

TRURO CITY COUNCIL



CITY OF TRURO

Town Clerk's Department
Municipal Buildings
Boscawen Street
Truro TR1 2NE
Tel. (01872) 274766
www.truro.gov.uk
email: roger@truro.gov.uk

January 2023

To: The Mayor (Councillor S Webb)
Deputy Mayor (Councillor Mrs C Swain)
Chairman and members of the
FINANCE & GENERAL PURPOSES COMMITTEE
and all other Members of **TRURO CITY COUNCIL** *for information*

Dear Councillor

A G E N D A

NOTICE IS HEREBY GIVEN that the meeting of the **FINANCE & GENERAL PURPOSES COMMITTEE** will be held at **TRURO COMMUNITY LIBRARY (FIRST FLOOR), UNION PLACE** on **MONDAY 16 JANUARY 2023 at 7.00 pm** for the transaction of the under mentioned business: -

- 1 **APOLOGIES**
- 2 **DISCLOSURES OR DECLARATIONS OF INTEREST**
- 3 **OPEN SESSION FOR ELECTORS OF TRURO RELATING TO ITEMS ON THIS AGENDA**
VERBAL QUESTIONS (5 minutes only)
- 4 **FINANCE AND GENERAL PURPOSES MINUTES** (Appendix A)
To consider the minutes of the Finance & General Purposes Committee held 21st November and associated confidential minute.
- 5 **DRAFT ESTIMATES 2023/2024 (Estimates report previously circulated: copies can be provided upon request). To consider:**
 - (i) the recommendations arising from the Parks and Amenities Committee meeting held on 9 January 2023 regarding the Draft Estimates 2023-2024. (Appendix B)
 - (ii) the Estimates Report 2023-2024 and Financial Forecasts 2024-2026.
 - (iii) Operations Plan – Idless Nursery (Appendix C)
 - (iv) Operations Plan – Boscawen Park (Appendix D)
- 6 **INTERIM AUDIT REPORT – YEAR ENDING 31ST MARCH 2023** (Appendix E)
Members to consider the attached.
- 7 **ACCOMMODATION WORKING GROUP** (Appendix F)
To consider revised Terms of Reference.

8 **2**

**TOWNS FUND
BOSCAWEN PARK DEVELOPMENT
APPLICATION FOR LOAN**

(Appendix G)

To consider proceeding to apply for a P.W.L.B. Loan

9 **CORRESPONDENCE**

10 **DATE OF NEXT MEETING**

13 February 2023

The agenda for the next Finance and General Purposes Committee to be held 13 February 2023 will be prepared on Tuesday 7 February 2023. In accordance with Minute 302 (03.12.12) should a member wish an item to be included on this agenda please inform the Town Clerk's office by Monday 6 February 2023 as no items other than those on the agenda can be considered at the meeting.



ROGER GAZZARD
TOWN CLERK

**MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE HELD ON
MONDAY 21 NOVEMBER 2022 at 7:00 pm**

PRESENT: Biscoe, Mrs Carlyon, Mrs Eathorne-Gibbons, Roden (Chairman), Smith, Mrs Swain (Deputy Mayor), Unwin, Webb (Mayor) and Wells.

Also, in attendance: Roger Gazzard, Town Clerk/Responsible Financial Officer
Mrs Jo Trevelyan, Financial Officer
Sharon Rearden, Change Leader

APOLOGIES: Apologies of absence were received from Councillors Nolan, Rich and Mrs Stokes.

219 DISCLOSURES OR DECLARATIONS OF INTEREST

Grant Applications (minute 221(ii), page 95, 21.11.2022)

Councillor Unwin declared an interest in the grant application relating to Truro Homeless Action Group as he is a volunteer for the group.

220 OPEN SESSION FOR THE ELECTORS OF TRURO

There were no electors of Truro present.

221 FINANCE AND GENERAL PURPOSES MINUTES

(i) Accuracy Minutes

It was proposed by Councillor Roden, seconded by Councillor Unwin, and

RESOLVED that the minutes of the Finance and General Purposes Committee Meeting held on 17 October 2022, are signed as a correct record subject to the name 'Malcolm' on page 75 being amended to read 'Mr Bell' and the word 'will' be amended to read 'with' in the recommendation on page 77.

(ii) Grant Applications

(Appendix A)

The Town Clerk informed members of the grants the Sub-Committee had agreed prior to this meeting.

A total of £4,750 had been considered as the final allocation, distributed across the five applications, leaving a balance remaining of £13,171.

It was proposed by Councillor Roden, seconded by Councillor Mrs Eathorne-Gibbons, and

RECOMMENDED that grants be allocated as per the Grants Schedule.

222 TOWN CLERK/ RESPONSIBLE FINANCIAL OFFICER'S REPORT

Members were reminded by the Town Clerk that at the meeting of the Finance & General Purposes Committee on 17th October 2022 he reported there had been changes to the estimated financial position for the year with an increase in net cost of £91k. The anticipated National pay award for staff had now been confirmed and would be backdated from April and paid to staff in November.

In order to mitigate the increase a number of measures were in place:-

- non-pay costs to their pre-inflation level, apart from those such as business rates and power costs, where there was no alternative but to pay the increased figures.
- where possible, filling of staff vacancies was being delayed
- staff workshops being held to identify further cash savings and efficiencies.

The Town Clerk explained that at the year end there was sufficient reserves to meet the current deficit level, although this may involve earmarked reserves, as well as the Revenue Reserve, and the position to the end of October was a deficit of £45k.

Members were informed that a workshop had been arranged for 12th December where any questions could be asked about the Estimates.

Tourist Information Centre (TIC)

A Member queried whether any of the utilities used by Visit Cornwall at 30 Boscawen Street were paid by the City Council. The Town Clerk confirmed that although the City Council receives rent, all utilities were paid by the City Council, not the tenant.

It was agreed that research needed to take place to ascertain the value that the free information given by the TIC, which fulfilled the City Council's duty to the town centre, was worth. A Member agreed to set up an informal group, of volunteers to look at potential approaches to estimating the full return on investment from the TIC and reported back to the Committee.

It was proposed by Councillor Roden, seconded by Councillor Biscoe, and

RECOMMENDED that:

1. the report be noted;
2. a group be set up to look at potential approaches to estimating the full return on investment from the TIC and reported back to the Committee.

223 CALENDAR AND YEARBOOK 2022/23 (Appendix B)

It was proposed by Councillor Roden, seconded by Councillor Mrs Eathorne-Gibbons, and

RECOMMENDED that the Calendar and Yearbook 2022/2023 be adopted subject to the amendments shown in red on the attached document.

224 BOUNDARY COMMISSION CONSULTATION

The Chairman reminded Members that the Boundary Commission for England commenced a review of parliamentary constituencies in 2020 and the initial proposals would have placed the Threemilestone and Chacewater division of Cornwall Council into Camborne and Redruth Constituency and moved Constantine, Mabe and Mawnan into Truro and Falmouth. He explained there was considerable opposition to the proposal as many people felt that Threemilestone and Chacewater had natural links to Truro. The revised proposals issued on 8th November had reversed the original proposal and maintained Threemilestone and Chacewater within the Truro Constituency. The Boundary commission for England was now undertaking a final consultation on the proposals.

It was proposed by Councillor Wells, seconded by Councillor Mrs Eathorne-Gibbons, and

RECOMMENDED that Truro City Council submits a letter of support for the proposals of the Boundary Commission for England to include the Threemilestone and Chacewater division in the proposals for the Truro and Falmouth constituency.

225 LIBRARY HOME LENDING SERVICE

The Town Clerk explained the request that the City Council takes on the Library Home Lending Service had come out of the blue and the primary reason for Cornwall Council making this decision was due to budget pressures. He had spoken to the Library Manager, who was supportive of the proposal, and felt they already carried out some of the work that would be involved.

The Town Clerk confirmed that Cornwall Council would facilitate and pay for the DBS checks for the volunteers and there was no commitment to take any more volunteers on.

It was proposed by Councillor Biscoe, seconded by Councillor Mrs Eathorne-Gibbons, and

RECOMMENDED the City Council agree to take on the Home Lending Service from Cornwall Council for residents within the Parish boundary.

226 TOWN DEAL PROJECTS

The Town Clerk informed Members both of the business cases for these projects had now received Government and Cornwall Council approval and the City Council was working towards a point where Cornwall Council would issue a Grant Funding Agreement for the City Council to consider.

The New Life for City Buildings project's business case stated the fund management and governance of the project be carried out by Cornwall Development Company (CDC) (now part of Cornwall Council). The governance process for the project was written assuming this position. The Town Clerk had now been notified that CDC was withdrawing from the project leaving the City Council in a position of considering an alternative way of carrying out this work.

The alternatives were to directly employ a member of staff or find an alternative provider. The Town Clerk's preferred option was for the City Council to directly employ a suitably qualified person. The project management office at Cornwall Council agreed with his views. They also confirmed the costs of this post would qualify for a Towns Fund Grant, at no cost to the City Council, and the role would provide the same fund management and governance role for the Boscawen Park project. The role would be required until March 2026.

It was proposed by Councillor Biscoe, seconded by Councillor Mrs Swain, and

RECOMMENDED that the City Council agrees in principle to employ a member of staff to carry out the fund management and governance roles on the two Towns Fund projects with no costs falling upon the City Council, subject to confirmation in writing that the Section 151 Officer agrees and that Cornwall Council meet the cost from central funds not scheme costs.

227 CULTURE STRATEGY

Members were reminded by the Town Clerk that the City Council received a presentation of a draft cultural strategy for the city from the Tyller A Nerth group last winter and the group had continued to develop a strategy as set out in the document. The delivery of the proposals over the next three years were included in the two Shared Prosperity Schemes that were proposed to be submitted at the end of November for

6

consideration by Cornwall Council. The Town Clerk explained representatives of the group would be presenting to the Council prior to the next Council meeting, however, he felt it was beneficial for the Committee to have an early sight of the draft strategy.

Members expressed concerns over the lack of substance and direction of document and felt it had not covered all forms of culture, such as sports and fine art.

It was proposed by Councillor Biscoe, seconded by Councillor Smith, and

RECOMMENDED that the report be noted, and Members looked forward to a discussion at full Council.

228 COMMUNITY NETWORK PANELS

An area review of the community networks was taking place to reduce the number of networks in Cornwall to twelve. The Chairman informed Members the deadline for responses to the consultation was 18th November, however, Cornwall Council had agreed to accept comments for a short period after this date.

Some Members felt it was difficult to see how it was going to work in practice and felt the money could be spent on people in need. A Member explained the network area would be the same areas as present, however, excluding the Grampound division and gaining the Gorran division.

It was proposed by Councillor Smith, seconded by Councillor Mrs Eathorne-Gibbons, and

RESOLVED the Committee appoints the Mayor, Town Clerk and Chairman to submit a response to Cornwall Council regarding the community network area review.

229 EXCLUSION OF THE PRESS AND PUBLIC

It was proposed by Councillor Roden (Chairman), seconded by Councillor Smith, and

RESOLVED that in accordance with s1(2) of the Public Bodies (Admission to Meetings) Act 1960 the press and public be excluded from the meeting during consideration of the following items by reason of its confidential or special nature.

230 STAFFING

(A), (B), (C) & (D). Members considered four confidential reports.

231 READMITTANCE OF THE PRESS AND PUBLIC

It was proposed by Councillor Roden, Seconded by Councillor Smith, and

RESOLVED that the press and public be invited back to the meeting.

The meeting closed at 9.20pm.

CHAIRMAN

To: The Mayor (Councillor S Webb)
Deputy Mayor (Councillor Mrs C Swain)
and Members of the **GRANTS SUB-COMMITTEE**

SCHEDULE OF GRANT APPLICATIONS – NOVEMBER 2022

Applicant/Purpose of Request		Decision £
1	<p>Truro Gymnastics Club</p> <p>Total cost of project £5,000.</p> <p>It was proposed by Councillor Webb, seconded by Councillor Mrs Swain, and agreed to allocate the total grant requested.</p>	£1,000
2	<p>Cornwall Music Festival</p> <p>Total cost of project £750. Previously received a grant from TCC of £2,245 in July 2021</p> <p>It was proposed by Councillor Mrs Swain, seconded by Councillor Mrs Carlyon, and agreed to allocate the total grant requested.</p>	£750
3	<p>City Life Church – Re-Store Project</p> <p>Total cost of project £7,250.</p> <p>It was proposed by Councillor Smith, seconded by Councillor Mrs Carlyon, and agreed to allocate £1,500 instead of the £1,000 requested.</p>	£1,500
4	<p>Truro Homeless Action Group</p> <p>Total cost of project £750.</p> <p>It was proposed by Councillor Smith, seconded by Councillor Webb, and agreed to allocate £1,000 instead if the £750 requested.</p>	£1,000
5	<p>Truro Repair Café</p> <p>Total cost of project – ongoing. Previously received a grant from TCC of £400 in June 2018.</p> <p>It was proposed by Councillor Smith, seconded by Councillor Unwin, and agreed to allocate £500 instead of the £300 requested.</p>	£500



CITY OF TRURO

COUNCIL CALENDAR

AND

YEARBOOK

JANUARY 2023 To DECEMBER 2023

ROGER GAZZARD

Town Clerk

Enquiries: 01872 274766

www.truro.gov.uk

email: info@truro.gov.uk

MEMBERSHIP OF THE COUNCIL		
	(From May 2022)	
Name	Address	Telephone Number
THE RIGHT WORSHIPFUL THE MAYOR OF TRURO		
WEBB S M	8 Nancemere Road, TR1 1BU	07500 059373
DEPUTY MAYOR		
SWAIN C	23 Tinney Drive TR1 1AT	240139/07540794063
COUNCILLORS		
AMBLER R A	Treconek 44 Tregolls Road TR1 1LA	07782 391808
BISCOE B M M	Lower Rosewin Row TR1 1EN	242293
CARLYON Mrs A J	3 Strangways Villas TR1 2PA	274491
EATHORNE-GIBBONS, Mrs L	27 Lemon Street TR1 2LS	275007
GREEN M	3 John Street TR1 3JF	07766 585868
HALL R	2 Richards Crescent TR1 3QZ	074438 54360
LA BORDE K	Trenance, Newbridge TR3 6BN	07734 055306
NOLAN Mrs N	12 Bosnoweth, Probus TR24HE	07969 207085
NOLAN R	12 Bosnoweth, Probus TR24HE	07813 755210
PASCOE R	26 Glenthorne Road TR3 6TT	07966 187627
RABEY S J R	17 Kenwyn Heights, Shortlanesend TR4 9FQ	07980 400006
RICH L	29 Beechwood Park TR1 1FA	276630/07967433047
ROBY M	3 Penwethers Close TR1 3FS	271714/07919536809
RODEN S V	7 Lychgate Drive, Kenwyn TR1 3UE	241079
SEALY C	20 Comprigney Close TR1 3DT	07904 903849
SMITH R	20 Cathedral View, Kenwyn TR1 3UF	07840 909033
SOUTHCOMBE L D	Baynards Villa, St Clement Street TR1 1EH	07880 745961
STOKES K G	32 Tinney Drive, TR1 1AQ	273874
TAMBLYN C J	1 Daniell Road TR1 2BZ	07968 868840
WELLS C H	1 Enys Road, Hendra TR1 3TE	274626
UNWIN N	11 Chy Rentoul TR1 2GJ	07834 609958
One Vacancy		

CALENDAR OF MEETINGS AND NOTABLE DATES 2023

(All meetings to commence at 7:00pm unless otherwise stated)

N.B. The Mayor (Councillor S Webb) and Deputy Mayor (Councillor C Swain) are members of all Committees, Sub-Committees and Working Parties of the City Council

Calendar of Meetings 2023

JANUARY	
5 th	Planning
9 th	Parks and Amenities
16 th	Finance and General Purposes
30 th	Council (Precept)
FEBRUARY	
2 nd	Planning
6 th	Parks and Amenities
13 th	Finance and General Purposes
27 th	Council
MARCH	
2 nd	Planning
6 th	Parks and Amenities
13 th	Finance and General Purposes
27th 24 th	Council
APRIL	
3 rd	Parks and Amenities
6 th	Planning
17 th	Finance and General Purposes
20 th	Annual Town meeting
27 th	Council
MAY	
4 th	Planning
15 th	Annual Council & Mayor Making
18 th	Committee Selection Committee (6:30pm)
22 nd	Adjourned Annual Meeting
JUNE	
1 st	Planning
5 th	Parks and Amenities
12 th	Grants Sub-Committee (6:30pm)
12 th	Finance and General Purposes
26 th	Council
JULY	
3 rd	Parks and Amenities Committee: Tour & Inspection (6:00pm) followed by meeting.
6 th	Planning
10 th	Finance and General Purposes
24 th	Council

AUGUST	
3 rd	Planning
SEPTEMBER	
4 th	Parks & Amenities
7 th	Planning
11 th	Finance and General Purposes
25 th	Council
OCTOBER	
2 nd	Parks
5 th	Planning
9 th	Parks and Amenities
16 th	Finance and General Purposes
30 th	Council
NOVEMBER	
2 nd	Planning
6 th	Parks and Amenities
13 th	Grants Sub-Committee (6:30pm)
13 th	Finance and General Purposes
27 th	Council
DECEMBER	
7 th	Planning

MEMBERSHIP OF COMMITTEES 2022-2023

(All meetings to commence at 7.00pm unless otherwise stated)

N.B. The Mayor (Councillor S Webb) and Deputy Mayor (Councillor C Swain) are members of all Committees, Sub-Committees and Working Parties of the City Council

FINANCE AND GENERAL PURPOSES COMMITTEE

Councillors Biscoe, Mrs Carlyon, Nolan, Rich, Roden (Chair), Smith, Mrs Stokes, Unwin (Vice Chair), and Wells, Chair of the Parks & Amenities Committee (ex-officio)

PARKS AND AMENITIES COMMITTEE

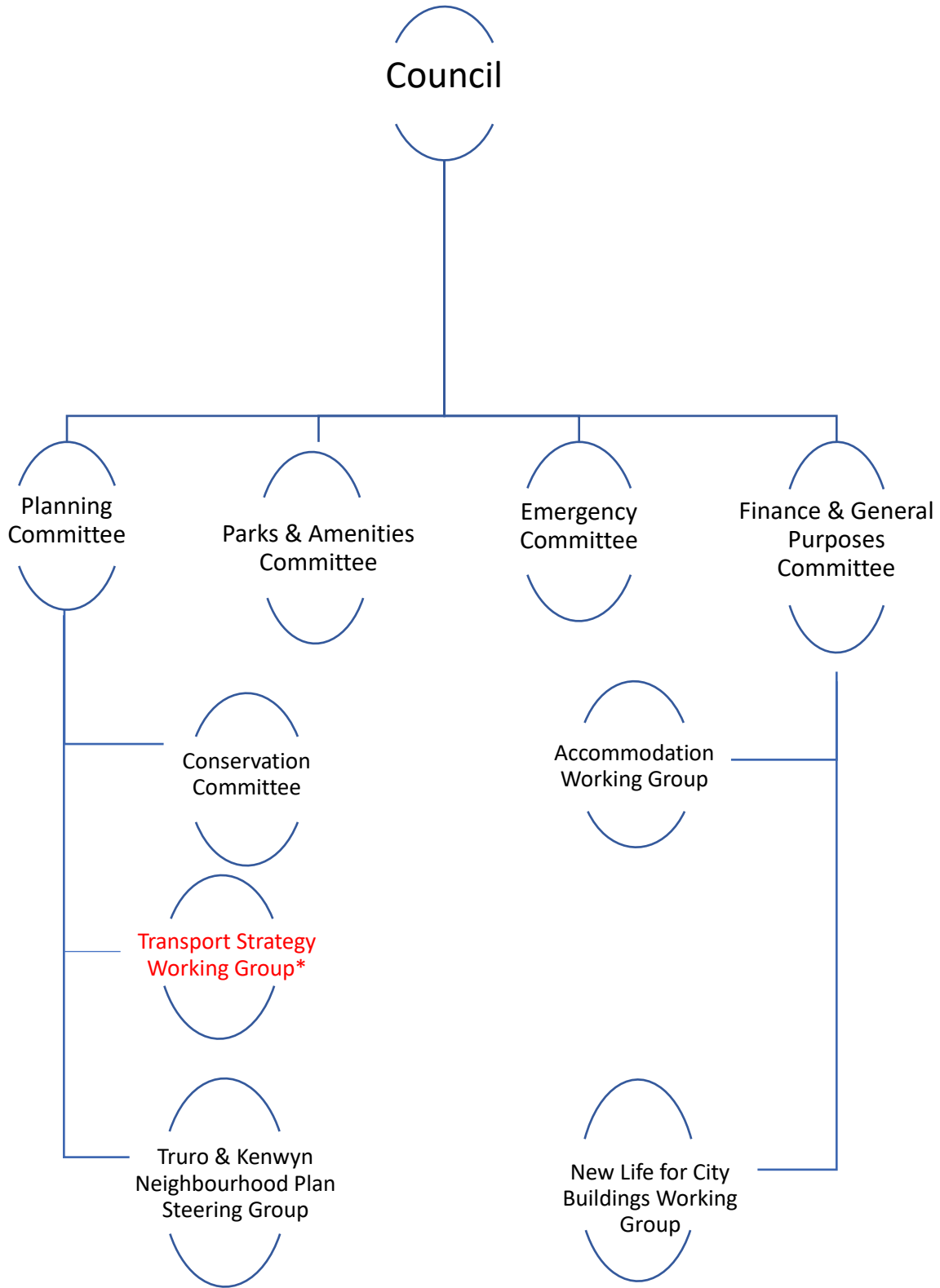
Councillors Biscoe, Mrs Eathorne-Gibbons (Chair), Green, Rabey, Roby, Sealy (Vice Chair), Ms Southcombe, Tamblyn, and vacancy, Chair of Finance & General Purposes Committee (ex-officio)

PLANNING COMMITTEE

Councillors Ambler (Vice Chair), Mrs Carlyon, vacancy, La Borde, Mrs Nolan, Nolan, Pascoe (Chair), Sealy, Smith, and Wells.

All Councillors are welcome to attend all meetings and can speak at the discretion of the meeting.

[Document title]



- Moved from sitting under F&GP to Planning.

Other Committee Membership**Truro & Kenwyn Neighbourhood Development Plan (TKNP) Steering Group**

Councillors Carlyon, Swain, Roden, Smith & The Mayor

New Life for City Buildings Working Group

Councillors Nolan (Chairman), vacancy, The Mayor & The Deputy Mayor

REPRESENTATIVES OF THE COUNCIL ON OTHER BODIES

	ORGANISATION/ GROUP	MEMBERS
1	Cockin Charity	The Mayor
2	Cornwall Association of Local Councils	Councillors Mrs Carlyon and the Mayor
3	Devon & Cornwall Rail Partnership	Councillor Rich and Councillor Rabey (Deputy)
4	Furniss Coal Charity	The Mayor, Councillors Biscoe, Mrs Eathorne-Gibbons, Green, Rich, Sealy, Ms Southcombe, Unwin
5	Truro Civic Society	The Mayor and Councillor Mrs Carlyon
6	Truro-Boppard Twinning Association	The Mayor and Deputy Mayor, and Councillors Rich and Roden
7	Truro-Morlaix Twinning Association	The Mayor and Deputy Mayor, and Councillors Biscoe, Rabey, Roby and Smith

[Document title]

8	Truro City of Lights	Mayor and Deputy Mayor, and Councillor Nolan
9	Truro/Roseland Community Network Panel	Councillor Mrs Carlyon
10	Trelander Youth and Community Association	Councillors Green and Mrs Swain
11	Truro Municipal Charities	Mayor and Deputy Mayor, and Councillors La Borde, Rich, Wells and vacancy
	Elliott Exhibition Foundation (formerly known as Truro Grammar School Elliott Exhibition Foundation)	The Mayor and Deputy Mayor, and Councillors Biscoe and Rich
	William Yeoman Bennett Charity for the Poor, Incorporating the John White Charity.	The Mayor and Councillors Biscoe, Mrs Carlyon, Green and Tamblyn
	Truro Towns Fund Board	Councillor Biscoe

TRURO CITY COUNCIL YOUTH COUNCIL

Youth Council Liaison - Councillor Bob Smith

<https://www.truroyouthcouncil.org.uk>Tyc@truro.gov.uk

TRURO CITY COUNCIL
WARD MEMBERS (as of June 2022)

BOSCAWEN & REDANNICK WARD	TREGOLLS WARD
CARLYON Armorel Jean	AMBLER Richard Guy
EATHORNE-GIBBONS Lorrie Patricia	GREEN Martha Ajan
NOLAN Robert Anthony	NOLAN Moyra Roseanna
PASCOE Rodney Terence	RICH Loic Joachim
ROBY Mark Andrew	STOKES Karlene Grace
TAMBLYN Cedric John	SWAIN Carol
UNWIN Nigel Christopher	Vacancy
MORESK & TREHAVERNE WARD	MALABAR WARD
BISCOE Bert Martin Montague	HALL, Richard
RABEY Samuel James	LA BORDE Karen
RODEN Stuart Victor	
SEALY Clinton	
SMITH Robert James	
SOUTHCOMBE Lindsay Diane	
WEBB Steven Mark	
WELLS Christopher Hugh	

CORNWALL COUNCILLORS

Boscawen & Redannick Ward	Tregolls Ward	Moresk & Trehaverne Ward	Malabar Ward
Cllr. R Nolan 12 Bosnoweth, Probus, TR24HE	Cllr. L Rich 29 Beechwood Par Truro TR1 1FA	Cllr. C Wells 1 Enys Road Truro TR1 3TE	Cllr. D. Harris

ROLL OF HONOUR

Honorary Freeman of Truro:

Christopher H Wells (Conferred 29th September 2015)

Honoured Citizens:

Mr Robert Mallett (Conferred 28th February 2007)

Honorary Recorder:

HHJ Robert Linford

[Document title]

ADOPTED SERVICES

The Rifles (antecedent regiment, The Duke of Cornwall's Light Infantry – 7th October 1979)

No. 236 O.C.U RAF St Mawgan – (13th March 1988)

CHAPLAIN TO THE MAYOR (2022-2023)

Reverend Patrick Gilbert

STATISTICS AND GENERAL INFORMATION 2022 – 2023

Area (Estimated)	3643 Km2
Population (Estimated 2019)	22623
Precept Levied on Cornwall Council	£2,019651
Tax base used to calculate levels of Council Tax	£7333.54
Council Tax City of Truro Band 'D' equivalent	£275.40

Electorate

Boscawen and Redannick	4481
Moresk and Trehaverne	5214
Tregolls	4512
Malabar	1514
	15721

TELEPHONE NUMBERS & EMAIL

Main Number	01872 274766
	Email: info@truro.gov.uk
Parks Department	Office: 01872 274766
	Option 1
Parks Email	parks@truro.gov.uk
Richard Budge (Parks, Amenities & Facilities Officer)	richard@truro.gov.uk
Cheryl Simpson (Parks & Amenities Manager's Secretary/Committee Clerk)	cheryl@truro.gov.uk
Sarah-Jayne Jeffs (Parks Administrative Assistant)	sarah@truro.gov.uk
Finance Department	Office: 01872 274766
	Option 2
Finance Email	finance@truro.gov.uk
Jo Trevelyan (Finance Officer)	joanne@truro.gov.uk
Liz Ayres (Finance Assistant)	liz@truro.gov.uk
Burial Department	Office: 01872 274766
	Option 3
Burials Email	burials@truro.gov.uk
Nikki Santolamazza (Burial Officer)	nikki@truro.gov.uk
Jo Wheildon (Burial Officer)	wheildonjo@truro.gov.uk
Mayor's Office & Planning	Office: 01872 274766
	Option 4
Rachael Dartnell (Planning Clerk, Mayor's Secretary & Clerk to Council)	rachael@truro.gov.uk
Rachel Hooper (Planning Assistant/Finance and General Purposes Committee Clerk)	rachelH@truro.gov.uk
Events & Lemon Quay Booking	Office: 01872 274766
	Option 5
Mellisa Fleming (Event Assistant)	events@truro.gov.uk

Town Clerk's Office

Office: 01872 274766

Option 6

Roger Gazzard (Town Clerk)

roger@truro.gov.uk

Nikki Santolamazza (Executive Assistant)

nikki@truro.gov.uk**Human Resources (HR)**

Nikki Santolamazza (HR Manager)

HR@truro.gov.uk

Administrator

admin@truro.gov.uk**Community Development**

Damien Richards (Community Development Officer)

damien@truro.gov.uk

Catherine Williams (Community Development Assistant)

catherine@truro.gov.uk**Building Supervisor**

Adrian Card

adrian@truro.gov.uk**Truro Community Library Manager**

Crea Brooks

crea@truro.gov.uk**Tourist Information Centre/Visit Truro**

Shop: 01872 274555

Kathryn Follett (Retail Manager)

Kathryn@truro.gov.uk

Abi Steel (Digital Communications Officer)

Abi@truro.gov.uk

Kate Bell (Compliance Officer)

kate@truro.gov.uk

Café in the Park

01872 273914

Boscawen Park

01872 272596

Victoria Gardens

01872 279204

Draft Recommendations P&AC (Estimates) Meeting 09 01 23

It was proposed by the Chairman, seconded by the Mayor, and

RECOMMENDED to Council that:

1. The following Precept Reductions be approved:

Budget	£'000	Report reference/ Note
Remove one Assistant Ranger post	30	Page 31 Option 1
Reduce additional Training Budget	10	Page 31 Option 1
Contribution to Public Convenience Fund	10	Page 31 Option 2
Reduction equivalent to half a member of Parks Department staff ie recruit 2 X 3 month summer contract gardeners instead of 2 X 6 month contract	13	New
Selective Additional Increase in Charges – in principle	10	Page 32 Option 2
Zero Carbon post – reduce to part-time	16	Page 32 Option 2
Contribution to Resurfacing Fund	4	P 32 Option 2
Total	93	

The above reductions will change the revenue budget by £79k and the contributions to capital funds by £14k Therefore the revenue budget for the Parks and Amenities Committee will reduce from £1,108k to £1,029K and the capital contributions to funds from £151k to £137k.

2. The estimates for 2023-24 including reductions as set out above are approved in the sum of £1,029m.
3. The reductions in the contributions to the Committee Funds as set out above are approved, which reduces the contribution to the sum of £137,600.
4. The Schedule of Fees and Charges as set out on pages 39 - 42 of the Estimates report, in accordance with the in principle selective additional increase in charges as set out above, be approved.
5. The Town Clerk to research the following information from the Lawn Tennis Association's ClubSpark electronic tennis booking system about annual household memberships: (a) how many memberships are located outside of the City of the Parish of Truro; & (b) the potential of introducing different rates for Parish residents & users living outside of the Parish boundary.



Truro City Council

Operation Plan

Fozzard's Field Nursery, Idless

1 January 2023 - 31 March 2024

Note: This plan relates to the development of the plant production function of the Parks Department on its relocation to the new nursery at Fozzard's Field. This is the largest operation at the new site and therefore the references to building compliance relate to all structures.

Contents

PURPOSE OF DEVELOPMENT 3

BACKGROUND OF THE SITE..... 3

FINANCIAL BACKGROUND..... 3

RESPONSIBILITIES..... 5

PROCESS TO OPENING 5

OBJECTIVES OF YEAR ONE OPERATION 6

FINANCIAL PLAN..... 7

HR PLAN 7

MARKETING PLAN 8

SUSTAINABILITY 9

RISK MANAGEMENT..... 9

ACTION PLAN FOR YEAR ONE 10

APPENDIX 1 SITE LOCATION..... 14

APPENDIX 2 SITE PLAN (as approved at Planning Stage) 15

PURPOSE OF DEVELOPMENT

The purposes for this development are threefold: -

- Firstly, to enable the department to satisfy the service demands for an increased number of plants within the City.
- Secondly, to use the increased capacity of the operational structures below over the existing facility at Boscawen Park to promote a financial surplus resulting from the commercial sale of plants, thereby mitigating the cost of the service.
- Thirdly, the development also allows for the closure of the current nursery at Boscawen Park, freeing space for the development of sports and leisure provision as per the department's ten-year development plan, and the current Towns Fund proposals.

These purposes are compliant with National policy. The UK Parliament - Communities and Local Government Committee Inquiry into Public Parks concluded in its report on 07 02 17: "We strongly agree with those who have emphasised the importance and value of parks to individuals, communities, and to wider national agendas such as public health, and climate change and flood risk mitigation. Parks are a treasured public asset, which are greatly valued by their communities. They help to bring communities together and should remain freely accessible to everyone. (Paragraph 29)" (M171 Parks and Amenities Committee 19 06 17). During the pandemic it became clear that parks and green spaces are vital for the mental health and wellbeing of all. Parks contribute to community, culture, health and wellbeing, and environmental awareness. Economy is only one factor to consider when discussing the importance of parks and green open spaces.

BACKGROUND OF THE SITE

In 2013, former Councillor, Parks Committee Chairman, and Mayor, Miss Connie Fozzard, gifted the land at Idless (approx.1 acre) to the City Council with the condition that it should be used for a nursery site, based on the reasoning that the current site at Boscawen Park was too small for the developing Parks and Amenities Department.

Planning permissions were granted for the development of a nursery, with constraints that there be no vehicular movement between 0830 and 0930, and between 1430 and 1530 hours. The site entrance must be kept clear to maintain sight lines (the entrance is still in the ownership of the Fozzard estate). These conditions were imposed due to the proximity of a nearby school. **(Appendix 1)**

In addition to the planning constraints, it is identified that the access is restricted for deliveries by artic lorries and other high-sided vehicles due to trees overhanging the access road.

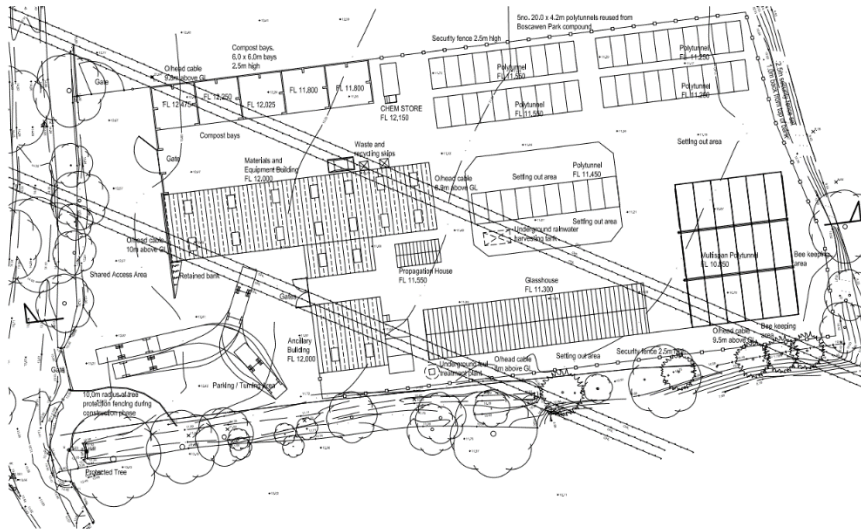
FINANCIAL BACKGROUND

- An architect was engaged, and the Council tendered for the construction of the buildings, excluding the growing areas. A tender was accepted in April 2019 by Councillors, following receipt of seven quotations. The Council was therefore able to move forward on the substantial construction of the facility.
- To construct the major element of the project, the buildings, and in order to finance this and other expenditure, approval was given to borrow £320k with the balance of cost being met from the Parks Capital Maintenance Fund. Borrowing was completed with the Public Works Loans Board. During the construction the Council approved a further £26k due to unavoidable increased costs of the groundworks to the staff accommodation block.

- The Council agreed, when approving the additional expenditure in 2020, that the balance of cost should be met from the Capital Maintenance Fund.
- Current expenditure with the main contractor on the building is £207k against a budget estimate of £216 plus £26k groundworks.
- Total expenditure to date (June 2022) is £461k.

The nursery development includes the following:

- 3 multi-span polytunnels (consisting of 2 double-span and 1 triple-span polytunnels). 1X double 409.6m², 1X double 188.16m² and 1X triple 378.32m²
- An office area incl. staff area, kitchen area and staff WCs.
- Workshop area (2 double garage size – occupied by the maintenance team).
- Base for the Countryside Ranger Team.
- Substantial storage areas for compost and other supplies.
- Potting shed.
- Bore hole, water butts, irrigation system, water attenuation system, gabion baskets.
- A chemical store (which would go out to tender).
- 2 Greenhouses (1X 168m² and 1X 45m²) (these are currently being procured).



Appendix 2 shows the site layout of the proposed development which formed part of the original planning application: PA15/04961.

The polytunnels and the greenhouses will replace those at Boscawen Park and will have a combined growing capacity of approximately 974.08m²; an increase of approximately 409.6m²

CHALLENGES TO DATE

The following have thrown up several issues:

- The pandemic, which delayed works significantly and resulted in cost increases.
- Rising costs of materials, which increased the estimated costs of the project.
- Project Manager costs, which needed to be introduced due to the resignation of the architect. This also introduced further time delays.

- Procurement of the greenhouses. Invites to tender were not answered on two separate occasions due to the specialist nature of the requirements vs the size of the greenhouses needed.
- The major item remaining is the purchase and erection of greenhouses, information for which is covered in other sections. One quote has been given for £290k. However, looking at utilising domestic greenhouse suppliers reduces this to around £70k.

RESPONSIBILITIES

The City Council has responsibility for the nursery site, with the Fozzard estate retaining ownership of the entrance.

Management	Richard Budge Parks and Amenities Manager
Health and Safety	Ellis Whittam – Consultant/ contracted provider
Finance Department	Jo Trevelyan
HR Department	Nikki Santolamazza
Compliance Officer	Kate Bell
Buildings Facilitator	Adrian Card
General Foreman	Chris Eddy
Nursery Supervisors	Peter Kessell and Craig Bradwell

PROCESS TO OPENING

As of the 1 January 2023, the two construction elements that remain to be completed are the greenhouses and the chemical store.

The full nursery production element of the site is due to be operational from shortly after the installation of the greenhouses.

Prior to this date, the following needs to be carried out: -

- Full health and safety inspection with any weaknesses actioned.
- Confirmation that the risks associated with legionella have been assessed and actioned.
- A full risk register drawn up.

Within one month of the opening of the site

- A fire risk assessment to be carried out by an independent expert.
- A computerised compliance checklist drawn up and agreed by the Parks and Amenities Manager covering building compliance and legionella testing.
 - Irrigation training for staff due to the modernisation to a computerised system.
 - Informal and formal training on new methods of growing.
 - Creating opportunity for current staff to train in new areas, updating their skills etc.
 - Allowing staff to have more responsibility for their areas of work, recognising there is risk inherent in current systems.
 - Formalising methods and procedures – it is clear staff have significant knowledge, as well as the drive to have ownership over their work, but this

needs to be captured in a more formal way for risk mitigation/succession planning.

OBJECTIVES OF YEAR ONE OPERATION

The first year of operation has the following objectives: -

1) To deliver the same quantity and quality of plant material to support the horticultural work of the City Council.

The following areas have been identified as key to achieving this objective from the first day, with a mind to adapt and evolve based on the data gathered during the first year:

- Identification of the correct plants to grow based on conditions, need etc. Nursery supervisors keep a planting schedule with dates of sowing, watering, splitting etc. that informs the designing of beds, purchasing of summer and winter planting etc. Orders collated in liaison with the supervisors of each area (Boscawen Park, Victoria Gardens, Town Centre) utilising information from previous years.
- Resources required. Nursery supervisors maintain a resource list e.g., how many pots for each type of plants, the type of soil required. Like the planting lists, this can be adapted for future years.
- Detailed calendar of planting adapted from the current calendar used at Boscawen Park.

2) To prepare for the development of the site to allow for the increase in the range and quantity of plants grown. And to establish efficient operations of the site and to formulate a plan, based on this data, for the introduction of a potential enterprise. The purpose of this is to continue reducing costs to the taxpayer, with the aim of making the Parks and Amenities department as self-sufficient as possible.

There are several actions associated with this objective

- 1 Monitoring of challenges the site may pose, such as weather patterns, temperature checks, water treatments, potential flooding problems, air flow to polytunnels, damp, pests and diseases etc.

A formal record of the above will be retained in order to be used for future planning.

- 2 'On the ground' data about capacity and resources for levels of planting.

Again, formal records need to be retained covering this information.

- 3 Potential grit management of the access road.
- 4 Review of potential efficiency methods to modernise current planting regimes e.g., sowing machines and potting machines
- 5 Identification of costs from development of a simple but accurate financial costing model resulting in an analysis of net profit from current commercial planting e.g., hanging baskets, which must include staff time, delivery and watering.

FINANCIAL PLAN

One of the challenges in moving to the new site is that the operation becomes remote from the current depot at Boscawen Park. The benefit of this is that it enables easier identification of costs and will facilitate a budget purely for the nursery operations. Clearly, whilst the expenditure is easy to identify, income is not received for plants used in pursuance of the general horticultural service for the department, and therefore despite commercial sales receipts there will always be a net cost of the operation.

It will be necessary during the first month of operation to develop a costing system to provide financial information and to identify the budgets that are under the control of the operation. A correct allocation of income received from commercial activity must also be obtained. Financial results must be reviewed monthly upon production of the management accounts. Consideration of the apportionment of the costs of the depot with other usages must also be agreed.

HR PLAN

Staff working on this site will be moving their base of work from Boscawen Park and therefore there will need to be a review of staff contracts which will include changes to working hours, location, training and/or other conditions.

- a. Evaluate staffing requirements; mitigate lone working/overtime/
- b. Assess health & wellbeing for staff accommodation; space for breaks, equipment, dry and warm areas, communication is enabled, hard copies of all TCC policies and procedures
- c. Establish access to and provide training for using the Breathe system
- d. Create new induction programmes for all employees moving into the new site as their base of work; update all policies and procedures where needed for the new site

To include: -

- The new appraisal system to be put into place so all staff working on the new site are guaranteed regular 1-1 meetings with the Parks and Amenities Manager. The progress and change in employee tasks and responsibilities will be recorded through the appraisal system. The process will monitor any additional tasks and responsibilities that the team undertake and evaluate the need for additional staffing and/or overtime.
- Staffing levels will be evaluated in view of the site being relatively isolated, in particular during the winter period. Sickness and holiday cover will need to be measured and teams called to support to ensure lone working is reduced.
- IT – the site is currently looking at available IT connection. Most staff on site are provided with an allowance to assist with them using their mobile phone for work. However, this process and the need for the allowance will be assessed once broadband and telephone connections have been completed
- Longer term commercial strategy will require an additional aspect to the HR plan including, but not limited to, recruitment, induction and on-boarding to ensure that any new member of staff has a good understanding of the organisation, the wider team and access to the council headquarters.
- Training will be reviewed in line with additional commercial activity – this may include new resources and training provider.

MARKETING PLAN

Within the first six months of opening:

1) **Market Research – customers (and market size), products, volumes, prices, target audience (decision makers) etc.**

This work needs to be split into:

- a) the existing customers (Truro BID etc) using market research techniques such as: -
 - Surveys to be distributed to those who currently purchase summer and winter bedding to ascertain what they think of the service, product etc.
 - Informal consultation can take place via several locations within the City Council alongside planting e.g., hanging baskets such as Visit Truro and the library.
 - More formal surveys can be created and distributed via the Community Development Worker and Visit Truro (advertised on social media pages, TCC website, emails) to residents.

- b) Potential new markets:
 - We have a relatively good idea of the type of plants local authorities are interested in and the budgets they work within so that would be a base, and then broaden the scope to other potential customers. A few calls and emails will be enough to give us sufficient anecdotal data to build a picture of the market. The results of this work will be reported and together with a commentary of the reasons why we think this provides a reasonable picture of this market. Make use of opportunities to display at events such as Royal Cornwall Show to promote the work of the department and gather information about what other councils and small businesses are interested in.
 - Potential retail sales give a picture of the market using telephone surveying or face to face calls with local retailers.

- c) To support independence of community groups such as Truro in Bloom to mitigate the risk of Council management and to promote volunteering and partnership working in the City. Community groups are a great source of information as well as promotion.

2) Situational Analysis – SWOT, PEST, Porters 5 forces are examples of the tools that can be used to analyse the internal and external environment as well as the competitor landscape etc.

3) Define the strategy – Produce a summary of the 5 Ps (product, people, price, place, promotion) to explain where we will sit in the market (rare plants, cheap plants, bulk plants, quality plants etc), how we will target and how we will make customers buy. Identify if we have a unique selling point. We will need to segment the market and approach local authorities differently to other nurseries for instance. This will tie into our brand proposition and positioning in the market.

4) Objectives – a simple list of objectives so we know if the Plan has been successful.

Often this works like a funnel, so initial communications are raising awareness e.g., receive xx enquiries, increase email audience by xx, identify xx potential customers, then later comms would become more specific e.g., achieve xx sales of xx product.

5) Communications –

Decisions on how, when, and how often etc. to communicate with the market – branding, key messages, digital tactics (website, ecommerce, social media, email etc), sales activity, mail shots, advertising etc. We will also call to speak to decision-makers for big contracts and follow up with printed or digital marketing collateral.

6) Budget – costs for the comms activity

We will need to identify and budget for marketing activity.

7) Summary and monitoring

A programme needs to be drawn up and agreed to understand the success of the commercial activity, measured by profits being earned and customer satisfaction.

SUSTAINABILITY

A key area identified for the new site is sustainability. The Parks and Amenities department prides itself on sustainable growing and recycling where possible, in line with the City Council's commitment to environmentally friendly working and signing the Climate Emergency declaration.

Nursery supervisors are identifying more sustainable planting that can be dug up over winter, re-potted, and split for the future. Hanging basket planting and city centre planting is also designed with this in mind, and the aim would be to run this over into the commercial enterprises.

The use of the bore hole and a rainwater harvesting system would be the primary source of water for the site, which would also save money and mitigate risk should there be a hose pipe ban.

RISK MANAGEMENT

As stated above, a Risk Register must be drawn up prior to occupation of the site.

There are several ways in which risk management needs to be addressed in relation to the operation. Much of this can be tackled via the methods of monitoring as mentioned earlier in the report (disease, pests, weather etc). Below are some examples of how this has been considered to date:

- Monitoring of the mineral content of the water from the borehole, utilising water treatment to reduce these. The water is used for drinking, sanitary operations, and the watering of plants. If the mineral content is too high the water becomes unusable. Therefore, robust processes of measurement and mitigation are imperative to a successful operation.
- Compost is currently purchased for the department, but peat shortage will mean that consideration needs to be given to creating compost in-house. The department has had success with this in the past.
- It is acknowledged that potential issues have arisen from the skills and knowledge several staff possess which could be lost if they stop working for the City Council. Work will be carried out to capture this knowledge, and to create a more robust informal in-house training process for new staff. This would also reduce the burden on just a few

knowing a lot, easing stress and making it a more enjoyable work environment, as well as create opportunities for personal development.

- There has been one historical incident of a plant business failing to deliver to the Boscawen Park Nursery with little notice, which had a knock-on effect for the growing season of about six weeks. Some of the suggestions for sustainable planting will mitigate some of this risk.

ACTION PLAN FOR YEAR ONE

The following actions will now take place as the department moves forward with the development:

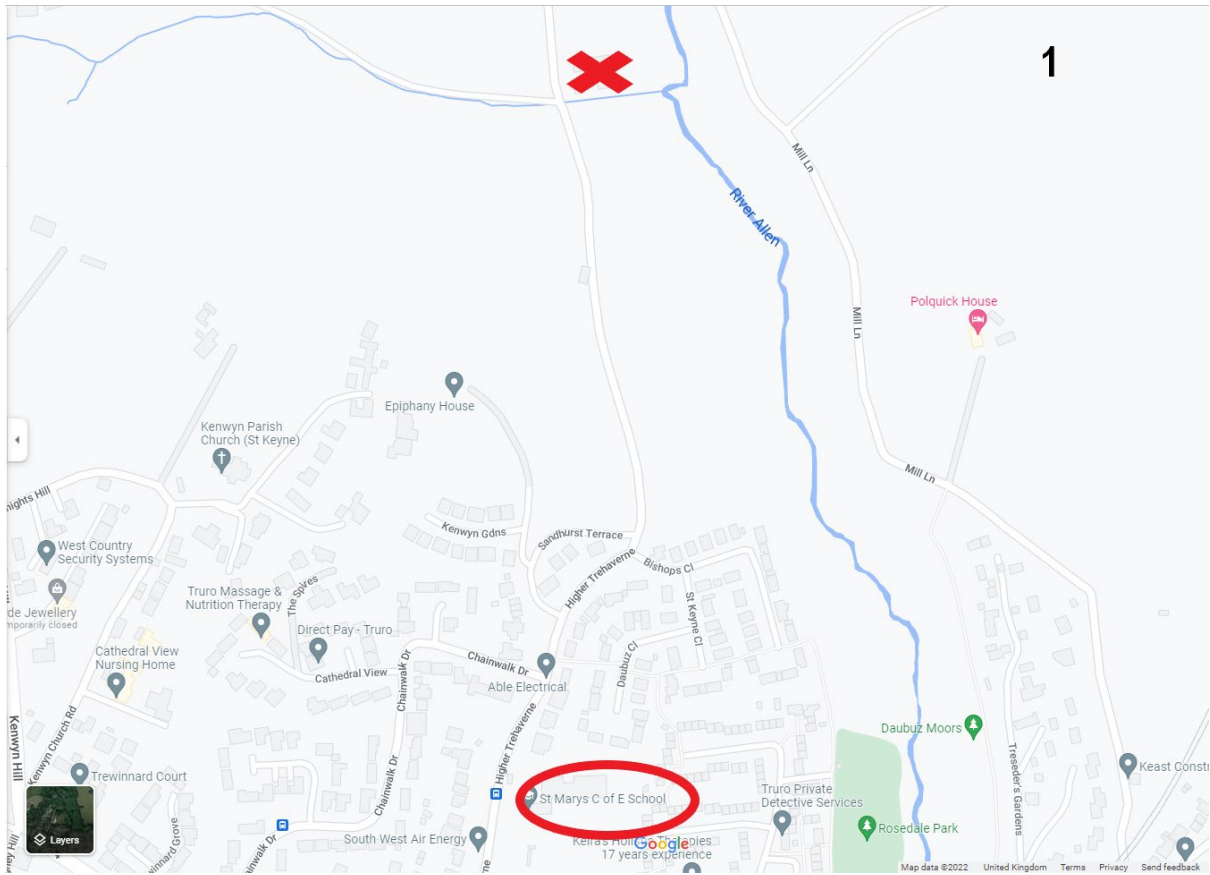
	Action	Responsible Person	Deadline
1	Purchase and erection of greenhouses	Parks and Amenities Manager (lead officer) working with Ward Williams Associates (project manager)	ASAP once tender process complete
2	Purchase and erection of greenhouses of chemical store	Parks and Amenities Manager (lead officer) working with Ward Williams Associates (project manager) to be constructed by maintenance team	ASAP once tender process complete
3	Full health and safety inspection with any weaknesses actioned.	Compliance Officer working with Parks and Amenities Manager	Before operational date
4	Confirmation that the risks associated with legionella have been assessed and actioned.	Compliance Officer	Before operational date
5	A full risk register drawn up	Parks and Amenities Manager (lead officer) working with Compliance Officer	Before operational date
6	A fire risk assessment to be carried out by an independent expert	Compliance Officer	Within one month of the opening of the site
7	A computerised compliance checklist drawn up and agreed by the Parks and Amenities Manager covering building compliance and legionella testing	Parks and Amenities Manager working with Compliance Officer and Buildings Facilitator	Within one month of the opening of the site
8	Programme of Employee training to include: <ol style="list-style-type: none"> Irrigation training for staff Informal and formal training on new methods of growing Creating opportunity for current staff to train in new areas, updating their skills (based on their area of work) 	Parks and Amenities Manager working with general foreman and HR Manager	Within one month of the opening of the site

9	<p>Human Resources:</p> <ul style="list-style-type: none"> e. Update all staff contracts – location, hours of work, specific training requirements f. Training records; including internal appraisal and managing and using Breathe g. Evaluate staffing requirements; mitigate lone working/overtime/ h. Assess health & wellbeing for staff; accommodation/ space for breaks, equipment, dry and warm areas, hard copies of all TCC policies and procedures i. IT access for using the Breathe system and other online training j. Create new induction programme for all employees moving into the new site; including within the pack any new and/or updated risk assessments and policies linked to the new site 	HR Department working with Parks and Amenities Manager and Parks employees with supervisory responsibilities	Prior to operational date
9	<p>Budget</p> <p>Develop a costing system to provide financial information and to identify the budgets that are under the control of the operation. A correct allocation of income received from commercial activity must also be allocated. Financial results must be reviewed monthly upon production of the management accounts. Consideration of the apportionment of the costs of the depot with other usages must also be agreed.</p>	Finance Officer working with Parks and Amenities Manager	Within one month of the opening of the site
10	<p>Marketing Plan</p> <ul style="list-style-type: none"> 1. Market Research (2. Situational Analysis (identify strengths and weaknesses to understand how to compete in the market) 3. Definition of strategy 4. Identification of Objectives 5. Summary and monitoring 	Parks and Amenities Manager, Town Clerk.	Within the first six months of opening

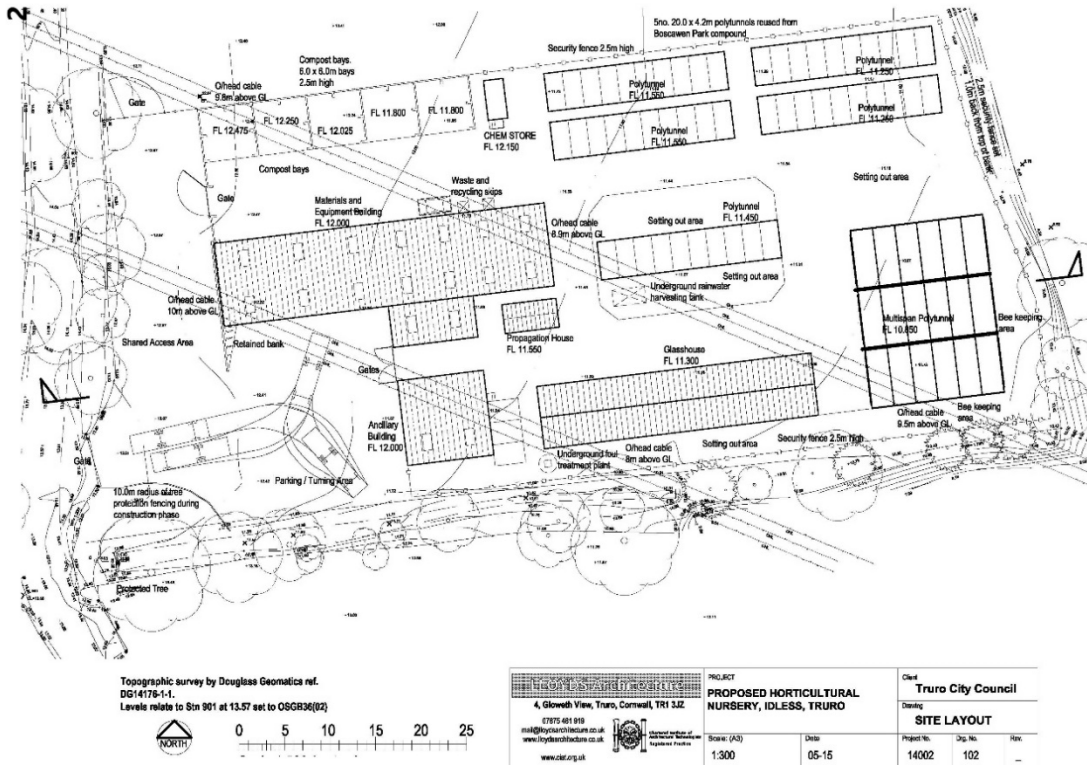
	<p>Communication Plan:</p> <ol style="list-style-type: none"> a. Internal – HR b. External – Digital Comms team 	<p>HR Manager Comms Officer</p>	<p>ASAP/regular updates Prior to opening</p>
	<p>Stakeholder Analysis</p>	<p>Town Clerk and Parks & Amenities Manager</p>	<p>ASAP</p>
1	<p>To deliver the same quantity and quality of plant material to support the horticultural work of the City Council. The following areas have been identified as key to achieving this objective from the first day, with a mind to adapt and evolve based on the data gathered during the first year:</p> <ol style="list-style-type: none"> a. Identification of the correct plants to grow based on conditions, need etc. b. Resources required c. Detailed calendar of planting 	<p>Parks and Amenities Manager working with Nursery Supervisors and (Parks Department)</p>	<p>Within first year of operation</p>
12	<p>To prepare for the development of the site to allow for the increase in the range and quantity of plants grown. To establish efficient operations of the site. To formulate a plan, based on this data, for the introduction of a potential enterprise. The purpose of this is to continue reducing costs to the taxpayer, with the aim of making the Parks and Amenities department as self-sufficient as possible.</p> <ol style="list-style-type: none"> 6 Monitoring of challenges the site may pose, such as weather patterns, temperature checks, saltwater treatments, potential flooding problems, air flow to polytunnels, damp, pests and diseases etc. (A formal record of the above will be retained in order to be used for future planning.) 7 'On the ground' data about capacity and resources for levels of planting. (Again, formal records need to be retained covering this information.) 	<p>Parks and Amenities Manager working with Nursery Supervisors, Finance Officer and admin/governance team</p>	<p>Within first year of operation</p>

	<ol style="list-style-type: none">8 Potential grit management.9 Review of potential efficiency methods to modernise current planting regimes e.g., sowing machines.10 Identification of costs from development of a simple but accurate financial costing model resulting in an analysis of net profit from current commercial planting e.g., hanging baskets, which must include staff time, delivery and watering.		
--	--	--	--

APPENDIX 1 SITE LOCATION



APPENDIX 2 SITE PLAN (as approved at Planning Stage)





Truro City Council

Tennis Pavilion Café, Boscawen Park

1 January 2023 - 31 March 2024

Note: This plan relates to the operation of the tennis pavilion café which is being developed as part of the project supported financially by the Lawn Tennis Association and Sport England. It is also relevant that a larger redevelopment at Boscawen Park is being progressed through the business planning stage, and includes a hospitality offer due to open in January 2026. This is supported by the Towns Fund grant.

Due to this being the initial Operational Plan information is included showing the background to the project and the work to date.

Contents

PURPOSES OF DEVELOPMENT	3
DEVELOPMENT TO DATE.....	3
BACKGROUND OF THE SITE.....	3
FUNDING THE DEVELOPMENT	4
DESIGN OF THE PAVILION	4
CHALLENGES TO DATE	5
RESPONSIBILITIES.....	5
PROCESS TO OPENING	6
OBJECTIVES	7
FINANCIAL PLAN.....	8
HR PLAN	9
MARKETING PLAN	10
SUSTAINABILITY	11
RISK MANAGEMENT.....	11
ACTION PLAN FOR YEAR ONE.....	12
Appendix 1 TIMELINE TO DATE.....	15

PURPOSES OF DEVELOPMENT

Boscawen Park had tennis courts in poor condition with decreasing player numbers and revenue. The tennis pavilion was also in very poor condition and in need of demolition.

There were five purposes for the development:

1. To carry out a development that would ensure good quality tennis courts.
2. To ensure the development was financially sustainable and therefore would not either be a burden to the Council Taxpayer or must compete for funds to remain open.
3. To increase the numbers of players and ensure the facility was available for all members of the community.
4. To replace the tennis pavilion that was in a derelict state.
5. To provide public toilets as part of the development.

The Council approved a business case in 2017 to undertake the development.

DEVELOPMENT TO DATE

To achieve the above the following has taken place:

1. The tennis courts have been refurbished. This took place three years ago and the new facility, particularly the playing surface, is excellent. In drawing up the specification the Council sought advice from the Lawn Tennis Association (LTA), which also advised on a specialist contract supervisor. The contractor was recommended by the LTA and chosen after a public tender that produced six viable tenders, all from specialist contractors in the field.
2. A computerised booking system for the public, again recommended by the LTA, has been introduced and is linked to automatic gates that allow players to enter the courts. With on-site back up from the café staff this has allowed for a staff reduction of one park attendant for the Council.
- 3 Pricing the usage has been crucial and, as well as pay and play, the Council agreed an annual price that was initially £35 per household to play as often as they wish. This has received much praise from the public and combined with the improved facilities has seen a large increase in usage of the courts.
- 4 The existing tennis pavilion was demolished as part of the contract to build the new structure which provided an opportunity to provide several facilities in one modern building, including a larger café, public conveniences, and better changing rooms with showers, improving the public facilities available to park users.

BACKGROUND OF THE SITE

The freehold of Boscawen Park was devolved to the City Council from Cornwall Council in 2015. Prior to that it was held on a long lease.

A tennis pavilion (including basic toilets for tennis court users) and a cabin-type café facility were based adjacent to the car park and tennis courts; no public toilets were available at this location. The pavilion, a wooden structure, was in a very poor state of repair and in need of demolition which was carried out as part of this development.

Plans were developed for a replacement tennis pavilion on the site of the original pavilion and agreed by Council on 29 April 2019 (Minute 246).

FUNDING THE DEVELOPMENT

For stage 1 work to improve the tennis facilities, the Council redeveloped the eight tennis courts, financially supported by the LTA and Sport England (September 2017). The support of the LTA was essential throughout the tennis court development, offering specialist technical advice as well as a financial grant and access to an interest free loan. The court refurbishment subsequently took place in 2018. It has been a success both in terms of achieving the objectives of increasing the City Council revenue from the courts and in increasing public usage. The introduction of a computerised entry system for the courts, using the LTA's in-house system, has also reduced administration and park attendant costs. A commitment from the City Council in receiving the grant and loan from the LTA is to make a financial contribution to a fund with the specific purpose of providing sufficient revenue to replace the court playing surface when required, in ten years.

From 2017, in Stage 2, further plans for the design of enhanced facilities to include a larger café with room for the Loops Project and changing facilities were developed. Planning permission was granted in 2020.

The 2021 Business Report presented to Council (March 2021) showed the original café plans vs a new café plan indicating an increase in the size of the café to provide 40 indoor covers. The Loops project room, public toilets facilities, showers and changing rooms, and a possible Changing Places Toilet (this was rejected for a national Changing Places grant support in favour of a more central in-town location) were included. At the time of writing, space is provided in the construction for a Changing Places toilet, and grants are being sourced to fit the equipment.

A more detailed timeline of events to date is included as Appendix 1.

Current Project Funding is as follows	£,000
Public Works Loans Board Loan	250
Lawn tennis Association Loan	60
Lawn Tennis Association Grant	40
Sport England Grant	50
S106 Planning Contribution	120
Towns Fund Deal Grant*	69
Total	589

*The Towns Fund Deal grant funding was awarded to support the Loops Information room. Originally in the sum of £60k, it increased to a final figure of £69k.

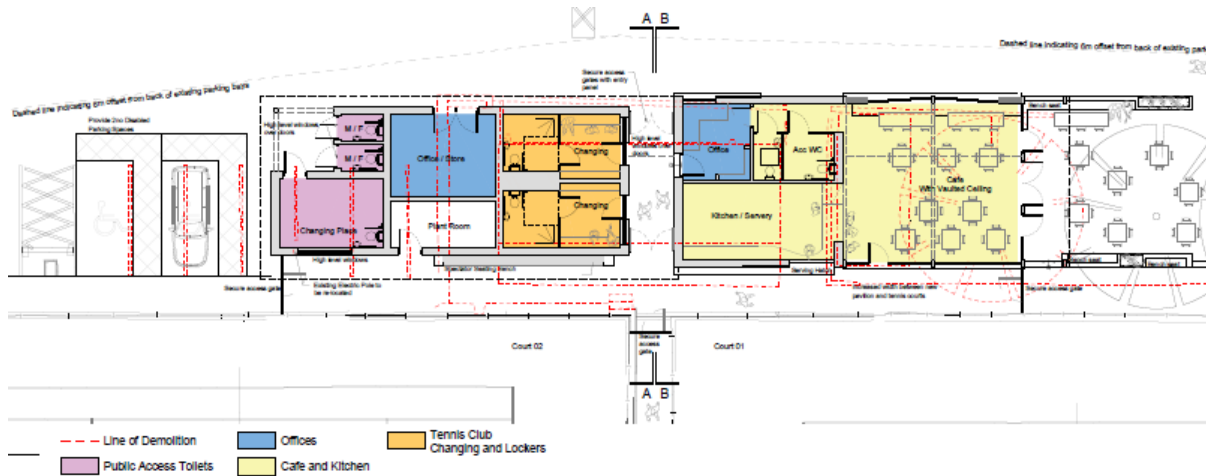
Balance of costs to be met from internal funds.

DESIGN OF THE PAVILION

The planning permission granted for the development of a pavilion included the following:

- Larger café facility (including staff WCs) (approx. 40 covers inside and 20-30 outside)
- Tennis changing rooms (including showers and WCs for users)

- Public toilets (including changing places toilet)
- Tennis court viewing area
- Additional room (potentially for Loops project/ cycle hire)



Since then, the current Café in the Park cabin facility has relocated to one end of the tennis courts and currently operates a takeaway facility. A temporary gazebo-like structure and picnic benches offer some limited protection from inclement weather.

CHALLENGES TO DATE

The following have thrown up several issues:

- The pandemic, which delayed works significantly and skewed data of earnings which would have otherwise been used to inform projected cost analysis, as well as reduced revenue that would otherwise contribute to the court maintenance.
- Rising costs of materials, which increased project costs.
- Failure to gain funding to upgrade the disability toilet to a Changing Places Toilet.
- The major item remaining on the construction is the purchase and installation of the kitchen, information for which is covered in other sections. There were several items in the original specification that have been excluded from the final works to reduce costs.

RESPONSIBILITIES

Boscawen Park is owned and managed by Truro City Council.

Management	Richard Budge Parks and Amenities Manager
Health and Safety	Ellis Whittam – Consultant/ contracted provider
Finance Department	Jo Trevelyan
HR (Human Resources) Department	Nikki Santolamazza
Compliance Officer	Kate Bell
Building Supervisor	Adrian Card
Café Manager	Lloyd Stevens
Café Staff	Joanne Martin, Haidee Pinaz-Evan, Christine Lane and Elizabeth Harris

PROCESS TO OPENING

As at the 1 January 2023 the primary construction element outstanding is the purchase and installation of the kitchen and associated equipment. This is being procured separately to the main construction contract.

To ensure that the optimum benefits are achieved, advice is currently being sourced from experienced commercial café operators. This advice will concentrate on:

- Menus to be offered (this will inform the equipment required for the kitchen).
- Opening hours (together with information arising from the current facility).
- Review current staffing levels
- Branding of the operation.
- Commercial opportunities e.g., guest chefs, parties, business meetings etc.

The facility is due to be operational from March 2023 in time for the Easter break.

Prior to this date, the following compliance items need to be carried out: -

- Full health and safety inspection with any weaknesses actioned.
- Confirmation that any risks have been assessed and actioned.
- A full risk register drawn up.

Prior to this date the following HR requirements need to be considered:

- Staff contracts updated with new working location, hours of work where applicable, reporting lines, any additional change of conditions
- New induction pack for staff moving to work in the new café; recording the introduction of any new policies, procedures and applicable risk assessments
- Health and Well-being - evaluate staff facilities (staff room/space away from the public)
- Establish internal communication channels for staff/manager/supervisor to voice any concerns; including access to manage personal Breathe account and for those with supervisory responsibilities to manage holiday and sickness requests
- Evaluate staffing requirements; cover for sickness and holiday now the Café manager has reduced hours
- Assessment of staff training needs

Within one month of the opening of the café

- A fire risk assessment to be carried out by an independent expert.
- A computerised compliance checklist drawn up and agreed by the Parks and Amenities Manager covering building compliance and food hygiene testing.
- The Cornwall Council public health department will need to inspect and issue a hygiene rating.
- Programme of employee training to include:
 - Health and Safety and risk assessment training for staff.
 - Informal and formal training on new methods of cooking, cleaning etc. as per the upgraded systems purchased.
 - Creating opportunity for current staff to train in new areas, updating their skills relevant to their role
 - Allowing staff to have more responsibility for their areas of work, recognising there is risk inherent in current systems.

Formalising methods and procedures – it is clear staff have significant knowledge, as well as the drive to have ownership over their work, but this needs to be captured in a more formal way for risk mitigation/succession planning.

OBJECTIVES

The primary purpose for the new café to achieve is the financial sustainability of the overall development and therefore the following objectives need to be achieved: -

- To provide a financial surplus to the City Council, particularly to support the operation of the tennis courts.
- To enable the continuing reduction of one park attendant, resulting in a considerable saving to the Council.
- It will provide a quality hospitality offer to encourage the use of Boscawen Park as a destination. The ambition is also to turn the café into a destination in its own right; particularly by encouraging one-off events. To achieve a profit, the operation needs to be predicated on that objective from the start of its operation in the new pavilion. Building on their existing skills, knowledge and experience, an efficient and effective operation needs to be planned, implemented, monitored, reviewed and adjusted accordingly.

To achieve the above the following will take place during the first year of operation: -

1) To deliver the same quality as currently provided of refreshments to visitors and service users of Boscawen Park.

The following areas have been identified as key to achieving this objective from the first day, with a mind to adapt and evolve based on the data gathered during the first year:

- Identification of the correct menu to serve based on customer feedback and sales. Café Manager to keep a food hygiene schedule with dates of consumables, temperature checks etc. that informs the designing of new menus and purchasing of stock.
- Resources required. Café Manager to maintain a resource list e.g., perishables, crockery, cleaning supplies, laundry services etc. This can be adapted for future years.
- Detailed calendar of ordering required, which can be adapted and used in succession planning.
- Detailed account of sales and waste levels and associated costs to inform changes to menu with customer needs.
- The type and level of service including the menu, utilising information from the current facility and similar facilities operating elsewhere. This could be undertaken as a desk-top exercise utilising information available on-line or obtained by phone to provide a clearer understanding of the market for the current or similar offer.

2) To prepare for further commercial development of the café to allow for the increase in the number of activities. And to establish efficient operations of the café and to formulate a plan, based on this data, for the introduction of additional activities such as birthday party/sports party hire, or specialist chef evenings with themed menus. The purpose of this is to increase revenue to maintain and refurbish the tennis courts with no on-costs to the taxpayer, with the aim of making the Parks and Amenities department as self-sufficient as possible.

There are several actions associated with this

- 1 Monitoring of challenges the café may pose, such as weather patterns, food hygiene checks, customer satisfaction levels, staff sickness, method of serving choices e.g., self-service, counter, table etc.

A formal record of the above will be retained to be used for future planning.

- 2 'On the ground' data about capacity and resources for levels of service.

Again, formal records need to be retained covering this information.

- 3 Review of potential efficiency methods to modernise service.
- 4 Identification of costs from development of a simple but accurate financial costing model resulting in an analysis of net profit from current commercial site e.g., which must include staff time, and predicted costs for moving to more eco-friendly practices e.g., cleaning of reusable dinnerware.

FINANCIAL PLAN

The operation of the café forms a separate reporting department within the management accounts. The figures included in the 2023-24 estimates have included an assessment of the trading of the new facility and assume that it will be open by the start of the financial year on 1st April.

A full management accounts report will be made monthly, comparing to last year's figures when there is an assumption of a large increase in turnover and any significant variation to this assumption must be addressed rapidly. It is difficult to predict the turnover for the first year of operation, firstly because the new facility is significantly different from the existing, offering indoor and takeaway options against the current takeaway only; and secondly because the volume of business has varied significantly over the past two years due to the covid pandemic.

There are three figures that are particularly relevant in terms of performance management and detailed analysis will be carried out monthly: -

- Wages
- Purchase of Sales items
- Sales

The budget for 2022-23 is: -

Café in the Park

Vote No	Description	2021-22 Actual	2022-23 Approved Estimate	2022-23 Revised Estimate	2023-24 Estimate
		£	£	£	£
	Expenditure				
5000	Wages	85,888	84,288	99,546	114,845
6004	Purchase of Sale Items	46,807	39,332	39,332	68,265
6100	Repairs and Maintenance	2,697	2,697	2,697	1,967
6102	Local Authority Rates	2,595	2,646	2,595	6,828
6103	Cleaning Materials	209	175	175	1,193
6300	Electricity	1,144	1,144	1,144	3,059
6301	Water Charges	724	724	724	1,296
6303	Equipment and Materials	714	250	250	275
6404	Telephones	682	800	800	880
6408	Admin. Recharge	1,100	1,111	1,111	1,122
6407	Computer Costs	19	50	50	55
6409	Card Machine Charges	983	650	1,000	1,215
6307	Insurance	910	852	1,011	1,437
	Gross Expenditure	144,472	134,719	150,436	202,437
	Income				
4004	Sales	149,043	133,400	133,400	226,740
	Gross Income	149,043	133,400	133,400	226,740
	Net Expenditure	-4,571	1,319	17,036	-24,303

HR PLAN

The initial employees for the café will be those currently employed in the smaller take-away facility. However, the decision on opening hours and other one-off events will need to reflect staff contractual working hours and mitigate against overtime claims, exceptionally long working hours and any lone working will need to be in line with the Council's policy in this area. Any change of opening hours will continue to allow for regular staff breaks, holiday and sickness cover.

Given the facility is new all staff will need training both in the operation of the building and in using new equipment. A new induction pack will be written for both initial staff and any future new recruits to ensure that all staff are able to use new equipment and understand the basic functions of the building. The building has been designed to provide the necessary health & wellbeing for staff accommodation; space for breaks, equipment, dry and warm areas, and paper copies of all TCC (Truro City Council) policies and procedures will be provided.

The challenges going forward relate to the flexibility required for staff to amend working hours when the parks department begin to expand the services offered through the café building; for example, evening one-off events to ensure the café is an efficient and profitable

service. This is bound to be challenging, particularly in the first year of trading, to reflect a changing pattern of business.

The café will seat approximately 40 customers so the service delivery will change which may impact on staff. Staff will have opportunities to discuss any concerns about the changes with the Café Manager and the Parks and Amenities manager and HR will support the conversations.

MARKETING PLAN

Within the first six months of opening:

1) Market Research – customers (and market size), products, volumes, prices, target audience (decision makers) etc.

This work needs to be split into:

- a) the existing customers using market research techniques such as: -
 - Surveys to be distributed to those who use the current café.
 - Informal consultation with other users of the parks or set up a temporary display within one of the other TCC locations e.g., library or VisitTruro to advertise and consult.
 - More formal surveys can be created and distributed via the Community Development Worker and Visit Truro (advertised on social media pages, TCC website, emails) to residents.
- b) Potential new markets: -
 - We have a relatively good idea of the type of refreshments park users are interested in and the prices they pay, so that would be a base, and then broaden the scope to other potential customers.
 - Anecdotal data from positive feedback to staff at the current café and the high rating the facility receives on TripAdvisor; many comments focus on convenience to the park, gives a good picture of the market. The results of this work, as well as potential other avenues of exploration such as researching similar services elsewhere (Tehidy Park, Helston Boating Lake, Plymouth Central Park – some of which the Café Manager has already consulted with) will be reported, together with a commentary of the reasons why we think this provides a reasonable picture of this market.
 - Make use of opportunities to display at events on Lemon Quay to promote the facility and gather information about what other councils and small businesses are interested in, as well as tap into the potential audience for ticketed themed chef nights, the hiring interests of local sports clubs etc.
 - Important this work does not occur in isolation but with other relevant developing projects such as the Towns Fund Scheme: Boscawen Sports Hub project, and the Truro Loops project.

2) Situational Analysis – SWOT, PEST, Porters 5 forces are examples of the tools that can be used to analyse the internal and external environment as well as the competitor landscape etc.

3) Define the strategy – Produce a summary of the 5 Ps (product, people, price, place, promotion) to explain where we will sit in the market (fine dining, grab-and-go, bulk orders, quality supplies, local supplies etc), how we will target and how we will make customers buy.

Identify if we have a unique selling point. Work will need to assess the opportunity for business in addition to the core business i.e., one-off events and a campaign will need to identify this, the resources required to utilise this etc.

4) Objectives – a simple list of objectives so we know if the Plan has been successful.

Often this works like a funnel, so initial communications are raising awareness e.g., receive xx enquiries, increase email audience by xx, identify xx potential customers, then later comms would become more specific e.g., achieve xx sales of xx product.

5) Communications –

Decisions on how, when, and how often etc. to communicate with the market – branding, key messages, digital tactics (website, ecommerce, social media, email etc), sales activity, mail shots, advertising etc. We will also call to speak to decision-makers for big contracts and follow up with printed or digital marketing collateral.

Internal communication will be managed so that all staff and members are aware of the developments in both the operational plan and the developing café building. There will be announcements via the Breathe system and regular updates in the Council newsletter.

6) Budget – costs for the comms activity

We will need to identify and budget for marketing activity.

7) Summary and monitoring

A programme needs to be drawn up and agreed to understand the success of the commercial activity, measured by profits being earned and customer satisfaction.

SUSTAINABILITY

Truro City Council has made a commitment to operating in a more sustainable manner and this commitment is shared by the Parks Department and Cafe. The existing café sources local supplies and support services where possible. The new facility will enable the use of crockery and dishcloths etc. instead of the existing disposable tableware to become more eco-friendly and reduce waste. The Café Manager will continue to identify local services and minimise waste and its disposal in day-to-day operations, whilst considering value for money.

RISK MANAGEMENT

As stated above, a Risk Register must be drawn up prior to occupation of the site.

There are several ways in which risk management needs to be addressed in relation to the operation. Much of this can be tackled via the methods of monitoring as mentioned above. These include:

- Monitoring the capacity and resources for levels of service provided, such as produce, staffing etc. Robust processes of measurement and mitigation are imperative to a successful operation. Several key points of Investigation will be created such as ratio of food purchases to sales, as well as examining takings on an hourly basis to identify optimum opening hours.
- Monitoring the new kitchen environment (e.g., fittings and appliances), stock rotation, food safety, use of crockery, levels of waste, laundry service etc. Monitoring of food hygiene, inspection by Cornwall Council's Environmental Health Service, stock (stock rotation already takes place in the current facility and this would continue, with more robust, recorded checks).

- Maintaining sustainability and maximizing revenue from the operation of the café considering potential competition and future opportunities. Local food providers are already being utilized.
- Under the Localism Act 2011 s1(1) the Town Clerk is qualified to exercise the General Power of Competence, and accordingly this enables the Council to operate a café facility. Alongside this power there are corresponding risks to be considered and the Council has a duty to consider the need for a profit-making operation vs competing against an already- established local business, with the ideal situation filling in gaps to compliment and not compete. This is particularly pertinent during the current economic challenges the town faces.

ACTION PLAN FOR YEAR ONE

The following actions will now take place as the department moves forward with the development:

	Action	Responsible Person	Deadline
1	Continue to investigate the purchase of the kitchen fittings. The Town Clerk and Parks and Amenities Manager are currently liaising with a specialist kitchen consultant from the hospitality industry. Without this facility the new café will not be able to function.	Town Clerk (lead officer) and Parks and Amenities Manager	ASAP
2	To continue to investigate alternative financial streams for upgrading the disability to a Changing Places Toilet to allow for an increase in diversity of parks users.	Parks & Amenities Manager	ASAP
3	Work on creating a robust strategy for monitoring during the first year, based on this report.	Town Clerk & Parks and Amenities Manager	Before operational date, refine across the first year.
4	Full health & safety inspection with any weaknesses actioned.	Compliance Officer working with Parks and Amenities Manager	Before operational date
5	Confirmation that any risks have been assessed and actioned.	Compliance Officer working with Parks and Amenities Manager	Before operational date
6	A full risk register drawn up	Parks and Amenities Manager (lead officer) working with Compliance Officer	Before operational date
7	To deliver the same quality of refreshments to visitors and service users of Boscawen Park with a mind to adapt and evolve based on the data gathered during the first year:	Parks & Amenities Manager working with Café Manager	Before operational date, refine across the first year.

	<ul style="list-style-type: none"> a. Identification of the correct menu to serve based on customer feedback and sales b. Resources required c. Detailed calendar of ordering d. Detailed account of sales and waste levels and associated costs e. The type and level of service including the menu 		
8	<p>To prepare for the development of the café to allow for the increase in the number of services. To establish efficient operations of the café and to formulate a plan, based on this data, for the introduction of additional services such as birthday party/sports party hire, or specialist chef evenings with themed menus. The purpose of this is to increase revenue to maintain and refurbish the tennis courts with no on-costs to the taxpayer, with the aim of making the Parks and Amenities department as self-sufficient as possible.</p> <ul style="list-style-type: none"> a. Monitoring of challenges the café may pose, such as weather patterns, food hygiene checks, customer satisfaction levels, staff sickness, method of serving choices e.g., self-service, counter, table etc. (A formal record of the above will be retained to be used for future planning.) b. 'On the ground' data about capacity and resources for levels of service. (Again, formal records need to be retained covering this information.) c. Review of potential efficiency methods to modernise service d. Identification of costs from development of a simple but accurate financial costing model resulting in an analysis of net profit from current commercial site e.g., which must include staff time, and predicted costs for moving to more eco-friendly practices e.g., cleaning of reusable dinnerware. 	Parks & Amenities Manager, Town Clerk working with Café Manager	Before operational date and plan within six months of opening
9	A fire risk assessment to be carried out by an independent expert	Compliance Officer	Within one month of the opening of the site
10	A computerised compliance checklist drawn up and agreed by the Parks and Amenities Manager covering building compliance and food hygiene testing	Parks and Amenities Manager working with Compliance Officer	Within one month of the opening of the site

		& Building Supervisor	
11	The Public health department will need to inspect and issue a hygiene rating.	Parks and Amenities Manager working with Café Manager	Within one month of the opening of the site
12	Programme of Employee training to include: <ul style="list-style-type: none"> a. Health & Safety and risk assessment training for staff b. Informal and formal training on new methods of cooking, cleaning etc. c. Creating opportunity for current staff to train in new areas, updating their skills etc. d. Allowing staff to have more responsibility for their areas of work e. Formalising methods and procedures. 	Parks and Amenities Manager working with Café Manager	Within one month of the opening of the site
13	Human Resources: <ul style="list-style-type: none"> a. Review all staff contracts of employment and update where necessary – location, hours of work, rota, duties, responsibilities, reporting lines, lone working needs b. Prepare new induction pack for current and future staff to include the use of any new equipment and/or risk assessments, policies and procedures c. Training requirements; including the redesigned appraisal process and using Breathe d. Evaluate staffing requirements; mitigate lone working/overtime/toil e. Assess staff health & wellbeing - staff accommodation; space for breaks, equipment, dry and warm areas, hard copies of all TCC policies and procedures f. Establish access to and provide training for using the Breathe system g. Create new induction programmes for all employees moving into the new site as their base of work h. Review any recruitment needs 	HR Department working with Parks and Amenities Manager and Café manager	Prior to operational date. Review in accordance with operational needs
14	Marketing Plan <ul style="list-style-type: none"> a. Market Research (existing & new customers) b. Situational Analysis c. Definition of strategy d. Identification of Objectives e. Communications f. Identification of Budget (costs for the communications activity) g. Summary and monitoring 	Parks and Amenities Manager working with Town Clerk.	Within six months of opening
15	Financial reporting	Finance Officer	From opening

	A full management accounts report will be made monthly, comparing to last year's figures when there is an assumption of a large increase in turnover and any significant variation to this assumption must be addressed rapidly.		
--	--	--	--

Appendix 1 TIMELINE TO DATE

Due to the complexity of the history of this project, a timeline has been provided below:

- In September 2017 the Council gave approval for the Parks and Amenities Manager to seek tenders for the tennis court refurbishment with the LTA providing the spec. In June 2017 the LTA suggested extending the café as part of the plan for the tennis court renovations work and approval in principle was given by the Council on the premise the Capital Maintenance Fund could accommodate the surplus monies required that could not otherwise be provided by grant funding or interest-free loans. No financial decisions were to be made until the funding/loan response.
- In July 2017, a grant for £50k was approved from Sport England and a £60k interest free loan from the LTA, also with a £40k grant. It was agreed subsequent monies would be able to be accommodated by the Capital Maintenance Fund.
- In February and March 2018, consultation took place with the public to help inform the business plan the LTA was creating for the tennis courts. Renovation works on the courts commenced over a 12-week period.
- In March 2018, the City Council took over the Coffee Bar at the park from the commercial operator who terminated the agreement, and subsequently this became the Café in the Park. The Council considered whether to re-let to a commercial operator but decided in view of the uncertainty caused by the development, it should keep the facility in-house. This also allowed for a reduction in Park Attendant staff as a direct saving to the Council.
- In the extreme hot weather, summer 2018, the new courts were closed until mid-September due to the surface temperature being too high to be played upon (the new surface had to cure, and high temperatures impacted this process).
- In October 2018, an architect was hired, following a procurement process, to design the replacement tennis pavilion. The designs were presented to the Parks and Amenities Committee in April 2019 and a design chosen. Following several amendments, Planning consent was sought and granted.
- The pandemic resulted in temporary closure of the current café due to government directives, later reopening for takeaway only from end of July 2020. This had significant impact on takings and therefore skewed any potential data to inform menus/potential takings with the new venture.
- At the end of 2020, as part of the Towns Fund Deal, the plan was revised to incorporate the rest of the plans for the park.
- Inflation, following the pandemic, increased building material costs, and therefore the overall estimated cost for the project.
- In February 2021, reports such as asbestos were carried out on the old tennis pavilion, and tenders for construction work were advertised.

- In March 2021, the LTA reported Boscawen Park was in the top 45 parks for tennis nationwide (at number 31), based on bookings, illustrating the level of demand for these services from the public.
- In March 2021, the Town Clerk and Parks and Amenities Manager looked at the plans for the park to explore justification for applying for a loan from the Public Works Loans Board to cover the remaining monies. Following a renegotiation of the tender for the works, this was agreed. Costs reported at £490k.
- Works on construction of the new pavilion commenced September 2021.
- In February 2022, the old tennis pavilion was demolished.
- In June 2022, it was reported to the Parks and Amenities Committee that due to a shortage of building and roof materials, there was another delay of five-to-six weeks on construction, and this would push back the potential finish date further than its current predicted date of towards the end of 2022.



HUDSON ACCOUNTING LTD.
INTERIM INTERNAL AUDIT REPORT:
TO THE MEMBERS OF TRURO CITY COUNCIL
YEAR ENDED 31ST MARCH 2023.

ISSUE DATE: 13/12/2022
ISSUED TO: CLERK

INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return.

Any areas not covered at this interim stage will be included later in the year or during the final audit activity.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2022.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the staff for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

We have provided a table of audit recommendations, where required that allow for the Council's response which can be used as an ongoing monitoring tool. We would be grateful if, in due course, it is completed and returned to us.

AUDIT COMMENTARY:**Previous Recommendations**

The current position in respect of previous recommendations is contained in the attached Internal Audit Response Record.

Accounting Records

The accounts are maintained on SAGE accounting software they were up to date and appeared free from material errors.

Financial Regulations

Financial Regulations were last reviewed in March 2020.

Payments

A sample of payments was tested to establish whether the spending decision, procurement process, certification and approval for payment were in line with Financial Regulations as well as ensuring that payments were supported by invoices, VAT was correctly accounted for, and payment controls were applied.

Purchasing

A scheme of delegation is in place and purchase orders are routinely used.

Procurement

Three existing contracts were reviewed to establish compliance with Financial Regulations.

One is of minimal value and is rolled on annually. The IT contract was due for re-tender in 2020 but has been delayed due to the pandemic; it is intended to undertake this next year.

The payroll contract has been in place since 1986 and its value is such that the limit for seeking tenders would be breached every four years.

Consideration should be given to subjecting the payroll contract to competition as required by Financial Regulations. If deemed appropriate to continue with the current arrangements then Financial Regulations should be suspended by resolution of Council and the reasons for so doing Minuted.

Payment methods

The primary method of payment is BACS; separation of duties is achieved by both Officers and Members being required to authorise reports prior to submission.

There are two corporate credit cards with modest limits which are operated within the requirements of financial regulations.

Payments

Payments are supported by invoices and other controls are consistently applied.

Risk*Risk Assessment*

The risk register is yet to be reviewed in the current year.

Insurance

Statutory insurances are in place and the Fidelity Guarantee is adequate at £5 million.

Investments

An Investment Strategy covering the current financial year has been adopted.

Budgets*Setting*

We reviewed the 2022/23 budget setting process as part of our final audit work last

year and we review the 2023/24 process later in the year.

Monitoring

Full management accounts are provided to Members at regular intervals.

Income

Systems were tested to ensure that suitable controls are in place to ensure that all income is received in a timely manner, that charges are correctly applied and that any cash received is promptly receipted and banked.

Precept

The precept received is in accord with that set by the Council.

Burials

Testing revealed that burial income fees are correctly applied and that relevant paperwork is in place.

Room Hire

A booking system is in place and customers are invoiced. Testing revealed that fees are accurately applied and that there are no areas of concern.

Café

Café income is controlled via a till which is regularly balanced and income received is accurately reflected in the ledger.

Summer planting

Summer planting was invoiced in line with purchases made albeit that a watering charge had been omitted from one.

VAT

VAT claims are up to date.

Payroll

New Starters

New employees have been issued with contracts of employment and have been paid in accordance with the Terms therein.

Pay award

The national pay award has been accurately implemented.

Tax, NI & Pensions

PAYE and pension requirements have been met.

Re-gradings

Changes to employee terms and conditions have been through the appropriate processes and have been accurately applied.

Bank Reconciliation

Bank reconciliations are carried out on a weekly basis.

Electors Rights

The 2021/22 AGAR was properly approved by Full Council.

The opportunity for electors to examine the accounts was properly advertised and the publication requirements in respect of the 2021/22 accounts have been met.

INTERNAL AUDIT RESPONSE RECORD – TRURO CITY COUNCIL

No	Recommendation	Management Response	Timescale/Responsibility	Follow up (Auditor use)
2020/21 FINAL REPORT				
2	Allotment Tenancy Agreements for all sites should be reviewed to ensure they all reflect the current charging arrangements.			Check at year end –

Finance & General Purposes Committee**16th January 2023****Accommodation Working Group****Background**

The Committee set up this working group in the Summer. It met once drafting terms of reference which this committee reviewed in July and ask me to review the terms of reference and seek the Committee's approval to them.

I have attached a revised draft

Recommended

That the attached terms of reference are agreed.

Roger Gazzard**Town Clerk**



Truro City Council

Truro City Council Accommodation Working Group

Terms of Reference (approved 16th January 2023)

Purpose

The Working Group has the core purpose to consider options for the use of the Municipal Offices buildings once they are available for re-use and to oversee the return to the building.

Aims and Responsibilities:

The aims of the Working Group are:

- Consider and make recommendations to the Finance & General Purposes committee regarding future use, management arrangements and adaptations to the accommodation in the Municipal Offices, and other building works associated with our return. To liaise with building owners, Cornwall Council, and the Planning and Conservation committee as necessary regarding proposed works.
- To work with any staff involved and recommend to the Finance & General Purposes Committee the location of staff once the building is available for use.
- To consider the accommodation for the Mayor and Councillors at the Municipal Offices and Library and make recommendations to the Finance & General Purposes Committee.
- To oversee the re-commissioning of the Municipal offices.
- To consider the future use of any current office accommodation in the Library that is vacated during this change and make recommendations to the Finance & General Purposes Committee.
- To explore potential external funding options to carry out refurbishments.
- To work with the Library Trustees in any necessary updating or changes to the Trust Deed in relation to the use of the Library building.

Authority:

Set up in accordance with Standing Order 5 and although a working party of the Finance & General Purposes Committee, the group will comprise of members across the entire council.

The group will report back to the Finance & General Purposes Committee with recommendations, as necessary.

Membership:

The membership of the group will draw on capable and enthusiastic Councillors and members of the public/ local businesses. At a minimum, membership of the group will include the Chairman and Vice-Chairman of the Finance & General Purposes Committee and the Mayor and Deputy Mayor, in accordance with Procedural Guidance 5(i). The group's number will not exceed seven councillors.

A Chairman and Vice-Chairman will be appointed at the initial meeting of the Group.

Meeting schedule and ways of working:

The group will hold at least one meeting a month (unless the chairman decides that the agenda does not warrant a meeting), and report at least quarterly to the Finance & General Purposes Committee.

The Group will decide how best to meet; digital platforms are permitted.

The working group will be wound up once its aims and responsibilities are fulfilled.

Finance & General Purposes Committee

16th January 2023

Towns Fund

Boscawen Park Project

Application for P.W.L.B. Loan

Background

In March 2022 the Council approved for the Business Case for the above project to be submitted to Cornwall Council for consideration by both Cornwall Council and the Government. In September 2022 we were informed that the project had been approved by both organisations and we moved to the next stage which involves Cornwall Council being satisfied about the continued viability of the project.

One of their major requirements is to confirm that the non Towns Fund grant sources of funding are confirmed. For the City Council Boscawen project the funding in the Business case is as follows: -

Funding Source	Expected Funding (£ '000)	Status / Certainty
Town Fund Grant	5,215	Subject to successful business case
Other public sector funding	1,947	Truro City Council using PWLB loan
Environment Agency flood alleviation grants	323	Area is strategic flood risk area. Grant subject to application.
Sports bodies grants re all weather pitch	500	Independent needs assessment carried out with Sport England/Sports governing bodies as stakeholders. Subject to application.
Private sector funding	100	Fit-out of commercial spaces.
TOTAL	8,085	

I am currently working with the Sports bodies regarding their grant and I am confident subject to a successful on site survey it will be confirmed. Our technical consultants are working with the Environment Agency. It is accepted that we cannot currently confirm the Commercial Space fit out monies as that will be clarified at the end of the construction phase.

This leaves the Public Works Loans Board Loan.

P.W.L.B. Loan Process

The process requires that an application is submitted to the Loans Board, who consider and if approved will issue a "Borrowing Approval" Letter to the City Council.

When the City Council actually require the money for borrowing we will need to submit a form LC1 that enables us to drawdown the money.

In order to satisfy the requirement of Cornwall Council we need to submit the application form and receive a Borrowing Approval letter. We do not need to drawdown the money and therefore incur the liability to pay the loan charges.

The Public Works loans Board requires the resolution to be a full Council decision and therefore the item will be a separate agenda item on the Council agenda.

Below I am asking the committee to recommend to the Council that it approves making the application.

Recommended

That the Council approve: -

It is RESOLVED to seek the approval of the Secretary of State for Levelling Up, Housing and Communities to apply for a PWLB loan of £1.947m over the borrowing term of 50 years for the development of Boscawen park. The annual loan repayments will come to around £105k (as at 10th January 2023 Annuity with Fixed Interest Rate of 4.93%). The Business Case for the project concludes that this cost will be met from income generated by the project.

**Roger Gazzard
Town Clerk**