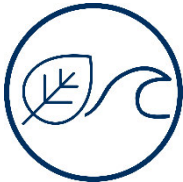


LEISURE AND AMENITIES COMMITTEE – 1 DECEMBER 2025**REPORT FOR DECISION****INVITATION TO JOIN THE LOCAL MAINTENANCE PARTNERSHIP**

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

Recommendation:

1. The invitation from Cornwall Council to join the Local Maintenance Partnership for 2026/27, and invitations for any future years, be declined unless or until there are substantial changes to the scheme's funding and/or or parameters.
2. Subject to (1.) above, a request be made to Cornwall Council that the funds offered as part of the the invitation be ringfenced for maintenance work within the Penzance parish.

Background:

Penzance Council has received an invitation from Cornwall Council to join the "Local Maintenance Partnership" (LMP) and this is set out at Appendix 1 to this report.

Some years ago Penzance Council was a part of the scheme with Cornwall Council. However, it was resolved that participation in the partnership would not continue for a number of reasons:-

- Management of footpaths and public rights of way is a statutory duty of the Highways Authority (Cornwall Council) which must therefore keep them in a safe and usable condition. Unlike other devolution items, this is not a service which Cornwall Council can decide not to provide.
- Cornwall Council are the only body with the necessary powers to request that landowners undertake the necessary / required work to keep paths accessible.
- Previous membership resulted in misplaced criticism of Penzance Council due to maintenance issues with public rights of way that did not form part of the

scheme. These issues were either not actioned or took a very long time to action.

- Membership of the scheme created a lack of clarity for members of the public around who was responsible for which elements of public right of way management.

When the LMP was initially launched by Cornwall Council, the funding provided covered the entirety of the footpath cutting as required by the scheme. In subsequent years the funding has fallen well behind the costs of delivering the scheme, and the current financial package being offered by Cornwall Council equates to approximately three quarters of one round of cutting work for the gold paths only. Membership of the scheme requires Penzance Council to undertake two cuts on all gold paths and one cut on silver paths with discretionary cutting required across less well-used bronze paths.

Throughout 2025 Penzance Council implemented their own cutting programme across the public rights of way in the parish. Members resolved to set aside £15,000 for the delivery of the programme, with significant progress and improvements being made across all pathways following the programme being delivered by Penzance Council's appointed contractor. It is suggested that this approach has been more successful than any previous membership of the LMP and still provides clarity for members of the public that all maintenance items are the responsibility of Cornwall Council and that the footpath cutting programme is delivered by Penzance Council.

It is therefore recommended that the funds offered by Cornwall Council would be better utilised by being ringfenced for necessary maintenance work to ensure that paths remain safe to use.

Should there be any meaningful changes to the LMP offer letter from Cornwall Council in future years, a report will be presented to the appropriate Committee to allow Members to consider membership of the future scheme.

Appendix 1 – Local Maintenance Partnership Invitation

Ben Bros gall
Leisure and Amenities Manager



Your ref:

My ref: LMP 2026-27

Date: 14th November 2025

Dear James Hardy
Penzance Town Council

info@penzance-tc.gov.uk

Local Maintenance Partnership 2026 – 2027

Once again, thank you to all of the Town & Parish Councils that continue to support the Local Maintenance Partnership (LMP) and South West Coast Path (SWCP) initiatives.

The work that you and your contractors undertake each year is invaluable in keeping the Public Rights of Way open for the public to enjoy. Access to nature through our countryside is an essential part of community health and wellbeing, and your efforts to help maintain that access is now an important part of Cornwall's Green Infrastructure Strategy.

The Council is continuing to recognise the benefits of having local influence and management of community assets, such as the Public Rights of Way and we are interested in how we could support you to improve and extend your involvement with the management of environmental assets in your parish or towns.

If you are not currently a partner and wish to play a role in keeping the paths within your parish cut, then please get in contact with us using the details at the end of the letter.

Changes to the Grant

We are pleased to announce that the rates for next year's LMP and SWCP will be increased by 2.2%

Therefore, in light of this, we are happy to offer the following estimated grants to you for the next financial year:

LMP £3566.65

SWCP £0.00

You do not need to accept this offer now, all of the documents will be sent in January 2026.

Changes to the Schedule

Although the grant figures will have changed to account for the uplift, they may also have increased due to additional cuts.

Have changes been made to the 2026 – 2027 maps and schedules?

LMP: No

SWCP: No

Any alterations made will be included on the schedule and the maps, which will be sent out in January.

Payments and Invoices for 2025-26

If you haven't already done so, then please send your completed invoice for last year's cutting to invoices@cornwall.gov.uk. In order to be able to honour the payment, you will need to include the Purchase Order number (supplied by CC) and an invoice number.

Your Contact Details & Changes

In order to assist us in reaching the correct person, could you please make sure that your contact details are up to date. Any changes can be emailed to ptcchanges@cornwall.gov.uk, imp@cornwall.gov.uk and supplierdata@cornwall.gov.uk (the latter is crucial for Purchase Orders and payments, as they will only be sent to the address held).

We use the information provided by Democratic Services to contact you, so changes to clerks / RFOs and email addresses should be made as necessary.

Contacting Us

Please email using imp@cornwall.gov.uk, rather than an individual officers' address, as this inbox will be monitored in the event of any staff absence.

Yours sincerely

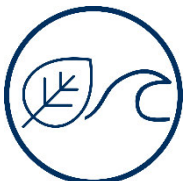


**Public Space & Forestry Team Leader
Environment & Connectivity Service
Cornwall Council**

LEISURE AND AMENITIES COMMITTEE – 1 DECEMBER 2025

REPORT FOR DECISION

LEISURE AND AMENITIES PROJECTED 2025/26 OUTTURN AND PROPOSED 2026/27 BUDGET

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

Recommendation to Penzance Council:

1. The projected outturn for 2025/26, as set out at Appendix 1 to this report, be approved.
2. The Leisure and Amenities proposed budget for 2026/27, as set out at Appendix 1 to this report, be approved.
3. The level of existing earmarked reserves and their respective contributions in 2026/27, as set out at Appendix 2 to this report, be approved and adopted subject to the 'Weed Treatment Equipment' earmarked reserve being incorporated into the 'Machinery Replacement' earmarked reserve.

Background:

INCOME

Projected out-turn 2025-26

Leisure and Amenities income is on track to surpass the approved budget for 2025/26 and both daily and quarterly car park ticket income looks set to rise by £10,000 and £5,500 respectively. These figures can be difficult to project given the changes in the pricing of parking across the parish, with seasonal tariffs and annual price increases imposed by other operators, when compared to the static all-day pricing established

in Wellfields Car Park. The final position of car park income at the year ended 31 March 2025 is in line with the projected outturn for 2025/26.

Income from Penlee Lodge has also been revised up to £6,000, subject to the conclusion of the current tenancy. It is expected that this tenancy and the income could end at any point between now and the end of the financial year.

Due to the factors outlined above, income is projected to increase by approximately £21,800 above the agreed budget by the end of the current financial year.

Proposed budget 2026-27

Car park income has been set at the projected outturn for 2025/26, which is also a similar level to that received in 2024/25 and £15,500 more than the agreed budget for 2025/26. Penzance Council recently resolved that there would not be any price increases to car park charges for 2026/27 and this would be reviewed once the re-design has been approved, as spaces may reduce due to the need to improve the traffic flow and widen spaces. This may cause a reduction in income if the current pricing is maintained but would be an improvement to users of the car park. 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 within the parish.

It is anticipated that the tenancy of Penlee Lodge will conclude prior to the end of the 2025/26 financial year and, as such, the income has been set to zero in the proposed budget for 2026/27. Subject to future Council and committee decisions on the future use of the Lodge building, it is envisaged that it will be utilised for staff workspace.

Allotment charges were reviewed by this Committee on 6 October 2025 and it was resolved that they would be increased from the allotment renewal date on 1 January 2027. The increase in estimated income for the forthcoming year is therefore based on the approved price increases.

Overall, projected income for 2026/27 is set to rise by £18,495 above the agreed 2025/26 budget to £133,895. As highlighted above, the majority of this increase is due to the revised car park income which make up £15,500 of the increase, as well as the increase in allotment charges.

EXPENDITURE

Projected out-turn 2025-26

The projected gross expenditure for the Leisure and Amenities budget is expected to be £77,701 higher than the agreed budget, primarily due to releases from earmarked reserves which were not planned in advance of the 2025/26 budget being set. The releases from reserves total £92,767.63, which includes the following:-

- Up to £55,310 from the Princess May Recreation Ground reserve for safety works following the transfer from Cornwall Council. Over £28,000 worth of works have already been delivered, including fencing work and replacement play equipment.
- £23,427.63 for refurbishment of South Pier public toilets.
- £10,530 for repairs to Alexandra Tennis Courts.
- £3,000 for replacement equipment for THE weeding programme.
- £500 for a replacement bench at Jewish Cemetery.

Discounting the expenditure funded from established reserves, the net expenditure is £15,067 less than the agreed budget. This represents a favourable variance of 1.5% and, given its scale, is very close to the original agreed budget. This has been enabled by the refinements made across the Leisure and Amenities budget during recent years and the Council's adoption of a "little and often" approach to maintenance and upkeep of 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.

One significant area of saving is the public toilet budget. The new public cleaning contract started in October 2025, but had been anticipated to start earlier in the financial year, which meant that the cleaning costs were being incurred at the lower price in line with the contract agreed in 2020.

Proposed budget 2026-27

Officers have been mindful to make cost savings wherever possible in the budget. However, some items have required upward adjustment, such as where long standing contracts have concluded, as an example.

- **Salary costs** – the expansion of the Leisure and Amenities team which was considered and approved by Council on 10 November has an impact of a £108,112 increase on the salaries budget, dependent on the outcome of job evaluation exercises. The other increase when compared with the 2025/26 budget is £14,683 due to incremental pay increases and a 4% increase for pay awards in 2026-7 has been allowed for across all Council employees. This increase takes into account a reduction of approximately £9,000 in relief on employer pension contributions as a result of the recent actuarial valuation from the Pension fund.
- **1030/3 – Vehicles and Machinery, Lease Costs** have increased to reflect the expansion of the team which requires a third van for the Council's fleet.
- **1115/1 – War Memorials, Cleaning Contract** has increased to reflect the resolution to adopt the recommended best practice for war memorial cleansing. This represents a £6,400 increase on the 2025/26 approved budget.

- **1120/1 – Penzance Football Club, Statutory Checks and Inspections** has been increased to £1,500 to reflect Penzance Council's responsibilities as the landlord of the site and buildings.
- **1130/5 – Open Spaces, Phone Boxes** have had a budget of £3,200 allocated. This would be the cost of refurbishing one whole unit, the Council is responsible for three units, two in Penzance and one in Newlyn.
- **1130/6 – Open Spaces, Parish Footpath Maintenance**, this year was the first year Penzance Council has funded parish footpath maintenance improvement programmes with Cormac, it is proposed this is continued in 2026/27.
- **1060/07 – Wellfields Car Park, Capital Works** has been set at zero for the 2026/27 financial year. Initial concept drawings have been completed for the revised car park layout, although it is evident that further work is still required before a fully worked up proposal can be presented to Members.
- **1165 – Toilets** have decreased by £13,265 from the previous approved budget, this is mainly due to now having signed a new three-year contract for cleaning and knowing the exact pricing for its duration.
- **1320 – Princess May Recreation Ground**, the increase in this budget is due to waste increases and grass and verge cutting which are both external costs. It has also been necessary to increase the expenditure budget for the Princess May Recreation Ground following the changes at the Princess May CIC. A few maintenance and inspection obligations that were initially included as part of the CIC's SLA document with Penzance Council are no longer deliverable by the CIC and, as such, Penzance Council needs to budget for this expenditure.

Earmarked Reserves

- In the 2026/27 proposed budget, 11 earmarked reserve contributions have been reduced to reflect the position of the reserves due to their being on track to meet their targeted position. 4 earmarked reserves will have increased contributions in 2026/27 to ensure that they are in a position to undertake the significant repair / replacement activity when required. As a result, the impact on reserve contributions for Leisure and Amenities in 2026/27 is a reduction in comparison to the current year budget of £58,041, or 28.6%.
- It is proposed that Weed Treatment Equipment reserve is combined with the Machinery Replacement reserve to result in a single reserve for machinery.

Increases to Budget Analysed

Referring to the budget summary in Appendix 1 –

2025/26 Outturn

Projected net expenditure is expected to be £15,067 less than the approved budget and income is expected to be £21,800 greater than the approved budget, so overall there is a projected surplus of £36,867 in the 2025/26 financial year.

2026/27 Proposed

In comparison to the original approved budget set for 2025/26, projected expenditure in 2026/27 has increased by £124,884 or 15.6%. This is largely due to the resolution of Penzance Council at its meeting held on 10 November 2025 to expand the Leisure and Amenities team and has resulted in additional overhead costs. Earmarked reserve contributions have decreased by £58,041.

Income for 2026/27 in comparison to the original approved budget set for 2025/26 is increased by £18,495, due to the reasons mentioned in this report.

The difference between the expenditure, earmarked reserve contributions and the projected income is £937,458 and this is the projected amount from the Leisure and Amenities Committee required from the Council precept. In comparison to 2025/26 requirement, this is an increase of £66,843.

Appendix 1 - Budget Summary and Spreadsheet
Appendix 2 - Earmarked Reserves

Ben Bros gall
Leisure and Amenities Manager

Cameron Sil
Responsible Financial Officer

Leisure and Amenities Budget Comparison 2025/26 and 2026/27

	2025/26 BUDGET	2025/26 OUTTURN	2026/27 DRAFT BUDGET	Change from previous year agreed	% change
Expenditure (excl. EMRs):	801,469	879,170	926,353	124,884	15.6
Income:	115,400	137,200	133,895	18,495	16.0
Earmarked Reserves:					
Budget Additions	203,041	203,041	145,000	-58,041	-28.6
Other Additions					
Releases		-92,768	0	0	
Total Expenditure:	1,004,510	989,443	1,071,353	66,843	7
Projected Precept Requirement:	889,110	852,243	937,458	48,348	

Leisure and Amenities - Projected Out-turn 2025/26 and Draft Budget 2026/27

2023/24 Actual £	Actuals to 30.09.24 £	2024/25 Actual £	INCOME		2025/26 Agreed Budget £	2025/26 Actuals to 30.09.25 £	2025/26 Projected Out-turn £	2026/27 Draft Budget £
92,359.77	54,002.22	102,704.37	100	Wellfields Car Park				
15,942.59	4,841.86	17,970.52	100/1	Daily Tickets	90,000.00	59,358.49	100,000.00	100,000.00
			100/2	Quarterly Tickets	12,500.00	10,082.94	18,000.00	18,000.00
108,302.36	58,844.08	120,674.89	100	Total	102,500.00	69,441.43	118,000.00	118,000.00
4,701.36	290.30	5,167.28	115	Allotment Rents	4,900.00	401.67	5,200.00	7,895.00
6,000.00	2,991.25	5,991.25	130	The Lodge	0.00	3,000.00	6,000.00	0.00
5,921.12	3,895.60	3,871.40	131	Misc	2,500.00	2,500.00	2,500.00	2,500.00
			135	Penzance AFC				
	2,749.98	5,500.00	135/1	Rental	5,500.00	2,749.98	5,500.00	5,500.00
5,499.96	2,749.98	5,500.00	135	Total	5,500.00	2,749.98	5,500.00	5,500.00
0.00	0.00	0.00	140	Open Spaces	0.00	0.00	0.00	0.00
130,424.80	68,771.21	141,204.82	Subtotal on all Leisure & Amenities Income		115,400.00	78,093.08	137,200.00	133,895.00
	-762.50		Additional Contributions to reserves		0.00	0.00	0.00	0.00
130,424.80	68,008.71	141,204.82	Leisure & Amenities Total Income		115,400.00	78,093.08	137,200.00	133,895.00

2023/24 Actual £	Actuals to 30.09.24 £	2024/25 Actual £	EXPENDITURE		2025/26 Agreed Budget £	2025/26 Actuals to 30.09.25 £	2025/26 Projected Out-turn £	2026/27 Agreed Budget £
321,787.95	164,089.23	344,162.99	1000	Salaries	376,383.00	186,601.61	376,383.00	499,178.00
0.00	0.00	30.60	1001	Travel Allowance	200.00	0.00	600.00	600.00
			1015	Penlee Park				
7,626.06	3,437.21	10,140.47	1015/1	Maintenance	10,000.00	2,765.02	10,000.00	12,500.00
1,037.29	573.34	731.70	1015/4	Water	950.00	965.06	1,150.00	1,200.00
3,458.93	2,197.57	3,007.57	1015/5	Plants, Materials & Tools	3,500.00	1,115.55	3,500.00	3,500.00
1,818.46	1,584.98	2,244.78	1015/6	Electricity	2,750.00	429.93	2,200.00	2,500.00
3,185.00	1,468.64	2,476.98	1015/7	Equipment Maintenance	3,500.00	1,416.64	3,500.00	3,500.00
6,542.13	4,048.95	8,018.66	1015/9	Waste & Recycling	9,680.00	2,173.32	4,200.00	4,200.00
13,670.00	22,659.00	22,659.00	1015/10	Capital Projects	0.00	0.00	0.00	0.00
5,296.10	2,131.10	5,095.65	1015/11	Security	5,700.00	2,215.50	5,700.00	6,000.00
42,633.97	38,100.79	54,374.81	1015	Total	36,080.00	11,081.02	30,250.00	33,400.00
			1030	Vehicles and Machinery				
2,306.17	1,082.57	2,090.95	1030/1	Fuel & Electric	2,750.00	854.72	2,200.00	3,250.00
2,971.80	0.00	2,336.23	1030/2	Insurance	2,750.00	0.00	2,750.00	2,750.00
22,102.70	9,820.98	19,641.96	1030/3	Lease	19,642.00	9,820.98	19,642.00	23,817.00
5,629.03	758.23	4,860.74	1030/4	Maintenance & Repair	5,000.00	1,893.96	5,000.00	5,000.00
1,797.50	0.00	0.00	1030/5	Capital Purchase	0.00	0.00	3,000.00	0.00
34,807.20	11,661.78	28,929.88	1030	Total	30,142.00	12,569.66	32,592.00	34,817.00
4,863.99	1,895.83	4,515.05	1040	Protective Clothing & Equipment	5,250.00	2,461.75	5,250.00	7,000.00
			1045	Allotments				
			1045/3	Alverton Playing Field				
9.00	9.00	9.00	1045/3	Rent	9.00	9.00	9.00	9.00
0.00	285.00	285.00	1045/3	Maintenance	250.00	0.00	250.00	250.00
			1045/4	Cranke				
130.00	0.00	130.00	1045/4	Rent	130.00	0.00	130.00	130.00
-216.25	175.92	216.12	1045/4	Water Rates	350.00	302.63	375.00	400.00
348.32	595.00	688.22	1045/4	Maintenance	1,500.00	710.00	1,500.00	1,500.00
			1045/5	Gulval				
1,946.35	0.00	0.00	1045/5	Maintenance	1,500.00	0.00	1,000.00	1,500.00
			1045/6	Lescudjack				
48.36	167.27	192.33	1045/6	Water Rates	250.00	348.38	375.00	375.00
1,125.00	7.47	7.47	1045/6	Maintenance	1,000.00	250.00	1,000.00	1,000.00
			1045/7	Leskinnick				
365.11	312.49	482.58	1045/7	Water Rates	520.00	445.72	650.00	700.00
36.65	0.00	1,705.00	1045/7	Maintenance	1,000.00	0.00	1,000.00	1,000.00
			1045/8	Love Lane				
500.00	0.00	0.00	1045/8	Maintenance	500.00	0.00	500.00	500.00
			1045/9	Mennaye				
10.00	10.00	10.00	1045/9	Rent	10.00	10.00	10.00	10.00
675.00	0.00	261.78	1045/9	Maintenance	1,000.00	0.00	1,000.00	1,000.00
			1045/11	Trannack				
13.00	0.00	13.00	1045/11	Rent	13.00	0.00	13.00	13.00
315.65	581.96	610.78	1045/11	Water Rates	750.00	871.35	1,000.00	1,000.00
608.34	70.00	70.00	1045/11	Maintenance	1,500.00	495.00	1,500.00	1,500.00
305.10	319.50	319.50	1045/12	Software	335.00	329.40	329.40	350.00
			1045/13	Payment Services charges	30.00	8.94	40.00	60.00
6,219.63	2,533.61	5,000.78	1045	Total	10,647.00	3,780.42	10,681.40	11,297.00
1,499.38	1,871.15	2,479.79	1055	Weed Control	3,000.00	1,639.29	3,000.00	3,500.00
			1060	Wellfields Car Park				
474.60	594.20	905.00	1060/1	Consumables	1,150.00	606.60	1,150.00	1,150.00
17,358.96	10,630.50	17,714.50	1060/2	Non-Domestic Rates	17,715.00	10,630.50	17,715.00	17,715.00
2,418.28	1,325.16	2,650.32	1060/3	Drainage Rates	2,900.00	1,696.61	3,400.00	3,500.00
14,066.56	3,458.82	4,740.84	1060/4	Maintenance	4,000.00	3,206.71	4,000.00	4,500.00
4,560.53	1,886.32	4,784.33	1060/5	Enforcement Charges	5,500.00	2,413.88	5,500.00	5,800.00
372.03	46.05	46.05	1060/6	Cycle Hub	250.00	40.80	250.00	250.00

Item 6(b) - Appendix 1

89,050.99	0.00	0.00	1060/7	Capital Works	0.00	1,700.00	20,000.00	0.00
1,589.33	663.00	1,347.79	1060/8	Payment Service charges	1,720.00	832.17	1,720.00	1,800.00
129,891.28	18,604.05	32,188.83	1060	Total	33,235.00	21,127.27	53,735.00	34,715.00
212.99	4.31	90.81	1064	Outdoor Gym	250.00	7.49	250.00	250.00
15,600.00	7,885.00	15,165.00	1071	Community Toilets				
4,666.43	0.00	5,363.23	1071/1	Operational Scheme Costs	18,792.00	8,784.00	17,892.00	19,506.00
20,266.43	7,885.00	20,528.23	1071/3	Communications	6,400.00	0.00	6,400.00	6,400.00
			1071	Total	25,192.00	8,784.00	24,292.00	25,906.00
90.00	45.00	90.00	1111	Wherrytown Skate Park				
3,610.63	2,688.06	3,849.12	1111/1	Rent	90.00	45.00	90.00	90.00
3,700.63	2,733.06	3,939.12	1111/3	Maintenance & Consumables	3,500.00	965.30	3,500.00	3,500.00
			1111	Total	3,590.00	1,010.30	3,590.00	3,590.00
697.00	374.00	786.00	1115	War Memorials				
1,269.16	0.00	0.00	1115/1	Cleaning Contract	1,000.00	412.00	1,000.00	7,400.00
1,966.16	374.00	786.00	1115/2	Maintenance & Upkeep	500.00		500.00	500.00
			1115	Total	1,500.00	412.00	1,500.00	7,900.00
805.00	111.25	111.25	1120	Penzance Football Club				
69,765.03	0.00	0.00	1120/1	Statutory Checks, Inspections & actions	500.00	1,290.00	1,500.00	1,500.00
70,570.03	111.25	111.25	1120/2	Capital Projects & Refurbishments	0.00	0.00	0.00	0.00
			1120	Total	500.00	1,290.00	1,500.00	1,500.00
4,070.88	892.37	1,823.95	1130	Open Spaces				
74.96	0.00	68.07	1130/1	Heamoor Field	3,000.00	245.20	2,500.00	2,500.00
1,569.06	361.90	823.16	1130/2	Jewish Cemetery	250.00	0.00	750.00	250.00
	0.00	0.00	1130/4	Planters	2,000.00	0.00	2,000.00	1,500.00
	0.00	0.00	1130/5	Phone Boxes	0.00	0.00	0.00	3,200.00
	0.00	0.00	1130/6	Parish Footpath Maintenance	15,000.00	4,991.60	15,000.00	15,000.00
5,714.90	1,254.27	2,715.18	1130	Total	20,250.00	5,236.80	20,250.00	22,450.00
			1140	Water Fountains				
0.00	0.00	56.07	1140/1	Wherrytown Skatepark	150.00	0.00	100.00	100.00
1,475.00	1,078.02	1,988.04	1140/1/1	Water	3,000.00	1,285.12	3,000.00	3,000.00
1,475.00	1,078.02	2,044.11	1140/1/2	Maintenance				
			1140	Total	3,150.00	1,285.12	3,100.00	3,100.00
			1165	Toilets				
102,649.92	60,598.29	104,889.92	1165/1	All Sites	135,000.00	51,324.96	112,000.00	124,000.00
5,157.96	2,578.98	5,157.96	1165/1/1	Cleaning Contract	6,600.00	2,578.98	2,578.98	0.00
14,374.59	162.13	345.32	1165/1/2	Sanitary & Sharps	500.00	355.32	500.00	500.00
0.00	350.00	400.00	1165/1/3	General Supplies	1,500.00	1,028.89	1,500.00	1,500.00
0.00	5,525.00	5,525.00	1165/1/4	Additional Event Support	0.00	0.00	23,427.63	0.00
			1165/1/5	Capital Refurbishment				
1,582.72	289.53	1,367.75	1165/3	Alexandra Road				
494.39	508.46	493.18	1165/3/1	Maintenance	1,500.00	742.55	1,500.00	1,500.00
911.42	422.08	767.59	1165/3/3	Electricity	600.00	149.56	350.00	600.00
			1165/3/4	Water	900.00	576.15	1,150.00	1,175.00
1,404.20	80.00	1,081.72	1165/4	Penalverne				
272.01	170.70	384.91	1165/4/1	Maintenance	1,000.00	430.00	1,000.00	1,000.00
1,176.66	1,915.45	2,265.18	1165/4/3	Electricity	475.00	214.63	475.00	475.00
			1165/4/4	Water	2,000.00	1,775.12	2,300.00	2,500.00
1,952.86	855.11	1,725.09	1165/5	Princess May				
2,163.59	1,371.41	2,195.87	1165/5/1	Maintenance	2,000.00	476.16	2,000.00	2,000.00
4,057.64	1,644.51	3,101.72	1165/5/3	Electricity	3,000.00	624.37	2,000.00	2,200.00
			1165/5/4	Water	4,300.00	2,343.59	5,200.00	5,000.00
966.04	962.52	1,552.28	1165/6	South Pier				
246.30	159.14	385.45	1165/6/1	Maintenance	2,000.00	1,033.44	2,000.00	2,000.00
2,017.42	1,731.57	4,401.78	1165/6/3	Electricity	450.00	228.58	450.00	450.00
			1165/6/4	Water	2,600.00	3,602.95	6,900.00	4,700.00
5,951.08	764.53	3,059.71	1165/7	TIC				
0.00	0.00	0.00	1165/7/1	Maintenance	4,000.00	1,348.97	4,000.00	4,000.00
6,958.39	4,355.65	-275.01	1165/7/3	Electricity	800.00	0.00	0.00	0.00
			1165/7/4	Water	7,500.00	5,379.26	9,350.00	9,600.00
1,375.85	261.56	955.62	1165/8	Wherrytown				
673.47	298.70	727.55	1165/8/1	Maintenance	1,750.00	560.38	1,500.00	1,500.00
1,155.19	955.43	1,373.70	1165/8/3	Electricity	900.00	233.98	700.00	800.00
			1165/8/4	Water	1,550.00	1,027.69	1,850.00	1,800.00
2,318.74	114.46	739.74	1165/9	Newlyn				
157,860.44	86,075.21	142,622.03	1165/9/1	Maintenance	1,750.00	550.83	1,750.00	1,750.00
434.66	75.00	196.00	1165	Total	182,675.00	76,586.36	184,481.61	169,050.00
	0.00	1,500.00	1211	The Lodge	7,500.00	1,176.63	7,500.00	0.00
18,105.00	0.00	10,747.00	1270	Devolutions - Surveys & Inspections	0.00	0.00	0.00	0.00
			1280	Tree Management	15,000.00	0.00	15,000.00	15,000.00
2,118.37	3,500.22	2,872.00	1310	Alexandra Play Park & Tennis Courts				
13,373.21	6,142.32	13,274.06	1310/1	Waste	3,850.00	2,262.52	2,262.52	2,400.00
0.00	0.00	0.00	1310/4	Security	14,000.00	5,249.00	11,000.00	11,500.00
2,513.90	267.09	2,247.83	1310/5	Machinery	0.00	0.00	0.00	0.00
2,456.30	623.39	2,815.31	1310/6	Maintenance/planting	3,000.00	0.00	3,000.00	3,000.00
20.83	0.00	388.77	1310/7	Play Equipment repairs	4,000.00	683.66	3,000.00	3,500.00
			1310/8	Tools & Equipment	200.00	128.30	200.00	200.00
			1310/9	Capital Refurbishment		10,530.00	10,530.00	0.00
20,482.61	10,533.02	21,597.97	1310	Total	25,050.00	18,853.48	29,992.52	20,600.00
0.00	0.00	530.00	1320	Princess May Recreation Ground				
0.00	3,691.58	3,691.58	1320/2	Street Lighting	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1320/3	Waste	4,000.00	2,663.44	5,300.00	5,500.00
			1320/5	Security	3,000.00	0.00	0.00	3,500.00

Item 6(b) - Appendix 1

0.00	0.00	0.00	1320/6	Machinery	0.00	0.00	0.00	0.00
0.00	6,916.03	7,943.43	1320/7	Maintenance - contractor for cutting	8,900.00	6,181.27	8,900.00	13,000.00
0.00	0.00	757.66	1320/8	Plants & Materials	1,000.00	502.62	1,000.00	1,500.00
168.91	190.77	2,679.43	1320/9	Play Equipment & Skatepark Repairs	2,725.00	773.39	2,725.00	7,000.00
0.00	7,600.00	7,600.00	1320/10	Princess May Rec ClC	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1320/11	Capital Refurbishment	0.00	28,538.34	55,310.00	0.00
168.91	18,398.38	23,202.10	1320	Total	19,625.00	38,659.06	73,235.00	30,500.00
			1330	Foxes Lane Play Park				
328.66	200.29	200.29	1330/1	Waste	250.00	237.50	237.50	250.00
691.58	284.10	545.12	1330/3	Maintenance - repairs	1,000.00	370.83	1,000.00	1,000.00
655.27	0.00	535.46	1330/4	Play Equipment Repairs	1,000.00	0.00	750.00	750.00
1,675.51	484.39	1,280.87	1330	Total	2,250.00	608.33	1,987.50	2,000.00
844,336.67	367,762.35	703,043.40		Subtotal on all expenditure	801,469.00	393,170.59	879,170.03	926,353.00
			1995	Earmarked Reserves Contributions				
15,000.00	33,000.00	33,000.00	1995/1	Wellfields Car Park	25,000.00	25,000.00	25,000.00	30,000.00
4,000.00	20,000.00	20,000.00	1995/2	Allotment Provision	10,000.00	10,000.00	10,000.00	0.00
15,000.00	15,000.00	15,000.00	1995/3	Penlee Park Play Equipment	15,000.00	15,000.00	15,000.00	21,000.00
15,000.00	20,000.00	20,000.00	1995/4	Public Toilet Refurbishment	20,000.00	20,000.00	20,000.00	13,000.00
2,500.00	2,500.00	2,500.00	1995/6	Weed Treatment Equipment	2,500.00	2,500.00	2,500.00	0.00
10,000.00	15,000.00	15,000.00	1995/7	Penzance AFC	5,000.00	5,000.00	5,000.00	0.00
15,000.00	15,000.00	15,000.00	1995/8	Tree Maintenance	15,000.00	15,000.00	15,000.00	0.00
2,000.00	0.00	0.00	1995/9	Machinery Replacement	10,000.00	10,000.00	10,000.00	0.00
			1995/10	Penlee Park - Lodge	10,000.00	10,000.00	10,000.00	10,000.00
10,000.00	10,000.00	10,000.00	1995/11	Penlee Park Infrastructure	20,000.00	20,000.00	20,000.00	7,000.00
5,000.00	15,000.00	15,000.00	1995/12	Open Spaces Boundary Repair/Replacement	9,000.00	9,000.00	9,000.00	7,000.00
12,500.00	15,000.00	15,000.00	1995/15	Alexandra Play Park & Tennis Courts	25,000.00	25,000.00	25,000.00	20,000.00
8,000.00	0.00		1995/16	Princess May Recreation Ground	0.00	0.00	0.00	0.00
2,500.00	15,000.00	15,000.00	1995/17	Foxes Lane Play Park	10,000.00	10,000.00	10,000.00	13,000.00
500.00	20,000.00	20,000.00	1995/24	Wherrytown Skate Park	13,000.00	13,000.00	13,000.00	17,000.00
1,000.00	20,000.00	20,000.00	1995/25	War Memorial Maintenance	3,541.00	3,541.00	3,541.00	0.00
6,000.00	0.00		1995/26	Utility Billing				0.00
0.00	2,500.00	2,500.00	1995/27	Outdoor Gym	10,000.00	10,000.00	10,000.00	7,000.00
124,000.00	218,000.00	218,000.00	1995	Total	203,041.00	203,041.00	203,041.00	145,000.00
				Additional Contribution to reserves	0.00	0.00	0.00	0.00
	-5,525.00			(Releases from reserves)	0.00	-39,068.34	-92,767.63	0.00
933,529.47	568,575.57	892,113.52		Leisure & Amenities Total Expenditure	1,004,510.00	557,143.25	989,443.40	1,071,353.00

Leisure and Amenities Committee Earmarked Reserve Balances and Contributions in 2026/27 Draft Budget

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
Wellfields Car Park	Following the completion of the retaining wall rebuild, remaining work to Wellfield's Car Park includes: • Re surfacing and relining • Drain repair / replacement Estimates on resurfacing, relining and drains in the region of £125k are required within the next 2 years with no other unbudgeted expenditure.	£68,674	£30,000
Machinery Replacement	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 the next financial year. However, it is likely that between £5k - £7.5k	£37,495	-

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	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. It is proposed that once the budget is approved by Council, that the Weed Treatment Equipment reserve is combined with this reserve to just have one reserve for machinery.		
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	£65,000	£21,000

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	replacement in the next 2-5 years at an estimated cost of £60k		
Allotment Provision	Earmarked reserve established to invest in creating additional allotment space in the future should suitable land become 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. This reserve is also in place for significant repair works that maybe required on the allotment sites.	£41,000	-
Public Toilet Refurbishment	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	£57,853	£13,000

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	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 the condition of the skylights in both the TIC and Alexandra Play Park public toilets. As per resolutions by the Leisure and Amenities Committee, a refurbishment project to improve the facilities at South Pier Public Toilet is scheduled to be completed in Q1 2026.		
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 proposed that once the budget is approved by Council, that the Weed Treatment Equipment reserve funds are combined into the general machinery replacement reserve and this reserve will be removed.	£9,500	-

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
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.	£40,482	-
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	£40,070	-

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	be required on a safety basis or as a result of unforeseen storm damage.		
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. 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.	£80,984	£7,000
Open Spaces Boundary Repair/Replacement	Penzance Council are responsible for a number of walls and boundaries across the parish,	£31,030	£7,000

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	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.		
Wherrytown Skate Park	Earmarked reserve established to contribute towards significant repairs at the skate park. In addition to the above, it has been established that should future work be required to the skatepark surface to preserve its condition and maximise its lifespan, that the current reserve value is insufficient. Estimates have been received in the region of £85k to undertake this work.	£45,829	£17,000
War Memorial Maintenance	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	£30,000	-

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	have meant that implementation of this is not currently feasible. 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.		
Alexandra Play Park & Tennis Court	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. The surface repair and repainting work has been completed in 2025. 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 £20k and £40k to replace which will significantly reduce the fund's ability to build for future	£68,705	£20,000

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	significant work without further contributions.		
Foxes Lane Play Park	Earmarked reserve established in line with other play equipment areas. Outdoor play equipment 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	£31,500	£13,000
Princess May Recreation Ground	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	£35,257	-

Fund	Description	Estimated 31 st March 2026	26/27 Contributions
	identified following the completion of the upcoming public consultation.		
Utility Billing	This reserve exists to accommodate for the fluctuations in the energy market across the facilities owned and managed by Penzance Council and the Leisure and Amenities Committee	£6,000	-
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.	£13,500	£7,000
Penlee Lodge	Reserve established to address future plans and development activity at Penlee Lodge.	£10,000	£10,000
TOTALS:		£712,879	£145,000