhood Plan	8,457.00	10,957.00	2,500.00	-	13,457.00	15,957.00	18,457.00	20,957.00
<u>Major Projects</u>								
- Killacourt	35,000.00	35,000.00		- 35,000.00	-	-	-	-
	35,000.00	35,000.00	-	- 35,000.00	-	-	-	-
Total Earmarked Reserves	2,148,957.10	2,168,327.91	134,996.83	- 251,174.46	2,052,150.28	2,173,169.04	2,231,674.04	2,401,179.04

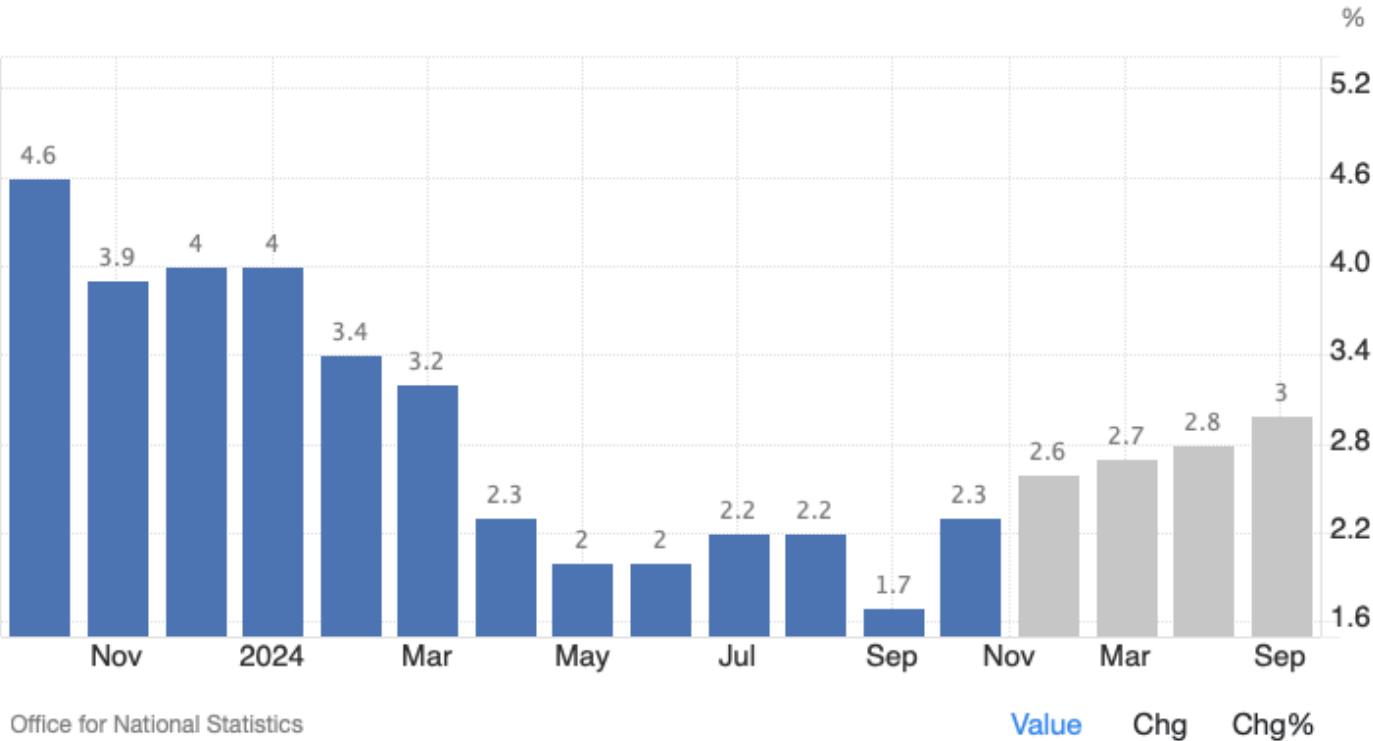
## Appendix 4G: Council Tax Band Charge based on Recommended Precept

<b>COUNCIL TAX ANALYSIS</b>	<b>Newquay</b>			 Please click in blue-highlighted cell and select Town/Parish from drop down list				
Precept for 2024/25	2,613,754.00							
Divided by the taxbase 2024/25	8,684.09							
<b>Equals : Band D Council Tax 2024/25</b>	<b>300.98</b>							
<b>For 2025/26</b>								
<b>Proposed precept for 2025/26</b>	<b>2,851,214.00</b>	Please enter proposed Precept for 2025/26						
Divided by the taxbase 2025/26	9,473.05							
<b>Equals : Band D Council Tax 2025/26</b>	<b>300.98</b>							
	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Parish Council Tax Charge 2024/25	200.65	234.10	267.54	300.98	367.87	434.75	501.64	601.96
<i>As a proportion of Band D</i>	<i>6/9</i>	<i>7/9</i>	<i>8/9</i>	<i>9/9</i>	<i>11/9</i>	<i>13/9</i>	<i>15/9</i>	<i>18/9</i>
Proposed Parish Council Tax Charge 2025/26	200.65	234.10	267.54	300.98	367.87	434.75	501.64	601.96
<b>Annual change (£) for 2025/26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Annual change (%) for 2025/26</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

Appendix 5: UK Inflation Forecast to July 2025

Inflation Rate in the United Kingdom increased to 2.30 percent in October from 1.70 percent in September of 2024. Inflation Rate in the United Kingdom is expected to be 2.60 percent by the end of this quarter, according to Trading Economics global macro models and analysts expectations. In the long-term, the United Kingdom Inflation Rate is projected to trend around 2.70 percent in 2025 and 2.00 percent in 2026, according to our econometric models.

For more information please visit: [www.tradingeconomics.com](http://www.tradingeconomics.com)



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

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

**The below list of vehicles is as of December 2024:**

Vehicle	Service	Permanent or Regular re-deployment	Fuel Type	Type Key Reason	Due to return within 12 months	Tow Bar
Maxus Panel	Environment	Permanent	Diesel	Large capacity storage	Purchased	Yes
Isuzu Tipper	Environment	Permanent	Diesel	Flat Bed Tipper	Purchased	Yes
Citroen e-Berlingo M800	Facilities	Permanent	Electric	Cost and operational need	No	No
Citroen e-Berlingo M800	Facilities	Permanent	Electric	Cost and operational need	No	No
Nissan Primastar 30	Facilities	Permanent	Diesel	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	Yes	No
Ford Ranger 4x4 Pick up	Corporate/ TIC/ Env.	Regular Re-deploy for Events/TIC /Managers/Training/Meetings	Diesel	Cost and operational need	On Order to replace the Kia Niro	Yes

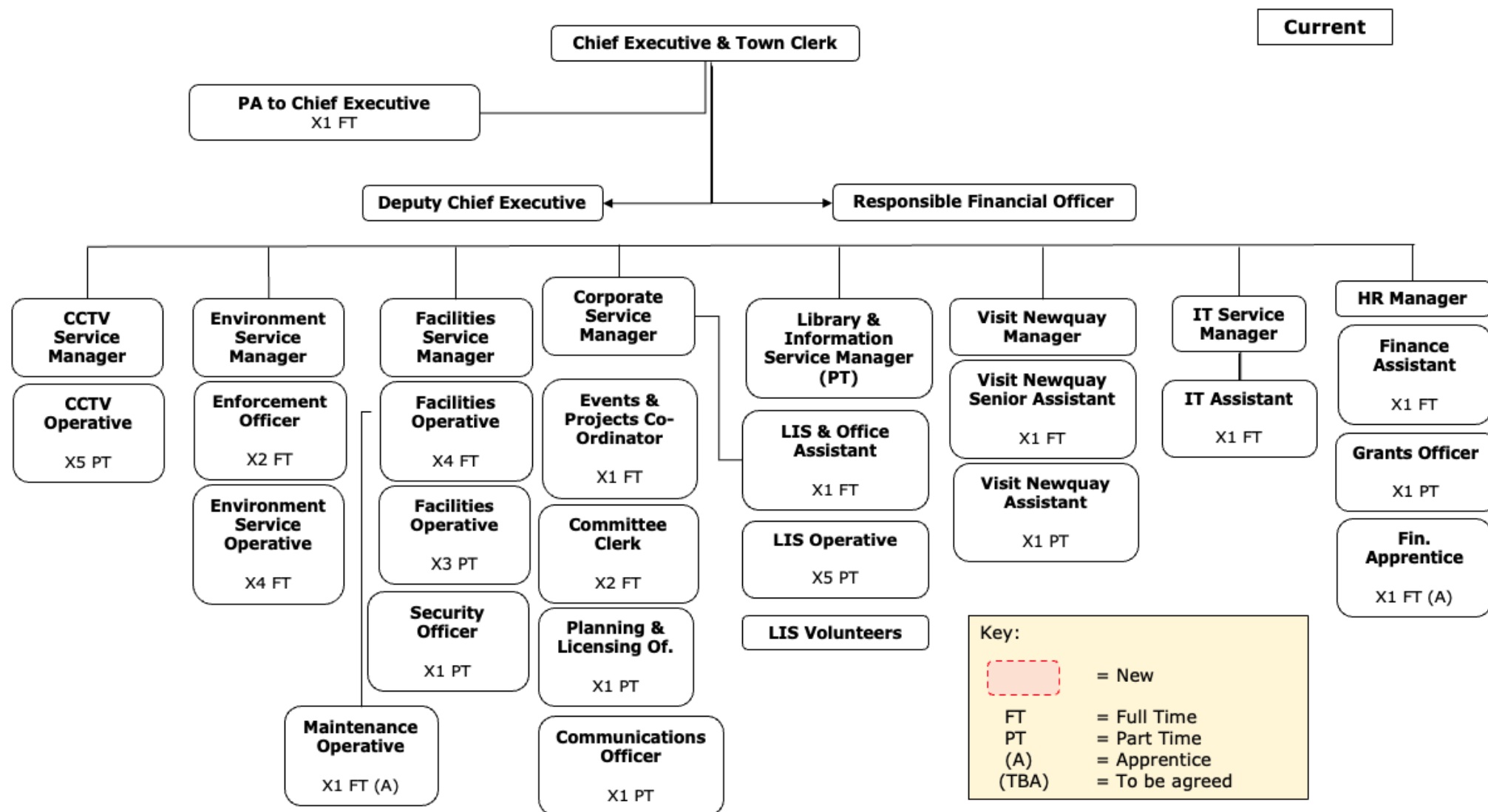
The Council reduced its number of vehicles in 2021 by not replacing the two 4x4 vehicles, going from 8 permanent vehicles on hire agreements to 6. This number of hire vehicles was reduced again in 2023/24 as the two Environment vehicles were purchased with the borrowing being internally funded over 5 years, given the usage, available and cost.

Due to the risks associated with not having a 4x4 vehicle within the fleet, it was agreed to replace the pool vehicle with a 4x4 vehicle, which has been ordered and is due to be delivered in January 2025. This will support the Council during

extreme weather and enable the Council to respond to emergency management plans, and the wider impact on services such as Environment Service at times where the TIC Conference Trailer needs to be towed to events.

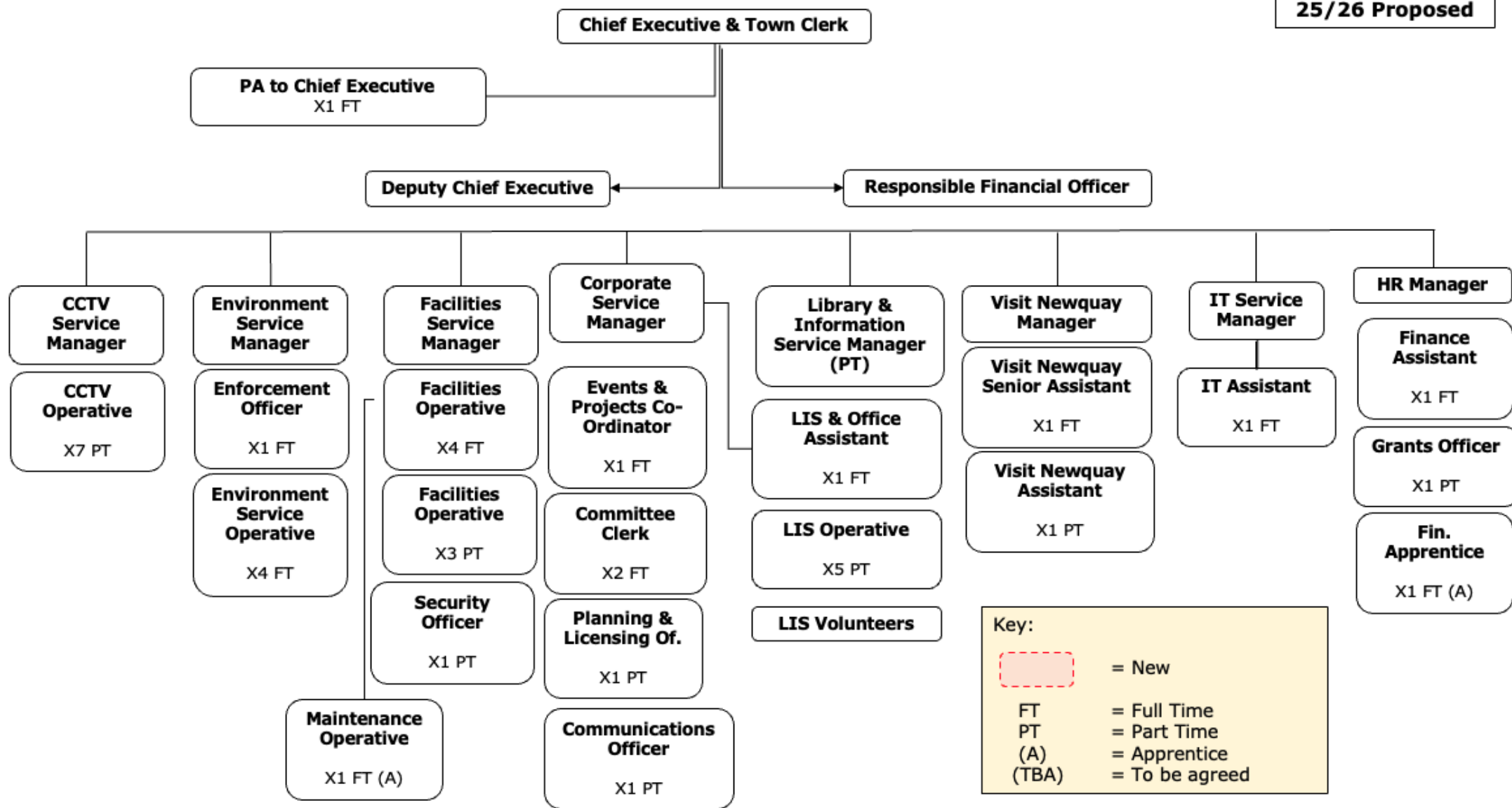
The Council is moving to electric vehicles wherever feasible. Where not feasible, hybrid is being explored with petrol/diesel used only where service requirements cannot be met by alternative vehicle types.

## Appendix 7A: Current Budgeted Staff Hierarchy



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

25/26 Proposed





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

The following information has been prepared from data provided by Cornwall Council. It provides a comparison of key Town and Parish Councils in Cornwall for their 2023/24 to 2024/25 precepts as well as latest (Dec 2023) figures on the Registered Electorate numbers. This gives some context when comparing other town councils across Cornwall. However, please note that this information does not show the number of services that the Council provides in comparison to Newquay.

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

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

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

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

In 2024/25 Newquay had the third largest precept in Cornwall, which rose one place from 2023/24 when it was forth.

Council	2023/24 Precept	2024/25 Precept
<b>Falmouth</b>	3,276,354.57	3,352,214.39
<b>Truro</b>	2,382,665.00	3,005,618.00
<b>Newquay</b>	<b>2,038,810.00</b>	<b>2,613,754.00</b>
<b>Penzance</b>	2,150,252.00	2,306,332.00
<b>Bodmin</b>	1,622,158.00	1,747,638.00
<b>Camborne</b>	1,349,956.00	1,528,934.00
<b>Saltash</b>	1,307,753.00	1,388,217.00
<b>St Ives</b>	1,067,182.00	1,316,246.00
<b>Bude-Stratton</b>	992,356.00	1,223,416.00
<b>St Austell</b>	1,067,220.00	1,177,920.00

### **The top 8 Taxbase for 2025/26**

Newquay has the largest taxbase in the County for 2025/26

<b>Council</b>	<b>2024/25 Taxbase</b>	<b>2025/26 Taxbase</b>
<b>Newquay</b>	<b>8,684.09</b>	<b>9,743.05</b>
<b>Falmouth</b>	7,773.43	8,281.04
<b>Penzance</b>	7,180.31	7,643.87
<b>Truro</b>	7,477.14	7,599.64
<b>St Austell</b>	6,522.42	6,597.76
<b>Camborne</b>	6,495.38	6,565.38
<b>St Ives</b>	5,099.55	6,131.17
<b>Bodmin</b>	4,961.38	5,080.50

**The largest Band D precepts in Cornwall**

Newquay is 7th on the list of Band D amounts for 2024/25.

<b>Council</b>	<b>2023/24 Band D</b>	<b>2024/25 Band D</b>
<b>Falmouth</b>	423.06	431.24
<b>Truro</b>	320.38	401.97
<b>Bodmin</b>	327.81	352.25
<b>Launceston</b>	274.09	324.37
<b>Penzance</b>	299.86	321.20
<b>Camelford</b>	287.95	312.72
<b>Newquay</b>	<b>237.07</b>	<b>300.98</b>
<b>Bude Stratton</b>	248.28	299.19
<b>Hayle</b>	240.24	292.74
<b>Wadebridge</b>	251.21	271.02
<b>Saltash</b>	237.16	248.58