Finance & General Purposes Committee

St Ives Town Council
The Guildhall
Street An Pol
St Ives
Cornwall
TR26 2DS

Tel: (01736) 797 840

St Ives Town Council

Ask for: Louise Dwelly
Email: enquiries@stives-tc.gov.uk
Website: stivestowncouncil-cornwall.gov.uk
Date: 13th November 2026

Dear Councillor

MEETING OF THE
FINANCE & GENERAL PURPOSES COMMITTEE MEETING
19TH NOVEMBER 2026 AT 7PM

You are given notice of a meeting of the Finance and General Purposes Committee, to be held in the Committee Room, Guildhall on 19th November 2026 at 7pm.

Members of the Committee are hereby summoned to attend for the purpose of considering and resolving upon the business set out in the agenda attached. Councillors who are not members of this Committee are entitled to attend if they wish to do so and may be permitted by the Committee Chair to speak.

Please note that the Committee Room has a limited capacity. Once the capacity of the room has been exceeded, health and safety regulations will require the Council to limit attendance.

The proceedings of this meeting may be recorded in line with regulations set out in the Openness of Local Government Bodies Regulations 2014. A copy of St Ives Town Council's procedure for the recording of meetings is available on the website, or from the Clerk's office on request.

Louise Dwelly
Town Clerk

To: All Councillors and Senior Management Team
Cornwall Councillors and Community Network Manager
Press

Membership of Finance & General Purposes Committee:

Chair - Harris T
Vice-Chair - Kennedy P
Town Mayor and Deputy Town Mayor (ex officio, voting members)

and Councillors:	Arthur K	McNamee S	Walsh A
	Hynes S	Mitchell A	Wells J
	Harris T	Kennedy P	Viney P

Finance & General Purposes Committee

19th NOVEMBER 2026

AGENDA

1.	Apologies for Absence		
	Cllr P Kennedy		
2.	Chair's Announcements		
3.	Minutes To consider passing the following resolution: *RESOLVED – that the Chair signs as a true and correct record the Minutes of the Finance & General Purposes Committee meeting held on 11th June 2026* (Appendix 3)		
4.	Update from Community Organisations		
5	Public Speaking		
6.	Declarations of Interest and Requests for Dispensation		
	i) Declarations of Councillor and Officer Interests (including reasons thereof) *ii) Requests for Dispensation*		
7	Clerks' Update Report (Appendix 7)		
8	Reports for Decision		
	(1)	Committee Budget 2026-27 (Appendix 8.1) *To consider a draft Committee budget for the financial year 2027-2028.*	*Head of Finance / Town Clerk*
	(2)	The Council Budget 2027-28 (Appendix 8.2) *To consider a budget report and recommendations for the setting of the Precept* ***NB – the full draft Council Budget and accompanying reports will be circulated on Tuesday 17th November 2026.***	*Head of Finance/ Town Clerk*
	(3)	Community Grants Applications & Schedule (Appendix 8.3) *To consider community grant funding applications* 1. Cornwall Speak Their Name 2. Penderleath Community Woodland 3. St Ives Bay Marine Group 4. St Ives School of Painting 5. The Wave Project 6. Christmas Lights	*Town Clerk*
	(4)	Super Saturday, 5th December – verbal report *To consider free parking in Sloop carpark in line with Cornwall Council's decision.*	*Town Clerk*
	(5)	Appointment of the Internal Auditor (Appendix 8.5) *To formally confirm the appointment of the auditor for the financial year 2027-28.*	*Head of Finance*
	(6)	Renewal of Utilities Contracts (Appendix 8.6 to be issued on 16th) *To consider options for the letting of utilities contracts upon the expiry of the fixed term.*	*Head of Finance*
	(7)	Social Media Usage Policy (Appendix 8.7) *To consider a draft social media policy, amended and referred back to the Committee from Council.*	*Deputy Town Clerk*
	(8)	Proposal to extent the CCTV Monitoring Contract	*Town Clerk*

Finance & General Purposes Committee

		To consider an extension of the term under the current CCTV monitoring contract.	
9	<u>Finance Report</u> *To consider the Finance Report* (Appendices 9.1 – 9.5)		*Head of Finance*
10	<u>Committee Work Programme 2026-27 Q3 update (Appendix 10)</u> *To note the Q3 update to the work programme and any matters arising.*		*Town Clerk*
11.	<u>Items for Information</u>		
	(1)	<u>West Cornwall CCTV, Control Room Report</u>. (Appendix 11.1)	*Town Clerk*
	(2)	<u>New Year's Eve contract and collaboration agreement (Appendix 11.2)</u>	*Town Clerk*
	(3)	<u>St Ives Marshalls Service Delivery Report (Appendix 11.3)</u>	
12	<u>Correspondence</u> *To consider any relevant correspondence and any actions arising*		*Town Clerk*
13	<u>Exclusion of the Press and Public</u> To consider passing the following resolution: "*That in accordance with the Public Bodies (Admissions to Meetings) Act 1960, the press and public be excluded from the meeting during the consideration of the following matter due to the confidential nature of the business to be discussed*".		
14	<u>Confidential Reports for Decision</u>		
	(1)	<u>Property Update (Confidential Appendix 15.1.)</u> *To receive a regular update on property and landlord and tenant matters*	*Town Clerk*
	(2)	<u>Sundry Debtors (Confidential Appendix 15.2)</u>	*Head of Finance*
15	<u>Date of Next Scheduled Meeting</u>		
	4th March 2027		*Town Clerk*

Minutes of the Meeting of the Finance & General Purposes Committee, St Ives Town Council, held in the Council Chamber, St Ives Guildhall on Thursday 11th June at 7pm

PRESENT
Chair – Councillor T Harris
Vice Chair – Councillor P Kennedy

COUNCILLORS

Arthur K	Van Staeyen M	Wells J
	Viney P	

IN ATTENDANCE
5 members of the public

OFFICERS
Town Clerk
Deputy Town Clerk
Head of Finance

F&GP.01 APOLOGIES FOR ABSENCE

Apologies were received from Councillors Hynes S, McNamee S, Mitchell A and Walsh A.

F&GP.02 ELECTION OF COMMITTEE CHAIR

RESOLVED – that Councillor T Harris be elected as Committee Chair for the Council year 2026-27.

F&GP.03 ELECTION OF COMMITTEE VICE-CHAIR

RESOLVED – that Councillor P Kennedy be elected as Committee Vice-Chair for the Council year 2026-27.

F&GP.04 CHAIR'S ANNOUNCEMENTS

None

F&GP.05 MINUTES

RESOLVED – that the Chair signs as a true and correct record the minutes of the Finance & General Purposes Committee meeting held on 4th March 2026.

F&GP.06 PUBLIC SPEAKING

F&GP.06.1 St Ives Bay Marine Watch

The applicant spoke in support of their grant application

F&GP.06.2 Gleaning Cornwall

The applicant spoke in support of their grant application

F&GP.07 REPORTS FROM COMMUNITY ORGANISATIONS

F&GP.07.1 St Ives Food and Drink Festival

Organisers from the Festival addressed the Committee. They provided positive feedback from the event, but also described some issues related to young people, anti-social behaviour and under age drinking. Police resourcing and the wider impact on the town were raised as concerns. Police feedback was that their operational goals had been met with use of dispersal powers and confiscation of

alcohol. A number of actions were discussed including the need for a post event review and a discussion about future police resources and scope to use CSAS accredited marshals for future events.

RESOLVED – that Councillors in regular liaison with the police would raise resourcing and the need to link with the transport police.

F&GP.08 DECLARATION OF COUNCILLOR AND OFFICER INTERESTS

Councillor Wells declared an interest in item F&GP.11.6.2 - a grant application from Ocean Sports Club - on the grounds that the applicant was a close associate.

Councillor Kennedy declared an interest in item F&GP.11.6.5 - a grant application from St Ives Bay Marine Watch - on the grounds that they were a member of the group

F&GP.09 REQUESTS FOR DISPENSATION

None

F&GP.10 CLERK'S UPDATE REPORT

The Committee considered the report and no amendments were made or matters raised.

RESOLVED – that the report be NOTED

F&GP.11 ITEMS FOR DECISION

F&GP.11.1 ANNUAL WORK PROGRAMME UPDATE

The Committee considered a Q1 work programme update report. Early in the year, few items had been completed, although progress had been made in relation to property matters and a commercial waste contract let. One item had been rated red. In the light of the King's speech and the likely introduction of a tourist tax, there was now limited scope to progress a voluntary scheme. It was recommended that this work strand be amended to reflect the need to engage with Cornwall Council on the structure and terms of any future levy.

RESOLVED – that the Committee NOTES the quarter 1 outturn performance for the 2026-27 work programme and APPROVES the amendment of F&GP.6 to replace the ambition of a voluntary visitor levy with the aim of influencing the policy terms of any future tourist levy for Cornwall.

F&GP.11.2 YEAR END INTERNAL AUDIT REPORT

The Committee considered the year end report and the only matter raised in relation to transparency information, which had since been updated.

RESOLVED – that the Committee NOTES the end of year report and the conclusions therein and RECOMMENDS it to full Council for approval.

F&GP.11.3 ANNUAL RETURN AND ANNUAL STATEMENT OF ACCOUNTS

The Committee considered the annual statement of accounts and the end of year position. It was noted that the final reserves figure was recorded by the auditor as being 31% of annual operating expenditure, within acceptable parameters. The annual governance and accounting statements were considered and were judged to be satisfactory and recommended to the June meeting of Council, in order to meet the statutory submission deadlines.

RESOLVED – that the Committee RECOMMENDS to Council that

i) The Annual Governance Statement for the year 2025/26 be approved and authorised by the Mayor and Town Clerk
ii) The Accounting Statement for the year 2025/26 be approved and signed by the Mayor and RFO.
iii) The Outturn position report be noted

F&GP.11.4 INSURANCE PROCUREMENT PROCESS UPDATE

Following a report to the March meeting of the Committee, it was noted that it had not been possible to improve upon the insurance quotations previously provided. The Committee was, therefore, asked to ratify the decision taken under delegation to enter into a new policy.

RESOLVED – that the Committee NOTES the report and RATIFIES the delegated decision to enter into a three year insurance contract with Zurich Municipal on the terms set out.

F&GP.11.5 ANTI-SOCIAL BEHAVIOUR ISSUES IN ST IVES & COMMUNITY SAFETY UPDATE

The Committee considered a report setting out the Council's statutory duties in relation to community safety and actions it was already taking in response. The Committee also considered a number of further measures and investments in order to address trends in anti-social behaviour at specific town centre locations.

These included increasing town centre CCTV provision and physical lock ups of parks and gardens for the Summer holidays, the joint re-commission of the Town Marshals scheme with St Ives BID and support for the switch to a new reporting platform in response to police preference. Some committee members expressed concern about the Council's funding displacing that of other statutory bodies, such as the police, but it was recognised that as resources were unlikely to be increased in the short term, additional measures were necessary to keep the parish safe.

RESOLVED – that the Committee NOTES the report and APPROVES the recommendations as follows:

i) The commission of new locally recording CCTV cameras at Memorial Gardens and St Andrews Lane, funded from within existing identified budgets.
ii) Future enhancement of the CCTV Reserve, sufficient to fund the installation of a 7th networked camera at the Sloop carpark, subject to a satisfactory quotation being received.

iii) The commission of a CSAS accredited street marshals service for up to 10 weeks during the Summer period, subject to the service being jointly funded by St Ives BID.
iv) The commission of a park locking service for both Memorial and Trewyn Gardens during the Summer holidays, in accordance with the quote received and funded from within existing budgets.
v) Endorsement of BID's proposal to switch from the DISC to UK-PAC crime and asb reporting tool with the new channel continuing to be delivered in partnership.
vi) The commission of an inter-agency meeting in response to children and young people's behaviour and safeguarding issues at recent events.

F&GP.11.6 COMMUNITY GRANTS APPLICATIONS & SCHEDULE

The Committee considered four community grant applications and made the following awards:

F&GP.11.6.1 NATIONAL COASTWATCH

An award of £1,000 towards the provision of replacement wipers and motors for the station windows.

F&GP.11.6.2 OCEAN SPORTS CLUB

Councillor Wells declared an interest and left the meeting during consideration of this item.
An award of £350 towards the purchase of a steering padel.

F&GP.11.6.3. ROSE LODGE & SHORE SHELTER

An award of £576 to assist with pest control.

F&GP.11.6.4. GLEANING CORNWAL REGENERATIVE FOOD & FARMING

An award of £250 towards the purchase of digital equipment, subject to the provision of data on the number of St Ives' residents supported by the scheme.

F&GP.11.6.5 ST IVES BAY MARINE GROUP

Councillor Kennedy declared an interest and left the meeting during consideration of this item.
An award of £300 towards planned screenings of the film People's Emergency Briefing in various parish locations, including Lelant village hall.

RESOLVED – that the Committee makes the grant awards, as set out.

F&GP.11.7 REVIEW OF COMMUNITY SMALL AND CORE FUNDING GRANT POLICIES

The Committee considered the notes and feedback from a task and finish group drawn from two committees for proposed changes to grant policies. The Committee agreed that the aims of the amendments were to streamline decision making, remove barriers from organisations accessing smaller awards, moving towards a commissioning model for longer term core funding. To support this, the following changes were made:

Small Community Grants

- Grants of £500 or less would be fast tracked and recommended for approval subject to the applications demonstrating they met the required criteria.
- Grants above £500 would be by exception and considered by the Committee on a case by case basis.
- Organisations were limited to a single award within any 3 year period
- The information requirements to be reduced
- The applicants must deliver services within and solely for the direct benefit of parish residents.
- There would be 4 application windows annually to align with the Committee cycle with annual funding pro-rated for each, but with unallocated amounts rolled forward into the next cycle.

Core Grants Policy

- To be renamed community partnership grants
- To be considered annually in line with the budget cycle
- Applications for annual costs above £4,000 would only be considered by exception.
- Grants to be used for core operating costs
- Grants would be offered for a three-year period, subject to a service level agreement, setting out agreed objectives and outcomes.
- Organisations could apply or, equally, the Council may ask an organisation to apply to commission the delivery of a service.
- Applicants should be supported by a business plan demonstrating how they aimed to become sustainable over time.

Both policies would be reviewed after a 12 months' period.

RESOLVED – that the Committee NOTES the recommendations of the task and finish group and RECOMMENDS to Council changes to the policies, as set out.

F&GP.11.8 UPGRADING CARPARK TICKET MACHINES

The Committee considered a report on the condition of the carpark ticket machine, and the need to procure a second machine for a further site. It was noted that a quote from electrical highway contractors had not yet been received, but it was anticipated that the costs could be funded in full from carpark repair and maintenance budgets.

RESOLVED – that the Committee NOTES the report and AUTHORISES officers to take all necessary steps to commission new operating equipment with the costs being funded from within 2026-27 carpark budgets.

F&GP.11.9 PROVISION OF POLLING CARDS IN BY-ELECTIONS

The Committee considered a detailed cost account for the recent St Ives West by-election, undertaken by Cornwall Council. It also discussed concerns and feedback from residents about a lack of physical polling cards, but also inadequate information and communications from Cornwall Council about polling stations, dates and ward boundaries. It was noted that a previous decision not to issue polling cards was taken because of excessive printing and postage costs and pressures on the elections reserve. However, in the light of recent concerns, the Committee resolved that these remained essential, unless there

was a Cornwall Council election in parallel. It was noted that the elections reserve had been replenished as part of the 2026-27 budget. However, given the significant by-election costs, only 2-3 could be funded in any given year at the current budget level. It was, therefore, important that earmarked reserve levels were maintained.

RESOLVED – that the Committee RECOMMENDS to Council that, following recent complaints and feedback, the printing and postage of physical polling cards be re-instated for all by-elections, and that it ensures that the elections reserve is maintained at an adequate level in future budget setting.

F&GP.11.10 IT HARDWARE DEVICE ISSUES AND CYBER ESSENTIALS

The Committee considered a report setting out a number of steps to be taken in order to comply with Government cyber essentials guidelines. In addition, it noted the need to implement upgrades of devices, licences and hardware for both councillors and staff. Some measures were urgent and could be implemented from within existing budgets. Others would require additional funds and officers were exploring the most affordable way to roll out changes over the financial year.

The Committee noted the necessity of the changes and, supported the introduction of laptops for councillors to replace tablet devices on the grounds of ease of use and functionality.

RESOLVED – that the Committee

i) APPROVES the purchase of phone handsets for the maintenance team, to be funded from within existing Service equipment budgets
ii) AUTHORISES officers to negotiate the procurement of necessary hardware, labour, software and infrastructure in order to meet the minimum Cyber Essentials standards over the next 12 months with a final cost estimate being prepared for Council for approval, where items cannot be funded from within existing budgets.
iii) RECOMMENDS to Council that it AUTHORISES officers to take all necessary steps to comply with the requirement to achieve Cyber Essentials as minimum standard with measures, as set out in the report, including solutions for multifactor authentication, Microsoft licences, and the upgrading of councillor devices

F&GP.11.11 ANNUAL POLICY REVIEW

The Committee considered the following adopted policies, which had been the subject of annual review.

F&GP.11.11.1 SUNDRY DEBTORS' POLICY

RESOLVED – that the Committee RECOMMENDS the policy to Council for adoption

F&GP.11.11.2 SOCIAL MEDIA USAGE POLICY

RESOLVED – that the Committee RECOMMENDS the policy to Council for adoption.

F&GP.12 FINANCE REPORT

The Committee considered the finance report.

RESOLVED that the Committee NOTES the report and RESOLVES that the bank reconciliation has been reviewed and is APPROVED.

F&GP.13. ITEMS FOR INFORMATION

GRANT REPORTS
The Committee received grant recipient reports from the following beneficiaries:

F&GP.13.1 Rotary Club - May Day Event

RESOLVED – that the Committee RECEIVES the report.

F&GP.14. CORRESPONDENCE

None

F&GP.15 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED - that in accordance with the Public Bodies (Admissions to Meetings) Act 1960, the press and public be excluded from the meeting during the consideration of the following matter due to the confidential nature of the business to be discussed.

F&GP.16.1 PROPERTY UPDATE REPORT

The Committee considered a regular property update report and made the following decisions in relation to specific properties:

i) A licence had been signed for the ground floor of the Old Fire Station, in consultation with the Chair of the Committee and the Committee was asked to ratify the decision
ii) Barnoon Chapel and stores – the Committee was asked to delegate a final decision in relation to a future rent review and new lease to ensure that matters were resolved prior to the next meeting of the Committee
iii) Sailing club – progress towards the agreement of a lease was welcomed
iv) St Ives Museum – proposed heads of terms and meeting minutes were noted.

RESOLVED – that the Committee NOTES the updates for properties, as set out and the following actions:

i) Under 1.2 ratify the licence agreement, as set out
ii) Under 1.4 subject to terms being agreed, authorise officers, in consultation with the Chair of the Committee to conclude the rent review and enter into a new lease, upon transfer of the site.
iii) Under 1.7, to consider the notes of a recent meeting and revised heads of terms for a lease, save that a report would be brought back in the event of new restrictions on title being proposed by Cornwall Council as part of the transfer.
iv) An FOI request was in progress.

F&GP.16.2 INSURANCE REPORT

There was no further discussion on this item.

F&GP.16.3 DEBTORS AND CREDITORS

The Committee considered the details of one outstanding debtor in relation to an allotment rent.

RESOLVED – that the Committee NOTES the report and the actions to be taken.

F&GP.16.4 ANTI-SOCIAL BEHAVIOUR ISSUES IN ST IVES & COMMUNITY SAFETY UPDATE

There was no further discussion on this item.

F&GP.17 ITEMS FOR INFORMATION

None

F&GP.17.1 REVIEW OF CARPARK TICKETING MACHINE OPTIONS

There was no further discussion on this item.

F&GP.18. DATE OF NEXT SCHEDULED MEETING

19th November 2026

Meeting closed at 9.30pm Chair

Town Clerk's report to Finance and General Purposes Committee – 19th November 2026

Update from 11th June 2026

Decision Reference	Item	Decision	Update	Status
F&GP.07 F&GP.07.1	REPORTS FROM COMMUNITY ORGANISATIONS St Ives Food and Drink Festival	RESOLVED – that Councillors, in regular liaison with the police, would raise resourcing and the need to link with the transport police.	This was raised through liaison meetings.	COMPLETE
F&GP.11.1	ANNUAL WORK PROGRAMME UPDATE	RESOLVED – that the Committee APPROVES the amendment of F&GP.6 to replace the ambition of a voluntary visitor levy with the aim of influencing the policy terms of any future tourist levy for Cornwall.	This item has been removed from the Work Programme. A joint letter on the levy has been sent to Cornwall Council's leader.	In progress
F&GP.11.3	ANNUAL RETURN AND ANNUAL STATEMENT OF ACCOUNTS	RESOLVED – that the Committee RECOMMENDS to Council that i) The Annual Governance Statement for the year 2025/26 be approved and authorised by the Mayor and Town Clerk. ii) The Accounting Statement for the year 2025/26 be approved and signed by the Mayor and RFO.	i) Statement was approved by Full Council in June 2026 and submitted within statutory deadlines. ii) Documents signed and approved by Mayor and RFO	COMPLETE COMPLETE
F&GP.11.4	INSURANCE PROCUREMENT PROCESS UPDATE	RESOLVED – that the Committee NOTES the report and RATIFIES the delegated decision to enter into a three-year insurance contract with Zurich Municipal on the terms set out.	Insurance secured as proposed.	COMPLETE
F&GP.11.5	ANTI-SOCIAL BEHAVIOUR ISSUES IN ST IVES & COMMUNITY SAFETY UPDATE	RESOLVED – that the Committee NOTES the report and APPROVES the recommendations as follows: i) The commission of new locally recording CCTV cameras at Memorial Gardens and St Andrews Lane, funded from within existing identified budgets. ii) Future enhancement of	i) The cameras have been installed and are awaiting final commissioning prior to going live. It is expected that this will take place in 2026. ii) This provision has	In progress

		the CCTV Reserve, sufficient to fund the installation of a 7th networked camera at the Sloop carpark, subject to a satisfactory quotation being received. iii) The commission of a CSAS accredited street marshals service for up to 10 weeks during the Summer period, subject to the service being jointly funded by St Ives BID. iv) The commission of a park locking service for both Memorial and Trewyn Gardens during the Summer holidays, in accordance with the quote received and funded from within existing budgets. v) Endorsement of BID's proposal to switch from the DISC to UK-PAC crime and asb reporting tool with the new channel continuing to be delivered in partnership. vi) The commission of an inter-agency meeting in response to children and young people's behaviour and safeguarding issues at recent events.	been accommodated in the draft budgets. iii) The service was delivered with positive feedback. An evaluation report is awaited and funds in the 2027-28 budget to recommission the service. iv) An internal evaluation was completed following the trial. The locking at Memorial Gardens was successful and reduced antisocial behaviour. The trial at Trewyn was less successful as the locked gates did not fully prevent access Prices are being sought for the installation of pedestrian gates that will further minimise unathorised access. v) The switch has been made to the new reporting tool and has fully replaced DISC. vi) 2 meetings have been cancelled by the head at St Ives school, but a 3rd is in the calendar for later this month.	In Progress COMPLETE COMPLETE COMPLETE In progress
F&GP.11.7	<u>REVIEW OF SMALL COMMUNITY AND CORE FUNDING GRANT POLICIES</u>	RESOLVED – that the Committee NOTES the recommendations of the task and finish group and RECOMMENDS to Council	Both policies have been adopted at Full Council and the new funding policy will be used to inform	COMPLETE

		changes to the policies, as set out.	funding decisions next year.	
F&GP.11.8	UPGRADING CARPARK TICKET MACHINES	RESOLVED – that the Committee NOTES the report and AUTHORISES officers to take all necessary steps to commission new operating equipment with the costs being funded from within 2026-27 carpark budgets.	A quote has been secured, but the project has been paused at Chy an Gweal to prioritise the completion of the Guildhall project.	Paused
F&GP.11.9	PROVISION OF POLLING CARDS IN BY-ELECTIONS	RESOLVED – that the Committee RECOMMENDS to Council that, following recent complaints and feedback, the printing and postage of physical polling cards be re-instated for all by-elections, and that it ensures that the elections reserve is maintained at an adequate level in future budget setting.	Policy has been amended to reflect the decision	COMPLETE
F&GP.11.10.	IT HARDWARE DEVICE ISSUES AND CYBER ESSENTIALS	RESOLVED – that the Committee i) APPROVES the purchase of phone handsets for the maintenance team, to be funded from within existing Service equipment budgets ii) AUTHORISES officers to negotiate the procurement of necessary hardware, labour, software and infrastructure in order to meet the minimum Cyber Essentials standards over the next 12 months with a final cost estimate being prepared for Council for approval, where items cannot be funded from within existing budgets. iii) RECOMMENDS to Council that it AUTHORISES officers to take all necessary steps to comply with the requirement to achieve Cyber Essentials as minimum standard with measures, as set out in the report, including solutions for multifactor	i) Handsets have been ordered, configured and received. ii) Current year cyber essentials purchase costs have been met within existing budgets. This includes the procurement of laptops for Councillors to replace iPads that will no longer meet security requirements. iii) Following the purchase of the mobile phones and the ordering of the Councillor laptops, the remaining upgrade work to meet Cyber Essentials is scheduled and included in the	COMPLETE In progress In progress

		authentication, Microsoft licences, and the upgrading of councillor devices	2027-28 budget	
F&GP.11.11	ANNUAL POLICY REVIEW SUNDRY DEBTORS' POLICY SOCIAL MEDIA USAGE POLICY	RESOLVED – that the Committee RECOMMENDS the following policies to Council for adoption. i) Sundry Debtors ii) Social Media Usage Policy	i) Policy was ratified by Full Council ii) Full Council requested some changes, so will be amended and re-proposed.	COMPLETE In progress
F&GP.16.1	PROPERTY UPDATE REPORT	RESOLVED – that the Committee NOTES the updates for properties, as set out and the following actions: i) Under 1.2 ratify the licence agreement, as set out ii) Under 1.4 subject to terms being agreed, authorise officers, in consultation with the Chair of the Committee to conclude the rent review and enter into a new lease, upon transfer of the site. iii) Under 1.7, to consider the notes of a recent meeting and revised heads of terms for a lease, save that a report would be brought back in the event of new restrictions on title being proposed by Cornwall Council as part of the transfer. iv) An FOI request was in progress.	i) A 12-month licence agreement has been signed, pending committee decision about a longer term arrangement. ii) The initial appointed valuer failed to progress and a new valuer has been appointed. It is anticipated the project will now gain some momentum. iii) The issues with the lease arrangements and Cornwall Council have been resolved and this project forms phase 4 of the devolution project. New HoT to be agreed. iv) This had received a response and is now closed	COMPLETE In progress In progress COMPLETE

Update from 5th March 2026

Decision Reference	Item	Decision	Update	Status
F&GP.92	PROPERTY UPDATE REPORT	i) CONFIRMS – the recommended approach to be taken at Units 1 and 2 Market House ii) APPROVES the recommendation in relation to tenders for the Old Fire Station. iii) AUTHORISES officers to seek commercial opportunities in relation to a devolved site. iv) Conclude a Club's lease negotiations. v) AUTHORISES officers to appoint valuers to conclude the Barnoon Chapel rent review.	i) Resolved and unit occupied. ii) Resolved and unit occupied iii) Resolved and unit occupied. iv) Heads of Terms agreed and solicitors have been appointed. v) Superseded by F&GP.16.1	COMPLETE In progress
F&GP.93	TO CONSIDER HEADS OF TERMS FOR A PROPOSED LEASE WITH A LOCAL REGISTERED CHAIRTY	RESOLVED – that the Committee APPROVE the draft heads of terms, in order that the Council's solicitor could be instructed to proceed to prepare a lease, accepting that some matters might change during drafting and negotiations.	Superseded by F&GP.16.1	COMPLETE

Update from 20th November 2025

Decision Reference	Item	Decision	Update	Status
F&GP.68	PROPERTY UPDATE REPORT	RESOLVED – that the Committee: i) APPROVE the invitation for sealed bids for Barnoon Workshop & Old Fire Station, in accordance with the valuation advice. ii) APPROVE – the proposed lease term for the lodges.	i) All sites have been leased with the exception of Barnoon where no suitable tenders were received. New EOI are currently being appraised. Draft leases have been issued for signing, but this has not been	In Progress In Progress

		iii) APPROVE – possible, in principle lease terms for the former Porthmeor Bowling Green, subject to conditions being satisfied, as set out.	progressed by the Lodges iii) Superseded by agenda item	

Update from 9th October 2025

Decision Reference	Item	Decision	Update	Status
F&GP.42	REQUESTS FOR ADDITIONAL EXPENDITURE	RESOLVED – that the Committee APPROVE the following expenditure: i) £500 to purchase back Treloyan Manor Gates and support a crowdfunding campaign to recover as much of the purchase and renovation costs as possible.	The crowd funding initiative will be progressed as staff resources permit	Paused

Update from 12 June 2025

Decision Reference	Item	Decision	Update	Status
F&GP.14	PROPOSALS TO ACCEPT A DONATION OF A BUS FOR YOUTH SERVICES	RESOLVED –that the Committee i) SUPPORT the proposal in principle to accept the donation of a bus in working order to be utilised by Yonkers as a youth bus and café. ii) Subject to practical and affordable solutions being secured for its day-to-day management, location, operation and maintenance, project plans are progressed for either a mobile or static facility and iii) A detailed report is RECOMMENDED to Council for final	i) The bus has been delivered and a contract let for its strip out and a concrete pad has been laid. refurbishment. ii) The bus will remain a static facility and has been located on site permanently. Work is underway to make the facility weathertight and to continue to fit out the interior for its intended use. In preparation for completion of the bus, the youth	COMPLETE In progress In progress

		approval, with future provision for maintenance and insurance costs being built into the youth team budget in future years.	team are working with local organisations who work with young people in the area and have expressed an interest in using the bus and associated facilities.	

AGENDA ITEM 8.0 REPORTS FOR DECISION

REPORT 8.1 – DRAFT COMMITTEE BUDGET 2027-28 (Appendix 8.1) *To consider a draft Committee budget for the financial year 2027-2028*	
REPORTING OFFICER: Head of Finance / Town Clerk	
1.0	BACKGROUND
1.1	The Draft F&GP Committee budget for 2027-28 is appended (Appendix 8.1) for the Committee's consideration and approval. This reflects the deliberations of recent service committees and the Council's future plans and any projects or initiatives, for next year, in monetary terms. It will also be used as a tool for monitoring the Council's finances throughout the coming year and as calculation for determining the precept it will request from the billing authority, Cornwall Council. Cornwall Council requests that the information is submitted by no later than the 31st December 2026, which is why the budget is set at the December meeting of the Council in the usual way.
1.2	DRAFT COMMITTEE BUDGET 2027-28 Officers and the service committees have been mindful of the wider economic context, and the cost-of-living pressures for local households, and the need to manage the Council's budget setting process as responsibly as possible.
1.3	It is important to note that this report seeks, principally, to resolve the proposed detailed budget for the 2027-28 financial year. But, in addition, the Council now adopts a Medium-Term Financial Strategy, providing detailed budgets for 2027-28 and indicative budgets for 2028-29 and 2029-30. Developing a longer-term financial plan is increasingly important, especially given the devolution of Cornwall Council assets, as well as the Guildhall Redevelopment and other projects. In addition, it is a benchmark for a gold standard Council, developing a more strategic approach to plans and budgets. However, it has been especially challenging to amend the medium term financial strategy, in the light of the exceptional circumstances of the Guildhall project recovery plan and the significant call on both precept and reserves. There will need to be a fundamental review of the MTFS and recovery of reserves once the Council has set its budget.
1.4	In considering the budget for each service, the baseline for each Committee begins with a stand still budget. However, this is not generally possible to achieve, given the impact of inflation in the wider economy. In addition, the devolution of land and property means that the scale and cost base of activities is increasing. Against this backdrop, it has not been possible in scenario testing, to set a stand-still budget for 2027-28.
1.5	The Council's devolution strategy, along with the return of the Concert Hall, provides future opportunities for the Council to better balance its budget in future years, especially as revenue from services, car parks and new properties, are generated. However, as Councillors are aware, it will also bring costs. Whilst the due diligence process helps us forward plan for these, it is difficult to estimate everything precisely until the time of transfer. In addition, the ability to unlock maximum value from some assets to cross

	subsidise the running of services (commercial rents help fund green spaces, etc), often requires forward investment as land and buildings have not experienced this for many years.
2.0	Financial Outlook and Overarching Strategy for Budget Setting
2.1	The process, which officers adopt in reviewing annual budgets, is to consider each individual expenditure line by cost centre and scope for a stand still position. If so, that budget is held (or in some cases reduced, for example water costs in public toilets). Typically, however, it is necessary to factor in growth pressures outside our control, primarily the impact of inflation and, in the case of this committee, external contracts. In addition, we must anticipate service development and change.
2.2	Given that the Council is still going through a phased transfer of assets from devolution, this means anticipating the timing and impact of taking on assets. The fact that devolution has increased the scale and cost base of activities, means that, in scenario testing, it is not always possible to confirm actual costs and the timing of these impacting on the 2027-28 budget. This is relevant for this committee, being responsible for the Council's property and landlord and tenant matters. The need to respond to commercial considerations (especially for new devolved assets) and its wider fiduciary duties means adopting an independent position from other service committees. This is both essential in the current economic climate, but also more challenging to secure reliable, longer term tenants, providing certainty to income streams and anticipating vacancy rates.
2.3	The national context also provides a volatile financial environment. Government policy making often has direct and indirect impacts on our sector, both on the Council's activities, for example as an employer, but also downward pressure exerted from the prospects for principal authorities and the burgeoning costs of their statutory services, such as care. This inevitably means local councils are called upon to fill the gaps and to pick up services which would otherwise be lost.
2.4	The factors influencing the setting of the 2027-28 Revenue Budget are summarised as follows: • The continuing pressure on household finances and the local economy • The national economic outlook and fiscal position, which mean that Government has limited headroom for investment and continues to make cuts to public spending, impacting principal authorities and indirectly local councils. Opportunities for external grant funding to support capital projects are also limited. • The continued pressures on expenditure budgets from the relatively high rates of inflation (multi-year contracts for utilities and insurance provide some certainty when budgeting) but prices for fuel costs, professional fees, goods and services and capital works continue to rise. • Utilities is a key concern for this committee. The Council fixed contracts for 2 years as a buffer against price volatility, only to find that price volatility has returned at the renewal point, due to global events outside the Council's control. • The need to tender externally for key services in limited markets where there is little insulation from increases (toilet cleaning, grounds maintenance, IT, insurance)

	• With a relatively high proportion of the Council's budget being dependent upon non-precepted income, sustained pressure on household budgets mean it is highly sensitive to the impact of greater restraint on spending. In addition, lower demand from businesses for commercial and retail space and reducing ability to afford market rents. • Public sector pay – there are two components; pay progression through adopted payscales, and nationally negotiated annual cost of living pay awards. The assumptions the Council makes for the cost of living pay settlement are always critical. In recent years, the Council has made prudent decisions which ensured we could accommodate claims. These two components result in budgeted salary costs of £982,411 for 2027/28 (£1,293,106 with NI & Pensions). A 4% increase has currently been factored in for each of the next 3 years for the Local Government pay award. 2025-26's award was 3.2% with 2026/27 at 3.3% • The requirement to maintain a prudent level of reserves. The Council has an adopted position accepting the necessity of maintaining reserves, moving up from minimum acceptable to safer operating levels. As the Council depends heavily on non-precepted income, is taking on more services and continues to be an ambitious Council, this is an essential buffer against risk. This policy will be placed under severe stress in 2027-28. • Key risks and issues for the Guildhall construction project require increased costs to be accommodated. • The impact of the Second Homes Council Tax Premium for the year. With Cornwall Council previously forecasting a reduction of around 7.2% in dwellings being charged the premium. The impact on St Ives is much more higher, at around 15%. With a total drop in our taxbase at 5.22% this severely impacts our Band D charge. The Council is the only town in Cornwall with reductions to the Council Tax base. The Council sought to hedge against this with a reserve provision for this year, but the reserve is insufficient and also has been absorbed by the Guildhall project recovery package proposals.
2.5	In order to respond to external and internal pressures, the approach to budget setting includes the following strands and these have been reflected in the draft committee budget for consideration: • A conservative approach to anticipating income from revenue generating assets, including those to be devolved from Cornwall Council, where the timescale is uncertain to create headroom. The commercial strategy underpinning the devolution programme is that initial income from any devolved site, be used to service the delivery and costs of future devolved assets expected later in the programme). • Maximising in year underspends across all budget codes to further strengthen the year end position (budget freezes this year). • No rolling forward of budgets for 2027-28 where there are persistent annual underspends unless by exception. • Realistic income targets, which are nonetheless challenging, but which do not jeopardise service delivery if they are not met (but with new income streams or increased charges for discretionary services where they are achievable). • A regular review of income from commercial services and pausing or ending them if they are not profitable

	• A pro-active approach to external grant funding applications to fund capital or strategic projects, save that future bids will relate to existing projects or revenue or operational funds to mitigate against further pressures on staff resources. • The development of a devolution programme which is modestly revenue positive • Price checking, tendering and smarter procurement In anticipation of the very significant challenges for 2027-28, managers have been instructed to limit or defer all current year expenditure, which is not essential and which could make a positive impact on the end of year position, feeding into further revisions to the proposed draft budgets. These will continue to be reviewed over the coming weeks to crystalise the likely year end position. Relevant budget changes to the individual cost centres within this Committee are detailed below for the Committee to consider.
3.0 3.1	Draft Budget for 2027-2030 and revised budget for 2026-27 Annually, as part of the budget setting process, draft budgets are considered by each service committee, and their recommendations are fed into the development of the Council's budget deliberations during October and November. The Community and Environment, Facilities and Staffing Committee have all reviewed their budgets and each recommended a draft budget for this Committee to consider. It is important to note that this report principally seeks to address the proposed budget for the 2027-28 financial year. But, in addition, the Council continues its development of a Medium-Term Financial Strategy which is effectively a three-year budget. Developing a longer-term financial plan is increasingly important, especially given the devolution of Cornwall Council assets, as well as the Town Deal funded Guildhall Renewal Project. As above, this will need fundamental review in order to reflect a significant draw on general reserves this and next year.
3.2	A draft budget for 2027-28, and the subsequent two years, for the Finance and General Purposes Committee has been prepared and is attached at Appendix 8.1. As in other budget review reports, it includes officer recommendations for changes to a number of expenditure lines for the Committee to consider. The main budgets within this Committee's remit include staffing costs for the corporate and admin teams, central office administration, insurance and banking, printing and IT costs, some community budgets including Community Safety (costs for managing CCTV and festoon lighting), the Community Grants budget, and now the operation of car parks. Aside from car parks, income is primarily the precept and bank interest.
3.3	Given the focus on the central purchasing of goods and services, budgetary pressures relating to goods and/or services provided by third party suppliers, impact on this Committee's budget. Officers have reviewed each budget line and, where possible, have identified savings and efficiencies. This has fed into staffing budget salary increases, along with the Government's increase to Employers NI contributions from last year as staff who move up an increment in April will do so at the newly increased rate. However, a prudent assessment of pay rises last year has meant that the Council was able to absorb the pay settlement with a modest saving which is then able to offset other increasing costs in the revised budget for this year.

3.4	The IT Renewal Reserve is increased to £7,500 for 2027-28, to keep pace with the staffing establishment, ageing equipment and requirements for the Concert Hall. Grants to Community Projects budget is pegged at £10,000 for the year, as always healthy demand for grants, but no evidence of significant over subscription. As Councillors are aware, the core grant contributions are held within the C&E Committee with proposed new Partnership Grant Fund recommended. General Reserve contributions continue, with an increase of £5,000 to £65,000 for the coming financial year, in line with the net revenue expenditure of the Council to keep the reserve level at a recommended level. There is also a £200,000 contribution to General Reserve in respect of the draw for the Concert Hall re-development, which will impact on the overall draft budget consideration.
3.5	The Devolution Provision budget is set out with all current information included. There are no more tranches of devolution grant from Cornwall Council. The anticipated costs of professional fees, waste management and repairs and maintenance have been budgeted for in this cost centre for the last few assets to be devolved early in the year.
4.0	<u>Changes by Detailed Cost Centre</u>
4.1	Relevant budget changes to the individual cost centres, within this Committee for 2027-28 are set out in Appendix 8.1 but are also detailed below for the Committee to consider. Administration • Bank interest received has been calculated with current interest rates trends from our CCLA deposits. It reflects interest rate trends, increased precept receipts and the last tranche of external grant funding. • Staffing Costs have been calculated with all due increments, the confirmed pay award for 2026-27 and a 4.0% pay award to be considered for 2027-28. • Total Public Works Loan Board (PWLB) loan costs of £41,093 are included. The full £200,000 of borrowing has been drawn down. This is the last full year of loan costs. • Election contributions of £15,000 have been included for the year and the following 2 years. This recognizes the extra costs of 2 by-elections and provides for the cost of the 2029-30 elections. • An increase to £18,500 has been included to insurance costs for the increases due to the devolved assets taken on by the Council. • External Audit recognises that we will be eligible for an incentive to pioneer the new Digital AGAR submission. • IT & Phones Support represent IT support cost from Acronyms, new phone and broadband charges. Mobile phones and new laptops for Councillors • IT Software & Subscriptions have been increased to include the cost of Cyber Essential requirements. • IT Renewal Reserve is increased to £7,500 to keep pace with the staffing establishment, ageing equipment and requirements for the Concert Hall. • Professional fees increased to £25,000, this reflects the increased amount of legal, and other specialists in areas such as procurement and property agents, required as the Council grows. • Stationery & Corporate Printing/Advertising see some small increases in line with increasing costs from third parties.

	• The training budget remains at £11,250, with any underspend from the current year to be transferred to an EMR. 20027/28 will include CiLCA costs for the Deputy Town Clerk as well training requirements for the Concert Hall staff and volunteers. • The Devolution Infrastructure Reserve to continue at £85,000. The purpose of this reserve is to fund the development of devolution sites. • The Establishment Reserve £10,000 contribution to continue proposed – this will cover costs related to Council employees, such as covering the costs of long term sickness, recruitment and retention of staff, redundancy costs or legal challenges to employment. • The recommended budget includes an increased contribution to the General Reserve to maintain the balance close to required levels while it has funded the completion of the Concert Hall project. With the reserve level back to 25% of Net Revenue Expenditure in 2029-30.
	Community Provision • CCTV costs are included to reflect the new service delivery. The costs are split between St Ives, Penzance and Hayle, with the other 2 Councils being recharged for their proportion of costs. |One third of all costs are represented in the £13,754 budget (reflecting a 4% increase indicated by contractors) • With replacement hardware required in the last couple of years, and an increase in costs, there is an increase to the CCTV Equipment Reserve proposed with a contribution of £5,000. • Decorative Lighting remains at £7,500 with the contract renewed until 2028-29. • Following the success of the Town Wardens during Summer a contribution of £4,368 (4% increase indicated) is included for 2026-27 • The Grants to Community Projects budget remains at £10,000 Planning The contribution of £5,000 is proposed to continue, given the likely significance of this project long term. Devolution Provision As individual cost centres are populated for devolved sites, the use of this budget is reduced. It still includes provision for the professional fees required as well as repairs & maintenance and waste management costs. Sloop Car Park We have data from Winter 2025 and Summer 2026 to aid forecasting the 2027-28 income levels, these see a slight drop from the previous year due to less enforcement by Cornwall Council. A figure of £172,500 is included for the year. This anticipates an increase of 30p to Summer tariffs and 20p to those in Winter, as we did in 2026-27, with Winter months being predominantly local users. This figure includes for a period of closure as the wall at the rear of the car park is under repair. An option for a 5% increase to all tariffs (rounded to the nearest 10p) is also calculated as an alternative option. The calculated difference between the 2 options are just £1,039 Net of VAT.

Tariff	30p Summer / 20p Winter Option	5% Rounded Option	Difference
Summer 1 Hour	£17,264.42	£16,707.50	£556.92
Summer 2 Hours	£25,119.25	£24,468.50	£650.75
Summer 3 Hours	£60,304.25	£61,143.75	(£839.50)
Summer Evening	£39,173.67	£39,173.67	£0.00
Winter 1 Hour	£6,525.00	£6,196.25	£328.75
Winter 2 Hours	£10,030.00	£10,030.00	£0.00
Winter 3 Hours	£14,397.92	£14,055.42	£342.50
Total Net Income	**£172,814.51**	**£171,775.08**	**£1,039.43**

Chy an Gweal Car Park

Bringing the Chy an Gweal car park on stream requires capital investment, which has been diverted into the Guildhall recovery. For this reason, this project has been paused and no income is shown.

The net increase in the Committee's budget, when compared with the current year's revised budget is £80,509 – this is based on an increase to salaries of 4.0% and the increase to parking charges mentioned above. This includes contributions to the Devolution Infrastructure, Establishment, Concert Hall and General Reserves, to maintain funds as close to 25% of Net Revenue Expenditure as possible with current draws on the funds, with a structured plan for reserves to rise back to that level in 2029/30.

5.0	RECOMMENDATIONS
5.1	It is RECOMMENDED - that, subject to any amendments the Committee wishes to make, it RECOMMENDS to Council a draft budget for the Finance and General Purposes Committee.

REPORT 8.2 – THE COUNCIL BUDGET 2027-28 (Appendix 8.2.1 to 8.2.5) To consider a budget report and recommendations for the setting of the Precept	
REPORTING OFFICER: Head of Finance	
1.0	BACKGROUND
	The Local Government Act 1992 requires a Local Precept Authority to determine its budget requirement and set a precept sufficient to fund its services and activities. The budget therefore remains one of the Council's most important annual decisions and provides the framework through which priorities are delivered and financial sustainability maintained. Members will recall that the Council's budget setting process over recent years has been undertaken against a backdrop of significant inflationary pressures, major capital projects, service growth and the transfer of assets and responsibilities through devolution. Whilst inflation has eased from its recent peak, the Council's financial environment remains challenging and the budget for 2027-28 presents a number of significant pressures that will require careful consideration before a final recommendation can be made to Council. The draft budget before Members reflects the recommendations of Service Committees and seeks to identify the full cost of delivering existing services, operating recently acquired assets and supporting the reopening and operation of the Guildhall and Concert Hall. However, Officers do not consider the current draft position to be the final budget recommendation and further work is underway on savings proposals, income generation opportunities and funding options which will be presented separately to Members.
1.1	Budget Setting Context
	External Factors The Council continues to be affected by a range of external factors including: • The reduction in the taxbase from 6,132.96 to 5,812.78 Band D equivalent properties, a total of 320.18. • Continued reduction in the benefit arising from the Second Homes Premium. • Continuing national pay pressures and uncertainty regarding future Local Government pay settlements. • Inflationary pressures on utilities, maintenance contracts, cleaning contracts, insurance and professional services. • Commercial uncertainty affecting the tourism sector and visitor economy. • Ongoing uncertainty surrounding the impact of the Second Homes Premium and changes to the local taxbase. • Continued pressure on local authorities, resulting in increasing demand for town and parish councils to deliver local services and assets. Internal Factors A number of significant local issues also influence the budget for 2027-28: • The reopening and operation of the refurbished Guildhall and Concert Hall.

- The financial implications of the Guildhall redevelopment project.
- The ongoing transfer and operation of devolved assets.
- The Council's continued reliance on commercial income streams.
- The need to maintain an expanding portfolio of assets and infrastructure.
- Maintaining adequate reserves whilst addressing capital investment requirements.

An Overview of the Guildhall Project Funding

- The table below summarises the project's financial position using W M Wellers' Cost Report 2. Anticipated full outturn costs are £4,860,493, above the original Town Deal allocation and the original agreed Council contribution. Reports to full Council in April and July proposed funding solutions. Council approval to meet the shortfalls was essential to re-let the construction contract and complete the project.
- Councillors should be mindful that this covers all costs including construction costs, design fees as well as fixtures, fittings & equipment.
- The funding strategy seeks to meet shortfalls by diverting existing budgets wherever possible. It builds on savings reported to Council in April and July 2026, including general reserves, and redeploys underspent revenue budgets as outlined above. The funding and savings are set out below.
- In committing to finishing the project and rescue package funding the Council concluding there was no real option to half finish the building. Officers bid twice for additional Town Deal funds but were unsuccessful. Value engineering of £750,000 has been identified.

Anticipated Project Costs @ Nov-26 (Weller's Cost Report 2)	(£4,860,493)
Total Funding identified or approved by Council	£
Town Deal funding	3,175,000
Original SITC match	£88,000
Town Deal historic enabling costs	168,000
SITC re-allocations in year	300,000
Funding received from CC for party wall works	260,363
OVF payment from Three Seas	80,000
Classic retention held	62,611
Surplus funds Party/North Wall	83,513
SITC funding re-allocated and agreed in April / June 2026 (this includes future Use of General Reserves, precept and revenue for years 2026-2029).	410,000
SITC recommended re-allocation of EMRs and in-year savings in 2026-27	20,000
Staffing costs budget surplus 2026-27 (estimate)	48,641
2026/27 contribution from the Infrastructure Reserve	85,000
2027/28 Toilet Charging Contribution reserve	65,000
Various other 2026-27 Budget/Contract/Design savings	23,007
Project Fully Funded	£4,860,494

2.0 Reserves

2.1 The Role of Reserves

As highlighted in previous budget reports, reserves play an essential role in supporting financial resilience and protecting the Council against unforeseen events. Guidance continues to encourage local authorities to maintain adequate balances and to regularly review their reserve strategy.

	The Council has, over recent years, sought to strengthen its reserve position whilst simultaneously investing in infrastructure and community assets. However, Members will be aware that the scope for continuing to utilise reserves to support recurring expenditure is becoming increasingly limited. Whilst reserves can provide transitional support as financial pressures are managed, it is not sustainable to use reserves indefinitely to fund day-to-day service delivery. The budget strategy for 2027-28 therefore needs to focus increasingly on identifying recurring sources of income and long-term savings rather than relying on one-off funding solutions General Reserves All public sector and charitable bodies are required to hold general reserves. These are funds which are not identified for specified purposes but are used to cushion against the impact of unforeseen events or genuine emergencies. The assessment of the adequacy of the Council's balances and reserves is based on practitioner guidance notes on Local Authority Reserves and Balances, which it is considered to represent best practice. According to the Practitioner's Guide, "the generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." (Smaller Authorities Proper practice Panel (SAPPP) Practitioner's Guide). There was no clearer an example of the need for adequate reserves than the COVID pandemic. The Council's reserves were within the best practice parameters but at the lower end. In addition, the significant proportion of the Council's budget dependence on income generation, made the Council more vulnerable to shocks and unplanned events. A well-run council with a prudent approach to setting its budget, will each year consider its level of general balances. These can also be supplemented 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 but also to manage known risks, especially our reliance on commercial income, which is high, relative to many councils, devolution and the profile of buildings we own. Setting the level of reserves is a policy choice for the Council. Officers understand that Councillors might find setting aside money for reserves, instead of reducing the impact of Council Tax of local residents, challenging. However, they are very different propositions. It is illegal for the Council to set a deficit budget, and reserves ensure that the Council is not in this position. In addition, auditors review the Council's reserve position and excessive reserves would be highlighted by Government auditors, with make recommendations for adjustment. We are in the opposite position, where auditors are of the view that our reserves are just adequate and no more. With our committed funding of the Concert Hall project the budget recognises that reserves will fall to around 19% for a couple of years but has put in place contributions that look to bring our General Reserves back to levels of 25% and above. The table below shows a strategy where the General reserve does fall just below 20% of our Net Revenue Expenditure and recovers to over the recommended 25% in 2029/30.

Earmarked Reserves

Earmarked reserves are ring fenced sums used primarily to cover the cost of specific one off projects, often involving capital investment. EMRs are an important tool, but in general, the Council's policy is to carry out a regular review and to return them to general fund balances, where possible. EMRs are also reduced as and when projects are delivered. This results in a general reduction in the level of EMRs.

As part of this budget review, the same approach has been followed and a number of under-utilised or unnecessary EMR balances have been released to support the general reserve.

Year	2025-26 Y/E Actual	2026-27 Forecast	2027-28 Proposed	2028-29 Proposed	2029-30 Y/E Actual
Proposed General Fund Balance at Year End	432,530	492,530	357,530	367,530	442,530
Net Revenue Expenditure (Precept less contibution to Reserves & Capital Loan payments) against following year	1,409,768	1,518,203	1,598,664	1,656,078	1,724,500
Increased General Reserve Conribution from Budget 2027/28	-	-	175,000	-	-
Increased General Reserve Conribution from Budget 2028/29	-	-	-	25,000	-
Increased General Reserve Conribution from Budget 2029/30	-	-	-	-	-
Use of General Reserve re Concert Hall funding 2026-27 - Agreed Feb-26	-	50,000	-	-	-
Use of General Reserve re Concert Hall funding 2026-27 - Budget Setting Nov-26	-	150,000	-	-	-
Use of General Reserve re Concert Hall funding 2027-28 - Agreed Feb-26	-	-	60,000	-	-
Use of General Reserve re Concert Hall funding 2027-28 - Budget Setting Nov-26	-	-	175,000	-	-
Use of General Reserve re Concert Hall funding 2028-29	-	-	-	25,000	-
Revised General Fund Balance at Year End 2026-27	-	292,530	-	-	-
Revised General Fund Balance at Year End 2027-28	-	-	297,530	-	-
Revised General Fund Balance at Year End 2028-29	-	-	-	367,530	-
Revised General Fund Balance at Year End 2029-30	-	-	-	-	517,530
%age of Net Revenue Expenditure	31%	19%	19%	22%	26%

Investment Strategy

With the large sums received through Town Deal funding and a higher precept, income assumptions from funds placed on account have been increased by using the Charities, Churches & Local Authority Public Sector Deposit Fund, which gives higher interest rates and charges less in administration costs. We keep the balance and interest rates under review.

3.0 KEY ISSUES FOR THE 2027-28 BUDGET PROCESS

3.1 Changes in the Tax Base (Appendix 8.2.5)

One of the most significant factors affecting the 2027-28 budget is the reduction in the Council's Tax Base.

The Tax Base for 2026-27 was 6,132.96 Band D equivalent properties. The Council has now been advised that the provisional Tax Base for 2027-28 will reduce to 5,812.78.

This represents a reduction of approximately 320 Band D equivalent properties, or around 5.2%.

The reduction is understood to be linked largely to continuing changes arising from the introduction of the Second Homes Premium and the response of property owners to those changes. Whilst the policy generated significant

additional revenue for local authorities when first introduced, the Council has consistently recognised that this income stream may reduce over time and should not be viewed as permanent.

Taxbase information from Cornwall Council;

- "In last year's taxbase we had built in 1% growth across the board which just hasn't materialised. For 27/28 we have reduced forecast growth down to 0.5% in the taxbase calcs".
- "Reduction on 26/27 mainly appearing to be because of a net reduction in gross dwellings (assumed to be impacted by second homes moving to B/Rates)"
- An increase in Single Persons Discount
- Reductions in the number of dwellings actually being charged the second homes premium (assumed due to exceptions).
- The actual number of chargeable dwellings in the Parish is;

The table below shows that almost 2/3rds of the properties in the parish actually Band A, B and C properties and so do not pay as much as the band D equivalent figure.

Description	Band A Dis Allwce	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Chargeable dwellings	2	1344	1372	1371	1056	672	360	152	3	**6332**
%age of Properties	0.03%	21.23%	21.67%	21.65%	16.68%	10.61%	5.69%	2.40%	0.05%	
%age below Band D				65%						

The practical effect is that budget pressures which previously could be spread across a larger number of properties must now be funded by fewer Band D equivalent properties.

A presentation that has been to the Chairs group is attached at Appendix 8.2.4 for more detail.

Council Tax Referendums

To date, referendum principles have not been applied to town and parish councils. But, in recent years the Government has continued to state that it keeps this matter under active review. It is anticipated that the Local Government Finance Settlement, which is expected in the next couple of months will confirm whether or not the Government intends to apply such principles to town and parish councils for the 2025-26 financial year. Whilst this continues to be a risk factor for local councils, which have been exhorted to "show restraint", we are in agreement with the principal council that a notice period would be reasonable and so the risk of this for the next financial period is relatively low.

They would also severely curtail the localism agenda. Given that the vast majority of Council costs are staffing, it is difficult to seek how this could be implemented without reductions.

Notwithstanding this, prudent and responsible budgeting is essential in these difficult times in order to maintain services in an efficient, cost-effective and accountable manner.

Staffing Costs

	The 2026-27 Local Government Pay Award is now agreed, but the national negotiation process means that the budget must be set well before the impact of any 2027-28 Local Government Pay Settlement is known. A large proportion of the Council's costs, assumptions about increases play a key role in budget setting, but there is no consensus on assumptions. Increases of 3.2% and 3.3% have been applied in the last 2 financial years, our budget for 2027/28 and future years include an increase of 4%.
3.2	<u>Loss of One-Off Budget Support</u> Members will recall that the 2026-27 budget benefited from significant one-off support measures including: • Establishment savings. • Election Reserve balances. • Neighbourhood Plan Reserve balances. • Other reserve movements and savings. These measures contributed approximately £134,886 towards balancing the 2026-27 budget. Those resources are not available on an ongoing basis and therefore create a structural pressure within the 2027-28 budget process. Put simply, the Council must now identify either additional recurring income or recurring reductions in expenditure to replace funding that was only ever available once.
3.3	<u>Guildhall and Concert Hall Operations</u> The Guildhall redevelopment represents one of the most significant investments ever undertaken by the Council and 2027-28 is expected to be the first year in which the wider benefits of that investment begin to be realised. The draft budget therefore includes assumptions for: • Concert Hall event income. • Weddings and ceremonies. • Bar income. • Markets and commercial hires. • Expanded venue operations. Whilst these budgets provide a significant opportunity to increase self-generated income, they are also accompanied by staffing, operational and compliance costs. Officers have therefore sought to apply prudent assumptions and avoid overly optimistic forecasts. Members should recognise that there remains both opportunity and risk within these budgets and that actual outcomes will inevitably vary as operations become established.
3.4	<u>Devolution and Asset Growth</u> The Council's asset portfolio has expanded considerably through devolution.

The budget now reflects ongoing costs associated with:

- Trewyn Gardens.
- War Memorial Gardens.
- Chy an Gweal Gardens.
- Longstone.
- Barnoon Cemetery Chapel.
- Chy an Gweal Car Park.
- Additional open spaces and community facilities.

These assets bring substantial community benefits and opportunities for future commercial returns. However, in the short term they increase maintenance, compliance, insurance and operational expenditure.

The challenge facing the Council is therefore one of balancing investment today with the creation of future sustainable revenue streams.

4.0 DRAFT BUDGET POSITION

The current draft budget reflects all known commitments and service requirements identified at the individual budget setting meetings. This includes a contribution to reserves of £200,000 to enable the Council to recover the £400,000 funding of the Guildhall over 2 years

At present the draft position for Option A (Appendix 8.2.1) can be summarised as follows:

Item	Amount
Budgeted Expenditure	£3,063,201
Budgeted Income	£899,550
Net Budget Requirement	**£2,163,651**

Using the Tax Base of 5,812.78, the resulting position would be:

Item	Amount
Draft Precept Requirement	£2,163,651
Band D Charge	£372.22
Annual Increase	£84.49
Percentage Increase	29.37%

Officers have also worked on suitable options for recommendation and further work has taken place to identify alternative funding approaches.

Option B (Appendix 8.2.2) that looks to remove or defer certain enhancement areas (Appendix 8.2.2.1) not deemed essential within the budgets presented in Option A. The result of this budget results in a position of:

Item	Amount

	Draft Precept Requirement	£2,081,091
	Band D Charge	£358.02
	Annual Increase	£70.28
	Percentage Increase	24.43%

An Option C (Appendix 8.2.3) that looks to remove extra non-essential items and service cuts (Appendix 8.2.3.1) within the budgets presented in Option B. The result of this budget results in a position;

Item	Amount
Draft Precept Requirement	£1,978,928
Band D Charge	£340.44
Annual Increase	£52.71
Percentage Increase	18.32%

Details of the options to remove, cut or defer any of these items are at Appendices 8.2.2.1 & 8.2.3.1 for Councillors to discus and debate.

5.0 CONCLUSIONS

5.1 The 2027-28 budget represents the most challenging budget setting exercise undertaken by the Council for a number of years.

The Council faces the combined impact of a reducing tax base, the loss of one-off reserve support used in previous years, increased responsibilities arising from devolution and the financial implications of major capital investment projects. At the same time, Members must ensure that the Council remains financially resilient and continues to maintain services that are valued by the community.

The current draft budget identifies the scale of the challenge but should not be regarded as the final recommended position. Further work is being undertaken on savings proposals, commercial income opportunities, reserve strategies and medium-term funding options.

A further report will therefore be presented to Members setting out detailed balancing options and a recommended funding strategy together with the implications for reserves, Council Tax and the Council's Medium-Term Financial Plan.

6.0 RECOMMENDATIONS

It is RECOMMENDED – that, subject to any changes, the Committee RECOMMEND to Council the 2026-27 precept is increased by either Option A resulting in a precept of £2,158,401 and a Band D charge of £371.32. This equates to an increase of £83.58 for the year and 29.05% or Option B being a precept of £2,081,091 and a Band D charge of £358.02. Option B equates to an increase of £70.28 for the year and 24.43% or Option C being a precept of £1,978,928 and a Band D charge of £340.44. Option C equates to an increase of £52.71 for the year and 18.32%.

REPORT 8.3 – COMMUNITY GRANTS (Appendix 8.3)

To consider community grant funding applications.

REPORTING OFFICER: Town Clerk

1.0 BACKGROUND

1.1 The current budget position in relation to community grants is set out in the accompanying Schedule at Appendix 8.3.

1.2 The Committee should note that several applications have been received which relate to the new Partnership grant (core grant) policy and applicants have been advised that they will be contacted in the new year. The Committee will be aware that the new policy proposes a single annual window and call for applications which will be assessed prior to the start of the financial year (but after resources for the budget have been finalised through the budget setting process).

1.3 New community grant applications have been received and are appended as follows:

Applicant	Project	Amount Requested
Cornwall Speak Their Name	Our Cornwall Speak Their Name group create and tour suicide memorial quilts the length and breadth of Cornwall and beyond, raising awareness of suicide risk and specialist help following suicide; as a group we display our quilts alongside details of Cornwall Council's suicide prevention and mental health first aid training. Our project runs on the voluntary support of contributors. There are 15 counties and 21 quilts involved in the wider Speak Their Name initiative. To bring us in line with the other groups we wish to make a short film of our quilt contributors talking about their memorial square and their experience of being part of our project.	£500.00
Penderleath Community Woodland	To pay for a day long scything workshop for 6 volunteers. The aim is to attract new volunteers to Penderleath, upskill our existing volunteers to maintain our flower meadows and open the session to other local volunteers if numbers allow.	£300.00
St Ives Bay Marine Group	As a marine conservation group, we undertake a number of activities to conserve, measure and protect the marine environment. We are currently looking to conduct water quality testing measuring any potential contamination of the water in the St Ives Harbour area which could	£870.00

		impact marine life or leisure users, e.g. swimmers, surfers, paddle boarders etc. This would be undertaken as a citizen led science project. We have 4 members of our group who have committed to taking regular samples which potentially could be done weekly or on a reactive basis (Dependent on Funding). Awarded grant in previous meeting 11/06/2026.	
	St Ives School of Painting	To run an arts project for St Ives Juniors School, specifically for children who have SEMH needs (Social, Emotional, Mental Health needs) in Year 5 and 6, to support them in their transition to secondary school.	£1,224.00
	The Wave Project	We would like to apply for a grant to support our spring/summer 2027 surf therapy course scheduled to take place at Porthmeor in St Ives and in partnership with St Ives School. The grant will support 10-12 young people in need of mental health support referred to us by staff members at St Ives School. Young people will take part in a six-week surf therapy course. Our courses are proven to improve the wellbeing of young people, many of whom are struggling with isolation, anxiety, trauma, bereavement, feeling low, or struggling to engage with school or the local community. We will also train 10-20 local volunteers to support these young people with their surf therapy journey. The grant will cover costs such as surf school fees, equipment hire, volunteer training and expenses etc.	£800.00
	Christmas Lights	To enlarge display. It lights up the Harbour for the benefit of the town and brings people to the town.	£1,000.00
	2026-27 Budget		£10,000
	Total commitments and in year expenditure to date.		£ 4,694
	Remaining Budget available to be allocated		£ 7,524

2.0 RECOMMENDATIONS

2.1 It is RECOMMENDED – that the Committee considers the grant applications and decides in each case whether to make an award.

1. Cornwall Speak Their Name -
2. Penderleath Community Woodland -
3. St Ives Bay Marine Group -
4. St Ives School of Painting -
5. The Wave Project -
6. Christmas Lights –

ITEM 8.5 – APPOINTMENT OF THE INTERNAL AUDITOR (Appendix 8.5)

To formally confirm the appointment of the auditor for the financial year 2027-28.	
REPORTING OFFICER: Head of Finance	
1.0	INTRODUCTION
1.1	The SAPPP (Smaller Authorities' Proper Practices Panel) guidance states that proper practices should be in place for the management and preparation of accounting statements, with internal controls to ensure full compliance with all laws and regulations. To ensure a positive response to Assertion Six of the Annual Governance and Accountability Return, the Council appoints an internal auditor to test these internal controls.
1.2	The Town Council is required to appoint an independent and competent person to undertake an internal audit service to evaluate the effectiveness of the Council's system of internal control. They check that suitable policies and procedures are in place, risk assessments and controls focus on the safety of the Council's assets, that arrangements are adequate for the order of goods and services, as well as the handling of receipts and managing VAT, the general handling of money, banking arrangements and remuneration to employees.
1.3	In March 2026 the Committee approved the appointment of Hudson Accounting Ltd as the Council's Internal Auditors for the financial years 2026-27 to 2028-29. Hudson Accounting Ltd have completed the annual internal audit and year end audit, since 2021 and has no other role within the Council and, therefore, remains independent of the operational elements reviewed. In common with other town and parish councils within Cornwall, the recruitment of auditors can be challenging as there is a limited market. Hudson Accounting is very well established and highly reputable. They have scaled back the volume of work and now focus on the larger and more complex town councils. This offers an additional benefit of knowledge and good practice across the local sector.
1.4	A 3 year proposal has already been agreed in principle from Hudson Accounting for the years 2026-29, the cost is kept as the last 3 years at £1,200 per annum, which includes a mid-year interim audit and the year end audit.
1.5	The three key areas, which Committee needs to consider when appointing an internal auditor are: Relevant knowledge of the public sector Understanding of proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities Independence from the Council Absence of any actual or perceived conflict of interest. Close associates or any individual or firm with a personal connection to a councillor or officer are not considered independent. Competence Evidence of competence can include letters of recommendations or previous experience. There is no requirement to rotate auditors, but the independence of the

	appointed person or firm should be reviewed every year with regard to personal, financial and professional independence. Each year, therefore, the Council will be required to consider and minute the following: • The scope of the Audit • The independence of the Auditor • Competence • The audit needs, planning and reporting.
1.7	The relationship with the Internal Auditor is a very important one. Councillors should feel reassured that through auditor testing and reporting, the financial working practices comply with adopted Standing Orders, Financial Regulations and Statements of Internal Controls. A good relationship has been established over the years between the Head of Finance, Town Clerk, Finance Officer and Internal Auditor, which has resulted in a consistency of knowledge, understanding and service quality.
2.0	RECOMMENDATIONS
2.1	It is RECOMMENDED – that, in order to meet audit requirements and proper practices guidance, the Committee i) RECONFIRMS the appointment of Hudson Accounting Ltd ii) NOTES the scope of their services, their competence and iii) MINUTES that they continue to maintain personal, financial and professional independence from the Council and its decision making.

ITEM 8.6 – RENEWAL OF UTILITIES CONTRACTS (Appendix 8.6)

To consider options for the letting of utilities contracts upon the expiry of the fixed term.

NO UPDATE REPORT AVAILABLE FROM CARBONSENSE UNTIL MONDAY 16TH

REPORTING OFFICER: Head of Finance

1.0	INTRODUCTION
1.1	Following the previous decision of the Committee in 2025, the Council is currently in a two-year contract with its energy provider, British Gas, which is due to expire at the end of March 2027.
1.2	To help secure best value, the Council retains the services of an approved energy broker. There is no cost to the Council for this. The broker was selected due to their local knowledge and reputation and also, given their particular focus on the renewables market for small businesses. Since 2023 the Council's adopted policy has been to enter into 100% renewable energy tariffs. The only other criteria used to source options is price. However, the brokers also score customer service and the sustainability of supply.
1.3	A summary of illustrations of contract prices, to run from March 2027, is attached for information (Appendix 8.6). The Committee can expect these to be representative of contract prices likely to be secured, with the caveat that these fluctuate daily in-line with the energy market (and all such pricing has the potential to be subject to any further extreme external events). The Committee will note that, in all cases, the cost of supply in the forthcoming year will rise and that traditional fossil fuel-based suppliers are still cheaper than 100% renewable tariffs. The summary is only an illustrative guide, as to

	what bills might be, because figures are based upon consumption over previous years. It is hoped that, as the Council continues to make strategic decisions about green infrastructure investment, adding solar panels and battery storage to buildings and switching to more sustainable heating systems, historic consumption levels will be impacted positively.
1.4	For budget certainty it is recommended that Council agrees terms at this point, rather than hedging bets against an improving scenario. There appears to be little difference between a 1-year or 2-year term, and therefore it is recommended, that a 12 month contract be agreed at this stage and another review made in 2027.
1.5	In recent weeks, a review of prices has shown British Gas, again, offers the most competitive price (and also a zero-carbon plan aligning with adopted policy). The majority of the Council's energy needs is for electricity. (mains gas is only in the Guildhall and Island Centre heating systems, a modest part of the contract). From experience it is always easier to deal with just one energy company and not split accounts. Officers will receive a new report on Monday 16th, in order to ensure that the Committee has the most accurate up to date picture as possible. Unless the updated report shows significant variance, officers recommend British Gas is retained for both electric and gas contracts for a further 12 month period.
1.6	In terms of the 2027-28 draft budget, there is provision for £56,470 energy costs across our main sites, including toilet blocks, and recent, and programmed, devolved sites. Until the contract is signed, these are only potential savings. However, should these, in excess of £8,000, be realised, it is recommended that the funds are transferred into the Energy EMR at the year end, if the Council's outturn budget allows. Such a reserve can contribute towards future infrastructure.
2.0	RECOMMENDATIONS
2.1	It is RECOMMENDED – that, subject to any comments or amendments, the Committee APPROVES the officer recommendation that the Council enter into a new energy contract with British Gas on a 12 month contract and that any utility savings in 2026-27 be transferred to the Energy EMR.
ITEM 11.4 SOCIAL MEDIA USAGE POLICY (Appendix 11.4) *To consider a draft social media policy, amended and referred back to the Committee from Council.*	
REPORTING OFFICER: Deputy Town Clerk	
1.0	BACKGROUND
1.1	The Committee considered a draft social media policy at its last meeting and recommended it to Council for adoption. However, the draft was subject to some debate at Council. Councillors were concerned to strike the right balance between protecting their individual right to share and state personal opinions, whilst ensuring that the reputation of the Council was not undermined and with a clear separation between personal views expressed and that of the Council . A review of the more sensitive areas has been conducted, in consultation with the Committee Chair.

1.2	The Social Media policy has been updated to include more commitment to communication, with statements that are closely aligned with our Community Engagement Strategy. The document still includes the Council's statutory obligations, but places a positive emphasis on communication and information sharing. An amended policy can be found at Appendix 8.7. A tracked changes and clean copy are appended.
2.0	RECOMMENDATIONS
2.1	It is RECOMMENDED that ,subject to any further amendments or changes the Committee APPROVES the policy and RECOMMENDS it to Council for adoption

ITEM 8.8 PROPOSAL TO EXTEND THE CCTV MONITORING CONTRACT (Appendix 11.5)

To consider an extension of the term under the current CCTV monitoring contract.

1.0	BACKGROUND
1.1	In 2025 the Council, together with Penzance and Hayle Town Councils, entered into a CCTV monitoring contract with Infinitus security to carry out weekly monitoring of over 40 town centre CCTV cameras. This followed Cornwall Council giving notice that it no longer intended to deliver the service. Town Councils adopted one of two approaches, joining into either in house or externally contracted services. Newquay operate the service in house and provide the service for adjacent councils. Redruth, Camborne and Truro operate a similar central cluster. Infinitus deliver the service for nine councils in three groups, including our West Cornwall partnership.
1.2	The CCTV contract was structured to cover up to 4 years with a two year contract and an ability to extend by a further two years (described as a 4 plus 1 plus 1). The contract is working well, and all four partners wish to continue with the contract for the remainder of the period. However, in order to do so, the Council needs to give the contractor notice of its intention to continue.
1.3	Affordability and resourcing limits meant that the contractor committed originally to 35 hours monitoring a week. All the parties were of the view that in the longer term there should be a commitment to increase actively monitoring at least up to 50 hours and there is now scope to increase to 70. (The in-house service at Newquay operates 365 days a year).This would be subject to budget resources and a commitment from all councils. Should this be a possibility over the next two years, this could have procurement implications and further advice has been sought on scope or need for a further waiver as the contract was initially made as a direct award.
2.0	RECOMMENDATIONS
2.1	The service is performing well, and there is no quality or operational justification for considering a new delivery model currently. In which case, given that the contract permits extension up to 4 years in total, approval is sought to give notice to the contractor of the intention to extend for a further two years, subject to satisfying any procurement rules and any necessary actions which arise from procurement advice.
2.2	It is RECOMMENDED – that the Committee APPROVES the extension of the CCTV monitoring service under the existing partnership contract for a period

	of a further two years, subject to officers completing any necessary additional approvals or actions to satisfy procurement policy.
ITEM 9 – FINANCE REPORT (Appendices 9.1 – 9.5) *To consider the Finance Report and forecast position*	
REPORTING OFFICER: Head of Finance	
1.0	INTRODUCTION
1.1	The regular finance reports for this Committee are at Appendix 9.1 – 9.5 for noting. The Head of Finance encourages members to take the opportunity to scrutinise the figures in advance and to raise questions before the meeting for response either before or at the meeting itself. With the annual internal audit being completed, the year-end accounting adjustments, such as debtors, creditors, prepayments and receipts in advance are included. Narrative is given in this appendix to highlight any significant adjustments to come.
1.2	Income and expenditure against budget for Finance and General Purposes Committee (Appendix 9.1) The finance report enables the Committee to review its income and expenditure against the budget. At this stage in the financial year, there is generally little to highlight. However, the Committee may wish to note the following narrative for each of the relevant Committee cost centres. 100: Administration Within the Administration cost centre, both tranches of the Precept from Cornwall Council have now been received. Bank interest received shows £22,463 in the report but an up-to-date position is now £35,212 after recent receipts. Forecasts are that income from interest will be above £45,000. Insurance costs have slightly exceeded the budget figure as devolution site come onboard. The other cost centres in this Committee include Community Provision which includes CCTV maintenance and monitoring. Costs relating to this this are recharged equally between our Council as well as Penzance & Hayle. Devolution expenditure to date on professional fees includes survey, consultancy, planning, legal, mining, risk and fire costs as well as valuations. 160: Sloop Car Park Most other cost centres in this Committee show little or no spend. Within the Sloop car park, the expenditure so far this year relates to waste management, surfacing and re-lining works and transaction fees. Income shown in the appendix is to the end of August. Figures to September equals £118,000. The other cost centres in this Committee show little or no income or expenditure.

1.3	Summary income and expenditure by budget heading (Appendix 9.2) This report gives an overview of the net income and expenditure for all budget areas. All cost centres will be continuously monitored and reported to relevant Committee to aid any mid-year revisions, which might become necessary.
1.4	Balance Sheet (Appendix 9.3) Sets out the cash, assets and liabilities of the Council, including levels of reserves (general and earmarked).
1.5	Earmarked Reserves (Appendix 9.4) Reserves earmarked for specific purposes are listed, showing the movements in these reserve funds already incurred to date, the current balance of all EMRs is £749,554. The General Reserve at £1,531,904 with Total Reserves equal to £2,263,463. This figure includes our precept for the full year and contributions to reserves.
1.6	Bank Reconciliation (Appendix 9.5) The bank reconciliation is a key financial control, signed off regularly by Councillors, who are not bank signatories, presented to this Committee for scrutiny also.
2.0	RECOMMENDATIONS
2.1	It is RECOMMENDED – that subject to any comments the Committee NOTES the report and RESOLVES that the bank reconciliation has been reviewed and is APPROVED.
REPORT 11 - ITEMS FOR INFORMATION	
11.1	West Cornwall CCTV, Control Room Report. (Appendix 11.1)
11.2	New Year's Eve Contract, Part Funding with Bid. (Appendix 11.2)
11.3	St Ives Marshalls Service Delivery Report (Appendix 11.3)

St Ives Town Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

5%

100 Administration	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28		%AGE DIFF	FORECAST 2028-29		%AGE DIFF	FORECAST 2029-30	
	Receipts	Payments		Receipts	Payments	Receipts	Payments	%	Receipts	Payments	%	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget		Budget	Budget		Budget	Budget
1076 Precept	1,764,671			1,764,671		-		- 1	-			-	
1090 Bank Interest Received	45,000		Level of funds reduced as Grant Funding is spent.	45,000		25,000		-44%	17,500			15,000	
1200 Other Income (100)	-		Town Deal Transport funding 25-26	-		-			-			-	
4001 Staff Costs (100)		347,373	5% increase 2025-26 going forward. Include Deputy Town Clerk		364,463		390,975	13%		407,494			421,756
4021 Staff Costs - Er's NI (100)		44,606	5% increase 2025-26 going forward. Include Deputy Town Clerk		47,169		51,147	15%		53,624			55,765
4026 Staff Costs - Er's Pension (100)		74,033	5% increase 2025-26 going forward (no pension deficit)		67,049		74,675	1%		77,831			80,556
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.													
4050 Staff Welfare Expenses		1,500	Eye test, travel, etc		1,500		1,500	0%		1,500			1,500
4055 Bank Charges (100)		1,750	Increased volume and value of transactions		1,750		2,000	14%		2,000			2,000
4056 Loan Repayments		37,516	Repayments of full £200,000 loan - loans end May 2028		37,516		37,516	0%		37,159			18,202
4057 Loan Interest		3,577	Interest on full £200,000 loan		3,577		3,577	0%		1,990			400
4060 Elections Reserve Contribution		7,500	Only one ward contested in May-25. 2 x By-elections 2026/27 = £12.5k. £7.5k for each ward per year going forward incl by-elections		12,500		15,000	100%		15,000			15,000
4070 Audit Fees		3,720	£3360 External BDO + £1200 Internal Hudson Accounting. BDO increase as over £4m (re Town Grant grant, etc). Re-imbursement available 2027-28 for Digital AGAR		4,560		1,200	-68%		4,560			4,560
4075 Insurance Expenses (100)		16,000	Large Increase re Devolution Assets		16,750		18,500	16%		18,500			19,500
4080 IT & Phones - Support		11,000	IT support, Microsoft licences & security, phone charges + hardware/Zen/O2. New telephony contract extra £20 p/mth. 7 x mobile phones contracts &		12,500		14,000	27%		14,630			15,288
4081 IT Software & Subscriptions		10,500	Krystal/Mailchimp/SurveyMonkey/Adobe/360Licences/InDesign/Scribe/Canva/ ESET security/Visio/Ironwifi/OtterAI. To include CyberEssentials £5150 for 2027-28		10,500		17,000	62%		17,765			18,564
4082 IT Renewal Reserve		6,000	Increase due to extra staff numbers & price increases. 3 x laptops & monitors in 2027-28.		6,000		7,500	25%		7,500			8,000
4090 Office / General Admin (100)		1,255	Increased office staff & hours		1,650		1,750	39%		1,800			1,850
4095 Postage & Delivery (100)		200	Retain at slightly increased cloud based software availability etc		250		250	25%		250			250
4100 Professional Fees (100)		19,500	Payroll/Meor/S&S/Miller/VAT/Cawley valuation/Enhance/Non Devolution fees H&S CC £1358 26/27. Propert Agent £7.5k 2026-27		26,500		25,000	28%		28,000			28,000
4105 Stationery (100)		1,000	Review in ordering processes - reduce 2025-26. Based on actuals		1,000		1,000	0%		1,000			1,000
4110 Printing & Advertising (100)		4,650	Printer/copier x2 £3250 + Public Notices £750. Review of printing /copying/mobiles/etc 2026-27		4,650		5,100	10%		4,885			4,950
4115 Subscriptions & Memberships		5,425	CALC/SWCouncils/ICO/SLCC/Professional subs/Living Wage. Deputy Town Clerk CiLCA qualification going forward		5,425		5,425	0%		5,500			5,750
4119 Marketing, Promotion & Events		-	2023-24 incl Venue Manager freelance fees. To Guildhall budget 2024-25 onwards - REMOVE budget		-		-			-			-
4125 Training		11,250	Increase due to extra staff numbers, new Councillors 25-26. (Recharge partners for training places). Guildhall staff/volunteer training. Deputy Town Clerk CiLCA qualification		11,250		11,250	0%		11,000			11,000
5128 Devolution Infrastructure Reserve		85,000	2026-27 Contribution to fund infrastructure works for devolved sites (toilets, car parks, etc). £45k TO FUND CHY AN GWEAL CAR PARK in future		85,000		85,000	0%		65,000			65,000
5129 Establishment Reserve Contribution	-	10,000	In year Establishment savings to fund pressures in future years	-	10,000	-	10,000	NEW		10,000			10,000
NEW Concert Hall Reserve Contribution		-	Contribution to ensure delivery of Concert Hall project		-		200,000	NEW		235,000			25,000
NEW Invest to Save projects Contribution		-	Contribution to ensure delivery of Invest to Save projects project		-		-	NEW		-			-
5127 General Reserve Contribution		60,000	Annual contribution to General reserve to mitigate risk of any large drop in taxbase		60,000		65,000	8%		70,000			75,000
SUB TOTAL	**1,809,671**	**763,355**		**1,809,671**	**791,559**	**25,000**	**1,044,365**	37%	**17,500**	**1,091,988**		**15,000**	**888,892**

120 Community Provision

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget	%	FORECAST 2028-29 Receipts Budget	FORECAST 2028-29 Payments Budget	%	FORECAST 2029-30 Receipts Budget	FORECAST 2029-30 Payments Budget
1204	Other Income (120)	-		2024-25 Re-Imbursement from Hayle Town Council	-		-			-			-	
4200	Community Safety (CCTV)		11,250	Yrly maint & Qtrly monitor charges. 1/3rd SITC - Recharge to Pz & Hayle Town Council		13,225		13,754	0		14,304			14,876
4201	CCTV Replacement Reserve		3,000	Increase year on year, rising costs.		3,000		5,000	67%		5,000			5,000
4202	Leased Fibre Line Costs		3,970	BT lease costs at Island Centre		3,970		3,970	0%		4,169			4,377
4205	Decorative Lights-Maintenance		7,500	Contract renewed 2025-26 for 3 years		7,500		7,500	0%		7,500			7,875
4206	Town Wardens		4,200	To continue 4% increase		4,200		4,368	NEW		4,543			4,724
4210	Grants to Community Projects		10,000	Remain at current level - new Partnership Grant Fund in C&E		10,000		10,000	0%		10,000			10,000
	SUB TOTAL	**-**	**39,920**		**-**	**41,895**	**-**	**44,592**	12%	**-**	**45,516**		**-**	**46,853**

130 Planning

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget	%	FORECAST 2028-29 Receipts Budget	FORECAST 2028-29 Payments Budget	%	FORECAST 2029-30 Receipts Budget	FORECAST 2029-30 Payments Budget
4091	Office / General Admin (130)		400	Remain at current level		400		400	0%		400			400
4216	Neighbourhood Plan		5,000	Remain at current level (previously £2,000)		5,000		5,000	0%		5,000			5,000
4217	Visitor Voluntary Contributions Study		-	TFR to Visitor Voluntary Contributions Study - One off		-		-			-			-
	SUB TOTAL	**-**	**5,400**		**-**	**5,400**	**-**	**5,400**	**0%**	**-**	**5,400**		**-**	**5,400**

150 Devolution Provision

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget	%	FORECAST 2028-29 Receipts Budget	FORECAST 2028-29 Payments Budget	%	FORECAST 2029-30 Receipts Budget	FORECAST 2029-30 Payments Budget
1220	Devolution Income	-		Income for 2023-24 will be Apr & Oct CIL receipts, 4.5k from CC - Trewyn gate EMR, £10k CC - barrier at SJAmbulance, £40k CC funds 2024-25. 2025-26 CC funds of £100k	-		-							
1224	Devolution Phase 2 income	-		Sloop & Chy -an-Gweal 2025-26? Separate cost centres	-		-			-			-	
1221	S106 Receipt	-		Match Funding - Richmond Gardens	-		-							
1222	Rental Income from Devolved Assets			Gabriel St Framers, Barnoon Workshops, Barnoon Chapel, Longstone Chapel, SJA, etc						-			-	
1223	Sale Income from Devolved Assets													
4074	Insurance - Devolution (150)										-			-
4099	Professional Fees - Devolution (150)		20,000	Legal fees, valuation fees, car parking order, VAT advice, etc		20,000		7,500	-63%		-			-
4251	Waste Management - Devolution		2,000	Richmond, Chy an Gweal, Trewyn, War Memorial, Sloop, Barnoon (not including The Island) - £14,610 full year costs separate cost centres		2,000		1,000	-50%		-			-
4252	Business Rates - Devolution		-	Sloop Car Park £20,334 25-26, Blockhouse £1,447, SJA £4k, Pmeor putting £600 - separate cost centres		-		-	#DIV/0!		-			-
4253	Grounds Maintenance - Devolution		-	Memorial & Richmond Gardens in C&E Committee		-		-	#DIV/0!		-			-
4344	Repairs & Maintenance - Devolution (150)		1,250	Incl barrier for SJAmbulance		1,250		1,000	-20%		-			-
4257	Utilities - Devolution (150)		1,500			1,500		-	-100%	-	-		-	-
	SUB TOTAL	**-**	**24,750**		**-**	**24,750**	**-**	**9,500**		**-**	**-**		**-**	**-**

160 Sloop Car Park

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget	%	FORECAST 2028-29 Receipts Budget	FORECAST 2028-29 Payments Budget	%	FORECAST 2029-30 Receipts Budget	FORECAST 2029-30 Payments Budget
1900	Parking Charges (160)	170,000		Based on 2025-26 information - allow for some closure due to wall works in 2026-27	170,000		172,500			185,000			192,500	
1905	Bin Licences (160)	3,500		4 businesses now use the space	4,500		4,750			5,000			5,250	
NEW	Sailing Club Rent (160)	1,000			1,000		1,000			1,250			1,500	
4377	Waste Management (160)		2,500			2,500		2,500			2,750			3,000
4980	Professional Fees		1,000	Legal Fees		1,000		1,000			1,000			1,000
4981	Machine - Software / Consumables (160)		2,750			2,750		2,750			3,000			3,250
4982	Card fees for parking charges (160)		4,000			4,000		4,000			4,250			4,250
4983	Repairs & Maintenance (160)		11,500	Bay painting & patching, Signage, etc		11,500		11,500			6,500			7,000
4984	Business Rates (160)		19,093			19,093		19,475			19,864			20,262
4985	BID Levy (160)		775			775		820			785			800
4986	Enforcement (160)		-			2,100		2,500			2,625			2,756
	SUB TOTAL	**174,500**	**41,618**		**175,500**	**43,718**	**178,250**	**44,545**		**191,250**	**40,774**		**199,250**	**42,318**

165 Chy an Gweal Car Park

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget	%	FORECAST 2028-29 Receipts Budget	FORECAST 2028-29 Payments Budget	%	FORECAST 2029-30 Receipts Budget	FORECAST 2029-30 Payments Budget
1900	Parking Charges (165)	-		CC Permits in St Ives currently Resident £656 (20?) + Business £1093 (6?)	-		-			15,000			15,000	
4389	Waste Management (165)		1,250	Separate to Chy an Gweal Gardens cost centre		-		-	NEW		1,500			1,750
4391	Professional Fees		2,000			-		-	NEW		2,000			2,000
NEW	Machine - Software / Consumables (165)		-			-		-	NEW		2,500			2,600
NEW	Card fees for parking charges (165)		-			-		-	NEW		1,000			1,100
4392	Repairs & Maintenance (165)		1,500	Signage		1,000		1,000	NEW		1,000			1,000
4393	Business Rates (165)		5,000			-		-	NEW		5,000			5,000
4394	BID Levy (165)		250			-		-	NEW		250			250
	SUB TOTAL	**-**	**10,000**		**-**	**1,000**	**-**	**1,000**		**15,000**	**13,250**		**15,000**	**13,700**

St Ives Town Council

OPTION A

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

100 Administration	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1076 Precept	1,764,671			1,764,671		-	
1090 Bank Interest Received	45,000		Level of funds reduced as Grant Funding is spent.	45,000		25,000	
1200 Other Income (100)	-		Town Deal Transport funding 25-26	-		-	
4001 Staff Costs (100)		347,373	5% increase 2025-26 going forward. Include Deputy Town Clerk		364,463		390,975
4021 Staff Costs - Er's NI (100)		44,606	5% increase 2025-26 going forward. Include Deputy Town Clerk		47,169		51,147
4026 Staff Costs - Er's Pension (100)		74,033	5% increase 2025-26 going forward (no pension deficit)		67,049		74,675
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.							
4050 Staff Welfare Expenses		1,500	Eye test, travel, etc		1,500		1,500
4055 Bank Charges (100)		1,750	Increased volume and value of transactions		1,750		2,000
4056 Loan Repayments		37,516	Repayments of full £200,000 loan - loans end May 2028		37,516		37,516
4057 Loan Interest		3,577	Interest on full £200,000 loan		3,577		3,577
4060 Elections Reserve Contribution		7,500	Only one ward contested in May-25. 2 x By-elections 2026/27 = £12.5k. £7.5k for each ward per year going forward incl by-elections		12,500		15,000
4070 Audit Fees		3,720	£3360 External BDO + £1200 Internal Hudson Accounting. BDO increase as over £4m (re Town Grant grant, etc). Re-imbursement available 2027-28 for Digital AGAR		4,560		1,200
4075 Insurance Expenses (100)		16,000	Large Increase re Devolution Assets		16,750		18,500
4080 IT & Phones - Support		11,000	IT support, Microsoft licences & security, phone charges + hardware/Zen/O2. New telephony contract extra £20 p/mth. 7 x mobile phones contracts &		12,500		14,000
4081 IT Software & Subscriptions		10,500	Krystal/Mailchimp/SurveyMonkey/Adobe/360Licences/InDesign/Scribe/Canva/ ESET security/Visio/Ironwifi/OtterAI. To include CyberEssentials £5150 for 2027-28		10,500		17,000
4082 IT Renewal Reserve		6,000	Increase due to extra staff numbers & price increases. 3 x laptops & monitors in 2027-28.		6,000		7,500
4090 Office / General Admin (100)		1,255	Increased office staff & hours		1,650		1,750
4095 Postage & Delivery (100)		200	Retain at slightly increased cloud based software availability etc		250		250
4100 Professional Fees (100)		19,500	Payroll/Meor/S&S/Miller/VAT/Cawley valuation/Enhance/Non Devolution fees H&S CC £1358 26/27. Propert Agent £7.5k 2026-27		26,500		25,000
4105 Stationery (100)		1,000	Review in ordering processes - reduce 2025-26. Based on actuals		1,000		1,000
4110 Printing & Advertising (100)		4,650	Printer/copier x2 £3250 + Public Notices £750. Review of printing /copying/mobiles/etc 2026-27		4,650		5,100
4115 Subscriptions & Memberships		5,425	CALC/SWCouncils/ICO/SLCC/Professional subs/Living Wage. Deputy Town Clerk CiLCA qualification going forward		5,425		5,425
4119 Marketing, Promotion & Events		-	2023-24 incl Venue Manager freelance fees. To Guildhall budget 2024-25 onwards - REMOVE budget		-		-
4125 Training		11,250	Increase due to extra staff numbers, new Councillors 25-26. (Recharge partners for training places). Guildhall staff/volunteer training. Deputy Town Clerk CiLCA qualification		11,250		11,250
5128 Devolution Infrastructure Reserve		85,000	2026-27 Contribution to fund infrastructure works for devolved sites (toilets, car parks, etc). £45k TO FUND CHY AN GWEAL CAR PARK in future		85,000		85,000
5129 Establishment Reserve Contribution	-	10,000	In year Establishment savings to fund pressures in future years	-	10,000	-	10,000
NEW Concert Hall Reserve Contribution		-	Contribution to ensure delivery of Concert Hall project		-		200,000
NEW Invest to Save projects Contribution		-	Contribution to ensure delivery of Invest to Save projects project		-		-
5127 General Reserve Contribution		60,000	Annual contribution to General reserve to mitigate risk of any large drop in taxbase		60,000		65,000
SUB TOTAL	**1,809,671**	**763,355**		**1,809,671**	**791,559**	**25,000**	**1,044,365**

120 Community Provision	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1204 Other Income (120)	-		2024-25 Re-Imbursement from Hayle Town Council	-		-	
4200 Community Safety (CCTV)		11,250	Yrly maint & Qtrly monitor charges. 1/3rd SITC - Recharge to Pz & Hayle Town Council		13,225		13,754
4201 CCTV Replacement Reserve		3,000	Increase year on year, rising costs.		3,000		5,000
4202 Leased Fibre Line Costs		3,970	BT lease costs at Island Centre		3,970		3,970
4205 Decorative Lights-Maintenance		7,500	Contract renewed 2025-26 for 3 years		7,500		7,500
4206 Town Wardens		4,200	To continue 4% increase		4,200		4,368
4210 Grants to Community Projects		10,000	Remain at current level - new Partnership Grant Fund in C&E		10,000		10,000
SUB TOTAL	**-**	**39,920**		**-**	**41,895**	**-**	**44,592**

130 Planning	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
4091 Office / General Admin (130)		400	Remain at current level		400		400
4216 Neighbourhood Plan		5,000	Remain at current level (previously £2,000)		5,000		5,000
4217 Visitor Voluntary Contributions Study		-	TFR to Visitor Voluntary Contributions Study - One off		-		-
SUB TOTAL	**-**	**5,400**		**-**	**5,400**	**-**	**5,400**

150 Devolution Provision	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1220 Devolution Income	-		Income for 2023-24 will be Apr & Oct CIL receipts, 4.5k from CC - Trewyn gate EMR, £10k CC - barrier at SJAmbulance, £40k CC funds 2024-25. 2025-26 CC funds of £100k	-		-	
1224 Devolution Phase 2 income	-		Sloop & Chy -an-Gweal 2025-26? Separate cost centres	-		-	
1221 S106 Receipt	-		Match Funding - Richmond Gardens	-		-	
1222 Rental Income from Devolved Assets			Gabriel St Framers, Barnoon Workshops, Barnoon Chapel, Longstone Chapel, SJA, etc				
1223 Sale Income from Devolved Assets							
4074 Insurance - Devolution (150)							
4099 Professional Fees - Devolution (150)		20,000	Legal fees, valuation fees, car parking order, VAT advice, etc		20,000		7,500

4251	Waste Management - Devolution		2,000	Richmond, Chy an Gweal, Trewyn, War Memorial, Sloop, Barnoon (not including The Island) - £14,610 full year costs separate cost centres		2,000		1,000
4252	Business Rates - Devolution		-	Sloop Car Park £20,334 25-26, Blockhouse £1,447, SJA £4k, Pmeor putting £600 - separate cost centres		-		-
4253	Grounds Maintenance - Devolution		-	Memorial & Richmond Gardens in C&E Committee		-		-
4344	Repairs & Maintenance - Devolution (150)		1,250	Incl barrier for SJAmbulance		1,250		1,000
4257	Utilities - Devolution (150)		1,500			1,500		-
	SUB TOTAL	**-**	**24,750**		**-**	**24,750**	**-**	**9,500**

160 Sloop Car Park

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1900	Parking Charges (160)	170,000		Based on 2025-26 information - allow for some closure due to wall works in 2026-27	170,000		172,500	
1905	Bin Licences (160)	3,500		4 businesses now use the space	4,500		4,750	
NEW	Sailing Club Rent (160)	1,000			1,000		1,000	
4377	Waste Management (160)		2,500			2,500		2,500
4980	Professional Fees		1,000	Legal Fees		1,000		1,000
4981	Machine - Software / Consumables (160)		2,750			2,750		2,750
4982	Card fees for parking charges (160)		4,000			4,000		4,000
4983	Repairs & Maintenance (160)		11,500	Bay painting & patching, Signage, etc		11,500		11,500
4984	Business Rates (160)		19,093			19,093		19,475
4985	BID Levy (160)		775			775		820
4986	Enforcement (160)		-			2,100		2,500
	SUB TOTAL	**174,500**	**41,618**		**175,500**	**43,718**	**178,250**	**44,545**

165 Chy an Gweal Car Park

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1900	Parking Charges (165)	-		CC Permits in St Ives currently Resident £656 (20?) + Business £1093 (6?)	-		-	
4389	Waste Management (165)		1,250	Separate to Chy an Gweal Gardens cost centre		-		-
4391	Professional Fees		2,000			-		-
NEW	Machine - Software / Consumables (165)		-			-		-
NEW	Card fees for parking charges (165)		-			-		-
4392	Repairs & Maintenance (165)		1,500	Signage		1,000		1,000
4393	Business Rates (165)		5,000			-		-
4394	BID Levy (165)		250			-		-
	SUB TOTAL	**-**	**10,000**		**-**	**1,000**	**-**	**1,000**

200 Concert & Guildhall

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1203	Other Income (200)	-		Possible element of scrap metal, etc	-		-	
1230	Committee Rm & Chamber Hire	1,000		Based on actuals	531		1,000	
1245	Office Rental Income (200)	17,381		3 offices now occupied	17,381		17,381	
1255	Weddings - Upper Rooms	10,500		Per Jen's figures (at current prices). Upper Room bookings have successfully been moved to The Blockhouse. Hall weddings starting 2027-28	10,500		7,500	
1260	Solar Feed in Tariff	500		1 payment to date £873 Sep-26	874		1,000	
4306	Bid Levy (200)		435	% increase		435		446
4314	Business Rates (200)		21,735	3% increase assumed - Music Venues Trust discount being explored		21,735		22,387
4319	Cleaning Materials (200)		2,000	Reduction for the Concert Hall since closure		1,000		2,500
4320	Tenant Compensation		-	Disturbance to tenants during Guildhall Works 25% (see Charlotte), move to EMR @ Y/E if required 2026/27 - now 3 tenants		-		-
4321	Guildhall Development Fund- Ex							
4322	Dilapidations Capital Fund (200)		15,000	To continue with increase, previously £10k, going forwards		15,000		15,000
4330	Premises Licence Fee		350	Increase year on year		350		360
4335	Repairs & Maintenance (200)		22,500	Planned - Flooring, netting, windows £2k, roof works (scaffold) £4k, paint side of building £500 (Paul/Sarah). £3k u/spend to Island Centre 24-25		22,500		22,500
4350	Electricity (200)		11,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28. EV CHARGER costs going forward		11,000		13,200
4355	Gas (200)		5,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		5,500		7,000
4360	Water (200)		2,500	Less usage during development works		2,000		2,500
4370	Waste Disposal (200)		4,000	Increased activity for Hall		7,000		8,500
4375	Wedding Extras							
4386	Commission (Tickets)		-	Commission Fees		-		-
4390	Energy EMR Contribution		5,400	£5,400 to continue as contribution to Energy EMR year on year - former Solar Array payment		5,400		5,400
4401	Building Compliance (200)		7,000	Includes Security and Fire Extinguishers + Health & Safety, lift & lifting equipment compliance. LOLER. % increase		6,000		7,500
4521	Furniture & Fittings (200)							
	SUB TOTAL	**29,381**	**97,420**		**29,286**	**97,920**	**26,881**	**107,293**

205 Concert Hall

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget

1235	Concert Hall Hire	-		Workshops, dry hire, etc for 27-28 and going forward.	-		1,000	
1240	Concert Hall - Event Income	-		27-28 SITC ticketed events (incl splits)	-		95,000	
1241	Guildhall Development Fund - I			To continue	-		-	
1242	PRS (200)	-			-		-	
1261	Café Concession (200)	-		To be explored	-		-	
NEW	SITC Markets Income	-		Our own themed markets - 5 for 2027-28	-		15,000	
NEW	Weddings - Concert Hall			Wedding packages in the Concert Hall - 8 for 2027-28	-		35,000	
4004	Staff Costs (200)		61,764	3.3% pay award 2026/27 - 4% used going forward		55,468		102,361
4020	Staff Costs - Er's NI (200)		7,383	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		5,320		12,353
4025	Staff Costs - Er's Pension (200)		12,167	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		10,594		19,550
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4101	Concert Hall Consultants Fees		9,000	Consultant fees Going forward dependent on staffing structure		9,000		-
4111	Advertising, Marketing & Promotion (200)		1,500	26-27 budget to Development project		1,500		8,500
4113	Printing (200)		1,500	26-27 budget to Development project		1,500		-
4112	HALL - Booking & Appearance Fees (20		25,000	£20k of 26-27 budget to Development project		25,000		70,000
4121	HALL - Digital & Design (200)		2,500	26-27 budget to Development project. Remove for 2027-28 onwards?		2,500		-
4331	PRS Licence Fee		350	Increase year on year		350		750
4332	PRS Expd (200)		-			-		1,000
4349	Casual Staffing		6,750	Costs for hires, bar/FOH staff taking seating down post events, etc. Security for events, external cleaning, etc.		6,750		10,000
4808	IT - Support		4,750	EPOS, broadband, ticketing		4,750		5,000
NEW	SECURITY		-	Certain events wil requie additional security		-		3,000
NEW	PROFESSIONAL EVENT COSTS		-	Tech/lighting/crew…..		-		3,000
	SUB TOTAL	**-**	**132,664**		**-**	**122,732**	**146,000**	**235,514**

210 Guildhall Bar & Forecourt

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1270	Bar Sales	-		Figures will be based on average spend per event over our bar in previous years events. Events calculated at 60% capacity. Events in 2027-28 to include Setember Festival, not including any hires. Net of VAT	-		60,000	
4396	Bar Staffing							
4398	Bar Overheads		-	Bar overheads to include staffing/consumables, cleaning/hygeine, payment processing, compliance, maintenance and be based on one third of Bar sales		-		20,000
4399	Drinks & Supplies - Bar		-	Bar supplies based on one third of Bar sales		-		20,000
4506	Credit Card Costs (210)			Currently included in overheads				
	SUB TOTAL	**-**	**-**		**-**	**-**	**60,000**	**40,000**

250 LIS

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1206	Other Income (250	-			-		-	
1301	Exhibition Commission	275		Availibilty of 'Flexibition' boards in the GWR, promotion required	200		300	
1305	Postage (250)	200		From online sales - promotion required to increased sales going forward	100		200	
1310	Photocopying/Printing	3,750		Prices as last year. Useage still high, 2 printers available in 2027/28	5,000		5,750	
1315	Room Hire (250)	6,500		No Barclays for 2026-27, lower usage	4,200		6,500	
1318	Equipment Hire (250)	-		Hire of technical equipment	150		750	
1320	CC - Library Charges	-		VAT on replacement cards - nil going forward	40		-	
1325	Events (Ticket Sales)	1,750		Smaller events, etc. More evenys in future years	450		1,750	
1326	Donations	750		Donation station to be installed	250		750	
1330	Box Office Fee	3,000		Fees received on bookings for events - including Sept Festival. Concert Hall events fronm 2027/28	4,500		5,500	
1375	Counter Sales	28,000		40% mark up target, reduced open & space for works? To remain the same in 2027-28 year for full review of Retail	19,500		28,000	
1385	Advertising	2,750		Overhaul of advertising, with larger board outside and a more digital approach inside	2,750		2,750	
1390	Internet Access	-		Access to superfast broadband	-		500	
NEW	Digital Tech Hire			Equipment Package useage	-		500	
1395	Left Luggage	6,800		Fees to remain the same with low prices and more options available in town. Better marketing of the service ans storage available	6,200		7,200	
4000	Staff Costs (250)		227,837	3.2% pay award 2025/26 - 5% going forward. No HoC&C from Nov-25		184,865		196,665
4023	Staff Costs - Er's NI (250)		27,424	3.2% pay award 2025/26 - 5% going forward. Employer rate now 15%		19,279		22,443
4028	Staff Costs - Er's Pension (250)		44,883	3.2% pay award 2025/26 - 5% going forward. Employer cont rate 19.6%		35,310		37,564
4005	Overtime (250)		1,000	Agreed from income increase		1,000		1,000
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4096	Postage & Delivery (250)		185	Increase inline with online sales		185		200
4102	Professional Fees (250)		-			-		-
4108	Stationery (250)		785	Remain		785		785
4114	Printing & Advertising (250)		1,750	Minimum 5% increase St Ives Local		1,750		1,750
4117	Marketing & Promotion (250)		1,045	In line with 2024-25 actual spend		1,045		1,092
4118	Programming (250)		-	Programming with G/Hall shut		-		-
4307	Bid Levy (250)		470	% increase applied		470		470
4316	Business Rates (250)		11,707	% increase applied		11,707		11,941
4323	Cleaning Materials (250)		650	Increase in useage		650		650
4336	Repairs & Maintenance (250)		3,675	Windows inside £90 per month, inside clean x2 £500. Planned - internal windows £1k, decoration, led lighting.		3,675		3,859
4351	Electricity (250)		10,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		10,000		12,000
4361	Water (250)		-	£1750 removed 2023-24		-		-
4371	Waste Disposal (250)		200	Increased usege - hall closed		200		200
4387	Events and Workshops		1,000	Combine with Programming? FOSIL funding available		1,000		1,000
4400	Building Compliance (250)		2,450	To include bronze package on lift £290, % increase on all others		2,450		2,450
4420	Newspapers		275	One newspaper going forward		275		275
4500	Brochure Expenses		-	Revist brochure in future years		-		-
4505	Credit Card Costs (250)		1,000	Replace card machines with Zettle/Square		1,000		1,000
4510	Office Equipment		1,000	Includes purchase of Square		1,000		1,000
4515	Office - IT Provision		4,880	IT support, Till rental & support, broadband & phones. New Telephony costs - one offs from reserves (Review of tills- LD)		4,880		5,100
4520	Furniture & Fittings (250)		350	Remain		350		350
4525	Purchases - Resale Items		18,000	£18k 2026-27 per retail strategy (40% mark up). Being reviewed 2027-28		12,500		18,000
4527	Improvement to Children Library		375	Donation station to be installed - Youth Library		375		375
4528	Grant Donation funds to chosen Charity.		375	Donation station to be installed - 50% to charity		375		375
4526	Cashier Surplus							
4530	Travel (250)							

	SUB TOTAL	**53,775**	**361,316**			**43,340**	**295,125**	**60,450**	**320,544**

300 Public Conveniences

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1201	Other Income (300)	450		Recharge additional opening hours increase - Porthminster	450		450	
1500	Recharge Utilities	8,250		Based on previous actual receipts & utility costs increase	8,250		8,250	
1505	Third Party Contribution	21,000		Cornwall Council & Brewhouse £15k (Marco???)	21,000		21,000	
1507	Public Convenience Charging	115,000		2027-28 4 sites, 230,000 @ 50p	115,000		115,000	
1508	Public Convenience Advertising	3,500		Being reviewed and introduced/marketed 2027-28	-		2,000	
4103	Professional Fees (300)		500	LOLER teseting - Changing Places		500		1,050
5000	Toilets - Bid Levy		400	% increase applied		400		400
5010	Toilets - Cleaning contractors		191,038	New contract begins Nov-26 with 4% increase year on year Crystal Clear		170,167		176,974
5015	Toilets - Repairs and Maintenance		4,000	2024-25 Increase Refurb Sloop/Porthminster costs (Sloop - sinks, decoration)		4,000		5,500
5020	Toilets - Refurbishment		5,500	Smeatons Pier - refurb due 2027-28		5,500		17,500
5021	Toilets - Building Compliance							
5025	Toilets - Electricity		8,050	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		8,050		9,660
5030	Toilets - Gas							
5035	Toilets - Water		52,100	Reduced usage levels 2024-25& 2025-26		52,100		52,100
5040	Toilets - Waste Disposal							
5045	Future Paygate Progamme Reserve		65,000	Being a contribution from the net charging income & costs - to fund costs of future charging sites. Decision to release funds to Concert Hall project		65,000		65,000
5046	Card fees for charging		3,000	Increase for full year and extra sites		8,000		8,500
5047	Hardware fees for charging		750	Increase for full year and extra sites		1,000		1,000
5048	Charging Equipment R&M		3,000	Increase for full year and 2 extra sites		3,000		3,000
	SUB TOTAL	**148,200**	**333,338**		**144,700**	**317,717**	**146,700**	**340,684**

325 Island Centre

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1202	Other Income (325)	515		St Ives Judo Recharge	515		515	
1246	Rental Income (325)	5,000		St Johns Ambulance to vacate in 2026-27. CCTV monitoring in other office	9,600		8,000	
1316	Room Hire (325)	11,500		Increase in hires 2024-25 & 25-26 (increase & extra charges) after refurbishment	11,500		11,500	
1317	Markets - Island Centre	14,000		Artisan & Farmers markets remaining at Island Centre going forward	15,000		15,500	
4308	Bid Levy (325)							
4093	IT Phone & Support (325)		225			225		225
4317	Business Rates (325)		3,105	Based on actuals		3,105		3,167
4324	Cleaning Materials (325)		600	Increased useage 2024-25		600		600
4333	PRS Licence (325)		550	Transfer from Guildhall?		550		550
4337	Repairs & Maintenance (325)		2,500	Works to floor, etc required Jan/Feb (u/spend in G/Hall R&M. Reduce for 25-26 after works.		2,500		2,500
4343	Security and Fire Extinguishers (325)							
4352	Electricity (325)		3,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,500		4,200
4356	Gas (325)		3,750	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,750		3,750
4362	Water (325)		850	Increased useage previous years		850		850
4372	Waste Disposal (325)		350	Increased useage previous years		350		350
4402	Building Compliance (325)		1,500	% increase		1,500		1,575
4560	Promotion							
	SUB TOTAL	**31,015**	**16,930**		**36,615**	**16,930**	**35,515**	**17,767**

350 Market House

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1207	Other Income (350)	600		Insurance recharges - Archive?	600		600	
1605	Market House - Inc	50,000		St Ives Archive in building + 3 tenanted shops. Leela from Jul-26	41,800		48,000	
4104	Professional Fees (350)		750	Covering Project costs 26-27		1,784		500
4338	Repairs & Maintenance (350)		2,000	No uplift required afetr works		1,000		1,500
4364	Water - Market House		800	Per actuals		400		700
4403	Building Compliance (350)		700	Lift Maintenance, etc		700		700
4605	Market House - Exp		-	Utilities, Business Rates (Archive to pay going forward)		1,250		250
NEW	Market House - Lift			Lift Maintenance agreement, LOLER, etc		750		750
	SUB TOTAL	**50,600**	**4,250**		**42,400**	**5,884**	**48,600**	**4,400**

355 Heritage Assets (Huers Hut, Lodges, St Eia's Well)

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
NEW	Other Income			Insurance recharges? Performance place?				
1600	Huers Hut & Lodges - Inc	628		Western Power wayleave renew 26-27	628		800	
4442	Professional Fees (355)		500			500		1,500
4443	Repairs & Maintenance (355)		1,500	3 lodges & Huers Hut		1,500		1,500
4449	Electricity		750	Christmas lighting @Malakoff, new cost centre		-		-
NEW	Water		-			-		-
4444	Building Compliance		250			250		250
4450	Waste Management		-	New bins on the Wharf		10,000		10,500
4445	Insurance		1,250	Bus shelter		-		-
	SUB TOTAL	**628**	**4,250**		**628**	**12,250**	**800**	**13,750**

360 Old Fire Station

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**

1613	Other Income (350)			Insurance recharge? Utility recharge?	300		400	
1610	Income - Rent/Hire (360)	4,800		Upstairs works complete 25-26? Downstairs as storage	14,000		16,000	
4434	Professional Fees (360)		500	In project costs		-		-
4435	Repairs & Maintenance (360)		750	Works & Installation 2025-26, minimal required		750		750
4436	Electricity		2,500	Tariff fixed for 2 years in 2025-26		1,250		1,500
4437	Water		1,250			1,500		1,500
4501	Fibre Costs		1,000			3,400		3,400
4438	Building Compliance		400			400		400
4439	Business Rates		2,800	Tenant going forward		284		-
4440	Insurance		-	Based on Island Centre		-		-
4441	Waste		300			-		-
	SUB TOTAL	**4,800**	**9,500**		**14,300**	**7,584**	**16,400**	**7,550**

365 Barnoon Studio

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
-	Other Income (350)	-		Insurance recharge? Utility recharge?	-		150	
1611	Income - Rent/Hire (360)	-		Being advertised - 3 months in 2026-27	1,850		7,400	
4502	Professional Fees (360)		500			750		750
4357	Repairs & Maintenance (360)		750	Works & Installation 2025- minimal reqd (gate)		750		500
4358	Electricity		2,500	Recharge when tenanted		500		-
4365	Water		1,250	Recharge when tenanted		100		-
4407	Building Compliance		400			200		200
4447	Business Rates		1,465	Tenant to pay		1,000		-
NEW	Fibre Costs		-	Focus (Datasharp) leased line costs - currently not proposed		2,500		-
-	Insurance		-	Based on Island Centre = £350		-		-
4503	Waste		300			-		-
	SUB TOTAL	**-**	**7,165**		**1,850**	**5,800**	**7,550**	**1,450**

370 Porthmeor Clubhouse & Greens

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1615	Other Income (350)	1,500		Garden licence - land at Man's Head	1,500		1,500	
1614	Income - former Bowling Club	1,000		St Ives SLSC & possible future alternative use	1,000		2,500	
1612	Income - former Putting Green	10,000		Kiln Sauna from 2025-26	10,000		10,000	
4504	Professional Fees (360)		500			200		200
4385	Repairs & Maintenance (360)		1,500			300		1,000
4366	Electricity		-	Tenant to pay		-		-
4367	Water		-	Tenant to pay		-		-
4507	Building Compliance		400			400		400
4448	Business Rates		-	Tenant to pay		-		-
	Insurance		-			-		-
4508	Waste		300			-		-
	SUB TOTAL	**12,500**	**2,700**		**12,500**	**900**	**14,000**	**1,600**

400 Chapels

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1650	St Leonards - Donations	250			250		250	
1655	St Nicholas - Donations	750		Introduce Donation Station	150		750	
1660	Chapel - Wedding Blessings	8,500		Full review of all wedding/blessing venues currently on-going	5,500		6,000	
4339	Repairs & Maintenance (400)		2,150	% increase		750		1,750
4404	Building Compliance (400)		200	% increase		200		200
4650	St. Nicholas Ch.-Floodlighting		275	% increase from 2025-26 (fixed tariff 2024-25)		275		325
4655	St. Leonards-Grants Fm Funds		250			250		250
4660	St. Nicholas-Grants Fm Funds		375	Half of donations going forward		150		375
	SUB TOTAL	**9,500**	**3,250**		**5,900**	**1,625**	**7,000**	**2,900**

410 Blockhouse

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1670	Donations	750			-		750	
1671	Other Income	200		Water recharge to NCI, etc?	200		200	
1665	Blockhouse - Wedding/Blessings.	26,500		Full review of all wedding venues currently on-going	34,500		36,000	
1672	Blockhouse - Other Income/Hires/NCI	1,500		Future hire of venue - 27-28 6 hires - marketing to be reviewed	250		1,800	
4345	Repairs & Maintenance		1,500	Based on Chapel costs, newly fitted - less costs		1,500		1,500
4346	Building Compliance		250	Based on Chapel costs		150		200
NEW	Wedding Licence		-	£1,759 paid 08/04/24 - 5 yearly. Due April 2029		-		-
4354	Electricity		1,300	Based on received to date		1,300		1,560
4365	Water		750	Based on received to date		250		350
4509	IT Costs		750	Line of sight wifi to be brought in		-		-
4348	Business Rates		1,447	Based on CC NNDR schedule		-		1,490
	SUB TOTAL	**28,950**	**5,997**		**34,950**	**3,200**	**38,750**	**5,100**

450 Facilities Maintenance & Management

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1208	Other Income (450)			Scrap Metal				
4003	Staff Costs (450)		277,962	Senior Maintenance Officer started Aug-25 2025-26		260,592		294,997
4024	Staff Costs - Er's NI (450)		33,948	3.2% pay award 2025/26 - 5% going forward. Employer rate now 15%		30,374		36,971

4029	Staff Costs - Er's Pension (450)		54,759	3.2% pay award 2025/26 - 5% going forward. Employer cont rate 19.6%		49,772		56,343
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4700	Tools & Equipment (450)		4,500	New post in 2025-26 , replacements going forward & increased variety of works		4,500		6,000
4705	Uniform (450)		1,650	New post in 2025-26		1,650		2,000
4710	Vehicles		12,000	3 vehicles required? New EV van + 2 older vans that will require replacement in coming years		12,000		12,000
4511	Vehicle replacement EMR		5,000	Replacement reserve to commence from 2026-27		5,000		5,000
	SUB TOTAL	**-**	**389,819**		**-**	**363,888**	**-**	**413,311**

500 Allotments

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1700	Allotment Plot Rent	8,421		Revision reduced re increase notifications prices held, 25-26 1.5 x increase	8,421		8,781	
1705	Allotment M/Ship	-		Received on behalf of the Allotment Association	-		-	
1706	Allotment Admin Fee	80			80		90	
4088	Miscellaneous (500)		2,000	Increased maintenance work, fencing & clearance. Fencing of plots 26/27 & 27/28		3,000		4,000
4750	Allotment (Site Provision)		2,800	Lease review date 2025		2,800		2,800
4755	Allotment M/Ship Expd		-	Fees received and paid to the Allotment Association		-		-
4751	Allotment Reserve Allocation		3,000	Contribution to a future potential site		3,000		3,000
	SUB TOTAL	**8,501**	**7,800**		**8,501**	**8,800**	**8,871**	**9,800**

600 Civic / Hospitality

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1211	Other Income (600)	500		Admin charge to Chard Trust	500		500	
4116	Printing & Advertising (600)		600	Costs of public notices, etc		600		600
4800	Hospitality - Christmas		1,680	Electricity, Trees (£1,170 in 2026), Christmas Cards, visits, etc		1,680		1,750
4802	Day Care Centre Contribution		5,000	Core Grants fund going forward		5,000		-
4803	St Ives Archive Contribution		-	Free Rental of Market House in lieu of rent future years		-		-
4804	September Festival Contribution		2,000	Core Grants fund going forward		2,000		-
NEW	Partnership Grant Fund		-	Fund for Core Grants		-		20,000
4805	Hospitality - Community		3,255	Remembrance (£700), Feast (£2200) to now include road closure/marshalls/first aid & Civics (£600), Star Awards		3,255		3,750
4807	Contribution to Cultural, Social & Comm EM		500	Contribution to Cultural, Social & Comm EMR from Chard Trust income		500		500
4810	Hospitality - Mayor Choosing		5,150	Mayor choosing c£1k + Mayor's Dinner c£4k		4,500		5,350
4815	Mace Bearers		300	Increase 2026-27		300		300
4820	Mayor's Allowance		3,400	Increase 2026-27		3,400		3,400
4825	Mayor's Photos & Painting Rest		250	5% increase to actuals		250		250
4826	Art & Regalia Reserve		1,500	To fund Dual Form renovation work every 3 years, etc		1,500		2,500
4830	New Year		7,000	Inrease in 2026-27 for New Year event support		7,000		8,000
4956	Kite Fest provision	-	2,000	Annual contribution the the Kite Festival	-	2,000	-	2,000
4828	Knill Celebrations		4,500	Next Knill 2031-32		4,500		-
	SUB TOTAL	**500**	**37,135**		**500**	**36,485**	**500**	**48,400**

650 Amenities & Public Realm

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1209	In Bloom Contributions (650)	9,756		BID contribution to In Bloom costs continue	9,822		10,376	
1760	Benches	49,875		22 benches in 26-27, 20 in 27-28	49,875		38,000	
1801	PSPO Inc (650)	7,200		Based on previous	7,200		8,000	
4716	Benches - purchases		-	Final batch of 24 'St Ives Blue Benches'		18,250		-
4715	Maintenance of Benches		2,400	Lower cost in future years as new & easier to maintain stock		2,400		2,400
4900	Disposal of Green Waste		300	Minimal as in previous years		300		300
4905	In Bloom Costs		19,574	Agreed increase 2026/27, % increase going forward		17,694		18,579
4910	Street Weeding		6,069	2025-26 qoute 2 sprays @ £2976 per spray + %increase		5,792		6,082
4915	Public Space Protection Order		15,560	Equivalent hours as previous years and %age increase going forward		17,500		18,375
4920	Youth Project Reserve		7,500	To continue as previous years		7,500		10,000
	SUB TOTAL	**66,831**	**51,403**		**66,897**	**69,436**	**56,376**	**55,735**

655 Trewyn Gardens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1611	Income - Rent/Hire (655)	-			-		-	
4357	Repairs & Maintenance 655)		-	Planters, Tree works 2026-27 & 2027-28 - possible use of CIL funds		7,000		13,000
4358	Electricity (655)		750			500		750
4359	Water (655)		250			100		250
4374	Waste Management (665)		2,360	Star Refuse collections from 2025-26		1,650		2,360
4379	Grounds Maintenance (665)		27,223	Cormac grounds maitenance SLA		28,283		29,697
4092	CCTV Maintenance		200	Camera maintenance allocation		975		200
4407	Building Compliance (655)		250			250		250
4447	Business Rates - Trewyn (655)		855			855		855
	SUB TOTAL	**-**	**31,888**		**-**	**39,613**	**-**	**47,362**

660 War Memorial Gardens

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments

Code	Title	BUDGET 2026-27 Receipts	BUDGET 2026-27 Payments	Detail	REVISED 2026-27 Receipts	REVISED 2026-27 Payments	FORECAST 2027-28 Receipts	FORECAST 2027-28 Payments
NEW	Income - Rent/Hire (660)	-		Pop-Up shelter	-		-	
4430	Waste Management		2,360	Star Refuse collections from 2025-26		2,360		2,478
4431	Repairs & Maintenance		750	Shelter refurb from CIL		750		750
4432	Grounds Maintenance		25,255	Cormac grounds maitenance SLA		26,322		27,638
4516	Professional Fees		500			500		500
4433	Utilities	-	750		-	750	-	750
	SUB TOTAL	**-**	**29,615**		**-**	**30,682**	**-**	**32,116**

665 Chy An Gweal Gardens

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
NEW	Income - Rent/Hire (665)	-			-		-	
4517	Repairs & Maintenance		1,500			750		1,000
4378	Waste Management (665)		2,360	Star Refuse collections from 2025-26		2,360		2,478
4381	Grounds Maintenance (665)		19,917	Cormac grounds maitenance SLA		20,529		21,555
	SUB TOTAL	**-**	**23,777**		**-**	**23,639**	**-**	**25,033**

670 The Island & Man's Head

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1247	Income - Rent/Hire (670)	1,500		Video shoot + NCI rent.	400		500	
4376	Repairs & Maintenance		1,000	2027-28 to include levelling & tarmaking path to NCI lookout as requsted Feb-26 meeting - £9,000		1,000		10,000
4382	Waste Management (670)		7,085	Star Refuse collections from 2025-26		7,085		7,439
4518	Grounds Maintenance (670)		2,963	Cormac grounds maitenance SLA		3,056		3,209
	SUB TOTAL	**1,500**	**11,048**		**400**	**11,141**	**500**	**20,648**

675 Longstone

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
NEW	Income - Rent/Hire (675)	-		Rent of Chapel	-		4,500	
4336	Repairs & Maintenance		-	Chapel & toilets		-		5,000
4519	Business Rates - Longstone (675)		2,000	2026-27 £4,104. Tenant to pay going forward		1,000		500
4522	Waste Management (675)		1,083	Install bins - Star Refuse to collect?		750		2,478
4523	Grounds Maintenance (675)		9,958	Cormac grounds maitenance SLA		6,322		19,917
	SUB TOTAL	**-**	**13,041**		**-**	**8,072**	**4,500**	**27,895**

680 Barnoon Cemetery & Chapel

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1409	Income - Rent/Hire (680)	12,000		Chapel rent - Saints Funeral Services. Rent review due	12,000		12,000	
4524	Repairs & Maintenance		4,000	Topple Testing' every 5 years, repairs to wall, etc		3,000		5,000
4529	Business Rates - Barnoon (680)		4,115	2025-26 £4,035 - Tenant pays		-		-
4532	Waste Management (680)		2,362	Star Refuse collections from 2025-26		1,500		2,362
4533	Grounds Maintenance (680)		21,045	Cormac grounds maitenance SLA		19,817		20,663
	SUB TOTAL	**12,000**	**31,522**		**12,000**	**24,317**	**12,000**	**28,025**

685 Malakoff

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1765	Benches (685)	-		Amenities & Public Realm	-		-	
4542	Utilities (685)		-	Electricity		250		750
4543	Grounds Maintenance (685)		-	In Bloom costs		-		-
4544	Maintenance of Benches (685)		-	Amenities & Public Realm		-		-
4545	Repairs & Maintenance (685)		-			500		1,000
4546	Waste Management (685)		-	New bin & collection costs		-		1,200
	SUB TOTAL	**-**	**-**		**-**	**750**	**-**	**2,950**

700 Palemon Best

Code	Title	BUDGET 2026-27 Receipts	BUDGET 2026-27 Payments	Detail	REVISED 2026-27 Receipts	REVISED 2026-27 Payments	FORECAST 2027-28 Receipts	FORECAST 2027-28 Payments
4341	Repairs & Maintenance (700)		3,250	Increased costs (not within Cormac Mgmnt fee) reflect additional sites & spaces		3,250		5,500
4353	Electricity (700)		1,000	5% increase cover 2025-26 & 2026-27		500		1,000
4363	Water (700)		500	Palemon Best site		200		500
4373	Waste Management		6,308	Star Refuse collections from 2025-26		9,600		10,080
4950	Grounds Maintenance & Inspections		11,810	Inspection & maintenance SLA costs Cormac. Skatepark costs.		11,810		12,000
4954	Park Improvements/Operational		6,000	Ageing equipment, includes cleaning of grafitti, etc		6,000		6,500
4960	Skatepark Project							
4965	Toilet Provision - Palemon Best		1,000	Waste disposal from WooWoo toilet		1,150		1,250
4966	Palemon Best CCTV Maintenance		150			650		700
4967	Playground Reserve Provision		35,000	To provide a sufficient reserve for future equipment purchases - increased from £20k. INCREASE?		35,000		35,000
	SUB TOTAL	**-**	**65,018**		**-**	**68,160**	**-**	**72,530**

705 Richmond Park

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
4970	Waste Management		2,362	Star Refuse collections from 2025-26		3,600		3,780
4971	Repairs & Maintenance		1,000	Fencing, equipment, etc		1,000		1,100
4972	Grounds Maintenance		2,691	Cormac grounds maitenance SLA		3,687		3,871
NEW	Professional Fees		-	Meiloci fees		-		-
NEW	Utilities		-			-		-
	SUB TOTAL	**-**	**6,053**		**-**	**8,287**	**-**	**8,751**

710Trewartha Estate Recreation Ground

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
4534	Waste Management		2,362	Included in Phase 3 of the devolution programme - current target end 2026		800		2,480
4535	Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target end 2026		500		1,250
4536	Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target end 2026		844		2,691
4537	Professional Fees		500	Included in Phase 3 of the devolution programme - current target end 2026		500		500
NEW	Utilities		-	Included in Phase 3 of the devolution programme - current target end 2026		-		-
	SUB TOTAL	**-**	**6,553**		**-**	**2,644**	**-**	**6,921**

715 Ayr Park & Playing Field

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
4538	Waste Management		2,362	Included in Phase 3 of the devolution programme - current target 31/03/26		1,000		2,480
4539	Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target 31/03/26		700		1,250
4540	Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target 31/03/26		1,688		2,691
4541	Professional Fees		500	Included in Phase 3 of the devolution programme - current target 31/03/26		500		500
NEW	Utilities		-	Included in Phase 3 of the devolution programme - current target 31/03/26		-		-
	SUB TOTAL	**-**	**6,553**		**-**	**3,888**	**-**	**6,921**

720 Open Spaces (Other)

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1750	Footpaths Income (LMP Grant)	2,757		5% increase applied to future years. Peroffer letter	2,757		2,840	
1755	Footpaths Income (SWCP Grant)	2,007		5% increase applied to future years. Per offer letter	2,007		2,067	
4120	Footpath Cutting (700)		4,764	Footpath Contractor (costs matching grant income)		4,764		4,907
4955	Open Spaces Operational		-	Nil in previous years, small open areas going forward		-		1,250
NEW	Waste Management		-	Star Refuse collections from 2025-26		-		-
4383	Grounds Maintenance		2,690	Cormac grounds maitenance SLA		1,500		2,691
NEW	Professional Fees		-			-		-
NEW	Utilities		-			-		-
	SUB TOTAL	**4,764**	**7,454**		**4,764**	**6,264**	**4,907**	**8,848**

			TFR to fund Trewyn Garden Wall	0				
			TFR to fund Lodge & Railings	0				
			TFR to fund Council Chamber Refurbishment	0				
			TFR to Old Fire Station groundworks	0				
			TFR to Guildhall Redevelopment	0				
USE OF/TFR TO RESERVES	80,000		Use of Establishment Reserve	80,000	-			
	25,000		Use of Devolution Infrastructure Reserve	25,000	-			
	13,018		Use of Elections Reserve	13,018	-			
	16,868		Use of Neighbourhood Plan Reserve	16,868	-			
BUDGET TOTAL	2,582,502	2,582,502		2,579,588	2,502,055	899,550	3,063,201	
BUDGET SURPLUS/DEFICIT		0			77,533		- 2,163,651	
BUDGET INCREASE IN YEAR		- 0				398,980	2,163,651	
% BUDGET INCREASE IN YEAR		-100.00%			**%age increase on Prececpt**		22.61%	
		- 1,067,182			**£ increase in Precept**		398,980	
					%age increase on Council Tax			

St Ives Town Council - Overview of Adopted Budget for 2027-28

At its meeting on the th December 2026, St Ives Town Council RESOLVED to adopt the Budget and

	Budgeted income	Budgeted expenditure	
Finance & General Purposes Committee			
Administration	25,000	1,044,365	1,019,365
Community Provision	-	44,592	44,592
Planning	-	5,400	5,400
Devolution Provision	-	9,500	9,500
Sloop Car Park	178,250	44,545	-133,705
Chy An Gweal Car Park	-	1,000	1,000
Use of Reserves	-	-	0
Facilities Committee			
Concert & Guildhall	26,881	107,293	80,412
Concert Hall	146,000	235,514	89,514
Guildhall Bar	60,000	40,000	-20,000
Library & Information Service	60,450	320,544	260,094
Public Conveniences	146,700	340,684	193,984
Island Centre	35,515	17,767	-17,748
Market House	48,600	4,400	-44,200
Heritage Assets, Huers Hut & Lodges	800	13,750	12,950
Old Fire Station	16,400	7,550	-8,850
Barnoon Studio	7,550	1,450	-6,100
Porthmeor Clubhouse & Greens	14,000	1,600	-12,400
Chapels	7,000	2,900	-4,100
Blockhouse	38,750	5,100	-33,650
Facilities Maintenance & Management	-	413,311	413,311
Community & Environment Committee			
Allotments	8,871	9,800	929
Civic / Hospitality	500	48,400	47,900
Amenities & Public Realm	56,376	55,735	-641
Trewyn Gardens	-	47,362	47,362
War Memorial Gardens	-	32,116	32,116
Chy An Gweal Gardens	-	25,033	25,033
The Island & Man's Head	500	20,648	20,148
Longstone	4,500	27,895	23,395
Barnoon Cemetery & Chapel	12,000	28,025	16,025
Malakoff	-	2,950	2,950
Palemon Best	-	72,530	72,530
Richmond Park	-	8,751	8,751
Trewartha Estate Recreation Ground	-	6,921	6,921
Ayr Park & Playing Field	-	6,921	6,921
Open Spaces (Other)	4,907	8,848	3,941
Total	**899,550**	**3,063,201**	**2,163,651**

Total budgeted income:	£899,550		
Total budgeted expenditure:	£3,063,201		
Net budgeted expenditure	£2,163,651	A	
Less: Council Tax Support Funding:	£0	B	
Amount to be precepted 2027-28: *(A - B)*	**£2,163,651**		
Tax Base 2027-28	**5,812.78**		**£352.89**
			22.65%
Band D Charge 2027-28:	**£372.22**		= £7.16 per week
Therefore Band D increase from 2026-27:	£84.49		= £1.62 per week
Band D percentage increase:	29.37%		

For information:

2026-27 Precept	£1,764,670	£398,981
2026-27 Band D Charge	£287.74	
2026-27 Tax Base	6131.17	
£ Annual Band D change 25-26 to 26-27	£13.68	
% Annual Band D change 25-26 to 26-27	4.99%	

St Ives Town Council
F&GP Committee **OPTION A**
3-Year Budget Summary Budget Summary

	BUDGET 2026-27		REVISED 2026-27		FORECAST 2027-28		FORECAST 2028-29		FORECAST 2029-30	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
100 Administration	45,000	763,355	45,000	787,559	25,000	1,044,365	17,500	1,091,988	15,000	888,892
120 Community Provision	0	39,920	0	41,895	0	44,592	0	45,516	0	46,853
130 Planning	0	0	0	0	0	5,400	0	5,400	0	5,400
150 Devolution Provision	0	24,750	0	24,750	0	9,500	0	0	0	0
160 The Sloop Car Park	174,500	41,618	169,905	43,758	178,250	44,545	191,250	40,774	199,250	42,318
165 Chy An Gweal Car Park	0	10,000	0	1,000	0	1,000	15,000	13,250	15,000	13,700
	219,500	***879,643***	***214,905***	***898,962***	***203,250***	***1,149,402***	***223,750***	***1,196,928***	***229,250***	***997,163***
200 Guildhall	29,381	97,420	29,286	97,920	26,881	107,293	44,581	99,220	45,781	102,304
205 Concert Hall	0	132,314	0	122,382	146,000	235,514	187,000	272,107	202,500	296,959
210 Guildhall Bar & Forecourt	0	0	0	0	60,000	40,000	81,000	54,000	93,000	62,000
250 LIS	53,775	361,316	43,340	292,125	60,450	320,544	62,550	330,693	38,575	342,193
300 Public Conveniences	148,200	333,338	144,700	317,717	146,700	340,684	146,850	342,675	156,950	351,490
325 Island Centre	31,015	16,930	36,615	16,930	35,515	17,767	36,015	17,984	36,815	18,631
350 Market House	50,600	4,250	42,400	5,884	48,600	4,400	48,600	4,775	50,650	5,175
355 Huers Hut & Lodges	628	4,250	628	12,250	800	13,750	800	13,275	800	13,826
360 Old Fire Station	4,800	9,500	14,300	7,584	16,400	7,550	16,400	7,575	16,400	7,850
365 Barnoon Studio	0	7,165	1,850	5,800	7,550	1,450	7,550	725	7,550	725
370 Porthmeor Clubhouse & Greens	12,500	2,700	12,500	900	14,000	1,600	14,000	1,425	14,000	1,450
400 Chapels	9,500	3,250	5,900	1,625	7,000	2,900	7,000	3,475	7,000	3,675
410 The Blockhouse	28,950	5,997	34,950	3,200	38,750	5,100	40,900	5,047	42,550	5,047
450 Facilities Maint & Management	0	389,819	0	363,888	0	413,311	0	429,999	0	444,868
	588,849	**2,247,892**	**581,374**	**2,147,167**	**811,896**	**2,661,264**	**916,996**	**2,779,902**	**941,821**	**2,653,355**
500 Allotments	8,501	7,800	8,501	8,800	8,871	9,800	9,310	10,000	9,771	10,210
600 Civic / Hospitality	500	37,135	500	36,485	500	48,400	500	48,300	500	48,820
650 Amenities & Public Realm	66,831	51,403	66,897	69,436	56,376	55,735	54,095	56,755	42,760	58,049
655 Trewyn Gardens	0	31,888	0	39,613	0	47,362	0	38,030	0	39,733
660 War Memorial Gardens	0	29,615	0	30,682	0	32,116	0	33,872	0	35,453
665 Chy An Gweal Gardens	0	23,777	0	23,639	0	25,033	0	26,735	0	27,997
670 The Island & Man's Head	1,500	11,048	1,500	11,141	300	20,648	500	12,680	500	13,239
675 Longstone	0	13,041	0	8,072	4,500	27,895	4,500	27,015	4,500	28,191
680 Barnoon Cemetery & Chapel	12,000	31,522	12,000	24,317	12,000	28,025	12,000	28,176	12,000	29,386
685 Malakoff	0	0	0	750	0	2,950	0	3,000	0	3,000
700 Palemon Best	0	65,018	0	68,160	0	72,530	0	72,609	0	75,699
705 Richmond Park / Gardens	0	6,053	0	8,287	0	8,751	0	9,209	0	9,686
710 Trewartha Estate Recreation Ground	0	6,553	0	2,644	0	6,921	0	6,730	0	7,051
715 Ayr Park & Playing Field	0	6,553	0	3,888	0	6,921	0	6,730	0	7,051

720 Open Spaces (Others)	4,764	7,454	4,764	6,264	4,907	8,848	4,883	9,059	5,006	9,373
	682,945	***2,576,752***	***675,536***	***2,489,345***	***899,350***	***3,063,201***	***1,002,784***	***3,168,801***	***1,016,858***	***3,056,294***
Net Budget Expenditure		**1,893,807**				**2,163,851**		**2,166,017**		**2,039,436**
£ Increase in Precept						**270,044**		**2,167**		**-126,581**
Band D Charge						**£372.26**		**£372.63**		**£350.85**
% Increase in Band D Charge	**£287.74**					**29.37%**		**0.10%**		**-5.84%**
Taxbase	**5812.78**									

St Ives Town Council

OPTION B

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

100 Administration	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1076 Precept	1,764,671			1,764,671		-	
1090 Bank Interest Received	45,000		Level of funds reduced as Grant Funding is spent.	45,000		25,000	
1200 Other Income (100)	-		Town Deal Transport funding 25-26	-		-	
4001 Staff Costs (100)		347,373	3.3% pay award 2026/27 - 4% used going forward		364,463		390,975
4021 Staff Costs - Er's NI (100)		44,606	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		47,169		51,147
4026 Staff Costs - Er's Pension (100)		74,033	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		67,049		74,675
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.							
4050 Staff Welfare Expenses		1,500	Eye test, travel, etc		1,500		1,500
4055 Bank Charges (100)		1,750	Increased volume and value of transactions		1,750		2,000
4056 Loan Repayments		37,516	Repayments of full £200,000 loan - loans end May 2028		37,516		37,516
4057 Loan Interest		3,577	Interest on full £200,000 loan		3,577		3,577
4060 Elections Reserve Contribution		7,500	Only one ward contested in May-25. 2 x By-elections 2026/27 = £12.5k. £7.5k for each ward per year going forward incl by-elections		12,500		15,000
4070 Audit Fees		3,720	£3360 External BDO + £1200 Internal Hudson Accounting. BDO increase as over £3m (re Town Deal Grant grant, etc). Re-imbursement available 2027-28 for Digital AGAR		4,560		1,200
4075 Insurance Expenses (100)		16,000	Large Increase re Devolution Assets		16,750		18,500
4080 IT & Phones - Support		11,000	IT support, Microsoft licences & security, phone charges + hardware/Zen/O2. New telephony contract extra £20 p/mth. 7 x mobile phones contracts &		12,500		14,000
4081 IT Software & Subscriptions		10,500	Krystal/Mailchimp/SurveyMonkey/Adobe/360Licences/InDesign/Scribe/Canva/ ESET security/Visio/Ironwifi/OtterAI. To include CyberEssentials £5150 for 2027-28		10,500		17,000
4082 IT Renewal Reserve		6,000	Increase due to extra staff numbers & price increases. 3 x laptops & monitors in 2027-28.		6,000		7,500
4090 Office / General Admin (100)		1,255	Increased office staff & hours		1,650		1,750
4095 Postage & Delivery (100)		200	Retain at slightly increased cloud based software availability etc		250		250
4100 Professional Fees (100)		19,500	Payroll/Meor/S&S/Miller/VAT/Cawley valuation/Enhance/Non Devolution fees H&S CC £1358 26/27. Propert Agent £7.5k 2026-27		26,500		19,500
4105 Stationery (100)		1,000	Review in ordering processes - reduce 2025-26. Based on actuals		1,000		1,000
4110 Printing & Advertising (100)		4,650	Printer/copier x2 £3250 + Public Notices £750. Review of printing /copying/mobiles/etc 2026-27		4,650		5,100
4115 Subscriptions & Memberships		5,425	CALC/SWCouncils/ICO/SLCC/Professional subs/Living Wage. Deputy Town Clerk CiLCA qualification going forward		5,425		5,425
4119 Marketing, Promotion & Events		-	2023-24 incl Venue Manager freelance fees. To Guildhall budget 2024-25 onwards - REMOVE budget		-		-
4125 Training		11,250	Increase due to extra staff numbers, new Councillors 25-26. (Recharge partners for training places). Guildhall staff/volunteer training. Deputy Town Clerk CiLCA qualification		11,250		11,250
5128 Devolution Infrastructure Reserve		85,000	2026-27 Contribution to fund infrastructure works for devolved sites (toilets, car parks, etc). £45k TO FUND CHY AN GWEAL CAR PARK in future		85,000		85,000
5129 Establishment Reserve Contribution	-	10,000	In year Establishment savings to fund pressures in future years	-	10,000	-	10,000
NEW Concert Hall Reserve Contribution		-	Contribution to ensure delivery of Concert Hall project		-		200,000
NEW Invest to Save projects Contribution		-	Contribution to ensure delivery of Invest to Save projects project		-		-
5127 General Reserve Contribution		60,000	Annual contribution to General reserve to mitigate risk of any large drop in taxbase		60,000		65,000
SUB TOTAL	**1,809,671**	**763,355**		**1,809,671**	**791,559**	**25,000**	**1,038,865**

120 Community Provision	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1204 Other Income (120)	-		2024-25 Re-Imbursement from Hayle Town Council	-		-	
4200 Community Safety (CCTV)		11,250	Yrly maint & Qtrly monitor charges. 1/3rd SITC - Recharge to Pz & Hayle Town Council		13,225		13,754
4201 CCTV Replacement Reserve		3,000	Increase year on year, rising costs.		3,000		5,000
4202 Leased Fibre Line Costs		3,970	BT lease costs at Island Centre		3,970		3,970
4205 Decorative Lights-Maintenance		7,500	Contract renewed 2025-26 for 3 years		7,500		7,500
4206 Town Wardens		4,200	To continue 4% increase		4,200		4,368
4210 Grants to Community Projects		10,000	Remain at current level - new Partnership Grant Fund in C&E		10,000		10,000
SUB TOTAL	**-**	**39,920**		**-**	**41,895**	**-**	**44,592**

130 Planning	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
4091 Office / General Admin (130)		400	Remain at current level		400		400
4216 Neighbourhood Plan		5,000	Remain at current level (previously £2,000)		5,000		-
4217 Visitor Voluntary Contributions Study		-	TFR to Visitor Voluntary Contributions Study - One off		-		-
SUB TOTAL	**-**	**5,400**		**-**	**5,400**	**-**	**400**

150 Devolution Provision	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	Payments		Receipts	Payments	Receipts	Payments
Code Title	Budget	Budget		Budget	Budget	Budget	Budget
1220 Devolution Income	-		Income for 2023-24 will be Apr & Oct CIL receipts, 4.5k from CC - Trewyn gate EMR, £10k CC - barrier at SJAmbulance, £40k CC funds 2024-25. 2025-26 CC funds of £100k	-		-	
1224 Devolution Phase 2 income	-		Sloop & Chy -an-Gweal 2025-26? Separate cost centres	-		-	
1221 S106 Receipt	-		Match Funding - Richmond Gardens	-		-	
1222 Rental Income from Devolved Assets			Gabriel St Framers, Barnoon Workshops, Barnoon Chapel, Longstone Chapel, SJA, etc				
1223 Sale Income from Devolved Assets							
4074 Insurance - Devolution (150)							

4099	Professional Fees - Devolution (150)		20,000	Legal fees, valuation fees, car parking order, VAT advice, etc		20,000		5,000
4251	Waste Management - Devolution		2,000	Richmond, Chy an Gweal, Trewyn, War Memorial, Sloop, Barnoon (not including The Island) - £14,610 full year costs separate cost centres		2,000		1,000
4252	Business Rates - Devolution		-	Sloop Car Park £20,334 25-26, Blockhouse £1,447, SJA £4k, Pmeor putting £600 - separate cost centres		-		-
4253	Grounds Maintenance - Devolution		-	Memorial & Richmond Gardens in C&E Committee		-		-
4344	Repairs & Maintenance - Devolution (150)		1,250	Incl barrier for SJAmbulance		1,250		1,000
4257	Utilities - Devolution (150)		1,500			1,500		-
	SUB TOTAL	**-**	**24,750**		**-**	**24,750**	**-**	**7,000**

160 Sloop Car Park

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1900	Parking Charges (160)	170,000		Based on 2025-26 information - allow for some closure due to wall works in 2026-27	170,000		172,500	
1905	Bin Licences (160)	3,500		4 businesses now use the space	4,500		4,750	
NEW	Sailing Club Rent (160)	1,000			1,000		1,000	
4377	Waste Management (160)		2,500			2,500		2,500
4980	Professional Fees		1,000	Legal Fees		1,000		1,000
4981	Machine - Software / Consumables (160)		2,750			2,750		2,750
4982	Card fees for parking charges (160)		4,000			4,000		4,000
4983	Repairs & Maintenance (160)		11,500	Bay painting & patching, Signage, etc		7,500		9,500
4984	Business Rates (160)		19,093			19,093		19,475
4985	BID Levy (160)		775			775		775
4986	Enforcement (160)		-			2,100		2,500
	SUB TOTAL	**174,500**	**41,618**		**175,500**	**39,718**	**178,250**	**42,500**

165 Chy an Gweal Car Park

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1900	Parking Charges (165)	-		CC Permits in St Ives currently Resident £656 (20?) + Business £1093 (6?)	-		-	
4389	Waste Management (165)		1,250	Separate to Chy an Gweal Gardens cost centre		-		-
4391	Professional Fees		2,000			-		-
NEW	Machine - Software / Consumables (165)		-			-		-
NEW	Card fees for parking charges (165)		-			-		-
4392	Repairs & Maintenance (165)		1,500	Signage		1,000		1,000
4393	Business Rates (165)		5,000			-		-
4394	BID Levy (165)		250			-		-
	SUB TOTAL	**-**	**10,000**		**-**	**1,000**	**-**	**1,000**

200 Concert & Guildhall

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1203	Other Income (200)	-		Possible element of scrap metal, etc	-		-	
1230	Committee Rm & Chamber Hire	1,000		Based on actuals	531		1,000	
1245	Office Rental Income (200)	17,381		3 offices now occupied	17,381		17,381	
1255	Weddings - Upper Rooms	10,500		Per Jen's figures (at current prices). Upper Room bookings have successfully been moved to The Blockhouse. Hall weddings starting 2027-28	10,500		7,500	
1260	Solar Feed in Tariff	500		1 payment to date £873 Sep-26	874		1,000	
4306	Bid Levy (200)		435	% increase		435		446
4314	Business Rates (200)		21,735	3% increase assumed - Music Venues Trust discount being explored		21,735		22,387
4319	Cleaning Materials (200)		2,000	Reduction for the Concert Hall since closure		1,000		2,000
4320	Tenant Compensation		-	Disturbance to tenants during Guildhall Works 25% (see Charlotte), move to EMR @ Y/E if required 2026/27 - now 3 tenants		-		-
4321	Guildhall Development Fund- Ex							
4322	Dilapidations Capital Fund (200)		15,000	To continue with increase, previously £10k, going forwards		15,000		15,000
4330	Premises Licence Fee		350	Increase year on year		350		360
4335	Repairs & Maintenance (200)		22,500	Planned - Flooring, netting, windows £2k, roof works (scaffold) £4k, paint side of building £500 . Balcont & back of house		22,500		22,500
4350	Electricity (200)		11,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28. EV CHARGER costs going forward		11,000		13,200
4355	Gas (200)		5,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		5,500		7,000
4360	Water (200)		2,500	Less usage during development works		2,000		2,500
4370	Waste Disposal (200)		4,000	Increased activity for Hall		7,000		8,500
4375	Wedding Extras							
4386	Commission (Tickets)		-	Commission Fees		-		-
4390	Energy EMR Contribution		5,400	£5,400 to continue as contribution to Energy EMR year on year - former Solar Array payment		5,400		-
4401	Building Compliance (200)		7,000	Includes Security and Fire Extinguishers + Health & Safety, lift & lifting equipment compliance. LOLER. % increase		6,000		7,500
4521	Furniture & Fittings (200)							
	SUB TOTAL	**29,381**	**97,420**		**29,286**	**97,920**	**26,881**	**101,393**

205 Concert Hall

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**

1235	Concert Hall Hire	-		Workshops, dry hire, etc for 27-28 and going forward.	-		1,000	
1240	Concert Hall - Event Income	-		27-28 SITC ticketed events (incl splits)	-		95,000	
1241	Guildhall Development Fund - I			To continue	-		-	
1242	PRS (200)	-			-		-	
1261	Café Concession (200)	-		To be explored	-		-	
NEW	SITC Markets Income	-		Our own themed markets - 5 for 2027-28	-		15,000	
NEW	Weddings - Concert Hall			Wedding packages in the Concert Hall - 8 for 2027-28	-		35,000	
4004	Staff Costs (200)		61,764	3.3% pay award 2026/27 - 4% used going forward		55,468		102,361
4020	Staff Costs - Er's NI (200)		7,383	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		5,320		12,353
4025	Staff Costs - Er's Pension (200)		12,167	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		10,594		19,550
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4101	Concert Hall Consultants Fees		9,000	Consultant fees Going forward dependent on staffing structure		9,000		-
4111	Advertising, Marketing & Promotion (200)		1,500	26-27 budget to Development project		1,500		8,500
4113	Printing (200)		1,500	26-27 budget to Development project		1,500		-
4112	HALL - Booking & Appearance Fees (20		25,000	£20k of 26-27 budget to Development project		25,000		70,000
4121	HALL - Digital & Design (200)		2,500	26-27 budget to Development project. Remove for 2027-28 onwards?		2,500		-
4331	PRS Licence Fee		350	Increase year on year		350		350
4332	PRS Expd (200)		-			-		-
4349	Casual Staffing		6,750	Costs for hires, bar/FOH staff taking seating down post events, etc. Security for events, external cleaning, etc.		6,750		10,000
4808	IT - Support		4,750	EPOS, broadband, ticketing		4,750		5,000
NEW	SECURITY		-	Certain events wil requie additional security		-		3,000
NEW	PROFESSIONAL EVENT COSTS		-	Tech/lighting/crew…..		-		-
	SUB TOTAL	**-**	**132,664**		**-**	**122,732**	**146,000**	**231,114**

210 Guildhall Bar & Forecourt

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1270	Bar Sales	-		Figures will be based on average spend per event over our bar in previous years events. Events calculated at 60% capacity. Events in 2027-28 to include Setember Festival, not including any hires. Net of VAT	-		60,000	
4396	Bar Staffing							
4398	Bar Overheads		-	Bar overheads to include staffing/consumables, cleaning/hygeine, payment processing, compliance, maintenance and be based on one third of Bar sales		-		20,000
4399	Drinks & Supplies - Bar		-	Bar supplies based on one third of Bar sales		-		20,000
4506	Credit Card Costs (210)			Currently included in overheads				
	SUB TOTAL	**-**	**-**		**-**	**-**	**60,000**	**40,000**

250 LIS

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1206	Other Income (250	-			-		-	
1301	Exhibition Commission	275		Availibilty of 'Flexibition' boards in the GWR, promotion required	200		300	
1305	Postage (250)	200		From online sales - promotion required to increased sales going forward	100		200	
1310	Photocopying/Printing	3,750		Prices as last year. Useage still high, 2 printers available in 2027/28	5,000		5,750	
1315	Room Hire (250)	6,500		No Barclays for 2026-27, lower usage	4,200		6,500	
1318	Equipment Hire (250)	-		Hire of technical equipment	150		750	
1320	CC - Library Charges	-		VAT on replacement cards - nil going forward	40		-	
1325	Events (Ticket Sales)	1,750		Smaller events, etc. More evenys in future years	450		1,750	
1326	Donations	750		Donation station to be installed	250		750	
1330	Box Office Fee	3,000		Fees received on bookings for events - including Sept Festival. Concert Hall events fronm 2027/28	4,500		5,500	
1375	Counter Sales	28,000		40% mark up target, reduced open & space for works? To remain the same in 2027-28 year for full review of Retail	19,500		28,000	
1385	Advertising	2,750		Overhaul of advertising, with larger board outside and a more digital approach inside	2,750		2,750	
1390	Internet Access	-		Access to superfast broadband	-		500	
NEW	Digital Tech Hire			Equipment Package useage	-		500	
1395	Left Luggage	6,800		Fees to remain the same with low prices and more options available in town. Better marketing of the service ans storage available	6,200		7,200	
4000	Staff Costs (250)		227,837	3.3% pay award 2026/27 - 4% used going forward		184,865		196,665
4023	Staff Costs - Er's NI (250)		27,424	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		19,279		22,443
4028	Staff Costs - Er's Pension (250)		44,883	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		35,310		37,564
4005	Overtime (250)		1,000	Extra hours in new structure		1,000		-
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4096	Postage & Delivery (250)		185	Increase inline with online sales		185		200
4102	Professional Fees (250)		-			-		-
4108	Stationery (250)		785	Remain		785		785
4114	Printing & Advertising (250)		1,750	Minimum 5% increase St Ives Local		1,750		1,750
4117	Marketing & Promotion (250)		1,045	In line with previous actual spend		1,045		500
4118	Programming (250)		-	Programming with G/Hall shut		-		-
4307	Bid Levy (250)		470	% increase applied		470		470
4316	Business Rates (250)		11,707	% increase applied		11,707		11,941
4323	Cleaning Materials (250)		650	Increase in useage		650		650
4336	Repairs & Maintenance (250)		3,675	Windows inside £90 per month, inside clean x2 £500. Planned - internal windows £1k, decoration, led lighting.		3,675		3,859
4351	Electricity (250)		10,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		10,000		12,000
4361	Water (250)		-	£1750 removed 2023-24		-		-
4371	Waste Disposal (250)		200	Increased usege - hall closed		200		200
4387	Events and Workshops		1,000	Combine with Programming? FOSIL funding available		1,000		1,000
4400	Building Compliance (250)		2,450	To include bronze package on lift £290, % increase on all others		2,450		2,450
4420	Newspapers		275	One newspaper going forward		275		275
4500	Brochure Expenses		-	Revist brochure in future years		-		-
4505	Credit Card Costs (250)		1,000	Replace card machines with Zettle/Square		1,000		1,000
4510	Office Equipment		1,000	Includes purchase of Square		1,000		1,000
4515	Office - IT Provision		4,880	IT support, Till rental & support, broadband & phones. New Telephony costs - one offs from reserves (Review of tills- LD)		4,880		5,100
4520	Furniture & Fittings (250)		350	Remain		350		350
4525	Purchases - Resale Items		18,000	£18k 2026-27 per retail strategy (40% mark up). Being reviewed 2027-28		9,500		18,000
4527	Improvement to Children Library		375	Donation station to be installed - Youth Library		375		375
4528	Grant Donation funds to chosen Charity.		375	Donation station to be installed - 50% to charity		375		375
4526	Cashier Surplus							

4530	Travel (250)								
	SUB TOTAL	**53,775**	**361,316**		**43,340**	**292,125**	**60,450**	**318,951**

300 Public Conveniences

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1201	Other Income (300)	450		Recharge additional opening hours increase - Porthminster	450		450	
1500	Recharge Utilities	8,250		Based on previous actual receipts & utility costs increase	8,250		8,250	
1505	Third Party Contribution	21,000		Cornwall Council & Brewhouse £15k (Marco???)	21,000		21,000	
1507	Public Convenience Charging	115,000		2027-28 4 sites, 230,000 @ 50p	115,000		115,000	
1508	Public Convenience Advertising	3,500		Being reviewed and introduced/marketed 2027-28	-		2,000	
4103	Professional Fees (300)		500	LOLER teseting - Changing Places		500		750
5000	Toilets - Bid Levy		400	% increase applied		400		400
5010	Toilets - Cleaning contractors		191,038	New contract begins Nov-26 with 4% increase year on year Crystal Clear		170,167		176,974
5015	Toilets - Repairs and Maintenance		4,000	Smeatons Pier - refurb due 2027-28		4,000		4,000
5020	Toilets - Refurbishment		5,500	2024-25 Increase Refurb Sloop/Porthminster costs (Sloop - sinks, decoration)		5,500		5,500
5021	Toilets - Building Compliance							
5025	Toilets - Electricity		8,050	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		8,050		9,660
5030	Toilets - Gas							
5035	Toilets - Water		52,100	Reduced usage levels 2025-26		52,100		52,100
5040	Toilets - Waste Disposal							
5045	Future Paygate Progamme Reserve		65,000	Being a contribution from the net charging income & costs - to fund costs of future charging sites. Decision to release funds to Concert Hall project		65,000		65,000
5046	Card fees for charging		3,000	Increase for full year and extra sites		8,000		8,000
5047	Hardware fees for charging		750	Increase for full year and extra sites		1,000		1,000
5048	Charging Equipment R&M		3,000	Increase for full year and 2 extra sites		3,000		3,000
	SUB TOTAL	**148,200**	**333,338**		**144,700**	**317,717**	**146,700**	**326,384**

325 Island Centre

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1202	Other Income (325)	515		St Ives Judo Recharge	515		515	
1246	Rental Income (325)	5,000		St Johns Ambulance to vacate in 2026-27. CCTV monitoring in other office	9,600		8,000	
1316	Room Hire (325)	11,500		Increase in hires 2024-25 & 25-26 (increase & extra charges) after refurbishment	11,500		11,500	
1317	Markets - Island Centre	14,000		Artisan & Farmers markets remaining at Island Centre going forward	15,000		15,500	
4308	Bid Levy (325)							
4093	IT Phone & Support (325)		225			225		225
4317	Business Rates (325)		3,105	Based on actuals		3,105		3,167
4324	Cleaning Materials (325)		600	Increased useage 2024-25		600		600
4333	PRS Licence (325)		550	Transfer from Guildhall?		550		550
4337	Repairs & Maintenance (325)		2,500	Works to floor, etc required Jan/Feb (u/spend in G/Hall R&M. Reduce for 25-26 after works.		2,500		2,000
4343	Security and Fire Extinguishers (325)							
4352	Electricity (325)		3,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,500		4,200
4356	Gas (325)		3,750	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,750		3,750
4362	Water (325)		850	Increased useage previous years		850		850
4372	Waste Disposal (325)		350	Increased useage previous years		350		350
4402	Building Compliance (325)		1,500	% increase		1,500		1,575
4560	Promotion							
	SUB TOTAL	**31,015**	**16,930**		**36,615**	**16,930**	**35,515**	**17,267**

350 Market House

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1207	Other Income (350)	600		Insurance recharges - Archive?	600		600	
1605	Market House - Inc	50,000		St Ives Archive in building + 3 tenanted shops. Leela from Jul-26	41,800		48,000	
4104	Professional Fees (350)		750	Covering Project costs 26-27		1,784		-
4338	Repairs & Maintenance (350)		2,000	No uplift required afetr works		1,000		1,000
4364	Water - Market House		800	Per actuals		400		700
4403	Building Compliance (350)		700	Lift Maintenance, etc		700		700
4605	Market House - Exp		-	Utilities, Business Rates (Archive to pay going forward)		1,250		250
NEW	Market House - Lift			Lift Maintenance agreement, LOLER, etc		750		750
	SUB TOTAL	**50,600**	**4,250**		**42,400**	**5,884**	**48,600**	**3,400**

355 Heritage Assets (Huers Hut, Lodges, St Eia's Well)

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
NEW	Other Income			Insurance recharges? Performance place?				
1600	Huers Hut & Lodges - Inc	628		Western Power wayleave renew 26-27	628		800	
4442	Professional Fees (355)		500			500		500
4443	Repairs & Maintenance (355)		1,500	3 lodges & Huers Hut		1,500		1,500
4449	Electricity		750	Christmas lighting @Malakoff, new cost centre		-		-
NEW	Water		-			-		-
4444	Building Compliance		250			250		250
4450	Waste Management		-	New bins on the Wharf		10,000		10,500
4445	Insurance		1,250	Bus shelter		-		-
	SUB TOTAL	**628**	**4,250**		**628**	**12,250**	**800**	**12,750**

360 Old Fire Station

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments

Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1613	Other Income (350)			Insurance recharge? Utility recharge?	300		400	
1610	Income - Rent/Hire (360)	4,800		Upstairs works complete 25-26? Downstairs as storage	14,000		16,000	
4434	Professional Fees (360)		500	In project costs		-		-
4435	Repairs & Maintenance (360)		750	Works & Installation 2025-26, minimal required		750		750
4436	Electricity		2,500	Tenant pays going forward		1,250		-
4437	Water		1,250	Tenant pays going forward		1,500		-
4501	Fibre Costs		1,000			3,400		3,400
4438	Building Compliance		400			400		400
4439	Business Rates		2,800	Tenant pays going forward		284		-
4440	Insurance		-	Based on Island Centre		-		-
4441	Waste		300			-		-
	SUB TOTAL	**4,800**	**9,500**		**14,300**	**7,584**	**16,400**	**4,550**

365 Barnoon Studio

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
-	Other Income (350)	-		Insurance recharge? Utility recharge?	-		150	
1611	Income - Rent/Hire (360)	-		Being advertised - 3 months in 2026-27	1,850		7,400	
4502	Professional Fees (360)		500			750		750
4357	Repairs & Maintenance (360)		750	Works & Installation 2025- minimal reqd (gate)		750		500
4358	Electricity		2,500	Recharge when tenanted		500		-
4365	Water		1,250	Recharge when tenanted		100		-
4407	Building Compliance		400			200		200
4447	Business Rates		1,465	Tenant to pay		1,000		-
NEW	Fibre Costs		-	Focus (Datasharp) leased line costs - currently not proposed		2,500		-
-	Insurance		-	Based on Island Centre = £350		-		-
4503	Waste		300			-		-
	SUB TOTAL	**-**	**7,165**		**1,850**	**5,800**	**7,550**	**1,450**

370 Porthmeor Clubhouse & Greens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1615	Other Income (350)	1,500		Garden licence - land at Man's Head	1,500		1,500	
1614	Income - former Bowling Club	1,000		St Ives SLSC & possible future alternative use	1,000		2,500	
1612	Income - former Putting Green	10,000		Kiln Sauna from 2025-26	10,000		10,000	
4504	Professional Fees (360)		500			200		200
4385	Repairs & Maintenance (360)		1,500			300		500
4366	Electricity		-	Tenant to pay		-		-
4367	Water		-	Tenant to pay		-		-
4507	Building Compliance		400			400		400
4448	Business Rates		-	Tenant to pay		-		-
	Insurance		-			-		-
4508	Waste		300			-		-
	SUB TOTAL	**12,500**	**2,700**		**12,500**	**900**	**14,000**	**1,100**

400 Chapels

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1650	St Leonards - Donations	250			250		250	
1655	St Nicholas - Donations	750		Introduce Donation Station	150		750	
1660	Chapel - Wedding Blessings	8,500		Full review of all wedding/blessing venues currently on-going	5,500		6,000	
4339	Repairs & Maintenance (400)		2,150	% increase		750		1,000
4404	Building Compliance (400)		200	% increase		200		200
4650	St. Nicholas Ch.-Floodlighting		275	% increase from 2025-26 (fixed tariff 2024-25)		275		325
4655	St. Leonards-Grants Fm Funds		250			250		250
4660	St. Nicholas-Grants Fm Funds		375	Half of donations going forward		150		375
	SUB TOTAL	**9,500**	**3,250**		**5,900**	**1,625**	**7,000**	**2,150**

410 Blockhouse

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1670	Donations	750			-		750	
1671	Other Income	200		Water recharge to NCI, etc?	200		200	
1665	Blockhouse - Wedding/Blessings.	26,500		Full review of all wedding venues currently on-going	34,500		36,000	
1672	Blockhouse - Other Income/Hires/NCI	1,500		Future hire of venue - 27-28 6 hires - marketing to be reviewed	250		1,800	
4345	Repairs & Maintenance		1,500	Based on Chapel costs, newly fitted - less costs		1,500		1,000
4346	Building Compliance		250	Based on Chapel costs		150		200
NEW	Wedding Licence		-	£1,759 paid 08/04/24 - 5 yearly. Due April 2029		-		-
4354	Electricity		1,300	Based on received to date		1,300		1,300
4365	Water		750	Based on received to date		250		350
4509	IT Costs		750	Line of sight wifi to be brought in		-		-
4348	Business Rates		1,447	Based on CC NNDR schedule		-		1,447
	SUB TOTAL	**28,950**	**5,997**		**34,950**	**3,200**	**38,750**	**4,297**

450 Facilities Maintenance & Management

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1208	Other Income (450)			Scrap Metal				

4003	Staff Costs (450)		277,962	3.3% pay award 2026/27 - 4% used going forward		260,592		294,997
4024	Staff Costs - Er's NI (450)		33,948	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		30,374		36,971
4029	Staff Costs - Er's Pension (450)		54,759	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		49,772		56,343
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.										
4700	Tools & Equipment (450)		4,500	New post in 2025-26 , replacements going forward & increased variety of works		4,500		5,500
4705	Uniform (450)		1,650	New post in 2025-26		1,650		2,000
4710	Vehicles		12,000	3 vehicles required? New EV van + 2 older vans that will require replacement in coming years		12,000		12,000
4511	Vehicle replacement EMR		5,000	Replacement reserve to commence from 2026-27		5,000		5,000
	SUB TOTAL	**-**	**389,819**		**-**	**363,888**	**-**	**412,811**

500 Allotments

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1700	Allotment Plot Rent	8,421		Revision reduced re increase notifications prices held, 25-26 1.5 x increase	8,421		8,781	
1705	Allotment M/Ship	-		Received on behalf of the Allotment Association	-		-	
1706	Allotment Admin Fee	80			80		90	
4088	Miscellaneous (500)		2,000	Increased maintenance work, fencing & clearance. Fencing of plots 26/27 & 27/28		3,000		3,000
4750	Allotment (Site Provision)		2,800	Lease review date 2025		2,800		2,800
4755	Allotment M/Ship Expd		-	Fees received and paid to the Allotment Association		-		-
4751	Allotment Reserve Allocation		3,000	Contribution to a future potential site		3,000		3,000
	SUB TOTAL	**8,501**	**7,800**		**8,501**	**8,800**	**8,871**	**8,800**

600 Civic / Hospitality

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1211	Other Income (600)	500		Admin charge to Chard Trust	500		500	
4116	Printing & Advertising (600)		600	Costs of public notices, etc		600		600
4800	Hospitality - Christmas		1,680	Electricity, Trees (£1,170 in 2026), Christmas Cards, visits, etc		1,680		1,680
4802	Day Care Centre Contribution		5,000	Core Grants fund going forward		5,000		-
4803	St Ives Archive Contribution		-	Free Rental of Market House in lieu of rent future years		-		-
4804	September Festival Contribution		2,000	Core Grants fund going forward		2,000		-
NEW	Partnership Grant Fund		-	Fund for Core Grants		-		20,000
4805	Hospitality - Community		3,255	Remembrance (£700), Feast (£2200) to now include road closure/marshalls/first aid & Civics (£600), Star Awards		3,255		3,750
4807	Contribution to Cultural, Social & Comm EM		500	Contribution to Cultural, Social & Comm EMR from Chard Trust income		500		500
4810	Hospitality - Mayor Choosing		5,150	Mayor choosing c£1k + Mayor's Dinner c£4k		4,500		4,500
4815	Mace Bearers		300	Increase 2026-27		300		300
4820	Mayor's Allowance		3,400	Increase 2026-27		3,400		3,400
4825	Mayor's Photos & Painting Rest		250	5% increase to actuals		250		250
4826	Art & Regalia Reserve		1,500	To fund Dual Form renovation work every 3 years, etc		1,500		1,500
4830	New Year		7,000	Inrease in 2026-27 for New Year event support		7,000		7,000
4956	Kite Fest provision	-	2,000	Annual contribution the the Kite Festival	-	2,000	-	2,000
4828	Knill Celebrations		4,500	Next Knill 2031-32		4,500		-
	SUB TOTAL	**500**	**37,135**		**500**	**36,485**	**500**	**45,480**

650 Amenities & Public Realm

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1209	In Bloom Contributions (650)	9,756		BID contribution to In Bloom costs continue	9,822		10,376	
1760	Benches	49,875		22 benches in 26-27, 20 in 27-28	49,875		38,000	
1801	PSPO Inc (650)	7,200		Based on previous	7,200		8,000	
4716	Benches - purchases		-	Final batch of 24 'St Ives Blue Benches'		18,250		-
4715	Maintenance of Benches		2,400	Lower cost in future years as new & easier to maintain stock		2,400		2,000
4900	Disposal of Green Waste		300	Minimal as in previous years		300		300
4905	In Bloom Costs		19,574	Agreed increase 2026/27, % increase going forward		17,694		18,579
4910	Street Weeding		6,069	2025-26 qoute 2 sprays @ £2976 per spray + %increase		5,792		6,082
4915	Public Space Protection Order		15,560	Equivalent hours as previous years and %age increase going forward		17,500		18,375
4920	Youth Project Reserve		7,500	Increased activities with Youth Section		7,500		7,500
	SUB TOTAL	**66,831**	**51,403**		**66,897**	**69,436**	**56,376**	**52,835**

655 Trewyn Gardens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1611	Income - Rent/Hire (655)	-			-		-	
4357	Repairs & Maintenance 655)		-	Planters, Tree works 2026-27 & 2027-28 - possible use of CIL funds		7,000		1,000
4358	Electricity (655)		750			500		750
4359	Water (655)		250			100		250
4374	Waste Management (665)		2,360	Star Refuse collections from 2025-26		1,650		2,360
4379	Grounds Maintenance (665)		27,223	Cormac grounds maitenance SLA		28,283		29,697
4092	CCTV Maintenance		200	Camera maintenance allocation		975		200
4407	Building Compliance (655)		250			250		250
4447	Business Rates - Trewyn (655)		855			855		855
	SUB TOTAL	**-**	**31,888**		**-**	**39,613**	**-**	**35,362**

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	

660 War Memorial Gardens

Code	Title	BUDGET 2026-27 Receipts	BUDGET 2026-27 Payments	Detail	REVISED 2026-27 Receipts	REVISED 2026-27 Payments	FORECAST 2027-28 Receipts	FORECAST 2027-28 Payments
NEW	Income - Rent/Hire (660)	-		Pop-Up shelter	-		-	
4430	Waste Management		2,360	Star Refuse collections from 2025-26		2,360		2,478
4431	Repairs & Maintenance		750	Shelter refurb from CIL		750		750
4432	Grounds Maintenance		25,255	Cormac grounds maitenance SLA		26,322		27,638
4516	Professional Fees		500			500		500
4433	Utilities	-	750		-	750	-	750
	SUB TOTAL	**-**	**29,615**		**-**	**30,682**	**-**	**32,116**

665 Chy An Gweal Gardens

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
NEW	Income - Rent/Hire (665)	-			-		-	
4517	Repairs & Maintenance		1,500			750		1,000
4378	Waste Management (665)		2,360	Star Refuse collections from 2025-26		2,360		2,478
4381	Grounds Maintenance (665)		19,917	Cormac grounds maitenance SLA		20,529		21,555
	SUB TOTAL	**-**	**23,777**		**-**	**23,639**	**-**	**25,033**

670 The Island & Man's Head

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1247	Income - Rent/Hire (670)	1,500		Video shoot + NCI rent.	400		500	
4376	Repairs & Maintenance		1,000	2027-28 to include levelling & tarmaking path to NCI lookout as requsted Feb-26 meeting - £9,000		1,000		1,000
4382	Waste Management (670)		7,085	Star Refuse collections from 2025-26		7,085		7,439
4518	Grounds Maintenance (670)		2,963	Cormac grounds maitenance SLA		3,056		3,209
	SUB TOTAL	**1,500**	**11,048**		**400**	**11,141**	**500**	**11,648**

675 Longstone

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
NEW	Income - Rent/Hire (675)	-		Rent of Chapel	-		4,500	
4336	Repairs & Maintenance		-	Chapel & toilets		-		2,000
4519	Business Rates - Longstone (675)		2,000	2026-27 £4,104. Tenant to pay going forward		1,000		500
4522	Waste Management (675)		1,083	Install bins - Star Refuse to collect?		750		2,478
4523	Grounds Maintenance (675)		9,958	Cormac grounds maitenance SLA		6,322		19,917
	SUB TOTAL	**-**	**13,041**		**-**	**8,072**	**4,500**	**24,895**

680 Barnoon Cemetery & Chapel

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1409	Income - Rent/Hire (680)	12,000		Chapel rent - Saints Funeral Services. Rent review due	12,000		12,000	
4524	Repairs & Maintenance		4,000	Topple Testing' every 5 years, repairs to wall, etc		3,000		3,000
4529	Business Rates - Barnoon (680)		4,115	2025-26 £4,035 - Tenant pays		-		-
4532	Waste Management (680)		2,362	Star Refuse collections from 2025-26		1,500		2,362
4533	Grounds Maintenance (680)		21,045	Cormac grounds maitenance SLA		19,817		20,663
	SUB TOTAL	**12,000**	**31,522**		**12,000**	**24,317**	**12,000**	**26,025**

685 Malakoff

Code	Title	BUDGET 2026-27 Receipts Budget	BUDGET 2026-27 Payments Budget	Detail	REVISED 2026-27 Receipts Budget	REVISED 2026-27 Payments Budget	FORECAST 2027-28 Receipts Budget	FORECAST 2027-28 Payments Budget
1765	Benches (685)	-		Amenities & Public Realm	-		-	
4542	Utilities (685)		-	Electricity		250		500
4543	Grounds Maintenance (685)		-	In Bloom costs		-		-
4544	Maintenance of Benches (685)		-	Amenities & Public Realm		-		-
4545	Repairs & Maintenance (685)		-			500		500
4546	Waste Management (685)		-	New bin (CIL)		-		-
	SUB TOTAL	**-**	**-**		**-**	**750**	**-**	**1,000**

700 Palemon Best

Code	Title	BUDGET 2026-27 Receipts	BUDGET 2026-27 Payments	Detail	REVISED 2026-27 Receipts	REVISED 2026-27 Payments	FORECAST 2027-28 Receipts	FORECAST 2027-28 Payments

Code	Title								
4341	Repairs & Maintenance (700)		3,250	Increased costs (not within Cormac Mgmnt fee) reflect additional sites & spaces		3,250		4,000
4353	Electricity (700)		1,000	5% increase cover 2025-26 & 2026-27		500		1,000
4363	Water (700)		500	Palemon Best site		200		500
4373	Waste Management		6,308	Star Refuse collections from 2025-26		9,600		10,080
4950	Grounds Maintenance & Inspections		11,810	Inspection & maintenance SLA costs Cormac. Skatepark costs.		11,810		12,000
4954	Park Improvements/Operational		6,000	Ageing equipment, includes cleaning of grafitti, etc		6,000		6,500
4960	Skatepark Project							
4965	Toilet Provision - Palemon Best		1,000	Waste disposal from WooWoo toilet		1,150		1,250
4966	Palemon Best CCTV Maintenance		150			650		700
4967	Playground Reserve Provision		35,000	To provide a sufficient reserve for future equipment purchases - increased from £20k. INCREASE?		35,000		35,000
	SUB TOTAL	**-**	**65,018**		**-**	**68,160**	**-**	**71,030**

705 Richmond Park

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code **Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4970 Waste Management		2,362	Star Refuse collections from 2025-26		3,600		3,780
4971 Repairs & Maintenance		1,000	Fencing, equipment, etc		1,000		1,100
4972 Grounds Maintenance		2,691	Cormac grounds maitenance SLA		3,687		3,871
NEW Professional Fees		-	Meiloci fees		-		-
NEW Utilities		-			-		-
SUB TOTAL	**-**	**6,053**		**-**	**8,287**	**-**	**8,751**

710Trewartha Estate Recreation Ground

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code **Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4534 Waste Management		2,362	Included in Phase 3 of the devolution programme - current target end 2026		800		2,480
4535 Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target end 2026		500		1,250
4536 Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target end 2026		844		2,691
4537 Professional Fees		500	Included in Phase 3 of the devolution programme - current target end 2026		500		500
NEW Utilities		-	Included in Phase 3 of the devolution programme - current target end 2026		-		-
SUB TOTAL	**-**	**6,553**		**-**	**2,644**	**-**	**6,921**

715 Ayr Park & Playing Field

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code **Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4538 Waste Management		2,362	Included in Phase 3 of the devolution programme - current target 31/03/26		1,000		2,480
4539 Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target 31/03/26		700		1,250
4540 Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target 31/03/26		1,688		2,691
4541 Professional Fees		500	Included in Phase 3 of the devolution programme - current target 31/03/26		500		500
NEW Utilities		-	Included in Phase 3 of the devolution programme - current target 31/03/26		-		-
SUB TOTAL	**-**	**6,553**		**-**	**3,888**	**-**	**6,921**

720 Open Spaces (Other)

	BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code **Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1750 Footpaths Income (LMP Grant)	2,757		5% increase applied to future years. Peroffer letter	2,757		2,840	
1755 Footpaths Income (SWCP Grant)	2,007		5% increase applied to future years. Per offer letter	2,007		2,067	
4120 Footpath Cutting (700)		4,764	Footpath Contractor (costs matching grant income)		4,764		4,907
4955 Open Spaces Operational		-	Nil in previous years, small open areas going forward		-		1,250
NEW Waste Management		-	Star Refuse collections from 2025-26		-		-
4383 Grounds Maintenance		2,690	Cormac grounds maitenance SLA		1,500		2,691
NEW Professional Fees		-			-		-
NEW Utilities		-			-		-
SUB TOTAL	**4,764**	**7,454**		**4,764**	**6,264**	**4,907**	**8,848**

			TFR to fund Trewyn Garden Wall	0				
			TFR to fund Lodge & Railings	0				
			TFR to fund Council Chamber Refurbishment	0				
			TFR to Old Fire Station groundworks	0				
			TFR to Guildhall Redevelopment	0				
USE OF/TFR TO RESERVES	80,000		Use of Establishment Reserve	80,000		-		
	25,000		Use of Devolution Infrastructure Reserve	25,000		-		
	13,018		Use of Elections Reserve	13,018		-		
	16,868		Use of Neighbourhood Plan Reserve	16,868		-		
BUDGET TOTAL	2,582,502	2,582,502		2,579,588	2,495,055	899,550	2,977,641	
BUDGET SURPLUS/DEFICIT		0			84,533		- 2,078,091	
BUDGET INCREASE IN YEAR		- 0				313,420	2,078,091	
% BUDGET INCREASE IN YEAR		-100.00%			**%age increase on Prececpt**		17.76%	
		- 1,067,182			**£ increase in Precept**		313,420	
					%age increase on Council Tax			

St Ives Town Council - Overview of Adopted Budget for 2027-28

At its meeting on the th December 2026, St Ives Town Council RESOLVED to adopt the Budget and

	Budgeted income	Budgeted expenditure	
Finance & General Purposes Committee			
Administration	25,000	1,038,865	1,013,865
Community Provision	-	44,592	44,592
Planning	-	400	400
Devolution Provision	-	7,000	7,000
Sloop Car Park	178,250	42,500	-135,750
Chy An Gweal Car Park	-	1,000	1,000
Use of Reserves	-	-	0
Facilities Committee			
Concert & Guildhall	26,881	101,393	74,512
Concert Hall	146,000	231,114	85,114
Guildhall Bar	60,000	40,000	-20,000
Library & Information Service	60,450	318,951	258,501
Public Conveniences	146,700	326,384	179,684
Island Centre	35,515	17,267	-18,248
Market House	48,600	3,400	-45,200
Heritage Assets, Huers Hut & Lodges	800	12,750	11,950
Old Fire Station	16,400	4,550	-11,850
Barnoon Studio	7,550	1,450	-6,100
Porthmeor Clubhouse & Greens	14,000	1,100	-12,900
Chapels	7,000	2,150	-4,850
Blockhouse	38,750	4,297	-34,453
Facilities Maintenance & Management	-	412,811	412,811
Community & Environment Committee			
Allotments	8,871	8,800	-71
Civic / Hospitality	500	45,480	44,980
Amenities & Public Realm	56,376	52,835	-3,541
Trewyn Gardens	-	35,362	35,362
War Memorial Gardens	-	32,116	32,116
Chy An Gweal Gardens	-	25,033	25,033
The Island & Man's Head	500	11,648	11,148
Longstone	4,500	24,895	20,395
Barnoon Cemetery & Chapel	12,000	26,025	14,025
Malakoff	0	1,000	1,000
Palemon Best	-	71,030	71,030
Richmond Park	-	8,751	8,751
Trewartha Estate Recreation Ground	-	6,921	6,921
Ayr Park & Playing Field	-	6,921	6,921
Open Spaces (Other)	4,907	8,848	3,941
Total	**899,550**	**2,977,641**	**2,078,091**

Total budgeted income:	£899,550		
Total budgeted expenditure:	£2,977,641		
Net budgeted expenditure	£2,078,091	A	
Less: Council Tax Support Funding:	£0	B	
Amount to be precepted 2027-28: *(A - B)*	**£2,078,091**		
Tax Base 2027-28	**5,812.78**		**£338.94**
			17.80%
Band D Charge 2027-28:	**£357.50**		= £6.88 per week
Therefore Band D increase from 2026-27:	£69.77		= £1.34 per week
Band D percentage increase:	24.25%		

For information:

2026-27 Precept	£1,764,670	£313,421
2026-27 Band D Charge	£287.74	
2026-27 Tax Base	6131.17	
£ Annual Band D change 25-26 to 26-27	£13.68	
% Annual Band D change 25-26 to 26-27	4.99%	

St Ives Town Council
F&GP Committee **OPTION B**
3-Year Budget Summary Budget Summary

	BUDGET 2026-27		REVISED 2026-27		FORECAST 2027-28			FORECAST 2028-29		FORECAST 2029-30	
	Receipts	Payments	Receipts	Payments	Receipts		Payments	Receipts	Payments	Receipts	Payments
100 Administration	45,000	763,355	45,000	787,559	25,000	0	1,038,865	17,500	1,091,988	15,000	888,892
120 Community Provision	0	39,920	0	41,895	0	0	44,592	0	45,516	0	46,853
130 Planning	0	0	0	0	0	0	400	0	400	0	400
150 Devolution Provision	0	24,750	0	24,750	0	0	7,000	0	0	0	0
160 The Sloop Car Park	174,500	41,618	169,905	43,758	178,250	0	42,500	191,250	39,774	199,250	41,318
165 Chy An Gweal Car Park	0	10,000	0	1,000	0	0	1,000	15,000	13,250	15,000	13,700
	219,500	***879,643***	***214,905***	***898,962***	***203,250***		***1,134,357***	***223,750***	***1,190,928***	***229,250***	***991,163***
200 Guildhall	29,381	97,420	29,286	97,920	26,881	0	101,393	44,581	99,220	45,781	102,304
205 Concert Hall	0	132,314	0	122,382	146,000	0	231,114	187,000	272,107	202,500	296,959
210 Guildhall Bar & Forecourt	0	0	0	0	60,000	0	40,000	81,000	54,000	93,000	62,000
250 LIS	53,775	361,316	43,340	292,125	60,450	0	318,951	62,550	329,693	38,575	341,193
300 Public Conveniences	148,200	333,338	144,700	317,717	146,700	0	326,384	146,850	341,875	156,950	351,190
325 Island Centre	31,015	16,930	36,615	16,930	35,515	0	17,267	36,015	17,984	36,815	18,631
350 Market House	50,600	4,250	42,400	5,884	48,600	0	3,400	48,600	4,275	50,650	4,675
355 Huers Hut & Lodges	628	4,250	628	12,250	800	0	12,750	800	13,275	800	13,826
360 Old Fire Station	4,800	9,500	14,300	7,584	16,400	0	4,550	16,400	4,575	16,400	4,600
365 Barnoon Studio	0	7,165	1,850	5,800	7,550	0	1,450	7,550	725	7,550	725
370 Porthmeor Clubhouse & Greens	12,500	2,700	12,500	900	14,000	0	1,100	14,000	1,425	14,000	1,450
400 Chapels	9,500	3,250	5,900	1,625	7,000	0	2,150	7,000	3,475	7,000	3,675
410 The Blockhouse	28,950	5,997	34,950	3,200	38,750	0	4,297	40,900	5,047	42,550	5,047
450 Facilities Maint & Management	0	389,819	0	363,888	0	0	412,811	0	429,999	0	444,868
	588,849	**2,247,892**	**581,374**	**2,147,167**	**811,896**		**2,611,974**	**916,996**	**2,768,602**	**941,821**	**2,642,305**
500 Allotments	8,501	7,800	8,501	8,800	8,871	0	8,800	9,310	8,950	9,771	9,108
600 Civic / Hospitality	500	37,135	500	36,485	500	0	45,480	500	47,300	500	47,820
650 Amenities & Public Realm	66,831	51,403	66,897	69,436	56,376	0	52,835	54,095	55,255	42,760	56,549
655 Trewyn Gardens	0	31,888	0	39,613	0	0	35,362	0	38,030	0	39,733
660 War Memorial Gardens	0	29,615	0	30,682	0	0	32,116	0	33,872	0	35,453
665 Chy An Gweal Gardens	0	23,777	0	23,639	0	0	25,033	0	26,735	0	27,997
670 The Island & Man's Head	1,500	11,048	1,500	11,141	500	0	11,648	500	12,680	500	13,239
675 Longstone	0	13,041	0	8,072	4,500	0	24,895	4,500	27,015	4,500	28,191
680 Barnoon Cemetery & Chapel	12,000	31,522	12,000	24,317	12,000	0	26,025	12,000	28,176	12,000	29,386
685 Malakoff	0	0	0	750	0	0	1,000	0	3,000	0	3,000
700 Palemon Best	0	65,018	0	68,160	0	0	71,030	0	72,609	0	75,699
705 Richmond Park / Gardens	0	6,053	0	8,287	0	0	8,751	0	9,209	0	9,686
710 Trewartha Estate Recreation Ground	0	6,553	0	2,644	0	0	6,921	0	6,730	0	7,051
715 Ayr Park & Playing Field	0	6,553	0	3,888	0	0	6,921	0	6,730	0	7,051
720 Open Spaces (Others)	4,764	7,454	4,764	6,264	4,907	0	8,848	4,883	9,059	5,006	9,373
	682,945	***2,576,752***	***675,536***	***2,489,345***	***899,550***		***2,977,641***	***1,002,784***	***3,153,951***	***1,016,858***	***3,041,641***
Net Budget Expenditure		**1,893,807**					**2,078,091**		**2,151,167**		**2,024,784**
£ Increase in Precept							**184,284**		**73,077**		**-126,384**
Band D Charge							**£357.50**		**£370.08**		**£348.33**
% Increase in Band D Charge	**£287.74**						**24.25%**		**3.52%**		**-5.88%**
Taxbase	**5812.78**										

Enhancement areas deferred or removed in Option B

- Neighbourhood Plan Reserve contribution (£5,000)
- Devolution Provision expenditure (£2,500)
- Car Park R&M (£2,000)
- Guildhall Energy EMR contribution (£5,200)
- Smeaton's Pier refurb delayed (£12,000)
- New Year contribution to continue at £7,000 (£1,000)
- Youth Project contribution to continue at £7,500 (£2,500)
- Trewyn Gardens tree work delayed (£12,000)
- Tarmac path to NCI (£9,000)
- Longstone R&M (£3,000)

St Ives Town Council

OPTION C

Detailed Budget Summary

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
100 Administration		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1076	Precept	1,764,671			1,764,671		-	
1090	Bank Interest Received	45,000		Level of funds reduced as Grant Funding is spent.	45,000		25,000	
1200	Other Income (100)	-		Town Deal Transport funding 25-26	-		-	
4001	Staff Costs (100)		347,373	3.3% pay award 2026/27 - 4% used going forward		364,463		386,860
4021	Staff Costs - Er's NI (100)		44,606	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%		47,169		50,147
4026	Staff Costs - Er's Pension (100)		74,033	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		67,049		73,675
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4050	Staff Welfare Expenses		1,500	Eye test, travel, etc		1,500		1,500
4055	Bank Charges (100)		1,750	Increased volume and value of transactions		1,750		2,000
4056	Loan Repayments		37,516	Repayments of full £200,000 loan - loans end May 2028		37,516		37,516
4057	Loan Interest		3,577	Interest on full £200,000 loan		3,577		3,577
4060	Elections Reserve Contribution		7,500	Only one ward contested in May-25. 2 x By-elections 2026/27 = £12.5k. £7.5k for each ward per year going forward incl by-elections		12,500		15,000
4070	Audit Fees		3,720	£3360 External BDO + £1200 Internal Hudson Accounting. BDO increase as over £3m (re Town Deal Grant grant, etc). Re-imbursement available 2027-28 for Digital AGAR		4,560		1,200
4075	Insurance Expenses (100)		16,000	Large Increase re Devolution Assets		16,750		18,500
4080	IT & Phones - Support		11,000	IT support, Microsoft licences & security, phone charges + hardware/Zen/O2. New telephony contract extra £20 p/mth. 7 x mobile phones contracts & security		12,500		14,000
4081	IT Software & Subscriptions		10,500	Krystal/Mailchimp/SurveyMonkey/Adobe/360Licences/InDesign/Scribe/Canva/ESET security/Visio/Ironwifi/OtterAI. To include CyberEssentials £5150 for 2027-28		10,500		17,000
4082	IT Renewal Reserve		6,000	Increase due to extra staff numbers & price increases. 3 x laptops & monitors in 2027-28.		6,000		7,500
4090	Office / General Admin (100)		1,255	Increased office staff & hours		1,650		1,750
4095	Postage & Delivery (100)		200	Retain at slightly increased cloud based software availability etc		250		250
4100	Professional Fees (100)		19,500	Payroll/Meor/S&S/Miller/VAT/Cawley valuation/Enhance/Non Devolution fees H&S CC £1358 26/27. Propert Agent £7.5k 2026-27		26,500		25,000
4105	Stationery (100)		1,000	Review in ordering processes - reduce 2025-26. Based on actuals		1,000		1,000
4110	Printing & Advertising (100)		4,650	Printer/copier x2 £3250 + Public Notices £750. Review of printing /copying/mobiles/etc 2026-27		4,650		5,100
4115	Subscriptions & Memberships		5,425	CALC/SW Councils/ICO/SLCC/Professional subs/Living Wage. Deputy Town Clerk CiLCA qualification going forward		5,425		5,425
4119	Marketing, Promotion & Events		-	2023-24 incl Venue Manager freelance fees. To Guildhall budget 2024-25 onwards - REMOVE budget		-		-
4125	Training		11,250	Increase due to extra staff numbers, new Councillors 25-26. (Recharge partners for training places). Guildhall staff/volunteer training. Deputy Town Clerk CiLCA qualification		11,250		11,250
5128	Devolution Infrastructure Reserve		85,000	2026-27 Contribution to fund infrastructure works for devolved sites (toilets, car parks, etc). £45k TO FUND CHY AN GWEAL CAR PARK in future		85,000		85,000
5129	Establishment Reserve Contribution	-	10,000	In year Establishment savings to fund pressures in future years	-	10,000	-	-
NEW	Concert Hall Reserve Contribution		-	Contribution to ensure delivery of Concert Hall project		-		200,000
NEW	Invest to Save projects Contribution		-	Contribution to ensure delivery of Invest to Save projects project		-		-
5127	General Reserve Contribution		60,000	Annual contribution to General reserve to mitigate risk of any large drop in taxbase		60,000		65,000
	SUB TOTAL	**1,809,671**	**763,355**		**1,809,671**	**791,559**	**25,000**	**1,028,250**

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
120 Community Provision		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1204	Other Income (120)	-		2024-25 Re-Imbursement from Hayle Town Council	-		-	
4200	Community Safety (CCTV)		11,250	Yrly maint & Qtrly monitor charges. 1/3rd SITC - Recharge to Pz & Hayle Town Council		13,225		13,754
4201	CCTV Replacement Reserve		3,000	Increase year on year, rising costs.		3,000		3,000
4202	Leased Fibre Line Costs		3,970	BT lease costs at Island Centre		3,970		3,970
4205	Decorative Lights-Maintenance		7,500	Contract renewed 2025-26 for 3 years		7,500		7,500
4206	Town Wardens		4,200	To continue 4% increase		4,200		-
4210	Grants to Community Projects		10,000	Remain at current level - new Partnership Grant Fund in C&E		10,000		-
	SUB TOTAL	**-**	**39,920**		**-**	**41,895**	**-**	**28,224**

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
130 Planning		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
4091	Office / General Admin (130)		400	Remain at current level		400		400
4216	Neighbourhood Plan		5,000	Remain at current level (previously £2,000)		5,000		-
4217	Visitor Voluntary Contributions Study		-	TFR to Visitor Voluntary Contributions Study - One off		-		-
	SUB TOTAL	**-**	**5,400**		**-**	**5,400**	**-**	**400**

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
150 Devolution Provision		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1220	Devolution Income	-		Income for 2023-24 will be Apr & Oct CIL receipts, 4.5k from CC - Trewyn gate EMR, £10k CC - barrier at SJAmbulance, £40k CC funds 2024-25. 2025-26 CC funds of £100k	-		-	
1224	Devolution Phase 2 income	-		Sloop & Chy -an-Gweal 2025-26? Separate cost centres	-		-	
1221	S106 Receipt	-		Match Funding - Richmond Gardens	-		-	
1222	Rental Income from Devolved Assets			Gabriel St Framers, Barnoon Workshops, Barnoon Chapel, Longstone Chapel, SJA, etc				
1223	Sale Income from Devolved Assets							
4074	Insurance - Devolution (150)							

4099	Professional Fees - Devolution (150)		20,000	Legal fees, valuation fees, car parking order, VAT advice, etc		20,000		5,000
4251	Waste Management - Devolution		2,000	Richmond, Chy an Gweal, Trewyn, War Memorial, Sloop, Barnoon (not including The Island) - £14,510.88 jubilee costs separate cost centres		2,000		-
4252	Business Rates - Devolution		-	Sloop Car Park £20,334 25-26, Blockhouse £1,447, SJA £4k, Pmeor putting £600 - separate cost centres		-		-
4253	Grounds Maintenance - Devolution		-	Memorial & Richmond Gardens in C&E Committee		-		-
4344	Repairs & Maintenance - Devolution (150)		1,250	Incl barrier for SJAmbulance		1,250		-
4257	Utilities - Devolution (150)		1,500			1,500		-
	SUB TOTAL	**-**	**24,750**		**-**	**24,750**	**-**	**5,000**

160 Sloop Car Park

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1900	Parking Charges (160)	170,000		Based on 2025-26 information - allow for some closure due to wall works in 2026-27	170,000		172,500	
1905	Bin Licences (160)	3,500		4 businesses now use the space	4,500		4,750	
NEW	Sailing Club Rent (160)	1,000			1,000		1,000	
4377	Waste Management (160)		2,500			2,500		2,500
4980	Professional Fees		1,000	Legal Fees		1,000		1,000
4981	Machine - Software / Consumables (160)		2,750			2,750		2,750
4982	Card fees for parking charges (160)		4,000			4,000		4,000
4983	Repairs & Maintenance (160)		11,500	Bay painting & patching, Signage, etc		11,500		6,500
4984	Business Rates (160)		19,093			19,093		19,475
4985	BID Levy (160)		775			775		775
4986	Enforcement (160)		-			2,100		2,500
	SUB TOTAL	**174,500**	**41,618**		**175,500**	**43,718**	**178,250**	**39,500**

165 Chy an Gweal Car Park

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1900	Parking Charges (165)	-		CC Permits in St Ives currently Resident £656 (20?) + Business £1093 (6?)	-		-	
4389	Waste Management (165)		1,250	Separate to Chy an Gweal Gardens cost centre		-		-
4391	Professional Fees		2,000			-		-
NEW	Machine - Software / Consumables (165)		-			-		-
NEW	Card fees for parking charges (165)		-			-		-
4392	Repairs & Maintenance (165)		1,500	Signage		1,000		1,000
4393	Business Rates (165)		5,000			-		-
4394	BID Levy (165)		250			-		-
	SUB TOTAL	**-**	**10,000**		**-**	**1,000**	**-**	**1,000**

200 Concert & Guildhall

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1203	Other Income (200)	-		Possible element of scrap metal, etc	-		-	
1230	Committee Rm & Chamber Hire	1,000		Based on actuals	531		1,000	
1245	Office Rental Income (200)	17,381		3 offices now occupied	17,381		17,381	
1255	Weddings - Upper Rooms	10,500		Per Jen's figures (at current prices). Upper Room bookings have successfully been moved to The Blockhouse. Hall weddings starting 2027-28	10,500		7,500	
1260	Solar Feed in Tariff	500		1 payment to date £873 Sep-26	874		1,000	
4306	Bid Levy (200)		435	% increase		435		446
4314	Business Rates (200)		21,735	3% increase assumed - Music Venues Trust discount being explored		21,735		22,387
4319	Cleaning Materials (200)		2,000	Reduction for the Concert Hall since closure		1,000		2,500
4320	Tenant Compensation		-	Disturbance to tenants during Guildhall Works 25% (see Charlotte), move to EMR @ Y/E if required 2026/27 - now 3 tenants		-		-
4321	Guildhall Development Fund- Ex							
4322	Dilapidations Capital Fund (200)		15,000	To continue with increase, previously £10k, going forwards		15,000		15,000
4330	Premises Licence Fee		350	Increase year on year		350		360
4335	Repairs & Maintenance (200)		22,500	Planned - Flooring, netting, windows £2k, roof works (scaffold) £4k, paint side of building £500 (Paul/Sarah). £3k u/spend to Island Centre 24-25		22,500		22,500
4350	Electricity (200)		11,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28. EV CHARGER costs going forward		11,000		13,200
4355	Gas (200)		5,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		5,500		7,000
4360	Water (200)		2,500	Less usage during development works		2,000		2,500
4370	Waste Disposal (200)		4,000	Increased activity for Hall		7,000		8,500
4375	Wedding Extras							
4386	Commission (Tickets)		-	Commission Fees		-		-
4390	Energy EMR Contribution		5,400	£5,400 to continue as contribution to Energy EMR year on year - former Solar Array payment		5,400		-
4401	Building Compliance (200)		7,000	Includes Security and Fire Extinguishers + Health & Safety, lift & lifting equipment compliance. LOLER. % increase		6,000		7,500
4521	Furniture & Fittings (200)							
	SUB TOTAL	**29,381**	**97,420**		**29,286**	**97,920**	**26,881**	**101,893**

205 Concert Hall

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**

1235	Concert Hall Hire	-		Workshops, dry hire, etc for 27-28 and going forward.	-		1,000	
1240	Concert Hall - Event Income	-		27-28 SITC ticketed events (incl splits)	-		95,000	
1241	Guildhall Development Fund - I			To continue	-		-	
1242	PRS (200)	-			-		-	
1261	Café Concession (200)	-		To be explored	-		-	
NEW	SITC Markets Income	-		Our own themed markets - 5 for 2027-28	-		15,000	
NEW	Weddings - Concert Hall			Wedding packages in the Concert Hall - 8 for 2027-28	-		35,000	
4004	Staff Costs (200)		61,764	3.3% pay award 2026/27 - 4% used going forward		55,468		102,361
4020	Staff Costs - Er's NI (200)		7,383			5,320		12,353
4025	Staff Costs - Er's Pension (200)		12,167	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15% 3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		10,594		19,550
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4101	Concert Hall Consultants Fees		9,000	Consultant fees Going forward dependent on staffing structure		9,000		-
4111	Advertising, Marketing & Promotion (200)		1,500	26-27 budget to Development project		1,500		8,500
4113	Printing (200)		1,500	26-27 budget to Development project		1,500		-
4112	HALL - Booking & Appearance Fees (200)		25,000	£20k of 26-27 budget to Development project		25,000		70,000
4121	HALL - Digital & Design (200)		2,500	26-27 budget to Development project. Remove for 2027-28 onwards?		2,500		-
4331	PRS Licence Fee		350	Increase year on year		350		350
4332	PRS Expd (200)		-			-		-
4349	Casual Staffing		6,750	Costs for hires, bar/FOH staff taking seating down post events, etc. Security for events, external cleaning, etc.		6,750		10,000
4808	IT - Support		4,750	EPOS, broadband, ticketing		4,750		5,000
NEW	SECURITY		-	Certain events wil requie additional security		-		3,000
NEW	PROFESSIONAL EVENT COSTS		-	Tech/lighting/crew…..		-		-
	SUB TOTAL	**-**	**132,664**		**-**	**122,732**	**146,000**	**231,114**

210 Guildhall Bar & Forecourt

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1270	Bar Sales	-		Figures will be based on average spend per event over our bar in previous years events. Events calculated at 60% capacity. Events in 2027-28 to include Setember Festival, not including any hires. Net of VAT	-		60,000	
4396	Bar Staffing							
4398	Bar Overheads		-	Bar overheads to include staffing/consumables, cleaning/hygeine, payment processing, compliance, maintenance and be based on one third of Bar sales		-		20,000
4399	Drinks & Supplies - Bar		-	Bar supplies based on one third of Bar sales		-		20,000
4506	Credit Card Costs (210)			Currently included in overheads				
	SUB TOTAL	**-**	**-**		**-**	**-**	**60,000**	**40,000**

250 LIS

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1206	Other Income (250	-			-		-	
1301	Exhibition Commission	275		Availibilty of 'Flexibition' boards in the GWR, promotion required	200		300	
1305	Postage (250)	200		From online sales - promotion required to increased sales going forward	100		200	
1310	Photocopying/Printing	3,750		Prices as last year. Useage still high, 2 printers available in 2027/28	5,000		5,750	
1315	Room Hire (250)	6,500		No Barclays for 2026-27, lower usage	4,200		6,500	
1318	Equipment Hire (250)	-		Hire of technical equipment	150		750	
1320	CC - Library Charges	-		VAT on replacement cards - nil going forward	40		-	
1325	Events (Ticket Sales)	1,750		Smaller events, etc. More evenys in future years	450		1,750	
1326	Donations	750		Donation station to be installed	250		750	
1330	Box Office Fee	3,000		Fees received on bookings for events - including Sept Festival. Concert Hall events fronm 2027/28	4,500		5,500	
1375	Counter Sales	28,000		40% mark up target, reduced open & space for works? To remain the same in 2027-28 year for full review of Retail	19,500		28,000	
1385	Advertising	2,750		Overhaul of advertising, with larger board outside and a more digital approach inside	2,750		2,750	
1390	Internet Access	-		Access to superfast broadband	-		500	
NEW	Digital Tech Hire			Equipment Package useage	-		500	
1395	Left Luggage	6,800		Fees to remain the same with low prices and more options available in town. Better marketing of the service ans storage available	6,200		7,200	
4000	Staff Costs (250)		227,837	3.3% pay award 2026/27 - 4% used going forward		184,865		196,665
4023	Staff Costs - Er's NI (250)		27,424			19,279		22,443
4028	Staff Costs - Er's Pension (250)		44,883	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15% 3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		35,310		37,564
4005	Overtime (250)		1,000	Extra hours in new structure		1,000		-
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4096	Postage & Delivery (250)		185	Increase inline with online sales		185		200
4102	Professional Fees (250)		-			-		-
4108	Stationery (250)		785	Remain		785		785
4114	Printing & Advertising (250)		1,750	Minimum 5% increase St Ives Local		1,750		1,750
4117	Marketing & Promotion (250)		1,045	In line with previous actual spend		1,045		500
4118	Programming (250)		-	Programming with G/Hall shut		-		-
4307	Bid Levy (250)		470	% increase applied		470		470
4316	Business Rates (250)		11,707	% increase applied		11,707		11,941
4323	Cleaning Materials (250)		650	Increase in useage		650		650
4336	Repairs & Maintenance (250)		3,675	Windows inside £90 per month, inside clean x2 £500. Planned - internal windows £1k, decoration, led lighting.		3,675		3,859
4351	Electricity (250)		10,000	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		10,000		12,000
4361	Water (250)		-	£1750 removed 2023-24		-		-
4371	Waste Disposal (250)		200	Increased usege - hall closed		200		200
4387	Events and Workshops		1,000	Combine with Programming? FOSIL funding available		1,000		1,000
4400	Building Compliance (250)		2,450	To include bronze package on lift £290, % increase on all others		2,450		2,450
4420	Newspapers		275	One newspaper going forward		275		275
4500	Brochure Expenses		-	Revist brochure in future years		-		-
4505	Credit Card Costs (250)		1,000	Replace card machines with Zettle/Square		1,000		1,000
4510	Office Equipment		1,000	Includes purchase of Square		1,000		1,000
4515	Office - IT Provision		4,880	IT support, Till rental & support, broadband & phones. New Telephony costs - one offs from reserves (Review of tills- LD)		4,880		5,100
4520	Furniture & Fittings (250)		350	Remain		350		350
4525	Purchases - Resale Items		18,000	£18k 2026-27 per retail strategy (40% mark up). Being reviewed 2027-28		9,500		18,000
4527	Improvement to Children Library		375	Donation station to be installed - Youth Library		375		375
4528	Grant Donation funds to chosen Charity.		375	Donation station to be installed - 50% to charity		375		375
4526	Cashier Surplus							
4530	Travel (250)							

	SUB TOTAL	**53,775**	**361,316**			**43,340**	**292,125**	**60,450**	**318,951**

300 Public Conveniences

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1201	Other Income (300)	450		Recharge additional opening hours increase - Porthminster	450		450	
1500	Recharge Utilities	8,250		Based on previous actual receipts & utility costs increase	8,250		8,250	
1505	Third Party Contribution	21,000		Cornwall Council & Brewhouse £15k (Marco???)	21,000		21,000	
1507	Public Convenience Charging	115,000		2027-28 4 sites, 230,000 @ 50p	115,000		115,000	
1508	Public Convenience Advertising	3,500		Being reviewed and introduced/marketed 2027-28	-		2,000	
4103	Professional Fees (300)		500	LOLER teseting - Changing Places		500		750
5000	Toilets - Bid Levy		400	% increase applied		400		400
5010	Toilets - Cleaning contractors		191,038	New contract begins Nov-26 with 4% increase year on year Crystal Clear		170,167		176,974
5015	Toilets - Repairs and Maintenance		4,000	Smeatons Pier - refurb due 2027-28		4,000		4,000
5020	Toilets - Refurbishment		5,500	2024-25 Increase Refurb Sloop/Porthminster costs (Sloop - sinks, decoration)		5,500		5,500
5021	Toilets - Building Compliance							
5025	Toilets - Electricity		8,050	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		8,050		9,660
5030	Toilets - Gas							
5035	Toilets - Water		52,100	Reduced usage levels 2024-25& 2025-26		52,100		52,100
5040	Toilets - Waste Disposal							
5045	Future Paygate Progamme Reserve		65,000	Being a contribution from the net charging income & costs - to fund costs of future charging sites. Decision to release funds to Concert Hall project		65,000		65,000
5046	Card fees for charging		3,000	Increase for full year and extra sites		8,000		8,000
5047	Hardware fees for charging		750	Increase for full year and extra sites		1,000		1,000
5048	Charging Equipment R&M		3,000	Increase for full year and 2 extra sites		3,000		3,000
	SUB TOTAL	**148,200**	**333,338**		**144,700**	**317,717**	**146,700**	**326,384**

325 Island Centre

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1202	Other Income (325)	515		St Ives Judo Recharge	515		515	
1246	Rental Income (325)	5,000		St Johns Ambulance to vacate in 2026-27. CCTV monitoring in other office	9,600		8,000	
1316	Room Hire (325)	11,500		Increase in hires 2024-25 & 25-26 (increase & extra charges) after refurbishment	11,500		11,500	
1317	Markets - Island Centre	14,000		Artisan & Farmers markets remaining at Island Centre going forward	15,000		15,500	
4308	Bid Levy (325)							
4093	IT Phone & Support (325)		225			225		225
4317	Business Rates (325)		3,105	Based on actuals		3,105		3,167
4324	Cleaning Materials (325)		600	Increased useage 2024-25		600		600
4333	PRS Licence (325)		550	Transfer from Guildhall?		550		550
4337	Repairs & Maintenance (325)		2,500	Works to floor, etc required Jan/Feb (u/spend in G/Hall R&M. Reduce for 25-26 after works.		2,500		2,000
4343	Security and Fire Extinguishers (325)							
4352	Electricity (325)		3,500	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,500		4,200
4356	Gas (325)		3,750	Tariff fixed for 2 years in 2025-26. Work ongoing for 2027-28.		3,750		3,750
4362	Water (325)		850	Increased useage previous years		850		850
4372	Waste Disposal (325)		350	Increased useage previous years		350		350
4402	Building Compliance (325)		1,500	% increase		1,500		1,575
4560	Promotion							
	SUB TOTAL	**31,015**	**16,930**		**36,615**	**16,930**	**35,515**	**17,267**

350 Market House

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1207	Other Income (350)	600		Insurance recharges - Archive?	600		600	
1605	Market House - Inc	50,000		St Ives Archive in building + 3 tenanted shops. Leela from Jul-26	41,800		48,000	
4104	Professional Fees (350)		750	Covering Project costs 26-27		1,784		-
4338	Repairs & Maintenance (350)		2,000	No uplift required after works		1,000		1,000
4364	Water - Market House		800	Per actuals		400		700
4403	Building Compliance (350)		700	Lift Maintenance, etc		700		700
4605	Market House - Exp		-	Utilities, Business Rates (Archive to pay going forward)		1,250		250
NEW	Market House - Lift			Lift Maintenance agreement, LOLER, etc		750		750
	SUB TOTAL	**50,600**	**4,250**		**42,400**	**5,884**	**48,600**	**3,400**

355 Heritage Assets (Huers Hut, Lodges, St Eia's Well)

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
NEW	Other Income			Insurance recharges? Performance place?				
1600	Huers Hut & Lodges - Inc	628		Western Power wayleave renew 26-27	628		800	
4442	Professional Fees (355)		500			500		1,500
4443	Repairs & Maintenance (355)		1,500	3 lodges @ Huers Hut		1,500		1,500
4449	Electricity		750	Christmas lighting @Malakoff, new cost centre		-		-
NEW	Water		-			-		-
4444	Building Compliance		250			250		250
4450	Waste Management		-	New bins on the Wharf		10,000		10,500
4445	Insurance		1,250	Bus shelter		-		-
	SUB TOTAL	**628**	**4,250**		**628**	**12,250**	**800**	**13,750**

360 Old Fire Station

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**

1613	Other Income (350)			Insurance recharge? Utility recharge?		300			400		
1610	Income - Rent/Hire (360)	4,800		Upstairs works complete 25-26? Downstairs as storage		14,000			16,000		
4434	Professional Fees (360)		500	In project costs			-			-	
4435	Repairs & Maintenance (360)		750	Works & Installation 2025-26, minimal required			750			750	
4436	Electricity		2,500	Tenant pays going forward			1,250			-	
4437	Water		1,250	Tenant pays going forward			1,500			-	
4501	Fibre Costs		1,000				3,400			3,400	
4438	Building Compliance		400				400			400	
4439	Business Rates		2,800	Tenant pays going forward			284			-	
4440	Insurance		-	Based on Island Centre			-			-	
4441	Waste		300				-			-	
	SUB TOTAL	**4,800**	**9,500**			**14,300**	**7,584**		**16,400**	**4,550**	

365 Barnoon Studio

		BUDGET 2026-27		Detail		REVISED 2026-27			FORECAST 2027-28		
		Receipts	**Payments**			**Receipts**	**Payments**		**Receipts**	**Payments**	
Code	**Title**	**Budget**	**Budget**			**Budget**	**Budget**		**Budget**	**Budget**	
-	Other Income (350)	-		Insurance recharge? Utility recharge?		-			150		
1611	Income - Rent/Hire (360)	-		Being advertised - 3 months in 2026-27		1,850			7,400		
4502	Professional Fees (360)		500				750			750	
4357	Repairs & Maintenance (360)		750	Works & Installation 2025- minimal reqd (gate)			750			500	
4358	Electricity		2,500	Recharge when tenanted			500			-	
4365	Water		1,250	Recharge when tenanted			100			-	
4407	Building Compliance		400				200			200	
4447	Business Rates		1,465	Tenant to pay			1,000			-	
NEW	Fibre Costs		-	Focus (Datasharp) leased line costs - currently not proposed			2,500			-	
-	Insurance		-	Based on Island Centre = £350			-			-	
4503	Waste		300				-			-	
	SUB TOTAL	**-**	**7,165**			**1,850**	**5,800**		**7,550**	**1,450**	

370 Porthmeor Clubhouse & Greens

		BUDGET 2026-27		Detail		REVISED 2026-27			FORECAST 2027-28		
		Receipts	**Payments**			**Receipts**	**Payments**		**Receipts**	**Payments**	
Code	**Title**	**Budget**	**Budget**			**Budget**	**Budget**		**Budget**	**Budget**	
1615	Other Income (350)	1,500		Garden licence - land at Man's Head		1,500			1,500		
1614	Income - former Bowling Club	1,000		St Ives SLSC & possible future alternative use		1,000			2,500		
1612	Income - former Putting Green	10,000		Kiln Sauna from 2025-26		10,000			10,000		
4504	Professional Fees (360)		500				200			200	
4385	Repairs & Maintenance (360)		1,500				300			500	
4366	Electricity		-	Tenant to pay			-			-	
4367	Water		-	Tenant to pay			-			-	
4507	Building Compliance		400				400			400	
4448	Business Rates		-	Tenant to pay			-			-	
	Insurance		-				-			-	
4508	Waste		300				-			-	
	SUB TOTAL	**12,500**	**2,700**			**12,500**	**900**		**14,000**	**1,100**	

400 Chapels

		BUDGET 2026-27		Detail		REVISED 2026-27			FORECAST 2027-28		
		Receipts	**Payments**			**Receipts**	**Payments**		**Receipts**	**Payments**	
Code	**Title**	**Budget**	**Budget**			**Budget**	**Budget**		**Budget**	**Budget**	
1650	St Leonards - Donations	250				250			250		
1655	St Nicholas - Donations	750		Introduce Donation Station		150			750		
1660	Chapel - Wedding Blessings	8,500		Full review of all wedding/blessing venues currently on-going		5,500			6,000		
4339	Repairs & Maintenance (400)		2,150	% increase			750			1,000	
4404	Building Compliance (400)		200	% increase			200			200	
4650	St. Nicholas Ch.-Floodlighting		275	% increase from 2025-26 (fixed tariff 2024-25)			275			325	
4655	St. Leonards-Grants Fm Funds		250				250			250	
4660	St. Nicholas-Grants Fm Funds		375	Half of donations going forward			150			375	
	SUB TOTAL	**9,500**	**3,250**			**5,900**	**1,625**		**7,000**	**2,150**	

410 Blockhouse

		BUDGET 2026-27		Detail		REVISED 2026-27			FORECAST 2027-28		
		Receipts	**Payments**			**Receipts**	**Payments**		**Receipts**	**Payments**	
Code	**Title**	**Budget**	**Budget**			**Budget**	**Budget**		**Budget**	**Budget**	
1670	Donations	750				-			750		
1671	Other Income	200		Water recharge to NCI, etc?		200			200		
1665	Blockhouse - Wedding/Blessings.	26,500		Full review of all wedding venues currently on-going		34,500			36,000		
1672	Blockhouse - Other Income/Hires/NCI	1,500		Future hire of venue - 27-28 6 hires - marketing to be reviewed		250			1,800		
4345	Repairs & Maintenance		1,500	Based on Chapel costs, newly fitted - less costs			1,500			1,000	
4346	Building Compliance		250	Based on Chapel costs			150			200	
NEW	Wedding Licence		-	£1,759 paid 08/04/24 - 5 yearly. Due April 2029			-			-	
4354	Electricity		1,300	Based on received to date			1,300			1,300	
4365	Water		750	Based on received to date			250			350	
4509	IT Costs		750	Line of sight wifi to be brought in			-			-	
4348	Business Rates		1,447	Based on CC NNDR schedule			-			1,447	
	SUB TOTAL	**28,950**	**5,997**			**34,950**	**3,200**		**38,750**	**4,297**	

450 Facilities Maintenance & Management

		BUDGET 2026-27		Detail		REVISED 2026-27			FORECAST 2027-28		
		Receipts	**Payments**			**Receipts**	**Payments**		**Receipts**	**Payments**	
Code	**Title**	**Budget**	**Budget**			**Budget**	**Budget**		**Budget**	**Budget**	
1208	Other Income (450)			Scrap Metal							
4003	Staff Costs (450)		277,962	3.3% pay award 2026/27 - 4% used going forward			260,592			294,997	
4024	Staff Costs - Er's NI (450)		33,948	3.3% pay award 2026/27 - 4% used going forward. Employer rate now 15%			30,374			36,971	

4029	Staff Costs - Er's Pension (450)		54,759	3.3% pay award 2026/27 - 4% used going forward. Employer cont rate 19.6%		49,772		56,343
RISK HIGHLIGHT - THE CALCULATION OF SALARY COSTS FOR 2027-28 TO 2029-30 HAVE BEEN BASED ON A 4.0% INCREASE ON SALARIES.								
4700	Tools & Equipment (450)		4,500	New post in 2025-26 , replacements going forward & increased variety of works		4,500		5,500
4705	Uniform (450)		1,650	New post in 2025-26		1,650		2,000
4710	Vehicles		12,000	3 vehicles required? New EV van + 2 older vans that will require replacement in coming years		12,000		12,000
4511	Vehicle replacement EMR		5,000	Replacement reserve to commence from 2026-27		5,000		-
	SUB TOTAL	**-**	**389,819**		**-**	**363,888**	**-**	**407,811**

500 Allotments

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1700	Allotment Plot Rent	8,421		Revision reduced re increase notifications prices held, 25-26 1.5 x increase	8,421		8,781	
1705	Allotment M/Ship	-		Received on behalf of the Allotment Association	-		-	
1706	Allotment Admin Fee	80			80		90	
4088	Miscellaneous (500)		2,000	Increased maintenance work, fencing & clearance. Fencing of plots 26/27 & 27/28		3,000		3,000
4750	Allotment (Site Provision)		2,800	Lease review date 2025		2,800		2,800
4755	Allotment M/Ship Expd		-	Fees received and paid to the Allotment Association		-		-
4751	Allotment Reserve Allocation		3,000	Contribution to a future potential site		3,000		3,000
	SUB TOTAL	**8,501**	**7,800**		**8,501**	**8,800**	**8,871**	**8,800**

600 Civic / Hospitality

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1211	Other Income (600)	500		Admin charge to Chard Trust	500		500	
4116	Printing & Advertising (600)		600	Costs of public notices, etc		600		600
4800	Hospitality - Christmas		1,680	Electricity, Trees (£1,170 in 2026), Christmas Cards, visits, etc		1,680		550
4802	Day Care Centre Contribution		5,000	Core Grants fund going forward		5,000		-
4803	St Ives Archive Contribution		-	Free Rental of Market House in lieu of rent future years		-		-
4804	September Festival Contribution		2,000	Core Grants fund going forward		2,000		-
NEW	Partnership Grant Fund		-	Fund for Core Grants		-		-
4805	Hospitality - Community		3,255	Remembrance (£700), Feast (£2200) to now include road closure/marshalls/first aid & Civics (£600), Star Awards		3,255		3,750
4807	Contribution to Cultural, Social & Comm EMI		500	Contribution to Cultural, Social & Comm EMR from Chard Trust income		500		500
4810	Hospitality - Mayor Choosing		5,150	Mayor choosing c£1k + Mayor's Dinner c£4k		4,500		1,150
4815	Mace Bearers		300	Increase 2026-27		300		300
4820	Mayor's Allowance		3,400	Increase 2026-27		3,400		1,200
4825	Mayor's Photos & Painting Rest		250	5% increase to actuals		250		250
4826	Art & Regalia Reserve		1,500	To fund Dual Form renovation work every 3 years, etc		1,500		1,500
4830	New Year		7,000	Inrease in 2026-27 for New Year event support		7,000		7,000
4956	Kite Fest provision	-	2,000	Annual contribution the the Kite Festival	-	2,000	-	-
4828	Knill Celebrations		4,500	Next Knill 2031-32		4,500		-
	SUB TOTAL	**500**	**37,135**		**500**	**36,485**	**500**	**16,800**

650 Amenities & Public Realm

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1209	In Bloom Contributions (650)	9,756		BID contribution to In Bloom costs continue	9,822		10,376	
1760	Benches	49,875		22 benches in 26-27, 20 in 27-28	49,875		38,000	
1801	PSPO Inc (650)	7,200		Based on previous	7,200		8,000	
4716	Benches - purchases		-	Final batch of 24 'St Ives Blue Benches'		18,250		-
4715	Maintenance of Benches		2,400	Lower cost in future years as new & easier to maintain stock		2,400		2,000
4900	Disposal of Green Waste		300	Minimal as in previous years		300		300
4905	In Bloom Costs		19,574	Agreed increase 2026/27, % increase going forward		17,694		18,579
4910	Street Weeding		6,069	2025-26 qoute 2 sprays @ £2976 per spray + %increase		5,792		6,082
4915	Public Space Protection Order		15,560	Equivalent hours as previous years and %age increase going forward		17,500		18,375
4920	Youth Project Reserve		7,500	Increased activities with Youth Section		7,500		7,500
	SUB TOTAL	**66,831**	**51,403**		**66,897**	**69,436**	**56,376**	**52,835**

655 Trewyn Gardens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code	**Title**	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1611	Income - Rent/Hire (655)	-			-		-	
4357	Repairs & Maintenance 655)		-	Planters, Tree works 2026-27 & 2027-28 - possible use of CIL funds		1,000		1,000
4358	Electricity (655)		750			500		750
4359	Water (655)		250			100		250
4374	Waste Management (665)		2,360	Star Refuse collections from 2025-26		1,650		2,360
4379	Grounds Maintenance (665)		27,223	Cormac grounds maitenance SLA		28,283		29,697
4092	CCTV Maintenance		200	Camera maintenance allocation		975		200
4407	Building Compliance (655)		250			250		250
4447	Business Rates - Trewyn (655)		855			855		855
	SUB TOTAL	**-**	**31,888**		**-**	**33,613**	**-**	**35,362**

660 War Memorial Gardens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**

Code	Title							
NEW	Income - Rent/Hire (660)	-		Pop-Up shelter	-		-	
4430	Waste Management		2,360	Star Refuse collections from 2025-26		2,360		2,478
4431	Repairs & Maintenance		750	Shelter refurb from CIL		750		750
4432	Grounds Maintenance		25,255	Cormac grounds maitenance SLA		26,322		27,638
4516	Professional Fees		500			500		500
4433	Utilities	-	750		-	750	-	750
	SUB TOTAL	**-**	**29,615**		**-**	**30,682**	**-**	**32,116**

665 Chy An Gweal Gardens

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
NEW	Income - Rent/Hire (665)	-			-		-	
4517	Repairs & Maintenance		1,500			750		1,000
4378	Waste Management (665)		2,360	Star Refuse collections from 2025-26		2,360		2,478
4381	Grounds Maintenance (665)		19,917	Cormac grounds maitenance SLA		20,529		21,555
	SUB TOTAL	**-**	**23,777**		**-**	**23,639**	**-**	**25,033**

670 The Island & Man's Head

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1247	Income - Rent/Hire (670)	1,500		Video shoot + NCI rent.	400		500	
4376	Repairs & Maintenance		1,000	2027-28 to include levelling & tarmaking path to NCI lookout as requsted Feb-26 meeting - £9,000		1,000		1,000
4382	Waste Management (670)		7,085	Star Refuse collections from 2025-26		7,085		7,439
4518	Grounds Maintenance (670)		2,963	Cormac grounds maitenance SLA		3,056		3,209
	SUB TOTAL	**1,500**	**11,048**		**400**	**11,141**	**500**	**11,648**

675 Longstone

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
NEW	Income - Rent/Hire (675)	-		Rent of Chapel	-		4,500	
4336	Repairs & Maintenance		-	Chapel & toilets		-		2,000
4519	Business Rates - Longstone (675)		2,000	2026-27 £4,104. Tenant to pay going forward		1,000		500
4522	Waste Management (675)		1,083	Install bins - Star Refuse to collect?		750		2,478
4523	Grounds Maintenance (675)		9,958	Cormac grounds maitenance SLA		6,322		19,917
	SUB TOTAL	**-**	**13,041**		**-**	**8,072**	**4,500**	**24,895**

680 Barnoon Cemetery & Chapel

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1409	Income - Rent/Hire (680)	12,000		Chapel rent - Saints Funeral Services. Rent review due	12,000		12,000	
4524	Repairs & Maintenance		4,000	Topple Testing' every 5 years, repairs to wall, etc		3,000		3,000
4529	Business Rates - Barnoon (680)		4,115	2025-26 £4,035 - Tenant pays		-		-
4532	Waste Management (680)		2,362	Star Refuse collections from 2025-26		1,500		2,362
4533	Grounds Maintenance (680)		21,045	Cormac grounds maitenance SLA		19,817		20,663
	SUB TOTAL	**12,000**	**31,522**		**12,000**	**24,317**	**12,000**	**26,025**

685 Malakoff

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title	Budget	Budget		Budget	Budget	Budget	Budget
1765	Benches (685)	-		Amenities & Public Realm	-		-	
4542	Utilities (685)		-	Electricity		250		500
4543	Grounds Maintenance (685)		-	In Bloom costs		-		-
4544	Maintenance of Benches (685)		-	Amenities & Public Realm		-		-
4545	Repairs & Maintenance (685)		-			500		500
4546	Waste Management (685)		-	New bin (CIL)		-		-
	SUB TOTAL	**-**	**-**		**-**	**750**	**-**	**1,000**

700 Palemon Best

		BUDGET 2026-27		Detail	REVISED 2026-27		FORECAST 2027-28	
		Receipts	Payments		Receipts	Payments	Receipts	Payments
Code	Title							
4341	Repairs & Maintenance (700)		3,250	Increased costs (not within Cormac Mgmnt fee) reflect additional sites & spaces		3,250		4,000
4353	Electricity (700)		1,000	5% increase cover 2025-26 & 2026-27		500		1,000

4363	Water (700)		500	Palemon Best site		200		500
4373	Waste Management		6,308	Star Refuse collections from 2025-26		9,600		10,080
4950	Grounds Maintenance & Inspections		11,810	Inspection & maintenance SLA costs Cormac. Skatepark costs.		11,810		12,000
4954	Park Improvements/Operational		6,000	Ageing equipment, includes cleaning of grafitti, etc		6,000		6,500
4960	Skatepark Project							
4965	Toilet Provision - Palemon Best		1,000	Waste disposal from WooWoo toilet		1,150		1,250
4966	Palemon Best CCTV Maintenance		150			650		700
4967	Playground Reserve Provision		35,000	To provide a sufficient reserve for future equipment purchases - increased from £20k. INCREASE?		35,000		-
	SUB TOTAL	**-**	**65,018**		**-**	**68,160**	**-**	**36,030**

705 Richmond Park	**BUDGET 2026-27**		**Detail**	**REVISED 2026-27**		**FORECAST 2027-28**	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code Title	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4970 Waste Management		2,362	Star Refuse collections from 2025-26		3,600		3,780
4971 Repairs & Maintenance		1,000	Fencing, equipment, etc		1,000		1,100
4972 Grounds Maintenance		2,691	Cormac grounds maitenance SLA		3,687		3,871
NEW Professional Fees		-	Meiloci fees		-		-
NEW Utilities		-			-		-
SUB TOTAL	**-**	**6,053**		**-**	**8,287**	**-**	**8,751**

710Trewartha Estate Recreation Ground	**BUDGET 2026-27**		**Detail**	**REVISED 2026-27**		**FORECAST 2027-28**	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code Title	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4534 Waste Management		2,362	Included in Phase 3 of the devolution programme - current target end 2026		800		2,480
4535 Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target end 2026		500		1,250
4536 Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target end 2026		844		2,691
4537 Professional Fees		500	Included in Phase 3 of the devolution programme - current target end 2026		500		500
NEW Utilities		-	Included in Phase 3 of the devolution programme - current target end 2026		-		-
SUB TOTAL	**-**	**6,553**		**-**	**2,644**	**-**	**6,921**

715 Ayr Park & Playing Field	**BUDGET 2026-27**		**Detail**	**REVISED 2026-27**		**FORECAST 2027-28**	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code Title	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
4538 Waste Management		2,362	Included in Phase 3 of the devolution programme - current target 31/03/26		1,000		2,480
4539 Repairs & Maintenance		1,000	Included in Phase 3 of the devolution programme - current target 31/03/26		700		1,250
4540 Grounds Maintenance		2,691	Included in Phase 3 of the devolution programme - current target 31/03/26		1,688		2,691
4541 Professional Fees		500	Included in Phase 3 of the devolution programme - current target 31/03/26		500		500
NEW Utilities		-	Included in Phase 3 of the devolution programme - current target 31/03/26		-		-
SUB TOTAL	**-**	**6,553**		**-**	**3,888**	**-**	**6,921**

720 Open Spaces (Other)	**BUDGET 2026-27**		**Detail**	**REVISED 2026-27**		**FORECAST 2027-28**	
	Receipts	**Payments**		**Receipts**	**Payments**	**Receipts**	**Payments**
Code Title	**Budget**	**Budget**		**Budget**	**Budget**	**Budget**	**Budget**
1750 Footpaths Income (LMP Grant)	2,757		5% increase applied to future years. Peroffer letter	2,757		2,840	
1755 Footpaths Income (SWCP Grant)	2,007		5% increase applied to future years. Per offer letter	2,007		2,067	
4120 Footpath Cutting (700)		4,764	Footpath Contractor (costs matching grant income)		4,764		4,907
4955 Open Spaces Operational		-	Nil in previous years, small open areas going forward		-		1,250
NEW Waste Management		-	Star Refuse collections from 2025-26		-		-
4383 Grounds Maintenance		2,690	Cormac grounds maitenance SLA		1,500		2,691
NEW Professional Fees		-			-		-
NEW Utilities		-			-		-
SUB TOTAL	**4,764**	**7,454**		**4,764**	**6,264**	**4,907**	**8,848**

TFR to fund Trewyn Garden Wall	0
TFR to fund Lodge & Railings	0
TFR to fund Council Chamber Refurbishment	0
TFR to Old Fire Station groundworks	0
TFR to Guildhall Redevelopment	0

USE OF/TFR TO RESERVES						
80,000		Use of Establishment Reserve	80,000	-		
25,000		Use of Devolution Infrastructure Reserve	25,000	-		
13,018		Use of Elections Reserve	13,018	-		
16,868		Use of Neighbourhood Plan Reserve	16,868	-		

BUDGET TOTAL	2,582,502	2,582,502		2,579,588	2,493,055	899,550	2,878,478
BUDGET SURPLUS/DEFICIT		0			86,533		- 1,978,928
BUDGET INCREASE IN YEAR		- 0				214,257	1,978,928
% BUDGET INCREASE IN YEAR		-100.00%			**%age increase on Prececpt**		12.14%
		- 1,067,182			**£ increase in Precept**		214,257
					%age increase on Council Tax		

St Ives Town Council - Overview of Adopted Budget for 2027-28

At its meeting on the th December 2026, St Ives Town Council RESOLVED to adopt the Budget and

	Budgeted income	Budgeted expenditure	
Finance & General Purposes Committee			
Administration	25,000	1,028,250	1,003,250
Community Provision	-	28,224	28,224
Planning	-	400	400
Devolution Provision	-	5,000	5,000
Sloop Car Park	178,250	39,500	-138,750
Chy An Gweal Car Park	0	1,000	1,000
Use of Reserves	-	-	0
Facilities Committee			
Concert & Guildhall	26,881	101,893	75,012
Concert Hall	146,000	231,114	85,114
Guildhall Bar	60,000	40,000	-20,000
Library & Information Service	60,450	318,951	258,501
Public Conveniences	146,700	326,384	179,684
Island Centre	35,515	17,267	-18,248
Market House	48,600	3,400	-45,200
Heritage Assets, Huers Hut & Lodges	800	13,750	12,950
Old Fire Station	16,400	4,550	-11,850
Barnoon Studio	7,550	1,450	-6,100
Porthmeor Clubhouse & Greens	14,000	1,100	-12,900
Chapels	7,000	2,150	-4,850
Blockhouse	38,750	4,297	-34,453
Facilities Maintenance & Management	-	407,811	407,811
Community & Environment Committee			
Allotments	8,871	8,800	-71
Civic / Hospitality	500	16,800	16,300
Amenities & Public Realm	56,376	52,835	-3,541
Trewyn Gardens	-	35,362	35,362
War Memorial Gardens	-	32,116	32,116
Chy An Gweal Gardens	-	25,033	25,033
The Island & Man's Head	500	11,648	11,148
Longstone	4,500	24,895	20,395
Barnoon Cemetery & Chapel	12,000	26,025	14,025
Malakoff	-	1,000	1,000
Palemon Best	-	36,030	36,030
Richmond Park	-	8,751	8,751
Trewartha Estate Recreation Ground	-	6,921	6,921
Ayr Park & Playing Field	-	6,921	6,921
Open Spaces (Other)	4,907	8,848	3,941
Total	**899,550**	**2,878,478**	**1,978,928**

Total budgeted income:	£899,550		
Total budgeted expenditure:	£2,878,478		
Net budgeted expenditure	£1,978,928	A	
Less: Council Tax Support Funding:	£0	B	
Amount to be precepted 2027-28: *(A - B)*	**£1,978,928**		
Tax Base 2027-28	**5,812.78**		
Band D Charge 2027-28:	**£340.44**		= £6.55 per week
Therefore Band D increase from 2026-27:	£52.71		= £1.01 per week
Band D percentage increase:	18.32%		

For information:

2026-27 Precept	£1,764,670	£214,258
2026-27 Band D Charge	£287.74	
2026-27 Tax Base	6131.17	
£ Annual Band D change 25-26 to 26-27	£13.68	
% Annual Band D change 25-26 to 26-27	4.99%	

St Ives Town Council
F&GP Committee **OPTION C**
3-Year Budget Summary Budget Summary

	BUDGET 2026-27		REVISED 2026-27		FORECAST 2027-28		FORECAST 2028-29		FORECAST 2029-30	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
100 Administration	45,000	763,355	45,000	787,559	25,000	1,028,250	17,500	856,988	0 15,000	863,892
120 Community Provision	0	39,920	0	41,895	0	28,224	0	40,973	0 0	42,128
130 Planning	0	0	0	0	0	400	0	400	0 0	400
150 Devolution Provision	0	24,750	0	24,750	0	5,000	0	0	0 0	0
160 The Sloop Car Park	174,500	41,618	169,905	43,758	178,250	39,500	191,250	35,774	0 199,250	37,068
165 Chy An Gweal Car Park	0	10,000	0	1,000	0	1,000	15,000	13,250	0 15,000	13,700
	219,500	***879,643***	***214,905***	***898,962***	***203,250***	***1,102,374***	***223,750***	***947,385***	***229,250***	***957,188***
200 Guildhall	29,381	97,420	29,286	97,920	26,881	101,893	44,581	99,220	0 45,781	102,304
205 Concert Hall	0	132,314	0	122,382	146,000	231,114	187,000	272,107	0 202,500	296,959
210 Guildhall Bar & Forecourt	0	0	0	0	60,000	40,000	81,000	54,000	0 93,000	62,000
250 LIS	53,775	361,316	43,340	292,125	60,450	318,951	62,550	329,693	0 38,575	341,193
300 Public Conveniences	148,200	333,338	144,700	317,717	146,700	326,384	146,850	341,875	0 156,950	351,190
325 Island Centre	31,015	16,930	36,615	16,930	35,515	17,267	36,015	17,984	0 36,815	18,631
350 Market House	50,600	4,250	42,400	5,884	48,600	3,400	48,600	4,275	0 50,650	4,675
355 Huers Hut & Lodges	628	4,250	628	12,250	800	13,750	800	13,275	0 800	13,826
360 Old Fire Station	4,800	9,500	14,300	7,584	16,400	4,550	16,400	4,575	0 16,400	4,600
365 Barnoon Studio	0	7,165	1,850	5,800	7,550	1,450	7,550	725	0 7,550	725
370 Porthmeor Clubhouse & Greens	12,500	2,700	12,500	900	14,000	1,100	14,000	1,425	0 14,000	1,450
400 Chapels	9,500	3,250	5,900	1,625	7,000	2,150	7,000	3,475	0 7,000	3,675
410 The Blockhouse	28,950	5,997	34,950	3,200	38,750	4,297	40,900	5,047	0 42,550	5,047
450 Facilities Maint & Management	0	389,819	0	363,888	0	407,811	0	429,999	0 0	444,868
	588,849	**2,247,892**	**581,374**	**2,147,167**	**811,896**	**2,576,491**	**916,996**	**2,525,060**	**941,821**	**2,608,331**
500 Allotments	8,501	7,800	8,501	8,800	8,871	8,800	9,310	8,950	9,771	9,108
600 Civic / Hospitality	500	37,135	500	36,485	500	16,800	500	47,300	500	47,820
650 Amenities & Public Realm	66,831	51,403	66,897	69,436	56,376	52,835	54,095	55,255	0 42,760	56,549
655 Trewyn Gardens	0	31,888	0	39,613	0	35,362	0	38,030	0 0	39,733
660 War Memorial Gardens	0	29,615	0	30,682	0	32,116	0	33,872	0 0	35,453
665 Chy An Gweal Gardens	0	23,777	0	23,639	0	25,033	0	26,735	0 0	27,997
670 The Island & Man's Head	1,500	11,048	1,500	11,141	500	11,648	500	12,680	0 500	13,239
675 Longstone	0	13,041	0	8,072	4,500	24,895	4,500	27,015	0 4,500	28,191
680 Barnoon Cemetery & Chapel	12,000	31,522	12,000	24,317	12,000	26,025	12,000	28,176	0 12,000	29,386
685 Malakoff	0	0	0	750	0	1,000	0	3,000	0 0	3,000
700 Palemon Best	0	65,018	0	68,160	0	36,030	0	72,609	0 0	75,699
705 Richmond Park / Gardens	0	6,053	0	8,287	0	8,751	0	9,209	0 0	9,686
710 Trewartha Estate Recreation Ground	0	6,553	0	2,644	0	6,921	0	6,730	0 0	7,051
715 Ayr Park & Playing Field	0	6,553	0	3,888	0	6,921	0	6,730	0 0	7,051
720 Open Spaces (Others)	4,764	7,454	4,764	6,264	4,907	8,848	4,883	9,059	0 5,006	9,373
	682,945	***2,576,752***	***675,536***	***2,489,345***	***899,550***	***2,878,478***	***1,002,784***	***2,910,409***	***1,016,858***	***3,007,667***
Net Budget Expenditure		**1,893,807**				**1,978,928**		**1,907,625**		**1,990,809**
£ Increase in Precept						**85,121**		**-71,303**		**83,185**
Band D Charge						**£340.44**		**£328.18**		**£342.49**
% Increase in Band D Charge	**£287.74**					**18.32%**		**-3.60%**		**4.36%**
Taxbase	**5812.78**									

Approximately every £17,500 on or off the Precept figure would increase/decrease the Band D charge by 1%

Non-Essential expenditure 2027-28

		£	
100 Administration			
4001	Staff Costs (100) - Non-statutory	4,115	Increment + 4% pay award + NI + Pension
4050	Staff Welfare Expenses	1,500	Eye tests, VDU glasses contribution, etc
4060	Elections Reserve Contribution	15,000	Increased due to cost of By-elections
4002-03	NI & Pension on-costs	2,000	Employer contributions
5129	Establishment Reserve Contribution	10,000	To provide for Senior Staff cover, legal costs, etc
120 Community Provision			
4206	Town Wardens	4,368	Town Wardes during Summer 2027
4210	Grants to Community Projects	10,000	Usual Communinty Grants budget
200 Guildhall			
4322	Dilapidations Capital Fund (200)	15,000	Funding against large future works in the Guildhall Office
4335	Repairs & Maintenance (200)	22,500	Cost of works in the Guildhall Office
4390	Energy EMR Contribution	5,400	Contribution to renewable energy in Counci's stock
450 Facilities Maintenance & Management			
4511	Vehicle replacement EMR	5,000	2 x ageing vehicles in the fleet
600 Civic / Hospitality			
4800	Hospitality - Christmas	1,750	Chritsmas trees = £1,200
NEW	Partnership Grant Fund	20,000	New funding for Partner organisations
4805	Hospitality - Community (Civic Events)	3,750	Remeberance, Feast, Star Awards, etc
4810	Hospitality - Mayor Choosing (incl Dinner)	5,350	Mayor choosing (May) £1k, Mayor Dinner (Sept)
4820	Mayor's Allowance	3,400	To enable the Mayor to meet the expenses of office
4830	New Year	8,000	Contribution to St Ives BID
4956	Kite Fest provision	2,000	Annual March event
700 Palemon Best			
4967	Playground Reserve Provision	35,000	To provide a sufficient reserve for future equipment purchases
TOTAL		174,133	

Appendix 8.2.4

Draft Budget 2027/28 Briefing

16th November 2026

St Ives Town Council

SITC Budget 2027-28

Key Issues

- The reduction in the taxbase from 6,132.96 to 5,812.78 Band D equivalent properties, a total of 320.18.
- The loss of the one-off £134,886 reserve contribution used to support the 2026-27 budget.
- Continued reduction in the benefit arising from the Second Homes Premium.
- The Guildhall/Concert Hall reopening and associated operating budgets.
- The continuing impact of devolution assets.
- Major reserve pressures arising from the Guildhall redevelopment and capital commitments – which cannot be
- Inflationary pressures to Utility costs as well as other supplies and services.
- Committee plans and projects are reflected in growth budgets
- National pay awards and Real Living Wage increases

St Ives Town Council

SITC Budget 2027-28
The Guildhall Project Funding Overview

- The table below summarises the project's financial position using W M Wellers' Cost Report 2. Anticipated full outturn costs are £4,860,493, above the original Town Deal allocation and the original agreed Council contribution. Reports to full Council in April and July proposed funding solutions. Council approval to meet the shortfalls was essential to re-let the construction contract and complete the project.
- Councillors should be mindful that this covers all costs including construction costs, design fees as well as fixtures, fittings & equipment.
- The funding strategy seeks to meet shortfalls by diverting existing budgets wherever possible. It builds on savings reported to Council in April and July 2026, including general reserves, and redeploys underspent revenue budgets as outlined above. The funding and savings are set out below.
- In committing to finishing the project and rescue package funding the Council concluding there was no real option to half finish the building. Officers bid twice for additional Town Deal funds but were unsuccessful. Value engineering of £750,000 has been identified.

St Ives Town Council

SITC Budget 2027-28
Concert Hall Project financial position

Anticipated Project Costs @ Nov-26 (Weller's Cost Report 2)	(£4,860,493)
Total Funding identified or approved by Council	£
Town Deal funding	3,175,000
Original SITC match	£88,000
Town Deal historic enabling costs	168,000
SITC re-allocations in year	300,000
Funding received from CC for party wall works	260,363
OVF payment from Three Seas	80,000
Classic retention held	62,611
Surplus funds Party/North Wall	83,513
SITC funding re-allocated and agreed in April / June 2026 (this includes future Use of General Reserves, precept and revenue for years 2026-2029).	410,000
SITC recommended re-allocation of EMRs and in-year savings in 2026-27	20,000
Staffing costs budget surplus 2026-27 (estimate)	48,641
2026/27 contribution from the Infrastructure Reserve	85,000
2027/28 Toilet Charging Contribution reserve	65,000
Various other 2026-27 Budget/Contract/Design savings	23,007
Project Fully Funded	£4,860,494

St Ives Town Council

SITC Budget 2027-28
Cornwall Council Taxbase

Taxbase 2027/28 with 2026/27 comparison

	2026/27				2027/28				Increase/(-)Decrease from 2026/27 to 2027/28	
Town/Parish Council	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
NEWQUAY	9,168.92	89.44	533.22	9,704.26	9,232.16	91.11	485.11	9,720.92	16.66	0.17%
FALMOUTH	8,006.60	12.33	367.78	8,311.34	8,024.74	12.33	344.11	8,305.86	-5.48	-0.07%
PENZANCE	7,410.85		367.78	7,708.62	7,535.78		365.00	7,829.67	121.05	1.57%
TRURO	7,658.70		81.44	7,670.48	7,727.37		90.56	7,747.57	77.09	1.01%
CAMBORNE	6,709.85		33.33	6,682.49	6,829.29		38.22	6,805.70	123.21	1.84%
ST AUSTELL TOWN	6,655.08		46.67	6,641.43	6,661.61		42.67	6,643.94	2.51	0.04%
SALTASH	5,809.60	5.44	28.89	5,791.38	5,889.34	5.44	28.11	5,869.63	78.25	1.35%
ST IVES	5,286.77		901.89	6,132.96	5,100.24		765.33	5,812.78	-320.18	-5.22%
BODMIN	5,196.48		34.89	5,184.29	5,263.62		35.44	5,251.37	67.08	1.29%
REDRUTH	4,780.92	6.22	28.67	4,772.52	4,769.76	6.22	25.67	4,758.49	-14.03	-0.29%
BUDE-STRATTON	4,251.33		254.11	4,464.89	4,317.00		242.44	4,518.41	53.52	1.20%
HELSTON	3,591.54	233.44	28.67	3,821.07	3,609.85	232.79	32.33	3,842.19	21.12	0.55%
LISKEARD	3,709.78		18.11	3,694.34	3,691.05		25.78	3,683.38	-10.96	-0.30%
ST AGNES	3,445.69		154.11	3,567.40	3,472.15		154.22	3,593.73	26.33	0.74%
LAUNCESTON	3,325.29		17.00	3,312.21	3,320.66		17.67	3,308.29	-3.92	-0.12%
HAYLE	3,252.30		71.67	3,294.05	3,269.38		63.22	3,302.61	8.56	0.26%
TREVERBYN	2,817.69		22.44	2,814.57	2,855.64		18.11	2,847.89	33.32	1.18%
PERRANZABULOE	2,696.06		189.44	2,859.53	2,674.29		168.89	2,817.59	-41.94	-1.47%
CARN BREA	2,695.11		15.11	2,685.83	2,718.15		19.56	2,713.07	27.24	1.01%
WADEBRIDGE	2,609.24		80.67	2,665.70	2,642.94		73.78	2,692.27	26.57	1.00%
CALSTOCK	2,662.91		41.00	2,679.57	2,659.19		40.22	2,675.12	-4.45	-0.17%
KENWYN	2,453.48		13.11	2,444.39	2,464.43		12.56	2,454.70	10.31	0.42%
PENRYN	2,378.34	14.67	30.67	2,402.00	2,404.36	14.67	37.33	2,434.38	32.38	1.35%

SITC Budget 2027-28
2026-27 Band D Information – where we currently stand in relation to other Towns

	Band D Bill 2026-27
Falmouth	£488.15
Truro	£459.89
Bodmin	£389.90
Launceston	£389.83
Redruth	£384.74
Newquay	£349.10
Camelford	£336.84
Hayle	£334.52
Bude-Stratton	£333.83
Penzance	£328.07
Wadebridge	£316.41
Callington	£310.28
Helston	£290.87
St Ives	£287.74
Saltash	£286.96
Camborne	£281.75
Liskeard	£268.06
St Agnes	£244.60
Lostwithiel	£2240.84
Torpoint	£224.26
St Austell	£213.90
Penryn	£193.44

	Annual Band D Change 25/26 to 26/27 (£)	Annual Band D Change 25/26 to 26/27 (%)
Liskeard	£77.03	40.3%
Redruth	£85.68	28.6%
Newquay	£48.12	16.0%
Penryn	£26.39	15.8%
Helston	£38.96	15.5%
Camborne	£26.02	10.2%
Falmouth	£44.09	9.9%
St Agnes	£22.09	9.9%
Launceston	£34.37	9.7%
Truro	£39.08	9.3%
St Austell	£16.70	8.5%
Callington	£20.30	7.0%
Bude-Stratton	£20.87	6.7%
Wadebridge	£18.99	6.4%
Torpoint	£13.10	6.2%
St Ives	£13.68	4.9%
Camelford	£14.11	4.4%
Hayle	£13.96	4.4%
Saltash	£11.04	4.0%
Bodmin	£13.14	3.5%

SITC Budget 2027-28
What difference the Taxbase makes.....

Budget/Precept 2026/27	2026/27 Actual	Recalculated 2027/28 Taxbase
Total Budgeted Income	£817,831	£817,831
Total Budgeted Expenditure	£2,582,501	£2,582,501
Net Budgeted Expenditure	**£1,764,670**	**£1,764,670**
Less: Council Tax Support Funding	£0	£0
Amount to be Precepted	**£1,764,670**	**£1,764,670**
Tax Base	6,132.96	5,812.78
Band D Charge	**£287.74**	**£303.58**
Increase (£) on 2025/26 Band D (£274.06)	**£13.68**	**£29.52**
Increase (%) on 2025/26 Band D (£274.06)	**4.99%**	**10.77%**

SITC Budget 2027-28
Other Taxbase info from Cornwall Council

- “In last year’s taxbase we had built in 1% growth across the board which just hasn’t materialised. For 27/28 we have reduced forecast growth down to 0.5% in the taxbase calcs”.
- “Reduction on 26/27 mainly appearing to be because of a net reduction in gross dwellings (assumed to be impacted by second homes moving to B/Rates)”
- An increase in Single Persons Discount
- Reductions in the number of dwellings actually being charged the second homes premium (assumed due to exceptions).
- The actual number of chargeable dwellings in the Parish is;

Description	Band A Dis Allwce	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Chargeable dwellings	2	1344	1372	1371	1056	672	360	152	3	**6332**
%age of Properties	0.03%	21.23%	21.67%	21.65%	16.68%	10.61%	5.69%	2.40%	0.05%	
%age below Band D				65%						

SITC Budget 2027-28
So, what does this mean for the 2027/28 budget and beyond……

- Council fully committed to funding the Concert Hall, understanding it would mean a mix of Reserves and Precept

- The reducing Council taxbase limits options further

- Precept rises can’t be phased because all costs arise in this and next year. A significant precept rise in one year is inevitable

SITC Budget 2027-28
With this in mind officers have modelled 3 solutions

OPTION A.

The baseline budget including fully funding the Guildhall and reflecting all committee plans and recommendations

OPTION B

The Guildhall fully funded but all growth projects and plans removed

OPTION C

Additional cuts of up to £170,000 identified across non-essential budget lines as a menu of options

SITC Budget 2027-28 Options (A)

Option A – Committee Recommendations

- £200,000 in total funding Concert Hall project
- Growth areas in Services funded in year

OPTION A	Budgeted income	Budgeted expenditure
Finance & General Purposes Committee	203,250	1,149,402
Facilities Committee	608,646	1,511,862
Community & Environment Committee	87,654	401,936
TOTAL	899,550	3,063,201

Amount to be precepted 2027-28:	2,163,651
Tax Base 2027-28	5,812.78
Band D Charge 2027-28:	372.22
Therefore, Band D increase from 2026-27:	£84.49
Band D percentage increase:	29.37%

SITC Budget 2027-28
Options (B)

Option B – Committee growth removed

- £200,000 in total funding Concert Hall project
- Growth areas within Services removed in year

OPTION B	Budgeted income	Budgeted expenditure
Finance & General Purposes Committee	203,250	1,134,357
Facilities Committee	608,646	1,480,617
Community & Environment Committee	87,654	365,666
TOTAL	899,550	2,980,641
Amount to be precepted 2027-28:		2,081,091
Tax Base 2027-28		5,812.78
Band D Charge 2027-28:		358.02
Therefore, Band D increase from 2026-27:		£70.28
Band D percentage increase:		24.43%

SITC Budget 2027-28
Options (C)

Option C – Growth as well as a menu of up to £170,000 possible savings from non-essential services and projects

OPTION C	Budgeted income	Budgeted expenditure
Finance & General Purposes Committee	203,250	1,102,374
Facilities Committee	608,646	1,474,117
Community & Environment Committee	87,654	301,986
TOTAL	899,550	2,878,478

Amount to be precepted 2027-28:	1,978,928
Tax Base 2027-28	5,812.78
Band D Charge 2027-28:	340.44
Therefore, Band D increase from 2026-27:	£52.71
Band D percentage increase:	18.32%

SITC Budget 2027-28
Medium Term Financial Impact (Option B)

- A forecast of levels of Reserves shows a falling back in reserves as a %age of Net Revenue Expenditure until 2029/30.

Year	2025-26 Y/E Actual	2026-27 Forecast	2027-28 Proposed	2028-29 Proposed	2029-30 Y/E Actual
Proposed General Fund Balance at Year End	432,530	492,530	357,530	367,530	442,530
Net Revenue Expenditure (Precept less contibution to Reserves & Capital Loan payments) against following year	1,409,768	1,518,203	1,598,664	1,656,078	1,724,500
Increased General Reserve Conribution from Budget 2027/28	-	-	175,000	-	-
Increased General Reserve Conribution from Budget 2028/29	-	-	-	25,000	-
Increased General Reserve Conribution from Budget 2029/30	-	-	-	-	-
Use of General Reserve re Concert Hall funding 2026-27 - Agreed Feb-26	-	50,000	-	-	-
Use of General Reserve re Concert Hall funding 2026-27 - Budget Setting Nov-26	-	150,000	-	-	-
Use of General Reserve re Concert Hall funding 2027-28 - Agreed Feb-26	-	-	60,000	-	-
Use of General Reserve re Concert Hall funding 2027-28 - Budget Setting Nov-26	-	-	175,000	-	-
Use of General Reserve re Concert Hall funding 2028-29	-	-	-	25,000	-
Revised General Fund Balance at Year End 2026-27	-	292,530	-	-	-
Revised General Fund Balance at Year End 2027-28	-	-	297,530	-	-
Revised General Fund Balance at Year End 2028-29	-	-	-	367,530	-
Revised General Fund Balance at Year End 2029-30	-	-	-	-	517,530
%age of Net Revenue Expenditure	31%	19%	19%	22%	26%

SITC Budget 2027-28
Officer Recommendation - Option (B)

Why Option B – Precept £2,081,091 – Band D £358.02 – 24.43% increase

- There are no options not to increase the precept
- Option A includes areas of growth in services
- Option B protects reserves over 3 years
- Option B has a manageable impact on service delivery
- Option C is high risk removing some existing and new budget lines which may have wider reputational or partnership impacts for marginal benefit

SITC Budget 2027-28
Officer Recommendation - Options (B)

Funding the Guildhall Redevelopment Whilst Stabilising Future Council Tax Increases

	2027/28	2028/29	2029/30
Net Budget Requirement	£2.078m	£2.151m	£2.025m
Increase in Precept	£184,284	£73,077	-£126,384
Band D Charge	£357.50	£370.08	£348.33
Annual Band D Increase	24.25%	3.52%	-5.88%
Increased Contribution to Reserves	**£200,000**	**£235,000**	**£25,000**

SITC Budget 2027-28
Officer Recommendation - Options (B)

Funding the Guildhall Redevelopment Whilst Stabilising Future Council Tax Increases

Key Messages

- Major Guildhall capital funding issue resolved by 2028/29
- £400,000 recovered over two years rather than in a single year
- Future taxpayers contribute towards a long-life community asset
- Band D increase reduces from 24.25% to 3.52% by 2028/29
- Potentially no increase required in 2029/30
- Assumes tax base remains stable at 5,812.78 – this is a risk
- Devolution will be complete

SITC Budget 2027-28
Precepts since 2016-17

Financial Year	Precepted Amount (£)	Increase (£)	Increase (%)
2016-17	332,841	45,493	14.84%
2017-18	461,527	128,686	38.68%
2018-19	568,233	106,706	21.08%
2019-20	568,230	-3	-0.12%
2020-21	684,158	115,928	20.10%
2021-22	738,831	54,673	12.61%
2022-23	864,914	126,083	14.95%
2023-24	1,067,182	202,268	23.68%
2024-25	1,316,246	249,064	22.94%
2025-26	1,680,336	364,090	6.18%
2026-27	1,764,670	84,334	4.99%

St Ives Town Council

SITC Budget 2027-28
Other options considered but rejected to hedge precept increase

- Disposal of Assets - Reason: long lead-in time & low valuations
- Reduce Pay Award assumption from 4% to 3.5% - Reason: Marginal impact of £6,000
- More optimistic assumptions in Concert Hall/Bar Income - Reason; increased risk in an operating environment and new business venture £30,000.
- Increase Car park charges by 10% - Reason: relatively low benefit over reputational risk £8-£10,000
- Increase Toilet Charging to 60p - Reason: again, relatively low benefit over reputational and larger risk of non-compliance(£22,000)

SITC Budget 2027-28
Summary - Difference in Options

- Band D charge 2027/28
- Option A £290.58 per year an increase £84.49 or 29.37%
- Option B £287.74 per year an increase £70.28 or 24.43%
- Option C £340.44 per year an increase £52.71 or 18.32%

- Increase per week
- Option A £1.62 per week increase
- Option B £1.35 per week increase
- Option C £1.01 per week increase

St Ives Town Council

SITC Budget 2027-28
Conclusions

It is possible to fund the shortfalls in the project from a combination of Reserves, Precept and Revenue.

Large contribution to the General Reserve are required in 2027/28 & 2028/29 with a much smaller amount in 2029/30

Reserves recovery programme recovered by 2029/30

Year	2025-26 Y/E Actual	2026-27 Forecast	2027-28 Proposed	2028-29 Proposed	2029-30 Y/E Actual
Proposed General Fund Balance at Year End	432,530	492,530	357,530	367,530	442,530
%age of Net Revenue Expenditure	31%	19%	19%	22%	26%

St Ives Town Council

Taxbase 2027/28 with 2026/27 comparison

	2026/27				2027/28				Increase/(-)Decrease from 2026/27 to 2027/28	
Town/Parish Council	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
ADVENT	82.44		5.67	87.32	83.54		6.44	89.17	1.85	2.12%
ALTARNUN	447.73		17.33	460.87	451.41		17.67	464.86	3.99	0.87%
ANTONY	197.37		8.67	204.19	195.35		8.67	202.18	-2.01	-0.98%
BLISLAND	292.07		16.11	305.41	285.40		18.89	301.55	-3.86	-1.26%
BOCONNOC	43.29		3.22	46.09	42.41		3.22	45.22	-0.87	-1.89%
BODMIN	5,196.48		34.89	5,184.29	5,263.62		35.44	5,251.37	67.08	1.29%
BOTUS FLEMING	328.28		1.00	326.32	324.05		0.00	321.13	-5.19	-1.59%
BOYTON	207.34		3.44	208.88	207.77		2.78	208.66	-0.22	-0.11%
BRADDOCK	67.62		0.89	67.89	67.69		0.89	67.96	0.07	0.10%
BREAGE	1,403.94		79.89	1,470.48	1,392.08		67.67	1,446.61	-23.87	-1.62%
BUDE-STRATTON	4,251.33		254.11	4,464.89	4,317.00		242.44	4,518.41	53.52	1.20%
BUDOCK	741.28		7.89	742.43	804.96		6.22	803.88	61.45	8.28%
CALLINGTON	2,172.48		11.56	2,164.38	2,172.93		11.00	2,164.27	-0.11	-0.01%
CALSTOCK	2,662.91		41.00	2,679.57	2,659.19		40.22	2,675.12	-4.45	-0.17%
CAMBORNE	6,709.85		33.33	6,682.49	6,829.29		38.22	6,805.70	123.21	1.84%
CAMELFORD	1,151.74		38.33	1,179.36	1,144.67		39.56	1,173.57	-5.79	-0.49%
CARDINHAM	281.84		9.67	288.89	282.36		8.44	288.18	-0.71	-0.25%
CARHARRACK	487.79		3.89	487.25	482.00		3.89	481.52	-5.73	-1.18%
CARLYON	970.19		38.11	999.23	971.74		33.78	996.47	-2.76	-0.28%
CARN BREA	2,695.11		15.11	2,685.83	2,718.15		19.56	2,713.07	27.24	1.01%
CHACEWATER	571.95		3.67	570.44	581.19		3.22	579.15	8.71	1.53%
COLAN	1,220.61		18.11	1,227.57	1,298.74		22.89	1,309.74	82.17	6.69%
CONSTANTINE	811.43		26.44	830.33	828.76		25.56	846.63	16.30	1.96%
CRANTOCK	463.66		65.56	524.46	451.53		53.22	500.21	-24.25	-4.62%
CROWAN	967.58		19.89	978.58	977.95		14.00	983.02	4.44	0.45%
CUBERT	613.13		51.33	658.48	616.65		52.22	662.85	4.37	0.66%
CURY	185.15		3.22	186.67	185.38		2.44	186.13	-0.54	-0.29%
DAVIDSTOW	198.78		10.00	206.90	203.21		8.89	210.19	3.29	1.59%
DELABOLE	644.06		33.78	671.74	638.04		36.00	667.97	-3.77	-0.56%
DEVIOCK	735.67		77.56	805.91	741.43		77.22	811.28	5.37	0.67%
DOBWALLS	660.11		3.44	657.58	670.85		3.67	668.45	10.87	1.65%
DULOE	318.94		15.44	331.37	317.95		12.44	327.42	-3.95	-1.19%
EGLOSHAYLE	159.28		3.44	161.26	160.15		5.22	163.88	2.62	1.62%
EGLOSKERRY	177.43		0.78	176.61	184.49		3.11	185.91	9.30	5.27%
FALMOUTH	8,006.60	12.33	367.78	8,311.34	8,024.74	12.33	344.11	8,305.86	-5.48	-0.07%
FEOCK	2,086.40		100.22	2,166.94	2,114.29		101.33	2,195.68	28.74	1.33%
FORRABURY & MINSTER	467.78		62.33	525.34	467.96		55.22	518.47	-6.87	-1.31%
FOWEY	1,378.31		235.78	1,599.56	1,349.83		241.00	1,576.51	-23.05	-1.44%
GERMOE	249.52		5.11	252.34	252.55		4.89	255.12	2.78	1.10%
GERRANS	595.08		162.11	750.38	583.83		151.44	728.65	-21.73	-2.90%
GRADE-RUAN	489.67		38.11	523.03	472.65		32.00	500.11	-22.92	-4.38%
GRAMPOUND WITH CREED	360.79		6.44	363.92	359.31		7.89	363.90	-0.02	-0.01%
GUNWALLOE	105.12		11.78	115.85	100.76		11.44	111.19	-4.66	-4.02%
GWEEK	271.10		9.89	278.46	277.43		9.22	284.07	5.61	2.01%
GWENNAP	614.51		11.33	620.21	619.78		9.89	624.00	3.79	0.61%
GWINEAR/GWITHIAN	1,331.04		68.11	1,386.56	1,329.11		58.67	1,375.29	-11.27	-0.81%
HAYLE	3,252.30		71.67	3,294.05	3,269.38		63.22	3,302.61	8.56	0.26%
HELLAND	101.02		13.00	112.99	99.00		11.67	109.67	-3.32	-2.94%
HELSTON	3,591.54	233.44	28.67	3,821.07	3,609.85	232.79	32.33	3,842.19	21.12	0.55%
ILLOGAN	1,961.33		26.56	1,970.00	1,978.97		26.44	1,987.36	17.36	0.88%
JACOBSTOW	224.64		9.89	232.42	221.19		5.33	224.48	-7.94	-3.42%
KEA	692.24		5.33	691.29	696.42		4.33	694.44	3.15	0.46%
KENWYN	2,453.48		13.11	2,444.39	2,464.43		12.56	2,454.70	10.31	0.42%
KILKHAMPTON	752.54		38.33	783.75	769.35		31.22	793.36	9.61	1.23%
LADOCK	636.44		6.33	636.99	632.74		11.78	638.72	1.73	0.27%
LANDEWEDNACK	416.72		36.56	449.20	431.85		41.44	469.03	19.83	4.41%
LANDRAKE	396.71		7.78	400.85	399.05		5.44	400.85	0.00	0.00%
LANDULPH	280.73		9.00	287.12	280.79		12.56	290.71	3.59	1.25%
LANEAST	101.46		2.22	102.75	101.87		1.22	102.16	-0.59	-0.57%
LANHYDROCK	84.93		4.33	88.46	84.85		6.44	90.47	2.01	2.27%
LANIVET	737.74		12.78	743.77	731.87		12.67	737.84	-5.93	-0.80%
LANLIVERY	237.81		3.67	239.31	237.65		2.33	237.82	-1.49	-0.62%
LANNER	922.74		6.44	920.82	920.06		5.89	917.62	-3.20	-0.35%
LANREATH	240.60		2.11	240.53	241.82		4.22	243.83	3.30	1.37%
LANTEGLOS	584.40		168.56	746.18	585.84		176.33	755.31	9.13	1.22%
LAUNCELLS	226.60		12.89	237.33	218.21		4.67	220.87	-16.46	-6.94%
LAUNCESTON	3,325.29		17.00	3,312.21	3,320.66		17.67	3,308.29	-3.92	-0.12%
LAWHITTON	118.86		0.67	118.45	118.68		0.00	117.61	-0.84	-0.71%
LESNEWTH	32.09		2.11	33.89	33.81		2.11	35.60	1.71	5.05%
LEWANNICK	388.77		4.67	389.90	384.52		5.78	386.79	-3.11	-0.80%
LEZANT	347.25		4.33	348.42	343.22		2.89	343.00	-5.42	-1.56%
LINKINHORNE	628.64		12.56	635.43	633.51		13.56	641.25	5.82	0.92%
LISKEARD	3,709.78		18.11	3,694.34	3,691.05		25.78	3,683.38	-10.96	-0.30%
LOOE	2,278.33		194.67	2,450.74	2,267.14		176.44	2,421.59	-29.15	-1.19%
LOSTWITHIEL	1,192.03		23.44	1,204.53	1,194.79		18.78	1,202.65	-1.88	-0.16%

LUDGVAN	1,312.36		47.56	1,347.68	1,337.49		49.22	1,374.23	26.55	1.97%
LUXULYAN	543.16		11.22	549.39	536.37		9.78	541.23	-8.16	-1.49%
MABE	583.22		8.67	586.56	585.55		7.67	587.88	1.32	0.23%
MADRON	598.07		30.11	622.53	602.87		30.56	627.73	5.20	0.84%
MAKER	650.81		157.00	800.54	637.54		157.11	787.50	-13.04	-1.63%
MANACCAN	244.68		57.33	299.29	245.13		62.67	305.03	5.74	1.92%
MARAZION	623.95		52.33	670.19	629.62		54.67	678.13	7.94	1.18%
MARHAMCHURCH	368.13		25.89	390.47	367.03		18.89	382.45	-8.02	-2.05%
MAWGAN IN MENEAGE	311.56	7.78	13.67	330.08	313.91	7.78	9.33	328.11	-1.97	-0.60%
MAWNAN	970.57		82.89	1,043.98	966.10		78.67	1,035.37	-8.61	-0.82%
MENHENIOT	691.76		14.11	699.52	682.00		10.22	685.99	-13.53	-1.93%
MEVAGISSEY	1,042.24		121.00	1,152.77	1,027.91		109.00	1,126.68	-26.09	-2.26%
MICHAELSTOW	108.52		6.22	113.71	105.72		4.33	109.06	-4.65	-4.09%
MILLBROOK	772.11		14.56	779.59	777.34		16.22	786.42	6.83	0.88%
MORVAH	51.70		7.22	58.39	49.20		6.89	55.59	-2.80	-4.80%
MORVAL	303.80		8.78	309.77	313.43		7.56	318.10	8.33	2.69%
MORWENSTOW	374.59		26.44	397.42	373.55		30.33	400.25	2.83	0.71%
MULLION	904.23		61.44	956.98	906.94		59.67	957.91	0.93	0.10%
MYLOR	1,464.42		137.33	1,587.33	1,451.05		134.33	1,571.11	-16.22	-1.02%
NEWQUAY	9,168.92	89.44	533.22	9,704.26	9,232.16	91.11	485.11	9,720.92	16.66	0.17%
NORTH HILL	433.18		18.33	447.45	439.80		19.56	455.23	7.78	1.74%
NORTH PETHERWIN	331.66		7.56	336.17	328.95		7.67	333.59	-2.58	-0.77%
NORTH TAMERTON	121.28		1.67	121.84	122.06		1.67	122.62	0.78	0.64%
OTTERHAM	108.34		1.78	109.13	107.99		3.44	110.43	1.30	1.19%
PADSTOW	1,610.10		490.44	2,081.64	1,564.44		449.78	1,996.09	-85.55	-4.11%
PELYNT	516.80		7.89	519.97	524.22		11.89	531.29	11.32	2.18%
PENRYN	2,378.34	14.67	30.67	2,402.00	2,404.36	14.67	37.33	2,434.38	32.38	1.35%
PENTEWAN VALLEY	520.46		22.11	537.69	553.38		24.22	572.40	34.71	6.46%
PENZANCE	7,410.85		367.78	7,708.62	7,535.78		365.00	7,829.67	121.05	1.57%
PERRANARWORTHAL	832.71		5.44	830.61	824.18		9.89	826.56	-4.05	-0.49%
PERRANUTHNOE	1,010.88		57.33	1,058.60	1,013.23		44.78	1,048.49	-10.11	-0.96%
PERRANZABULOE	2,696.06		189.44	2,859.53	2,674.29		168.89	2,817.59	-41.94	-1.47%
PHILLEIGH	110.12		15.22	124.21	109.96		14.67	123.51	-0.70	-0.56%
PILLATON	226.44		0.67	225.07	225.74		1.67	225.36	0.29	0.13%
POLPERRO COMMUNITY COUNCIL	727.66		80.22	800.61	716.27		72.56	781.73	-18.88	-2.36%
PONSANOOTH	596.26		10.33	601.13	593.99		9.56	598.12	-3.01	-0.50%
PORTHLEVEN	1,214.72		110.11	1,312.91	1,214.90		94.56	1,297.67	-15.24	-1.16%
PORTREATH	658.08		72.11	723.62	649.19		62.67	705.45	-18.17	-2.51%
POUNDSTOCK	577.07		81.11	652.26	557.57		61.11	613.11	-39.15	-6.00%
PROBUS	1,000.15		9.00	1,000.07	1,009.60		8.89	1,009.32	9.25	0.92%
QUETHIOCK	199.97		1.78	199.93	196.59		2.00	196.80	-3.13	-1.57%
REDRUTH	4,780.92	6.22	28.67	4,772.52	4,769.76	6.22	25.67	4,758.49	-14.03	-0.29%
ROCHE	1,239.68		10.33	1,238.76	1,261.10		8.44	1,258.11	19.35	1.56%
RUANLANIHORNE	150.55		8.22	157.34	146.89		5.56	151.08	-6.26	-3.98%
SALTASH	5,809.60	5.44	28.89	5,791.38	5,889.34	5.44	28.11	5,869.63	78.25	1.35%
SANCREED	285.10		14.00	296.41	282.92		14.78	295.02	-1.39	-0.47%
SENNEN	428.12		83.89	507.40	431.00		83.78	510.15	2.75	0.54%
SHEVIOCK	341.44		43.22	381.20	334.47		38.33	369.44	-11.76	-3.08%
SITHNEY	382.56		7.56	386.61	394.16		6.67	397.22	10.61	2.74%
SOUTH HILL	216.00		3.22	217.25	218.33		3.22	219.56	2.31	1.06%
SOUTH PETHERWIN	351.72		4.00	352.52	352.72		4.00	353.51	0.99	0.28%
ST AGNES	3,445.69		154.11	3,567.40	3,472.15		154.22	3,593.73	26.33	0.74%
ST ALLEN	168.79		1.56	168.82	170.45		0.89	169.80	0.98	0.58%
ST ANTHONY	126.22		31.67	156.47	121.78		24.78	145.24	-11.23	-7.18%
ST AUSTELL BAY	820.58		84.22	896.66	809.00		84.22	885.18	-11.48	-1.28%
ST AUSTELL TOWN	6,655.08		46.67	6,641.43	6,661.61		42.67	6,643.94	2.51	0.04%
ST BLAISE	2,030.00		18.44	2,030.00	2,061.31		13.78	2,056.41	26.41	1.30%
ST BREOCK	423.72		40.11	459.66	409.90		29.44	435.39	-24.27	-5.28%
ST BREWARD	402.47		15.78	414.49	398.49		15.56	410.32	-4.17	-1.01%
ST BURYAN, LAMORNA & PAUL	756.81		55.11	804.61	759.00		52.00	803.70	-0.91	-0.11%
ST CLEER	1,248.78		10.78	1,248.22	1,243.58		13.11	1,245.38	-2.84	-0.23%
ST CLEMENT	559.08		38.22	591.92	556.88		41.11	592.61	0.69	0.12%
ST CLETHER	75.40		6.89	81.55	70.88		1.67	71.90	-9.65	-11.83%
ST COLUMB	1,588.90		47.00	1,621.18	1,584.23		45.78	1,615.34	-5.84	-0.36%
ST DAY	585.50		6.67	586.84	583.48		9.00	587.15	0.31	0.05%
ST DENNIS	768.26		6.11	767.40	769.06		8.00	770.07	2.67	0.35%
ST DOMINIC	348.99		4.22	350.03	350.89		5.78	353.46	3.43	0.98%
ST ENDELLION	604.96		192.00	789.79	585.22		190.00	768.24	-21.55	-2.73%
ST ENODER	1,577.94		20.00	1,583.56	1,601.32		18.78	1,605.52	21.96	1.39%
ST ERME	540.18		4.56	539.84	539.05		3.44	537.61	-2.23	-0.41%
ST ERTH	633.63		25.56	653.26	637.19		22.33	653.58	0.32	0.05%
ST ERVAN	172.78	21.33	24.33	216.67	170.62	21.33	22.67	212.88	-3.79	-1.75%
ST EVAL	411.79	4.67	46.56	458.89	415.69	3.89	51.00	466.38	7.49	1.63%
ST EWE	255.65		16.11	269.31	250.38		10.22	258.25	-11.06	-4.11%
ST GENNYS	417.68		62.00	475.36	413.86		52.22	461.89	-13.47	-2.83%
ST GERMANS	569.18		6.78	570.78	561.98		7.56	564.41	-6.37	-1.12%
ST GORAN	643.29		77.56	714.36	652.61		72.22	718.31	3.95	0.55%
ST HILARY	341.84		8.44	347.13	346.83		9.33	352.95	5.82	1.68%
ST ISSEY	475.44		62.33	532.93	481.48		66.89	543.43	10.50	1.97%
ST IVE & PENSILVA	861.52		16.67	870.29	861.78		12.22	866.13	-4.16	-0.48%
ST IVES	5,286.77		901.89	6,132.96	5,100.24		765.33	5,812.78	-320.18	-5.22%
ST JOHN	231.89		47.00	276.38	228.85		45.00	271.39	-4.99	-1.81%
ST JULIOT	154.39		5.11	158.06	151.69		6.44	156.71	-1.35	-0.85%
ST JUST	1,812.63		152.78	1,947.72	1,805.16		126.44	1,914.22	-33.50	-1.72%

ST JUST IN ROSELAND	979.83		317.33	1,285.49	948.46		292.00	1,229.30	-56.19	-4.37%
ST KEVERNE	1,008.33		116.78	1,114.98	998.93		114.89	1,103.80	-11.18	-1.00%
ST KEW	517.60		64.22	576.58	509.38		65.22	569.43	-7.15	-1.24%
ST KEYNE & TREWIDLAND	308.63		5.56	311.36	302.73		4.89	304.85	-6.51	-2.09%
ST LEVAN	268.53		63.67	329.21	268.75		58.67	324.47	-4.74	-1.44%
ST MABYN	317.42		25.00	339.34	315.61		22.00	334.57	-4.77	-1.41%
ST MARTIN BY LOOE	164.81		12.67	175.88	166.36		13.78	178.52	2.64	1.50%
ST MARTIN IN MENEAGE	164.44		15.89	178.71	164.53		15.00	177.91	-0.80	-0.45%
ST MAWGAN IN PYDAR	626.76	13.78	140.67	774.30	609.47	13.78	130.22	746.81	-27.49	-3.55%
ST MELLION	222.64		4.22	224.82	220.90		0.00	218.91	-5.91	-2.63%
ST MERRYN	1,240.19		414.11	1,639.41	1,167.32		369.78	1,523.27	-116.14	-7.08%
ST MEWAN	1,245.87		13.11	1,247.65	1,240.75		9.33	1,238.83	-8.82	-0.71%
ST MICHAEL CAERHAYS	29.01		0.00	28.75	29.85		0.00	29.58	0.83	2.89%
ST MICHAEL PENKEVIL	73.69		0.00	73.03	72.70		1.00	73.04	0.01	0.01%
ST MICHAEL'S MOUNT	13.58		0.00	13.46	13.52		0.00	13.40	-0.06	-0.45%
ST MINVER HIGHLANDS	688.78		237.78	918.22	685.87		220.33	898.04	-20.18	-2.20%
ST MINVER LOWLANDS	1,426.42		621.67	2,029.66	1,378.43		582.00	1,942.79	-86.87	-4.28%
ST NEOT	441.41		12.56	449.88	434.95		10.44	441.38	-8.50	-1.89%
ST NEWLYN EAST	750.00		20.44	763.51	739.31		14.33	746.86	-16.65	-2.18%
ST PINNOCK	278.56		2.89	278.92	301.93		2.11	301.30	22.38	8.02%
ST SAMPSON	159.63		29.00	186.93	160.97		26.33	185.61	-1.32	-0.71%
ST STEPHEN IN BRANNEL	2,308.97		17.22	2,305.25	2,317.49		19.89	2,316.34	11.09	0.48%
ST STEPHENS BY LAUNCESTON	148.19		4.78	151.59	149.56		5.67	153.83	2.24	1.48%
ST TEATH	386.51		30.67	413.43	389.98		28.78	414.99	1.56	0.38%
ST THOMAS THE APOSTLE RURAL	444.79		6.44	447.17	451.22		8.00	455.09	7.92	1.77%
ST TUDY	314.04		25.56	336.54	305.53		26.67	329.21	-7.33	-2.18%
ST VEEP	190.94		26.44	215.42	187.63		26.11	211.82	-3.60	-1.67%
ST WENN	168.20		5.67	172.31	168.49		5.67	172.59	0.28	0.16%
ST WINNOW	133.52		13.56	145.76	133.87		16.22	148.74	2.98	2.04%
STITHIANS	785.82		9.56	788.22	796.36		14.22	803.28	15.06	1.91%
STOKE CLIMSLAND	682.48		10.67	686.91	673.10		13.11	680.03	-6.88	-1.00%
TINTAGEL	848.69		112.11	952.15	831.60		99.33	922.55	-29.60	-3.11%
TORPOINT	2,325.61	79.11	7.89	2,391.61	2,315.38	78.33	7.89	2,380.69	-10.92	-0.46%
TOWEDNACK	209.18		6.67	213.91	212.42		9.89	220.31	6.40	2.99%
TREGONY WITH CUBY	463.24		14.78	473.72	485.12		17.11	497.71	23.99	5.06%
TREMAINE	37.11		2.00	38.76	37.95		4.67	42.24	3.48	8.98%
TRENEGLOS	48.66		0.00	48.22	0.00		0.00	0.00	-48.22	-100.00%
TRESMEER	76.58		0.89	76.77	75.91		1.89	77.10	0.33	0.43%
TREVALGA	36.35		0.00	36.02	31.28		0.78	31.77	-4.25	-11.80%
TREVERBYN	2,817.69		22.44	2,814.57	2,855.64		18.11	2,847.89	33.32	1.18%
TREWEN	66.06		0.00	65.47	68.67		0.00	68.05	2.58	3.94%
TRURO	7,658.70		81.44	7,670.48	7,727.37		90.56	7,747.57	77.09	1.01%
TYWARDREATH	1,195.58		29.33	1,213.89	1,196.93		26.89	1,212.81	-1.08	-0.09%
VERYAN	547.62		77.89	619.88	548.12		67.78	610.36	-9.52	-1.54%
WADEBRIDGE	2,609.24		80.67	2,665.70	2,642.94		73.78	2,692.27	26.57	1.00%
WARBSTOW	223.20		2.78	223.95	264.24		2.78	264.62	40.67	18.16%
WARLEGGAN	117.93		9.67	126.45	118.43		9.00	126.28	-0.17	-0.13%
WEEK ST MARY	281.83		6.67	285.90	282.69		7.89	287.96	2.06	0.72%
WENDRON	1,155.49		16.11	1,161.06	1,164.33		18.11	1,171.80	10.74	0.93%
WERRINGTON	189.09		2.44	189.81	186.71		0.00	185.03	-4.78	-2.52%
WHITSTONE	223.80		4.67	226.41	225.55		3.56	227.05	0.64	0.28%
WITHIEL	156.62		5.56	160.72	161.45		5.00	164.95	4.23	2.63%
ZENNOR	98.72		13.89	111.60	101.30		16.78	117.02	5.42	4.86%
	215,219.82	**488.21**	**11,025.81**	**224,697.68**	**215,719.45**	**487.67**	**10,342.46**	**224,515.01**	**-182.67**	**-0.08%**

226,061.91

683.35

6.20%

136.56

15%

Taxbase 2027/28 with 2026/27 comparison

	2026/27				2027/28				Increase/(-)Decrease from 2026/27 to 2027/28	
Town/Parish Council	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
NEWQUAY	9,168.92	89.44	533.22	9,704.26	9,232.16	91.11	485.11	9,720.92	16.66	0.17%
FALMOUTH	8,006.60	12.33	367.78	8,311.34	8,024.74	12.33	344.11	8,305.86	-5.48	-0.07%
PENZANCE	7,410.85		367.78	7,708.62	7,535.78		365.00	7,829.67	121.05	1.57%
TRURO	7,658.70		81.44	7,670.48	7,727.37		90.56	7,747.57	77.09	1.01%
CAMBORNE	6,709.85		33.33	6,682.49	6,829.29		38.22	6,805.70	123.21	1.84%
ST AUSTELL TOWN	6,655.08		46.67	6,641.43	6,661.61		42.67	6,643.94	2.51	0.04%
SALTASH	5,809.60	5.44	28.89	5,791.38	5,889.34	5.44	28.11	5,869.63	78.25	1.35%
ST IVES	5,286.77		901.89	6,132.96	5,100.24		765.33	5,812.78	-320.18	-5.22%
BODMIN	5,196.48		34.89	5,184.29	5,263.62		35.44	5,251.37	67.08	1.29%
REDRUTH	4,780.92	6.22	28.67	4,772.52	4,769.76	6.22	25.67	4,758.49	-14.03	-0.29%
BUDE-STRATTON	4,251.33		254.11	4,464.89	4,317.00		242.44	4,518.41	53.52	1.20%
HELSTON	3,591.54	233.44	28.67	3,821.07	3,609.85	232.79	32.33	3,842.19	21.12	0.55%
LISKEARD	3,709.78		18.11	3,694.34	3,691.05		25.78	3,683.38	-10.96	-0.30%
ST AGNES	3,445.69		154.11	3,567.40	3,472.15		154.22	3,593.73	26.33	0.74%
LAUNCESTON	3,325.29		17.00	3,312.21	3,320.66		17.67	3,308.29	-3.92	-0.12%
HAYLE	3,252.30		71.67	3,294.05	3,269.38		63.22	3,302.61	8.56	0.26%
TREVERBYN	2,817.69		22.44	2,814.57	2,855.64		18.11	2,847.89	33.32	1.18%
PERRANZABULOE	2,696.06		189.44	2,859.53	2,674.29		168.89	2,817.59	-41.94	-1.47%
CARN BREA	2,695.11		15.11	2,685.83	2,718.15		19.56	2,713.07	27.24	1.01%
WADEBRIDGE	2,609.24		80.67	2,665.70	2,642.94		73.78	2,692.27	26.57	1.00%
CALSTOCK	2,662.91		41.00	2,679.57	2,659.19		40.22	2,675.12	-4.45	-0.17%
KENWYN	2,453.48		13.11	2,444.39	2,464.43		12.56	2,454.70	10.31	0.42%
PENRYN	2,378.34	14.67	30.67	2,402.00	2,404.36	14.67	37.33	2,434.38	32.38	1.35%

Taxbase 2027/28 with 2026/27 comparison

	2026/27				2027/28				Increase/(-)Decrease from 2026/27 to 2027/28	
Town/Parish Council	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Band D Equivalents	MOD Properties Band D	Band D Equivalents Second Homes Premium	TAXBASE At 99.1% Collection Rate (MOD 100%)	Number	%
ST IVES	5,286.77		901.89	6,132.96	5,100.24		765.33	5,812.78	-320.18	-5.22%
ST MERRYN	1,240.19		414.11	1,639.41	1,167.32		369.78	1,523.27	-116.14	-7.08%
ST MINVER LOWLANDS	1,426.42		621.67	2,029.66	1,378.43		582.00	1,942.79	-86.87	-4.28%
PADSTOW	1,610.10		490.44	2,081.64	1,564.44		449.78	1,996.09	-85.55	-4.11%
ST JUST IN ROSELAND	979.83		317.33	1,285.49	948.46		292.00	1,229.30	-56.19	-4.37%
TRENEGLOS	48.66		0.00	48.22	0.00		0.00	0.00	-48.22	-100.00%
PERRANZABULOE	2,696.06		189.44	2,859.53	2,674.29		168.89	2,817.59	-41.94	-1.47%
POUNDSTOCK	577.07		81.11	652.26	557.57		61.11	613.11	-39.15	-6.00%
ST JUST	1,812.63		152.78	1,947.72	1,805.16		126.44	1,914.22	-33.50	-1.72%
TINTAGEL	848.69		112.11	952.15	831.60		99.33	922.55	-29.60	-3.11%
LOOE	2,278.33		194.67	2,450.74	2,267.14		176.44	2,421.59	-29.15	-1.19%
ST MAWGAN IN PYDAR	626.76	13.78	140.67	774.30	609.47	13.78	130.22	746.81	-27.49	-3.55%
MEVAGISSEY	1,042.24		121.00	1,152.77	1,027.91		109.00	1,126.68	-26.09	-2.26%
ST BREOCK	423.72		40.11	459.66	409.90		29.44	435.39	-24.27	-5.28%
CRANTOCK	463.66		65.56	524.46	451.53		53.22	500.21	-24.25	-4.62%
BREAGE	1,403.94		79.89	1,470.48	1,392.08		67.67	1,446.61	-23.87	-1.62%
FOWEY	1,378.31		235.78	1,599.56	1,349.83		241.00	1,576.51	-23.05	-1.44%
GRADE-RUAN	489.67		38.11	523.03	472.65		32.00	500.11	-22.92	-4.38%
GERRANS	595.08		162.11	750.38	583.83		151.44	728.65	-21.73	-2.90%
ST ENDELLION	604.96		192.00	789.79	585.22		190.00	768.24	-21.55	-2.73%
ST MINVER HIGHLANDS	688.78		237.78	918.22	685.87		220.33	898.04	-20.18	-2.20%
POLPERRO COMMUNITY COUNCIL	727.66		80.22	800.61	716.27		72.56	781.73	-18.88	-2.36%
PORTREATH	658.08		72.11	723.62	649.19		62.67	705.45	-18.17	-2.51%
ST NEWLYN EAST	750.00		20.44	763.51	739.31		14.33	746.86	-16.65	-2.18%
LAUNCELLS	226.60		12.89	237.33	218.21		4.67	220.87	-16.46	-6.94%
MYLOR	1,464.42		137.33	1,587.33	1,451.05		134.33	1,571.11	-16.22	-1.02%
PORTHLEVEN	1,214.72		110.11	1,312.91	1,214.90		94.56	1,297.67	-15.24	-1.16%

ST IVES TOWN COUNCIL - GRANT APPLICATIONS SCHEDULE
FINANCE & GENERAL PURPOSES COMMITTEE MEETING - 19 NOVEMBER 2026

Appendix 8.3

Applicant Details	Project	Total project cost	Amount requested	Project Completion Date
Cornwall Speak Their Name	Our Cornwall Speak Their Name group create and tour suicide memorial quilts the length and breadth of Cornwall and beyond, raising awareness of suicide risk and specialist help following suicide; as a group we display our quilts alongside details of Cornwall Council's suicide prevention and mental health first aid training. Our project runs on the voluntary support of contributors. There are 15 counties and 21 quilts involved in the wider Speak Their Name initiative. To bring us in line with the other groups we wish to make a short film of our quilt contributors talking about their memorial square and their experience of being part of our project.	£2,500.00	£500.00	
Penderleath Community Woodland	To pay for a day long scything workshop for 6 volunteers. The aim is to attract new volunteers to Penderleath, upskill our existing volunteers to maintain our flower meadows and open the session to other local volunteers if numbers allow.	£300.00	£300.00	
St Ives Bay Marine Group	As a marine conservation group, we undertake a number of activities to conserve, measure and protect the marine environment. We are currently looking to conduct water quality testing measuring any potential contamination of the water in the St Ives Harbour area which could impact marine life or leisure users, e.g. swimmers, surfers, paddle boarders etc. This would be undertaken as a citizen led science project. We have 4 members of our group who have committed to taking regular samples which potentially could be done weekly or on a reactive basis (Dependent on Funding). Awarded grant in previous meeting 11/06/2026.	£1,747.00	£870.00	
St Ives School of Painting	To run an arts project for St Ives Juniors School, specifically for children who have SEMH needs (Social, Emotional, Mental Health needs) in Year 5 and 6, to support them in their transition to secondary school.	£2,224.00	£1,224.00	

The Wave Project	We would like to apply for a grant to support our spring/summer 2027 surf therapy course scheduled to take place at Porthmeor in St Ives and in partnership with St Ives School. The grant will support 10-12 young people in need of mental health support referred to us by staff members at St Ives School. Young people will take part in a six-week surf therapy course. Our courses are proven to improve the wellbeing of young people, many of whom are struggling with isolation, anxiety, trauma, bereavement, feeling low, or struggling to engage with school or the local community. We will also train 10-20 local volunteers to support these young people with their surf therapy journey. The grant will cover costs such as surf school fees, equipment hire, volunteer training and expenses etc.	£10,000.00	£800.00	
Christmas Lights	To enlarge display. It lights up the Harbour for the benefit of the town and brings people to the town.	£3,500.00	£1,000.00	
			£4,694.00	

SUMMARY OF FUNDS

Funds Available to Allocate:	£7,524
Requested at this meeting:	**£4,694**
Remaining Overall Committee Grant Budget:	£2,830

2026-2027 Grants Budget	**£10,000**
Allocated to date:	**£2,476**
Remaining to date:	**£7,524**

Grant allocations 2026/2027

Organisation	Amount	Committee Date	Status of payment	Date paid	Project Competion Date	Report/ Update Received
National Coastwatch Institute St Ives Island	£1,000	11/06/2026	Paid	02/07/2026		
Ocean Sports Club Community Paddle, Lelant	£350	11/06/2026	Paid	17/07/2026		
Rose Lodge & Shore Shelter Fishermen's Lodges Wharf Road, St Ives	£576	11/06/2026	Paid	17/07/2026		
Gleaning Cornwall Regenerative Food & Farming, St Just	£250	11/06/2026	Paid	29/06/2026		
St Ives Bay Marine Group	£300	11/06/2026	Paid	29/06/2026		
Total allocated in Year: 2026/2027	**£2,476**					

Grant allocations 2025/2026

Organisation	Amount	Committee Date	Status of payment	Date paid	Project Competion Date	Report/ Update Received
St Ives Junior School	£500	12/06/2025	Paid	27/06/2025	18/07/2025	
St Ia Church	£1,000	12/06/2025	Paid	27/06/2025	Aug-27	
Cornwall Music Service Trust	£500	12/06/2025	Paid	04/07/2025		
St Ives in December	£2,000	07/08/2025	Paid	08/09/2025		
St Ives Town AFC	£500	09/10/2025	Paid	31/10/2025		
YMCA Cornwall	£600	09/10/2025	Paid	31/10/2025	01/02/2026	12/02/2026
BID St Ives Fisherman Lights	£500	09/10/2025	Paid	30/11/2025	01/12/2025	
Citizens Advice Cornwall (CAB)	£500	09/10/2025	Paid	30/11/2025		12/02/2026
Rotary Club	£600	05/03/2026	Paid	07/04/2026	04/05/2026	26/05/2026
St Ives Food Festival	£2,000	05/03/2026	Paid		17/05/2026	
Friends of Ayr Field	£800	05/03/2026	Paid	19/03/2026	05/07/2026	
Fishermans Lodges	£480		Paid			
Defibs			Paid			
Total allocated in Year: 2025/2026	**£9,980**					



INTERNAL AUDIT PROPOSAL

ST IVES TOWN COUNCIL

FEBRUARY 2026

SUBMITTED BY:

HUDSON ACCOUNTING LTD.

Directors: Steve Hudson BA (Hons), C.P.F.A
Company Registration: 6935832 (England & Wales)
Registered Office: Brynmor, St. Ives Road, Carbis Bay, St. Ives, Cornwall, TR26 2SF

Approach:
Audit work is carried out in accordance with guidance issued by the National Association of Local Councils (NALC) in their publication *Governance & Accountability for Local Councils* and will allow us to sign off the appropriate part of the Annual Governance & Accountability Return and provide assurance around the Council's Annual Governance Statement.

All work and communication with the Council is undertaken by the Directors of the Company.

For Councils of your size, we always include interim audit visits and we provide comprehensive reports at both the interim and final audit stage.

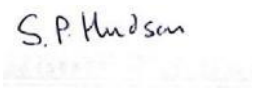
Independence:
I am unaware of any relationship with Members, Officers or contractors of the Council that would compromise the independence of the audit work carried out.

Experience:
I am a fully qualified local government accountant with over thirty years post qualification experience at senior levels including nine years as a S151 Officer and a year seconded as Chief Internal Auditor.

We are experienced local council internal auditors and I was also a part-time parish clerk so we feel we are uniquely placed to provide a high-quality service that is fully conversant with current issues facing local councils.

Our Anti-Money Laundering Regulations obligations are undertaken under the supervision of H.M. Revenues & Customs and we carry £50,000 of Professional Indemnity insurance.

Fee: Our fee would be £1,200 per annum; we are happy to fix this price for the three financial years 2026/27 to 2028/29, with the appointment renewable annually by mutual consent.



S P Hudson
Director

E Mail: hudsonaccounting@btinternet.com
Phone: 01736 799637
Mobile: 07751 206296

CARBON SENSE

Summary for St Ives Town Council	
Current Annual Cost	£28,355.52
Annual Consumption KWhs	84,450

Elec Proposals	(Est. Annual Expenditure)	Term (Months)	Difference £	Variance %
British Gas	£36,294	12	-£7,939	-28.00%
	£35,649	24	-£7,294	-25.72%
Renewable	£36,069	36	-£7,713	-27.20%
sse Energy Solutions	£39,476	12	-£11,121	-39.22%
	£38,972	24	-£10,616	-37.44%
Renewable	£38,814	36	-£10,459	-36.88%
drax	£40,938	12	-£12,582	-44.37%
	£40,065	24	-£11,710	-41.30%
Renewable				
yü ENERGY	£37,694	12	-£9,338	-32.93%
	£36,844	24	-£8,489	-29.94%
Renewable	£36,801	36	-£8,446	-29.79%

The costing throughout this proposal is for information purposes only and does not represent an actual contract. Whilst we have taken every step to ensure the accuracy of this costing, we cannot accept any liability for any incorrect information provided or for the consequences of any actions taken based on the information provided. The prices offered are indicative and subject to credit acceptance and actual consumption estimates we will retrieve from your existing supplier. Prices may be withdrawn due to market movement at any time by the supplier. Our prices shown are exclusive of VAT and Climate Change Levy (CCL) which will be invoiced by the supplier at the prevailing rate. The comparison shows your annual costs and is based on your last 12 months consumption data made available to us using your current bill/renewal quote. *All costs detailed include a standard commission *uplift of 1.5p per unit.

CARBON SENSE

British Gas

Top Line	MPAN	Start Date	Site	Post Code	Day Cons	Night Cons	KVA
03 0393 110	2200023233757	01-Apr-27	Porthmeor Car Park Toilets	TR26 1SY	6,504	0	0
03 0393 110	2200023234139	01-Apr-27	Bowling Club, Beach Road	TR26 1JZ	306	0	0
03 0393 N12	2200023269318	01-Apr-27	Toilets Barnoon Car Park	TR26 1JD	443	0	0
03 0393 110	2200023269976	01-Apr-27	Smeatons Pier - Ladies	TR26 1PU	143	0	0
03 0393 110	2200023270615	01-Apr-27	Wastrel Toilets	TR26 1SY	3,853	0	0
01 0393 010	2200023270698	01-Apr-27	Battery Studio, The Island	TR26 1SY	1,052	0	0
03 0393 110	2200023270703	01-Apr-27	Floodlighting St Nicholas Chap	TR26 1JZ	890	0	0
03 0393 N12	2200023270768	01-Apr-27	Island Centre	TR26 2EB	7,757	0	0
03 0393 N12	2200023278109	01-Apr-27	Toilets - Sloop Car Park	TR26 1LP	4,360	0	0
03 0393 110	2200023278118	01-Apr-27	Smeaton Pier Toilets	TR26 1LP	1,349	0	0
03 0393 110	2200023282443	01-Apr-27	West Pier	TR26 2LX	5,448	0	0
03 0393 110	2200023283136	01-Apr-27	Unit 5 Market House	TR26 1JZ	4,871	0	0
03 0393 110	2200023283145	01-Apr-27	First Floor Market Place	TR261RZ	692	0	0
03 0393 110	2200023283163	01-Apr-27	Toilet Market Place	TR26 1RZ	17	0	0
00 0000 570	2200023284041	01-Apr-27	The Guildhall Street-An-Pol	TR26 2DS	12,304	9,843	46
04 0244 N14	2200023285870	01-Apr-27	St Ives Library, Gabriel Street	TR26 1RZ	16,564	4,141	0
03 0393 110	2200023286624	01-Apr-27	Toliets Dove Street	TR26 1NA	656	0	0
03 0393 110	2200023287441	01-Apr-27	Christmas Tree, Malak off Bureau	TR26 2BH	708	0	0
03 0393 110	2200023292799	01-Apr-27	Porthminster Toilets Porthmins	TR26 2LZ	1,322	0	0
03 0393 110	2200043314471	01-Apr-27	Palemon Best Recreation Park	TR26 1LE	1,227	0	0
					70,466	**13,984**	

Current Rates				
Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost
£0.62	0.000	25.640	0.000	£1,894
£0.42	0.000	26.490	0.000	£234
£0.42	0.000	26.490	0.000	£271
£0.42	0.000	26.490	0.000	£191
£0.42	0.000	26.490	0.000	£1,174
£0.42	0.000	25.070	0.000	£417
£0.42	0.000	26.490	0.000	£389
£0.62	0.000	25.640	0.000	£2,215
£0.62	0.000	25.640	0.000	£1,344
£0.42	0.000	26.490	0.000	£511
£0.62	0.000	25.640	0.000	£1,623
£0.42	0.000	26.490	0.000	£1,444
£0.62	0.000	25.640	0.000	£404
£0.42	0.000	26.490	0.000	£158
£5.82	11.180	24.140	17.470	£8,691
£0.62	0.000	28.030	21.180	£5,746
£0.42	0.000	26.490	0.000	£327
£0.42	0.000	26.490	0.000	£341
£0.42	0.000	26.490	0.000	£503
£0.42	0.000	26.490	0.000	£478

Total Cost £28,356

CARBON SENSE

Top Line	MPAN	Start Date	Site	Post Code	Day Cons	Night Cons	KVA
03 0393 110	2200023233757	01-Apr-27	Porthmeor Car Park Toilets	TR26 1SY	6,504	0	0
03 0393 110	2200023234139	01-Apr-27	Bowling Club, Beach Road	TR26 1JZ	306	0	0
03 0393 N12	2200023269318	01-Apr-27	Toilets Barnoon Car Park	TR26 1JD	443	0	0
03 0393 110	2200023269976	01-Apr-27	Smeatons Pier - Ladies	TR26 1PU	143	0	0
03 0393 110	2200023270615	01-Apr-27	Wastrel Toilets	TR26 1SY	3,853	0	0
01 0393 010	2200023270698	01-Apr-27	Battery Studio, The Island	TR26 1SY	1,052	0	0
03 0393 110	2200023270703	01-Apr-27	Floodlighting St Nicholas Chap	TR26 1JZ	890	0	0
03 0393 N12	2200023270768	01-Apr-27	Island Centre	TR26 2EB	7,757	0	0
03 0393 N12	2200023278109	01-Apr-27	Toilets - Sloop Car Park	TR26 1LP	4,360	0	0
03 0393 110	2200023278118	01-Apr-27	Smeaton Pier Toilets	TR26 1LP	1,349	0	0
03 0393 110	2200023282443	01-Apr-27	West Pier	TR26 2LX	5,448	0	0
03 0393 110	2200023283136	01-Apr-27	Unit 5 Market House	TR26 1JZ	4,871	0	0
03 0393 110	2200023283145	01-Apr-27	First Floor Market Place	TR261RZ	692	0	0
03 0393 110	2200023283163	01-Apr-27	Toilet Market Place	TR26 1RZ	17	0	0
00 0000 570	2200023284041	01-Apr-27	The Guildhall Street-An-Pol	TR26 2DS	12,304	9,843	46
04 0244 N14	2200023285870	01-Apr-27	St Ives Library, Gabriel Street	TR26 1RZ	16,564	4,141	0
03 0393 110	2200023286624	01-Apr-27	Toliets Dove Street	TR26 1NA	656	0	0
03 0393 110	2200023287441	01-Apr-27	Christmas Tree, Malak off Bureau	TR26 2BH	708	0	0
03 0393 110	2200023292799	01-Apr-27	Porthminster Toilets Porthmins	TR26 2LZ	1,322	0	0
03 0393 110	2200043314471	01-Apr-27	Palemon Best Recreation Park	TR26 1LE	1,227	0	0
					70,466	**13,984**	

British Gas

12 Months					24 Months					36 Months				
Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost
£0.65	0.000	30.990	0.000	£2,253	£0.65	0.000	28.530	0.000	£2,093	£0.65	0.000	27.480	0.000	£2,025
£0.45	0.000	32.080	0.000	£262	£0.45	0.000	30.560	0.000	£258	£0.45	0.000	30.460	0.000	£257
£0.55	0.000	37.170	0.000	£365	£0.55	0.000	38.270	0.000	£370	£0.55	0.000	39.440	0.000	£375
£0.45	0.000	32.080	0.000	£210	£0.45	0.000	30.560	0.000	£208	£0.45	0.000	30.460	0.000	£208
£0.65	0.000	30.990	0.000	£1,431	£0.65	0.000	28.530	0.000	£1,337	£0.65	0.000	27.480	0.000	£1,296
£0.45	0.000	32.080	0.000	£502	£0.45	0.000	30.560	0.000	£486	£0.45	0.000	30.460	0.000	£485
£0.45	0.000	32.080	0.000	£450	£0.45	0.000	30.560	0.000	£436	£0.45	0.000	30.460	0.000	£435
£0.75	0.000	32.520	0.000	£2,796	£0.75	0.000	30.560	0.000	£2,644	£0.75	0.000	29.840	0.000	£2,588
£0.75	0.000	32.520	0.000	£1,692	£0.75	0.000	30.560	0.000	£1,606	£0.75	0.000	29.840	0.000	£1,575
£0.45	0.000	32.080	0.000	£597	£0.45	0.000	30.560	0.000	£577	£0.45	0.000	30.460	0.000	£575
£0.65	0.000	30.990	0.000	£1,926	£0.65	0.000	28.530	0.000	£1,792	£0.65	0.000	27.480	0.000	£1,734
£0.65	0.000	30.990	0.000	£1,747	£0.65	0.000	28.530	0.000	£1,627	£0.65	0.000	27.480	0.000	£1,576
£0.45	0.000	32.080	0.000	£386	£0.45	0.000	30.560	0.000	£376	£0.45	0.000	30.460	0.000	£375
£0.45	0.000	32.080	0.000	£170	£0.45	0.000	30.560	0.000	£169	£0.45	0.000	30.460	0.000	£169
£9.15	12.670	30.360	23.170	£11,484	£11.75	12.870	27.610	20.450	£11,859	£13.50	13.020	26.530	19.670	£12,313
£3.40	0.000	34.650	27.300	£8,111	£3.40	0.000	33.930	26.530	£7,960	£3.40	0.000	35.210	27.990	£8,232
£0.45	0.000	32.080	0.000	£375	£0.45	0.000	30.560	0.000	£365	£0.45	0.000	30.460	0.000	£364
£0.45	0.000	32.080	0.000	£391	£0.45	0.000	30.560	0.000	£381	£0.45	0.000	30.460	0.000	£380
£0.45	0.000	32.080	0.000	£588	£0.45	0.000	30.560	0.000	£568	£0.45	0.000	30.460	0.000	£567
£0.45	0.000	32.080	0.000	£558	£0.45	0.000	30.560	0.000	£539	£0.45	0.000	30.460	0.000	£538
			Total Cost	**£36,294**				**Total Cost**	**£35,649**				**Total Cost**	**£36,069**

CARBON SENSE

sse Energy Solutions

Top Line	MPAN	Start Date	Site	Post Code	Day Cons	Night Cons	KVA
03 0393 110	2200023233757	01-Apr-27	Porthmeor Car Park Toilets	TR26 1SY	6,504	0	0
03 0393 110	2200023234139	01-Apr-27	Bowling Club, Beach Road	TR26 1JZ	306	0	0
03 0393 N12	2200023269318	01-Apr-27	Toilets Barnoon Car Park	TR26 1JD	443	0	0
03 0393 110	2200023269976	01-Apr-27	Smeatons Pier - Ladies	TR26 1PU	143	0	0
03 0393 110	2200023270615	01-Apr-27	Wastrel Toilets	TR26 1SY	3,853	0	0
01 0393 010	2200023270698	01-Apr-27	Battery Studio, The Island	TR26 1SY	1,052	0	0
03 0393 110	2200023270703	01-Apr-27	Floodlighting St Nicholas Chap	TR26 1JZ	890	0	0
03 0393 N12	2200023270768	01-Apr-27	Island Centre	TR26 2EB	7,757	0	0
03 0393 N12	2200023278109	01-Apr-27	Toilets - Sloop Car Park	TR26 1LP	4,360	0	0
03 0393 110	2200023278118	01-Apr-27	Smeaton Pier Toilets	TR26 1LP	1,349	0	0
03 0393 110	2200023282443	01-Apr-27	West Pier	TR26 2LX	5,448	0	0
03 0393 110	2200023283136	01-Apr-27	Unit 5 Market House	TR26 1JZ	4,871	0	0
03 0393 110	2200023283145	01-Apr-27	First Floor Market Place	TR261RZ	692	0	0
03 0393 110	2200023283163	01-Apr-27	Toilet Market Place	TR26 1RZ	17	0	0
00 0000 570	2200023284041	01-Apr-27	The Guildhall Street-An-Pol	TR26 2DS	12,304	9,843	46
04 0244 N14	2200023285870	01-Apr-27	St Ives Library, Gabriel Street	TR26 1RZ	16,564	4,141	0
03 0393 110	2200023286624	01-Apr-27	Toliets Dove Street	TR26 1NA	656	0	0
03 0393 110	2200023287441	01-Apr-27	Christmas Tree, Malak off Bureau	TR26 2BH	708	0	0
03 0393 110	2200023292799	01-Apr-27	Porthminster Toilets Porthmins	TR26 2LZ	1,322	0	0
03 0393 110	2200043314471	01-Apr-27	Palemon Best Recreation Park	TR26 1LE	1,227	0	0
					70,466	**13,984**	

12 Months					24 Months					36 Months				
Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost
£1.08	0.000	28.365	0.000	£2,239	£1.13	0.000	26.613	0.000	£2,142	£1.16	0.000	25.789	0.000	£2,100
£1.08	0.000	28.365	0.000	£481	£1.13	0.000	26.613	0.000	£492	£1.16	0.000	25.789	0.000	£502
£1.61	0.000	28.365	0.000	£713	£1.71	0.000	26.613	0.000	£743	£1.78	0.000	25.789	0.000	£764
£1.08	0.000	28.365	0.000	£435	£1.13	0.000	26.613	0.000	£449	£1.16	0.000	25.789	0.000	£460
£1.08	0.000	28.365	0.000	£1,487	£1.13	0.000	26.613	0.000	£1,436	£1.16	0.000	25.789	0.000	£1,417
£1.00	0.000	29.489	0.000	£676	£1.04	0.000	27.703	0.000	£671	£1.07	0.000	26.825	0.000	£671
£1.08	0.000	28.365	0.000	£647	£1.13	0.000	26.613	0.000	£648	£1.16	0.000	25.789	0.000	£653
£1.61	0.000	28.365	0.000	£2,787	£1.71	0.000	26.613	0.000	£2,689	£1.78	0.000	25.789	0.000	£2,650
£1.61	0.000	28.365	0.000	£1,824	£1.71	0.000	26.613	0.000	£1,785	£1.78	0.000	25.789	0.000	£1,774
£1.08	0.000	28.365	0.000	£777	£1.13	0.000	26.613	0.000	£770	£1.16	0.000	25.789	0.000	£771
£1.08	0.000	28.365	0.000	£1,940	£1.13	0.000	26.613	0.000	£1,861	£1.16	0.000	25.789	0.000	£1,828
£1.08	0.000	28.365	0.000	£1,776	£1.13	0.000	26.613	0.000	£1,707	£1.16	0.000	25.789	0.000	£1,679
£1.08	0.000	28.365	0.000	£591	£1.13	0.000	26.613	0.000	£595	£1.16	0.000	25.789	0.000	£601
£1.08	0.000	28.365	0.000	£399	£1.13	0.000	26.613	0.000	£416	£1.16	0.000	25.789	0.000	£427
£10.59	12.910	31.312	21.627	£12,016	£12.00	13.200	28.287	19.777	£12,023	£11.46	13.060	29.377	20.263	£11,986
£5.88	0.000	29.938	21.592	£8,000	£6.47	0.000	28.108	20.267	£7,858	£6.86	0.000	27.201	19.801	£7,830
£1.08	0.000	28.365	0.000	£581	£1.13	0.000	26.613	0.000	£586	£1.16	0.000	25.789	0.000	£592
£1.08	0.000	28.365	0.000	£595	£1.13	0.000	26.613	0.000	£599	£1.16	0.000	25.789	0.000	£606
£1.08	0.000	28.365	0.000	£769	£1.13	0.000	26.613	0.000	£763	£1.16	0.000	25.789	0.000	£764
£1.08	0.000	28.365	0.000	£742	£1.13	0.000	26.613	0.000	£738	£1.16	0.000	25.789	0.000	£739
			Total Cost	**£39,476**				**Total Cost**	**£38,972**				**Total Cost**	**£38,814**

CARBON SENSE

Top Line	MPAN	Start Date	Site	Post Code	Day Cons	Night Cons	KVA
03 0393 110	2200023233757	01-Apr-27	Porthmeor Car Park Toilets	TR26 1SY	6,504	0	0
03 0393 110	2200023234139	01-Apr-27	Bowling Club, Beach Road	TR26 1JZ	306	0	0
03 0393 N12	2200023269318	01-Apr-27	Toilets Barnoon Car Park	TR26 1JD	443	0	0
03 0393 110	2200023269976	01-Apr-27	Smeatons Pier - Ladies	TR26 1PU	143	0	0
03 0393 110	2200023270615	01-Apr-27	Wastrel Toilets	TR26 1SY	3,853	0	0
01 0393 010	2200023270698	01-Apr-27	Battery Studio, The Island	TR26 1SY	1,052	0	0
03 0393 110	2200023270703	01-Apr-27	Floodlighting St Nicholas Chap	TR26 1JZ	890	0	0
03 0393 N12	2200023270768	01-Apr-27	Island Centre	TR26 2EB	7,757	0	0
03 0393 N12	2200023278109	01-Apr-27	Toilets - Sloop Car Park	TR26 1LP	4,360	0	0
03 0393 110	2200023278118	01-Apr-27	Smeaton Pier Toilets	TR26 1LP	1,349	0	0
03 0393 110	2200023282443	01-Apr-27	West Pier	TR26 2LX	5,448	0	0
03 0393 110	2200023283136	01-Apr-27	Unit 5 Market House	TR26 1JZ	4,871	0	0
03 0393 110	2200023283145	01-Apr-27	First Floor Market Place	TR261RZ	692	0	0
03 0393 110	2200023283163	01-Apr-27	Toilet Market Place	TR26 1RZ	17	0	0
00 0000 570	2200023284041	01-Apr-27	The Guildhall Street-An-Pol	TR26 2DS	12,304	9,843	46
04 0244 N14	2200023285870	01-Apr-27	St Ives Library, Gabriel Street	TR26 1RZ	16,564	4,141	0
03 0393 110	2200023286624	01-Apr-27	Toliets Dove Street	TR26 1NA	656	0	0
03 0393 110	2200023287441	01-Apr-27	Christmas Tree, Malak off Bureau	TR26 2BH	708	0	0
03 0393 110	2200023292799	01-Apr-27	Porthminster Toilets Porthmins	TR26 2LZ	1,322	0	0
03 0393 110	2200043314471	01-Apr-27	Palemon Best Recreation Park	TR26 1LE	1,227	0	0
					70,466	**13,984**	

drax

12 Months					24 Months				
Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost
£1.16	0.000	30.560	0.000	£2,411	£1.19	0.000	28.640	0.000	£2,297
£1.16	0.000	30.560	0.000	£517	£1.19	0.000	28.640	0.000	£522
£1.82	0.000	30.560	0.000	£800	£1.88	0.000	28.640	0.000	£813
£1.16	0.000	30.560	0.000	£467	£1.19	0.000	28.640	0.000	£475
£1.16	0.000	30.560	0.000	£1,601	£1.19	0.000	28.640	0.000	£1,538
£1.19	0.000	31.870	0.000	£770	£1.22	0.000	29.890	0.000	£760
£1.16	0.000	30.560	0.000	£695	£1.19	0.000	28.640	0.000	£689
£1.71	0.000	30.560	0.000	£2,995	£1.77	0.000	28.640	0.000	£2,868
£1.71	0.000	30.560	0.000	£1,957	£1.77	0.000	28.640	0.000	£1,895
£1.16	0.000	30.560	0.000	£836	£1.19	0.000	28.640	0.000	£821
£1.16	0.000	30.560	0.000	£2,088	£1.19	0.000	28.640	0.000	£1,995
£1.27	0.000	30.560	0.000	£1,952	£1.30	0.000	28.640	0.000	£1,870
£1.16	0.000	30.560	0.000	£635	£1.19	0.000	28.640	0.000	£633
£1.16	0.000	30.560	0.000	£429	£1.19	0.000	28.640	0.000	£439
£8.71	12.921	30.966	21.479	£11,274	£9.52	12.921	29.365	20.011	£11,228
£6.21	0.000	32.350	23.130	£8,583	£6.63	0.000	30.290	21.450	£8,325
£1.16	0.000	30.560	0.000	£624	£1.19	0.000	28.640	0.000	£622
£1.16	0.000	30.560	0.000	£640	£1.19	0.000	28.640	0.000	£637
£1.16	0.000	30.560	0.000	£827	£1.19	0.000	28.640	0.000	£813
£1.27	0.000	30.560	0.000	£839	£1.30	0.000	28.640	0.000	£826
				Total Cost £40,938					**Total Cost £40,065**

CARBON SENSE

Top Line	MPAN	Start Date	Site	Post Code	Day Cons	Night Cons	KVA
03 0393 110	2200023233757	01-Apr-27	Porthmeor Car Park Toilets	TR26 1SY	6,504	0	0
03 0393 110	2200023234139	01-Apr-27	Bowling Club, Beach Road	TR26 1JZ	306	0	0
03 0393 N12	2200023269318	01-Apr-27	Toilets Barnoon Car Park	TR26 1JD	443	0	0
03 0393 110	2200023269976	01-Apr-27	Smeatons Pier - Ladies	TR26 1PU	143	0	0
03 0393 110	2200023270615	01-Apr-27	Wastrel Toilets	TR26 1SY	3,853	0	0
01 0393 010	2200023270698	01-Apr-27	Battery Studio, The Island	TR26 1SY	1,052	0	0
03 0393 110	2200023270703	01-Apr-27	Floodlighting St Nicholas Chap	TR26 1JZ	890	0	0
03 0393 N12	2200023270768	01-Apr-27	Island Centre	TR26 2EB	7,757	0	0
03 0393 N12	2200023278109	01-Apr-27	Toilets - Sloop Car Park	TR26 1LP	4,360	0	0
03 0393 110	2200023278118	01-Apr-27	Smeaton Pier Toilets	TR26 1LP	1,349	0	0
03 0393 110	2200023282443	01-Apr-27	West Pier	TR26 2LX	5,448	0	0
03 0393 110	2200023283136	01-Apr-27	Unit 5 Market House	TR26 1JZ	4,871	0	0
03 0393 110	2200023283145	01-Apr-27	First Floor Market Place	TR261RZ	692	0	0
03 0393 110	2200023283163	01-Apr-27	Toilet Market Place	TR26 1RZ	17	0	0
00 0000 570	2200023284041	01-Apr-27	The Guildhall Street-An-Pol	TR26 2DS	12,304	9,843	46
04 0244 N14	2200023285870	01-Apr-27	St Ives Library, Gabriel Street	TR26 1RZ	16,564	4,141	0
03 0393 110	2200023286624	01-Apr-27	Toliets Dove Street	TR26 1NA	656	0	0
03 0393 110	2200023287441	01-Apr-27	Christmas Tree, Malak off Bureau	TR26 2BH	708	0	0
03 0393 110	2200023292799	01-Apr-27	Porthminster Toilets Porthmins	TR26 2LZ	1,322	0	0
03 0393 110	2200043314471	01-Apr-27	Palemon Best Recreation Park	TR26 1LE	1,227	0	0
					70,466	**13,984**	

yü ENERGY

12 Months					24 Months					36 Months				
Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost	Standing Charge / £ Day	Capacity Charge / Pence Day	Day	Night	Estimated Annual Cost
£0.81	0.000	28.753	0.000	£2,165	£0.86	0.000	26.610	0.000	£2,043	£0.90	0.000	25.612	0.000	£1,994
£0.81	0.000	28.753	0.000	£383	£0.86	0.000	26.610	0.000	£394	£0.90	0.000	25.612	0.000	£407
£1.40	0.000	28.753	0.000	£639	£1.50	0.000	26.610	0.000	£667	£1.60	0.000	25.612	0.000	£696
£0.81	0.000	28.753	0.000	£336	£0.86	0.000	26.610	0.000	£350	£0.90	0.000	25.612	0.000	£365
£0.81	0.000	28.753	0.000	£1,403	£0.86	0.000	26.610	0.000	£1,338	£0.90	0.000	25.612	0.000	£1,315
£0.72	0.000	30.180	0.000	£581	£0.76	0.000	27.965	0.000	£572	£0.80	0.000	26.890	0.000	£573
£0.81	0.000	28.753	0.000	£551	£0.86	0.000	26.610	0.000	£549	£0.90	0.000	25.612	0.000	£556
£1.40	0.000	28.753	0.000	£2,742	£1.50	0.000	26.610	0.000	£2,613	£1.60	0.000	25.612	0.000	£2,569
£1.40	0.000	28.753	0.000	£1,765	£1.50	0.000	26.610	0.000	£1,709	£1.60	0.000	25.612	0.000	£1,699
£0.81	0.000	28.753	0.000	£683	£0.86	0.000	26.610	0.000	£671	£0.90	0.000	25.612	0.000	£674
£0.81	0.000	28.753	0.000	£1,861	£0.86	0.000	26.610	0.000	£1,762	£0.90	0.000	25.612	0.000	£1,724
£0.81	0.000	28.753	0.000	£1,696	£0.86	0.000	26.610	0.000	£1,609	£0.90	0.000	25.612	0.000	£1,576
£0.81	0.000	28.753	0.000	£494	£0.86	0.000	26.610	0.000	£497	£0.90	0.000	25.612	0.000	£505
£0.81	0.000	28.753	0.000	£300	£0.86	0.000	26.610	0.000	£317	£0.90	0.000	25.612	0.000	£333
£9.01	13.807	31.419	21.653	£11,602	£9.82	14.152	29.210	19.787	£11,502	£10.51	14.462	27.852	19.025	£11,565
£6.22	0.000	30.347	21.502	£8,189	£6.80	0.000	28.154	19.660	£7,961	£7.31	0.000	27.085	18.932	£7,937
£0.81	0.000	28.753	0.000	£484	£0.86	0.000	26.610	0.000	£487	£0.90	0.000	25.612	0.000	£496
£0.81	0.000	28.753	0.000	£499	£0.86	0.000	26.610	0.000	£501	£0.90	0.000	25.612	0.000	£510
£0.81	0.000	28.753	0.000	£675	£0.86	0.000	26.610	0.000	£664	£0.90	0.000	25.612	0.000	£667
£0.81	0.000	28.753	0.000	£648	£0.86	0.000	26.610	0.000	£639	£0.90	0.000	25.612	0.000	£642
			Total Cost	**£37,694**				**Total Cost**	**£36,844**				**Total Cost**	**£36,801**

Price Comparison

Appendix 8.6.2

CARBON SENSE

Client Name: St Ives Town Council

Address Line 1:ST. IVES TOWN COUNCIL THE GUILDHALL STREET-AN-POL
Postcode:TR26 2DS

Meter:12325000

Quotation Date:16 Nov 2026
Contract Start Date: 01 Apr 2027
Payment Method: Monthly Direct Debit
Total EAC: 91411

Supplier	Term	Day Rate (p/kWh)	Standing Charge (p/day)	Annual Cost	Difference	% Difference
Your Current Contract						
British Gas		5.5400	278.3300	£6,080.07		
Our Recommended Rates						
e.on next	36	6.90000	30.00000	£6,416.86	+£336.79	+5.54%
Plan Type: Live Pricing.						
CROWN GAS & POWER	36	5.38200	420.00000	£6,452.74	+£372.67	+6.13%
Plan Type: Carbon Offset.						
e.on next	24	7.40000	30.00000	£6,873.91	+£793.84	+13.06%
Plan Type: Live Pricing.						
CROWN GAS & POWER	24	6.01600	408.00000	£6,988.49	+£908.42	+14.94%
Plan Type: Carbon Offset.						
yü ENERGY	36	7.09700	147.51000	£7,025.85	+£945.78	+15.56%
Plan Type: Fix Energy Plan|Renewable.						
EDF ENERGY	36	7.80000	0.00000	£7,130.06	+£1,049.99	+17.27%
Plan Type: Online Only|NSC.						

Carbon Sense Ltd Unit 1 Wharf Road Penzance Cornwall 14142132 TR18 4FG

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

British Gas	36	6.79000	273.56000	£7,205.30	+£1,125.23	+18.51%
British Gas	36	7.04000	273.56000	£7,433.83	+£1,353.76	+22.27%

Plan Type: Renewable.

sse Energy Solutions	36	6.28500	468.78015	£7,456.23	+£1,376.16	+22.63%

Plan Type: Protect|Renewable.

EDF ENERGY	24	8.50000	0.00000	£7,769.94	+£1,689.87	+27.79%

Plan Type: Online Only|NSC.

e.on next	12	8.40000	30.00000	£7,788.02	+£1,707.95	+28.09%

Plan Type: Live Pricing.

British Gas	24	7.54000	271.37000	£7,882.89	+£1,802.82	+29.65%
CROWN GAS & POWER	12	7.06300	392.00000	£7,887.16	+£1,807.09	+29.72%

Plan Type: Carbon Offset.

yü ENERGY	24	8.08100	148.12000	£7,927.56	+£1,847.49	+30.39%

Plan Type: Fix Energy Plan|Renewable.

sse Energy Solutions	24	6.96000	454.73015	£8,021.97	+£1,941.90	+31.94%

Plan Type: Protect|Renewable.

British Gas	24	7.79000	271.37000	£8,111.42	+£2,031.35	+33.41%

Plan Type: Renewable.

yü ENERGY	12	9.12300	139.32000	£8,847.94	+£2,767.87	+45.52%

Plan Type: Fix Energy Plan|Renewable.

EDF ENERGY	12	9.70000	0.00000	£8,866.87	+£2,786.80	+45.83%

Carbon Sense Ltd Unit 1 Wharf Road Penzance Cornwall 14142132 TR18 4FG

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

Plan Type: Online Only|NSC.

British Gas	12	8.74000	268.81000	£8,970.48	+£2,890.41	+47.54%
sse Energy Solutions	12	8.13500	438.65015	£9,037.36	+£2,957.29	+48.64%

Plan Type: Protect|Renewable.

British Gas	12	8.98000	268.81000	£9,189.86	+£3,109.79	+51.15%

Plan Type: Renewable.

Carbon Sense Ltd Unit 1 Wharf Road Penzance Cornwall 14142132 TR18 4FG

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

Price Comparison

Appendix 8.6.3

CARBON SENSE

Client Name: St Ives Town Council

Address Line 1:ST. IVES TOWN COUNCIL ISLAND ROAD
Postcode:TR26 1NT

Meter:4204473403

Quotation Date:16 Nov 2026
Contract Start Date: 01 Apr 2027
Payment Method: Monthly Direct Debit
Total EAC: 28228

Supplier	Term	Day Rate (p/kWh)	Standing Charge (p/day)	Annual Cost	Difference	% Difference
Your Current Contract						
British Gas		7.1300	81.6200	£2,310.57		
Our Recommended Rates						
CROWN GAS & POWER	36	5.38200	208.00000	£2,278.43	-£32.14	-1.39%
Plan Type: Carbon Offset.						
e.on next	36	8.20000	30.00000	£2,424.20	+£113.63	+4.92%
Plan Type: Live Pricing.						
CROWN GAS & POWER	24	6.01600	202.00000	£2,435.50	+£124.93	+5.41%
Plan Type: Carbon Offset.						
e.on next	24	8.60000	30.00000	£2,537.11	+£226.54	+9.8%
Plan Type: Live Pricing.						
British Gas	36	8.91000	30.00000	£2,624.61	+£314.04	+13.59%
Plan Type: LSC.						
sse Energy Solutions	36	6.53500	214.12015	£2,626.24	+£315.67	+13.66%
Plan Type: Protect|Renewable.						

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

yü ENERGY	36	8.87100	41.86000	£2,656.89	+£346.32	+14.99%

Plan Type: Fix Energy Plan|Renewable.

British Gas	36	9.16000	30.00000	£2,695.18	+£384.61	+16.65%

Plan Type: LSC|Renewable.

CROWN GAS & POWER	12	7.16300	194.00000	£2,730.07	+£419.50	+18.16%

Plan Type: Carbon Offset.

EDF ENERGY	36	9.80000	0.00000	£2,766.34	+£455.77	+19.73%

Plan Type: Online Only|NSC.

sse Energy Solutions	24	7.23000	208.84015	£2,803.15	+£492.58	+21.32%

Plan Type: Protect|Renewable.

yü ENERGY	24	9.47800	40.45000	£2,823.09	+£512.52	+22.18%

Plan Type: Fix Energy Plan|Renewable.

British Gas	24	9.76000	30.00000	£2,864.55	+£553.98	+23.98%

Plan Type: LSC.

e.on next	12	9.80000	30.00000	£2,875.84	+£565.27	+24.46%

Plan Type: Live Pricing.

British Gas	24	10.00000	30.00000	£2,932.30	+£621.73	+26.91%

Plan Type: LSC|Renewable.

EDF ENERGY	24	10.80000	0.00000	£3,048.62	+£738.05	+31.94%

Plan Type: Online Only|NSC.

sse Energy Solutions	12	8.46500	202.69015	£3,129.32	+£818.75	+35.43%

Carbon Sense Ltd Unit 1 Wharf Road Penzance Cornwall 14142132 TR18 4FG

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

Plan Type: Protect|Renewable.

yü ENERGY	12	10.58500	39.18000	£3,130.94	+£820.37	+35.51%

Plan Type: Fix Energy Plan|Renewable.

British Gas	12	11.01000	30.00000	£3,217.40	+£906.83	+39.25%

Plan Type: LSC.

British Gas	12	11.26000	30.00000	£3,287.97	+£977.40	+42.3%

Plan Type: LSC|Renewable.

EDF ENERGY	12	11.90000	0.00000	£3,359.13	+£1,048.56	+45.38%

Plan Type: Online Only|NSC.

Carbon Sense Ltd Unit 1 Wharf Road Penzance Cornwall 14142132 TR18 4FG

Prices are valid at the time of quotation but may be withdrawn at the supplier's discretion due to fluctuations in the energy market. For more information please see your contract terms and conditions or contact the sender. The sender does not accept responsibility for any errors or omissions. All prices exclude VAT and CCL.

Appendix 8.7

St Ives Town Council

COMMUNICATION AND SOCIAL MEDIA POLICY

Policy / File Status

Version	0.4	Approving Body	Finance and General Purposes Committee
Date	11-06-2026	Date of Approval	
Responsible Officer	Town Clerk	Minute Reference	1.3
Oversight Committee	Finance and General Purposes Committee	Review Date	November 2027

Version History

Date	Version	Author/Editor	Comments
23.10.2014	0.1	Town Clerk / Resources Committee	Official guidelines adopted
24.10.2019	0.2	Town Clerk/Community & Environment Committee	Policy guidelines updated and reviewed to reflect the introduction of Facebook
20.05.2026	0.3		Policy updated to reflect changes in NALC guidelines and to include a prioritised Communications provision to complement the Community Engagement Strategy

Review Record

Date	Type of Review Conducted	Summary of Actions Taken or Decisions Made	Completed By

Introduction

This policy is intended to be read in conjunction with the St Ives Community Engagement and Empowerment Strategy sets out how St Ives Town Council will communicate with residents, businesses, visitors and partners in a way that is professional and it ensures communications are:

- Clear, proportionate and timely
- Neutral, balanced and accurate
- Inclusive and accessible
- Two-way wherever appropriate
- Focused on building trust and engagement

This policy underpins the Council's ambition to work positively with communities and ensure residents are informed and involved in decision making.

2. Scope

This policy applies to:

- All councillors and officers
- All council communication channels (digital, print, face-to-face)
- All communications relating to council services, decisions and projects

3. Communication Principles

The Council will apply the following principles:

3.1 Openness and Transparency

- Provide accurate, clear, and timely information
- Be open about what the Council can and cannot influence
- Publish agendas, decisions and updates in good time

3.2 Two-Way Communication

- Encourage dialogue and feedback, not just information sharing
- To gather views and ideas
- Clearly demonstrate how feedback influences decisions

3.3 Inclusivity and Accessibility

- Use plain English and accessible formats

- Provide a mix of channels to reach all audiences
- Actively engage under-represented and “hard-to-reach” groups

3.4 Consistency and Coordination

- Ensure consistency
- Coordinate communications with partners to avoid duplication and confusion
- Align messaging across services and projects

3.5 Proportionality and Relevance

- Use appropriate communication levels depending on the issue (inform, consult, engage, empower)
- Avoid unnecessary over-consultation and “consultation fatigue”

3.6 Council publicity will have regard to the Code of Recommended Practice on Local Authority Publicity, including during election and referendum periods.

4. Council Communication Objectives

Communications will support the strategy by:

- Keeping communities informed about council activities (Level 1 – Inform)
- Supporting consultation and participation (Level 2 – Consult)
- Enabling ongoing engagement and collaboration (Level 3 – Engage)
- Supporting community-led initiatives (Level 4 – Empower)

5. Communication Channels

The Council will adopt a multi-channel approach:

5.1 Digital

- Website (primary information hub)
- Social media (Facebook, Instagram, LinkedIn, YouTube)
- Email newsletters and mailing lists

5.2 Traditional

- Posters, leaflets, noticeboards and signage
- Print media where appropriate and available

5.3 Direct Engagement

- Public meetings and drop-in sessions
- Community forums and stakeholder groups
- Events and outreach activity

5.4 Broadcast & Transparency

- Livestreaming meetings and events
- Publishing agendas, minutes and reports

6. Digital and Social Media Use

- Social media will be used proactively to inform, consult and engage
- Content will be timely, accurate and responsive
- Comments and messages will be used to encourage dialogue
- Channels will be regularly reviewed to reach different demographics (including younger audiences)

Social media engagement will support consultation by:

- Promoting surveys and public feedback opportunities
- Responding where appropriate to comments and questions
- Encouraging participation in decision-making

7. Consultation Communications

When undertaking consultations, the Council will:

- Clearly explain the purpose and scope
- Allow sufficient time for responses
- Use appropriate channels for the audience
- Provide feedback on outcomes and decisions

8. Audience Focus

Communications will recognise different audiences:

- Residents across distinct communities (St Ives, Carbis Bay, Lelant, Halsetown)

- Businesses and tourism sector
- Community and voluntary groups
- Young people and schools
- Visitors and second-home owners

Communications will be tailored to reflect differing needs, behaviours and barriers to engagement.

9. Working with Partners

- Coordinate messaging with Cornwall Council and other public bodies
- Use partner channels to expand reach
- Support shared campaigns and community initiatives

10. Standards for Communication

All Council communications will:

- Use clear, jargon-free language
- Follow the Council's house style and branding
- Be respectful and non-political
- Comply with data protection and legal requirements
- Be accessible (including consideration of disability and digital exclusion)

11. Feedback and Evaluation

The Council will measure communications effectiveness through:

- Website usage and analytics
- Social media engagement metrics
- Consultation response rates
- Feedback from residents and stakeholders

12. Roles and Responsibilities

- Town Clerk – overall responsibility for communications
- Officers – deliver communications aligned with this policy
- Councillors – support consistent messaging and engagement
- Committees – ensure communications are considered in project planning

Appendix 1

Social Media Usage

1. St Ives Town Council recognises that social media provides a fast and effective means of communication, enabling the Council to engage with the community and promote participation in local decision-making. This appendix sets out how the Town Council intends to comply with best practice when engaging with social media and related communications.

2. Scope

This policy applies to:

- All councillors
- All council employees and officers
- Anyone using or managing official Council social media accounts

It applies to:

- Official accounts
- Personal accounts where Council business is referenced

3. Definition of Social Media

Social media includes (but is not limited to):

- Facebook, Instagram, LinkedIn
- YouTube and video platforms
- Blogs, forums and discussion sites
- Messaging platforms and online communities

4. Principles of Social Media Use

The Council will ensure that all Town Council social media activity is:

- Accurate and transparent
- Neutral and non-political
- Inclusive and respectful
- Consistent with Council decisions and policies

Social media will:

- Complement but not replace formal communication methods
- Support engagement rather than solely broadcasting information

5. Appropriate Use of Social Media

The Town Council may use social media to:

- Share news, updates and service information
- Promote community events and activities
- Publish agendas, meetings and decisions
- Promote consultations and encourage feedback
- Signpost to other services or partner organisations

Town Council social media will not be used for:

- Party political purposes
- Personal promotion
- Publishing confidential or sensitive information

6. Management of Official Accounts

- All official accounts will be approved by the Council
- The Town Clerk is the responsible officer for social media
- Access is restricted to authorised individuals only
- A minimum of two administrators will manage each account
- Passwords and access will be securely maintained

Only authorised individuals may post on behalf of the Town Council.

7. Content Standards

All Town Council content will:

- Be accurate, clear, and factual
- Reflect Council policy and decisions
- Use respectful and appropriate language

Content will not:

- Be misleading, defamatory or discriminatory

- Include confidential or personal data without lawful basis
- Breach any copyright legislation
- Bring the Council into disrepute

8. Use by Councillors (Code of Conduct)

Councillors will adhere to the Council's Code of Conduct when using social media.

The same standards apply online as offline.

Individuals are able to engage in social media activity, but must:

- Act lawfully and responsibly
- Maintain the reputation of the Council
- Respect others and engage constructively

They must not:

- Present personal views as those of the Council
- Engage in abusive, offensive or inflammatory behaviour
- Disclose confidential information

Failure to comply may result in formal action.

9. Personal Social Media Use

When using personal accounts:

- Individuals must maintain a clear boundary between their personal life and public role
- They must not imply they individually represent the Town Council unless authorised
- A disclaimer should be used where appropriate

If Councillors are active online it is recommended, they ensure the clear and unambiguous separation of personal and Council roles. This can be achieved by using separate social media accounts.

The Code of Conduct applies when councillors are acting, or giving the impression that they are acting, in their councillor capacity, including on personal social media accounts.

10. Moderation and Acceptable Use

The Council encourages open engagement but reserves the right to moderate content.

Comments may be removed if they:

- Are abusive, defamatory or discriminatory

- Contain offensive language
- Are misleading or false
- Are spam or irrelevant
- Breach any laws

Legitimate criticism and disagreement will not, by themselves, be grounds for removing comments or blocking users.

Users who repeatedly violate these standards may be blocked.

In responding to some online content, the Town Council may issue a statement or clarify a factual position prior to withdrawing from a dispute. In any event any comments or clarification by officers or Councillors must be checked against Council policy and for accuracy prior to posting.

11. Civility and Respect

The Council is committed to maintaining respectful online environments.

- Communication will be polite, constructive and inclusive
- Abuse, harassment or intimidation will not be tolerated
- Officers and councillors should disengage from hostile exchanges

12. Legal and Governance Responsibilities

All social media use must comply with relevant legislation, including:

- Data Protection Act 2018 and UK GDPR
- Freedom of Information Act 2000
- Copyright and intellectual property laws
- Defamation and libel law
- Local Government legislation

The Council will not publish:

- Confidential or exempt information
- Personal data without lawful basis
- Content that could result in legal liability

Social media content may be subject to Freedom of Information requests.

13. Security

- Strong passwords and two-factor authentication must be used where possible
- Access must be removed when roles change

- Any security breaches or suspicious activity must be reported

14. Training and Guidance

- Training will be provided for councillors and staff where required
- Guidance will be updated in line with best practice and emerging risks

15. Monitoring and Review

- Social media activity may be monitored for compliance
- Breaches of this policy may result in formal action.
- This policy will be reviewed annually

Social Media House Rules (Public Statement)

We welcome your comments and engagement. Please be respectful. We may remove posts that are abusive, offensive, misleading or unlawful. Repeat breaches may result in users being blocked. This page is not monitored 24/7.

St Ives Town Council

~~SOCIAL MEDIA~~COMMUNICATION AND SOCIAL MEDIA POLICY ~~GUIDELINES~~

Policy / File Status

Version	0.~~43~~	Approving Body	~~Full Council~~Finance and General Purposes Committee
Date	~~20.05.2026~~11-06-2026	Date of Approval	
Responsible Officer	Town Clerk	Minute Reference	1.3
Oversight Committee	~~Community & Environment~~Finance and General Purposes Committee	Review Date	November 2027

Version History

Date	Version	Author/Editor	Comments
23.10.2014	0.1	Town Clerk / Resources Committee	Official guidelines adopted
24.10.2019	0.2	Town Clerk/Community & Environment Committee	Policy guidelines updated and reviewed to reflect the introduction of F~~f~~acebook
20.05.2026	0.3		Policy updated to reflect changes in NALC guidelines and to include a prioritised Communications provision to complement the Community Engagement Strategy

Review Record

Date	Type of Review Conducted	Summary of Actions Taken or Decisions Made	Completed By

Introduction

This policy is intended to be read in conjunction with the St Ives Community Engagement and Empowerment Strategy, sets out how St Ives Town Council will communicate with residents, businesses, visitors and partners in a way that is professional and it ensures communications are:

- Clear, proportionate and timely
- Neutral, balanced and accurate
- Inclusive and accessible
- Two-way wherever appropriate
- Focused on building trust and engagement

This policy underpins the Council's ambition to work positively with communities and ensure residents are informed and involved in decision making.

2. Scope

This policy applies to:

- All councillors and officers
- All council communication channels (digital, print, face-to-face)
- All communications relating to council services, decisions and projects

3. Communication Principles

The Council will apply the following principles:

3.1 Openness and Transparency

- Provide accurate, clear, and timely information
- Be open about what the Council can and cannot influence
- Publish agendas, decisions and updates in good time

3.2 Two-Way Communication

- Encourage dialogue and feedback, not just information sharing
- To gather views and ideas
- Clearly demonstrate how feedback influences decisions

3.3 Inclusivity and Accessibility

- Use plain English and accessible formats

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

- Provide a mix of channels to reach all audiences
- Actively engage under-represented and "hard-to-reach" groups

3.4 Consistency and Coordination

- Ensure consistency
- Coordinate communications with partners to avoid duplication and confusion
- Align messaging across services and projects

3.5 Proportionality and Relevance

- Use appropriate communication levels depending on the issue (inform, consult, engage, empower)
- Avoid unnecessary over-consultation and "consultation fatigue"

3.6 Council publicity will have regard to the Code of Recommended Practice on Local Authority Publicity, including during election and referendum periods.

4. Council Communication Objectives

Communications will support the strategy by:

- Keeping communities informed about council activities (Level 1 – Inform)
- Supporting consultation and participation (Level 2 – Consult)
- Enabling ongoing engagement and collaboration (Level 3 – Engage)
- Supporting community-led initiatives (Level 4 – Empower)

5. Communication Channels

The Council will adopt a multi-channel approach:

5.1 Digital

- Website (primary information hub)
- Social media (Facebook, Instagram, LinkedIn, YouTube)
- Email newsletters and mailing lists

5.2 Traditional

- Posters, leaflets, noticeboards and signage
- Print media where appropriate and available

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Justified, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Justified, Line spacing: Multiple 1.15 li

5.3 Direct Engagement

- Public meetings and drop-in sessions
- Community forums and stakeholder groups
- Events and outreach activity

5.4 Broadcast & Transparency

- Livestreaming meetings and events
- Publishing agendas, minutes and reports

6. Digital and Social Media Use

- Social media will be used proactively to inform, consult and engage
- Content will be timely, accurate and responsive
- Comments and messages will be used to encourage dialogue
- Channels will be regularly reviewed to reach different demographics (including younger audiences)

Social media engagement will support consultation by:

- Promoting surveys and public feedback opportunities
- Responding where appropriate to comments and questions
- Encouraging participation in decision-making

7. Consultation Communications

When undertaking consultations, the Council will:

- Clearly explain the purpose and scope
- Allow sufficient time for responses
- Use appropriate channels for the audience
- Provide feedback on outcomes and decisions

8. Audience Focus

Communications will recognise different audiences:

- Residents across distinct communities (St Ives, Carbis Bay, Lelant, Halsetown)

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Justified, Line spacing: Multiple 1.15 li

- Businesses and tourism sector
- Community and voluntary groups
- Young people and schools
- Visitors and second-home owners

Communications will be tailored to reflect differing needs, behaviours and barriers to engagement.

9. Working with Partners

- Coordinate messaging with Cornwall Council and other public bodies
- Use partner channels to expand reach
- Support shared campaigns and community initiatives

10. Standards for Communication

All Council communications will:

- Use clear, jargon-free language
- Follow the Council's house style and branding
- Be respectful and non-political
- Comply with data protection and legal requirements
- Be accessible (including consideration of disability and digital exclusion)

11. Feedback and Evaluation

The Council will measure communications effectiveness through:

- Website usage and analytics
- Social media engagement metrics
- Consultation response rates
- Feedback from residents and stakeholders

12. Roles and Responsibilities

- Town Clerk – overall responsibility for communications
- Officers – deliver communications aligned with this policy
- Councillors – support consistent messaging and engagement
- Committees – ensure communications are considered in project planning

Appendix 1

Social Media Usage

1. St Ives Town Council recognises that social media provides a fast and effective means of communication, enabling the Council to engage with the community and promote participation in local decision-making. This appendix sets out how the Town Council intends to comply with best practice when engaging with social media and related communications.

2. Scope

This policy applies to:

- All councillors
- All council employees and officers
- Anyone using or managing official Council social media accounts

It applies to:

- Official accounts
- Personal accounts where Council business is referenced

3. Definition of Social Media

Social media includes (but is not limited to):

- Facebook, Instagram, LinkedIn
- YouTube and video platforms
- Blogs, forums and discussion sites
- Messaging platforms and online communities

4. Principles of Social Media Use

The Council will ensure that all Town Council social media activity is:

- Accurate and transparent
- Neutral and non-political
- Inclusive and respectful
- Consistent with Council decisions and policies

Social media will:

Formatted: Font: 12 pt

Formatted: Centred, Line spacing: Multiple 1.15 li

Formatted: Font: Montserrat Light, 10 pt

Formatted: List Paragraph, Justified, Indent: Left: 0.12 cm, Hanging: 0.38 cm, Line spacing: Multiple 1.15 li, Numbered + Level: 1 + Numbering Style: 1, 2, 3, … + Start at: 1 + Alignment: Left + Aligned at: 0.63 cm + Indent at: 1.27 cm

Formatted: Font: Montserrat Light, 10 pt

Formatted: Font: Montserrat Light, 10 pt

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

- Complement but not replace formal communication methods
- Support engagement rather than solely broadcasting information

5. Appropriate Use of Social Media

The Town Council may use social media to:

- Share news, updates and service information
- Promote community events and activities
- Publish agendas, meetings and decisions
- Promote consultations and encourage feedback
- Signpost to other services or partner organisations

Town Council social media will not be used for:

- Party political purposes
- Personal promotion
- Publishing confidential or sensitive information

6. Management of Official Accounts

- All official accounts will be approved by the Council
- The Town Clerk is the responsible officer for social media
- Access is restricted to authorised individuals only
- A minimum of two administrators will manage each account
- Passwords and access will be securely maintained

Only authorised individuals may post on behalf of the Town Council.

7. Content Standards

All Town Council content will:

- Be accurate, clear, and factual
- Reflect Council policy and decisions
- Use respectful and appropriate language

Content will not:

- Be misleading, defamatory or discriminatory

Formatted: Font: Not Bold

Formatted: Justified, Indent: Left: 1.27 cm, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

Formatted: Font: Not Bold

- Include confidential or personal data without lawful basis
- Breach any copyright legislation
- Bring the Council into disrepute

8. Use by Councillors (Code of Conduct)

Councillors will adhere to the Council's Code of Conduct when using social media.

The same standards apply online as offline.

Individuals are able to engage in social media activity, but must:

- Act lawfully and responsibly
- Maintain the reputation of the Council
- Respect others and engage constructively

They must not:

- Present personal views as those of the Council
- Engage in abusive, offensive or inflammatory behaviour
- Disclose confidential information

Failure to comply may result in formal action.

9. Personal Social Media Use

When using personal accounts:

- Individuals must maintain a clear boundary between their personal life and public role
- They must not imply they individually represent the Town Council unless authorised
- A disclaimer should be used where appropriate

If Councillors are active online it is recommended, they ensure the clear and unambiguous separation of personal and Council roles. This can be achieved by using separate social media accounts.

The Code of Conduct applies when councillors are acting, or giving the impression that they are acting, in their councillor capacity, including on personal social media accounts.

10. Moderation and Acceptable Use

The Council encourages open engagement but reserves the right to moderate content.

Comments may be removed if they:

- Are abusive, defamatory or discriminatory

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

- Contain offensive language
- Are misleading or false
- Are spam or irrelevant
- Breach any laws

Legitimate criticism and disagreement will not, by themselves, be grounds for removing comments or blocking users.

Users who repeatedly violate these standards may be blocked.

In responding to some online content, the Town Council may issue a statement or clarify a factual position prior to withdrawing from a dispute. In any event any comments or clarification by officers or Councillors must be checked against Council policy and for accuracy prior to posting.

11. Civility and Respect

The Council is committed to maintaining respectful online environments.

- Communication will be polite, constructive and inclusive
- Abuse, harassment or intimidation will not be tolerated
- Officers and councillors should disengage from hostile exchanges

12. Legal and Governance Responsibilities

All social media use must comply with relevant legislation, including:

- Data Protection Act 2018 and UK GDPR
- Freedom of Information Act 2000
- Copyright and intellectual property laws
- Defamation and libel law
- Local Government legislation

The Council will not publish:

- Confidential or exempt information
- Personal data without lawful basis
- Content that could result in legal liability

Social media content may be subject to Freedom of Information requests.

13. Security

- Strong passwords and two-factor authentication must be used where possible
- Access must be removed when roles change

Formatted: Justified, Line spacing: Multiple 1.15 li, No bullets or numbering

Formatted: Font: Not Bold

Formatted: Justified, Line spacing: Multiple 1.15 li

Formatted: Font: Not Bold

Formatted: Font: Not Bold

- Any security breaches or suspicious activity must be reported

14. Training and Guidance

- Training will be provided for councillors and staff where required
- Guidance will be updated in line with best practice and emerging risks

15. Monitoring and Review

- Social media activity may be monitored for compliance
- Breaches of this policy may result in formal action
- This policy will be reviewed annually

Social Media House Rules (Public Statement)

We welcome your comments and engagement. Please be respectful. We may remove posts that are abusive, offensive, misleading or unlawful. Repeat breaches may result in users being blocked. This page is not monitored 24/7.

Formatted: Font: Not Bold

Formatted: Justified

Formatted: Justified, No bullets or numbering

Formatted: Justified

~~Social Media Policy~~

~~St Ives Town Council uses social media profiles in a number of ways, including for the promotion of:~~

- ~~relevant local news stories and events~~
- ~~to promote the parish to a local and wider audience~~
- ~~to share information about council meetings, including to live stream specific meetings~~
- ~~council-owned leisure, entertainment and events and promotion of partner and community events, including through the St Ives Box office~~
- ~~Commercial activities for which the Council charges a fee~~
- ~~The work of specific Council services and those of our partner councils and organisations~~

~~The Current Official Social Media accounts associated with the Council, are as follows:~~

Formatted: Justified, Space After: 8 pt, Line spacing: Multiple 1.08 li, No bullets or numbering

Formatted: Justified, Space After: 8 pt, Line spacing: Multiple 1.08 li

- St Ives Town Council Facebook Page
- St Ives Town Council Instagram account
- St Ives Library Facebook Page
- St Ives Library Instagram account
- St Ives Box Office Facebook page
- St Ives Guildhall Facebook Page
- Weddings at St Ives Guildhall Instagram account
- St Ives Town Council youtube account
- St Ives Town Council Linked In Account

Formatted: Justified

Formatted: Justified, Space After: 8 pt, Line spacing: Multiple 1.08 li

The Council does not currently have an X (formerly Twitter), snapchat or TikTok account.

Social media pages are only updated Monday to Friday, during office hours (generally 9am - 5pm, but the exact times may vary), except when they are used to cover specific events, or the service runs outside of standard hours.

Formatted: Justified

Representing the Council

- Only Council employees, or those under temporary paid or unpaid contract to the Council, such as work experience students, are authorised to update social media pages representing St Ives Town Council or any associated council venue or service (including Weddings at the Guildhall, the Guildhall and St Ives Library).

Formatted: Justified, No bullets or numbering

- Social media pages representing joint events, projects and activities may be updated by both council employees and community organisations or relevant responsible private citizens.

- The creation of social media accounts representing Council venues and services is only permitted with the express consent of the Council.

- The Council shares relevant content from local partners and sources, but this does not imply endorsement or that any views expressed are the views of the Town Council.

Responsibilities

Formatted: Justified

- St Ives Town Council is responsible for ensuring that posts on social media pages representing the Council are neutral in tone and do not promote the personal views of employees.

Formatted: Justified, No bullets or numbering

- St Ives Town Council is not responsible for content posted by council employees on their personal social media pages or to any other social media pages.

- St Ives Town Councillors may retain an official Councillor social media profile, *which is separate and distinct* from their personal social media profile. Where Councillors do so, any profile or page should clearly indicate that it is an official councillor page and include their official title, for example the Mayor of St Ives or St Ives Town Councillor. The Council is not responsible in any way for the personal social media accounts of any individual (who is also a Town Councillor) or content posted by Councillors on their personal social media platforms.

- St Ives Town Council is not responsible for content posted on, or otherwise directed to, its social media pages by private citizens or third parties without permission. It will be removed as soon as it comes to light.

- Users are free to direct message the Council through social media sites. However, users should be mindful of the hours and times of usage. The Council is under no obligation to respond to direct messages out of normal office hours when sites will not be monitored. If you have an urgent query, please call the Council's offices or emergency out of hours number.

Formatted: Justified, Indent: Left: 0 cm

Accountability

Formatted: Justified

- Officers administrating the Council's official social media channels do not personally investigate any complaints or comments received via social media and individuals should not seek to complain or resolve complaints through these channels. Complaints and comments should be submitted using the Council's standard contact us form, on the website, or make use of the Council's formal complaints policy. Any feedback received via social media is forwarded to the relevant service.

Formatted: Justified, No bullets or numbering

- All information on social media pages is provided in good faith and are subject to the Council's conditions of usage.

- Any complaints or concerns about material posted on St Ives Council social media pages should be reported using the Council's standard contact us form, on the website, or make use of the Council's formal complaints policy.

Formatted: Justified

Acceptable use policy (guidelines for interaction)

St Ives Town Council reserves the right to remove from its social media pages, or refuse to interact with, any content posted by third parties which:

Formatted: Justified, Space After: 8 pt, Line spacing: Multiple 1.08 li

- is hate speech, sexist, racist, ageist, homophobic, ableist, or in any other way discriminates against or negatively targets a specific group of people.

Formatted: Justified, Space After: 8 pt, Line spacing: Multiple 1.08 li, No bullets or numbering

- is of a sexual nature, or uses offensive language or profanities
- is illegal, threatening, or promotes illegal activities
- discloses personal details of the user or another user
- advertises products, services or events not relevant to the page on which the advert is posted
- Is factually incorrect
- defames or personally targets any council employee or councillor or any other persons professionally associated with the Council, for example volunteers.

Any user posting such content will be removed or blocked from the social media page in question. Threats or details of illegal activities or behaviour will be reported to the police.

Formatted: Justified

Facebook and Instagram house rules

We welcome conversation and feedback on our social media pages, however we take the wellbeing of our staff, councillors and partners very seriously. St Ives Town Council reserves the right to delete negative comments that refer directly to council staff or teams, or that name council staff, councillors or people linked professionally to the Council.

Commenters who repeatedly use profane language or refer to council officers, councillors and associates in a negative or threatening way will be blocked from Council social media pages without warning. Comments containing profane or offensive language will also be deleted without warning.

There is an official process for registering complaints against St Ives Town Council. If you wish to raise a complaint against a team, service, Council decision or member of staff, please contact our offices or complete the official complaint form.

Email: enquiries@stives-tc.gov.uk

Phone: 01736 797840

For any queries or issues, please contact our website for more information, or call our reception team on 01736 797840 Monday to Friday, between the hours of 9.00 am and 5.00 pm.

St Ives Town Council

Summary of Income & Expenditure 2026-2027

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

Appendix 9.1

100 Administration

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
1076	Precept	1,764,670.00	1,764,670.00						(0%)
1077	Council Tax Support								(N/A)
1090	Bank Interest Received	45,000.00	22,462.51	-22,537.49				-22,537.49	(-50%)
1200	Other Income (100)		110.00	110.00				110.00	(N/A)
1299	HMRC VAT								(N/A)
4001	Staff Costs (100)				347,373.00	215,969.45	131,403.55	131,403.55	(38%)
4006	Relocation Expenses								(N/A)
4021	Staff Costs - Er's NI (100)				44,606.00	28,138.46	16,467.54	16,467.54	(37%)
4026	Staff Costs - Er's Pension (100)				74,033.00	38,835.70	35,197.30	35,197.30	(48%)
4050	Staff Welfare				1,500.00	32.20	1,467.80	1,467.80	(98%)
4055	Bank Charges (100)				1,750.00	925.08	824.92	824.92	(47%)
4056	Loan Repayments				37,516.00	18,563.70	18,952.30	18,952.30	(51%)
4057	Loan Interest				3,577.00	1,982.53	1,594.47	1,594.47	(45%)
4060	Election Costs				7,500.00		7,500.00	7,500.00	(100%)
4065	Councillors Expenses								(N/A)
4070	Audit Fees				3,720.00	840.00	2,880.00	2,880.00	(77%)
4075	Insurance Expenses (100)				16,000.00	16,135.44	-135.44	-135.44	(-1%)
4080	IT& Phones - Support				11,000.00	5,567.06	5,432.94	5,432.94	(49%)
4081	IT Software & Subscriptions				10,500.00	6,655.14	3,844.86	3,844.86	(37%)
4082	IT Renewal Reserve				6,000.00	2,664.65	3,335.35	3,335.35	(56%)
4085	Miscellaneous (100)								(N/A)
4090	Office / General Admin (100)				1,255.00	1,031.82	223.18	223.18	(18%)
4095	Postage & Delivery (100)				200.00	117.96	82.04	82.04	(41%)
4100	Professional Fees (100)				19,500.00	9,842.32	9,657.68	9,657.68	(50%)
4105	Stationery (100)				1,000.00	398.44	601.56	601.56	(60%)
4110	Printing & Advertising (100)				4,650.00	1,974.09	2,675.91	2,675.91	(58%)
4115	Subscriptions & Memberships				5,425.00	4,961.55	463.45	463.45	(9%)
4119	Marketing, Promotion & Events								(N/A)
4125	Training				11,250.00	2,816.48	8,433.52	8,433.52	(75%)
4531	Travel (100)					354.20	-354.20	-354.20	(N/A)
5125	Projects								(N/A)
5127	General Reserve Contribution				60,000.00		60,000.00	60,000.00	(100%)
5128	Devolution Infrastructure Reserve				85,000.00		85,000.00	85,000.00	(100%)
5129	Establishment Reserve Contributic				10,000.00		10,000.00	10,000.00	(100%)
5130	Policy Review								(N/A)
	SUB TOTAL	**1,809,670.00**	**1,787,242.51**	**-22,427.49**	**763,355.00**	**357,806.27**	**405,548.73**	**383,121.24**	**(15%)**

120 Community Provision

		Income			Expenditure			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
1204	Other Income (120)		3,000.00	3,000.00				3,000.00	(N/A)
1205	CIL (Community Infrastructure)								(N/A)
1210	External Grants								(N/A)
1213	CCTV Island Centre Recharges (1		12,758.20	12,758.20				12,758.20	(N/A)
4200	Community Safety (CCTV)				11,250.00	18,652.80	-7,402.80	-7,402.80	(-66%)
4201	CCTV Replacement Reserve				3,000.00	7,802.12	-4,802.12	-4,802.12	(-160%)
4202	CCTV Leased Line Costs				3,970.00	5,670.00	-1,700.00	-1,700.00	(-43%)
4205	Decorative Lights-Maintenance				7,500.00		7,500.00	7,500.00	(100%)
4206	Town Wardens		4,202.00	4,202.00	4,200.00	4,862.93	-662.93	3,539.07	(84%)

St Ives Town Council

Summary of Income & Expenditure 2026-2027

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

4210	Grants to Community Projects				10,000.00	2,543.50	7,456.50	7,456.50	(75%)
4220	CIL (Community Infrastructure)								(N/A)
5126	Projects								(N/A)
	SUB TOTAL		**19,960.20**	**19,960.20**	**39,920.00**	**39,531.35**	**388.65**	**20,348.85**	**(51%)**

130 Planning

		Income			Expenditure			Net Position	
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend	
4091	Office / General Admin (130)				400.00		400.00	400.00	(100%)
4216	Neighbourhood Plan		-5,000.00	-5,000.00	5,000.00		5,000.00		(0%)
4217	Feasibility Study (130)								(N/A)
	SUB TOTAL		**-5,000.00**	**-5,000.00**	**5,400.00**		**5,400.00**	**400.00**	**(7%)**

150 Devolution Provision

		Income			Expenditure			Net Position	
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend	
1220	General Devolution Income		-100,000.00	-100,000.00				-100,000.00	(N/A)
1221	S106 Receipt - Devolution								(N/A)
1222	Rental Income from Devolved Asse								(N/A)
1223	Sale Income from Devolved Assets								(N/A)
1224	Devolution Phase 2 Income		50,000.00	50,000.00				50,000.00	(N/A)
4073	Devolution Phase 2 Expenditure								(N/A)
4074	Insurance - Devolution (150)								(N/A)
4099	Professional Fees - Devolution (15				20,000.00	7,955.00	12,045.00	12,045.00	(60%)
4250	General Devolution Expenditure								(N/A)
4251	Waste Management - Devolution				2,000.00	-93.73	2,093.73	2,093.73	(105%)
4252	Business Rates - Devolution (150)								(N/A)
4253	Grounds Maintenance - Devolutior								(N/A)
4254	To/From Devolution Reserve								(N/A)
4255	Car Park Management Costs								(N/A)
4256	To Richmond Park Devolution Res								(N/A)
4257	Devolution - Utilities				1,500.00		1,500.00	1,500.00	(100%)
4344	Repairs & Maintenance - Devolutic				1,250.00		1,250.00	1,250.00	(100%)
	SUB TOTAL		**-50,000.00**	**-50,000.00**	**24,750.00**	**7,861.27**	**16,888.73**	**-33,111.27**	**(-134%)**

160 The Sloop Car Park

		Income			Expenditure			Net Position	
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend	
1900	Parking Charges (160)	170,000.00	100,278.00	-69,722.00				-69,722.00	(-41%)
1905	Bin Licences (160)	3,500.00	4,248.40	748.40				748.40	(21%)
1906	Sailing Club Rent	1,000.00	1,000.00						(0%)
4377	Waste Management (160)				2,500.00	1,180.96	1,319.04	1,319.04	(53%)
4980	Professional Fees (160)				1,000.00		1,000.00	1,000.00	(100%)
4981	Machine - Software / Consumables				2,750.00	622.71	2,127.29	2,127.29	(77%)
4982	Card fees for parking charges (160				4,000.00	2,325.25	1,674.75	1,674.75	(42%)
4983	Repairs & Maintenance (160)				11,500.00	6,266.32	5,233.68	5,233.68	(46%)
4984	Business Rates (160)				19,093.00	12,532.50	6,560.50	6,560.50	(34%)
4985	BID Levy (160)				775.00	815.00	-40.00	-40.00	(-5%)
4986	Enforcement (160)					733.20	-733.20	-733.20	(N/A)

St Ives Town Council

Summary of Income & Expenditure 2026-2027

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

SUB TOTAL	**174,500.00**	**105,526.40**	**-68,973.60**	**41,618.00**	**24,475.94**	**17,142.06**	**-51,831.54 (-24%)**

165 Chy An Gweal Car Park

		Income			Expenditure			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend
1901	Parking Charges							(N/A)
4389	Waste Management				1,250.00		1,250.00	1,250.00 (100%)
4391	Professional Fees				2,000.00		2,000.00	2,000.00 (100%)
4392	Repairs & Maintenance				1,500.00		1,500.00	1,500.00 (100%)
4393	Business Rates				5,000.00		5,000.00	5,000.00 (100%)
4394	BID Levy				250.00		250.00	250.00 (100%)
	SUB TOTAL				**10,000.00**		**10,000.00**	**10,000.00 (100%)**

Restated **(N/A)**

NET TOTAL	**1,984,170.00**	**1,857,729.11**	**-126,440.89**	**885,043.00**	**429,674.83**	**455,368.17**	**328,927.28**
V.A.T.		420,176.14			20,073.75		
GROSS TOTAL		**2,277,905.25**			**449,748.58**		

Sept

Appendix 9.2

4 November 2026 (2026-2027)

St Ives Town Council

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: 04/11/2026

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 30/09/2026			
	Cash in Hand 01/04/2026			678,097.80
	ADD			
	Receipts 01/04/2026 - 30/09/2026			3,790,465.40
				4,468,563.20
	SUBTRACT			
	Payments 01/04/2026 - 30/09/2026			2,126,828.81
A	**Cash in Hand 30/09/2026** (per Cash Book)			**2,341,734.39**
	Cash in hand per Bank Statements			
	Petty Cash	30/09/2026	0.00	
	01 Unity A/C	30/09/2026	53,860.41	
	02 V & IC Current A/C	30/09/2026	129,462.83	
	03 Petty Cash - St Ives TC	30/09/2026	9.00	
	04 Petty Cash - LIS	30/09/2026	-19.96	
	05 Credit Card	02/09/2026	-5,195.22	
	06 Cornwall Council Deposit	30/09/2026	4,221.23	
	07 LIS Floats	30/09/2026	150.00	
	08 Guildhall Bar Float	30/09/2026	60.00	
	09 Payroll	30/09/2026	0.00	
	10 CCLA A/C	30/09/2026	2,196,188.39	
				2,378,736.68
	Less unpresented payments			103,017.81
				2,275,718.87
	Plus unpresented receipts			66,015.52
B	**Adjusted Bank Balance**			**2,341,734.39**
	A = B Checks out OK			

Created by Scribe

St Ives Town Council - Summary of Budget position at 13th November 2026 **APPENDIX**

		2026-27 budgeted income	2026-27 budgeted expenditure			Current 2026-27 income position	Current 2026-27 expenditure position
Finance & General Purposes Committee							
	Administration	1,809,670	761,497			1,787,243	357,806
	Community Provision	-	39,920			19,960	39,531
	Planning	-	5,400			-	-
	Devolution	-	24,750			-	7,861
	The Sloop Car Park	174,500	41,618			105,526	24,476
	Chy An Gweal Car Park	-	10,000			-	-
	Use of Reserves	134,886	-			-	-
Facilities Committee							
	Concert & Guildhall	29,381	230,084			25,401	75,821
	Guildhall Bar	-	-			-	-
	Library & Information Service	53,775	361,316			31,510	178,700
	Public Conveniences	148,200	335,195			95,484	133,803
	Island Centre	31,015	16,930			33,651	6,911
	Market House	50,600	4,250			32,115	5,681
	Huers Hut & Lodges	628	4,250			1,197	6,817
	Old Fire Station	4,800	9,500			9,442	6,432
	Barnoon Studio	-	7,165			-	3,693
	Porthmeor Clubhouse & Green	12,500	2,700			7,267	-
	Chapels	9,500	3,250			5,320	162
	The Blockhouse	28,950	5,997			35,901	1,519
	Facilities Maintenance & Management	-	389,819			76	196,627
Community & Environment Committee							
	Allotments	8,501	7,800			1,384	4,482
	Civic / Hospitality	500	35,135			5,514	23,289
	Amenities & Public Realm	66,831	51,403			21,405	40,480
	Trewyn Gardens	-	31,888			-	20,755
	War Memorial Gardens	-	29,615			-	15,106
	Chy An Gweal Gardens	-	23,777			-	11,493
	The Island & Man's Head	1,500	11,048			364	9,506
	Longstone	-	13,041			-	-
	Barnoon Cemetery & Chapel	12,000	31,522			4,328	11,723
	Malakoff	-	-			-	15
	Palemon Best	-	65,018			-	16,097
	Richmond Park / Gardens	-	6,053			-	4,143
	Trewartha Estate Recreation Ground	-	6,553			-	-
	Ayr Park & Playing Field	-	6,553			-	-
	Open Spaces (Others)	4,764	9,454			-	6,081
Total	**£**	**2,582,501**	**2,582,501**			**2,223,088**	**1,209,010**

	Original	**Year to date**	
Budgeted income:	£2,582,501	£2,223,088	
Budgeted expenditure:	£2,582,501	£1,209,010	
Net Budget 2025-26	**£0**	**£1,014,078**	**Current in year position**
		£1,617,426	**General Reserves**
		£731,523	**Earmarked Reserves**
		£2,348,949	**Total funds**

Appendix 9.3

St Ives Town Council

BALANCE SHEET

31/03/2027

(Last) Year Ended 31 Mar 2026			*(Current) Year Ended 31 Mar 2027*
£	**CURRENT ASSETS**		**£**
10,994.35	Stocks and stores		
	Work in progress		
501,532.99	Debtors (Net of provision for doubtful debts)		
3,678.03	Prepayments		
	Temporary lendings (investments)		
315,369.28	VAT		104,350.04
	BANK BALANCES		
271,420.47	01 Unity A/C	60,496.98	
129,462.83	02 V & IC Current A/C	129,462.83	
38.73	03 Petty Cash - St Ives TC	59.59	
26.10	04 Petty Cash - LIS	51.89	
0.00	05 Credit Card	-150.00	
4,132.18	06 Cornwall Council Deposit	4,236.24	
150.00	07 LIS Floats	150.00	
60.00	08 Guildhall Bar Float	60.00	
0.00	09 Payroll	-34,729.55	
272,807.49	10 CCLA A/C	1,971,188.39	
0.00	Petty Cash	0.00	
678,097.80	**TOTAL BANKS**		2,130,826.37
1,509,672.45	**TOTAL ASSETS**		**2,348,988.67**
	CURRENT LIABILITIES		
93,298.09	Creditors		0.00
35,097.28	Receipts in Advance		0.00
3,120.00	Accruals		0.00
0.00	VAT		0.00
131,515.37	**TOTAL LIABILITIES**		**0.00**
1,378,157.08	**NET ASSETS**		**2,348,988.67**
	Represented by:		
432,529.59	General fund Balance		1,617,426.07
	Reserves:		

	Capital Reserves		
0.00	Sloop Car Park Wall EMR	-17,991.80	
0.00			**-17,991.80**
	Earmarked Reserves		
8,018.40	Elections - Annual Contribution	2,825.42	
0.00	Guildhall Dilapidation - Annual C	0.00	
1,025.35	CCTV & Decorative Lighting - A	1,025.35	
6,029.23	Youth Project - Annual Contribu	0.00	
11,868.00	NDP Reserve - Annual Contribu	0.00	
597.58	St Nicholas Chapel Donations	597.58	
0.00	Grants to Comm Projects	0.00	
0.00	LIS - Purchases Re-Sale IT	0.00	
0.00	LIS Dilapidations Funds	0.00	
85.00	Art & Regalia Restoration Reser	85.00	
0.00	Improve/Operation P/Best	0.00	
9,030.28	CIL	22,004.69	
0.00	PSPO	0.00	
770,706.29	Concert Hall Redevelopment	719,379.62	
1,648.81	Cultural, Social & Community	1,648.81	
0.00	Training	0.00	
0.00	Playgrounds Equipment R&R - A	0.00	
0.00	IT Asset Renewal Programme -	0.00	
0.00	Vehicle Replacement	0.00	
0.00	Hardwire Testing and Remediati	0.00	
0.00	Guildhall Events Project Reserv	0.00	
0.00	Cultural Services Project Reser	0.00	
0.00	Community Defibrillators Reser	0.00	
83.82	LIS FOSIL Access Fund	83.82	
0.00	Devolution Reserve	0.00	
1,776.89	Toilet Refurbishment Programm	1,776.89	
0.00	Market House - Archive Project	-840.00	
0.00	Digital Skills - LIS	-364.60	
0.00	The Old Fire Station Project	-3,107.06	
0.00	IT Fibre Line Guildhall	0.00	
0.00	Guildhall Programming, Marketi	0.00	
416.84	Crowdfunding	260.84	
21,341.00	Huers Hut Project	-4,911.65	
20,000.00	Devolution Infrastructure Reser	-2,910.31	
80,000.00	Establishment Reserve	0.00	
0.00	Richmond Gardens Reserve	0.00	
13,000.00	Yonkers Bus reserve	12,000.00	
945,627.49			**749,554.40**
	Adjustments		
1,378,157.08			**2,348,988.67**

The above statement represents fairly the financial position of the council as at 31 Mar 2027

Signed _____

Responsible Financial Officer

Date _____

St Ives Town Council
Reserves Balance
2026-2027

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Capital					
Sloop Car Park Wall EMR			17,991.80		-17,991.80
Total Capital	**0.00**		**17,991.80**		**-17,991.80**
Earmarked					
Elections - Annual Contribution	8,018.40		5,192.98		2,825.42
Guildhall Dilapidation - Annual C					0.00
CCTV & Decorative Lighting - A	1,025.35				1,025.35
Youth Project - Annual Contribu	6,029.23		6,029.23		0.00
NDP Reserve - Annual Contribu	11,868.00	-16,868.00		5,000.00	0.00
St Nicholas Chapel Donations	597.58				597.58
Grants to Comm Projects					0.00
LIS - Purchases Re-Sale IT					0.00
LIS Dilapidations Funds					0.00
Art & Regalia Restoration Reser	85.00				85.00
Improve/Operation P/Best					0.00
CIL	9,030.28			12,974.41	22,004.69
PSPO					0.00
Concert Hall Redevelopment	770,706.29	136.97	796,874.23	745,410.59	719,379.62
Cultural, Social & Community	1,648.81				1,648.81
Training					0.00
Playgrounds Equipment R&R - A					0.00
IT Asset Renewal Programme -					0.00
Vehicle Replacement					0.00
Hardwire Testing and Remediati					0.00
Guildhall Events Project Reserv					0.00
Cultural Services Project Reser					0.00
Community Defibrillators Reserv					0.00
LIS FOSIL Access Fund	83.82				83.82
Devolution Reserve					0.00
Toilet Refurbishment Programm	1,776.89				1,776.89
Market House - Archive Project		-150,000.00	840.00	150,000.00	-840.00
Digital Skills - LIS		-149,439.12	364.60	149,439.12	-364.60
The Old Fire Station Project			3,107.06		-3,107.06
IT Fibre Line Guildhall					0.00
Guildhall Programming, Marketi					0.00

St Ives Town Council
Reserves Balance
2026-2027

Reserve	OpeningBalance	Transfers	Spend	Receipts	CurrentBalance
Earmarked					
Crowdfunding	416.84		156.00		260.84
Huers Hut Project	21,341.00		26,252.65		-4,911.65
Devolution Infrastructure Reser	20,000.00		22,910.31		-2,910.31
Establishment Reserve	80,000.00	-80,000.00			0.00
Richmond Gardens Reserve					0.00
Yonkers Bus reserve	13,000.00	5,150.00	6,150.00		12,000.00
Total Earmarked	**945,627.49**	**-391,020.15**	**867,877.06**	**1,062,824.12**	**749,554.40**
TOTAL RESERVE	**945,627.49**	**-391,020.15**	**885,868.86**	**1,062,824.12**	**731,562.60**
GENERAL FUND					1,531,903.74
TOTAL FUNDS					2,263,466.34

ST IVES TOWN COUNCIL: FINANCE AND GENERAL PURPOSES COMMITTEE WORK PROGRAMME 2026-27 Q3 Update

2026-27 Programme

REF	ACTION	TARGET DATE	Q1 PROGRESS AND COMMENTARY	LEAD	STATUS
Strategic Plan Priority 1: DELIVERING FOR THE COMMUNITY					
F&GP1	**Devolution** Conclude all necessary property or contract matters arising from the progress of devolution, phase 3 and ensure that all newly acquired assets are registered and supported by adequate information and risks are mitigated.	April 2027	Sites completed for 2026-27 are • Barnoon, chapel and stores • Ayr field • Porthminster, Porthgwidden toilets • Manor Drive Sites planned to complete with HoTs issued are • Smeaton's Toilets • Trewartha Park • Longstone Chapel • the museum All sites once transferred have freehold title registered and necessary surveys and site information updated.	Town Clerk Committee Chairs for F&GP and Devolution.	GREEN
F&GP2	**Commercial Waste** Explore the development of an innovative waste partnership for the town and other measures to minimize waste and litter	April 2027	Commercial waste contracts and litter bin collections in public parks and open spaces renewed for 2026-27. COMPLETE Work with BID to exploring the future development of commercial waste schemes has commenced with a scoping meeting held between BID,Star Refuse and Suez. A survey has been sent to businesses by BID and once the results are returned, solutions for food waste and recycling can be discussed within the working group. A waste working group action plan is also progressing a number of other options.	Deputy Town Clerk, Head of Operations Waste Management Working group	GREEN
F&GP3	**Art and Sculpture Arts Project** Protect the Council's cultural assets through the commission of a full review of all art and sculpture assets including valuations, provenance and cataloguing and identify opportunities to realise value and community benefit from the collection	Sept 2026	Priorities for 2026-27 • The Cornerstone team are reviewing the retail stock and Council's art selection • Flexibition boards are in place to support future exhibitions • New interpretation has been designed and the collection moved to the Cornerstone. Key pictures have been loaned to the	Town Clerk Head of Operations Special Projects Officer	GREEN

			museum. • Continue to roll out repair programme • Evaluate condition of Megalith • Approaches have been made to the conservators for Hepworth restoration		
F&GP4	**Community Safety** Continue to develop the CCTV partnership and explore the expansion of infrastructure in 2026-27.	Sep 2026	A report evaluating the CCTV has been appended to the meeting agenda. The partnership is working well and it is proposed that the Committee recommend to Council it waive standing orders to appoint the same contractor for a further two years (as a below threshold procurement). New local cameras have been installed at Memorial Gardens. A site has been selected for a further networked camera at the Sloop and is subject to budget approval. The street marshals programme was delivered in Easter and Summer and feedback was very positive. An evaluation report is expected. The Council continues to engage in community payback initiatives.	Town Clerk Head of Operations	GREEN
F&GP.5	**Community Grants** Fund a programme of community grants and review the grants policy for 2026-27 including a review the Council's core grants policy	Nov 2026	Review policy to consider scope for a broader level of support for community and voluntary organisations, linked to the voluntary sector forum. The policy, renamed Community Partnership Grant, has been reviewed and adopted by full council. COMPLETE	F&GP Committee	GREEN
F&GP.6	**Voluntary Visitor Contribution Scheme** Build upon feasibility work towards a voluntary visitor contribution scheme	April 2026	King's speech has proposed powers at local authority for a tourist tax. A voluntary scheme is therefore unlikely to be introduced. This task was therefore deleted in favour of a focus on seeking to influence the shape of any future Cornwall Council levy. A letter has been drafted between the Town Councils most affected by the proposal with a call to invest in local visitor towns and facilities and sent to the Leader, Luke Frost.	Town Clerk Mayor	AMBER

Strategic Plan Priority 3: A SUSTAINABLE LOCAL ECONOMY					
F&GP.7	Support the launch of a smart skills centre in the Cornerstone library to promote skills and training for the community and local businesses	April 2027	The building has a broad range of equipment to support training study and learning. New fast fibre is in place and a digital printing on demand service. The development of training and skills activities and workshops is being rolled out. A digital skills volunteer has been appointed in the Cornerstone and is successfully supporting the smart skills programme.	Cornerstone Manager/Business Services Officer	GREEN
F&GP.8	Support independent businesses by creating and letting commercial workspaces and prioritising their occupation by local companies.	Sep 2026	Commercial assets identified through the devolution package have been let or identified for letting (Barnoon workshop, Barnoon Chapel, Porthmeor land, Old Fire Station, Island Centre, Market House, Longstone Chapel). Phase 3 of the devolution process has been delivered and work is underway to let the Barnoon Workshop with EOI invited. The Old Fire Station and Market House have been successfully let and a rent review for existing leases is underway, including Barnoon Chapel. The tenant has vacated the Island Centre and whilst the building continues to host markets and ad hoc events, a long-term tenant is being sought.	Cornerstone Manager Deputy Town Clerk Business Services Officer	AMBER
F&GP.9	Work with BID to explore options for Visit St Ives in the light of the review if the closure of Visit Cornwall	July 2026	Two councillors have been nominated to discuss the issues with the BID directors and officers. The rename has been completed and discussion underway on the future social media support for the site.	Cornerstone Manager Councillor representatives	AMBER
Strategic Plan Priority 5: AN AMBITIOUS MODERN COUNCIL					
F&GP.10	**Commercial Income Generation** Continue to explore new revenue streams and maximise them through a cross-service income group and look at efficiencies and economies in order to minimise pressure on the precept	Mar 2027	Budget adopted for 2027-28 includes income generation. Key revenues continue to be generated from toilets and carparks. Porthgwidden site has been added to charging. Key risks for income targets linked to progress of capital projects and demand for commercial lettings. A commercial agent has been retained to progress commercial rents.	Head of Finance/ Town Clerk	AMBER
F&GP.11	**Working Smarter – Digital and IT** Continue to invest in IT infrastructure and implement our digital strategy to enable staff and councillors to work in a smarter way and be accountable to our	April 2027	Key priorities are New IT policies and procedures to address Assertion 10 and Cyber Essentials accreditations. Work to complete the accreditation to Cyber	Deputy Town Clerk	GREEN

	communities.		Essentials has been budgeted for the next financial year. The estate of soon-to-be obsolete Councillor iPads is being replaced with laptops, bringing them into compliance with Cyber Essentials. The Maintenance Team have TC provided mobile phones which will reduce the need for TC information to be accessed on personal devices for those who are not desk-based. Assertion 10 work has been completed. New AI policy to be developed with a full Town Council protocol to be developed and mainstreamed. AI policies across the UK are still in their infancy and many towns and parishes have yet to adopt them. Neither NALC or CALC provided approved templates. We are working on the production of a policy, using information from those that have been adopted. Re-procure IT support and reprographics contracts. IT support remains with Acronyms whilst we have so many outstanding projects, however these are in the process of being concluded. With a full complement of staff, officers should be in a position to start the procurement process for an IT provider in Q4. The order for the MFDs for reprographics has been placed and it is hoped they will be installed in the coming weeks.		
F&GP.12	**Adopt medium term financial strategy and capital strategy**	May 2026	MTFS and capital strategy developed and approved. The strategy will be further evolved and developed in response to capital projects.	Head of Finance Committee Chair Town Clerk	COMPLETE
F&GP.13	**Continuous Culture of Improvement** Implement a range of measures to promote quality and improvement Conclude a successful peer challenge exercise with final report agreed and a resourced improvement plan adopted.	July 2026	Response to the interim report prepared for review and submission. An improvement plan was adopted and is being implemented with links to the strategic plan review and committee structure review.	Town Clerk / Deputy Town Clerk/ Mayor and Chairs Group	GREEN
F&GP.14	Implement plans for Chy an Gweal carpark with charging strategy, site infrastructure and drainage and permit scheme	Sep 2026	Scheme designed and ground works contract ready to be let. Wall works required. Community consultation to be concluded to shape pricing strategy. The Guildhall project has resulted in other capital schemes being paused. This project will not progress until 2028-29.	Town Clerk / Head of Finance Head of Operations	RED

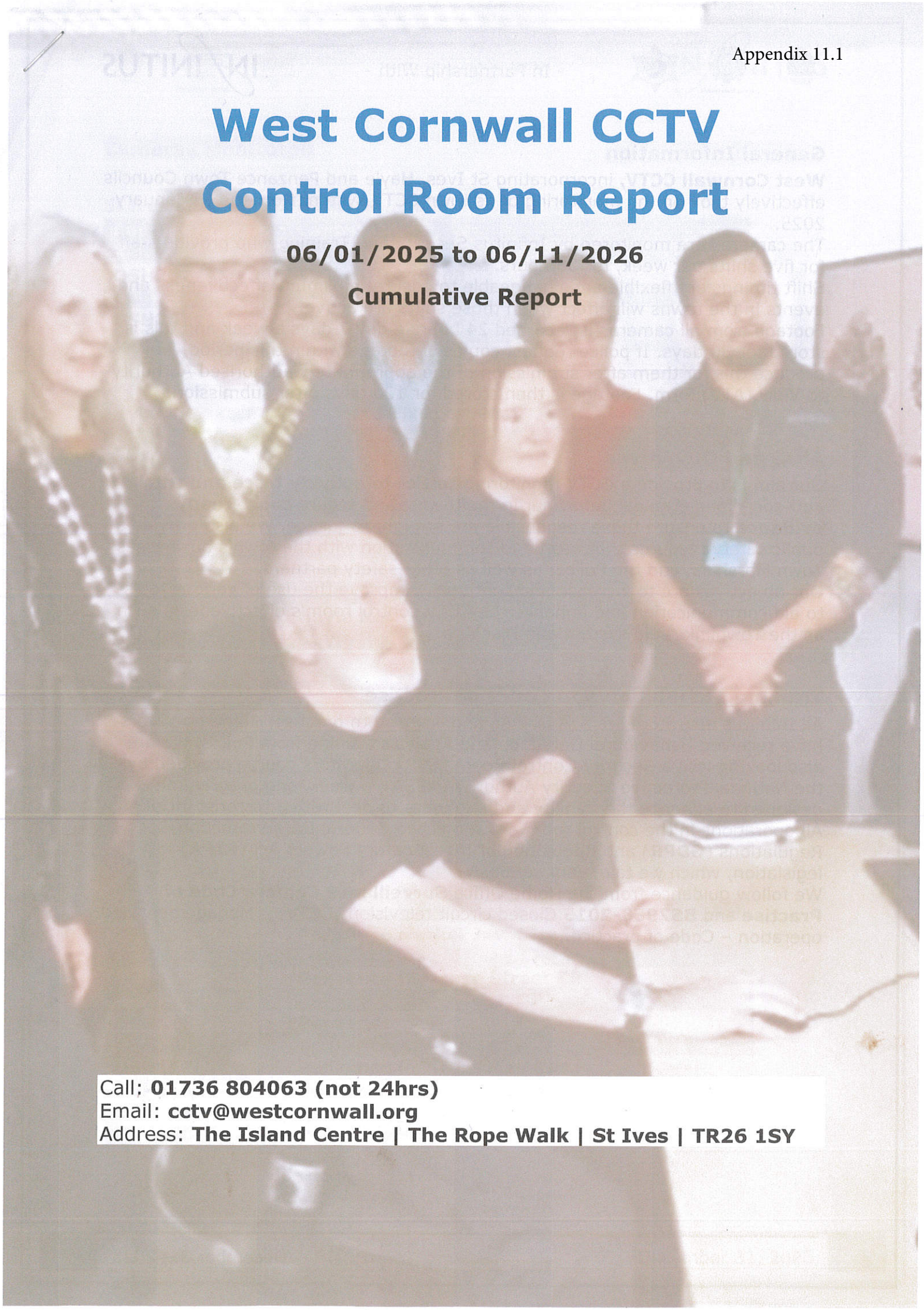
F&GP.15	Using the peer review as a baseline, commence a review of the strategic plan and committee structure.	Oct 2026	A final draft has been approved by Council and work on the consultation programme is underway. November.	Town Clerk, Committee Chairs	GREEN

Appendix 11.1

West Cornwall CCTV Control Room Report

06/01/2025 to 06/11/2026

Cumulative Report



Call: **01736 804063 (not 24hrs)**
Email: **cctv@westcornwall.org**
Address: **The Island Centre | The Rope Walk | St Ives | TR26 1SY**

General Information

West Cornwall CCTV, incorporating St Ives, Hayle and Penzance Town Councils effectively took on the monitoring of its town CCTV system from the 6th January 2025.
The cameras are monitored by Infinitus Security and Training who provide staff for five shifts per week, for 35 hours.
Shift timings are flexible and changeable to ensure maximum effectiveness and events in the towns will affect when those shifts are active.
Footage from all cameras is recorded 24 hours a day 7 days a week and this is stored for 30 days. If police request copies of footage within this period, we produce this for them after submission of the appropriately authorised Authority to View (ATV) form. Footage is then stored for 120 days after submission.

Aims and Objectives

Our aim is to provide a CCTV monitoring service to **actively trace and track** anti-social and criminal behaviour in the towns, and secure **court-ready evidence** to ensure those responsible are brought to justice. We also provide a public safety resource that has good communication with the town's businesses, Town Marshals, and the Police, as well as other safety partners.
Our objectives are to increase and continually improve the use of various tools to aid communication and enhance the CCTV control room's effectiveness, such as the Townlink radio system and Disc App.

Training, Regulation and Codes of Practise

All Infinitus operators are SIA trained and licensed to practise. Some operators have received Behavioural Detection and Analysis training from Police. We are also looking into a Security Control Room (SCR) Operators course provided by the National Protective Security Authority (NPSA), a week long programme designed to enhance their ability and readiness to deal with a terrorist incident.
All operations in the control room are subject to General Data Protection Regulations (**GDPR**) and Regulation of Investigatory Powers Act (**RIPA**) legislation, which we take very seriously.
We follow guidance from the Home Office **Surveillance Camera Code of Practise** and **BS7958-2015** Closed circuit television (CCTV) – Management and operation – Code of practice.

Cameras Monitored

St Ives CCTV - **6** PTZ cameras

Camera Number	Camera Name
OSH201	St Ives The Terrace
OSH202	St Ives Tregenna
OSH203	St Ives CO-OP
OSH205	St Ives Mountain Warehouse
OSH207	St Ives Wharf Road
OSH208	St Ives Malakoff

Hayle CCTV - **8** PTZ cameras, **1** Fixed camera

Camera Number	Camera Name
OSH301	Hayle CO-OP
OSH302	Hayle Cornubia Inn
OSH303	Hayle Library
OSH304	Hayle Spar Shop
OSH305	Hayle Skate Park
OSH306	Hayle Philps Pasty
OSH307	Hayle Ellis Park
OSH308	Hayle Rec Ground PTZ
OSH309	Hayle Rec Ground Bullet

Penzance CCTV - **18** PTZ cameras, **1** Fixed camera

Camera Number	Camera Name
OSH101	Penzance Clarence Street
OSH102	Penzance HSBC
OSH103	Penzance Hunter and Walsh
OSH104	Penzance Causeway Head Cinema
OSH105	Penzance Causeway Head
OSH106	Penzance Market Place Burtons
OST108	Penzance Chapel Street
OSH109	Penzance Star Inn
OSH110	Penzance Market Jew Street
OSH111	Penzance Market Jew Street
OSH112	Penzance Whaft Road CP
OSH113	Penzance Clarence Street CP
OSH114	Penzance Bus Station CP
OSH115	Penzance
OSH116	Penzance Alexandra Park
OSH117	Penzance Princess May Rec
OSH118	Penzance Bus Station Toilets
OSH119	Penzance Princess May Rec Toilets (Fixed)
OSH120	Penzance Wherrytown

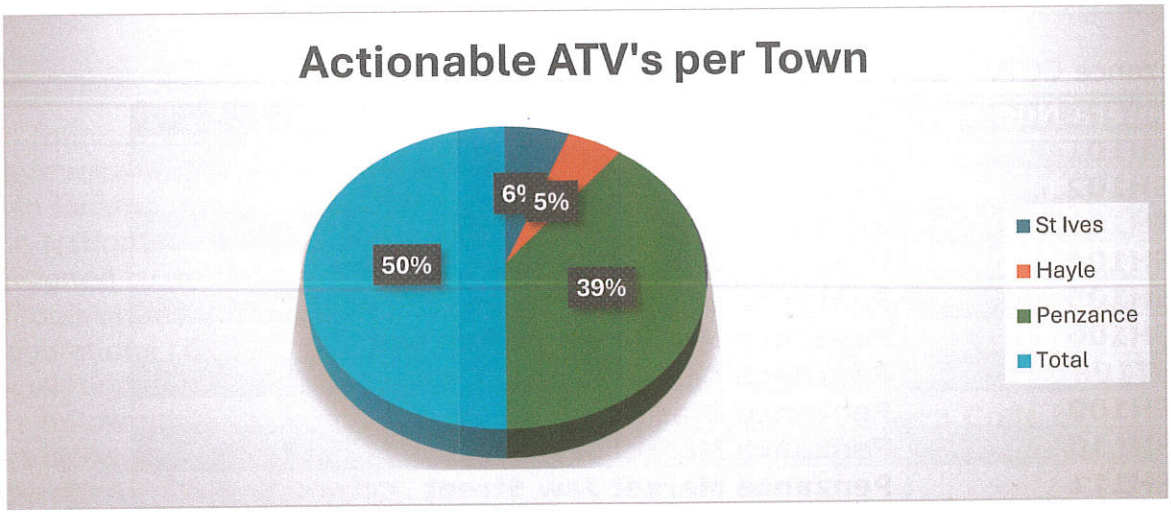
Authorisation to View (ATV) Analysis

An authorisation to view is a request from Police to have footage of an incident sent to them for investigation and/or potential criminal proceedings. All ATV's have to be authorised by a senior Police Officer. A master copy is kept on file for a limited period and then deleted in accordance with GDPR.

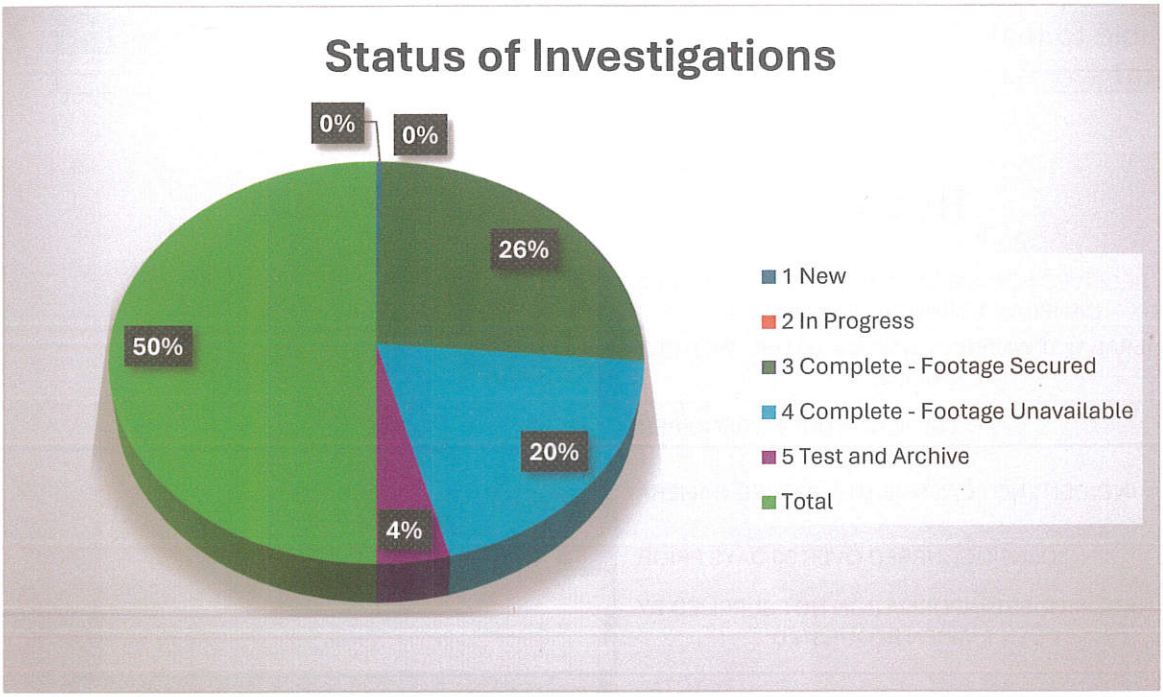
ATV footage is sent to the Police via secure digital means (NICE Evidencentral), negating the need for an officer to drive and collect. Plastic waste is zero.

ATV's Processed since 06/01/2025

Actionable ATV's per Town	Count
St Ives	28
Hayle	24
Penzance	194
Total	**246**

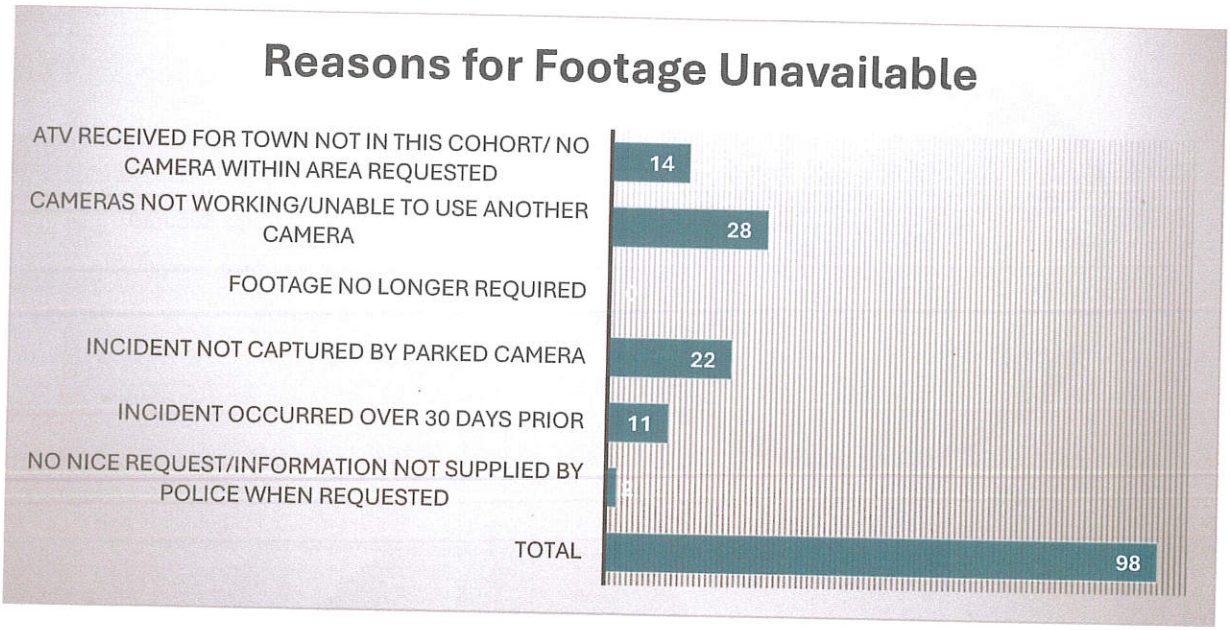


Status of Investigations	Count
1 New	2
2 In Progress	0
3 Complete - Footage Secured	130
4 Complete - Footage Unavailable	98
5 Test and Archive	20
Total	**250**



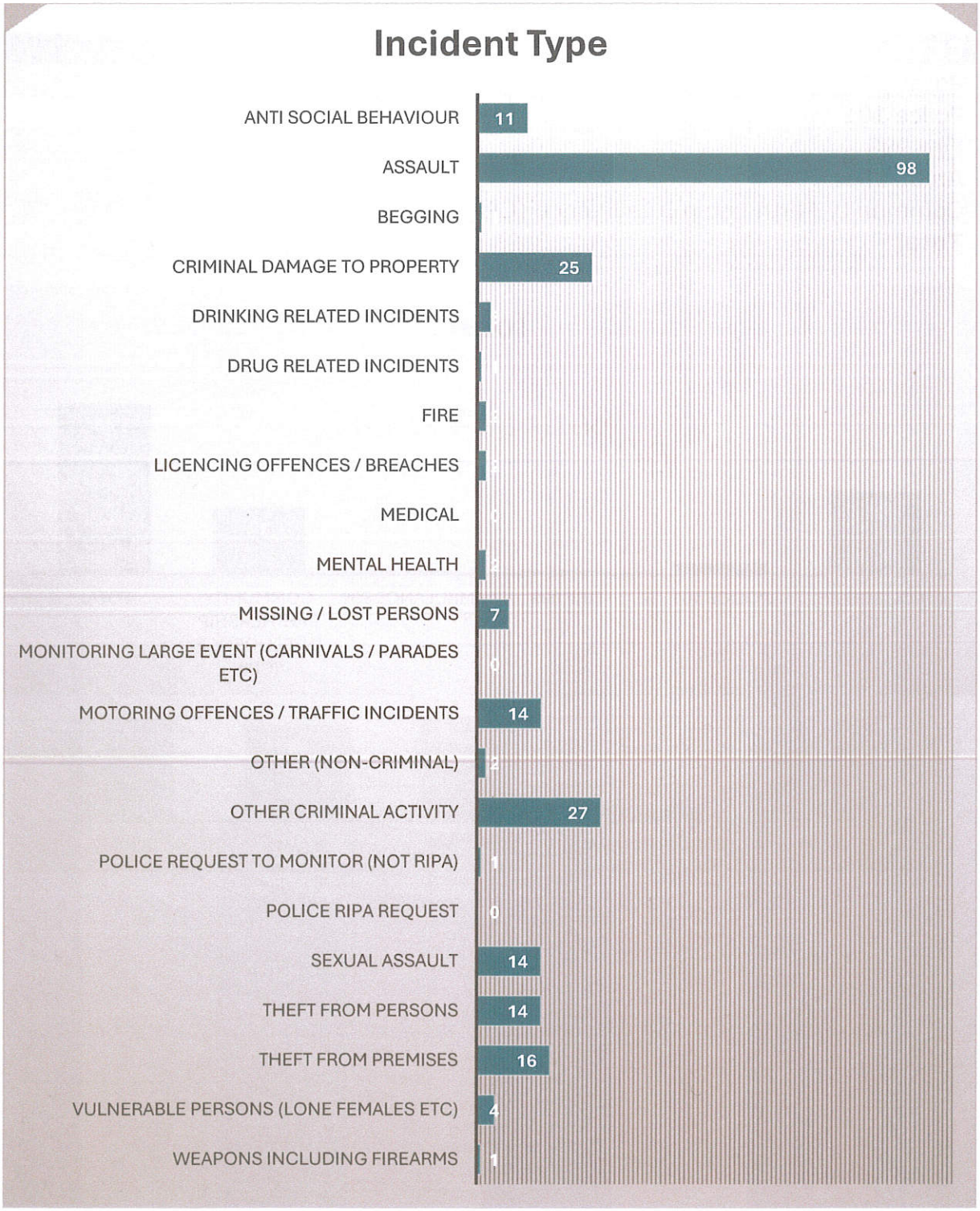
Gap between Incident and ATV Request	No of Days
Gap in days between ATV Received (Date & Time) and Working copy (WC) collected/uploaded to NICE (Date & Time) Calculated as: Sum/Count in Processing Time for ATV Complete - Footage Secured only	**2.7**

Reasons for Footage Unavailable	Count
ATV received for town not in this cohort/ No camera within area requested	14
Cameras not working/unable to use another camera	28
Footage no longer required	0
Incident not captured by parked camera	22
Incident occurred over 30 days prior	11
No NICE request/information not supplied by Police when requested	2
Unable to make positive identification	21
Total	**98**



Incident Types

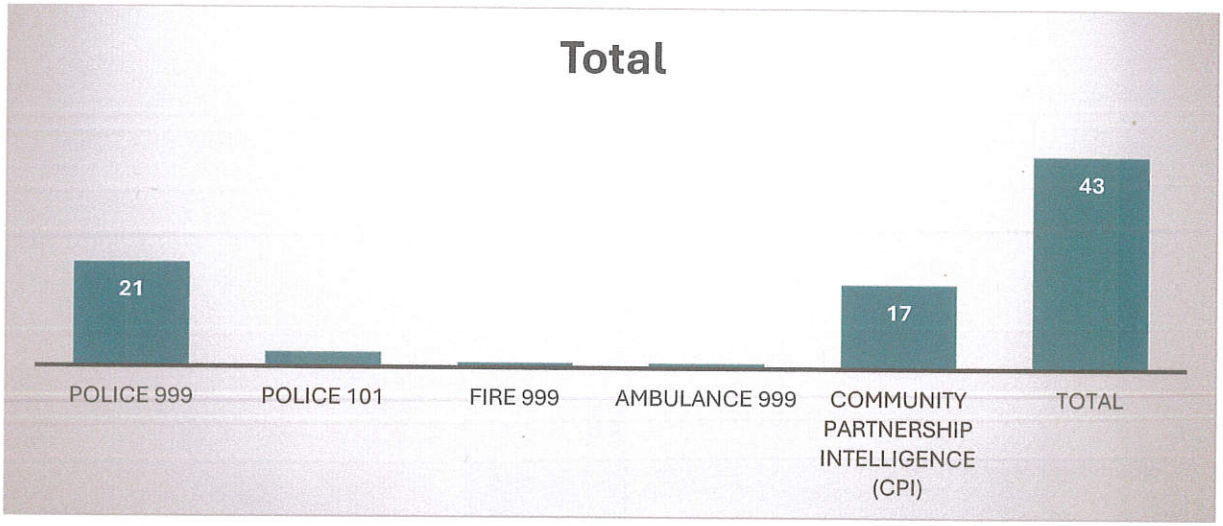
Incident types are recorded by the Police Officer in Charge (OIC) when making an ATV request.



Partnership Working

CCTV Operators will, on occasion, need to call for emergency services to respond to incidents they witness on the cameras. They will also send intelligence information to Police vis partnership forms.

CCTV Operator calls to Emergency Services	Count
Police 999	21
Police 101	3
Fire 999	1
Ambulance 999	1
Community Partnership Intelligence (CPI)	17
Total	**43**



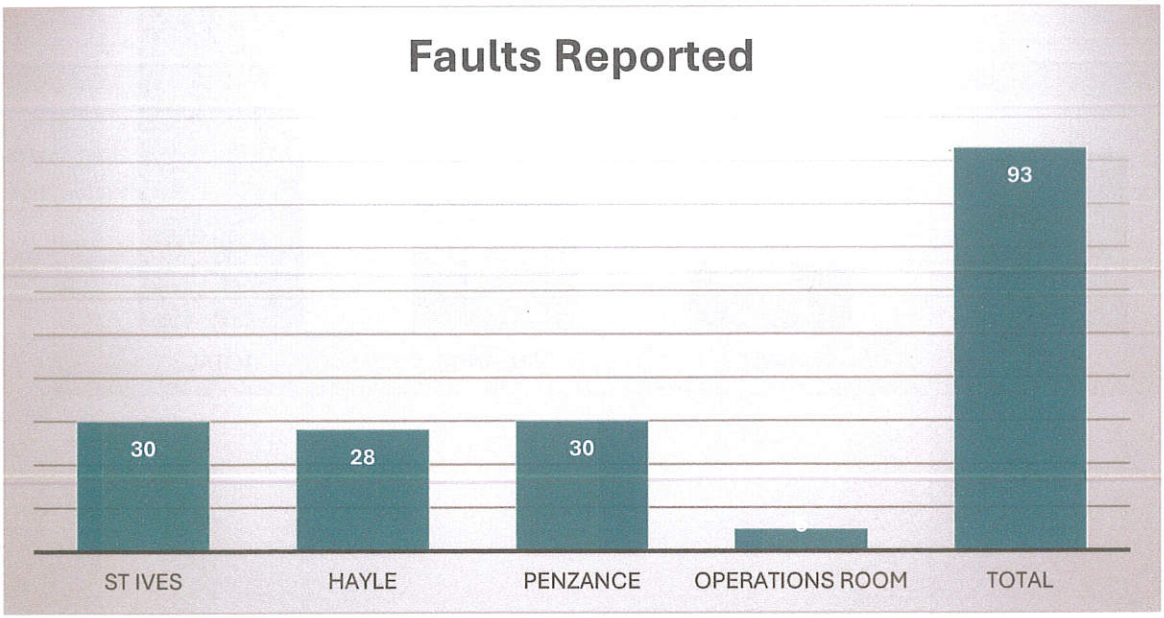
Fault Management

Camera, infrastructure and CCTV PC faults are managed by **Enerveo Ltd**.

Wi-Fi link and Admin PC faults are managed by **Acronyms Ltd**.

Total Faults Recorded and processed

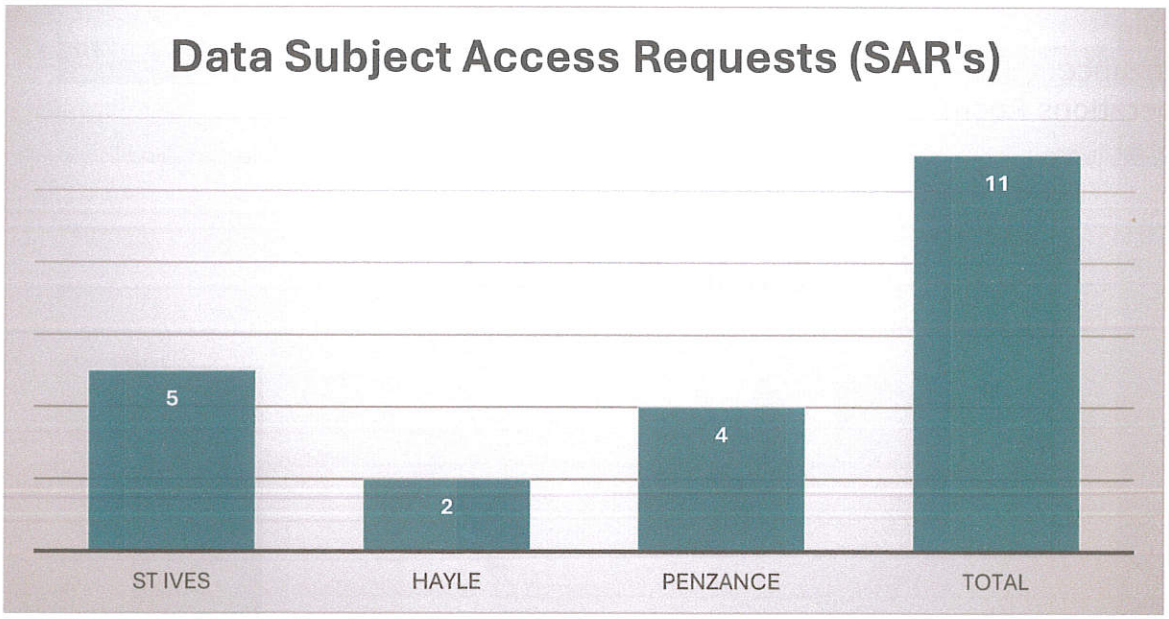
Faults Reported	Count
St Ives	30
Hayle	28
Penzance	30
Operations Room	5
Total	**93**



Data Subject Access Requests (SAR's)

There have been two FOI requests submitted to date, which were completed successfully.

Data Subject Access Requests (SAR's)	Count
St Ives	5
Hayle	2
Penzance	4
Total	**11**



Additional Monitoring

Councils and Police are able to purchase additional monitoring hours. This is for monitoring of cameras in the respective town outside of the normal hours as outlined above.

St Ives Town Council have not requested extra monitoring.

Hayle Town Council have not requested extra monitoring.

Penzance Town Council have not requested extra monitoring.

D&C Police (PCC Account) have not requested either emergency monitoring or ATV processing.

Trading Standards have requested additional monitoring in Penzance for an operation, which is ongoing.

Please direct any queries relating to the content of this report to:

Kim Phillips
Infinitus Security & Training

01326 722104
kim@infinitus1st.uk

St Ives Town Council

St.Ives Business Improvement District

INFINITUS

ST IVES TOWN MARSHALS

Service Delivery Report

Reporting period: 17 July 2026 to 25 September 2026

29	3	7
deployment days	operational months	days of the week

1. Executive Summary

This report analyses the full operational record available in the IST092B St Ives TC (Town Marshals) Microsoft Teams channel from 17 July 2026 onward. All statistics and findings in this report are therefore derived from Teams posts, replies and explicit on-duty records.

The channel evidences 29 deployment days between 17 July and 25 September 2026, followed by stakeholder feedback in October. The operational record shows sustained high-visibility patrols, extensive business engagement, promotion of UKPAC and SentrySIS, repeated checks of known hotspots, proportionate intervention in anti-social behaviour, welfare support, incident response, and effective liaison with the Town Council, BID, police, ambulance, enforcement officers, outreach services and the Harbour Master.

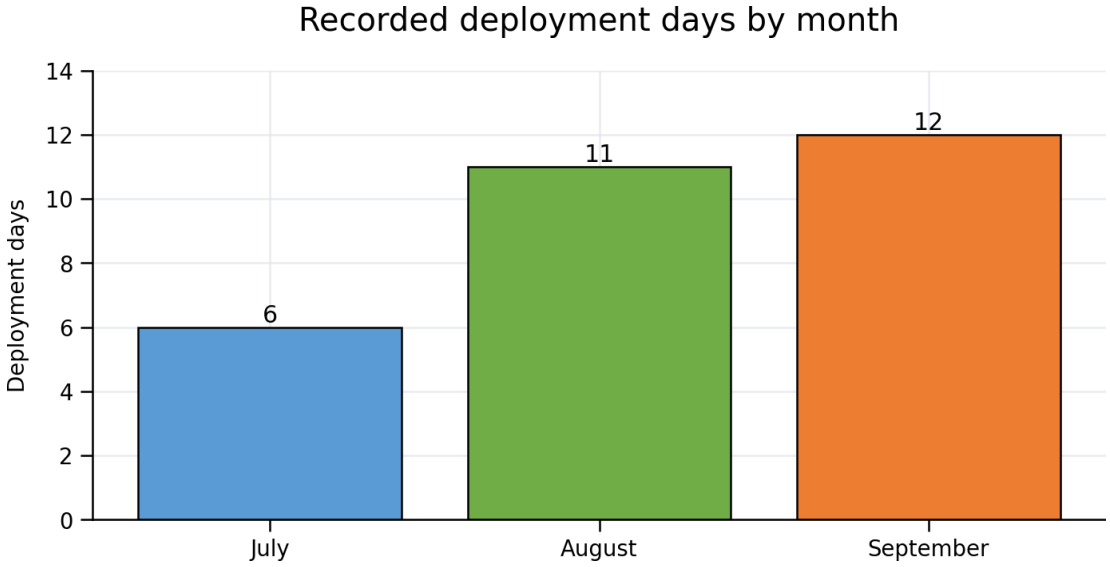
A consistent theme is prevention. Many posts record locations as peaceful or with nothing to report following visible patrols. These entries are operational evidence of reassurance and deterrence, not an absence of activity. The end-of-season feedback from the Town Council described the summer as the easiest to manage in memory and specifically credited the marshals' integration and enthusiasm.

2. Scope and Methodology

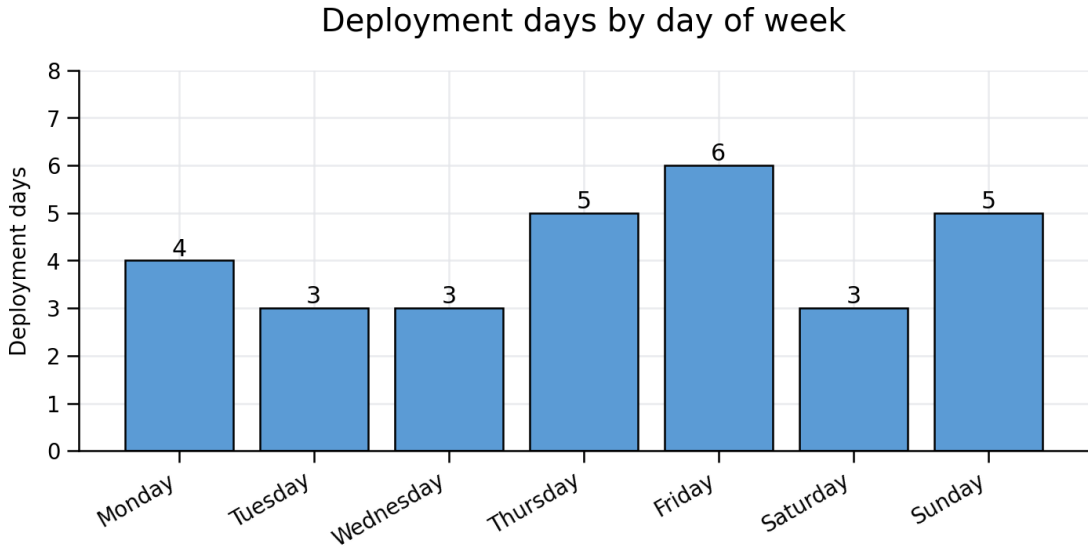
- Included: every retrieved Teams post and reply in IST092B St Ives TC (Town Marshals) dated 17 July 2026 or later.
- Deployment statistics: counted from explicit on-duty posts. Each calendar date is counted once, irrespective of the number of messages posted during that shift.
- Marshal appearances: counted from names stated in explicit on-duty messages; this is not an hours-worked measure.
- Operational themes: coded from the complete message narrative, including patrol checks, NTR entries, incidents, business contacts, safeguarding, feedback, intelligence and partner liaison.
- Personal and sensitive operational details have been minimised in this client-facing report.

3. Visual Statistics

The channel records six deployment days in July, eleven in August and twelve in September. September had the highest number of documented deployment days, reflecting concentrated delivery and business engagement toward the end of the service period.



Coverage was spread across the week, including weekends. Friday was the most frequently recorded deployment day, followed by Monday and Sunday. The distribution demonstrates that the service was not limited to standard weekday office hours.



St Ives Town Council

St.Ives Business Improvement District

INFINITUS

4. Tactical Approach

The St Ives Town Marshals operated with a clear tactical framework:

- **Discourage** anti-social behaviour (ASB) and low-level crime (LLC) through high-visibility patrols.
- **Dissuade** potential offenders via engagement.
- **Disrupt** incidents in progress.
- **Dislocate** problematic groups from key areas.
- **Document** all activity in MS Teams and escalate intelligence via CPI forms and DISC reports.

5. Patrol Coverage and Reassurance

Patrol activity repeatedly covered Fore Street, Royal Square, the Wharf, Memorial Gardens, Trewyn Gardens, Smeaton's Pier, the Old Quay Market, Tregenna Place, the railway station and connecting commercial areas. Static visibility was also used at the Lifeboat, Fore Street, the Wharf and other busy locations.

- Frequent hotspot checks recorded peaceful conditions, no visible ASB or no issues to report.
- Trewyn Gardens received repeated attention because of reports involving youth disorder, alcohol, drug concerns, noise, motorbikes and damage to Trewyn House.
- Memorial Gardens was regularly reported as being used appropriately by families and other members of the public.
- Train arrivals were monitored to identify known individuals and provide early awareness to retailers.
- Patrols responded flexibly to footfall, events, traffic disruption and intelligence supplied by businesses, residents and partner agencies.

6. Business Engagement and UKPAC/SentrySIS

The Teams record demonstrates substantial direct engagement with retailers and hospitality businesses. Marshals explained UKPAC and SentrySIS, encouraged sign-up, helped staff complete registration, distributed window stickers, promoted consistent reporting and provided reassurance after thefts or threatening behaviour.

Particularly intensive engagement took place on 21st to 25th September, when marshals worked systematically through businesses across the town. The channel shows contacts with national retailers, independent shops, food and drink businesses, the Harbour Master, St Ives BID and the Town Council. Recurrent issues included theft of alcohol, clothing, baby formula and lower-value display items, together with businesses not reporting promptly or not completing platform registration.

The strongest operational lesson is that the intelligence network becomes more useful as participation grows. Marshals repeatedly identified low use of UKPAC and helped close that gap through face-to-face support rather than simply distributing information.

7. Anti-Social Behaviour and Youth Engagement

The most persistent geographic concern was Trewyn Gardens and its immediate surroundings. Channel posts recorded reports of evening disorder, noise, alcohol, suspected drug activity, motorbikes, broken glass and damage to nearby property. However, many direct patrol checks found the gardens peaceful or being used appropriately.

Interventions were generally low-level and proportionate: groups were spoken to, the PSPO was explained, noise was reduced, youths were moved away from unsafe structures and individuals were advised about alcohol, cannabis use or riding through the gardens. Multiple entries show that young people complied following conversation, and positive engagement was also recorded with larger groups who were not causing problems.

This distinction is important. The Teams record does not treat the presence of young people as ASB by itself; behaviour and impact were assessed before action was taken.

8. Crime Prevention and Incident Response

The channel records a range of incidents and reported concerns, including shop theft, assault, criminal damage, vehicle obstruction, threatening behaviour, suspected counterfeit cash, nuisance busking and unsafe conduct around the harbour. Marshals used visible presence, advice, intelligence-sharing and referral to the appropriate authority. For example:

- On 6 August, marshals assisted police following theft from a retailer, helped identify the store and stolen property, provided reassurance and supported the business with UKPAC access.
- On 9th August a serious incident occurred at Victoria Place, and the Marshals assisted Police and Ambulance with managing the scene.
- On 23 September, marshals supported the response to an alleged assault in Royal Square, remained until uniformed officers arrived and stood down after an arrest.
- Known or banned individuals were observed and relevant retailers warned, including an intervention that prevented entry or continued presence at a Co-op store.
- Criminal damage and environmental evidence included smashed windows, broken glass, vandalism at Trewyn House, and a reported fire involving a park bench.
- Busking complaints were handled against the Street Performers Guide, with performers advised to relocate where appropriate.
- Potentially dangerous traffic and parking issues were passed to police, enforcement or the Town Council according to responsibility.

9. Safeguarding, Welfare and Public Assistance

Welfare activity was a significant element of the service. Marshals checked rough sleepers, shared information with outreach and police contacts, supported people experiencing mental-health or vulnerability concerns and avoided unnecessary enforcement where individuals were not causing harm.

- An ambulance was called and the response upgraded for an older person who had fallen and appeared to have a hip injury; marshals remained until the ambulance arrived.
- A person with diabetes was helped to access a private room to administer insulin safely.

- Welfare checks were completed on rough sleepers, with information shared appropriately with outreach services and police.
- A lost bank card was reported to the issuing bank and handed to the Town Council; a found mobile telephone was returned after ownership was verified.
- A concern about a young child alone was checked and resolved when the child was confirmed safe with their parent.
- A person reporting a historic assault was encouraged to report any further incident to police.

10. Partnership Working

Partnership working was embedded throughout the channel. Marshals maintained contact with St Ives Town Council, St Ives BID, Devon and Cornwall Police, PCSOs, Cornwall Council enforcement, ambulance teams, the Harbour Master, GWR staff, NCI, RNLI, outreach services and local businesses.

Examples include assistance with crowd and traffic movement at the Smeaton's Pier memorial unveiling, scene support during a police mental-health incident, intelligence-sharing with PCSOs, contact with outreach personnel, and coordinated action following retail crime. CSAS authority for accredited personnel in St Ives was also confirmed in the channel on 16 September, subject to the powers shown on each individual's card.

11. Public and Stakeholder Feedback

Positive feedback appears repeatedly across the reporting period. Members of the public thanked marshals for their presence, asked for year-round or evening coverage and said that hotspots felt clearer or safer. Businesses valued visible patrols, requested direct contact methods and suggested deployment for New Year's Eve, Halloween and future events.

The clearest stakeholder assessment came from the Town Council at the end of the season: the summer was described as the easiest to manage in memory, with the marshals' careful integration and enthusiasm identified as important contributors. This is consistent with the operational record, which shows frequent peaceful patrol outcomes alongside targeted intervention when required.

12. Conclusions and Recommendations

Based solely on the Teams evidence, the 2026 St Ives Town Marshals deployment delivered a visible and adaptable town-centre service. It combined deterrence, business support, intelligence development, welfare assistance and partnership response. The service was most effective where routine visibility was paired with specific follow-up: repeated hotspot checks, retailer revisits, platform sign-up support and direct liaison with the responsible agency.

- Continue seasonal marshal coverage and consider additional evening deployment around Trewyn Gardens and other locations where reports cluster after 18:00.
- Maintain systematic UKPAC/SentrySIS onboarding, including follow-up to confirm invitations, messenger access and active use rather than registration alone.
- Continue proportionate, behaviour-led engagement with young people and vulnerable people, avoiding assumption-based intervention.
- Review communication options requested by businesses, including a town radio or agreed rapid-contact route during marshal hours.

13. Appendix A - Recorded Deployment Dates

July 2026	August 2026	September 2026
17, 19, 23, 27, 29, 31	2, 4, 6, 9, 14, 16, 20, 22, 23, 24, 28	1, 5, 9, 14, 17, 18, 19, 21, 22, 23, 24, 25