

PENZANCE COUNCIL – 21 SEPTEMBER 2026**REPORT FOR DECISION****POLICI AN YETH KERNEWEK / CORNISH LANGUAGE POLICY**

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

Recommendation:

The Polici an Yeth Kernewek / Cornish Language Policy, as set out at Appendix 1 to this report, be approved and adopted.

Background:

In 2002, the UK Government officially recognised Kernewek, the Cornish language, and included it under the European Charter for the Protection of Regional and Minority Languages. This placed a duty on authorities to facilitate and encourage the use of Kernewek.

On 5 December 2025 the UK notified the Council of Europe that it would apply Part III of the European Charter for Regional or Minority Languages to the Cornish language. This decision significantly strengthens the protection and promotion of Kernewek.

Whilst Penzance Council has been steadily increasing its use of Kernewek over the last four years, especially on its social media channels, various Members and residents have expressed a suggestion that Penzance Council create and adopt a formal Cornish Language Policy.

At the Penzance Council meeting held on 10 November 2025, as part of the update to the Council's Communications Strategy, Members were advised that a Cornish Language Policy would be created to ensure that Kernewek is promoted and used more frequently in Council communications. The Policy is therefore set out at Appendix 1 to this report and it is recommended that it be approved and adopted.

Appendix 1 – Polici an Yeth Kernewek / Cornish Language Policy

Becky Orchard
Sodhoges Keskomunyans / Communications Officer



PENZANCE COUNCIL

Polici an Yeth Kernewek Cornish Language Policy

CURRENT POLICY STATUS

Version: 1
Date of Approval:
Approving Body: Penzance Council
Responsible Officer: Communications Officers

VERSION HISTORY

DATE	VERSION
21/09/2026	1

NEXT REVIEW DATE

September 2028

INTRODUCTION

In 2002, the UK Government officially recognised Kernewek, the Cornish language, and included it under the European Charter for the Protection of Regional and Minority Languages. This placed a duty on authorities to facilitate and encourage the use of Kernewek.

In June 2024, it was reported that there had been a 'significant rise' in the number of people learning the language since the Covid pandemic. Increased exposure to the language through music and film has also led to a surge in interest.

Cornwall Council estimates that between 2,000 and 5,000 people can speak basic Cornish and believe that number to be on the rise. In 2024, it was estimated that 4,000 people were learning the language in Cornwall.

On 5 December 2025 the UK notified the Council of Europe that it will apply Part III of the European Charter for Regional or Minority Languages to the Cornish language. This decision significantly strengthens the protection and promotion of Kernewek.

Penzance Council sees the Cornish Language as a vital part of contemporary culture and heritage. It welcomes the work that has been done by Cornwall Council, other bodies and individuals towards promoting its revival, wider usage and status as a European minority language.

PENZANCE COUNCIL'S COMMITMENT

The Council recognises the distinctive nature of Cornwall and its responsibility to cherish, protect and promote its special heritage, culture and language.

It will work with Cornwall Council and other bodies to:-

- promote, recognise, respect, and use Kernewek in the Penzance parish; and
- support work to raise the national and international status of Kernewek.

Penzance Council will further show its support for Kernewek by undertaking to:

- encourage Councillors and officers to greet members of the public with key Kernewek phrases (see Appendix 1).
- where appropriate, and following liaison with the Cornish Language Office, encourage the use of the language for the naming of streets in Cornish. This should be in line with both Cornwall Council's Cornish Language Strategy and its Street Naming and Numbering Policy.
- wherever practicable, provide and support the provision of bilingual signage and information within its own estate when current signage needs to be

replaced or new signage is required for new facilities moving forwards (see Appendix 2).

- support the provision of bilingual aspects of public information and documents produced by the Council.
- with the aid of the Cornwall Council translation service, set up bi-lingual email signatures for Councillors and officers.
- within its resources and scope of activities, seek to provide information about the language – its availability, its history, its use and its development – obtaining support from the Cornish Language Board where required.
- use the official ‘Standard Written Form’ of Kernewek.
- encourage its Councillors and officers to use Kernewek in their roles and in day-to-day life.
- encourage its Councillors and officers to use the online Cornwall Council translation service (free for the translation of fewer than 40 words).
- support and promote Speak Cornish Week activities that take place within the parish each year.

Appendix 1 – Key Kernewek words & phrases

Below are some key Kernewek words & phrases that Councillors and officers are encouraged to use in their Council role but also in everyday life.

There is no obligation to use all of them, but everyone is encouraged to give them a try.

More support on using the language in the first instance is available by contacting the Council's Communications Officers: communications@penzance-tc.gov.uk

Formal:

Kernewek	Easy pronunciation	English
Dydh da	dith daa	Hello / Good day
Myttin da	MIT-in daa	Good morning
Dohajydh da	do-HA-jith daa	Good afternoon
Gorthugher da	gor-THU-er daa	Good evening
Dynnargh	DIN-nargh	Welcome
Meur ras	mur RAZ	Thank you
Wolkom os	WOL-kom oz	You're welcome
Gav dhymm	gav thim	Excuse me / Sorry
Drog yw genev	drog ew geh-NEV	I'm sorry
Ny vern	nee vern	It doesn't matter
Kudyn vyth	KOO-din veeth	No problem
Duw genes	dee-ew GEN-ez	Goodbye
Kernow	Kernow	Cornwall

Informal:

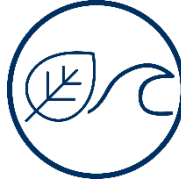
Kernewek	Phonetic pronunciation	English
Splann	splan	Splendid
Ober da	OH-ber daa	Poper job
Pur dha	purr dhaa	Very good
Da Lowr	daa LOW-er	Ok / alright
Drog	drog	Bad
Yeges da	YEH-ghes daa	Cheers
Keslowena	kez-lo-WEH-na	Congratulations
Yow	yow	Hi / hello

Appendix 2 – Signage

Kernnewek	Easy Pronunciation	English
Privedhyow	priv-EDH-yow	Toilets
Degemerva	deh-geh-MER-va	Reception
Ygor	EE-gor	Open
Deges	DEH-ges	Closed
Herdhyewgh	her-DHEW-gh	Push
Tennewgh	TEN-ew-gh	Pull
Dynnargh	DIN-nargh	Welcome
Agas gweles yn skon	AG-as GWEL-es in skohn	See you again soon
Tylewgh omma mar pleg	TIL-ewgh OM-ma mar PLEG	Please pay here
Meur ras dhywgh a wodriga	mur RAZ dhewgh a WOD-ri-ga	Thank you for visiting

(Easy pronunciation included for information, not to be included on signage).

PENZANCE COUNCIL - 21 SEPTEMBER 2026**REPORT FOR DECISION****ARTIFICIAL INTELLIGENCE POLICY**

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

RECOMMENDATION

The Artificial Intelligence Policy, as set out in Appendix 1 to this report, be approved and the document be adopted.

BACKGROUND

The Artificial Intelligence Policy will provide a clear framework for the safe, responsible, and transparent use of Artificial Intelligence, ensuring that it is ethical and compliant.

Artificial Intelligence (AI) is a specific type of technology that enables electronic devices to perform tasks that usually require human intelligence. This includes understanding information, recognising patterns, understanding language, solving problems, making decisions, and creating text or images. AI learns from large amounts of data and improves over time. It is used in many parts of everyday life, such as being used as a business tool, helping people work more efficiently and solving difficult problems.

To date, a significant amount of research has been undertaken into the capabilities, opportunities and risks associated with AI, including exploring how AI tools could support Council activities. As part of this work, a limited rollout of 'AI for Council Operations' training by the Cornwall Association for Local Councils was delivered to selected officers to enhance their understanding of the technology. The training highlighted the need for a

clear AI policy, alongside further training and guidance for all officers to support the responsible, ethical and compliant use of AI.

No additional costs will be incurred as a result of the introduction of the AI policy in the immediate or near future. Any officer time required to ensure compliance with the policy and to keep it up to date has already been accounted for within existing resources.

AI technology continues to evolve and is increasingly embedded within everyday devices and applications. Establishing governance at an early stage will provide support to the reasonable adoption of AI technologies, safeguard individual rights, freedoms, privacy, and wellbeing, ensure compliance with legal and regulatory requirements and help with identifying and mitigating any environmental impacts associated with AI. It will also align the Council with other local authorities in Cornwall and nationally that have already established AI policies.

Ongoing research and staff training will ensure the policy remains effective and aligned with emerging legislation, and government guidance. This approach will enable the Council to respond proactively to future developments.

It is recommended that the proposed AI Policy, as set out at Appendix 1 to this report, is approved and adopted.

Appendix 1 – Artificial Intelligence Policy

Laura Prisk
Corporate Services Officer



PENZANCE COUNCIL

Artificial Intelligence Policy

CURRENT POLICY STATUS

Version: 1

Date of Approval:

Approving Body: Penzance Council

Responsible Officer: Corporate Services Manager

VERSION HISTORY

DATE	VERSION
21/09/2026	1

NEXT REVIEW DATE: September 2028

In this document Council refers to Penzance Council, Councillors (or Member) refers to Councillors of Penzance Council and officer refers to members of staff.

Introduction

Artificial intelligence (AI) refers to the ability of digital technology to complete tasks which would ordinarily require human intelligence.

The purpose of this policy is to provide a clear framework for the use of AI in the workplace.

Penzance Council recognises the benefits and risks associated with the use of AI and is committed to a risk-based approach which includes assessing the risks to individuals' rights and freedoms and implementing appropriate technical and organisational measures to mitigate risks.

This policy promotes the environmental, ethical and responsible use of AI and ensures compliance with all relevant laws, regulations and Council policies.

This policy is applicable to all Penzance Council officers and Members whether using personal devices for work purposes or devices owned by the Council.

This policy will be continually updated to remain in line with legislative developments.

Scope

This policy applies to all Council officers and Members.

This policy covers the use of all AI applications and tools when conducting Council business and handling Council information. This includes AI software on Council owned devices and personal devices when being used for Council business.

This policy covers stand-alone AI applications, embedded AI software (including in emails, document editing, video transcriptions etc.) and applies to every use of AI regardless of the capacity in which it is being used.

Governance

All AI use must comply with the UK GDPR, Data Protection Act 2018 and Freedom of Information Act.

The Intellectual Property Act 2014 must be complied with when using AI. Content which infringes on the intellectual property rights of others must not be used.

Use of AI must comply with the Public Sector Equality Duty under the Equality Act 2010.

Any documentation created with AI by an officer of Penzance Council, during the course of their employment, will remain the property of Penzance Council.

Permitted Use of AI

This policy applies to all AI functions and applications including, but not limited to productivity tools, and embedded applications.

Council officers and Members may use AI if only if this policy is complied with. Officers must seek the explicit permission of their line manager or the Town Clerk for each use of an AI tool throughout the course of their employment.

Permitted uses of AI include:

- Generating text and images for reports, emails, presentations and customer service communications;
- Supporting the understanding of complex documents or subjects;
- Planning, organising and time management; and
- Research (while always checking source material to ensure accuracy).

Any decision-making must be undertaken by humans. Prior to use, all work generated by AI must be reviewed and the user will be held accountable for the final product and/or output.

For all public notices and communications that contain AI generated content, a disclaimer must be included to maintain transparency with the public.

To promote standardised practises, the Council will maintain an AI inventory to keep a record and track of all AI software that is in use by Council officers.

Prohibited Uses of AI

The following uses of AI are prohibited:

- Making decisions.
- The processing of any surveillance or facial recognition.
- Spreading disinformation.
- Generating content, which is offensive, inappropriate or with political bias.
- Entering sensitive or confidential information into any AI platform.

Any use of AI by officers which is prohibited under this policy will be a disciplinary matter and will be addressed under the Council's Disciplinary Policy.

AI Verification and Validation

Each proposed AI tool must undergo and successfully complete a documented verification and validation process. This risk assessment-based process will ensure AI tools meet performance and regulatory standards while maintaining zero risks to individuals' rights and freedoms and upholding the Council's ethical and environmental responsibilities.

Data Privacy and Security

All information which is entered into AI must be dealt with in accordance with data privacy laws and regulations. Officers and Members must follow all applicable data privacy laws and Council policies when using AI.

AI must not be used for the processing of personal data under any circumstances. Confidential and identifiable information must never be entered into AI.

For information which can be used with AI, that is not personal data, a risk assessment process may still be completed with key policy documents and notices continually being updated to ensure transparency.

AI alone should not be relied upon by officers and Members and should not form the sole basis for any decision. When considering the use of AI in projects, every step should be taken to ensure that it would not cause harm to the Council or its reputation.

Any AI generated content which has been used in any decision making processes are formal records and must be saved according to the Council's data retention policies.

Officers and members must immediately report any data breach incidents involving AI.

Accuracy

All AI outputs and/or products must be reviewed by a Member or officer. If there is any doubt of the accuracy of an output and/or product, the work should be edited and reviewed.

Providers

All officers and Members should have a full understanding of the practises, terms and conditions, policies on privacy, security, ethics, environmental and social impacts of any AI tools they use.

The AI tools and provider's ability to address potential biases in its algorithms, protect sensitive data, ensure the security of its AI systems, adhere to ethical guidelines, commitment to reducing environmental impacts, and efforts to address social inequalities should be considered by the appropriate line manager and/or the Town Clerk when considering any requests for the use of AI tools.

Environmental Considerations

Penzance Council recognises the environmental impact of AI through electronic waste, water and energy consumption.

The Council is committed to the adoption of sustainable practises to mitigate such impacts, ensuring that the benefits of AI do not compromise environmental wellbeing.

Penzance Council will adopt the following sustainable practises to mitigate the environmental impacts of using AI by:

- Only using AI tools from suppliers who are committed to driving sustainability and are transparent regarding their carbon and water usage;
- Selecting AI tools and services that demonstrate energy and resource efficiency; and
- Supporting and encouraging the education of officers and Members on environmental sustainability.

Ethical Use

The use of AI by officers and Members must not conflict with the Council's ethical standards or political neutrality.

Appropriate measures must be taken to reduce bias and discrimination when using AI tools as AI systems can unintentionally reinforce this. For any doubts regarding the verification or propriety of using AI in specific situations, officers and Members should raise concerns with the appropriate member of the Corporate Management Team.

Data protection laws, regulations and Council policies must be adhered to ensure the protection of personal and confidential data. Individuals' rights to privacy must be respected.

The dignity and wellbeing of individuals must be upheld, and the use of AI should respect individuals' values, choices, and personal preferences.

Transparency and Accountability

Penzance Council will maintain openness about its use of AI and respond to public enquiries accordingly. AI generated content that is shared with the public should include a statement to make it clear that AI was used.

Training and Awareness

Officers and Members who use AI should receive training. Training topics should include ethical and environmental considerations, risk management, security and compliance.

Compliance

All AI usage must comply with this policy.

Security incidents involving AI must be reported.

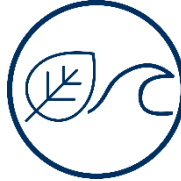
Review

This policy will be reviewed and updated where necessary to ensure compliance with relevant legislation, regulations and Council policies.

PENZANCE COUNCIL - 21 SEPTEMBER 2026

REPORT FOR DECISION

A STRATEGIC PLAN FOR PENZANCE 2026-2030

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

RECOMMENDATION

The Penzance Council Strategic Plan 2026-2030, as set out at Appendix 1 to this report, be approved and adopted.

BACKGROUND

Penzance Council's existing Strategic Plan covered the lifespan of the previous Council through to 2026. In order to focus and prioritise Penzance Council activities throughout the lifecycle of the current Council, a refreshed Strategic Plan has been developed.

To support the development of the revised Plan, workshops were undertaken with the Corporate Management Team and then with the Arts & Culture, Finance & General Purposes and Leisure and Amenities Committees during April and May prior to an informal Council workshop in August.

As well as clarity on areas of focus for the Council, the development process emphasised the need for simplification and the importance of clearly communicating the Council's priorities to our wider community in an accessible way.

The overall Penzance Council Mission remains unchanged:

To make the community a better place to live, work and grow.

As does the Council's Vision:

To maintain and enhance our community for the wellbeing and prosperity of future generations.

The new Strategic Plan is, however, developed around fewer and revised headline strategic priorities:

- **Culture**
- **Facilities and Open Spaces**
- **People and Wellbeing**
- **Money and Decision Making**
- **Places & Resilience**

The proposed final plan is attached as Appendix 1 to this report, as the basis for communicating the Council's Strategic Plan for 2026-2030. Subject to Council approval, further work will then detail performance management for Council Committees and operational delivery.

On this basis it is recommended that Penzance Council adopts the Penzance Council Strategic Plan 2026-2030

Appendix 1 – A Strategic Plan for Penzance

James Hardy
Town Clerk

HOW PENZANCE COUNCIL WORKS FOR YOU

Penzance Council operates at the most local level of government across Penzance, Newlyn, Mousehole, Paul, Heamoor, Gulval & Eastern Green.

Penzance Council has twenty unpaid Councillors. They represent four wards in the Penzance Parish:

- **Penzance East**
- **Penzance Promenade**
- **Newlyn & Mousehole**
- **Heamoor & Gulval**

All councillors meet together at least six times a year to take major decisions and oversee the activities of Penzance Council.

The Council will also consider recommendations from its four standing Committees:

- **Planning**
- **Arts & Culture**
- **Leisure & Amenities**
- **Finance & General Purposes**

Agendas are published online and on noticeboards at least three clear working days before a meeting is due to take place. The press and public are welcome to attend all Committee and Council meetings, and they have the opportunity to ask questions or comment on agenda items at the beginning of the meeting.



CONTACT YOUR COUNCILLORS

Email: *firstname.surname@penzance-tc.gov.uk*

Post: **Councillor name**, Penzance Council, Penlee Centre, Penlee Park, Penzance TR18 4HE

HEAMOOR & GULVAL



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Cllr David Smart Knight
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Cllr Stephen Reynolds
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PENZANCE EAST



Cllr Jonathan How
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Cllr Andy Law
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Cllr Jane Pugh
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Cllr Simon Reed
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PENZANCE PROMENADE



Cllr Karen Baker
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Cllr Nicole Broadhurst
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Cllr Peter Lapin
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Vacancy
To be filled



Cllr Duncan Paul
duncan.paul@



Cllr Penny Young
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NEWLYN & MOUSEHOLE



Cllr Marc Hadley
marc.hadley@



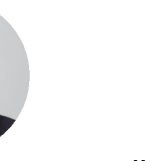
Cllr Penny Osborne
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Cllr Paul Trevail
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Cllr Phillip Jameson
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Cllr Thalia Marrington
thalia.marrington@



OUR SERVICES



- Alexandra Play Park & Tennis Courts
- Allotments
- ASB Caseworker
- 19 CCTV cameras
- Civic & ceremonial community events
- Foxes Lane Playpark



- Grant funding
- Heamoor Old School Field
- Jewish Cemetery
- Memorial maintenance
 - Humphry Davy Statue
 - Mousehole War Memorial
 - Newlyn War Memorial
 - Penzance War Memorial
 - Fisherman's Memorial, Newlyn
 - Eileen McGrigor Memorial, Newlyn



- Pavement weeding
- Penlee House Gallery & Museum
- Penlee Open Air Theatre
- Penlee Park
- Princess May Recreation Ground
- 7 Public Toilets
- Community Toilet Scheme
- Summer Promenade and Town Flags
- Wellfields Car Park
- Wherrytown Skateboard Plaza



CONTACT US

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Penlee Park,
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Tel: 01736 363405
Email: info@penzance-tc.gov.uk



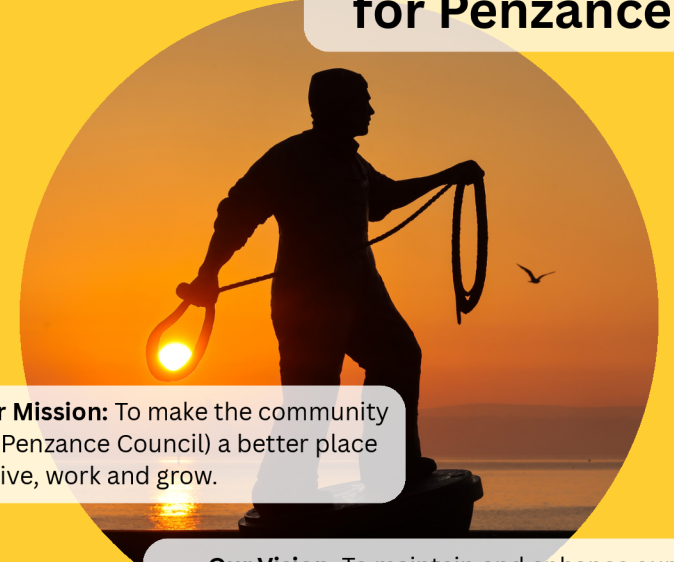
KEEP UPDATED

Facebook: PZCouncil / Instagram: @pzcouncil
Sign up to our quarterly e-newsletter on our website.
www.penzance-tc.gov.uk



PENZANCE COUNCIL

A Strategic Plan for Penzance



Our Mission: To make the community (of Penzance Council) a better place to live, work and grow.

Our Vision: To maintain and enhance our community for the wellbeing and prosperity of present and future generations.

www.penzance-tc.gov.uk



OUR PLAN FOR PENZANCE PARISH

Building on current projects and achievements, Penzance Council has developed a **Strategic Plan** that commits to delivering positive change for the communities and future generations of Penzance, Newlyn, Mousehole, Paul, Heamoor, Gulval and Eastern Green.

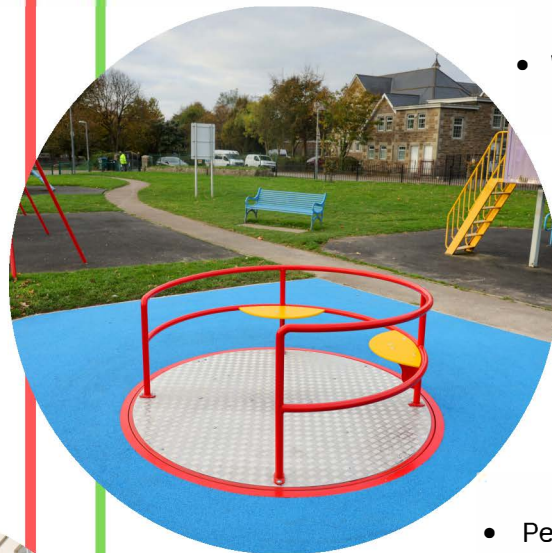
CULTURE

- Penlee House Gallery & Museum already offers award-winning learning and education programmes in partnership with the Friends of Penlee House. We aim to build on this by developing a dedicated Learning Centre.
- We want to encourage more people to enjoy Penlee Park, spending time between its award-winning gallery, unique open-air theatre, popular new café, Memorial Garden, play park and green spaces.
- Penzance was not shortlisted for Town of Culture 2028, but we pledge to work with partners to deliver our own 'alternative' Year of Culture in 2028.
- We plan to enhance the retail space at Penlee House Gallery & Museum, which in turn will help secure its future by generating money to be reinvested in making it fit for the 21st century.
- Cultural events are part of what makes Penzance special. We plan to explore more funding opportunities to help community organisations bring these events to life.
- We aim to promote the Cornish language in our activities and support the use of Kernewek in the wider community.



FACILITIES & OPEN SPACES

- We will continue to look after and maintain all Penzance Council facilities and open spaces so that they remain safe, clean and well-used by residents and visitors.
- We will invest in key sites within the Parish, including Princess May Recreation Ground and Wherrytown Skate Plaza, to unlock their true potential.
- Penzance Council took over the running of public toilets in Penzance from Cornwall Council in 2016 to make sure that they would stay open. We will continue to review this service to ensure it continues to meet the needs of the community.
- We aim to develop a plan to enhance biodiversity across Penzance Council's open spaces.
- It's important that people can access the countryside and walk around the parish safely, so we will invest in footpath maintenance and manage street vegetation.



PEOPLE & WELLBEING

- ~~As more and more services~~ become online-only, we will support people who struggle to access public services by giving our Town help desk a permanent home in Market House, while also taking it out on the road in community based pop-ups.
- For the wellbeing of residents, we will explore opportunities to promote community food-growing and support other community-led initiatives to enhance the natural and built environment.
- We want to address health inequalities by working closely with Sport England and Active Cornwall on their programme, as well as supporting other community health initiatives.
- We will continue to build on our existing local partnerships to strengthen community connections and combat social isolation.

Item 12(c) - Appendix 1

PLACES & RESILIENCE

- We will consult with local people to develop a Neighbourhood Priorities Statement that ensures the community's views are reflected in future planning policies.
- We will work with our communities to develop emergency and crisis response plans, and with stakeholders to develop the Mounts Bay Coastal Resilience Strategy.
- We aim to take over some of the neglected facilities in our communities from Cornwall Council, and secure their future by investing in them for future generations.
- Building on the improved CCTV monitoring and successful Street Marshals scheme, we will continue to work with partners to make our community safer.



MONEY & DECISION-MAKING

- We pledge to maintain good financial practice, including budgeting for the future to ensure we are financially resilient now and in the future.
- By developing more income-generating opportunities, such as our recent Coach House Café development, we can reduce our reliance on money from local taxpayers.
- We want to encourage more people to become engaged with democracy through public participation in our meetings (including live-streaming), and by promoting consultations on local issues.
- We are keen to raise awareness of democratic processes among young people, and work towards the establishment of a meaningful Youth Voice in our community, in line with Penzance Council's Future Generations Pledge: "We pledge to ensure that the decisions we take today will benefit future generations."
- We will invest in a dedicated resource to attract external funding to support community organisations and Penzance Council's own objectives.

Find out more about our Strategic Plan at www.penzance-tc.gov.uk

PENZANCE COUNCIL – 21 SEPTEMBER 2026**REPORT FOR DECISION****REPORT OF THE EXTERNAL AUDITOR FOR THE YEAR ENDING 31 MARCH 2026**

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

Recommendation:

The report of the external auditor for financial year ended 31 March 2026, as set out at Appendix 1 to this report, be accepted.

Background:

The external auditors, BDO LLP, have concluded the external audit of the 2025/26 accounting statements.

Their responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with the National Audit Office's (NAO) *Auditor Guidance Note 02*.

They have confirmed, based on their review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), that in their opinion the information in Sections 1 and 2 of the AGAR are in accordance with proper practices and no other matters have come to their attention which would give cause for concern that relevant legislation and regulatory requirements have not been met.

Finally, the Auditors also confirmed there are no other matters that need to be brought to the attention of the Council.

The Council has already:

- Produced a “Notice of conclusion of audit” which details the rights of inspection, in line with the statutory requirements.
- Published the “Notice” along with the certified AGAR (Sections 1, 2 & 3) on our website and published the “Notice” on the main noticeboard on Alverton Road (the deadline for this is the 30 September).

The Council will:

- Allow inspection/make copies of the AGAR, free of charge, to members of the public within the opening times of the Council offices stipulated on the “Notice”.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

Appendix 1 – External Audit Report 2025/26

Cameron Sil
Finance Manager

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

EN Penzance Town Council TY

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

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

(continue on a separate sheet if required)

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

None

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR
BDO LLP - Southampton

External Auditor Signature

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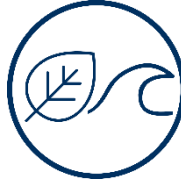
Date

09 September 2026YY

PENZANCE COUNCIL - 21 SEPTEMBER 2026

REPORT FOR DECISION

PROPOSALS FOR AN OVERNIGHT VISITOR LEVY FOR CORNWALL

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

RECOMMENDATION

1. The joint letter from St Ives Town Council to Cornwall Council, as set out at Appendix 1 to this report, be noted.
2. The Town Mayor write to the Leader of Cornwall Council to make the case for direct discussion with town and parish councils on the development of the Overnight Visitor Levy for Cornwall, based on investment into affected communities to offset the impact of tourism.

BACKGROUND

Penzance Council previously supported the commissioning and development of a Cornish Towns Visitor Voluntary Contribution Scheme (VCCS) – Feasibility Study, jointly with St Ives and Looe Town Councils.

The study recognised that Cornwall's visitor economy, which generates approximately £2 billion annually, faces mounting challenges related to what many see as an overreliance on high levels of tourism, with knock-on consequences for sustainability, community cohesion and social equity.

While tourism remains vital to the local economy, the increasing strain on infrastructure, housing affordability and environmental sustainability necessitate a conversation about a more balanced approach.

The findings suggested that a well-structured VCCS has the potential to generate viable levels of local investment while maintaining voluntary participation. With careful planning, transparent governance, and strong stakeholder engagement, a scheme could enhance Cornwall's visitor economy while ensuring long-term sustainability for local communities.

Further to this local work, the UK Government carried out a consultation for proposals for an 'Overnight Visitor Levy' between November 2025 and February 2026. Then on 10 September 2026 the Secretary of State for Housing, Communities and Local Government announced that Mayors and local leaders will be handed the power to introduce an Overnight Visitor Levy – a fee on overnight stays. The basis for the levy *'is to bring direct benefit to England's tourism hotspots by investing money back into their communities... and improve areas for those living there.'*

Mayors and local leaders can decide whether to introduce a levy and how the revenue should be invested in their area, in consultation with residents and local businesses.

With this significant opportunity from government St Ives Town Council has written the attached letter, set out at Appendix 1, to the Leader of Cornwall Council asking for the policy development to be made in partnership with Towns and Parishes, highlighting our previous joint work on the VCCS Feasibility Study and asking for careful consideration of the investment affected communities.

Newquay Town Council have also joint signatories on the letter, with further consideration by Falmouth Town Council and planned discussions through the Cornwall Association of Local Councils.

On that basis Penzance Council is requested to note the St Ives Town Council letter and resolve that the Mayor also write directly to the Leader of Cornwall Council to make the case for direct discussion with town and parish councils on the development of an Overnight Visitor Levy Policy for Cornwall, based on investment into affected communities to offset the impact of tourism.

Appendix 1 – St Ives Town Council Letter

James Hardy
Town Clerk



St Ives Town Council

St Ives Town Council

The Guildhall
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St. Ives
Cornwall
TR26 2DS

Tel: (01736) 797840

Email: enquiries@stives-tc.gov.uk
Website: stivestowncouncil-cornwall.gov.uk
Date: 4th September 2026

Dear Councillor Frost

Proposals for a Tourist Levy for Cornwall

St Ives wrote to you in 2025 to share the findings of a study produced for the three towns of St Ives, Penzance and Looe. It looked at the feasibility of a voluntary visitor contributions scheme, to be collected as part of accommodation booking systems in our towns. The reason we felt the study had particular resonance, was that it was based on a large-scale consultation exercise with the local accommodation sector. Once there was clear understanding of how the scheme would work, there was majority support for the proposals. However, the strong message from the sector, was that ***funds should not be directed primarily at visitor initiatives and incentives, but should be used for more meaningful investments for the towns and local areas.*** Priorities included training and skills for young people, housing, environmental investments and community safety. It is a community restitution model.

Of course, we understand that the policy debate has moved rapidly to the case for a tourist tax. We have noted your own recent public comments about the difficult balance between supporting the visitor economy - which is so critical - and also giving communities a fairer deal.

This letter asks that Cornwall Council opens up the policy debate on these priorities and engages with the wider council family across Cornwall, not just the visitor sector on the three are (potentially competing) demands on future revenues, which require careful consideration:

- **Offsetting Cornwall Council general revenue expenditure** - The attractiveness of a windfall tax to help balance the books, given the perilous state of many principal authorities' finances.
- **Support for the visitor economy** and
- **Investment into affected communities** to offset the impact of mass tourism

In developing a policy approach, all these demands are inevitably interlinked. Investment in communities supports the public realm, quality of the environment, young people's prospects and key services on which both communities and visitors rely. If our towns were to become poor quality, shabby places with degraded infrastructure and a lack of services, this would put Cornwall at a disadvantage in an increasingly competitive market nationally. Declining visitor numbers would, in turn, impact on the economic prosperity of place and harms prospects of small businesses and our high streets.

Offsetting Cornwall Council general revenue expenditure

In testing any policy there will need to be an assessment of the likely revenue. We would estimate that the tax has the potential to raise a very significant sum, but not so significant to make a sizeable impact on Cornwall Council budgets. Given this, we propose funds are ringfenced as an investment reserve, not simply absorbed into general Cornwall Council operating budgets. This case is further made, when you consider the services, which are most

impacted by mass tourism – environment and open spaces, beach and coastal management, public realm, community safety, waste management, highways and streets (and the wider cultural and creative economy which supports the visitor experience). These are often non-statutory and areas where budgets have seen significant reductions in recent years. They are also services which matter very much to local people. Investment funding could be better directed into these Cinderella services.

Investment into affected communities

The visitor economy should bring benefits to Cornwall, but the scale of tourism and the impact on some places is so great, that we are in danger of eroding their sustainability and viability and ignoring the needs of residents. Our study put it succinctly:

Cornwall's visitor economy, which generates approximately £2 billion annually, faces mounting challenges related to, what many see, as an overreliance on high levels of tourism, with knock-on consequences for sustainability, community cohesion and social equity. While tourism remains vital to the local economy, the increasing strain on infrastructure, housing affordability, and environmental sustainability necessitate a conversation about a more balanced approach.

There are visitors throughout Cornwall (and the sector impacts all our residents and communities to a degree). But, there is, undeniably, a disproportionate impact on visitor towns and villages, relative to their scale and local population, many of which of course are well known: Newquay, Falmouth, St Ives, Penzance (Mousehole and Newlyn) Mevagissey, Fowey, Hayle, Looe, Padstow, Bude, Polperro, Perranporth etc. These places often face a triple whammy: strains on services and infrastructure, being unlikely to be the highest priority for investment, scoring lower in the index of deprivation (but with concentrated pockets of deprivation) and with high levels of holiday and second homes which also erode housing and community cohesion.

A tourist levy will generate significant revenues from these areas, relative to others. Yet considerable political capital will be lost if, once again, revenues are disproportionately drained from these areas and revenues spread across Cornwall. This was evidenced by our study and a sector which felt that many visitors would support a levy *if they felt that the places and communities they loved to visit (and often returned to again and again) were invested in.*

We accept that St Ives as an example is at the very extreme end of visitor numbers. But we would like to paint a picture of our beautiful and popular town in the Summer season. Waste management is failing with overflowing bins (and a huge surge in rat populations). Enforcement resources struggle to cope with dog control and parking violations, footpaths and important routes are eroded and verges overgrown. Our toilets are cleaned 5 times a day and cost £335,000 to operate and were used by over 250,000 this year. But, even with charges in place, this is a net cost of residents of £200,000. We currently have only 1 part time police officer and 1 PCSO, despite Devon and Cornwall police collecting approximately £1.8 million in Council Tax from St Ives residents. Visitor towns also invest into the economy too, funding visitor information centres, Summer marshals, floral displays, parks and gardens, enforcement officers, website, maps and signs. All these costs fall currently on 6,000 households. That is neither equitable nor sustainable.

[Newquay text]

We propose that Cornwall Council applies a similar approach to that used for the Community Infrastructure Levy. A calculation could be made for a top slicing of revenues, proportionate to the funds collected in each area or group of settlements and re-allocated back to the area for projects which protect and safeguard important facilities and offset the cost of tourism.

Support for the visitor economy

We understand the imperative for a strong voice for the sector at regional and national level, (and a sustainable Destination Management Organisation). We also understand the challenges of a membership funding model. A DMO would clearly be a funding priority for any tourist tax. However, if an operating budget for Visit Cornwall was previously approximately £1 million, even allowing for proactive campaigns and marketing or budgets which enhanced the cultural and event offering, the revenues to be recovered far exceed the needs of a centralised DMO structure. Neither should investment priorities be directed wholly through the lens of business.

It is also important to re-state the findings of our study, which were that local accommodation providers supported funds being directly invested into local schemes and projects in a transparent way for the benefit of the area. Few argued the need to invest disproportionate sums into a Cornwallwide structure responsible for marketing and promotion activities.

Conclusions

Making a decision to introduce a tourism levy will result in a clear shift in our relationship with both communities and visitors. It should not be about promoting more tourism, it could bring invaluable benefits, investment in infrastructure and improve the quality of life for our local residents.

Funds collected should be ringfenced and treated as investment not income with clarity and transparency about how taxation helps sustain and protect the communities which helped raise the revenues in the first place. It should also support the infrastructure of the visitor economy sector, but this financial support must not be disproportionate to investments back into our communities and should not solely fund a centralised DMO model or be focused on large scale marketing and campaign budgets, which do not reflect the local needs of Cornwall.

Our study also gave thought to the practical collection and application of revenues and we believe there remains value in considering the lessons within it. An executive summary is provided in the link below.

[Voluntary Visitor contributions study 2025](#)

We would like, once again, to extend an offer to engage with you and senior officers to discuss some of the concerns and ideas of local councils at the coal face of the visitor economy, and to help shape a critical policy debate.

Yours sincerely,



Louise Dwelly
Town Clerk

