








**LEISURE AND AMENITIES COMMITTEE - 2 DECEMBER 2024**

**REPORT FOR DECISION**

**LEISURE AND AMENITIES PROJECTED 2024/25 OUTTURN AND PROPOSED 2025/26 BUDGET**

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
	✓	✓	✓	✓	✓	✓

**Recommendation to Penzance Council:**

1. The projected out-turn for 2024/25, as set out at Appendix 1 to this report, be approved.
2. The Leisure and Amenities proposed budget for 2025/26, as set out at Appendix 1 to this report, be approved.
3. The level of existing earmarked reserves and their respective contributions in 2025/26, including proposed new reserves, as set out at Appendix 2 to this report, be approved and adopted.

**Background:**

This paper is to be read in conjunction with: -

Item 7(a)- Appendix 1: Budget Summary and Spreadsheet

Item 7(a) - Appendix 2: Earmarked Reserves

# INCOME

## ***Projected out-turn 2024-25***

Leisure and Amenities income is on track to surpass the approved budget for 2024 / 25; marginal increases on budgeted income are projected to the end of the current financial year. Both daily and quarterly car park ticket income looks set to rise by £5,000 and £2,500 respectively. These figures are difficult to project given the changing pricing of parking across the parish when compared to the static all-day pricing established in Wellfield's Car Park alongside the fluctuating demand for parking outside of the summer season. Income from Penlee Lodge has also risen by approximately £2,000 subject to the conclusion of the current tenancy, again, this figure may need to be adjusted depending on the exact point that this tenancy is ended.

In line with the above, income is projected to increase by approximately £10,000 over the agreed budget by the end of the current financial year.

## ***Proposed budget 2025-26***

Marginal changes have been identified for the proposed 2025 / 26 Leisure and Amenities income Budget.

It is anticipated the current tenancy of Penlee Lodge will be concluded prior to the end of the 2024/25 financial year and as such the income from this has been removed from the proposed budget. Subject to future Council and Committee decisions on the future use of the Lodge building it may be possible to re-introduce an income line for this building.

Despite the reduction identified above, projected income for 2025/26 is set to rise by £6,020 above the agreed 2024/25 budget to £115,400. The majority of this increase is as a result of revised car park income figures and is based on the figures from the current year. It should be noted that these figures can fluctuate depending on the car park pricing strategy employed by Cornwall Council across the rest of the car parks across the parish.

## EXPENDITURE

### ***Projected out-turn 2024-25***

The projected outturn for the Leisure and Amenities Budget is anticipated to be £21,661 lower than the agreed budget, which is a favourable variance of 2.7% and for a budget of this size is close to the agreed budget, which is always going to be an estimation.

Largely this has been due to the refinements being made across the Leisure and Amenities budget and the Council's adoption of a "little and often" approach to maintenance and upkeep in its facilities and sites, with larger investments being delivered with future maintenance obligations in mind. This has led to facilities and sites being maintained to a higher standard, more consistently and at a reducing cost.

A number of budget lines have been reduced as a result of this and good examples would include most site and asset maintenance budget lines across the Leisure and Amenities budget.

### ***Proposed budget 2025-26***

We have been mindful to make cost savings wherever possible in the budget looking ahead however some items have needed to be adjusted upwards to reflect the culmination in long standing contracts for example.

- **Salary costs.** The Employers National Insurance increase had a c£8,000 impact on the Leisure and Amenities budget for the coming year's budget. The Ministry of Housing Communities and Local Government have confirmed the position of local Councils in England in relation to the additional costs of employers National Insurance contributions from April 2025, which were announced in the Autumn Budget. ***"The policy set by the Chancellor is to compensate those who are direct public sector employees funded out of public money. Parish and Town Councils are not directly funded by central government and so do not fall into this category. We recognise that this will require Town and Parish Councils to make some difficult financial decisions and in particular that many may need to raise their precept"***. A 5% increase for pay awards in 2025-6 has been allowed for across all Council employees, equating to a predicted increase of circa £18,000 for the Leisure and Amenities department. As well as this, some roles are subject to incremental scale increases if they are not already at the top of their graded ranges.

- 1060/07 - The Capital Projects line for Wellfield's Car Park has been set at zero for the 25/26 financial year with further work dependent on the results of the car park survey.
- Line 1015/7 - Capital Projects – This line has been reduced to zero to reflect the completion of the Penlee Park play area fence project.
- Line 1071 – Increases have been made to reflect committee resolution to increase the community toilet scheme membership costs for 25/26
- Line 1120/1 – Penzance Football Club, statutory checks and inspections has been reduced from £2.5k to £500 to reflect the fact that Penzance AFC are responsible for carrying out all statutory H&S obligations.
- Line 1130/5 – An additional budget line has been added for “phone boxes”. This is due to Penzance Council now being responsible maintenance and upkeep of the phone boxes adjacent to Market House in Penzance. There is no proposed budget to be allocated during 2025/26 as any works required are going to be proposed to be funded from Community Infrastructure Levy receipts, which are paid because of planning developments in the parish that introduce new dwellings.
- Line 1165/1/1 – Public Toilet Cleaning Contract. This budget line has increased to reflect the fact Penzance Council will soon be going out to tender on this contract. The previous contract which has run for 5 years allowed for no inflationary increases, so the next contract is expected to be more expensive than the current one.
- Allotment and Public Toilet Maintenance Lines – Where possible, all maintenance lines have been reduced to reflect current spending levels and the benefit of adopting a regular programme of maintenance and upkeep across the sites.
- Line 1320 – Princess May Recreation Ground has increased due to taking on the site earlier this year and now understanding more accurately what the costs are involved for maintaining the site, this does not include any capital improvements to the facilities, which will come following a consultation next year and then be funded from the Devolution earmarked reserves.

### **Earmarked Reserves**

- In total, 7 earmarked reserve contributions have been reduced to reflect the position of the reserve in relation to it being on track to meet its targeted position. 5 Earmarked reserves will have increased contributions in the 25/26 to try and bring these reserves on track with where they will need to be by the time significant repair / replacement activity is required.
- The overall impact on EMR contributions for L&A for 2025/26 is a reduction in contributions to reserves of £14,959. This is despite creating and contributing to a new reserve.
- An earmarked reserve has been created for Penlee lodge to acknowledge the need for some work to be completed once the current tenancy has been concluded. £10,000 has been entered as a starting contribution.
- The Penlee Park Infrastructure Improvement EMR in year contribution has increased from £10k to £20k. This is to reflect the aspirations for creating a tarmacked pathway connecting the top and bottom field and connecting one end of the play area to other hard standing paths to make the space more usable for wheelchair / push chairs and people wanting to access different areas of the park all year round.
- The Outdoor gym earmarked reserve contribution has increased from £2,500 to £10,000 as a result of deterioration of the equipment witnessed throughout 2024. The deterioration is due to the proximity to salty air and reflects the reduction in manufacturer's warranty as a result of the equipment being installed here.

### **Increases to Budget Analysed**

Referring to the budget summary in Appendix 1, total expenditure in 2025/26 has decreased by £12,175. This is largely due to refinements being made across the operational budget alongside the completion of some capital projects in 2023/24 and reduction in reserve contributions.

Income is projected to increase by £6,020 largely due to forecasted income increases in car park usage.

The contribution to earmarked reserves has decreased £14,959 to reflect the position of the reserves and a number now being on track to meet their desired targets within the identified timeframes.

Ben Brosgall  
Leisure and Amenities Manager

Cameron Sil  
Responsible Financial Officer

Leisure & Amenities Budget Comparison 24/25 and 25/26

	2024/25 BUDGET	2024/25 FORECAST	2025/26 DRAFT BUDGET	Difference	% Incr.
<b>Expenditure (excl. EMRs):</b>	783,685	762,024	786,469	<b>2,784</b>	0.4
<b>Income:</b>	109,380	119,525	115,400	<b>6,020</b>	5.5
<b>Earmarked Reserves:</b>					
Budget Additions	218,000	218,000	203,041	<b>-14,959</b>	-6.9
Other Additions					
Releases					
<b>Total Expenditure:</b>	1,001,685	980,024	989,510	<b>-12,175</b>	-1.2

Item 7(a) - Appendix 1

2023/24 Actuals to 30.09.23	2023/24 Actual £	<b>BUDGET</b>	2024/25 Agreed* Budget £	2024/25 Actuals to 30.09.24 £	2024/25 Projected Out-turn £	2025/26 Draft Budget £
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**Leisure & Amenities - Projected Out-turn 2024/25 and Draft Budget 2025/26**

2023/24 Actuals to 30.09.23	2023/24 Actual £	<b>INCOME</b>	2024/25 Agreed Budget £	2024/25 Actuals to 30.09.24 £	2024/25 Projected Out-turn £	2025/26 Draft Budget £
49,710.15	92,359.77	<b>100</b>				
4,833.16	15,942.59	100/1	85,000.00	54,002.22	90,000.00	90,000.00
		100/2	10,000.00	4,841.86	12,500.00	12,500.00
<b>54,543.31</b>	<b>108,302.36</b>	<b>Total</b>	<b>95,000.00</b>	<b>58,844.08</b>	<b>102,500.00</b>	<b>102,500.00</b>
378.17	4,701.36	115	4,880.00	290.30	4,900.00	4,900.00
3,000.00	6,000.00	130	1,500.00	2,991.25	3,492.00	0.00
2,779.19	5,921.12	131	2,500.00	3,895.60	3,133.00	2,500.00
		<b>135</b>				
		135/1	5,500.00	2,749.98	5,500.00	5,500.00
<b>1,791.65</b>	<b>5,499.96</b>	<b>Total</b>	<b>5,500.00</b>	<b>2,749.98</b>	<b>5,500.00</b>	<b>5,500.00</b>
		<b>140</b>				
		<b>Open Spaces</b>				
<b>62,492.32</b>	<b>130,424.80</b>	<b>Subtotal on all Leisure &amp; Amenities Income</b>	<b>109,380.00</b>	<b>68,771.21</b>	<b>119,525.00</b>	<b>115,400.00</b>
		<b>Additional Contributions to reserves</b>		-762.50		
<b>62,492.32</b>	<b>130,424.80</b>	<b>Leisure &amp; Amenities Total Income</b>	<b>109,380.00</b>	<b>68,008.71</b>	<b>119,525.00</b>	<b>115,400.00</b>

2023/24 Actuals to 30.09.23	2023/24 Actual £	<b>EXPENDITURE</b>	2024/25 Agreed Budget £	2024/25 Actuals to 30.09.24 £	2024/25 Projected Out-turn £	2025/26 Draft Budget £
147,650.54	321,787.95	1000	348,039.00	164,089.23	346,127.00	376,383.00
0.00	0.00	1001	200.00	0.00	100.00	200.00
		<b>1015</b>				
		<b>Penlee Park</b>				
4,470.10	7,626.06	1015/1	10,000.00	3,437.21	10,000.00	10,000.00
627.41	1,037.29	1015/4	980.00	573.34	950.00	950.00
1,553.55	3,458.93	1015/5	3,500.00	2,197.57	3,500.00	3,500.00
355.90	1,818.46	1015/6	2,500.00	1,584.98	3,500.00	2,750.00
1,078.87	3,185.00	1015/7	3,500.00	1,468.64	3,500.00	3,500.00
2,562.41	6,542.13	1015/9	8,030.00	4,048.95	8,800.00	9,680.00
3,300.00	13,670.00	1015/10	23,000.00	22,659.00	22,659.00	0.00
1,867.35	5,296.10	1015/11	18,000.00	2,131.10	18,000.00	5,700.00
<b>15,815.59</b>	<b>42,633.97</b>	<b>Total</b>	<b>69,510.00</b>	<b>38,100.79</b>	<b>70,909.00</b>	<b>36,080.00</b>
		<b>1030</b>				
		<b>Vehicles and Machinery</b>				
1,034.05	2,306.17	1030/1	3,000.00	1,082.57	2,750.00	2,750.00
166.23	2,971.80	1030/2	2,750.00	0.00	2,750.00	2,750.00
11,340.79	22,102.70	1030/3	19,700.00	9,820.98	19,642.00	19,642.00
3,447.97	5,629.03	1030/4	5,000.00	758.23	5,000.00	5,000.00
0.00	1,797.50	1030/5	0.00	0.00	0.00	0.00
<b>15,989.04</b>	<b>34,807.20</b>	<b>Total</b>	<b>30,450.00</b>	<b>11,661.78</b>	<b>30,142.00</b>	<b>30,142.00</b>
2,147.73	4,863.99	1040	5,000.00	1,895.83	5,000.00	5,250.00
		<b>1045</b>				
		<b>Allotments</b>				
		1045/3				
9.00	9.00	1045/3/1	9.00	9.00	9.00	9.00
0.00	0.00	1045/3/2	250.00	285.00	250.00	250.00
		1045/4				
		1045/4/1	130.00	0.00	130.00	130.00
123.00	-216.25	1045/4/2	520.00	175.92	300.00	350.00
348.32	348.32	1045/4/3	1,500.00	595.00	1,500.00	1,500.00
		1045/5				
665.00	1,946.35	1045/5/1	2,000.00	0.00	1,500.00	1,500.00
		1045/6				
197.50	48.36	1045/6/1	400.00	167.27	250.00	250.00
0.00	1,125.00	1045/6/2	1,200.00	7.47	1,000.00	1,000.00
		1045/7				
152.50	365.11	1045/7/1	480.00	312.49	520.00	520.00
0.00	36.65	1045/7/2	1,600.00	0.00	1,000.00	1,000.00
		1045/8				
0.00	500.00	1045/8/1	600.00	0.00	500.00	500.00
		1045/9				
10.00	10.00	1045/9/1	10.00	10.00	10.00	10.00
675.00	675.00	1045/9/3	1,200.00	0.00	1,000.00	1,000.00
		1045/11				
0.00	13.00	1045/11/1	20.00	0.00	13.00	13.00
592.00	315.65	1045/11/2	820.00	581.96	750.00	750.00
83.34	608.34	1045/11/3	1,600.00	70.00	1,500.00	1,500.00
305.10	305.10	1045/12	306.00	319.50	320.00	335.00
		1045/13			30.00	30.00
<b>3,160.76</b>	<b>6,219.63</b>	<b>Total</b>	<b>12,645.00</b>	<b>2,533.61</b>	<b>10,582.00</b>	<b>10,647.00</b>
1,425.13	1,499.38	1055	2,500.00	1,871.15	2,500.00	3,000.00
		<b>1060</b>				
		<b>Wellfields Car Park</b>				
0.00	474.60	1060/1	1,150.00	594.20	1,150.00	1,150.00
10,414.96	17,358.96	1060/2	17,359.00	10,630.50	17,715.00	17,715.00
1,209.14	2,418.28	1060/3	2,500.00	1,325.16	2,650.00	2,900.00
2,180.00	14,066.56	1060/4	5,000.00	3,458.82	5,000.00	4,000.00
1,949.99	4,560.53	1060/5	5,500.00	1,886.32	5,500.00	5,500.00
69.75	372.03	1060/6	500.00	46.05	250.00	250.00
59,550.00	89,050.99	1060/7	20,000.00	0.00	20,000.00	0.00



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884.10	1,589.33	1060/8	Payment Handling Charges	1,287.00	663.00	1,520.00	1,720.00
<b>76,257.94</b>	<b>129,891.28</b>	<b>1060</b>	<b>Total</b>	<b>53,296.00</b>	<b>18,604.05</b>	<b>53,785.00</b>	<b>33,235.00</b>
98.52	212.99	1064	Outdoor Gym	500.00	4.31	250.00	250.00
		<b>1071</b>	<b>Community Toilets</b>				
7,900.00	15,600.00	1071/1	Operational Scheme Costs	17,415.00	7,885.00	15,660.00	18,792.00
395.00	4,666.43	1071/3	Communications	4,900.00	0.00	4,900.00	6,400.00
<b>8,295.00</b>	<b>20,266.43</b>	<b>1071</b>	<b>Total</b>	<b>22,315.00</b>	<b>7,885.00</b>	<b>20,560.00</b>	<b>25,192.00</b>
		<b>1111</b>	<b>Wherrytown Skate Park</b>				
45.00	90.00	1111/1	Rent	90.00	45.00	90.00	90.00
3,843.51	3,610.63	1111/3	Maintenance & Consumables	4,000.00	2,688.06	4,000.00	3,500.00
<b>3,888.51</b>	<b>3,700.63</b>	<b>1111</b>	<b>Total</b>	<b>4,090.00</b>	<b>2,733.06</b>	<b>4,090.00</b>	<b>3,590.00</b>
		<b>1115</b>	<b>War Memorials</b>				
340.00	697.00	1115/1	Cleaning Contract	1,500.00	374.00	1,000.00	1,000.00
0.00	1,269.16	1115/2	Maintenance & Upkeep	500.00	0.00	500.00	500.00
<b>340.00</b>	<b>1,966.16</b>	<b>1115</b>	<b>Total</b>	<b>2,000.00</b>	<b>374.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
		<b>1120</b>	<b>Penzance Football Club</b>				
690.00	805.00	1120/1	Statutory Checks, Inspections & actions	2,500.00	111.25	500.00	500.00
74,088.00	69,765.03	1120/2	Capital Projects & Refurbishments	0.00	0.00	0.00	0.00
<b>74,778.00</b>	<b>70,570.03</b>	<b>1120</b>	<b>Total</b>	<b>2,500.00</b>	<b>111.25</b>	<b>500.00</b>	<b>500.00</b>
		<b>1130</b>	<b>Open Spaces</b>				
12.38	4,070.88	1130/1	Heamoor Field	3,000.00	892.37	3,000.00	3,000.00
52.47	74.96	1130/2	Jewish Cemetery	250.00	0.00	250.00	250.00
13.45	1,569.06	1130/4	Planters	2,000.00	361.90	2,000.00	2,000.00
		1130/5	Phone Boxes				
<b>78.30</b>	<b>5,714.90</b>	<b>1130</b>	<b>Total</b>	<b>5,250.00</b>	<b>1,254.27</b>	<b>5,250.00</b>	<b>5,250.00</b>
		<b>1140</b>	<b>Water Fountains</b>				
		1140/1	Wherrytown Skatepark				
0.00	0.00	1140/1/1	Water	50.00	0.00	130.00	150.00
1,085.00	1,475.00	1140/1/2	Maintenance & Cleaning	4,970.00	1,078.02	3,000.00	3,000.00
<b>1,085.00</b>	<b>1,475.00</b>	<b>1140</b>	<b>Total</b>	<b>5,020.00</b>	<b>1,078.02</b>	<b>3,130.00</b>	<b>3,150.00</b>
		<b>1165</b>	<b>Toilets</b>				
		1165/1	All Sites				
49,804.13	102,649.92	1165/1/1	Cleaning Contract	110,000.00	60,598.29	105,000.00	135,000.00
2,149.15	5,157.96	1165/1/2	Sanitary & Sharps	5,675.00	2,578.98	5,158.00	6,600.00
623.86	14,374.59	1165/1/3	General Supplies	2,000.00	162.13	500.00	500.00
0.00	0.00	1165/1/4	Additional Event Support	2,500.00	350.00	1,000.00	1,500.00
0.00	0.00	1165/1/5	Capital Refurbishment	0.00	5,525.00	0.00	0.00
		<b>1165/3</b>	<b>Alexandra Road</b>				
302.60	1,582.72	1165/3/1	Maintenance	2,000.00	289.53	1,500.00	1,500.00
221.16	494.39	1165/3/3	Electricity	500.00	508.46	600.00	600.00
488.87	911.42	1165/3/4	Water	1,300.00	422.08	900.00	900.00
		<b>1165/4</b>	<b>Penalverne</b>				
50.00	1,404.20	1165/4/1	Maintenance	1,500.00	80.00	1,000.00	1,000.00
101.12	272.01	1165/4/3	Electricity	450.00	170.70	450.00	475.00
759.14	1,176.66	1165/4/4	Water	1,450.00	1,915.45	2,550.00	2,000.00
		<b>1165/5</b>	<b>Princess May</b>				
855.88	1,952.86	1165/5/1	Maintenance	2,500.00	855.11	2,000.00	2,000.00
828.56	2,163.59	1165/5/3	Electricity	4,700.00	1,371.41	3,000.00	3,000.00
1,098.16	4,057.64	1165/5/4	Water	3,300.00	1,644.51	4,200.00	4,300.00
		<b>1165/6</b>	<b>South Pier</b>				
285.19	966.04	1165/6/1	Maintenance	2,500.00	962.52	2,000.00	2,000.00
89.27	246.30	1165/6/3	Electricity	300.00	159.14	390.00	450.00
1,255.78	2,017.42	1165/6/4	Water	2,300.00	1,731.57	2,500.00	2,600.00
		<b>1165/7</b>	<b>TIC</b>				
234.70	5,951.08	1165/7/1	Maintenance	5,000.00	764.53	4,000.00	4,000.00
0.00	0.00	1165/7/3	Electricity	800.00	0.00	800.00	800.00
170.93	6,958.39	1165/7/4	Water	8,000.00	4,355.65	7,000.00	7,500.00
		<b>1165/8</b>	<b>Wherrytown</b>				
518.56	1,375.85	1165/8/1	Maintenance	2,250.00	261.56	1,750.00	1,750.00
116.34	673.47	1165/8/3	Electricity	900.00	298.70	900.00	900.00
242.98	1,155.19	1165/8/4	Water	1,300.00	955.43	1,550.00	1,550.00
		<b>1165/9</b>	<b>Newlyn</b>				
498.00	2,318.74	1165/9/1	Maintenance	2,000.00	114.46	1,500.00	1,750.00
<b>60,694.38</b>	<b>157,860.44</b>	<b>1165</b>	<b>Total</b>	<b>163,225.00</b>	<b>86,075.21</b>	<b>150,248.00</b>	<b>182,675.00</b>
205.00	434.66	1211	The Lodge	1,000.00	75.00	5,000.00	7,500.00
0.00		1270	Devolutions - Surveys & Inspections	0.00	0.00	0.00	0.00
0.00	18,105.00	1280	Tree Management	15,000.00	0.00	15,000.00	15,000.00
		<b>1310</b>	<b>Alexandra Play Park &amp; Tennis Courts</b>				
2,249.85	2,118.37	1310/1	Waste	2,500.00	3,500.22	3,501.00	3,850.00
6,452.62	13,373.21	1310/4	Security	14,202.00	6,142.32	13,750.00	14,000.00
0.00	0.00	1310/5	Machinery	0.00	0.00	0.00	0.00
911.82	2,513.90	1310/6	Maintenance/planting	3,000.00	267.09	3,000.00	3,000.00
1,145.28	2,456.30	1310/7	Play Equipment repairs	5,000.00	623.39	4,000.00	4,000.00
20.83	20.83	1310/8	Tools & Equipment	500.00	0.00	200.00	200.00
<b>10,780.40</b>	<b>20,482.61</b>	<b>1310</b>	<b>Total</b>	<b>25,202.00</b>	<b>10,533.02</b>	<b>24,451.00</b>	<b>25,050.00</b>
		<b>1320</b>	<b>Princess May Recreation Grounds</b>				
0.00	0.00	1320/2	Street Lighting	414.00	0.00	0.00	0.00
0.00	0.00	1320/3	Waste	2,202.00	3,691.58	3,692.00	4,000.00
0.00	0.00	1320/5	Security	2,550.00	0.00	0.00	3,000.00
0.00	0.00	1320/6	Machinery	1,100.00	0.00	0.00	0.00
0.00	0.00	1320/7	Maintenance - contractor for cutting	2,500.00	6,916.03	6,916.00	8,900.00
0.00	0.00	1320/8	Plants & Materials	1,090.00	0.00	400.00	1,000.00
0.00	168.91	1320/9	Play Equipment & Skatepark Repairs	2,725.00	190.77	191.00	2,725.00
0.00	0.00	1320/10	Princess May Rec CIC	0.00	7,600.00	0.00	0.00
0.00	0.00	1320/11	Capital Refurbishment	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>168.91</b>	<b>1320</b>	<b>Total</b>	<b>12,581.00</b>	<b>18,398.38</b>	<b>11,199.00</b>	<b>19,625.00</b>
		<b>1330</b>	<b>Foxes Lane Play Park</b>				
328.66	328.66	1330/1	Waste	362.00	200.29	201.00	250.00
40.76	691.58	1330/3	Maintenance - repairs	1,500.00	284.10	1,000.00	1,000.00

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0.00	655.27	1330/4	Play Equipment Repairs	1,500.00	0.00	500.00	1,000.00
<b>369.42</b>	<b>1,675.51</b>	<b>1330</b>	<b>Total</b>	<b>3,362.00</b>	<b>484.39</b>	<b>1,701.00</b>	<b>2,250.00</b>
<b>423,059.26</b>	<b>844,336.67</b>		<b>Subtotal on all expenditure</b>	<b>783,685.00</b>	<b>367,762.35</b>	<b>762,024.00</b>	<b>786,469.00</b>
		<b>1995</b>	<b>Earmarked Reserves Contributions</b>				
0.00	15,000.00	1995/1	Wellfields Car Park Maintenance Fund	33,000.00	33,000.00	33,000.00	25,000.00
0.00	4,000.00	1995/2	Allotment Provision Fund	20,000.00	20,000.00	20,000.00	10,000.00
0.00	15,000.00	1995/3	Penlee Park Play Equipment Fund	15,000.00	15,000.00	15,000.00	15,000.00
0.00	15,000.00	1995/4	Toilet Refurbishment Fund	20,000.00	20,000.00	20,000.00	20,000.00
0.00	2,500.00	1995/6	Weed Treatment Equipment	2,500.00	2,500.00	2,500.00	2,500.00
0.00	10,000.00	1995/7	Penzance AFC	15,000.00	15,000.00	15,000.00	5,000.00
0.00	15,000.00	1995/8	Tree Maintenance	15,000.00	15,000.00	15,000.00	15,000.00
0.00	2,000.00	1995/9	Machinery Replacement	0.00	0.00	0.00	10,000.00
		1995/10	Penlee Park - Lodge				10,000.00
0.00	10,000.00	1995/11	Penlee Park - Infrastructure Improvements	10,000.00	10,000.00	10,000.00	20,000.00
0.00	5,000.00	1995/12	Open Spaces Boundary Repair/Replacement	15,000.00	15,000.00	15,000.00	9,000.00
0.00	12,500.00	1995/15	Alexandra Play Park & Tennis Courts	15,000.00	15,000.00	15,000.00	25,000.00
0.00	8,000.00	1995/16	Princess May Rec	0.00	0.00	0.00	0.00
0.00	2,500.00	1995/17	Foxes Lane Playpark	15,000.00	15,000.00	15,000.00	10,000.00
0.00	500.00	1995/24	Wherrytown Skate Park Maintenance	20,000.00	20,000.00	20,000.00	13,000.00
0.00	1,000.00	1995/25	War Memorials Maintenance	20,000.00	20,000.00	20,000.00	3,541.00
0.00	6,000.00	1995/26	Utility Billing	0.00	0.00	0.00	0.00
0.00	0.00	1995/27	Outdoor Gym	2,500.00	2,500.00	2,500.00	10,000.00
<b>0.00</b>	<b>124,000.00</b>	<b>1995</b>	<b>Total</b>	<b>218,000.00</b>	<b>218,000.00</b>	<b>218,000.00</b>	<b>203,041.00</b>
			<b>Additional Contribution to/(from) reserves</b>		<b>-5,525.00</b>		
<b>0.00</b>	<b>124,000.00</b>		<b>Total Contributions to Reserves</b>	<b>218,000.00</b>	<b>212,475.00</b>	<b>218,000.00</b>	<b>203,041.00</b>
<b>423,059.26</b>	<b>933,529.47</b>		<b>Leisure &amp; Amenities Total Expenditure</b>	<b>1,001,685.00</b>	<b>580,237.35</b>	<b>980,024.00</b>	<b>989,510.00</b>

### Leisure and Amenities Committee Earmarked Reserve Balances and Contributions in 2025/26 Draft Budget

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
Car Park Maintenance	<p>Fund established to carry out the necessary works required in Wellfield’s Car Park. Wall rebuild and replacement car park machines completed in 2023/24. Outstanding works include:</p> <ul style="list-style-type: none"> <li>• Re surfacing and relining</li> <li>• Drain repair / replacement</li> </ul> <p>Estimates on resurfacing, relining and drains in the region of £100k are required within the next 3 years with no other unbudgeted expenditure.</p>	£43,674	£25,000
Machinery Fund	<p>This reserve was established to support the required equipment replacement programme for existing machinery in Penlee Park alongside the aspiration to switch to commercial electric mowing equipment to be used in Penlee Park and other sites managed by Penzance Council. Currently the cost of appropriate electrical commercial mowers is in the region of £35k which would mean the council would be in position to purchase the equipment within</p>	£30,495	£10,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	the next financial year. However, it is likely that between £5k - £7.5k will need to be spent over the next 2 years for replacement of other equipment which will set this programme back further. Fund has reached required initial level and no additional contribution is recommended.		
Penlee Park Play Equipment	As per the Alexandra Play Park budget lines. This earmarked reserve was established to make smaller, year on year contributions to build a fund to carry out required replacement activity in future years without committing future councils to have to make substantial precept increases to fund the work. The equipment installed in 2022 had a cost in the region of £100k and a lifespan of 10 – 15 years. In addition to this the toddler equipment will require replacement in the next 2-5 years at an estimated cost of £60k	£50,000	£15,000
Allotment Provision	Earmarked reserve established to invest in creating additional allotment space in the future should suitable land become	£31,000	£10,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	<p>available through devolution or private acquisition. Recent conversations through the National Allotment Association have revealed that a number of Council's have a significantly larger reserve in order to help facilitate suitable land purchases.</p> <p>This reserve is also in place for significant repair works that maybe required on the allotment sites.</p>		
Public Toilet Refurbishment	<p>The purpose of this reserve is to carry out significant pieces of refurbishment work / and or emergency work as required across the Public Toilet Facilities. Examples of work where this budget has been utilised include Wallgate replacement, re flooring as a result of fire damage and roof replacement activity, items of repair due to vandalism, roof repairs and window replacement. In addition to this, this reserve is the budget available to the Council for significant facility improvements eg. Further work needs to be undertaken to assess</p>	£61,280	£20,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	the condition of the skylights in both the TIC and Alexandra Play Park public toilets.		
Weed Treatment Equipment	Penzance Council have resolved to carry out mechanical weed treatment across the parish. This reserve is to be utilised to replace elements of the battery-operated kit to include the all-day battery pack. It is anticipated that approximately £4k of this reserve will be required in the next 12 – 24 months	£7,000	£2,500
Penzance AFC	This earmarked reserve was established to resolve the roof replacement work at Penzance Football Club. Penzance Council now has more responsibility in terms of the facility including responsibility for the stand and trees on the site which will require further investment to maintain.	£35,482	£5,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
Tree Maintenance	Penzance Council are required to periodically assess the condition of its tree stock across sites owned and managed by Penzance Council. Over time, significant work will be required across all sites. This will include safety issues and work required which will help prolong the life and health of the tree stock. In addition to this, it is important for the Council to appropriately budget for unforeseen / emergency tree works which will be required on a safety basis or as a result of unforeseen storm damage.	£25,070	£15,000
Penlee Park Infrastructure	This earmarked reserve was established to build a fund for future improvement works to the Penlee and also to provide Penzance Council with the ability to address a number of legacy issues throughout the space, which to date, have focussed on wall repairs and hazard / public safety items.. We have 100's of metres of boundary wall and fencing that we are responsible for in and around Penlee Park.	£60,984	£20,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	Originally the reserve was also set up for additional aspirational projects such as improving accessibility by linking the play areas and all fields / entrances with a wheelchair / pram friendly pathway and to carry out the repair works around the park pond where a spring often causes flooding.		
Open Spaces Boundary Repair	Penzance Council are responsible for a number of walls and boundaries across the parish, many of which are alongside the public highway. Failure of any of these boundaries often requires swift rectification to ensure that obstructions are not caused that may require the closure of roads or footpaths. A further failure of roadside wall at Leskinnick allotments to assess whether this will be a part repair or full rebuild.	£22,530	£9,000
Wherrytown Skatepark Maintenance	Earmarked reserve established to contribute towards significant repairs at the skatepark and to begin to budget towards the proposed “second phase” of the skatepark in conjunction with	£30,348	£13,000



Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	<p>Kerbs. In addition to the above, it has been established that should future work be required to the skatepark surface to preserve it's condition and maximise it's lifespan, that the current reserve value is insufficient. Estimates have been received in the region of £70k to undertake this work.</p>		
War Memorial Maintenance	<p>Earmarked reserve established in order to suitably maintain and restore war memorials across the parish – repairing worn lettering / structural issues etc. It had been hoped that a preventative maintenance programme would have been possible on the memorials, however the listed building consent requirements stipulated by Cornwall Council have meant that implementation of this is not currently feasible.</p> <p>That being said, Penzance Council are still responsible for the maintenance of these memorials and it is important to continue to build this reserve to a level that would be of significant help should major repairs be required.</p>	£26,459	£3,541.00

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
Alexandra Playpark & Tennis Court	<p>The earmarked reserves for the tennis courts and play area have now been combined into one earmarked reserve. Elements that will require the use of this reserve include repainting / lining and surfacing works on the tennis courts. It is anticipated that “rejuvenation” work will be required on the courts surface every 3-5 years to keep the courts in a good condition. This piece of work is currently being costed. A number of the original pieces of play equipment are still installed on the site and are envisaged to require replacement within the next two years. Some of these pieces of equipment will cost between £15k and £25k to replace which will significantly reduce the fund’s ability to build for future significant work without further contributions. As such a larger contribution has been recommended for the upcoming financial year.</p>	£45,000	£25,000
Foxes Lane Playpark	Earmarked reserve established in line with other play equipment areas. Outdoor play equipment	£21,500	£10,000

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	<p>can last for between 10 and 15 years with appropriate maintenance. The maintenance programme undertaken by Penzance Council will help to maximise of the play equipment itself on this site, however, it has been noted that the safety flooring at the site is beginning to deteriorate significantly. Replacement of this specialist flooring will incur significant expense, and it is anticipated that this flooring and the equipment will be required within the next 5 year at an estimate cost between £60k - £80k</p>		
Princess May Recreation Ground	<p>Earmarked reserve established in line with other play equipment areas. This amount consists of the amounts previously resolved to be available to adress safety issues across the site now that handover has been completed. Further expenditure items will be identified following the completion of the upcoming public consultation.</p>	£62,257	£0
Utility Billing	<p>This reserve exists to accommodate for the fluctuations</p>	£6,000	£0

Fund	Description	Estimated 31 <sup>st</sup> March 2025	25/26 Contributions
	in the energy market across the facilities owned and managed by Penzance Council and the Leisure and Amenities Committee		
Outdoor Gym	Reserve established in order to provide cover for vandalism and replacement activity. Current fund levels would not fund the replacement of one piece of equipment and as such the contribution has been increased to address the increasing age of the installations and their levels of deterioration.	£3,500	£10,000
Penlee Lodge	This is a new reserve established to address future plans and development activity at Penlee Lodge. The £10,000 projected at 31 <sup>st</sup> March 2025, is subject to approval of the committee at a future meeting transferring underspend from the Penlee Park budget into this reserve which will supplement the £10,000 proposed to contribute in the 2025/26 budget.	£10,000	£10,000
<b>TOTALS:</b>		<b>£572,579</b>	<b>£203,041</b>