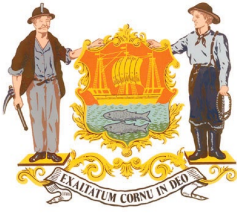


TRURO CITY COUNCIL



CITY OF TRURO

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9 January 2024

To: The Mayor (Councillor Mrs C Swain)
Deputy Mayor (Councillor Rabey)
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 the **LARGE COMMUNITY ROOM, TRURO COMMUNITY LIBRARY (FIRST FLOOR), UNION PLACE** on **MONDAY 15 JANUARY 2024** 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 13 November and associated confidential minutes.
- 5 **TRURO CITY COUNCIL WEBSITE REVIEW**
This item is brought forward from the last meeting because the Councillor who had asked for this to be added to the agenda could not attend that meeting.
- 6 **DRAFT ESTIMATES 2024/2025** (Appendix B)
(Version 3 of this report is enclosed with the agenda.)
To consider:
(i) the recommendations arising from the Parks and Amenities Committee meeting held on 8 January 2024 regarding the Draft Estimates 2024-2025.
(ii) the Estimates Report 2023-2024 and Financial Forecasts 2024-2026.
- 7 **EXTERNAL AUDITOR REPORT CONCLUDING 2022/2023 FINANCIAL ACCOUNTS** (Appendix C)
Members to receive and note the report.

8 **CORRESPONDENCE**

9 **DATE OF NEXT MEETING**

12 February 2024

The agenda for the next Finance and General Purposes Committee to be held 12 February 2024 will be prepared on Tuesday 6 February 2024. 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 5 February 2024 as no items other than those on the agenda can be considered at the meeting.

A handwritten signature in black ink, appearing to read 'R Budge', with a stylized flourish extending from the end.

RICHARD BUDGE
PROPER OFFICER

**MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE HELD ON
MONDAY 13 NOVEMBER 2023**

PRESENT: Councillors Ambler, Biscoe, Mrs Carlyon, Rabey, Roden (Chairman), Mrs Stokes, Mrs Swain (Mayor), Unwin, Webb (Vice-Chairman), Wells

Also in attendance: Councillor La Borde
Mr Richard Budge, Proper Officer
Mr Adrian Darch, Interim Responsible Financial Officer
Mrs Joanne Trevelyan, Financial Officer

APOLOGIES: Apologies of absence were received from Councillors Eathorne Gibbons and Rich

243 DISCLOSURES AND DECLARATIONS OF INTEREST

Councillor Webb declared an interest in item 6 Café in the Park, due to a personal relationship. Councillors Roden and Biscoe declared an interest in item 15 Grants due to a relationship with the Kenwyn Community Association (Roden) and Truro Old Cornwall Society (Biscoe).

244 OPEN SESSION FOR THE ELECTORS OF TRURO

There were no electors of Truro present.

245 FINANCE AND GENERAL PURPOSES MINUTES

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

RESOLVED that the minutes of the Finance and General Purposes Committee Meeting held on 30th October 2023 together with a separate confidential minute are signed as a correct record.

246 EXCLUSION OF THE PRESS AND PUBLIC

It was proposed by Councillor Roden, seconded by Councillor Webb 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 item by reason of its confidential or special nature

247 CAFÉ IN THE PARK

Councillor Webb declared an interest in the item and left the room for the duration of the discussion.

The Committee considered a confidential report.

248 FUNDING FOR ANTI SOCIAL BEHAVIOUR CASE WORKER

The Committee considered a confidential report.

249 NEW LIFE FOR CITY BUILDINGS

The Committee considered a confidential report.

250 READMITTANCE OF THE PRESS AND PUBLIC

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

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

251 MANAGEMENT ACCOUNTS APRIL – OCTOBER 2023

Members considered the financial accounts from April – October 2023. During discussion a number of questions and issues were raised, including:

a) The Mayor confirmed that due to personal reasons she did not draw her allowance but, when appropriate, it was used to pay for items directly by the City Council for the Mayor's role.

b) The Financial Officer agreed to advise Members of the detail of the spend under Civic Functions.

c) A Member expressed concern that the Communications strategy had no costings. The Financial Officer explained that the cost for the Communications Consultant had been put under Digital Communications however there was a vacancy which was supporting the funding of the consultant as the Social Media Officer who left the employment of the Council had not been replaced and the vacancy was being held.

d) Members were advised that the funding for the Changing Places toilet provision had to be spent by the end of the financial year so work needed to be completed as soon as possible.

e) A Member asked if he could be supplied with a list of assumptions on which the budget would be based.

f) A Member expressed concern that the Council was not following financial regulations. She stated she was confused about the level of reserves – in her view the reserves should be £1.4m yet there was only £344k in the bank, she asked the reason for the disparity in the figures. She also asked for a reconciliation of reserves and advised that she had informed the Financial Officer of an error in the management accounts, which gave her a lack of confidence in the overall management accounts. The Chairman confirmed that they were aware of the issues that the Member raised and that they were being addressed.

g) A Member asked what confidence they could have in the projected outturn for the year. The Financial Officer advised that the internal auditor had recently reviewed all the accounts and predicted that – should nothing change – there would be an overspend of £80k at the end of the year. The Proper Officer added that a revenue spending freeze had been implemented to improve the financial position. They were working towards a break-even position at the year end.

h) A Member asked if a budget workshop could be held prior to the precept setting meeting so that Members would better understand the issues to help with their decision-making process.

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

RECOMMENDED to note the Management Accounts April – October 2023.

252 CORRESPONDENCE

The Proper Officer advised that he had received notice from the Planning Assistant/Finance and General Purposes Committee Clerk that she would be leaving the Council. The Committee expressed their thanks to her and noted they would be sad to see her leave the Council.

253 INTERNAL AUDIT REPORT AND RECOMMENDATIONS

The Chair introduced the report and added that the Finance Officer had invited the internal auditor to review the accounting position, particularly in respect of reserves prior to the budget being set. The auditors made recommendations which are set out in the report.

During discussion a number of questions and issues were raised, including:

- a) The Financial Officers advised that the auditor had informed her that the general reserve at 10% was not sufficient to meet a major incident, and a plan would be drawn up to increase the reserve in the long-term.
- b) A Member expressed concern at the forecast deficit as it appeared as if the Council was spending money it did not have.
- c) The Chairman advised that Cornwall Council would not be asking for the £60k in the budget this year, to be paid for works on the Municipal Building and this would improve the year end position and the cashflow.
- d) A Member asked if the location of the relevant deeds for all the Council's assets was known. In response she was advised these were in the safes at the Municipal Buildings, but other associated paperwork had been stored at Lanes whilst the works continued.
- e) A Member expressed the view that although the Responsible Financial Officer was off sick, they had engineered funding for the various projects and could they, when appropriate to do so, be approached and asked to clarify the situation and the strategy they had put in place with regards to the reserves. He added that he felt that the finances were in good order and many of the issues – such as inflation – were outside of the Council's control.
- f) The Chairman advised that other Council's were similarly overspent on Town Deal projects – Truro was not alone in finding itself in this position – and others had supplemented their projects from reserves.
- h) A Member expressed frustration that when asked to approve projects they were not supplied with sufficient financial detail to make the decisions. She asked if a freeze on capital expenditure was being considered alongside the freeze on revenue expenditure. She asked when the overspend on the Idless Nursery and Truro Pavillion were authorised? She felt the Committee was not scrutinising the projects with sufficient detail. In response the Chairman commented that all the points the Member raised had been noted by the auditor.

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

RECOMMENDED to note the report and recommendations from the internal auditor and pass on their thanks for the work.

254 TRURO CITY COUNCIL WEBSITE REVIEW

The Chairman advised that the Councillor who had asked for this to be added to the agenda could not attend the meeting. He suggested the item be deferred until such time that the Councillor was present and could answer questions.

During discussion a number of questions and issues were raised, including:

a) A Member asked how this, as a stand-alone item, fit with the Communications Strategy which was also on the agenda. In his view the website was fit for purpose and no further action should be taken.

b) A Member added that the website, in its current format, did not meet certain legal regulations for Council websites, for example, there were no records of recent meetings or decisions on the site, although this was likely to be because of lack of staff capacity.

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

RECOMMENDED to defer consideration of the Truro City Council Website to a future meeting.

255 CLOCKTOWER AND EXTERNAL WORKS TO MUNICIPAL BUILDINGS UPDATE

The Chairman advised that he had recently attended a meeting with the Head of Property at Cornwall Council and added that although the works were described as completed and the building and keys handed back, there were still issues to be completed by the contractors. Furthermore, discussions were continuing between the Hall for Cornwall and their Contractors and the final cost of the remedial works to Truro City Council would not be known until these were concluded. Therefore, Cornwall Council had stated they would not be seeking repayment of £60k towards the works that was due to be paid this financial year. The Chairman had informed Cornwall Council that the City Council would strongly prefer to pay this sum via a repayment schedule with Cornwall Council rather than any other finance option and exploratory talks had begun. He added that there had been some discussion about setting up a Trust to run the building but as, yet Truro City Council had no view on this. The Mayor added that because the building was not yet ready for use that Cornwall Council would continue to pay for the storage at Lanes. The Financial Officer added that she was making representations to Cornwall Council for a deferment of rates due on the building as it was currently empty. It was clarified that an accommodation working party would meet in the future to discuss how and when the Council returns any of its services to the building.

It was proposed by Councillor Roden, seconded by Council Swain and

RECOMMENDED that the verbal report on the Clocktower and external works to Municipal Buildings be noted.

256 COMMUNICATIONS POLICIES AND STRATEGIES

The Chairman explained that consideration of the policies and strategies had been brought forward from a previous meeting. He added that although he had requested any remarks from Councillors be forwarded to him in writing none had been received. He explained that the strategies and policies were in line with those of other similar size Councils.

During discussion a number of questions and issues were raised, including:

a) A Member asked if the following could be included and that was a reminder to Members that all communications by Councillors needed to be in accordance with the code of conduct.

b) A Member noted there were some gaps in the strategy under the headings of 'annual report' and 'notice board' and he expressed disappointment that the strategy did not cover engagement.

The Chairman asked again that any minor amendments or edits to the strategy be forwarded to himself or the communications consultant and he would ask that the issue of engagement be dealt with under a separate document.

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

RECOMMENDED that the Press and Media Policy, Communications Strategy and Social Media Policy be adopted.

257 GRANTS

The Chairman advised that the Grants Sub Committee had met prior this meeting and made the following recommendations and advised he was not present for consideration of the Kenwyn Community Association application as he had declared an interest. The Grants committee made recommendations as follows:

1. To award a grant of £1,000 to Truro Old Cornwall Society
2. To award a grant of £200 to Friends of Coosebean
3. To refuse the application from Cornwall Dance School
4. To request further information and clarification from Cornwall Cricket Board
5. To award a grant of £500 to the Truro Primestock and Produce Show
6. To award a grant of £400 to the Kenwyn Community Association

It was proposed by Councillor Webb, seconded by Councillor Stokes and

RECOMMENDED to award grants as set out in the recommendations of the Grant Sub-Committee.

258 CALENDAR AND YEARBOOK

The Chairman asked all Members to consider carefully their entries in the Calendar and Yearbook and forward any amendments to the Finance and General Purposes Committee Clerk.

It was proposed by Councillor Webb, seconded by Councillor Stokes and

RECOMMENDED that the Calendar and Yearbook be noted.

The meeting closed at 9.30pm.

CHAIRMAN

Truro City Council

**Estimates Report 2024-25
&
Financial Forecasts 2025-27**

Draft Report for

Parks & Amenities committee

Finance & General Purposes Committee

Version 3 09 01 23

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Background

1. The Local Government Act 1992, Section 49A requires a Local Precept Authority (Truro City Council) to prepare a budget to calculate its Precept requirement.

The City Council must therefore prepare an annual budget giving details of its planned expenditure for the forthcoming year to ensure its financial resources are aligned to its priorities and used to deliver priority outcomes for the local community. There is a process of monitoring performance against budget and so this forms the key foundations for the authority's internal control, compliance and audit arrangements.

2. **Truro City Council Financial Regulations.** (*Section 3: 3.1-3.5 - Annual Estimates (Budget) and Forward Planning.*)
 - 2.1. Each spending committee i.e. The Finance & General Purposes Committee and the Parks & Amenities Committee shall review its three-year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Council in January each year including any proposals for revising the forecast.
 - 2.2. The RFO must each year, by no later than the end of December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the relevant committee and the council.
 - 2.3. The Council shall consider the annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
 - 2.4. The Council shall fix the precept (council tax requirement) and the relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
 - 2.5. The approved annual budget shall form the basis of financial control for the ensuing financial year.

Estimates 2024-25

Introduction

- 1 The purpose of this report is therefore to enable members to make an informed decision regarding the financial requirements of the Council over the next three years, with particular emphasis on the Precept for the next financial year. It also reviews the current year's financial position and recommends changes to the approved estimates for the current year.
- 2 The current year's financial position continues to be significantly challenging, especially with the changing economic situation. Town Councils in England are facing dire situations for 2023 particularly exacerbated by the volatile levels of inflation and interest rates. Added to which the combination of the national pay rise for staff from April 2023 and the price rises, particularly relating to electricity and gas (a 28% increase), has resulted in a range of cost increases. The impact of the Covid-19 pandemic too which has influenced the supply and demand of many goods and services is still having a knock-on effect, leading to volatility and shortages, continues to have an influence on prices. Covid too of 12%. People's habits and work patterns have changed.
- 3 The prediction for 2024 for town councils' economic position continues to remain uncertain and challenging. Factors that may still affect and influence budgets are high inflation and energy prices, national pay award, slow economic growth and the need to adapt to the changing needs and expectations of local communities and stakeholders.
- 4 The Council has approved a Medium-Term Plan at Full Council on 6th December 2021 until 2025. This is a non-financial document which has enabled the Councillors to agree on the initiatives and developments that are important to meet the objectives of the Council. Furthermore, an Organisation Review had been agreed and started during 2022 and into 2023.
The planned intention was to review the Strategic Direction in the early part of 2023 and under a closed agenda item Council on 27th March 2023 it was agreed that the Town Clerk hold a workshop regarding revisions to the Objectives of the Council and produce a report to June Council. In addition, a further workshop in July to consider governance, future Committee structure, levels of delegation to the committees and their Terms of Reference. Reporting the outcome to the July Council. However, due to resourcing issues and time factors, this work has not yet been achieved. But will be considered a priority when staffing resources permits.
- 5 As in previous years the most significant challenge the Council will face over the coming year once again is the increase in inflation. The prediction at this point in time for 2024 is not very consistent among different sources but is expected to be somewhere around 5.3%. With a view that it will continue to fall through the year, albeit at a slow rate. This will continue to have a negative impact on the Council's economic position. Known factors already going forward into the next financial year. We already know that the

Foundation Living Wage rate is proposed to change from £10.90 to £12.00 in April 2024. The national pay award has yet to be agreed but it is estimated that it will be around 4.5%-5.%. From a risk perspective the continued uncertainty over world affairs is concerning and the Council needs to consider this when setting the Precept for next year.

- 6 The Council is acutely aware of the need to minimise increases in cost to the Council Taxpayer. The Medium-Term Plan has agreed *“to seek to limit the increase in cost to taxpayers from the Precept to the rate of inflation.”*
- 7 The report analyses the Council’s current financial position, including actual income & expenditure for the last financial year, and the money set aside in both the Revenue and earmarked reserves. It therefore enables the Council to make informed decisions on the following matters: -
 - Changes needed to the current financial year’s estimates.
 - The Precept required for the next financial year.
 - The likely effect of the action plan on future Precepts and Capital Expenditure.
 - The level of Revenue Reserve and earmarked funds needed for the future.
 - The technical and legal changes that have affected the Precepting process.

Corporate Objectives

Corporate Objectives are normally agreed annually as part of the estimate setting process. However, they were agreed as part of the Medium-Term Plan which covers 2021 - 2025 and are therefore included for information: -

Mission Statement

This was agreed at the council meeting in December 2022

“To make Truro a great place to live, work and visit.”

Corporate Objectives

The Council will review these in the coming months as part of the review of Strategic Direction.

- ❖ To provide a leadership role for the community and promote and enhance the economic and sustainability, biodiversity, environmental, cultural and social well-being of the City of Truro for the benefit of its residents, business and visitors. A Policy to be a carbon Net-Zero organisation by 2030.
- To enable people residing, working or visiting the City to enjoy a meaningful, pleasant and safe time and work with other agencies to curb anti-social behaviour in the City Centre.
- ❖ To provide, and maintain where appropriate, facilities where everyone can enjoy their leisure time within the City.
- ❖ To continue to operate the Council in an efficient, economic and sustainable manner, seeking if possible to improve its performance and to continue to adopt good employment practices.
- ❖ To provide assistance and encouragement to groups within Truro in the promotion and development of their activities, including the pursuit of grant assistance.
- ❖ To provide an opportunity for people living and working within the City of Truro to influence the work of the Council by means of consultation and partnership.
- ❖ To support sustainable growth within the City Centre to serve the day-to-day shopping, leisure, business, service, cultural and educational needs of the local community both for people who live and work in the City and visitors. To develop the relationship and the links between the Newham Industrial Estate and the City community.
- ❖ To ensure that all the Council's initiatives are sustainable.
- ❖ To support and consult the community in achieving involvement in and being responsible, for its own development and sustainability.
- ❖ To strengthen community management and local empowerment. Truro City Council will work with Cornwall Council to implement Devolution of services and assets as appropriate.
- ❖ To support the financial and reputational position of the council by delivering high quality contracted services in accordance with agreed terms.

Financial Estimates Overview

Financial Stability

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

External economic pressures which impact on the budget include:-

- *Pay expenditure*
- *Pension provision*
- *National Economic situation and inflation*
- *Market forces*
- *Unemployment levels*
- *Staff supply and demand rates*
- *Referendum principles*
- *Continued reductions to Cornwall Council Services*
- *External forces (lockdowns, pandemics) and other major disruptions i.e. fuel supply issues or severe weather.*

Internal pressures

- *Income generation*
- *Demand for services*
- *Business Development*
- *Continuous review of Income & Expenditure*
- *Local political pressures*
- *Additional measures and PPE (although the requirement has for now reduced)*
- *Lack of resources and staff shortages*

Adequacy of Balances and Reserves

The Town Council's strategy is to maintain adequate reserves to protect against risk, support, investments and ensure they have sufficient to pay two month's salaries to staff and associated expenses such as NI, tax contributions and pensions.

As with any financial entity, it is also essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans such as any specific capital projects that are intended to be paid for out of reserves.

Smaller authorities have no specific right to accumulate funds via the precept. All reserves should be reviewed and justified regularly (i.e. at least annually). Further, it is good practice to transparently publish both the level and rationale of all reserves.

The City Council has two types of reserves:

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

The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

Income (other than the precept or levy) should be taken into account where situations that may lead to a loss in revenue as well as increased costs and adapt the general reserve accordingly.

Balances in this category are not identified for specified purposes but will be used to cushion against the impact of emerging events or genuine emergencies. The Council's existing policy has long been considered that a figure of 10% of the expenditure of the Council is sufficient, particularly when supported by earmarked reserves. Some of which are not committed and therefore could be brought into use in an emergency where higher levels of risk to the Council are identified for major projects. However, this does not meet the statutory guidance of between three and twelve months of expenditure. The current balance of the Revenue reserve stands at £88,148 (after the sum of £133,036 has been taken for the Revised budget to balance the estimates), which is 4.6% of the Precept (after the contribution to reserves and loans have been deducted).

The most recent JPAG Practitioner's Guide to Proper Practices (March 2023) specifically outlines the expected way that this fund should now be calculated. (see para below). This is a suggested 'Best Practice' and perhaps something to which we should aspire.

Type 2: Earmarked Reserves

None of the above in any way affects the level of earmarked and/or capital receipts reserves the authority may or should hold.

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

Assessment on Adequacy of Balances and Reserves

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

The guidance states that no case has yet been made to set a statutory minimum level of reserves and that each local authority should take advice from its most senior financial officer (Town Clerk in this case) and base its judgement on local circumstances.

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

General Fund Changes

The March 2023 version of the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide now provides full guidance on the generally accepted recommendation with regards to the appropriate minimal level of a Smaller Authority's General Reserve. They state this reserve should be maintained between three months and twelve months of Net Revenue Expenditure¹.

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

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

The following table (Page 15) therefore shows Gross Expenditure for the years indicated, the equivalent for those years of 3 months of the annual value, plus a suggested contribution to the General Reserve over the next three financial years. With a recommended contribution for the Revised 2023/24 budget.

A more detailed look at the General Reserves and Earmarked Reserves is contained at Pages 55 and 56.

REVENUE BUDGETS

- 1 The estimates are split into the two spending committees of a) Finance & General Purposes and b) Parks & Amenities. Within these two Committee structures they are further analysed into operational areas: -

Finance & General Purposes:

- Corporate/Democratic & Planning
- Tourist Information Centre
- Events & Marketing
- Community Work
- Truro Library
- Lemon Quay

Parks & Gardens Committee:

- Allotments
- Churchyards
- Public Cemetery
- Parks & Open Spaces
- Public Conveniences
- Café in the Park

¹ Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide 2023, Page 38 5.33.

- 2 As in previous years the estimates are analysed as follows.
 - The costs of carrying out the current level of services which is analysed into the Committees and detailed in the report. After taking into account estimated income the net cost of this is described as the “Net base expenditure” at line 13 on page 20.
 - In addition to this figure the Council has a number of funds with the function of providing money for specific projects or commitments. In each year, the Council has to decide the level of contribution it wishes to make to each. These contributions are added to the Net Base Expenditure in order to arrive at the Precept figure.
- 3 Included within the estimates are projections of the Council’s financial position for the two years following the budget year in order that members may more fully consider the impacts of external changes in finance which may impact upon the Council and influence the Precept in future years.
- 4 Coming into the current financial year 2023/24 the financial position of the Council was satisfactory, although Cash Flow is an issue and the funds and reserve, on page 56, show a total balance of £928k (previous year £1,231k) of which £226k (previous year £236K) lies in the Revenue Reserve. This Reserve provides a contingency against unanticipated expenditure and for cash flow purposes. The General Revenue Reserve is different from the other funds, as it is not earmarked for any project or commitment. It is, therefore, a particularly good measure of the state of the finances.
- 5 The largest single item of expenditure of the Council is the cost of employment with salaries and wages accounting for 61% of the total revenue costs. Year on year the Council has limited control over these costs for the following reasons:
 - Pay awards are negotiated nationally.
 - The Council is committed to the final salary pension scheme by nationally agreed terms and conditions which in recent years have required significant increases in the level of contribution. The fund is subject to a triennial review by the actuary. This was carried out based on the figures in April 2019 and had resulted in contribution rates for the 2022-23 year. A triennial review was carried out as of April 2022 which has resulted in revised rates for 2023-24 This is described in paragraph 12.
- 6 It is important to note that as in previous years the City Council is required to Precept the Principal Authority, Cornwall Council, a fixed sum of money and that is the amount that the City Council will receive. The Principal Authority has to collect the Precept from the taxpayers and carries the risks and rewards of collection.

In deciding how much to charge for each property the Principal Authority has to make some assumptions. Firstly, it has to consider what percentage of the council tax it charges will in fact be collected. Cornwall Council is assuming a 99.10%

collection rate in 2023-24 (2022-23 99.10%). Secondly, the number of properties that will be chargeable has to be calculated. This is based upon the position as of September in the current year. This is known as the Band D tax equivalents and is 7504.60 for 2023-24 (7,400.14 in 2022-23). The combined impact of this is an increase in Tax base from 7333.54 in 2022-23 to 7437.06 in 2023-24, equivalent as shown on page 12. This reflects the revenue that will be raised for each £1 charged per property. This is an increase of 1.41%. Therefore, the amount we precept Cornwall Council could increase without any increase to individual Council Taxpayers. This explains why the proposal is to increase our Precept by 26.2% but the resultant increase to the public is 24.4%.

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

To date, referendum principles have not been applied to Town & Parish Councils. In response to the National Association of Local Councils (NALC), the Government has excluded local (town and parish) councils from council tax referendum principles in 2024/25. The government published their response in the Local Government Finance Policy Statement for 2024/25. The statement outlined proposed referendum principles, including a core council tax referendum 3% limit for local authorities and exemptions for mayoral combined authorities and local councils.

Local councils having the freedom to set their precept without holding a referendum is one of the key asks in NALC's manifesto and have continually advocated for this with ministers and parliamentarians over the last year.

NALC is committed to engaging with the government on local councils' financial challenges and will respond to the finance settlement in the coming weeks.

Additionally, at the current time Cornwall Council have no reason to believe that the current position will not continue and will advise accordingly should the situation change.

Localised Council Tax Support

8 On 1st April 2013, Council Tax Benefit was replaced by a Localised Scheme for Council Tax Support, which was designed and approved by Cornwall Council as the billing authority.

Support has been provided in the new system to council taxpayers by way of discounts in their bill, which has had the effect of reducing the council tax base. Pensioners have received the same entitlements under the local scheme as under the current system, but the discounts awarded to both pensioners and working age claimants constitute reductions to the tax base. Cornwall Council approved a local scheme at its meeting on 29 January 2013.

The Government has agreed that billing authorities will be provided with funding in the Local Government Finance Settlement for the local precepting element of council tax support to Town and Parish Councils. Whilst the amount is paid to the principal council, in our case Cornwall Council; both the government and Cornwall Council view this as a “pass through” amount and Cornwall Council pass on 100% of the money it receives. However, this support started to be phased out so in 2022-23 this reduced by half to £26k and subsequently nil in 2023-24. This reduction in income is a direct loss to us and therefore has to be factored into our Precept calculations. This is shown on line 21 on page 20.

- 9 **Banking and Investment Strategy.** The City Council continue to adhere to the Banking & Investment Strategy approved for 2023-24. However, it was minuted at a previous F&GP Committee meeting that the provision of the banking and investment services be reviewed in 2023 and that the Council would seek tenders for its banking activities; in doing so one factor in the selection of the successful tender would be ethical banking.

As the Committee will be aware owing to limited staffing resources at present this has not taken place yet, but it is proposed that this will need to be one of many competing priorities in the New Year.

Reflected in the Management Accounts for November 2023 are the following balances: -

At the end of Nov 2023, the Council held the following cash balances

| | £ |
|----------------------|------------------|
| Money Market Account | 222,294 |
| Current Account | 839,106 |
| Investments | 318,299 |
| Total | 1,379,699 |

- 10 The City Council currently has the following loans as shown in the table below, the annual repayments for which are included within the estimate figures. The position as of 31st March 2023 is as follows: -

| Purpose | Loan provider | Start Date | Term (years) | Amount of Loan £ | Opening balance as at 01.04.22 £ | Principal paid pre-01.04.22 £ | Principal paid y/e 31.03.23. £ | Balance c/f to 2023-24 £ |
|----------------------------|-------------------------|------------|--------------|---------------------|-------------------------------------|----------------------------------|-----------------------------------|-----------------------------|
| Boscawen Park Sewage Works | P.W.L.B. | 31.3.2016 | 15 | 77,000 | 49,206 | 27,794 | 4,999 | 44,207 |
| Tennis Court Project | Lawn Tennis Association | 01.4.2019 | 10 | 60,000 | 45,000 | 15,000 | 6,000 | 39,000 |
| Tennis Court project | P.W.L.B | 30.4.2019 | 15 | 250,500 | 213,814 | 36,686 | 15,199 | 198,615 |
| Idless Nursery Development | P.W.L.B | 03.8.2020 | 30 | 320,000 | 308,973 | 11,027 | 7,580 | 301,393 |

(Note: P.W.L.B. is the Public Works Loans Board)

In addition, the Estimates allow for a repayment to Cornwall Council to pay for the external repairs to the Municipal Buildings, including the clock tower. Ongoing discussions and negotiations with Senior County Council Officers have given the opportunity to put forward that TCC strongly wish for a repayment schedule, in relation to the anticipated figure excluding any internal works which was approximately £1.1m. Furthermore, we would seek to spread that over as long as possible period. Whether interest is to be charged by CC is yet to be determined. Based on what we do know a budget provision of £80k has been accounted for within the budgets.

- 11 The Council is supportive of promoting micro-generation/energy conservation in principle, and of campaigns for a low carbon society. It has declared a climate change emergency. It has taken advice and considers sustainability in development proposals as well as reviewing existing operations. It has a Policy to be carbon Net-Zero by 2030.

Net Base Expenditure

- 12 The individual committee pages provide a detailed account of the changes to the estimates from the figures agreed a year ago. However, it is worth noting a number of changes which have had a significant impact across the Council as a whole: -

- The National Joint Council for Local Government Services has reached an agreement on the annual pay award for employees which is implemented in April of each year and is the result of national negotiations. The increase for April 2023 was agreed by the national negotiators in November 2023. The assumption in the original 2023-24 estimates was a 3% increase but the settlement was a fixed amount of £1,925 per full time equivalent member of staff. The pay structure for the organisation shows a predominance of staff at the lower end of the pay bracket and therefore this settlement represents a much higher cost than anticipated.
- The terms and conditions of employees of the Council include a number of employees who are paid the “living wage.” It was a Council policy adopted in 2015-16 to pay the “living wage foundation” rate. In 2023-24 the rate per hour was £10.90. However, the National Joint Council pay award relating to our staff from April 2024 has a minimum hourly rate of £11.59, this is therefore the minimum rate being paid in this financial year. The proposed Living Wage Foundation rate for 1st April 2024 is £12.00 which reflects increases in inflation. However, owing to the erosion of differentials between pay rates and historical pay rates within the Council and budgetary pressures, it is planned to review the strategy towards NJC pay rates and the LWF rates as a separate report in the New Year. Ensuring clear communications with staff as appropriate.
- The Council’s contribution to the Pension fund has increased in recent years. The Fund Actuaries carry out a triennial valuation that determines the contribution rate for the following three years. The contribution level paid by employees is nationally set. As far as employer rates are concerned these are split into two figures. The first is a percentage of pensionable pay and this funds the ongoing increase in liabilities of the scheme resultant from the employee working. The second, is a lump sum paid by the employer, which reduces the current deficit in the fund between the values of the assets e.g. Stocks and shares and the value of the anticipated liabilities of the funds which are future pension payments to ex-

employees. For the current year ending 2023/24 the percentage of pensionable pay is 19.5% plus a lump sum of £38,100. Following the actuary's review of the scheme at the 1st April 2022 these figures will remain the same for year ending 2024/25 and 2025/26: -

| | Financial Year 2023-24 | Financial Year 2023-24 | Financial Year 2023-24 |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| Future Contribution | 19.5% | 19.5% | 19.5% |
| Annual Deficit payment | £38,100 | £38,100 | £38,100 |

- In the UK, the annual inflation has fluctuated and the Consumer Price Index is expected to be 7.5% for 2023. Inflation has surged since late 2021 and reached a 41 year high of 11.1% on October 2022. Since that recent peak inflation has gradually subsided and was 4.6% in October 2023. Whilst general inflation on-costs have risen in recent months and with the utility costs likely to rise in January 2024. The percentage figures built into the budgets for rates and power are 5% and 10% respectively. For 2025/26 a marginal increase has been included but for 2026/27 these percentages have been decreased.
- Inflation for next year 2024/25 is being predicted to fall again by the end of the year 2024 but on average is predicted to be around 5% to 7%. This is dependent on many factors and we may even experience a recession. We have therefore been experiencing fluctuating figures, particularly in the building materials and commercial areas. It is recommended that for next year that for the following areas of cost we set aside a contingency which will be used as and when needed: -
 - National pay award due 1st April 2024 - Whilst this figure is unknown at present, it has been considered prudent to build in a provision for 2024-25 to 2026-27 of £125k based on the increase needing to be absorbed for the 2023-24 pay award which had not been fully provisioned for in the Original 2023-24 estimates.
 - Cost inflation. Whilst the prediction is for an average of 5-7%, it is recommended that we provide for an allowance of 6%.

Contributions to/from Funds

13. In addition to this figure the Council has to consider the contributions to the funds. In doing so it needs to consider future projects and any changes to policy. These are shown in lines 14 to 17 on page 20 and an explanation within the individual Committee reports.
14. In line 17 on page 20 you will see that the proposed transfer from the Revenue Reserve for the current year is to support achieving a balanced budget. This will have the impact of reducing the original reserve contributions to various funds both revenue and capital. This is reflected within the working paper on Page 56.

Additional Services/Assets

15. The Council continues discussions with Cornwall Council regarding a number of potential increases to services and its assets through the devolution and localism process. Cornwall Council Cabinet had agreed a Level 1 deal but more recently agreed a Level 2 deal as a result

of the Chancellor's Autumn Statement. However, Cornwall Council has decided not to pursue a Level 3 Deal which required the introduction of a directly elected mayor for Cornwall. The Level 2 Deal has been developed with the Council's priority outcomes at its heart and includes positive steps for Cornwall across three key areas:

- Skills: The Government will fully devolve the adult education budget.
- Green energy: The creation of a Cornwall Floating Offshore Wind (FLOW) Commission.
- Cornish Culture: Additional £500,000 to support Cornish distinctiveness and the Cornish Language and attendance at the British-Irish Council.

However, following the transfer of a number of services and assets in recent years there remains fewer discussions in progress. Areas of land at Rosedale and the Newham trail should come forward in the future but no recent discussions or indications have been given as to when. Therefore, there are no provisions in the accounts for any costs associated with new devolution properties or services.

Transfers: -

2019-20

- Truro Library Building
- Truro Library Service
- Moresk Day Centre
- Newbridge Lane Open Space

2018-19

- Hendra Hall
- Zebs Building
- Lemon Quay Management.
- Kenwyn Hill Playing Field.
- Coosebean Land

- 16 In addition to the specific items above there is the following policy matter which needs to be considered.

As discussed above under 'Adequacy of Balances and Reserves.' the question remains what level do we consider is reasonable for the Revenue Reserve of the Council?

Further, as again discussed previously we have long considered that a figure of 10% of the expenditure of the Council is sufficient, particularly when supported by earmarked reserves, some of which are not committed and therefore could be brought into use in an emergency. This does not meet the statutory guidance of between three and twelve months of expenditure. The current balance of the Revenue Reserve stands at £221k which is about 10% of the Precept (less loans and additions to EMRs).

However, the Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 50 of the Local Government Finance Act 1992 requires that billing and precepting authorities in England and Wales to have regard to the level of reserves needed to meet the estimated future expenditure when calculating the budget requirement.

The level of reserve is a matter of professional judgement. However, the following is a suggested contribution rate to achieve the minimum of 3 months over a period of three consecutive financial years commencing with 2024/25 to 2026/27. This figure has not been included within the budgets and is for discussion and decision by Council. Obviously, the amount decided upon for 2024/25 will impact the Precept and subsequent increase percentage. If the figure of £195,000 were to be added, then it would increase the current figure of 16.77% to 24.91%. ***But in reality, this is only achieving the minimum recommendation of 3 months and not 3 to 12 months.***

Risks

- 16 The current economic situation and budgetary pressures have increased the financial risks to the Council and below is an analysis of the risks and assumptions made in arriving at the estimate figures.

| Risk/Assumption | Financial level of risk 2024-25 | Mitigation |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Repairs to the Municipal Buildings. The latest estimate of cost for the repairs, including the clocktower, provided by Cornwall Council requires a loan from CC of £1.1m | The estimates assume a future loan from CC and a repayment of £80k annually. Subject to increase for any interest. | As at the 13 th December 2023 the anticipated loan repayments estimate has been built into the budgets for 2024-25. This follows early discussions with CC Senior Officers. |
| 2 There is a significant uncertainty over inflationary costs in the next budgetary year, which affect pay rates and costs | We have absorbed significant inflationary costs in the current year, a net 7%, and propose to include this for next year's costs. | A contingency has been made to cover national pay awards of 5% for next year and 5% on costs. |
| 3. Waste – Current waste costs are provided by various contracts with particular increasing costs on devolved land (incl Lemon Quay and Coosebean). Early 2024 predictions are that they could rise even more. | In addition to existing service commitments likely to rise. Notification from Cornwall Council are that Lemon Quay and Coosebean could be around an additional £34k. | Waste service provision requires rationalisation of the various providers. An options appraisal needs to be undertaken to assess whether these services could be better provided by the employment of an individual/s or new contractors. It has been suggested that this be an early project for the new Deputy Town Clerk. |
| 4. CCTV – Cornwall Fire and Rescue Services at Tolvaddon have given notice to longer provide this service. A new provider is urgently being sought. | Newquay Town Council have been approached as an existing provider of this service to other Town Councils. A quotation for the annual monitoring of this service has been received in the annual sum of £122k with a one-off additional set-up cost in year 1 of £13k. | The Proper Officer has done some research amongst other Cornwall Town Councils with a view to assessing some benchmarking costs. This will be another Urgent Project in the New Year for the new Deputy Town Clerk. The only provision in the budgets for 2024-25 is inflationary costs. |
| 5. Pavilion Café – Raised at F&GP in Nov 23, actual costs and income for the early part of 2023/24 indicate the aspirations of the original Business Case have not been achieved owing to various operational issues and inflationary costs. | The Revised Estimates for 2023-24 based on a change in operating pattern, staff and costs indicate a shortfall of £63k. This is planned to improve for 2024-25 with a deficit of £15k compared to the Original forecast for 203/24. | With the employment of a Temporary Catering Manager, extending the menu options, staffing and regular monitoring, it is planned to carry out an extensive review in six months of this facility |

Strategy

- 17 The cost pressures and increases that the Council is facing for the coming financial years are significant. Below is a table summarising the various impacts

Summary of Changes between Original Estimates 2023-24 and Estimates 2024-25

| | £ |
|-----------------------------------------------------------------------------------------------|--------------------------------|
| Approved Estimate 2023-24 | 2,382,665 |
| <i>add</i> | |
| National Pay Award April 2023, increment movement and Living Wage Foundation Award April 2023 | 186,743 |
| <i>add</i> | |
| Contingency for Pay Award April 2024 (5%) | 124,933 |
| <i>add</i> | |
| Price inflation (10%)+ special rates (power etc) | 27,895 |
| Transport inflation costs | 15,480 |
| Municipal Building Rates | 22,954 |
| Cleaning & Waste Management costs | 73,593 |
| Repairs & Maintenance | 10,496 |
| <i>less</i> | |
| Inflationary Increase In charges (5-10%) | -31,975 |
| Inflation Contingency 2024-25 Estimates | |
| | <hr/> |
| Effect of Inflation | 430,119 |
| <i>add</i> | |
| Loan Charges incl Repayment Municipal offices | 19,441 |
| Other Changes | -2,292 |
| Contribution to ASB Officer | 15,868 |
| <i>Reduced costs</i> | |
| Payroll & Personnel costs | -33,472 |
| Advertsiing (incl Comms Consultant) | -15,201 |
| | <hr/> |
| Total | <u><u>2,797,126</u></u> |

In view of the scale of increases as well as the basic calculated figures two options are included with cost reductions which comply with the following principles: -.

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.
- To minimise the increase to financial risk

In the report for each committee there are a number of budgets for the committee to consider reductions or additions to the budget. The Council can consider each one individually, there is complete flexibility. The Council can also consider additional items or alternatives.

The summary below is a table indicating the effect of agreeing to all Option 1 savings and all Option 2 savings, **which will be completed once the two Committees have decided on any options.**

| Impact on Council Taxpayers | 2023-24 | | Option 1 | | Option 2 | |
|----------------------------------|---------------|------------------------|---------------|---|----------|--|
| | £ | | £ | £ | £ | |
| Precept | 2,382,664 | | 2,797,126 | | | |
| Band D tax base | 7,437.06 | 0.54% | 7,477.14 | | | |
| Annual Band D Council tax | 320.38 | | 374.09 | | | |
| | | Increase | 16.77% | | | |
| | | Annual Increase | £53.71 | | | |

- 18 What is not apparent from the figures is the level of efficiency savings achieved in the last twelve months. This has taken the form of direct cost savings such as savings on staff appointment and procurement savings. During the year we have responded to the unexpected increases in costs from inflation and the pay award and mitigated it wherever possible.

However, work has begun to consider how to generate significant, long term, and sustainable reductions to the precept requirements. One opportunity that is presenting itself is the Towns Deal grant and the Council has agreed to leading on two of the five major projects. In particular the Boscawen project may include the potential of cost savings; for instance, the flood protection work that needs to be carried out, and income generation which could result from the construction of a commercially based centre. This is possible by utilising the legal freedom offered by the “General Power of Competence.”

There are two areas of current work which could be expanded in this way to provide significant benefits: -

- The Parks Department continues to be recognised for achieving high horticultural standards of national championship level; largely from plants grown in our nursery. The original operations Plan for the moving in and initial operation of the plant nursery at Idless, forecast it would be expected that in year 2 onward we will be able to generate some surplus income from the sale of plants and horticultural services.
- The Tourist Information Centre successfully launched the provision of a ticket office in 2023-2024 and will see a move towards attracting more people to use this service / facility. They continue to still provide third-party services to other organisations with a view to selling tickets.

- The new café at Boscawen Park has been up and running now for a while. However, whilst at the time of producing last year's budget figures it was predicted the café would have the potential to realise increased profits. Unfortunately, this has not been achieved and in fact has caused a cost pressure in this financial year. Having taken a detailed report to F&GP Committee it was recommended that a future report be brought back providing a cost-benefit analysis, operational review etc with a view to increasing profits going forward on a more sustainable footing.

Resolutions

- 1 That the revised estimate for 2023-24 is approved.
- 2 That the proposed additional contribution to the General Revenue Reserve in the sum £195,000 (Precept increase 24.91%) be agreed as laid out.
- 3 That the estimates for 2024-25 are approved.
- 3 That the Precept is set at £2,797,126 for 2024-25 (without additional contribution) or £2,992,126 (with the £195,000 included).
- 4 That the financial forecasts for 2025-26 and 2026-27 are agreed in principle.

TRURO CITY COUNCIL

31-Dec-23

Estimates 2024-25 & Financial Forecasts 2025-27

Overall Summary of Net Revenue Expenditure

| Ref | | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|-----|---------------------------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
| | | Actual | Approved | Revised | Estimates | Forecast | Forecast |
| | | £ | £ | £ | £ | £ | £ |
| | Finance & General Purposes | | | | | | |
| 1 | Corporate/Democratic & Planning | 366,263 | 581,086 | 657,072 | 806,436 | 838,459 | 876,259 |
| 2 | Tourist Information Centre | 116,617 | 112,212 | 117,835 | 112,843 | 119,367 | 123,410 |
| 3 | Community Work | 154,732 | 158,360 | 167,309 | 166,090 | 174,231 | 182,295 |
| 4 | Truro Library | 240,371 | 208,627 | 225,741 | 225,825 | 244,765 | 258,257 |
| 5 | Marketing/Public Relations | 64,252 | 65,652 | 38,117 | 54,865 | 54,865 | 54,865 |
| 6 | Lemon Quay | 6,305 | 9,580 | 17,270 | 65,062 | 75,473 | 84,779 |
| | | 948,540 | 1,135,518 | 1,223,343 | 1,431,121 | 1,507,161 | 1,579,866 |
| | Parks Committee | | | | | | |
| 7 | Allotments | 6,069 | 3,937 | 2,377 | 1,879 | 2,250 | 2,570 |
| 8 | Churchyards | 19,043 | 19,671 | 20,570 | 20,456 | 21,855 | 23,134 |
| 9 | Public Cemetery | 31,121 | 30,746 | 32,379 | 29,895 | 33,426 | 36,574 |
| 10 | Parks & Open Spaces | 721,069 | 813,845 | 850,194 | 850,579 | 912,445 | 966,690 |
| 11 | Public Conveniences | 186,796 | 166,720 | 177,371 | 178,301 | 192,716 | 203,769 |
| 12 | Café in the Park | 27,134 | -20,774 | 42,496 | -7,037 | -7,632 | -15,369 |
| | | 991,232 | 1,014,146 | 1,125,387 | 1,074,072 | 1,155,061 | 1,217,367 |
| 13 | Net Base Expenditure | 1,939,772 | 2,149,665 | 2,348,731 | 2,505,193 | 2,662,222 | 2,797,233 |
| | Funds & Reserves | | | | | | |
| 14 | Finance Committee Revenue Fund | -3,400 | 13,800 | 140,400 | 13,800 | 13,800 | 13,800 |
| 15 | Finance Committee Buildings Fund | 11,400 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 16 | Parks Committee Capital Fund | 131,500 | 136,200 | 9,600 | 136,200 | 136,200 | 136,200 |
| 17 | Revenue Reserve | -33,533 | 0 | -133,066 | 0 | 0 | 0 |
| 18 | Net Expenditure | 2,045,740 | 2,316,665 | 2,382,665 | 2,672,193 | 2,829,222 | 2,964,233 |
| 19 | add Inflation Contingency | 0 | 66,000 | 0 | 0 | 0 | 0 |
| 20 | Anticipated pay award 24/25 | 0 | 0 | 0 | 124,933 | 124,933 | 124,933 |
| 21 | less Council Tax Support Grant | 26,089 | 0 | 0 | 0 | 0 | 0 |
| 22 | Precept | 2,019,651 | 2,382,665 | 2,382,665 | 2,797,126 | 2,954,155 | 3,089,166 |
| | Increase in Precept | | | | 17.4% | | |
| | Impact on Council Taxpayers | | 2023-24 | | 2024-25 | 2025-26 | 2026-27 |
| | | | £ | | £ | £ | £ |
| | Precept | | 2,382,665 | | 2,797,126 | 2,954,155 | 3,089,166 |
| | Band D tax base | | 7,437.06 | Taxbase | 7,477.14 | 7,477.14 | 7,477.14 |
| | Annual Band D Council tax | | 320.38 | | 374.09 | 395.09 | 413.15 |
| | | | | Increase | 16.77% | 5.6% | 4.6% |
| | | | | Annual Increase | £53.71 | | |

Finance & General Purposes Committee Estimates

- 1 The figures below represent the amounts required to maintain the current level of service provision. However, given the increase in the Revised Budget actuals, mainly relating to the Pay Award and staff increments etc, plus areas where income has not been achieved and the added pressure of waste management and supplies cost increases. In view of the scale of the Precept increase, whilst there would normally be suggested savings or increases for consideration, which have not been built in the estimates at this point in time, apart from a proposed reduction in the various fund contributions in the sum £133,066 for the Revised 2023-24 budget. The focus of attention, consideration and decision needs to be towards the Proposed Estimates for 2024-25. Particularly in regard to the suggested increase in the General Reserve Contribution (shown on Page 14) and discussed earlier. But again, subject to discussion and decision, will then be incorporated to provide a new Precept figure.

| | 2022-23 Actual | 2023-24 Approved Estimates | 2023-24 Revised Estimates | 2024-25 Estimates | 2025-26 Forecast | 2026-27 Forecast |
|-----------|-------------------|----------------------------------|---------------------------------|----------------------|---------------------|---------------------|
| | £ | £ | £ | £ | £ | £ |
| | 2,019,651 | 2,382,665 | 2,382,665 | 2,797,126 | 2,954,155 | 3,089,166 |
| | | | 0 | 17.4% | | |
| | | 2023-24 | | 2024-25 | 2025-26 | 2026-27 |
| | | £ | | £ | £ | £ |
| | | 2,382,665 | | 2,797,126 | 2,954,155 | 3,089,166 |
| Res Contr | | 0 | | 195,000 | 205,000 | 210,000 |
| | | 2,382,665 | | 2,992,126 | 3,159,155 | 3,299,166 |
| | | 7,437.06 | Taxbase | 7,477.14 | 7,477.14 | 7,477.14 |
| | | 320.38 | | 400.17 | 422.51 | 441.23 |
| | | | Increase | 24.91% | 5.6% | 4.4% |
| | | | Annual Increase | £79.79 | £22.34 | £18.73 |

When considering the budget, subsequent savings or increases. The following principles still need to be preserved: -

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.
- To minimise the increase to financial risk.
- Observe which services are either statutory or discretionary

Further, the Committee need to be mindful that there are additional cost pressures not accounted for in the budgets for 2024-25, briefly discussed below. Any cost savings to offset the budget increase also need to be discussed further to help achieve a potential reduction in the Precept.

2. Municipal Buildings

The current year continues to see the temporary accommodation of the Corporate and Parks Management and Administrative Teams in the Truro Library Building as well as various Council meetings. The effect and impact on the estimates are that the property costs for the Municipal Buildings have reduced significantly. This situation is assumed to continue into 2024. Although the Accommodation working group will still need to consider the latest position with the building in the early part of 2024.

However, it is assumed in the estimates that the Council will need to enter into a loan of £1.1m to meet its legal obligations with regards to the repairs to the outside of the building. Whilst it had been originally envisaged that the loan would be taken out in June 2023 and provision was made in the original budget for 2023-24 of £60k. This has been removed from the Revised Estimates for 2023-24 to help offset other cost pressure areas.

The current position with regards to the prospect of any costs relating to the fabric repairs as part of the agreement with Cornwall Council, has the potential to be more like £1.35m. This will be subject to further discussion and negotiations. Funding relating to this will again be subject to negotiation with CC, which may possibly include interest. An early estimate of the PWLB loan rate over 25yrs would be £92,730, which is £12,730 more than the £80,000 built into the budgets for 2024/25 and subsequent years.

A more recent update has highlighted an issue in respect of water ingress into the chamber. Additional final costs may be heavily influenced by the method of repair. It has been suggested that this may sit outside of the contract and therefore have an impact on additional costs for TCC, but also subject to further discussion. A further report will be required and subsequently submitted to the FG&P Committee.

3. Anti-Social Behaviour Case Worker

Funding was briefly discussed at the F&GP Committee held on 13th Nov 2023 Item 248. It was recommended that after consideration of the funding report submitted by the Community Safety Manager at Cornwall Council, that consideration for funding for 2024 be further discussed at the January 2024 Precept meeting. Funding has been included within the Revised estimates at an increase of £13,960 for 2023-24 and for the Proposed budget for 2024-25 in the sum £30,336.

Further discussion with CC has confirmed that Truro City BID will fund £10,000 and whilst this does not reflect the increase that has been requested from TCC, which presumably reflects an inflationary increase. It is estimated that the real cost for the 2024-25 is in fact the sum of £22,600 for TCC and that if the budget provision built into the budgets of £30,336 were to be reduced this could realise a saving of £7,736.

4. Martyn's Law.

Martyn's Law is a piece of legislation that was confirmed in the King's Speech on 7th Nov 2023 to be on the legislative agenda in the year ahead. The Bill is aimed at enhancing security measures in public venues such as stadiums, theatres, shopping centres and other crowded areas. Its main objectives are to improve preparedness of these spaces to mitigate the risk of terrorist attacks and other security threats. Martyn's Law is in tribute of Martyn Hett, who was killed alongside twenty-one others in the Manchester Arena terrorist attack in 2017.

Martyn's Law will follow a tiered approach, with the level of security measures required depending on the size and type of venue.

It has far-reaching implications for public spaces. While it primarily aims to improve security, it also highlights the importance of a collaborative approach between the government, emergency and intelligence services, venue operators and the public.

Whilst no provision has been made within the 2024-25 estimates, Members may wish to make a provisional allocation to account for the introduction of this legislation.

5. **CCTV.**

As highlighted above as a potential 'risk,' the Cornwall Fire and Rescue Services at Tolvaddon have given notice to longer provide this service and subsequently a new provider is urgently being sought. Newquay Town Council have therefore been approached as an existing provider of this service to other Town Councils. As a result, a quotation for the annual monitoring of this service has been received in the annual sum of £122k with a one-off additional set-up cost in year 1 of £13k. Although the quotation was requested for the cover of the 21 cameras currently in operation within the Truro area, the model and costs provided are for a maximum capacity of up to 60 cameras. NTC (Newquay Town Council) have suggested capacity could be increased (to include through partnerships with other Town and Parish Councils within the same Police Airwaves Radio Channel – Mid Cornwall) to reduce the annual charge to TCC. The quotation is for a three-year contract.

The Proper Officer has done some early research amongst other Cornwall Town Councils with a view to assessing some benchmarking costs.

This will be another Urgent Project in the New Year for the new Deputy Town Clerk. The only provision in the budgets for 2024-25 at present is inflationary costs.

6. **Staffing.**

Staffing remains very changeable. Whilst the new Deputy Town Clerk has been appointed, the previous Town Clerk has now given notice to leave.

Posts of Carbon Zero Officer, Events Manager, Administrator and Compliance Manager all remain vacant.

This will generate both cost savings but added pressures where temporary cover has been provided. Members may wish to consider these factors when considering any savings.

7. **Inflation.**

No separate provision for a contribution to Reserves has been made for Inflation. If this is not included as an additional cost, then any cost pressures resulting from inflation not built into the budgets will have to be met from either Reserves or the existing budget.

7 Summary of Net Revenue spending

| | 2022-23 Actual | 2023-24 Approved Estimates | 2023-24 Revised Estimates | 2024-25 Estimates |
|-----------------------------------|-------------------|----------------------------------|---------------------------------|----------------------|
| | £ | £ | £ | £ |
| 1 Corporate/Democratic & Planning | 366,263 | 581,086 | 657,072 | 806,436 |
| 2 Tourist Information Centre | 116,617 | 112,212 | 117,835 | 112,843 |
| 3 Community Work | 154,732 | 158,360 | 167,309 | 166,090 |
| 4 Truro Library | 240,371 | 208,627 | 225,741 | 225,825 |
| 5 Marketing/Public Relations | 64,252 | 65,652 | 38,117 | 54,865 |
| 6 Lemon Quay | 6,305 | 9,580 | 17,270 | 65,062 |
| Total | 948,540 | 1,135,518 | 1,223,343 | 1,431,121 |
| Change from approved budget | | | 87,825 | 207,778 |

8 The reasons for the major changes in the above figures are described below:

| | Revised Estimate 2023-24 (Orig to Rev) | Estimate 2024-25 (Rev to Prop) |
|-------------------------------------------------------|-------------------------------------------------|--------------------------------------|
| | £ | £ |
| Corporate/Democratic & planning | | |
| Salaries & Wages | 117,747 | 56,403 |
| Training & Travelling Costs | -15,165 | 1,397 |
| Municipal Offices property Costs | 34 | 25,579 |
| Payroll & Personnel Costs | -20,000 | -13,472 |
| Loan Costs (Building Repairs) | -60,000 | 80,000 |
| Other Administrative costs | -17,513 | 7,458 |
| Income | -70,882 | 8,000 |
| Marketing / Public Relations | | |
| Salary Costs | -28,535 | 28,588 |
| Communications Consultant | -3,000 | -11,840 |
| Truro Guide Income | -4,000 | 0 |
| TIC | | |
| Salary Costs | 6,853 | -1,038 |
| Training & Clothing | -1,337 | 71 |
| TIC Property Costs | -204 | 2,698 |
| TIC Office Costs | -28,890 | 12,799 |
| Decreases/-Increases in income | -29,200 | 19,521 |
| Library | | |
| Staff costs | 703 | -6,862 |
| Premises Costs | 17,963 | 10,519 |
| Supplies & Services | -5,052 | 557 |
| Decreases/-Increases in income | -3,500 | 4,130 |
| Lemon Quay | | |
| Staff Costs | -25,363 | 33,118 |
| Waste management | 3,516 | 34,151 |
| Supplies & Services | -65,464 | 59,367 |
| Decreases/-Increases in income (Rentals / Gift Fayre) | -95,000 | 78,844 |
| Community | | |
| Staff Costs | 4,297 | -2,090 |
| Supplies & Services | -10,612 | 3,021 |
| Contn to ASB officer | 13,960 | 1,908 |
| Grants and Donations | 1,303 | -4,058 |

87,825 207,778

9 Members are asked to consider the following levels of Fund Contributions for next year:

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| Finance Committee Revenue Reserve | Approved 2023-24 | Revised 2023-24 | Estimate 2024-25 | Forecast 2025-26 | Forecast 2026-27 |
|-----------------------------------------------------------------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General Revenue Reserve | 0 | 133,066 | 0 | 0 | 0 |
| Election Expenses | 2,000 | 4,334 | 3,000 | 2,000 | 2,000 |
| MB Internal Works | 0 | 0 | 0 | 0 | 0 |
| Computers | 11,800 | 3,000 | 10,800 | 11,800 | 11,800 |
| Community Projects (Matched Funding) | 0 | 0 | 0 | 0 | 0 |
| CCTV | 0 | 0 | 0 | 0 | 0 |
| TIC Website rewrite | 0 | 0 | 0 | 0 | 0 |
| | 13,800 | 140,400 | 13,800 | 13,800 | 13,800 |
| Reduce by this amount to offset budget pressures in Rev 2023-24 budget | | -133,036 | | | |

Page 19 Line 14

| Finance Committee Building Maintenance | Approved 2023-24 | Revised 2023-24 | Estimate 2024-25 | Forecast 2025-26 | Forecast 2026-27 |
|-----------------------------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Municipal Buildings | 0 | 0 | 0 | 0 | 0 |
| Truro Library | 0 | 0 | 0 | 0 | 0 |
| 30 Boscawen Street | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| Zebs | 0 | 0 | 0 | 0 | 0 |
| Hendra Hall | 0 | 0 | 0 | 0 | 0 |
| | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |

10 Proposed Reductions / Increases

No real proposals for savings on the proposed budget for 2024/25 have yet been identified. Many of the costs within the budgets are fixed costs, with very little flexibility for non-essential areas. Members may wish to consider the separation between statutory services and discretionary services.

Areas such as Grants and Donations, staffing, training (although minimal now in the budgets) – a certain level needs to be maintained to allow staff to undertake mandatory training, fund contributions and general efficiency savings are the only areas where there is any flexibility to reduce costs.

Previously, when setting the budget time had permitted for the scrutiny of the budgets with a view to providing a couple of Options for savings. However, this has not been possible at the point in time of producing this report. It is therefore suggested that between setting the Precept at Full Council and transmission through the F&GP and Parks and Gardens Committees, that Members

and Officers work towards potential savings and include where appropriate cost pressures not included within the budget such as an Inflation provision.

Councillors may wish to adhere to the principles in paragraph 1 above and may wish to introduce additional proposals. There is complete flexibility. You will note that some suggestions, e.g. training, salaries and overtime apply across the Council and the savings may not be achieved simply from this Committee’s budgets.

Once this committee and the Parks & Amenities committees have considered these proposals, they will be joined for the Council to make the final decision.

11. Proposed Precept Reductions – Option 1

This has been left blank to enable any proposals to be inserted before or following Committee consideration.

| Budget | £'000 | |
|---------------------------------------------------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Inflation provision (cost pressure) | | This would be a cost pressure and add to the Precept – known inflationary increase already built into the budget. |
| Reduction in training budgets | | This carries the risk of not being able to achieve mandatory courses and training such as H&S, or career progression. |
| Staffing | | Replacement of various posts |
| Selective additional increase in fees and charges | | This looks to selectively increasing fees and charges by more than inflation. This may adversely affect take up of services and negate existing income targets. Further consultation with stakeholders may be required which would cause a timing issue. |
| Election Expenses | | Increase in Fund contribution – this would be a further cost pressure and subsequent increase in the Precept. |
| Anti-Social Behaviour Officer | 7 | Part funded by Truro City Council, separately 10% committed by Truro Bid. Reduction based on more recent figures. Reduce budget provision. |
| | | |
| Total Reductions (Option 1) | | |

| | | |
|--|--|--|
| | | |
|--|--|--|

12. Proposed Precept Reductions - Option 2

| Budget | £'000 | |
|------------------------------------|--------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Reductions (option 2) | | |

13. Recommendations by the Finance & General Purposes Committee

- 13.1 To approve the Revised Estimates for 2023-24.
- 13.2 That the Estimates for 2024-25 are approved.
- 13.3 That any proposed reductions or increases be agreed, incorporated into the Proposed budget for 2024-25 and approved.
- 13.4 That the financial forecasts for 2025-26 and 2026-27 are agreed in principle.
- 13.5 That the contributions to the Committee Funds are approved.
- 13.6 The charges are approved.

Corporate/Democratic & Planning

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| 5000 | Salary & Wage Costs | 310,783 | 418,559 | 536,306 | 592,709 | 627,850 | 659,243 |
| 6000 | Training/Conferences | 14,779 | 22,456 | 7,456 | 8,803 | 9,420 | 10,079 |
| 6001 | Travelling Expenses | 0 | 265 | 100 | 150 | 160 | 172 |
| 6003 | Payroll & Personnel Costs | 45,184 | 58,799 | 38,799 | 25,327 | 27,100 | 28,997 |
| | Property | | | | | | |
| 6100 | Repair & Maintenance | 35 | 0 | 0 | 0 | 0 | 0 |
| 6102 | Municipal Building Rates | 0 | 0 | 0 | 20,600 | 22,042 | 22,483 |
| 6103 | Cleaning | 117 | -20 | 0 | 1,000 | 1,070 | 1,145 |
| 6104 | Furniture & Equipment | 697 | -14 | 0 | 1,000 | 1,070 | 1,145 |
| | Supplies & Services | | | | | | |
| 6300 | Gas & Electricity | 411 | -166 | 3,834 | 13,818 | 14,785 | 15,524 |
| 6301 | Water | 368 | 307 | 500 | 2,125 | 2,274 | 2,433 |
| 6306 | Health & Safety | 2,667 | 3,926 | 3,926 | 4,162 | 4,453 | 4,765 |
| 6307 | Insurance | 3,297 | 3,722 | 5,568 | 5,568 | 5,958 | 6,375 |
| 6701 | Audit Fees | 4,900 | 5,166 | 4,900 | 4,900 | 4,900 | 4,900 |
| 6703 | Legal Fees | 850 | 1,243 | 15,243 | 3,743 | 3,743 | 3,743 |
| 6709 | Advertising | 35 | 148 | 148 | 157 | 168 | 180 |
| 6710 | Planning Advice | 922 | 686 | 686 | 686 | 686 | 686 |
| | Loan Costs (Municipal Offices) | 0 | 60,000 | 0 | 80,000 | 80,000 | 80,000 |
| | Office Costs | | | | | | |
| 6400 | Stationery | 1,867 | 1,781 | 1,781 | 1,888 | 2,020 | 2,161 |
| 6401 | Printing | 2,405 | 2,621 | 2,621 | 2,778 | 2,973 | 3,181 |
| 6403 | Postages | 1,109 | 1,608 | 1,708 | 2,105 | 2,252 | 2,409 |
| 6404 | Telephones | 1,799 | 1,069 | 1,669 | 1,733 | 1,855 | 1,985 |
| 6406 | Publications | 302 | 137 | 50 | 100 | 107 | 114 |
| 6407 | Computer Costs | 21,200 | 17,197 | 27,197 | 28,229 | 30,205 | 32,319 |
| 6408 | Planning Committee Recharge | 41,845 | 43,100 | 0 | 0 | 0 | 0 |
| 6409 | Bank Charges | 3,255 | 3,312 | 3,312 | 3,412 | 3,651 | 3,651 |
| | Democratic | | | | | | |
| 6600 | Mayoral Allowance | 7,915 | 8,707 | 4,707 | 9,142 | 9,599 | 9,695 |
| 6601 | Town Crier & Macebearers | 1,150 | 1,219 | 1,219 | 1,292 | 1,357 | 1,370 |
| 6602 | Members Expenses | 91 | 1,286 | 286 | 1,363 | 1,458 | 1,488 |
| 6603 | Civic Functions | 3,166 | 3,625 | 4,125 | 3,843 | 4,112 | 4,317 |
| 6702 | Subscriptions | 4,892 | 6,030 | 5,530 | 5,530 | 5,530 | 5,530 |
| 6799 | Miscellaneous | 266 | 200 | 400 | 295 | 316 | 338 |
| | Gross Expenditure | 476,305 | 666,968 | 672,072 | 829,436 | 874,300 | 913,838 |
| | Income | | | | | | |
| 4203 | Use of Rooms | 23,457 | 0 | 0 | 12,000 | 24,840 | 26,579 |
| | Contribution to salary | 6,276 | 0 | 0 | 0 | 0 | 0 |
| 4401 | Interest | 6,254 | 11,000 | 15,000 | 11,000 | 11,000 | 11,000 |
| | Recharges to Operations | 73,311 | 74,882 | 0 | 0 | 0 | 0 |
| 4900 | Miscellaneous | 745 | 0 | 0 | 0 | 0 | 0 |
| | Grant Receipts | 0 | 0 | 0 | 0 | 0 | 0 |
| | Gross Income | 110,042 | 85,882 | 15,000 | 23,000 | 35,840 | 37,579 |
| | Net Expenditure | 366,263 | 581,086 | 657,072 | 800,436 | 838,459 | 876,259 |

Tourist Information Centre

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|-------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Employees | | | | | | |
| 5000 | Salary Costs | 90,134 | 91,082 | 97,935 | 96,897 | 103,390 | 108,560 |
| 6000 | Training | 50 | 1,173 | 273 | 344 | 368 | 394 |
| 6002 | Clothing | 0 | 437 | 0 | 0 | 0 | 0 |
| | Premises Costs | | | | | | |
| 6101 | Rent | 36,350 | 35,526 | 36,600 | 36,600 | 36,600 | 36,600 |
| 6102 | Rates | 16,772 | 17,551 | 16,335 | 18,367 | 19,653 | 20,046 |
| 6103 | Cleaning | 4,958 | 5,473 | 4,973 | 5,302 | 5,673 | 5,956 |
| 6300 | Power & Water | 2,381 | 2,907 | 2,707 | 2,998 | 3,208 | 3,368 |
| 6100 | Repair & Maintenance | 1,767 | 1,162 | 1,800 | 1,832 | 1,960 | 2,098 |
| 6104 | Furniture & Equipment | 722 | 241 | 241 | 255 | 273 | 292 |
| | Office Costs | | | | | | |
| 6307 | Insurance | 1,666 | 2,075 | 2,638 | 2,200 | 2,354 | 2,519 |
| 6400 | Stationery | 2,111 | 1,852 | 1,352 | 1,763 | 1,886 | 2,018 |
| 6401 | Printing | 1,409 | 824 | 1,024 | 1,073 | 1,148 | 1,229 |
| 6403 | Postage | 16 | 53 | 303 | 306 | 327 | 350 |
| 6404 | Telephone | 2,567 | 3,021 | 3,021 | 3,202 | 3,426 | 3,666 |
| 6407 | Computer Costs | 2,2386 | 2,150 | 2,150 | 2,279 | 2,439 | 2,609 |
| 6409 | Card charges | 3,549 | 3,824 | 3,124 | 3,353 | 3,588 | 3,839 |
| | Purchase of Sale Items | | | | | | |
| 6501 | Tickets | 5,947 | 17,503 | 5,003 | 8,553 | 9,152 | 9,792 |
| 6502 | General sale goods | 49,045 | 60,149 | 50,149 | 58,758 | 62,871 | 67,272 |
| | Miscellaneous | | | | | | |
| 6799 | Miscellaneous | 169 | 1,246 | 246 | 320 | 343 | 367 |
| 6408 | Admin re charge | 5,151 | 5,203 | 0 | 0 | 0 | 0 |
| | Gross Expenditure | 227,152 | 253,451 | 229,874 | 244,403 | 258,659 | 270,875 |
| | Income | | | | | | |
| 4000 | Sales | 81,976 | 100,345 | 85,345 | 102,866 | 110,066 | 117,771 |
| 4001 | Tickets | 3,425 | 17,353 | 5,353 | 7,353 | 7,868 | 8,418 |
| 4201 | Rents | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| 4007 | Contract Work | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 |
| 4100 | Registration/ Misc Fees | 289 | 2,441 | 241 | 241 | 258 | 276 |
| | Parks re charge-Tennis | 0 | 0 | 0 | 0 | 0 | 0 |
| | Contribution to salary | 3,745 | 0 | 0 | 0 | 0 | 0 |
| | Gross Income | 110,535 | 141,239 | 112,039 | 131,560 | 139,292 | 147,565 |
| | Net Expenditure | 116,617 | 112,212 | 117,835 | 112,843 | 119,367 | 123,410 |

Marketing/Public Relations

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|--------------------------|-----------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| 5000 | Salary Costs | 54,812 | 54,812 | 26,277 | 54,865 | 54,865 | 54,865 |
| Miscellaneous | | | | | | | |
| 6709 | Truro Guide/Publicity Costs | 13,440 | 14,840 | 11,840 | 0 | 0 | 0 |
| Gross Expenditure | | 68,252 | 69,652 | 38,117 | 54,865 | 54,865 | 54,865 |
| Income | | | | | | | |
| 4105 | Truro Guide Income | 4,000 | 4,000 | 0 | 0 | 0 | 0 |
| Gross Income | | 4,000 | 4,000 | 0 | 0 | 0 | 0 |
| Net Expenditure | | 64,252 | 65,652 | 38,117 | 54,865 | 54,865 | 54,865 |

Truro Library

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Employees | | | | | | |
| 5000 | Salary Costs | 199,013 | 182,249 | 183,132 | 176,270 | 189,189 | 198,648 |
| | Premises Costs | | | | | | |
| 6002 | Protective Clothing | 0 | 100 | 0 | 100 | 100 | 100 |
| 6100 | Repair & Maintenance | 4,575 | 3,180 | 3,580 | 3,571 | 3,821 | 3,859 |
| 6102 | Rates | 22,918 | 23,982 | 23,982 | 25,181 | 26,944 | 27,483 |
| 6103 | Cleaning | 20,498 | 8,180 | 22,180 | 28,671 | 30,678 | 32,825 |
| 6300 | Power & Water | 36,190 | 32,000 | 36,000 | 38,200 | 40,874 | 42,918 |
| 6303 | Equipment & Materials | 652 | 742 | 742 | 787 | 842 | 884 |
| 6307 | Insurance | 2,503 | 2,612 | 2,275 | 2,769 | 2,962 | 3,170 |
| | Supplies & Services | | | | | | |
| 6104 | Waste Collection | 1,012 | 1,930 | 2,930 | 3,046 | 3,259 | 3,487 |
| 6404 | Telephones | 156 | 158 | 158 | 167 | 179 | 192 |
| 6407 | Computer costs | 10 | 530 | 130 | 562 | 601 | 643 |
| | Miscellaneous | | | | | | |
| 6408 | Admin Re-Charge | 5,101 | 5,152 | 0 | 0 | 0 | 0 |
| 6704 | Community Events | 346 | 1,000 | 500 | 500 | 500 | 500 |
| | Gross Expenditure | 292,975 | 261,994 | 275,609 | 279,823 | 299,948 | 314,708 |
| | Income | | | | | | |
| 4201 | Rents | 34,818 | 37,068 | 37,068 | 37,068 | 37,068 | 37,068 |
| 4200 | Room lettings | 11,955 | 11,300 | 6,300 | 10,430 | 11,160 | 11,941 |
| 4202 | Fees and Charges | 5,831 | 5,000 | 6,500 | 6,500 | 6,955 | 7,442 |
| | Gross Income | 52,604 | 53,368 | 49,868 | 53,998 | 55,183 | 56,451 |
| | Net Expenditure | 240,371 | 208,627 | 225,741 | 225,825 | 244,675 | 258,257 |

Lemon Quay/Events

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|--------------------------------|-----------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Expenditure | | | | | | | |
| 5000 | Salaries & Wages | 44,120 | 57,982 | 32,619 | 65,737 | 70,742 | 74,279 |
| Property | | | | | | | |
| 6100 | Repair & Maintenance | 576 | 1,102 | -3,060 | 1,169 | 1,250 | 1,338 |
| 6103 | Cleaning & Waste management | 15,304 | 19,184 | 22,700 | 56,851 | 60,831 | 65,089 |
| Supplies & Services | | | | | | | |
| 6300 | Gas & Electric | -305 | 664 | 664 | 730 | 782 | 821 |
| 6301 | Water | 139 | 360 | 360 | 382 | 409 | 437 |
| 6307 | Insurance | 822 | 798 | 754 | 846 | 905 | 968 |
| 6407 | Computer Costs | 3,000 | 3,180 | 1,000 | 0 | 0 | 0 |
| 6408 | Administration Recharge | 4,121 | 4,162 | 0 | 0 | 0 | 0 |
| 6704 | Event Costs | 1,614 | 5,600 | 5,600 | 5,936 | 6,351 | 6,796 |
| 6722 | Events Winter Gift Fayre | 0 | 55,000 | 0 | 55,000 | 55,000 | 55,000 |
| 6720 | Community Events | 9,803 | 10,391 | 10,391 | 11,015 | 11,786 | 12,611 |
| 6799 | Miscellaneous | 1,016 | 216 | 300 | 300 | 321 | 344 |
| Gross Expenditure | | 80,209 | 158,639 | 71,330 | 197,966 | 208,377 | 217,683 |
| Income | | | | | | | |
| 4201 | Rental (from Leases) | 20,764 | 10,000 | 0 | 0 | 0 | 0 |
| 4202 | Events Winter Gift Fayre | 0 | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| 4200 | Event rentals | 50,390 | 64,060 | 54,060 | 57,904 | 57,904 | 57,904 |
| | Contribution to Salary | 2,750 | 0 | 0 | 0 | 0 | 0 |
| Gross Income | | 73,904 | 149,060 | 54,060 | 132,904 | 132,904 | 132,904 |
| Net Expenditure | | 6,305 | 9,580 | 11,851 | 65,062 | 75,473 | 84,779 |

Community Work

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|--------------------------------|---------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Expenditure | | | | | | | |
| 5000 | Salaries & Wages | 45,141 | 45,452 | 49,750 | 47,660 | 50,630 | 53,162 |
| 6000 | Training / Conferences | 0 | 112 | 112 | 119 | 127 | 136 |
| 6001 | Travelling | 415 | 66 | 66 | 70 | 75 | 80 |
| Supplies & Services | | | | | | | |
| 6304 | Grant Advice | 0 | 1,339 | 839 | 1,420 | 1,519 | 1,626 |
| 6305 | Xmas Tree | 50 | 72 | 122 | 127 | 136 | 145 |
| 6307 | Insurance | 555 | 704 | 616 | 746 | 798 | 854 |
| 6308 | CCTV | 35,147 | 37,900 | 37,900 | 40,174 | 42,987 | 45,996 |
| 6407 | Computer Costs | 637 | 361 | 600 | 622 | 666 | 712 |
| 6408 | Administration Recharges | 5,466 | 5,521 | 0 | 0 | 0 | 0 |
| 6410 | Culture Strategy | 5,202 | 4,792 | 0 | 0 | 0 | 5,725 |
| Grants And Donation | | | | | | | |
| 6712 | Citizens Advice Bureau Donation | 5,477 | 5,280 | 5,477 | 5,477 | 5,477 | 5,477 |
| 6714 | Twinning Associations | 1,218 | 970 | 1,076 | 1,028 | 1,028 | 1,028 |
| 6716 | Street Pastors | 5,000 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 6717 | Music Festival | 0 | 2,120 | 2,120 | 2,120 | 2,120 | 2,120 |
| 6719 | Young People Cornwall | 25,000 | 24,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 6721 | Community Grants | 9,053 | 9,596 | 9,596 | 10,172 | 10,172 | 10,172 |
| 6722 | Social Prescribing | 6,695 | 4,600 | 4,600 | 0 | 0 | 0 |
| 6724 | Contribution to ASB officer | 12,657 | 14,468 | 28,428 | 30,336 | 32,460 | 34,732 |
| 6799 | Miscellaneous | 353 | 240 | 240 | 254 | 272 | 291 |
| Gross Expenditure | | 158,766 | 162,394 | 171,343 | 170,214 | 178,265 | 186,329 |
| Income | | | | | | | |
| | Rents from buildings | 4,034 | 4,034 | 4,034 | 4,034 | 4,034 | 4,034 |
| Gross Income | | 4,034 | 4,034 | 4,034 | 4,034 | 4,034 | 4,034 |
| Net Expenditure | | 154,732 | 158,360 | 167,309 | 166,090 | 174,231 | 182,295 |

USE OF THE TOWN HALL, MUNICIPAL BUILDINGS SCHEDULE OF LETTING CHARGES 2024-25

| | COMMERCIAL USERS | CHARITIES AND NON COMMERCIAL USERS | LOCAL HEALTH AND FITNESS GROUPS | TRURO BRANCHES OF CHARITIES AND NON- COMMERCIAL ORGANISATIO NS |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------------|
| | £ | £ | £ | £ |
| Morning 9.00 am – 1.00 pm | 202.00 (184.00) | 62.00 (56.00) | 62.00 (56.00) | 35.00 (32.00) |
| Afternoon 2.00 pm – 5.30 pm | 202.00 (184.00) | 62.00 (56.00) | 62.00 (56.00) | 35.00 (32.00) |
| Morning and Afternoon 9.00 am – 5.30 pm | 279.00 (254.00) | 102.00 (93.00) | 102.00 (93.00) | 55.00 (49.00) |
| Evenings Exceeding two hours up until 9.00 pm | 202.00 (184.00) | 102.00 (93.00) | 50.00 (45.00) | 40.00 (36.00) |
| Daytime Sessions between 9.00 am and 5.00 pm not exceeding two hours or Early evening sessions between 5.00 pm and 8.00 pm not exceeding two hours | - | 40.00 (36.00) | 43.00 (39.00) | 37.00 (34.00) |
| Extension of Caretakers hours after 9.00 pm and up to 10.30 pm Monday - Thursday or after 6.00 pm on Fridays Saturday and Sundays by negotiation | Additional 36.00 per hour or part | Additional 36.00 per hour or part | Additional 36.00 per hour or part | Additional 36.00 per hour or part |
| Extension of Caretakers hours During weekends (excluding Bank Holidays) If there is a coffee morning in the building, the hourly rate will come into effect from 1.00 pm | 36.00 per hour or part in addition to hiring charge | 36.00 per hour or part in addition to hiring charge | 36.00 per hour or part in addition to hiring charge | 36.00 per hour or part in addition to hiring charge |
| Use of the Kitchen | £13.00 (£12.00) per session plus VAT | | | |

Please note the above times should be adhered to and include setting up and vacating the room. Additional costs incurred, e.g. waste disposal, will be charged at cost.

SCHEDULE OF LETTING CHARGES – 2024-25

MUNICIPAL BUILDINGS

With effect from 1 April 2024 (previous charges in brackets)

SINGLE SESSION

| | COMMERCIAL USERS £ | NON COMMERCIAL USERS £ | CHARITIES £ |
|-----------------|-----------------------|------------------------------|----------------------|
| COMMITTEE ROOM | £99.00 (90.00) | 49.50 (45.00) | 24.20 (22.00) |
| TOWN HALL | See attached sheet | See attached sheet | See attached sheet |
| COUNCIL CHAMBER | 158.00 (143.00) | 78.00 (71.00) | 28.00 (25.00) |
| USE OF KITCHEN | 13.20 + VAT (£12.00) | 13.20 + VAT (12.00) | 13.20 + VAT (£12.00) |

DOUBLE SESSION

| | | | |
|-----------------|---------------------|---------------------|---------------------|
| COMMITTEE ROOM | 150.00 (136.00) | 75.00 (68.00) | 33.00 (30.00) |
| TOWN HALL | See attached sheet | See attached sheet | See attached sheet |
| COUNCIL CHAMBER | 244.00 (222.00) | 119.00 (108.00) | 40.00 (36.00) |
| USE OF KITCHEN | 13.20 (12.00) + VAT | 13.20 (12.00) + VAT | 13.20 (12.00) + VAT |

Please note that the normal hiring sessions for the rooms are as follows:-

| | |
|------------------|---------------------------|
| Morning | 9.00 am to 1.00 pm |
| Afternoon | 2.00 pm to 5.30 pm |
| Evening | 6.00 pm to 9.00 pm |

Lemon Quay Pricing 2024

| Lemon Quay Pricing 2024/25 (Off - Peak - increase of 10% from 2023/24) | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| This pricing table applies to off-peak times: 2nd week of January - 2nd week of March and 2nd week of September - 2nd week of November. | | | | (£44 + VAT) = Admin Fee. |
| Charity/ Non-Commerical (combined, last year was separate categories) | | | | |
| Cost | Collection/Promotion only | Stall Rate | Event Rate | |
| | Free | £50 | £77 | |
| | No Set Up - bucket collection/handing out flyers only | Small space booked for promotion or collection | Medium / Large space booked for event | |
| Stall Rate and Event rate have a £44 + VAT admin fee per booking payable at time of booking as a deposit, admin fees are non transferable & non refundable. Multiple dates booked at the same time will only be charged one admin fee. | | | | |
| Commercial Bookings | | | | |
| Cost | Small Booking (1/4/ Quay or Stall) | Medium Booking (1/2 Quay) | Large Booking (Whole Quay) | Ticketed Events |
| Event day | £209 | £286 | £352 | As other prices & £1 per ticket . |
| Set up & pack down day | £105 | £143 | £176 | Based on event capacity not tickets sold |
| Set up & pack down fees only charged if full day is required. Admin fee of £44 + VAT is applicable to all Commerical bookings. | | | | |
| Children's Amusements Bookings | | | | |
| Cost | Half Quay | | Full Quay | |
| | £85 | | £121 | |
| Admin fee of £44 + VAT applicable to all Children's Amusements bookings. Electricity charged separately. | | | | |
| Electricity Charges | | | | |
| Cost | Small Booking | Medium Booking | Large Booking | |
| | £12.10 per day | £24.20 per day | £39.60 per day | |
| Cancellation Fees & Charges | | | | |
| | Charity/Non-commercial | Commerical | Childrens Amusements | |
| | No charge for cancelling - any admin fees paid as deposits are non transferrable & non refundable | Booking cancelled prior to event date - 6 months: 25% of total booking fee. 3 months: 50% of total booking fee. 1 month: 100% of total booking fee. All Commerical bookings have a £44 +VAT admin fee payable at time of booking as a deposit, admin fee are non transferable & non refundable | £44 +VAT admin fee still payable for any cancelled dates within the booking, plus 25% of total daily rate for each cancelled day. | |

Lemon Quay Pricing 2024 cont

| Lemon Quay Pricing 2024 (Peak - increase of 25% on top of the 10% increase) | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| This pricing table applies to peak times: 3rd week of March - 1st week of September and 3rd week of November - 1st Week of January. | | | | (£44 + VAT) = Admin Fee. |
| Charity/ Non-Commercial | | | | |
| Cost | Collection/Promotion only | Stall Rate | Event Rate | |
| | Free | £62.50 | £96 | |
| | No Set Up - bucket collection/handing out flyers only | Small space booked for promotion or collection | Medium / Large space booked for event | |
| Stall Rate and Event rate have a £44 + VAT admin fee per booking payable at time of booking as a deposit, admin fees are non transferable & non refundable. Multiple dates booked at the same time will only be charged one admin fee. | | | | |
| Commercial Bookings | | | | |
| Cost | Small Booking (1/4/ Quay or Stall) | Medium Booking (1/2 Quay) | Large Booking (Whole Quay) | Ticketed Events |
| Event day | £261 | £358 | £440 | As other prices & £1 per ticket . |
| Set up & pack down day | £131 | £179 | £220 | Based on event capacity not tickets sold |
| Set up & pack down fees only charged if full day is required. Admin fee of £44 + VAT is applicable to all Commerical bookings. | | | | |
| Children's Amusements Bookings | | | | |
| Cost | Half Quay | | Full Quay | |
| | £106 | | £151 | |
| Admin fee of £44 + VAT applicable to all Children's Amusements bookings. Electricity charged separately. | | | | |
| Electricity Charges | | | | |
| Cost | Small Booking | Medium Booking | Large Booking | |
| | £12.10 per day | £24.20 per day | £39.60 per day | |
| Cancellation Fees & Charges | | | | |
| | Charity/Non-commercial | Commerical | Childrens Amusements | |
| | No charge for cancelling - any admin fees paid as deposits are non transferable & non refundable | Booking cancelled prior to event date - 6 months: 25% of total booking fee. 3 months: 50% of total booking fee. 1 month: 100% of total booking fee. All Commerical bookings have a £44 +VAT admin fee payable at time of booking as a deposit, admin fee are non transferable & non refundable | £44 +VAT admin fee still payable for any cancelled dates within the booking, plus 25% of total daily rate for each cancelled day. | |

Truro Community Library Pricing 2024

- Room Hire Charges

| | Large Room + use of community kitchen | Medium Room + use of community kitchen | Training Room + use of community kitchen |
|-----------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------|
| Single Session | £80 (£64) Saturday £70 (£56) | £70 (£56) Saturday £60 (£48) | £70 (£56) Saturday £60 (£48) Hourly Rate £20 |
| Double Session | £140 (£112) Saturday £120(£96) | £100 (£80) Saturday £80 (£64) | £100 (£80) Saturday £80 (£64) |
| Hourly Rate | N/A | N/A | £20 (£17) *Only available on selected dates |

Registered charities and voluntary organisations receive a discount (Prices in Grey)

Monday – Friday

Morning Sessions - **9.00am - 1.00pm**

Afternoon Sessions - **1.00pm - 5.00pm**

All day Session - **9:00am - 5:00pm**

Saturdays

Morning session - **10.00am - 1.00pm**

Afternoon session - **1.00pm - 4.00pm**

All day Session - **10:00am - 4:00pm**

Cancellation Fees and Charges

- Commercial Bookings

- Bookings cancelled prior to commencement date:

- 1 month: No charge
- 14 – 30 days: 25% of total booking fee
- 4 – 14 days: 50% of total booking fee
- less than 3 days: 100% of total booking fee

Parks & Amenities Committee Estimates

- The figures below represent the amounts required to maintain the current level of service provision. However, given the increase in the Revised Budget actuals, mainly relating to the Pay Award and staff increments etc, plus areas where income has not been achieved, such as Allotments, Burials (change in people's habits and costs), Floral Displays, Tennis etc with the added pressure of transport and supplies cost increases. In view of the scale of the Precept increase, whilst there would normally be suggested savings or increases for consideration, which have not been built in the estimates at this point in time, apart from a proposed reduction in the various fund contributions in the sum £133,066 for the Revised 2023-24 budget. The focus of attention, consideration and decision needs to be towards the Proposed Estimates for 2024-25.

In view of the scale of the Precept increase below are some suggested changes that will reduce the Precept whilst preserving the following principles: -

- Not to terminate any legal employee or supplier contracts
- To minimise the impact on the service delivery.
- To minimise the increase to financial risk.
- Observe which services are either statutory or discretionary.

- The table at 4 below summarises the changes to the budget to provide both the revised estimate for the current year and the estimates for the next year financial year 2024/25.

3. Summary of Net Revenue spending

| | 2022-23 | 2023-24 | 2023-24 | 2024-25 |
|-----------------------------|----------------|------------------|------------------|------------------|
| | Actual | Approved | Revised | Estimates |
| | | Estimates | Estimates | |
| | £ | £ | £ | £ |
| Allotments | 6,069 | 3,937 | 2,037 | 1,879 |
| Churchyards | 19,043 | 19,671 | 20,570 | 20,456 |
| Public Cemetery | 31,121 | 30,746 | 32,379 | 29,895 |
| Parks & Open Spaces | 721,069 | 813,845 | 850,194 | 850,579 |
| Public Conveniences | 186,796 | 166,720 | 177,371 | 178,301 |
| Café in the Park | 27,134 | -20,774 | 42,4966 | -7,037 |
| | 991,232 | 1,014,146 | 1,125,387 | 1,074,072 |
| Change from approved budget | | | 111,241 | 59,926 |

4. The reasons for the changes in the above figures are described below:

| | Revised Estimate 2023-24 (Orig to Rev) | Estimate 2024-25 (Rev to Prop) |
|-----------------------------------------|-------------------------------------------------------------|-------------------------------------------------|
| | £ | £ |
| Parks Departments | | |
| Staff Costs | -4,229 | -13,276 |
| Training, Travelling and Clothing Costs | -11,020 | 5,071 |
| Premises Costs | -920 | 4,204 |
| Transport costs | 10,777 | 847 |
| Supplies & Services | 10,043 | 4,437 |
| Activities | 5,100 | 880 |
| Loan Repayments (Tennis) | -559 | 0 |
| Decreases/-Increases in income | -27,155 | 1,778 |
| Public Conveniences | | |
| Staff Costs | 3,862 | 1,069 |
| Premises, Transport & Supplies | 7,306 | -763 |
| Loan Charges (Boscawen Sewage) | 0 | 0 |
| Contract Work - Income | 517 | -625 |

| | Revised Estimate 2023-24 (Orig to Rev) | Estimate 2024-25 (Rev to Prop) |
|--------------------------------|-------------------------------------------------------------|-------------------------------------------------|
| | £ | £ |
| Café | | |
| Staff Costs | -926 | 17,890 |
| Purchase of Sale Items | 0 | 4,002 |
| Other | 4,195 | 1,860 |
| Sales | -60,000 | 73,284 |
| Allotments | | |
| Staff Costs | -23 | -72 |
| Premises | -2,825 | 74 |
| Decreases/-Increases in income | -1,288 | 500 |
| Churchyards | | |
| Staff Costs | -92 | -287 |
| Premises, Transport & Supplies | 990 | 173 |
| Decreases/-Increases in income | 0 | 0 |
| Public Cemetery | | |
| Staff Costs | -228 | -718 |
| Premises, Transport & Supplies | -2,140 | 452 |
| Decreases/-Increases in income | -4,000 | 2,219 |

| | | |
|--------------|----------------|----------------|
| Total | 111,241 | -51,315 |
|--------------|----------------|----------------|

5.. In addition to the above, the Committee is asked to approve the following fund contributions:

Parks Committee Capital Fund
Page 20 line 16

Parks Committee Capital

| | Approved 2023-24 | Revised 2023-24 | Estimate 2024-25 | Forecast 2025-26 | Forecast 2026-27 |
|----------------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Capital Maintenance | 56,500 | 0 | 56,500 | 56,500 | 56,500 |
| Play Equipment | 20,400 | 0 | 20,400 | 20,400 | 20,400 |
| Vehicles & Plant | 35,000 | 0 | 35,000 | 35,000 | 35,000 |
| Re-Surfacing | 14,700 | 0 | 14,700 | 14,700 | 14,700 |
| Tennis Courts | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| Public Convenience/Ten-year Plan | 0 | 0 | 0 | 0 | 0 |
| Hendra Fund | 0 | 0 | 0 | 0 | 0 |
| | 136,200 | 9,600 | 136,200 | 136,200 | 136,200 |

Note: The proposed contributions do not reflect the fact that inflation could possibly have an impact on these figures and therefore may need to be adjusted accordingly when estimates are completed in 12 months time.

6. Proposed Reductions

No real proposals for savings on the proposed budget for 2024/25 have yet been identified. Many of the costs within the budgets are fixed costs, with very little flexibility for non-essential areas. Members may wish to consider the separation between statutory services and discretionary services.

Areas such as, staffing, training (although minimal now in the budgets) – a certain level needs to be maintained to allow staff to undertake mandatory training, fund contributions and general efficiency savings are the only areas where there is any flexibility to reduce costs.

Previously, when setting the budget time had permitted for the scrutiny of the budgets with a view to providing a couple of Options for savings. However, this has not been possible at the point in time of producing this report. It is therefore suggested that between setting the Precept at Full Council and transmission through the F&GP and Parks and Gardens Committees, that Members and Officers work towards potential savings and include where appropriate cost pressures not included within the budget such as an Inflation provision.

Councillors may wish to adhere to the principles in paragraph 1 above and may wish to introduce additional proposals. There is complete flexibility. You will note that some suggestions, e.g. training, salaries and overtime apply across the Council and the savings may not be achieved simply from this Committee's budgets.

Once this Committee and the Finance & General Purposes Committees have considered these proposals they will be combined and submitted for the Full Council to make the final decision.

7 Proposed Precept Reductions – Option 1

This has been left blank to enable any proposals to be inserted before or following Committee consideration.

| Budget | £'000 | |
|------------------------------------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reduce training budgets | | Whilst these have already been reduced, any further reduction carries the risk of not being able to achieve mandatory courses and training such as H&S, or career progression. |
| Reduce fund contributions | | This carries its own inherent risk depending on the area from which it may be reduced. |
| Inflation – fund provision | | |
| Staffing | | i.e temporary positions |
| Selective additional increase in charges | | This looks to selectively increasing charges by more than inflation. This may adversely affect take up of services and negate existing income targets. It may also require further consultation with stakeholders and have timing issues. |
| | | |
| Total Reductions (Option 1) | | |

8. Proposed Precept Reductions - Option 2

| Budget | £'000 | |
|----------------------------------------|--------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Reductions (Option 2) | | |

9. Recommendations of the Parks Committee

- 9.1 To approve the Revised Estimates for 2023-24.
- 9.2 That the Proposed Estimates for 2024-25 are approved.
- 9.3 That any proposed reductions or increases be agreed, incorporated into the Proposed budget for 2024-25 and approved.
- 9.4 That the financial forecasts for 2025-26 and 2026-27 are agreed in principle.

- 9.5 That the contributions to the Committee Funds are approved.
- 9.6 That the Schedule of Fees and Charges for 2024-25 set out on pages 51 - 54 be approved.

Allotments

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Employees | | | | | | |
| 5000 | Wages Costs | 3,666 | 3,913 | 3,890 | 3,818 | 4,067 | 4,270 |
| | Premises | | | | | | |
| 6100 | Repair & Maintenance | 921 | 976 | 976 | 1,035 | 1,107 | 1,185 |
| 6109 | Allotment development* | 2,787 | 2,954 | 0 | 0 | 0 | 0 |
| 6301 | Water | 1,855 | 581 | 710 | 725 | 776 | 815 |
| | Gross Expenditure | 9,229 | 8,425 | 5,577 | 5,579 | 5,950 | 6,270 |
| | Income | | | | | | |
| 4201 | Allotments | 3,160 | 4,488 | 3,200 | 3,700 | 3,700 | 3,700 |
| | Gross Income | 3,160 | 4,488 | 3,200 | 3,700 | 3,700 | 3,700 |
| | Net Expenditure | 6,069 | 3,937 | 2,377 | 1,879 | 2,250 | 2,570 |

* This money has been placed in the estimates to pay for the purchase of land and development to create additional allotments. If not used it is placed in a fund for future use.

Kenwyn Churchyard

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|--------------------------------|-----------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Employees | | | | | | | |
| 5000 | Wages Costs | 14,663 | 15,651 | 15,559 | 15,272 | 16,266 | 17,080 |
| Premises | | | | | | | |
| 6100 | Repair & Maintenance | 2,533 | 2,685 | 2,685 | 2,846 | 3,045 | 3,259 |
| Transport | | | | | | | |
| 6200 | Fuel & Oil | 1,973 | 1,424 | 2,054 | 2,049 | 2,193 | 2,346 |
| Supplies & Services | | | | | | | |
| 6303 | Equipment & Materials | 1,035 | 938 | 1,298 | 1,314 | 1,406 | 1,504 |
| Gross Expenditure | | 20,204 | 20,697 | 21,596 | 21,482 | 22,910 | 24,189 |
| Income | | | | | | | |
| 4007 | Contract Work | 1,161 | 1,026 | 1,026 | 1,026 | 1,055 | 1,055 |
| Gross Income | | 1,161 | 1,026 | 1,026 | 1,026 | 1,055 | 1,055 |
| Net Expenditure | | 19,043 | 19,671 | 20,570 | 20,456 | 21,855 | 23,134 |

Public Cemetery

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|--------------------------------|-----------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Employees | | | | | | | |
| 5000 | Wages Costs | 36,623 | 39,126 | 38,898 | 38,180 | 40,666 | 42,699 |
| Premises | | | | | | | |
| 6100 | Repair & Maintenance | 2,384 | 1,953 | 1,953 | 2,027 | 2,215 | 2,370 |
| 6102 | Rates | 6,113 | 6,200 | 5,626 | 5,907 | 6,202 | 6,512 |
| Transport | | | | | | | |
| 6200 | Petrol & Oil | 3,947 | 2,848 | 4,108 | 4,099 | 4,386 | 4,693 |
| 6201 | Repair & Maintenance | 1,381 | 1,144 | 1,384 | 1,453 | 1,555 | 1,663 |
| 6202 | Hired Plant | 2,400 | 0 | 1,593 | 1,568 | 1,678 | 1,795 |
| Supplies & Services | | | | | | | |
| 6300 | Gas & Electricity | 80 | 80 | 80 | 80 | 80 | 80 |
| 6301 | Water | 289 | 200 | 320 | 320 | 320 | 320 |
| 6303 | Equipment & Materials | 1,217 | 1,102 | 1,525 | 1,544 | 1,652 | 1,767 |
| Establishment Expenses | | | | | | | |
| 6404 | Telephones | 292 | 400 | 300 | 300 | 300 | 300 |
| 6408 | Admin recharge | 5,050 | 5,101 | 0 | 0 | 0 | 0 |
| Gross Expenditure | | 76,503 | 78,116 | 55,814 | 60,961 | 63,757 | 66,698 |
| Income | | | | | | | |
| 4104 | Burial Fees & Charges | 28,655 | 27,407 | 23,407 | 25,626 | 25,626 | 25,626 |
| Gross Income | | 28,655 | 27,407 | 23,407 | 25,626 | 25,626 | 25,626 |
| Net Expenditure | | 31,121 | 30,746 | 32,379 | 29,895 | 33,426 | 36,574 |

Parks & Open Spaces

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| 5000 | Wages Costs | 635,606 | 723,839 | 719,610 | 706,334 | 752,314 | 789,930 |
| 6000 | Training | 8,717 | 27,240 | 15,240 | 18,874 | 20,196 | 21,609 |
| 6001 | Travelling Expenses | 60 | 169 | 69 | 179 | 192 | 205 |
| 6002 | Protective Clothing | 4,953 | 5,435 | 6,435 | 7,761 | 8,304 | 8,886 |
| 6007 | Contract Work | 0 | -80 | 0 | 0 | 0 | 0 |
| | Premises | | | | | | |
| 6100 | Repair & Maintenance | 38,145 | 43,206 | 43,206 | 45,798 | 49,004 | 52,435 |
| 6101 | Rent | 1,534 | 1,395 | 1,395 | 1,479 | 1,582 | 1,693 |
| 6102 | Rates | 1,185 | 847 | 1,085 | 1,140 | 1,338 | 1,556 |
| 6105 | Play Equipment Repairs | 295 | 3,230 | 2,030 | 3,424 | 3,663 | 3,920 |
| 6106 | Seats, Gates , Fencing | 158 | 1,325 | 1,325 | 1,405 | 1,503 | 1,608 |
| 6107 | Gritting | 0 | -42 | 0 | 0 | 0 | 0 |
| 6109 | Nursery Loan Repayment | 15,165 | 15,166 | 15,166 | 15,166 | 15,166 | 15,166 |
| | Transport | | | | | | |
| 6200 | Petrol & Oil | 14,783 | 11,550 | 16,660 | 16,623 | 17,787 | 19,032 |
| 6201 | Repair & Maintenance | 15,175 | 13,159 | 15,919 | 16,708 | 17,878 | 19,129 |
| 6202 | Hired Plant & Equipment | 1,657 | -815 | 1,593 | 1,568 | 1,678 | 1,795 |
| 6203 | Licences | 2,508 | 1,985 | 2,485 | 2,604 | 2,786 | 2,981 |
| | Supplies & Services | | | | | | |
| 6300 | Gas & Electricity | 16,419 | 13,438 | 16,438 | 16,790 | 17,971 | 18,873 |
| 6301 | Water | 3,593 | 5,669 | 5,420 | 5,792 | 6,220 | 6,693 |
| 6302 | Plants & Seeds | 5,644 | 16,193 | 16,193 | 17,165 | 18,366 | 19,652 |
| 6303 | Equipment & Materials | 18,643 | 21,399 | 29,617 | 29,988 | 32,087 | 34,333 |
| 6306 | Health & Safety | 7,933 | 8,579 | 8,579 | 9,094 | 9,730 | 10,411 |
| 6404 | Telephones | 441 | 1,523 | 623 | 738 | 811 | 889 |
| 6407 | Computer Costs | 1,248 | 742 | 1,942 | 1,987 | 2,126 | 2,274 |
| 6408 | Parks Ctte (Recharge) | 0 | 0 | 0 | 0 | 0 | 0 |
| 6409 | Commission | 491 | 736 | 536 | 580 | 580 | 580 |
| 6307 | Insurance | 9,765 | 10,430 | 9,404 | 11,056 | 11,830 | 12,658 |
| | Miscellaneous | | | | | | |
| 6708 | Loan Repayments - Tennis | 25,441 | 26,000 | 25,441 | 25,441 | 25,441 | 25,441 |
| 6705 | Summer Activities | 8,085 | 6,142 | 6,142 | 6,511 | 6,966 | 7,454 |
| 6706 | Gardens Competition | 711 | 333 | 733 | 753 | 806 | 862 |
| 6707 | Britain in Bloom | 136 | 914 | 6,014 | 6,469 | 6,922 | 7,406 |
| 6709 | Advertising | 60 | 498 | 98 | 128 | 137 | 146 |
| 6799 | Other | 15 | 108 | 108 | 114 | 122 | 131 |
| | Gross Expenditure | 838,565 | 960,311 | 969,505 | 971,668 | 1,033,505 | 1,087,750 |
| | Income | | | | | | |
| 4005 | Floral Displays | 21,339 | 33,313 | 19,000 | 20,977 | 20,977 | 20,977 |
| 4007 | Contract Work | 20,985 | 28,743 | 28,743 | 31,176 | 31,147 | 31,147 |
| 4008 | Sponsorship | 2,000 | 4,400 | 2,000 | 2,000 | 2,000 | 2,000 |
| 4101 | Use of Pitches | 4,378 | 6,302 | 4,802 | 4,829 | 4,829 | 4,829 |
| 4102 | Tennis | 20,082 | 29,804 | 20,804 | 22,059 | 22,059 | 22,059 |
| 4103 | Trading Rights | 11,664 | 13,012 | 7,270 | 3,000 | 3,000 | 3,000 |
| 4200 | Site Rentals | 3,556 | 3,952 | 3,952 | 4,308 | 4,308 | 4,308 |
| 4300 | S106 Contribution | 25,842 | 19,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 4900 | Miscellaneous | 75 | 363 | 163 | 163 | 163 | 163 |
| 4008 | County Council Agency | 7,577 | 7,577 | 7,577 | 7,577 | 7,577 | 7,577 |
| | Gross Income | 117,496 | 146,466 | 119,311 | 121,089 | 121,060 | 121,060 |
| | Net Expenditure | 721,069 | 813,845 | 850,194 | 850,579 | 912,445 | 966,690 |

Public Conveniences

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Employees | | | | | | |
| 5000 | Salary Costs | 104,985 | 90,371 | 94,233 | 95,252 | 101,151 | 106,209 |
| 6000 | Training | 0 | 247 | 247 | 262 | 280 | 300 |
| 6002 | Clothing | 223 | 585 | 585 | 620 | 664 | 710 |
| | Premises Costs | | | | | | |
| 6100 | Repair & Maintenance | 7,121 | 8,608 | 10,608 | 9,125 | 9,763 | 10,447 |
| 6103 | Cleaning Materials | 28,887 | 19,735 | 28,735 | 29,919 | 32,014 | 34,254 |
| | Transport | | | | | | |
| 6200 | Fuel | 664 | 704 | 704 | 746 | 798 | 854 |
| 6201 | Repair & Maintenance | 620 | 657 | 657 | 697 | 745 | 798 |
| 6203 | Licences | 290 | 326 | 326 | 346 | 370 | 396 |
| | Supplies & Services | | | | | | |
| 6300 | Gas & Electricity | 4,758 | 4,072 | 5,072 | 4,479 | 5,793 | 6,082 |
| 6301 | Water | 22,368 | 20,150 | 22,150 | 21,359 | 24,854 | 26,593 |
| 6306 | Health & Safety | 5,533 | 9,855 | 8,855 | 9,446 | 10,107 | 10,815 |
| 6307 | Insurance Premiums | 1,316 | 1,381 | 1,258 | 1,464 | 1,566 | 1,676 |
| | Office Costs | | | | | | |
| 6405 | Telephone | 156 | 247 | 197 | 212 | 227 | 242 |
| 6408 | Administration (recharge) | 5,466 | 5,521 | 0 | 0 | 0 | 0 |
| | Miscellaneous | | | | | | |
| 6708 | Loan Charges | 6,059 | 6,060 | 6,060 | 6,060 | 6,060 | 6,060 |
| 6799 | Miscellaneous | 0 | 109 | 109 | 116 | 124 | 133 |
| | Gross Expenditure | 188,446 | 168,628 | 179,796 | 180,102 | 194,516 | 205,569 |
| | Income | | | | | | |
| 4007 | Contract Work | 1,650 | 1,908 | 2,425 | 1,800 | 1,800 | 1,800 |
| | Gross Income | 1,650 | 1,908 | 2,425 | 1,800 | 1,800 | 1,800 |
| | Net Expenditure | 186,796 | 166,720 | 177,371 | 178,301 | 192,716 | 203,769 |

Café in the Park

| Vote No | Description | 2022-23 Actual | 2023-24 Approved Estimate | 2023-24 Revised Estimate | 2024-25 Estimate | 2025-26 Forecast | 2026-27 Forecast |
|---------|--------------------------|----------------|---------------------------|--------------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Expenditure | | | | | | |
| 5000 | Wages | 85,164 | 115,140 | 114,214 | 132,104 | 138,902 | 145,847 |
| 6004 | Purchase of Sale Items | 41,479 | 66,692 | 66,692 | 70,693 | 75,642 | 77,155 |
| 6100 | Repairs & Maintenance | 245 | 1,859 | 4,211 | 5,000 | 5,350 | 5,725 |
| 6102 | Local Authority Rates | 2,595 | 6,776 | 6,776 | 7,115 | 7,613 | 7,765 |
| 6103 | Cleaning Materials | 290 | 1,186 | 2,486 | 2,607 | 2,789 | 2,789 |
| 6300 | Electricity | 1,144 | 2,830 | 2,830 | 3,113 | 3,331 | 3,498 |
| 6301 | Water Charges | 724 | 1,267 | 1,267 | 1,343 | 1,438 | 1,538 |
| 6303 | Equipment & Materials | 505 | 265 | 1,115 | 1,281 | 1,371 | 1,467 |
| 6404 | Telephones | 781 | 848 | 648 | 0 | 0 | 0 |
| 6408 | Admin. Recharge | 1,111 | 1,122 | 0 | 0 | 0 | 0 |
| 6407 | Computer Costs | 0 | 53 | 853 | 1,256 | 1,344 | 1,438 |
| 6409 | Card Machine Charges | 1,185 | 1,189 | 1,309 | 1,650 | 1,766 | 1,889 |
| 6307 | Insurance | 1,1011 | 1,403 | 1,498 | 1,487 | 1,591 | 1,703 |
| | Gross Expenditure | 136,234 | 200,630 | 203,900 | 227,651 | 241,137 | 250,814 |
| | Income | | | | | | |
| 4004 | Sales | 109,100 | 221,404 | 161,404 | 234,688 | 248,770 | 266,183 |
| | Gross Income | 109,100 | 221,404 | 161,404 | 234,688 | 248,770 | 266,183 |
| | Net Expenditure | 27,134 | -20,774 | 42,496 | -7,037 | -7,632 | -15,369 |

The café staff provide a management function for the tennis courts for which no income is credited to the café.

Schedule of Fees and Charges 2024/2025

Sports Facilities

| | Present 2023 £ | Recommended from 1 April 2024 £ |
|---------------------------------------------------------------------|----------------------|------------------------------------------|
| Tennis Courts (Including VAT) | | |
| Hire of Court for an hour | 8.00 | 8.50 |
| Floodlighting tokens | 5.75 | 6.00 |
| Annual Household Membership | 44.00 | 45.50 |
| Football | | |
| Per match – up to age 16 | 19.50 | 20.00 |
| Per match – age 16 and over | 27.50 | 28.00 |
| Mini Soccer | | |
| Per match up to age 12 years (Including use of the pavilion) | 17.00 | 17.50 |
| Use of Dressing Rooms/ Showers | 16.00 | 16.50 |
| Cricket Pitch (excluding VAT) (Including use of pavilion) | | |
| Per match – maximum 24 overs each side | 37.00 | 38.00 |
| Matches of 25 overs and above each side | 48.00 | 50.00 |
| (Concession of 25% to Truro Cricket Club) | | |

Schedule of Fees and Charges – 2024/2025

| | Present £ | Recommended From 1 April 2024 £ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------|
| Cemeteries & Churchyards | | |
| Interment⁴ | | |
| Child stillborn or aged up to and including 16 years | No charge | No charge |
| Person over 16 years – Single Depth | 460 | 500 |
| Person over 16 years – Double Depth | 621 | 675 |
| Cremated remains | 133 | 145 |
| Purchase of Burial Rights | | |
| (Body or cremated remains: double for non-resident/parishioner) | | |
| Child up to and including 16 years | No charge | No charge |
| Person over 16 years | 368 | 400 |
| Rights for cremated remains (small plots) | 145 | 160 |
| Gravestone and Memorials | | |
| Headstone up to 3' | 130 | 140 |
| Wooden Cross up to 3' | 81 | 90 |
| Desktop (for cremated remains plots only) | 55 | 60 |
| Other Charges | | |
| Reinstatement of Grass surface on grave space | 144 | 150 |
| Surcharge for Bank Holiday, Weekend or Friday pm (1 October – 31 March) | 656 | 715 |
| Burial Search | 31 | 35 |
| Re-printing of Permit | 60 | 65 |
| Permit to remove headstone | 86 | 110 |
| Reservation Fees | | |
| Grave Plot | 184 | 200 |
| Cremated Remains | 106 | 115 |
| * The Reservation Fees will be deducted from the fee payable at the time of Interment. | | |
| Allotment Rentals (from 1 April 2025) | | |
| Plots to be charged £0.37p (2023 £0.36p) per square metre with effect from 1 st April 2024. In accordance with legal requirements all allotment holders have to be given twelve months' notice of a rent increase. | | |
| City Boxes, Baskets and Tubs | | |
| Scheme | | |
| Hanging Baskets | 23 | 25 |
| Hayracks | 33 | 35 |
| Window Boxes | 24 | 26 |
| Tubs | 40 | 42 |
| Other items/areas | By agreement | By agreement |
| Spring Bedding | As above | As above |
| Watering items-Summer | 23 | 25 |
| Watering items- Winter | 14 | 16 |
| Provision of Floral Decorations | | |
| Hire of planted tubs – each | 40 | 45 |
| Contract Work | | |
| To be priced individually | | |

Events Parks Pricing 2024

Charity bookings/Community Groups

- Charity Collection Only Rate: £0.00 (Free)
 - No set up – bucket collection only
- Charity Rate: £45.00 +VAT collection (Administration fee only)
 - Small space booked by charity for an event, promotion or collection.
- Charity Event Rate: £65.00per day and £45.00+VAT per booking (Administration Fee)
 - Medium to large space booked for Charity event.

*Charity Event Rate has a £45.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Non-Commercial Bookings

- Promotion Only Rate: £0.00 (Free)
 - No set up – Handing out flyers only.
- Small Event Rate: £55.00per day and £45.00+VAT per booking (Administration fee)
 - Small space booked for an event, promotion or collection.
- Event Rate: £76.00per day and £45.00 +VAT per booking (Administration Fee)
 - Medium to large space booked for an event.
 - Medium to large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00.

*Stall Rate and Event Rate have a £45.00 +VAT administration fee per booking payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

**Multiple dates booked at the same time will only be charged one administration fee.

Commercial Bookings

- Small Event: £140.00 per day
 - Set up and Pack down days: £ 72.00 per day.
- Medium Event: £185.00 per day
 - Set up and Pack down days: £95.00 per day.
 - Medium events with heavy machinery or the erection of a marquee will be charged a bond fee between £3,000.00 - £6,000.00.
- Large Event: £235.00 per day
 - Set up and Pack down days: £ 120.00 per day.
 - Large events with heavy machinery or the erection of a marquee will be charged a bond fee of between £3,000.00 - £6,000.00
- Ticketed Events: As above and £1.50 per ticket
 - Based on event capacity not tickets sold

*Set up and Pack down fees only charged if full day is required

**All bookings have a £45.00 +VAT administration fee payable per booking at time of booking as a deposit, administration fees are non-transferable and non-refundable.

Electricity

- Small Booking: £ 17.00 per day
- Medium Booking: £ 29.00 per day
- Large Booking: £45.00 per day

*Any events requesting electricity will be charged the appropriate above fixed fee

Cancellation Fees and Charges

- Charity Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable

- Non-Commercial Bookings
 - No charge for cancelling – any administration fees paid as deposits are non-transferable and non-refundable

- Commercial Bookings
 - Bookings cancelled prior to commencement date:
 - 6 months: 25% of total booking fee
 - 3 months: 50% of total booking fee
 - 1 month: 100% of total booking fee
 - All commercial bookings have a £45.00 +VAT administration fee payable at time of booking as a deposit, administration fees are non-transferable and non-refundable.

Statement of Funds & Reserve

| | £ | | |
|-------------------------------------------------------|-----------------------|-------------------------------------------|----------------------|
| General Revenue Reserve | | Parks Committee Fund | |
| Balance as at 1st April 2023 | 226,464 | Balance as at 1st April 2023 | -25,200 |
| less adjustments to reduce fund overspends | -5,250 | add | |
| Contribution 2023-24 (to bring budget back on target) | <u>-133,066</u> | Contribution 2023-24 | 9,600 |
| Balance as at 31st March 2024 | 88,148 | Income to 30th November 2023 | 134,313 |
| add | | Transfers In | 110,944 |
| Contribution 2024-25 (subject to Committee decision) | <u>0</u> | less | |
| Balance as at 31 March 2025 | <u>88,148</u> | Expenditure to 31st October 2023 | <u>307,317</u> |
| | | Balance as at 31st March 2024 | -77,660 |
| Finance Committee Revenue Fund | | add | |
| Balance as at 1st April 2023 | 115,990 | Contribution 2024-25 | <u>136,200</u> |
| add | | Available Resource 31st March 2025 | <u>58,540</u> |
| Contribution 2023-24 | 7,334 | | |
| Income to 30th November 2023 | -1,483 | Hendra Development | |
| less | | Balance as at 1st April 2023 | 5,984 |
| ASB officer contribution | 0 | add | |
| add adjustments to reduce fund overspends | 8,148 | Contribution 2023-24 | 0 |
| Expenditure to 30th November 2023 | <u>48,031</u> | Income to 30th November 2023 | -1,817 |
| Balance as at 31st March 2024 | 81,958 | less | |
| add | | Expenditure to 31st October 2023 | <u>3,942</u> |
| Contribution 2024-25 (subject to Committee decision) | <u>13,800</u> | Balance as at 31st March 2024 | 3,859 |
| Available Resource 31st March 2025 | <u>95,758</u> | add | |
| | | Contribution 2024-25 | 0 |
| Finance Committee Building Maintenance Fund | | | |
| Balance as at 1st April 2023 | 604,938 | Available Resource 31st March 2025 | <u>3,859</u> |
| add | | | |
| Contribution 2023-24 | 17,000 | | |
| Expenditure to 30th November 2023 | 23,700 | | |
| Transfers out | 110,945 | | |
| add adjustments to reduce fund overspends | 2,898 | | |
| Income to 30th November 2023 | <u>-72,438</u> | | |
| Balance as at 31st March 2024 | 562,629 | | |
| add | | | |
| Contribution 2024-25 | <u>17,000</u> | | |
| Available Resource 31st March 2025 | <u>579,629</u> | | |

Truro City Council Estimates 2024-25
Draft Report for Committees

| RESERVES AS AT 30TH NOV 2023 | | Balance as at 01.04.2023 | External Income 2023-24 | Transfers IN | Total | Expenditure 2023-24 | Transfers OUT | Adjustment | Balance as at 30.11.23 | Revenue Budget Addition | Revised 2023-24 |
|--------------------------------------------------------------------|-------------------------------------------------------|-----------------------------|----------------------------|-------------------|---------------------|------------------------------------------------------------|------------------------|------------------|---------------------------|----------------------------|--------------------|
| | | £ | £ | £ | £ | £ | £ | | £ | £ | £ |
| REVENUE | | | | | | | | | | | |
| FINANCE COMMITTEE REVENUE FUNDS | | | | | | | | | | | |
| Earmarked Reserves (EMRs) | | | | | | | | | | | |
| 3200 | General Revenue Balance | 226,463.85 | | | 226,463.85 | | | -5,250.03 | 221,213.82 | -133,066.00 | 88,147.82 |
| 3014 | CCTV | -4,655.26 | | | -4,655.26 | | | 4,655.26 | | | |
| 3021 | Community Projects | 38,879.81 | | | 38,879.81 | | | | 38,879.81 | | 38,879.81 |
| 3024 | Bus Shelters | | | | | | | | | | |
| 3025 | Website Rewrite TIC | | | | | | | | | | |
| 3040 | Community Work | | | | | | | | | | |
| 3060 | Municipal Buildings Internal Works | 4,910.29 | | | 4,910.29 | | | | 4,910.29 | | 4,910.29 |
| 3062 | Community Events | -1,291.92 | | | -1,291.92 | | | 1,291.92 | | | |
| 3063 | Community Grants | 12,104.88 | | | 12,104.88 | | | | 12,104.88 | | 12,104.88 |
| 3064 | Elections Expenses | 11,433.46 | | | 11,433.46 | -10,592.52 | | | 840.94 | 2,000.00 | 2,840.94 |
| 3065 | Culture Strategy | 5,923.33 | | | 5,923.33 | | | -5,923.33 | | | |
| 3066 | Computers | 16,469.15 | | | 16,469.15 | -9,166.40 | | | 7,302.75 | 11,800.00 | 19,102.75 |
| Others | | | | | | | | | | | |
| 3007 | BIKE2WORK Scheme (Loan being repaid) | | 108.29 | | 108.29 | -433.15 | | | -324.86 | | -324.86 |
| 3019 | Towns Fund Project | | | | | -13,433.50 | | | -13,433.50 | | -13,433.50 |
| 3023 | Lemon Quay | | | | | | | | | | |
| 3080 | Hendra Development (Car Park maint) | 5,983.87 | 1,816.67 | | 7,800.54 | -3,941.47 | | | 3,859.07 | | 3,859.07 |
| 3315 | Coosebean Meadows | | | | | | | | | | |
| Partnership Accounts (Ringfenced Funds) (Suspence Accounts) | | | | | | | | | | | |
| 3009 | Wild Truro | 1,295.35 | | | 1,295.35 | | | -1,295.35 | | | |
| 3020 | Malabar Project | | | | | | | | | | |
| 3310 | Trelander Funds | 20,527.13 | | | 20,527.13 | -8,000.00 | | | 12,527.13 | | 12,527.13 |
| 3311 | Truro Soup / Warm Welcome | 3,561.62 | | | 3,561.62 | | | | 3,561.62 | | 3,561.62 |
| 3312 | Malpas / Rosedale / Slatepark (Residents money) | 1,575.99 | | | 1,575.99 | -1,196.42 | | | 379.57 | | 379.57 |
| 3313 | { Tremorvah Action Group | 76.79 | | | 76.79 | | | -76.79 | | | |
| 3313 | { Charity Collections | 317.12 | | | 317.12 | | | -317.12 | | | |
| 3313 | { Malabar Notice Board | 532.00 | | | 532.00 | | | -532.00 | | | |
| 3313 | { Tregurra Balance | -2,170.00 | | | -2,170.00 | | | 2,170.00 | | | |
| 3313 | { Boppard Monies (Received externally) | 3,739.75 | | | 3,739.75 | | | | 3,739.75 | | 3,739.75 |
| 3313 | { NYE Fireworks | 524.00 | | | 524.00 | | | | 524.00 | | 524.00 |
| 3316 | Mayors Charity | 2,236.87 | 1,375.00 | | 3,611.87 | | | | 3,611.87 | | 3,611.87 |
| 3317 | Youth Council | | | | | | | | | | |
| 3318 | Jubilee | | | | | | | | | | |
| 3319 | Shared Prosperity Fund | | | | | -2,380.00 | | 2,380.00 | | | |
| | Sub-Total | 348,438.08 | 3,299.96 | | 351,738.04 | -49,143.46 | | -2,897.44 | 299,697.14 | -119,266.00 | 180,431.14 |
| CAPITAL FUNDS | | | | | | | | | | | |
| PARKS COMMITTEE CAPITAL FUNDS | | | | | | | | | | | |
| Earmarked Reserves (EMRs) | | | | | | | | | | | |
| 3000 | Parks Plant Renewal Fund | 34,271.43 | | | 34,271.43 | -13,657.65 | | | 20,613.78 | 35,000.00 | 55,613.78 |
| 3001 | Parks Capital Maintenance Fund | 62,164.00 | 3,010.00 | | 65,174.00 | -22,471.73 | | | 42,702.27 | 56,500.00 | 99,202.27 |
| 3002 | Parks Play Equipment Fund | 4,133.29 | | | 4,133.29 | -2,748.00 | | | 1,385.29 | 20,400.00 | 21,785.29 |
| 3003 | Victoria Gardens & Cemetary Lodges | 20,032.10 | 4,499.92 | | 24,532.02 | -957.41 | | | 23,574.61 | | 23,574.61 |
| 3004 | Allotment Development Fund | 76,043.00 | | | 76,043.00 | -1,489.50 | | | 74,553.50 | | 74,553.50 |
| 3005 | Resurfacing Fund (Town's Fund monies) | 7,071.75 | | | 7,071.75 | -96,531.68 | | | -89,459.93 | 14,700.00 | -74,759.93 |
| 3006 | Nursery Development Fund | -4,189.52 | | 0.75 | -4,188.77 | -95,193.43 | | | -99,382.20 | | -99,382.20 |
| 3008 | Tennis Development Costs (s106 / CIL) | -309,680.90 | 126,803.03 | 90,942.99 | -91,934.88 | -62,682.11 | | | -154,616.99 | | -154,616.99 |
| 3015 | Tennis Court Refurb (commitment to Lawn Tennis Assoc) | 43,200.00 | | | 43,200.00 | | | | 43,200.00 | 9,600.00 | 52,800.00 |
| 3017 | Publics Conveniencess Redevelopment (CIL monies) | 41,755.06 | | 20,000.00 | 61,755.06 | -11,585.00 | | | 50,170.06 | | 50,170.06 |
| FINANCE COMMITTEE BUILDINGS FUND | | | | | | | | | | | |
| Earmarked Reserves (EMRs) | | | | | | | | | | | |
| 3010 | Municipal Buildings Moving Costs | | | | | -2,897.44 | | 2,897.44 | | | |
| 3011 | TIC 30 Boscawen Street (cost spread o/years) | -71,053.48 | | | -71,053.48 | | | | -71,053.48 | 17,000.00 | -54,053.48 |
| 3012 | Zebs Building - Provision for Repairs | 9,450.00 | | | 9,450.00 | | | | 9,450.00 | | 9,450.00 |
| 3013 | Carrick Sports Hall - Provision for repairs | 8,200.00 | | | 8,200.00 | | | | 8,200.00 | | 8,200.00 |
| 3016 | Truro Library Building | 149,515.25 | 2,688.58 | | 152,203.83 | -18,266.84 | | | 133,936.99 | | 133,936.99 |
| 3022 | Municipal Buildings External Repairs | 138,922.29 | | | 138,922.29 | -2,535.23 | | | 136,387.06 | | 136,387.06 |
| 3024 | Bus Shelters mainence | 16,666.51 | 1,620.00 | | 18,286.51 | | | | 18,286.51 | | 18,286.51 |
| 3026 | CIL Monies | 43,238.16 | 67,705.58 | | 110,943.74 | | | -110,943.74 | | | |
| 3314 | s106 Monies | 309,997.35 | 424.23 | | 310,421.58 | | | | 310,421.58 | | 310,421.58 |
| | Sub-Total | 579,736.29 | 206,751.34 | 110,943.74 | 897,431.37 | -331,016.02 | -110,943.74 | 2,897.44 | 458,369.05 | 153,200.00 | 611,569.05 |
| | TOTAL | 928,174.37 | 210,051.30 | 110,943.74 | 1,249,169.41 | -380,159.48 | -110,943.74 | | 758,066.19 | 33,934.00 | 792,000.19 |
| | | | | | | Remaining contribution to funds for Revised Budget 2023-24 | | | | £ | |
| | | | | | | 3064 | Elections Expenses | | | 4,334.00 | |
| | | | | | | 3066 | Computers | | | 3,000.00 | |
| | | | | | | 3015 | Tennis Court Refurb | | | 9,600.00 | |
| | | | | | | 3011 | TIC 30 Boscawen Street | | | 17,000.00 | |
| | | | | | | | Total | | | 33,934.00 | |

Truro City Council
Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

| | Notes |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. The audit of accounts for Truro City Council the year ended 31 March 2023 has been completed and the accounts have been published. | This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. |
| 2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Truro City Council on application to: | |
| (a) J Trevelyan Truro Library Pydar St Truro TR1 1EP | (a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR. |
| (b) 10am - 4pm Mon - Fri | (b) Insert the hours during which the inspection rights may be exercised. |
| 3. Copies will be provided to any person on payment of £1 (c) for each copy of the Annual Governance & Accountability Return. | (c) Insert a reasonable sum for copying costs. |
| (d) Announcement made: 21.12.2023 | (d) Insert the name and position of person placing the notice. |
| (e) Date of announcement: 21.12.2023 | (e) Insert the date of placing of the notice. |

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Truro City Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

| | Agreed | | *Yes* means that this authority: |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Yes | No* | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓ | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | <i>responded to matters brought to its attention by internal and external audit.</i> |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✓ | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes ✓ | No | N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i> |

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

26/06/2023

and recorded as minute reference:

74

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Carol Swan

Clerk

[Signature]

www.truro.gov.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for


ENTER Truro City Council AUTHORITY

| | Year ending | | Notes and guidance |
|-------------------------------------------------------------|--------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 31 March 2022 £ | 31 March 2023 £ | |
| 1. Balances brought forward | 1,404,191 | 1,231,265 | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i> |
| 2. (+) Precept or Rates and Levies | 1,890,737 | 2,019,651 | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i> |
| 3. (+) Total other receipts | 724,735 | 792,269 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | 1,585,168 | 1,669,710 | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i> |
| 5. (-) Loan interest/capital repayments | 31,500 | 31,500 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | 1,171,730 | 1,756,015 | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 1,231,265 | 585,960 | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | 1,668,704 | 575,669 | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | 2,336,462 | 3,177,421 | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | 616,993 | 583,215 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |

| For Local Councils Only | Yes | No | N/A | |
|------------------------------------------------------------|-----|----|-----|----------------------------------------------------------------------------------------------------------------------|
| 11a. Disclosure note re Trust funds (including charitable) | ✓ | | | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) | ✓ | | | <i>The figures in the accounting statements above do not include any Trust transactions.</i> |

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval


Date 26/06/2023

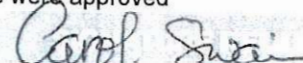
I confirm that these Accounting Statements were approved by this authority on this date:

26/06/2023

as recorded in minute reference:

75

Signed by Chairman of the meeting where the Accounting Statements were approved



Final External Auditor Report and Certificate 2022/23 in respect of Truro City Council

Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website - <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2022/23

On 29 September 2023, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2023. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority did not consider Risk management in the year, instead it was considered and minuted in April 2023. The Internal Auditor highlighted this in their report.

The smaller authority was unable to provide minutes that provide evidence of any consideration of the internal auditor's independence, nor of the external auditor's report being considered.

Other matters not affecting our opinion which we draw to the attention of the authority:

None



External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

DocuSigned by:

BDO LLP

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BDO LLP - Southampton

19 December 2023