

## **FALMOUTH TOWN COUNCIL**

Minutes of a meeting of the Council held on Monday 2<sup>nd</sup> June 2025 at 7.15pm held in the Council Chamber, Municipal Buildings, The Moor, Falmouth. TR11 3QA

Present: Councillors A J Jewell (Town Mayor), T M Pearce (Deputy Mayor), S R Carmichael, D E Clegg CC, K S Holbrook, L E Lowes, D A Konik, A D Munden, J C Robinson, A L Rowe CC, D W Saunby CC, H M Stephens, J A R Stowell, and J A Walkden.

In Attendance: A M Williams	(Town Clerk)
D C Shankland	(Communications Officer)
M Addinall	(Commander, Falmouth Fire Station)
S Mason	(Executive Officer, Cornwall Association of Local Councils)
Rev G Bennett	(Mayor's Chaplain)
L Leonard	(Chair, Gyllyngvase Surf Lifesaving Club)
J Grafton	(Falmouth Fairtrade)

Prior to the commencement of the meeting prayers were said by the Mayor's Chaplain.

### **C6078 APOLOGIES**

An apology was received and approved from Councillor Evans (Cornwall Council business).

### **C6079 INTERESTS AND DISPENSATIONS**

None.

### **C6080 MINUTES**

It was proposed by Councillor Konik seconded by Councillor Jewell and

**RESOLVED** that the minutes of the Meeting held on 10th March 2025 be confirmed as a correct record and signed by the Chair.

It was proposed by Councillor Konik, seconded by Councillor Jewell and

**RESOLVED** that the minutes of the Annual Meeting held on 19<sup>th</sup> May 2025 be confirmed as a correct record and signed by the Chair.

### **C6081 MAYOR'S REPORT**

The Mayor thanked the Council for its trust in him and presented his report on civic events and meetings that was duly noted.

He also recognised the retirement of Sarah Mason, the Executive Officer of the Cornwall Association of Local Councils and thanked her for her efforts and support of the Council.

### **C6082 DEPUTY MAYOR'S REPORT**

The Deputy Mayor thanked the Councillors and staff for its support and presented his report that was duly noted.

### **C6083 PUBLIC QUESTIONS**

Cherry Dishington thanked the Council for its support of the Stop the Chop Campaign regarding highway trees in Trelawney Road and requested clarification regarding the cost of highway tree maintenance per annum and specifically the costs associated with the proposal to remove the Trelawney Road trees.

The Mayor advised that those requests for information would be added to his correspondence objecting to the tree removal to Cornwall Council.

### **C6084 COMMUNITY POLICE REPORT**

The Town Clerk reported correspondence from the Sector Inspector to the Police and Crime Commissioner expressing his disappointment that Falmouth had been omitted from Hotspot funding awards despite a positive meeting with the Town Mayor, and he was requesting a review. The Council supported that request.

### **C6085 COMMUNITY SAFETY AND FIRE REPORT**

The Falmouth Fire Station Commander welcomed councillors to role and invited them to attend to visit Falmouth Fire Station. He reported on 2024-25 performance and challenges and presented on the Community Risk Management Plan 2026-2030 consultation. He would present further on this in a dedicated consultation session and asked Councillors to consider what was important to them from the fire and rescue service and how should the service best engage with its community.

### **C6086 GYLLYNGVASE SURF LIFE SAVING CLUB**

The Chair of the Club advised the Council about the Club, a charitable organisation, and its recent achievements. Updating on training, competitions, community events and proposed patrols. The Club was completely operated by volunteers and costs were about £65,000 per annum. Membership was £200 per annum.

### **C6087 FAIRTRADE FALMOUTH**

The Fairtrade Falmouth representative reported upon local Fairtrade activity and welcomed Councillors Walkden and Pearce to the Steering Group.

### **C6088 COMMUNITY AREA PANEL**

It was noted that the Panel had yet to meet, and that Councillor Stowell would represent the Council, next meeting 17<sup>th</sup> June 2025.

### **C6089 CORNWALL COUNCILLORS' REPORTS**

#### **Boslowick**

Councillor Clegg updated on training and induction process for Cornwall Councillors. She would sit on the Pensions, Licensing, and Transport Appeals Committees. Her local casework was continuing.

#### **Penwerris**

Councillor Rowe reported that he would sit on the Strategic Planning, Central Planning, and Health and Adult Social Care Committees. He updated on residents' issues, particularly around parking and refuse matters. He would be raising the issue of the Trelawney Trees removal with Cornwall Council's new Leader. He advised Councillors to respond to the consultation on proposed cycling and pedestrian works at Dracaena Avenue.

**Trescobeas and Budock**

Councillor Saunby advised that the Cornwall Council Cabinet had been appointed. He hoped to be Vice-Chair of the Miscellaneous Licensing Committee. He was working with Cormac regarding overgrown hedges at Lambs Lane.

**Arwenack**

No report.

**C6090 PLANNING AND LICENSING COMMITTEE**

It was proposed by Councillor Stephens, seconded by Councillor Carmichael and

**RESOLVED** that Councillor Stowell sit on the Planning and Licensing Committee, and that the Committee operate with seven councillors until it could be brought to a full complement of eight members.

**C6091 OUTSIDE BODIES APPOINTMENTS**

It was noted that a response was awaited from the Helford SAC regarding the number of Councillor nominations it required.

It was proposed by Councillor Jewell, seconded by Councillor Pearce and

**RESOLVED** that Councillor Evans be appointed as the advocate for the Office of the Police and Crime Commissioners representative for the Council (replacing Councillor Jewell).

**C6092 FALMOUTH BEACHES MANAGEMENT GROUP**

The notes of the meeting of the Group held on 23<sup>rd</sup> April 2025 were received.

**C6093 FALMOUTH GREEN CORRIDOR FORUM**

The notes of the Forum meeting dated 16<sup>th</sup> April 2025 were received.

**C6094 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2024/25**

The Chair of the Finance and General Purposes Committee presented the recommendation of the Committee.

It was proposed by Councillor Rowe, seconded by Councillor Pearce and

**RESOLVED** that the Annual Governance Statement 2024/25 as attached be approved.

The Chair of the Finance and General Purposes Committee presented the Accounts and Annual Return, and the Financial Statements for 2024/25 which his Committee had reviewed and recommended approval.

It was proposed by Councillor Rowe, seconded by Councillor Pearce and

**RESOLVED** that the Council's Accounts and Annual Return and the Financial Statements for 2024/25 as attached be approved.

## **C6095 COMMITTEE REPORTS**

The Planning and Licensing Committee Report dated 17<sup>th</sup> March 2025 was presented by Councillor Jewell, Chair of the Committee.

It was proposed by Councillor Jewell, seconded by Councillor Clegg and

**RESOLVED** that the Report of the Committee dated 17<sup>th</sup> March 2025 be approved.

The Planning and Licensing Committee Report dated 7<sup>th</sup> April 2025 was presented by Councillor Jewell, Chair of the Committee.

It was proposed by Councillor Jewell, seconded by Councillor Clegg and

**RESOLVED** that the Report of the Committee dated 7<sup>th</sup> April 2025 be approved.

The Planning and Licensing Committee Report dated 28<sup>th</sup> April 2025 was presented by Councillor Jewell, Chair of the Committee.

It was proposed by Councillor Jewell, seconded by Councillor Clegg and

**RESOLVED** that the Report of the Committee dated 28<sup>th</sup> April 2025 be approved.

The Planning and Licensing Committee Report dated 21<sup>st</sup> May 2025 was presented by Councillor Jewell, Chair of the Committee.

It was proposed by Councillor Jewell, seconded by Councillor Clegg and

**RESOLVED** that the Report of the Committee dated 21<sup>st</sup> May 2025 be approved.

The Grounds, Facilities and Environmental Action Committee Report dated 17<sup>th</sup> March 2025 was presented by Councillor Konik, Chair of the Committee.

It was proposed by Councillor Clegg, seconded by Councillor Konik and

**RESOLVED** that the Report of the Committee dated 17<sup>th</sup> March 2025 be approved.

The Cultural Services and Leisure Committee Report dated 24<sup>th</sup> March 2025 was presented by Councillor Robinson, Chair of the Committee.

It was proposed by Councillor Pearce, seconded by Councillor Konik and

**RESOLVED** that the Report of the Committee dated 24<sup>th</sup> March 2025 be approved.

## **C6096 TOWN MANAGEMENT REPORT**

The Town Clerk presented the Town Management report which was duly noted and forms part of these minutes.

**C6097 TOWN CLERK'S REPORT – PART I**

No report as the Leisure Strategy matters had been dealt with by the Finance and General Purposes Committee.

**C6098 EXCLUSION OF THE PRESS AND PUBLIC**

It was proposed by Councillor Carmichael, seconded by Councillor Pearce and

**RESOLVED** that in view of the confidential nature of contractual matters and personal information it is advisable in the public interest that the press and public, be excluded from the meeting.

# Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2024/25

## FALMOUTH TOWN COUNCIL

www.falmouthtowncouncil.co.uk/youthcouncil/townfinance/councilannualreturn

**During** the financial year ended 31 March 2025, this report is a confidential document and should be used for the purpose of assessing the effectiveness of the internal control system and the level of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with the requirements of the Local Government Internal Audit Regulations 2013. The audit was carried out by the internal audit team, who have been trained and qualified for the purpose. The audit was carried out in accordance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

Internal control objective	Yes	No*	Not covered**
<b>A.</b> Appropriate controls have been put in place to ensure the financial statements are accurate.			
<b>B.</b> This authority complied with its financial regulations, policies and procedures, and the internal control system is effective.	✓		
<b>C.</b> This authority assessed the significant risks to the achievement of its objectives and reviewed the adequacy of arrangements to manage these.	✓		
<b>D.</b> The precept or rates revenue resulted from an adequate budgetary process; progress against the budget was regularly monitored; and the revenue was properly accounted for.	✓		
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and properly accounted for.	✓		
<b>F.</b> The cash payments were properly supported by receipts, and the cash expenditure was properly accounted for.	✓		
<b>G.</b> Staff employed in the financial services were properly identified in accordance with the authority's policies, and PAYE and NI requirements were properly applied.	✓		
<b>H.</b> Assets were managed in accordance with the relevant policies and procedures.	✓		
<b>I.</b> Periodic bank reconciliation was properly carried out during the year.	✓		
<b>J.</b> Accounting systems properly recorded the cash book, supported by an adequate audit trail from the ledger accounts to the supporting documents and vice versa.	✓		
<b>K.</b> If the authority claimed itself exempt from limited scrutiny review in 2023/24, it must have been exempt on criteria and correctly declared itself exempt. (f t e u t o i t y d l i t e d s s u e e v i e w o f i t s 2 2 3 / 2 4 A G A R t i " o t o v e e d ")			✓
<b>L.</b> The authority published the required financial information on its website/webpage and the time of the publication was appropriate.	✓		
<b>M.</b> In the year covered by this AA, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (du i g t e 2 2 4 - 2 5 A G A R p e i o d , w e e p u b l i g t s i e l t i o t o t e 2 2 3 - 2 4 A G A R e v i d e e d b y o t i e o t e w e b s i t e d o a u t h o r i t y a p p r e m i n u t e n f i r m i n t h e a t e e t .)	✓		
<b>N.</b> The authority has complied with the public information requirements for 2023/24 AGAR (see AGAR Part 1 Guidance Notes).	✓		

O. (For local council only)	Yes	No	Not applicable
Trust funds (including charitable) – the council met its responsibilities as a trustee.	✓		

For the risk identified by this authority, adequate controls exist (list the risk and so separate sheets if needed).

Date(s) internal audit undertaken

28/11/2022 12/05/2025 21/05/2025

Name of person who carried out the internal audit

SPUDON PFA

Signature of person who carried out the internal audit

S. P. Hudson

Date

21/05/2025

**\*If the response is 'no' please state the implications and action being taken to address any weaknesses identified (add separate sheets if needed).**

**\*\*Note:** If the response is 'no' covered please state where the most effective internal controls do exist and where they are not; if covered is not required, the internal audit report must explain why (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
<b>1.</b> Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNATURE REQUIRED

Date

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

as recorded in minute reference:

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

## Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

ENTER NAME OF AUTHORITY

### 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 2025; 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 2024/25

(Except for the matters reported below)\* 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. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2024/25

We certify/do not 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 2025.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



# Falmouth Town Council

Financial Statements in support of  
Annual Return  
2024-2025

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Further information on the Accounts can be obtained from:

Falmouth Town Council  
The Old Post Office  
The Moor  
FALMOUTH  
Cornwall  
TR11 3QA

## **EXPLANATORY FOREWORD**

In accordance with Section 6 of the Local Audit and Accountability Act 2014, an authority is a 'smaller authority' if the higher of the authority's gross income for the year and its gross expenditure for the year does not exceed £6.5m. This Council is therefore a 'smaller authority'.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the systems of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts, and it should;

- Complete the Annual Return after 31<sup>st</sup> March 2025 as set out in 'Governance and Accountability for Smaller Authorities in England (the Practitioners' Guide)' published by the Joint Practitioners Advisory Group (JPAG) (2024) in the form requested by proper practices. This Comprises the:
  - Annual Governance Statement (Section 1 of the Annual Return);
  - Accounting Statement (Section 2 of the Annual Return);
  - External Auditors Report and Certificate (Section 3) and
  - Annual Internal Audit Report for the year ended 31<sup>st</sup> March 2025.
- Certify the Accounting Statements (certified by the Responsible Financial Officer);
- Consider at a meeting of the full authority the internal audit work during the year, the Annual Governance Statement, and the Accounting Statements;
- Approve the Annual Governance Statement at the meeting of the full authority in advance of approving the Accounting Statements (minuted, signed and dated by the Chair and Clerk on the day of approval);
- Approve the Accounting Statements at the meeting of the full authority (minuted, signed and dated by the Chair on the day of approval); the Annual Governance Statement and the Accounting Statements can be considered and approved at the same meeting so long as it is clear from the minute references that they were approved in the right order.
- Publish on a public website the approved, signed, and dated statements, to allow for the date of commencement for the exercise of public rights to cover the first 10 working days of July. It must publish the:
  - Annual Governance Statement
  - Accounting Statements
  - Declaration that the statement of accounts is un-audited.
  - Notice of commencement of the period for the exercise of public rights.
- Send the Annual Return and requested supplemental papers to the external auditor for Limited Assurance review as soon as approved.

Following completion of the Limited Assurance review the Council shall;

- publish the certified Annual Return (including any continuation pages of the External Auditor Certificate and Report) by 30<sup>th</sup> September 2025 alongside a Notice of Completion of the Limited Assurance review.

The Council is required to provide additional information to enable the external audit of the Annual Return and this document forms part of that. It includes -

- A copy of the Notice of the Date of Commencement of Public Rights
- Explanations for negative response to assertions in Section 1 of the Annual Return
- A completed Annual Internal Audit Report (AIAR)
- Explanation of significant variations between 2023/24 and 2024/25 – quantified explanations for all variances in excess 15% or £100,000 which must include narrative and numerical.
- Details of earmarked reserves held on 31<sup>st</sup> March 2025
- Bank Reconciliation on 31<sup>st</sup> March 2025
- Income and Expenditure Account
- Balance Sheet
- Supporting notes to the above.

For the current year additional information has been requested from the external auditor and this is listed here but not included in these statements –

- Copy of bank statement for all bank accounts held clearly showing the balance as at 31<sup>st</sup> March 2025 to support the figures used in the year-end bank reconciliations
- Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved
- Copy of reports and minutes supporting budget setting for the 2024-25 financial year
- Copy of the minutes of the meeting following year end 31<sup>st</sup> March 2025
- Copies of minutes for April and September 2024 and March 2025 showing income and expenditure powers have been properly identified.
- Copy of the Internal Auditors reports
- Evidence that the independence of the internal auditor was considered
- Evidence that a programme of works was considered and agreed for internal audit
- Evidence that the Council were satisfied with the competence of the internal auditor as well as a copy of the letter of engagement.

Evidence of compliance with the criteria for the general power of competence including –

- Copy of the minute resolving the adoption of the general power of competence
- Evidence that a least two thirds of the total number of members has been elected at the date of adoption
- Evidence that the clerk held either the CiLCA/CHeLP/CHEiLCA/level 1 foundation degree in CEG at the date of adoption and (where the qualifications were gained before April 2012) evidence that the clerk held the CiLCA Section LO7 GPC in Isolation module certification at the date of adoption.

### **The principal activities of the Council in the year were:**

- Supporting, advocating, communicating, and continuing to engage with the community
- Providing democratic representation and delivering services, both and face to face and virtual, with the continuation of digital means of communication.
- Providing and supporting heritage and culture in both a face to face and digital world including the delivery of town events.
- Acting as the local Burial Authority and maintaining and developing cemetery sites and burial records to support this function (including the historic Dissenters Burial Ground and Jewish Cemeteries), continuing works on the conservation of the historic site.
- Providing community performance venue theatre and café facilities at the Princess Pavilion and Gyllyngdune Gardens site.
- Securing Community Ownership Funding to enable solar array and low carbon heating solutions to be installed at the Princess Pavilion.
- Managing public buildings. Providing office rentals and meeting room hire and developing community event space.
- Providing and supporting face to face information and support services with a centralised co-located service provision for the community with partner agencies and providers.
- Providing a successful Town Management service. Supporting local businesses and commercial activity. Including provision of the public wi-fi, local shuttle bus services, markets, and Shop-Mobility.
- Developing and leading local partnerships including the nationally recognised relationship with the Falmouth Business Improvement District service.
- The provision of free to use public conveniences at eight locations throughout the town with the addition of a 'Changing Places' unit adjacent to the facilities provided at Grove Place.
- Providing community environmental, education and enforcement and strategic development of environmental carbon reducing options. Engaging with the Climate Change Emergency agenda, Carbon reduction aspirations, and supporting the work of Plastic Free Falmouth and others.
- Providing and supporting good quality open space and public gardens provision at 'The Bowly' Trelawney Road; Dracaena Playing Fields with the completion of a new Skatepark; Kimberley Park; Gyllyngdune Gardens and Trescobeas Park and Co-ordinating local Beach Management, including the 'Sand Safe' initiative.
- Supporting and coordinating local volunteering.
- Providing and supporting play provision, including, at 'The Bowly' Trelawney Road, Dracaena Playing Fields and Sports Pitches, Trescobeas Park BMX Pump Track and Dracaena Skate-park.
- Provide community youth services in conjunction with the Dracaena Centre. Engaging with local educational institutions, providing remote educational outreach.
- Assisting and funding local charitable organisations to provide support for young and vulnerable members of the community.
- Securing SPF funding and completing the refurbishment of Kimberley Park Lodge, with the construction of a community radio station and recording studios adjacent to the lodge.
- Providing the Falmouth Art Gallery and Cultural Services for the community. Acting as custodians for the community collection of art works and actively engaging with local education providers to further the learning streams available by holding workshops and other free to access services and in so doing enhance community ownership of the collection.



- Provide community safety, such as public realm CCTV, Street Rangers, and Shop Watch Radios, and engaging with the Safer Falmouth Initiative.
- Custodian for the Pendennis Headland and the Pendennis Leisure Centre in partnership with the Pendennis Leisure CIO – supporting the efforts of the charity as it develops proposals for a redesign of the building to enable so that the community can once again have Leisure Services with swimming provision within the town.
- Continuing to actively engage with local partners for shared priorities with the public and private sector to pursue devolved and joint delivery of services for the direct benefit of the community.
- Continuing the development of the adopted Neighbourhood Plan
- Leading on 'Place-shaping, Town Centre Masterplan and Regeneration.
- As a Foundation Living Wage Council, being a responsible employer and ensuring continued development and training opportunities for employees and councillors. The Council has also adopted the Armed Forces Covenant and the Dying to Work Charter.
- Protect and improve the maritime and historical heritage and environment of Falmouth whilst promoting sustainable and necessary development e.g., supporting the Cornwall Council Place Shaping Initiative and acting as the responsible body for community grant applications.
- To support the redevelopment of Falmouth Port as a ship building, naval and cruise ship venue.

The Members of the Council during the year were.

Name	Office held in 2024/25	Ward
G W Chin-Quee BEM	<b>Resigned July 2024</b>	<b>Penwerris</b>
D Clegg	<b>Chair Grounds and Facilities, Vice-Chair of Finance and General Purposes and of Planning and Licensing</b>	<b>Boslowick</b>
L D Coley	<b>Chair Staffing and Vice-Chair of Cultural Services and Leisure</b>	<b>Trescobeas</b>
S D Eva	<b>Chair Planning and Licensing</b>	<b>Boslowick</b>
D Evans BEM		<b>Boslowick</b>
G F Evans CC MBE	<b>Vice-Chair Staffing</b>	<b>Arwenack</b>
K J Edwards		<b>Penwerris</b>
A J Jewell CC		<b>Boslowick</b>
J S Kirkham CC	<b>Vice-Chair Grounds and Facilities and of Staffing – to July 2024</b>	<b>Penwerris</b>
D Konik	<b>From September 2024 – Vice-Chair Grounds and Facilities</b>	<b>Penwerris</b>
T Pearce	<b>From September 2024</b>	<b>Penwerris</b>
J Robinson	<b>Chair Finance and General Purposes</b>	<b>Arwenack</b>
B M A Ross		<b>Trescobeas</b>
A Rowe	<b>Mayor</b>	<b>Penwerris</b>
E Seiler	<b>Chair Cultural Services and Leisure</b>	<b>Arwenack</b>
D W Saunby CC		<b>Trescobeas</b>
J N Spargo		<b>Penwerris</b>
Z Young		<b>Arwenack</b>

#### Budget Comparison for 2024/25

	Budget	Actual	Variance
	£000's	£000's	£000's
<b>Income:</b>			
Precept	3,352	3,352	-
Cultural Services	140	145	5
Cemetery	39	60	21
Pavilion	1,034	1,048	14
Bank Interest	6	27	21
Other Income	265	1,405	1,140
<b>TOTAL</b>	<b>4,836</b>	<b>6,037</b>	<b>1,201</b>

The following explanations are provided to quantify the variations in the budgeted and actual income;

- Grant funding received – Town Delivery Fund (£33,750), Town Accelerator (£33,750), Community Ownership Funding (£192,500), Shared Prosperity Funding (£642,000), Engaging Libraries (£5,000), HLF repayment claim Ponsharden Cemeteries (£16,000) and NL Community Fund (£145,000)
- Funding from partners towards the Safe and Secure initiative (£17,000), the Re-Source Community Radio/Recording studio (£10,000).

	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>
	£000's	£000's	£000's
<b>Expenditure:</b>			
Corporate Services	869	1,001	(132)
Town Management	60	101	(41)
Mayoral and Civic	16	22	(6)
Grants and S 137 Payments	73	117	(44)
Cultural Services	635	645	(10)
Cemetery Services	56	73	(17)
Parks and Open Spaces	137	161	(24)
Buildings	341	307	34
Pavilion	1,274	1,304	(30)
Public Conveniences	139	152	(13)
Other Operating Costs	1,061	989	72
Capital	175	1,320	(1,145)
<b>TOTAL</b>	<b>4,836</b>	<b>6,192</b>	<b>(1,356)</b>

The following explanations are provided to quantify the variations in the budgeted and actual expenditure:

- Increased costs relating to theatre events – (£57,192)
- Building of Community Radio Station and Recording Studio – (£665,903)
- Building of the Dracaena 'Skatepark' project – (£196,556)
- Theatre improvements at the Princess Pavilion – Lighting, Sound, Stage Curtains and cabling – (£56,854)
- Upgrade boilers, install air-source heat pump and photovoltaic array – (161,340)
- Increased contractor costs – cleaning and legal fees – (£49,000)
- Projected use of earmarked reserves as projects large project delivered – (£129,735)

**Name of Smaller authority: FALMOUTH TOWN COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF  
UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement - 3<sup>rd</sup> June 2025</b> (a)</p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</b></p> <p>(b) RUTH THOMAS, Responsible Financial Officer ruththomas@falmouthtowncouncil.com 0132631559 – 07909955626</p> <p>commencing on (c) 4<sup>th</sup> June 2025</p> <p>and ending on (d) 16<sup>th</sup> July 2025</p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</b></p> <p><b>BDO LLP</b> Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p><b>5. This announcement is made by (e) RUTH THOMAS – Responsible Financial Officer</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

# Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending				Notes and guidance	Explanation required
	31-Mar-24	31-Mar-25	Variance £	Variance %	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	882,245.35	889,605.32			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	
2. (+) Precept or Rates and Levies	3,276,354.57	3,352,214.39	75859.82	2%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	1,787,343.92	2,685,288.46	897944.54	50%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	2,091,891.72	2,273,577.40	181685.68	9%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	Please explain within the relevant tab
5. (-) Loan interest/capital repayments	120,614.58	120,614.58	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	2,843,832.22	3,797,705.76	953873.54	34%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	889,605.32	735,210.43			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	741,718.10	737,866.97			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - <b>to agree with bank reconciliation</b> .	
9. Total fixed assets plus long term investments and assets	5,519,001.93	6,782,495.34	1263493.41	23%	The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	Please explain within the relevant tab
10. Total borrowings	1,410,090.62	1,341,438.15	-68652.47	-5%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

## Other receipts

2023/24	1787343.92	2024/25	2685288.5
		Difference	897944.54
		% Change	50%
		Yes explain	

## Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
7024		27054		20030	Increased interest on funds - 100% of value shown
0		190400		190400	Community ownership grant funding received - 100% of value shown
288276		332639		44363	Increased in theatre income - 100% of value shown
750		654305		653555	Shared prosperity funding received towards capital build for recording studio and community radio station and café - £642,000 of balance shown - remainder community partnership funding towards the same project
75770		272326		196556	HLF grant toward the build of new skatepark in Falmouth £130,000
52411		13077		-39334	One off grant received in 2023/24 on transfer of land asset to town £32,000
0		90870		90870	Grant funding - Town delivery Fund - £33,750 - Town Accelerator Fund - £33,750 - also, partnership grants towards joint projects - town visual improvements £9,000, signage £6,350
33952		5500		-28452	Reduction in sponsorship for exhibitions in the Falmouth Art Gallery - 23/24 high profile exhibition held
55188		28947		-26241	Reduction in shop income in Falmouth Art Gallery - 23/24 high profile exhibition
138392		26897		-111495	2023/24 - income from one off Tallships event
0		17000		17000	Partnership contribution towards 'Safe and Secure' town marshall project
138956		1160		-137796	Refund of NDBR following successful appeal £137,190
625927		657862		31935	Increase café income
				0	
				0	
<b>Total</b>	<b>1416646</b>	<b>2318037</b>		<b>901391</b>	

Enter more lines as appropriate

### Staff costs

2023/24

2091891.72

2024/25

2273577.4

Difference

181685.68

% Change

9%

No explanation required

**Use the table below to breakdown your explanation**

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

	2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
	528309		543318		15009	Statutory Salary Annual Increases and slight adjustment to staff hours - increase - Corporate
	477418		494698		17280	Statutory Salary Annual Increases and slight adjustment to staff hours - increase - Gallery
	348783		395284		46501	Statutory Salary Annual Increases and additional staff recruited following further asset devolution - 1 x apprentice
	266387		261512		-4875	Statutory Salary Annual Increases and adjustment to staff as one service moved to contracted model (toilet cleaning)
	470994		578765		107771	Statutory Salary Annual Increases - increased use of casual staff to cover event programme - maternity cover and add recruitment of staff to facilitate box office opening
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
Total	2091891		2273577		181686	

*Enter more lines as appropriate*

#### All other payments

2023/24	2843832.22	2024/25	3797705.8
		Difference	953873.54
		% Change	34% Yes explain

Use the table below to breakdown your explanation

*(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)*

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
215089		272281		57192	Increased costs relating to scheduled theatre events
1831		667734		665903	Capital build - community radio station and recording studios with café
75770		272326		196556	Building of skatepark at the Dracaena Centre
28608		85462		56854	Upgrades to Theatre Lighting, Sound, Chairs, Stage Curtains and cableing at the Princess Pavilion
4994		166334		161340	Upgrade boilers and instal air-source heat/air con solution in theater and photovoltaic array
72682		12572		-60110	2023/24 Changing Places build completed
371330		65363		-305967	Tall Ships event held in 2023/24
36800		68904		32104	increased contractor costs for toilet cleaning
32504		97871		65367	increased community grants awarded
80009		97039		17030	Increased professional the legal fees
54390		70943		16553	additional expenditure on joint projects - visual improvement and signage
				0	
				0	
				0	
				0	
<b>Total</b>	<b>974007</b>	<b>1876829</b>		<b>902822</b>	

Enter more lines as appropriate



## Reserves

Box 7      735210.43      Precept      3352214.4

	£	£	£
<b>Earmarked reserves:</b>			
Cemetries	70000		
Cultural	15661		
General and Corporate	242608.03		
Buildings	62521		
Park/Gardens	51272		
Plant and Equipment	10000		
Committed Reserves	1334.35		
			<hr/>
			453396.38
 <b>General reserve</b>	 281814.05		
			<hr/>
			281814.05
 <b>Total reserves (must agree to Box 7)</b>			<hr/> <hr/> <b>735210</b>

**Total fixed assets inc. long term investments**

2023/24 **5519001.93** 2024/25 **6782495.3**

Difference **1263493.4**  
 % Change **23%** Yes explain

Use the table below to breakdown your explanation

(include any new additions or sold assets which should be reflected in other receipts or other payments)

**Fixed assets**

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)	Is this asset movement reflected in Box 3 or Box 6	If No please explain why
0		667734		667734	Capital Build - community radio and recording station	Yes	
0		357516		357516	New Skatepark built	Yes	
0		64014		64014	New solar panel installation at the Princess Pavilion Site	Yes	
0		75330		75330	New AirSource Heat Pump installation at the Princess Pavilion Site	Yes	
0		19997		19997	New Mixing desk for the theatre at the Princess Pavilion Site	Yes	
0		22678		22678	New Theatre Seating for the Princess Pavilion Site	Yes	
0		5264		5264	New pass through dish washer at the Princess Pavilion Site	Yes	
0		3312		3312	New cellar cooler at the Princess Pavilion Site	Yes	
0		5839		5839	New café tables at the Princess Pavilion Site	Yes	
0		5675		5675	New Compact lighting console for Princess Pavilion Site	Yes	
0		5177		5177	New Theatre Stage Curtains for the Princess Pavilion Site	Yes	
4145		12346		8201	Replacement and new IT equipment	Yes	
0		8450		8450	New Library Hublet system for customer use	Yes	
0		12188		12188	New Gas boiler for kitchen at the Princess Pavilion	Yes	
0		7510		7510	New fire alarm instalation in cottage at the Princess Pavilion site	Yes	
0		3150		3150	New bespoke cupboard at the Princess Pavilion	Yes	
				0			
<b>Total</b>	<b>4145</b>	<b>1276179.87</b>		<b>1272034.9</b>			

## Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

Applies to Accounting Statements prepared on an income and expenditure basis only

Please complete the highlighted boxes.

Name of smaller authority:

Falmouth Town Council

County area (local councils and parish meetings only):

Cornwall

There should only be a difference between Box 7 and Box 8 where the Accounting Statements within the AGAR have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Please note that all authorities using the income and expenditure basis should include either a VAT debtor or creditor in the table below.

		2024		2025	
		£	£	£	£
<b>Box 7: Balances carried forward</b>			<b>889,605.32</b>		<b>735,210.43</b>
Deduct:	Debtors (enter these as negative numbers)				
	1	(208,856.25)		(139,122.00)	
	2	(50,385.24)		(132,848.53)	
	3				
		(259,241.49)		(271,970.53)	
Deduct:	Payments made in advance (prepayments) (enter these as negative numbers)				
	1	(58,153.44)		(109,586.59)	
	2	(54,251.23)		(139,199.87)	
	3	(9,118.12)		(9,118.12)	
		(121,522.79)		(257,904.58)	
<b>Total deductions</b>			<b>(380,764.28)</b>		<b>(529,875.11)</b>
Add:	Creditors (must not include community infrastructure levy (CIL) receipts)				
	1	169,598.30		367,703.09	
	2	3,628.96		59,354.21	
		173,227.26		427,057.30	
Add:	Receipts in advance (must not include deferred grants/loans received)				
	1	41,603.12		66,830.70	
	2	18,046.68		38,643.65	
		59,649.80		105,474.35	
<b>Total additions</b>			<b>232,877.06</b>		<b>532,531.65</b>
<b>Box 8: Total cash and short term investments</b>			<b>741,718.10</b>		<b>737,866.97</b>

## Bank reconciliation - Template

This reconciliation should include all bank and building society accounts, including short term investment accounts.

It must agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AGAR - and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

Falmouth Town Council

County area (local councils and parish meetings only):

Cornwall

Financial year ending 31 March 20XX

Prepared by (Name and Role):

Ruth Thomas - Responsible Financial Officer

Date:

17/05/2025

	£	£
<b>Balance per bank statements as at 31/3/25:</b>		
BOI Deposit 12185524	239,314.90	
BOI Current 16591140	24,033.79	
Mayors Account	277.10	
CCLA PDSF	5,000.00	
Lloyds 57912660	47,806.28	
Lloyds 57912060	19,160.74	
Lloyds 5791360	11,874.38	
Lloyds 32 day account	22,968.96	
Lloyds 95 day account	511,979.90	
		882,416.05
Petty cash float (if applicable)		1,875.72
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)		
as shown on attached	- 151,042.87	
		- 151,042.87
Add: any un-banked cash as at 31/3/25		
as shown the attached	4,618.07	
		4,618.07
<b>Net balances as at 31/3/XX</b>		<b>737,866.97</b>
What is the figure in Box 8 in the Accounting Statement?		737,866.970
Does the bank reconciliation above agree to Box 8?		Yes

## **FALMOUTH TOWN COUNCIL**

### **Bank Reconciliation as at 31/03/2025**

£

Balances per Bank Statements and Petty Cash as at 31/03/2025

Deposit Account	239,314.90	
Current Account	24,033.79	
Mayor's Account	277.10	
CCLA PSDF	5,000.00	
Pavilion Cash Float	500.00	
Pavilion Cash Float   Tills	300.00	
Pavilion Cash Float   Change	400.00	
Lloyds Bank       57912660	47,806.28	
Lloyds Bank       57912060	19,160.74	
Lloyds Bank       57913560	11,874.38	
Lloyds 32 day	22,968.96	
Lloyds 95 day	511,979.90	
Petty Cash - Town Council	288.35	
Petty Cash - Art Gallery	192.52	
Petty Cash - Pavilion	194.85	
		884,291.77

**Less:**

Unpresented Cheques ( as attached)	4,618.07
------------------------------------	----------

**Plus:**

Unpresented Receipts ( as attached)	151,042.87
-------------------------------------	------------

**Adjusted Bank and Cash Balance as at 31st March 25**

**1,030,716.57**

### **Reconciliation between Boxes 7 & 8 on the Annual Return**

Figure in Box 8 of the Annual Return	737,866.97
Less Creditors as at 31st March 2025	-532,531.65
Plus Debtors as at 31st March 2025	529,875.11
Figure for Box 7 of the Annual Return	<b><u>735,210.43</u></b>

## Falmouth Town Council 2024/25

### Un-Reconciled

**Date From :** 01/01/1980

**Date To :** 31/03/2025

Unpresented Totals

<b>Account</b>	<b>Credit</b>	<b>Debit</b>	<b>Balance</b>
<b>1200</b>	4471.77	144826.96	-140355.19
<b>1210</b>	146.30	1062.69	-916.39
<b>1211</b>	0.00	0	0.00
<b>1223</b>	0.00	1216.03	-1216.03
<b>1225</b>	0.00	50.00	-50.00
<b>1226</b>	0.00	3887.19	-3887.19
	<b>4618.07</b>	<b>151042.87</b>	<b>-146424.80</b>

**FALMOUTH TOWN COUNCIL****INCOME AND EXPENDITURE ACCOUNT****FOR YEAR ENDING 31ST MARCH 2025**

2023/24			2024/25
£		Note	£
	<b>INCOME</b>		
3,276,355	Precept		3,352,214.39
180,804	Art Heritage and Culture	1	145,189.30
80,044	Cemetery	2 and 3	60,108.53
919,281	Pavilion	10	1,047,714.71
7,024	Bank Interest		27,054.21
600,192	Other Income	4	1,405,221.71
<b>5,063,698</b>	<b>Total Income</b>		<b>6,037,502.85</b>
	<b>EXPENDITURE</b>		
937,228	Corporate	4 and 5	1,001,266.03
376,252	Town Management	4 and 6	101,237.35
24,425	Mayoral & Civic	7	21,832.44
72,504	Grants & S.137 Payments	8	117,371.41
686,775	Art Heritage and Culture	1	644,770.04
134,827	Cemetery	2 and 3	72,794.80
279,408	Parks & Open Spaces	9	160,801.91
1,192,113	Pavilion	10	1,304,234.16
212,522	Municipal Buildings (Inc PO)	11	306,653.68
188,195	Public Conveniences	12	152,133.95
875,384	Other Operating Costs	4	989,139.33
76,706	Capital Expenditure	13	1,319,662.64
<b>5,056,338</b>	<b>Total Expenditure</b>		<b>6,191,897.74</b>
<b>7,360</b>	<b>Excess of Income over Expenditure in the Year</b>		<b>(154,394.89)</b>
264,574	Transfers (to)/from Earmarked Reserves	14	129,734.28
<b>271,935</b>	<b>Movement on General Fund in the Year</b>		<b>(24,660.61)</b>
34,540	General Fund Balance Brought Forward		306,474.66
<b>306,474.66</b>	<b>General Fund Balance Carried Forward</b>		<b>281,814.05</b>

# FALMOUTH TOWN COUNCIL

## BALANCE SHEET AS AT 31ST MARCH 2025

Year Ended 31st March 24		Note	Year Ended 31st March 25
£			£
-	<b><u>Current Assets</u></b>		
259,241.49	Debtors	15	271,970.53
54,251.23	Recoverable VAT		139,199.87
9,118.12	Recoverable PAYE/NI	16	9,118.12
58,153.44	Payments in Advance		109,586.59
741,718.10	Cash & Bank		737,866.97
<b>1,122,482.38</b>	<b>Total Current Assets</b>		<b>1,267,742.08</b>
	<b><u>Current Liabilities</u></b>		
- 18,046.68	Receipts in advance		(38,643.65)
- 214,830.38	Creditors and Accruals		(493,888.00)
<b>- 232,877.06</b>	<b>Total Current Liabilities</b>		<b>(532,531.65)</b>
<b>889,605.32</b>	<b>Total Assets less Liabilities</b>		<b>735,210.43</b>
	<b>Represented By:</b>		
583,130.66	Earmarked Reserves		453,396.38
306,474.66	Long Term Investment Fund	137,503	281,814.05
	General Fund Balance	17	
<b>889,605.32</b>			<b>735,210.43</b>



## **NOTES TO THE INCOME & EXPENDITURE ACCOUNT**

The Income & Expenditure Account for 2024/25 presents the total income and expenditure of services provided by the Council during the financial year – compared against the actual figures for the previous year.

### **1. ART, HERITAGE AND CULTURE**

<b>CULTURAL SERVICES</b>			<b>2023/24</b>	<b>2024/25</b>	<b>Variation</b>
<b>Expenditure</b>					
Salaries			477,418	494,698	17,280
Postage/stationery/copying/telephones			3,977	4,730	753
Subscriptions			2,635	3,859	1,224
Publicity/Marketing			12,185	17,021	4,836
Insurance			11,577	11,417	- 160
Exhibition/Preview Costs/Transportation			25,345	31,037	5,692
Travel/Accommodation and Subsistence			775	1,213	438
Education and Engagement (workshops)			16,625	17,577	952
Consumables			-	2,498	2,498
Photography/Repro Fees			1,209	955	- 254
Stock/Resale Items			27,072	13,885	- 13,186
Collection Care/Equipment and Misc			11,436	6,772	- 4,664
Outreach Engagement			20,000	-	- 20,000
Externally Funded Projects			53,090	900	- 52,190
Arts Council			23,431	37,257	13,825
Library Workshops and Expenses			-	950	950
			686,775	644,770	- 42,005
<b>Cultural Services Capital Expenditure</b>					
CS Acquisitions and IT funded and unfunded			890	9,520	8,630
			890	9,520	8,630
<b>Income</b>					
Sales Income			55,188	28,947	- 26,240
Library Income			1,748	1,790	41
Commision			779	2,689	1,911
Donations			1,674	1,274	- 400
Supporters			600	660	60
Sponsorship			33,952	5,500	- 28,452
Grants Revenue			80,000	80,933	933
Grants Capital Projects			6,118	5,000	- 1,118
Workshop Income			611	435	- 177
Reproduction Fees			133	281	147
Disbursements	Other income		-	17,681	17,681
			180,804	145,189	- 35,615
<b>COST OF SERVICE</b>			<b>506,861</b>	<b>509,101</b>	<b>2,239</b>

The Council, recognising the importance of cultural provision to the community, continues its engagement with partner organisations, supporting local schools, providing free access to workshops and activities and acting as custodians for the town's art collection. Funding from Art Council supports the Council, with officer placements supporting the online digital enhancement of public engagement, delivery of digital workshops and the management of social media. During 2023/24 exhibitions were high profile and income and expenditure reflected this with the 2024/25 year showing a reduction in both income and expenditure relating directly to footfall. The grant provided for outreach engagement is now reflected within the Council's Grants cost centre. Overall the year-to-year comparison identifies that costs across the service have been well managed.

## 2. CEMETERY - PONSHARDEN

The conservation work at the combined Dissenters and Jewish burial sites at Ponsharden is now complete with the remaining project elements - security fencing and interpretation boards – being installed in 2025/26.

<b>CEMETERIES OTHER</b>				<b>2023/24</b>	<b>2024/25</b>	<b>Variation</b>
<b>Expenditure</b>						
General Site Works				25	180	155
Project				80,558	15,951	- 64,607
				80,583	16,131	- 64,452
<b>Cemeteries Other Capital Works</b>						-
Contribution to HLF grant works				-		-
				-	-	-
<b>Income</b>						-
Cemetery J&C				42,898	15,951	- 26,947
				42,898	15,951	- 26,947
<b>COST OF SERVICE</b>				<b>37,685</b>	<b>180</b>	<b>- 37,505</b>

## 3. OPERATIONAL CEMETERY

Overall, the site costs have reduced as additional income has offset increased expenditure (GM costs increased by £8.7k against increased income of £7k) additional savings have been achieved with reductions in cost relating to most other operating cost centres.

<b>CEMETERY SERVICES</b>				<b>2023/24</b>	<b>2024/25</b>	<b>Variation</b>
<b>Expenditure</b>						
Printing/Insurance/Phones				1,829	1,536	- 293
Repairs/Replacements				2,381	2,754	372
Trees/Tree Surgery				1,050	900	- 150
Electricity				4,837	3,823	- 1,015
Rates/Water/Council Tax				14,572	15,687	1,116
Dog Notices/Bins				1,034	-	- 1,034
Building and Infrastructure Repairs				10,392	7,413	- 2,979
Grounds and General Site Maintenance				4,218	13,001	8,783
Miscellaneous				13,668	11,550	- 2,117
Cemetery and Burial Project Work				-	-	-
New Site				262	-	- 262
				54,243	56,664	2,420
<b>Cemeteries Capital</b>						
New Cemetery Site						
Other Capital Site Improvements				-	-	-
				-	-	-
<b>Income</b>						
Cemetery Fees				37,146	44,158	7,012
				37,146	44,158	7,012
<b>COST OF SERVICE</b>				<b>17,097</b>	<b>12,506</b>	<b>- 4,591</b>

#### 4. OTHER INCOME AND OPERATING COSTS

The Council received significant grant funding towards various projects during 2024/25 – ReSource - £577k and Dracaena Skatepark - £145k

	<b>2023-24</b>	<b>2024-25</b>
<b>Income</b>		
Other and Bank	607,216	1,432,276
	<b>607,216</b>	<b>1,432,276</b>
<b>Expenditure</b>		
Other	875,384	1,034,027
	<b>875,384</b>	<b>1,034,027</b>
<b>Cost of Service</b>	<b>268,168</b>	<b>-398,249</b>

## 5. CORPORATE EXPENDITURE

			2023/24	2024/25	Variation
<b>CORPORATE SERVICES</b>					
<b>Expenditure</b>					
Officers Salaries			528,309	543,318	15,009
Postage/Petty Cash			1,560	756	- 804
Telephone			5,931	11,599	5,667
Printing/Stationery/Copier			3,300	4,189	889
Publications			1,030	2,143	1,113
Advertising and Marketing			80	2,399	2,319
IT - maintenance/monitoring and software			193,903	196,255	2,352
Subscriptions			19,782	34,836	15,054
Insurance			10,526	5,649	- 4,877
Professional / Legal Fees etc. (includes VAT)			80,009	97,039	17,030
Conference/Seminars and Training			12,392	19,957	7,565
Audit Fees			1,610	11,310	9,700
Bank Charges			10,443	11,469	1,026
Miscellaneous inc H&S			14,242	3,774	- 10,468
Bad Debts/W/Off/P&L Adjustments			- 341	3,355	3,696
Loan Interest			54,453	53,219	- 1,234
			937,228	1,001,266	64,038
IT Capital expenditure			7,958	11,277	3,319
			7,958	11,277	3,319
<b>Income</b>					
Misc		Inc Suspense Ac	138,956	1,160	- 137,796
Bank Interest			7,024	27,054	20,030
			145,980	28,215	- 117,765
<b>COST OF SERVICE</b>			<b>799,206</b>	<b>984,329</b>	<b>185,122</b>

The increase in cost of service is quantified by the receipt of NDBR refund in 2023/24 - £136k and increases in professional fees incurred in the progression of the conservation of the Passmore Edwards Municipal Buildings (covered by ear-marked reserves). Other cost increases are reflective of the Council's growth and of high inflationary pressures.

## 6. TOWN MANAGEMENT

TOWN MANAGEMENT SERVICES				2023/24	2024/25	Variation
<b>Expenditure</b>						
Events Support	inc Tallships			371,330	65,363	- 305,968
Operational Budget				4,922	6,635	1,713
Safe and Secure				-	29,240	29,240
				376,252	101,237	- 275,015
IT Capital expenditure				-		-
				-	-	-
<b>Income</b>						
Safe and Secure				-	17,000	17,000
Events/Xmas and Other				138,392	26,897	- 111,495
				138,392	43,897	- 94,495
<b>COST OF SERVICE</b>				<b>237,861</b>	<b>57,340</b>	<b>- 180,520</b>

Significant variances here relate to the delivery of the Tall Ships Regatta event in 2023/24 and the delivery of the new Safe and Secure Partnership in 2024/25

## 7. MAYORAL AND CIVIC

Costs associated with Mayoral and Civic were increased during 2023/24 to support the events of national significance.

## 8. GRANTS AND SECTION 137 PAYMENTS

The grants awarded under this or other powers during 2024/25 were as follows:

<b>Falmouth Town Council Schedule of Grants Awarded</b>		2024/25
<b>Name of Group/Organisation</b>		<b>Award</b>
Dracaena Centre - Annual Grant Youth Support		£25,000.00
Bosvale Community Centre - annual grant		£1,000.00
Falmouth Age Concern - annual grant		£1,000.00
Coast Medic		£1,000.00
Carnon Carers		£250.00
Royal Naval Association Sea Sunday - annual grant		£710.70
Falmouth Classics		£1,000.00
Pendennis Leisure CIO (Y1 funds EMR YE 23/24)		£10,000.00
Source FM - annual grant		£2,000.00
Fairtrade		£614.12
Falmouth Pride		£1,000.00
FORM - Grant to support school workshops		£1,000.00
Band of Brothers		£1,000.00
Falmouth Cricket Club Junior Section		£300.00
Cornwall Harp & Gurdy Festival		£250.00
Citizens Advice Cornwall (annual award 2025/26)		£1,000.00
Starlite Theatre Company		£1,000.00
Kernow Pickle Ball Club		£242.00
Falmouth Town AFC		£2,000.00
Falmouth Docks Table Tennis Club		£2,284.00
Falmouth United Youth Football Club		£1,000.00
Boscawen Fields Group		£750.00
Circo Kernow		£900.00
Falmouth Festival Committee - Christmas Childrens Grotto		£300.00
<b>Falmouth Town Council Educational Reserve</b>		<b>2024/25</b>
<b>Funding Request</b>		
Falmouth Primary - Birmingham choir trip		£500.00

Under Section 137 of the Local Government Act 1972 the Council can spend up to £10.81 per head on the electoral role in the 2024/25 municipal year for the benefit of people in the area on activities or projects not specifically authorised by other powers. There were 17,805 registered electors (DEC24), giving a sum permitted of £192,472.

In addition, £12,500 was released to the Falmouth Festival Fund as match funding and the Council made the following organisational grants to further partnership working and meet the shortfall where other funding sources have been withdrawn; Visitor Information Centre £4,000; Falmouth Shuttle Bus Service £10,000; Falmouth Twinning £1,500. Councillors also hold a small Community Chest fund which can be awarded to projects of their choice £4,000 (£250 each).

## 9. PARKS AND OPEN SPACES

	2023-24	2024-25
<b>Income</b>		
Combined	80,752	275,672
	<b>80,752</b>	<b>275,672</b>
<b>Expenditure</b>		
Combined	257,319	160,802
Capital (inc KPL)	1,831	1,031,449
	<b>259,150</b>	<b>1,925,251</b>
<b>Cost of Service</b>	<b>178,398</b>	<b>916,579</b>

Year to year variation due to progression of the Dracaena Skatepark build - £195k; Kimberley Park ReSource Project - £668k and various other play repairs.

## 10. PRINCESS PAVILION - BUILDINGS

BUILDINGS - PRINCESS PAVILION		2023/24	2024/25	Variation
<b>Expenditure</b>				
Repairs and Renewals		37,159	60,910	23,752
		37,159	60,910	23,752
<b><u>Buildings - Pavilion - Capital</u></b>				
		4,994	166,334	161,340
		4,994	166,334	161,340
<b>Income</b>				
Donations/Grants		-	140,000	140,000
		-	140,000	140,000
<b>COST OF SERVICE</b>		<b>42,153</b>	<b>87,244</b>	<b>45,091</b>

Following the successful BID for Community Ownership Funding (COF) towards carbon saving installations and upgrades to theatre equipment the Council have installed a solar array; air-source heating and cooling solutions; replacement garden room doors and new replacement kitchen gas boiler. The increase in site costs represents the Council's contribution the project.

## PRINCESS PAVILION - OPERATIONAL

PRINCESS PAVILION				2023/24	2024/25	Variation
Expenditure						
Salaries				470,994	578,765	107,771
Repairs and Renewals				8,987	16,995	8,009
Cleaning				50,798	55,383	4,586
Utilities E/G/W and NDBR INS				110,218	71,214	- 39,003
Marketing				12,832	11,984	- 848
IT and Telephony				3,235	2,561	- 673
Catering - Equipment (under £300)				8,621	12,215	3,594
Catering - Cost of production				245,234	244,543	- 691
Service and other contract costs				20,519	5,308	- 15,211
Misc Site Costs	INC Theatre Equipment			19,617	21,861	2,244
Alarms and Security				8,974	5,362	- 3,613
Event Cost - non Theatre				16,995	5,761	- 11,234
Theatre Events Cost				215,089	272,281	57,192
				1,192,113	1,304,234	112,121
Buildings - Pavilion - Capital						
				28,608	85,462	56,854
				28,608	85,462	56,854
Income						
Venue/Theatre Hire and Misc				288,276	332,639	44,362
Donations/Grants				906	50,400	49,494
PRS				4,171	6,814	2,642
Catering				625,927	657,862	31,936
				919,281	1,047,715	128,434
COST OF SERVICE				301,441	341,982	40,541

The Council saw continued growth in use of the services provided at the Princess Pavilion and Gyllyngdune Gardens site with catering income raising from £626k in 2023/24 to £658k in 2024/25 with cost of production remaining static. This increased profit margin has helped to offset the higher than budgeted increase in theatre event costs.

As previously noted the Council has continued to invest and upgrade the site with replacements to – kitchen boiler and pass through dishwasher; theatre mixing desks and lighting upgrades; new theatre stage curtains and replacement seating – partly funded from the COF funding received.



## 11. BUILDINGS – Municipal and Old Post Office

	2023-24	2024-25
<b>Income</b>		
Rental Income	99,744	105,743
	<b>99,744</b>	<b>105,743</b>
<b>Expenditure</b>		
Combined	212,512	310,552
	<b>212,512</b>	<b>310,552</b>
<b>Capital</b>		
	2,339	800
	<b>214,851</b>	<b>311,352</b>
<b>Cost of Service</b>	<b>115,107</b>	<b>205,609</b>

Year to year costs variations relate to resolution of the long outstanding registration of utilities on the National Grid – 2023/24 figures included the reversal of accrual relating to possible recharged costs associated with this.

## 12. PUBLIC CONVENIENCES

<b>BUILDINGS - TOILETS</b>				2023/24	2024/25	Variation
<b>Expenditure</b>						
Rates and Water Rates and other utilities				36,676	38,191	1,515
Utilities (G&E)				13,160	9,045	- 4,114
Contractor Cleaning Costs				36,800	68,904	32,104
Repairs and Refurbishments				72,682	12,572	- 60,109
Misc. - facilities management and waste				865	82	- 783
Consumables				28,013	23,339	- 4,674
				188,195	152,134	- 36,061
<b><u>Buildings - Toilets Capital</u></b>						
				-	-	-
				-	-	-
<b>Income</b>						
Rent /Grants/Refunds				-	-	-
				-	-	-
<b><u>COST OF SERVICE</u></b>				<b>188,195</b>	<b>152,134</b>	<b>- 36,061</b>

The Council continues to provide FOC public conveniences. It has completed the installation of a 'Changing Places' facility at its Grove Place site, jointly funded by Government Grant and directly by this Council. Internal working arrangements required an increase in contractor costs due to a changing in operating model from in-house to contracted. Consumable use increased as the Council hosted a vibrant season of events, including 'one-offs' being Tall-ships Regatta and the hosting the National Event for Armed Forces Day 2023.

13. CAPITAL EXPENDITURE

	2023-24	2024-25
<b>Expenditure</b>		
Combined	76,706	288,214
	<b>76,706</b>	<b>288,214</b>

Various projects have been delivered in 2024/25 and the variation in year to year costs relates to increased IT assets to support recruitment; additional plant/vehicles to support asset devolution and match funding for the projects.

## 14. EARMARKED RESERVES

FALMOUTH TOWN COUNCIL - EARMARKED RESERVES							
				Opening Balance 1st April 2024	Released	Proposed Additions @ Year End	Closing Balance as at 31st March 25
<b>EMR</b>							
<b>Corporate - CPF's future actuarial evaluation</b>							
<b>Cemeteries</b>							
	Site Development			80,000.00	10,000.00		70,000.00
							-
<b>Cultural Services Reserves</b>							
	General			25,234.00	10,500.00	927.00	15,661.00
							-
<b>General Council and Corporate</b>							-
	CIL			34,447.18		27,106.55	61,553.73
	Environmental Support			11,894.00			11,894.00
	Events	INC FFCIC funds		5,866.58			5,866.58
	Place Shaping	TVF		45,000.00	5,000.00		40,000.00
	Corporate Development			-			-
	IT			44,600.00		15,400.00	60,000.00
	Website	Hosting and support		19,802.60	5,407.00		14,395.60
	Election Costs			15,000.00		5,000.00	20,000.00
	Falmouth Spring Flower Show			3,071.74		1,428.26	4,500.00
	Grants			7,231.92	7,231.92	500.00	500.00
	Falmouth Education Charity			19,441.41			19,441.41
	Mayoral			654.14	412.10	4,214.67	4,456.71
	War Memorial	conservation		5,000.00	5,000.00		-
<b>Buildings</b>							
	CS/MB building development			89,095.46	74,095.46	17,000.00	32,000.00
	PO Building security/rent deposits		HOLD	12,800.00			12,800.00
	KP Lodge			27,211.78	9,490.78		17,721.00
<b>Parks/Gardens and Open Spaces</b>							
	Dracaena	Further Phased works		60,273.50	60,273.50	10,000.00	10,000.00
		Skatepark Project	MAV RTN	10,000.00		276.00	10,276.00
		Basketball		10,000.00			10,000.00
	Trescobeas			210.00		1,000.00	1,210.00
	Allotments			11,786.00		3,000.00	14,786.00
	Kimberley	Compost Bays		5,000.00			5,000.00
<b>Plant and Equipment</b>							
	Vehicles			13,176.00	3,176.00		10,000.00
	Other						-
<b>Committed Reserves</b>							-
	Various			1,334.35			1,334.35
							-
<b>Pavilion</b>							
	Garden Room	Refurbishment		25,000.00	25,000.00		-
Balance at Year End				583,130.66	- 215,586.76	85,852.48	453,396.38
Movement at Year end							- 129,734.28

## 15. DEBTORS

As of the 31<sup>st</sup> of March 2025 the following debtors were outstanding:

Cost Centre		
	2023/24 £	2024/25 £
Rent and service delivery costs	208,856	139,122
Other Debtors	50,385	132,849
Totals	259,241	271,971

## 16. RECOVERABLE PAYE/NI/PENSION

Recovery of mainly statutory maternity pay from a previous period, recoverable from HMRC and this will be recouped as time allows.

## 17. GENERAL FUND

The Council is continuing to work towards reinstating its general reserves to the level recommended within the practitioners' guide. The Council continues to operate with funded earmarked reserves to support project delivery. The Council also holds an investment in the LAPF which is now identified as an asset (non-cash).

Ruth Thomas  
Responsible Financial Officer  
28<sup>th</sup> May 2025



## **Town Management Report to Falmouth Town Council 02/06/25**

### **Safe & Secure**

Under the S&S heading I have detailed the issues we incurred in the town for the broadband outage.

### **Broadband Openreach**

As you were no doubt aware from the press a little while ago there was extensive malicious damage to the broadband infrastructure across the town both in residential and commercial areas. This resulted in approx. £100,000 damage and was very much a joined-up approach between Openreach, the police and Street Rangers and myself. The majority of businesses were back online within 48 hours and everything was complete within the week. I cannot emphasise how big a job this was to undertake. With so many broadband supplies connected via various different poles/fittings/sometime hard to reach areas etc etc, it really was a team effort. Feedback from Openreach was the support from Town Management/Town Team was a tremendous help and assistance. They also commented that having the Street Rangers go door to door (this was organised with a very quick turnaround) was a massive benefit to determine if all businesses were live or still required their connection to be restored.

### **BOLLARD WORKS**

I have been chasing frequently on this as understandably I am receiving comments/queries on an almost daily basis on what is happening. To clarify the current position is that all work is complete bar one outstanding point. Cormac are chasing their suppliers

## **EVENTS**

Please note for the Cultural Services and Leisure report that will have info/detail on the various events/activities taking place so there is not duplication in both reports.

## **FALMOUTH BID**

Further to Rob's presentation 'the chair of Falmouth BID' at the induction the role of the new BID Manager will be announced in the coming weeks once all details have been confirmed. The new person will come and meet you all in due course.

## **MURAL**

You may have seen that we have recently revamped the mural on the Church Street car park tunnel. The wall in the Maritime Museum car park will also shortly be being worked on. This has been entirely self-funded by the artist so no costs to any budgets. It is part of a national project and the basking shark was chosen by the artist due to obvious links with Falmouth and waters around Cornwall.

## **UNDERSTANDING OF LAND/AREAS/**

I thought it was useful to do a quick update on ownership within the town centre:

- 1) The majority of public land in the town centre is owned by Cornwall Council
- 2) The Moor is owned by CC but FTC have a management agreement for the site
- 3) Prince of Wales Pier is CC but managed by their maritime arm and falls under Penryn harbour/master
- 4) Church Street Car Park is owned and managed by Cornwall Council but FTC does have a license to manage events on the space at certain times during the year. These are agreed in advance usually at the start of the year.
- 5) Custom House Quay and North Quay are private but of course accessible by the public. Falmouth Harbour (Commissioners) operate this area.
- 6) Discovery Quay (Events Square) is also private but accessible by the public and is overseen by the Maritime Museum



## **Town Management Report to Falmouth Town Council 02/06/25**

### **CiLCA QUALIFICATION**

I am pleased to say that the CiLCA qualification that has taken me 15 months to complete and involves 30 assignments has been passed. I am now just waiting between 1-3 months for the portfolio to be ratified by the awarding body. For Cllrs info (and a reminder from the induction training). For a Council to attain the General Power of Competence two thirds of the councillors must be elected (not co-opted etc) and the Proper Officer must have the CiLCA qualification or equivalent. Now the Proper Officer and the Deputy Proper Officer are both qualified in this, enabling future succession planning.