UNADOPTED
POLEGATE TOWN COUNCIL

Minutes of the Special Full Council meeting held on Friday 10th November 2023 10am at Council chambers 49 High Street, Polegate BN26 6AL
<u>Present:</u> Cllrs J Heward, C Berry, J Holles, D Murray, M Piper, A Wood, M Cunningham, N Dunbar, D Watts (9)
<u>Not Present:</u> - Cllrs D Dunbar, J Keen, S Shing, D Shing, A O'Kane, W Alexander(6)
No members of public

Minute No.	Subject/Resolution
13431	**Opportunity for public comment for items on the agenda** None
13432	**Apologies for absence** Cllr S Shing, D Shing, W Alexander, D Dunbar, A O'Kane, J Keen
13433	**Declarations of interest in any items on the agenda** Cllrs D Murray, M Piper, D watts minute 13434 directors of PWMRG CIC non prejudicial
13434	**Changing Places Toilet Grant – for two councillors to sign the indemnity form for the grant** The clerk updates council on the terms of the indemnity form which was circulated at the meeting as the updated version had been received the day before. It was suggested that because of the 12 year retention period the paperwork would be deposited with the councils solicitors for keeping. **<u>It was resolved that two councillors sign the indemnity form for the grant and sealed by the clerk. VOTE all in favour</u>**
13435	**Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land matters)** **<u>It was resolved to exclude the press and public from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land matters) VOTE All in favour</u>**
13436	**Land matters – purchase of land (Heads of Terms and other matters)** **It was resolved to agree to the heads of terms as presented (latest copy received that morning), to purchase the land (known as parcel B) for £40,000 as open space, as per confidential paperwork/heads of terms subject to access and other conditions within heads of terms. VOTE All in favour**

The meeting closed at 10:13am

Signed Mayor of Polegate ____________________Date ______________________

UNADOPTED
POLEGATE TOWN COUNCIL

Minutes of the Special Full Council meeting held on Monday 29th January 2024 7pm at Council chambers 49 High Street, Polegate BN26 6AL

<u>Present:</u> Cllrs D Dunbar, J Heward, J Keen, D Watts, S Shing, D Shing, N Dunbar, A Wood, D Murray, M Cunningham, M Piper, C Berry (12)
<u>Not Present:</u> - W Alexander, A O'Kane, (2)
2 members of public

Minute No.	Subject/Resolution
13476	**Opportunity for public comment for items on the agenda** None
13477	**Apologies for absence** Cllrs W Alexander
13478	**Declarations of interest in any items on the agenda** (dispensation for councillors including Cllr M Cunningham) None
13479	**Motion to consider under provisions of Section 249(5) of the Local Government Act 1972 (as amended by the Local Government Planning & land Act 1980 (part XIX) and Local democracy, Economic development and Construction Act 2009) to that the title of Honorary Freeman be conferred upon Councillor Mr Malcolm Cunningham in recognition of the long, distinguished and eminent service that he has rendered to the Town of Polegate as a councillor and the common seal be affixed accordingly.** **<u>It was resolved that the title of Honorary Freeman be conferred upon Councillor Mr Malcolm Cunningham in recognition of the long, distinguished and eminent service that he has rendered to the Town of Polegate as a councillor and the common seal be affixed accordingly and a small event and associated items up to £1280 be organised to celebrate the honour. VOTE ALL IN FAVOUR</u>**

The meeting closed at 18:33pm

Signed Mayor of Polegate ____________________Date ______________________

UNADOPTED
POLEGATE TOWN COUNCIL

Minutes of the Full Council meeting held on Monday 27th November 2023 7pm at Council chambers 49 High Street, Polegate BN26 6AL

Present: **Cllrs D Dunbar, J Heward, J Keen, D Watts, S Shing, D Shing, C Berry, A O'Kane, N Dunbar, A Wood, D Murray, M Cunningham, M Piper (13)**
Not Present: - **W Alexander J Holles (2)**
5 members of public

Minute No.	Subject/Resolution
13440	**Opportunity for public comment for items on the agenda** None
13441	**Apologies for absence** Cllrs W Alexander, J Holles
13442	**Declarations of interest in any items on the agenda** Cllrs D Dunbar, M Piper, N Dunbar Minute Non prejudicial Cllr S Shing as county councillor minute 13430. D Watts minute 13427 non prejudicial
13443	**Mayors verbal report** The Mayor gave an account of their last month's civic duties including, Scouts; Defib installation at Cophall; Blanket testing; Plumpton college reception; St Georges Group Trafalgar dinner; Lancing college and Cuckmere buses.
13444	**To approve and adopt the minutes of the Full meeting on 25th September 2023 and** **It was resolved to approve and adopt the minutes of the full council meeting 25th September 2023 VOTE All in favour**
13445	**To adopt the minutes and recommendations of committees and standing committees** **a. Planning Committee Minutes of 13th October 2023** **It was resolved to adopt the minutes and recommendations of the Planning minutes of 13rd October 2023. VOTE All in favour.**
 13446 13447 13448	**Financials** **a) Payments of accounts as presented.** **b) Barclaycard statements for noting (delegated)** Noted by all present. **c) Bank reconciliations, income and expenditure reports, trial balances, ear marked reserves. For approval of variances as shown** **The background papers were noted by all present and it was resolved to accept the variances as shown. It was resolved to vote en bloc and to authorise the payments as presented £ 32,142.16 VOTE All in favour.**
13449	**Dates of next meetings** **Full Council 8th January 2024 (7pm) BUDGET AND PRECEPT SETTING** **Full Council 29th January 2023 (7pm)**
13450	**Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on**

	the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land matters) **Withdrawn**
	Land matters – update **<u>It was resolved to give permission for the identity of the council to be passed on as requested. VOTE 11 for 1 abstention (S Shing)</u>**

The meeting closed at 19:45pm

Signed Mayor of Polegate ____________________Date ______________________

UNADOPTED
POLEGATE TOWN COUNCIL

FINANCE & POLICY COMMITTEE

Minutes of the Finance & Policy Committee meeting held on Friday 12th January 2024 in the council chambers 49 High Street, Polegate East Sussex BN26 6AL at 10:00am
Present: Cllrs D Murray, D Watts, S Shing, M Piper, D Dunbar, M Cunningham, J Keen, (7)
Not Present:, Cllr J Heward **(1)**
No member of the public present

Minute Number	Resolution
13462	**Opportunity for Public** None
13463	**Apologies for absence** Cllr J Heward
13464	**Declarations of interest in any items on the agenda** None
13465	**Minutes of the Finance & Policy committee meeting on 20th October 2023** **<u>It was resolved to accept the minutes of the Finance & Policy committee meeting on 20th October 2023 as an accurate record of the meeting and these were signed by the chair. VOTE All in favour</u>**
13466	**Payments of accounts** **<u>It was resolved to accept the payments £174,683.59 as presented. VOTE All in favour.</u>**
13467	**Grant Request** **It was resolved to grant £750 to Polegate Drama Group. £500 to come form the grant budget and £250 to come from general reserves.** **The vote was taken in sections £500 All in favour the additional £250 6 for 1 abstention**

The meeting closed at 10:13 am

Signed by ________________________________ Chair of Finance & Policy ______________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

FINANCE & POLICY COMMITTEE

Minutes of the Finance & Policy Committee meeting held on Friday 16th February 2024 in the council chambers 49 High Street, Polegate East Sussex BN26 6AL at 10:00am
Present: Cllrs D Murray, D Watts, S Shing, D Dunbar, M Cunningham (5)
Not Present:, Cllr J Heward, J Keen, M Piper **(3)**
No member of the public present

Minute Number	Resolution
13489	**Opportunity for Public** None
13490	**Apologies for absence** Cllr J Heward, J Keen, Mrs M Piper
13491	**Declarations of interest in any items on the agenda** None
13492	**Minutes of the Finance & Policy committee meeting on 12th January 2024** **It was resolved to accept the minutes of the Finance & Policy committee meeting on 12th January 2024 as an accurate record of the meeting and these were signed by the chair. VOTE All in favour**
13493	**Payments of accounts** **It was resolved to accept the payments £ 120,999.46 as presented. VOTE All in favour.**
13494	**Insurance quote 2024/25 over budget of £6000 remainder if required needs to come from General Reserves** **It was resolved to approve the overspend on the newly quoted insurance and to increase the budget for the following financial year (2025/26) and for the overspend to come from general reserves. VOTE All in favour.**

The meeting closed at 10:11am

Signed by ________________________________ Chair of Finance & Policy _____________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

FINANCE & POLICY COMMITTEE

Minutes of the Finance & Policy Committee meeting held on Friday 20th October 2023 in the council chambers 49 High Street, Polegate East Sussex BN26 6AL at 10:00am
Present: Cllrs D Murray, D Watts, S Shing, M Piper, D Dunbar, M Cunningham, J Heward, J Keen, (8)
Not Present:, Cllr J Holles **(1)**
No member of the public present

Minute Number	Resolution
13404	**Opportunity for Public** None
13405	**Apologies for absence** Cllr J Holles
13406	**Declarations of interest in any items on the agenda** None
13407	**Minutes of the Finance & Policy committee meeting on 14th July 2023** **It was resolved to accept the minutes of the Finance & Policy committee meeting on 14th July 2023 as an accurate record of the meeting and these were signed by the chair. VOTE All in favour**
13408	**Payments of accounts** **It was resolved to accept the payments £32142.16 as presented. VOTE All in favour.**
13409	**Motion to vire money for the fencing and gate for Skate Park (over budget) £1800.** **It was resolved to to vire money for the fencing and gate for Skate Park (over budget) £1800 (gen reserves) VOTE All in favour**
13410	**Motion to vire money for the refurbishment of the planters approximately £3000, and an extra £300 for crocus bulbs as requested by the Flower working group.** **It was resolved to vire money for the refurbishment of the planters approximately £3000, and an extra £300 for crocus bulbs as requested by the Flower working group.VOTE All in favour**
13411	**Motion to increase code 4220 (general maintenance) by £2000 from general reserves, as funds now low.** **It was resolved to increase code 4220 (general maintenance) by £2000 from general reserves. VOTE All in favour**
13412	**Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land/contract matters)** **It was resolved to enter in to confidential session pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land/contract**

	matters) VOTE All in favour
13413	**Recommendation from Buildings and Land Committee regarding Roadway from bridge to mini railway, previously agreed to come from CIL funding and delegated to the Town Clerk. As a high value contract this was deferred to Buildings and Land Committee for decision on the contractor. Decision by finance would then release CIL funding for the roadway based on recommendation from Buildings & land Committee.** **It was resolved to accept the recommendation from Buildings and Land Committee regarding Roadway from bridge to mini railway, previously agreed to come from CIL funding and delegated to the Town Clerk. As a high value contract this was deferred to Buildings and Land Committee for decision on the contractor. Decision by finance would then release CIL funding for the roadway based on recommendation from Buildings & land Committee. (contractor selected as per confidential background papers) VOTE All in favour**

The meeting closed at 10:10 am

Signed by _________________________________ Chair of Finance & Policy ______________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

BUILDINGS & LAND COMMITTEE

Minutes of the Buildings & Land Committee meeting held on Friday 13th October 2023 in the council chambers 49 High Street, Polegate East Sussex BN26 6AL at 10:00am

Present: Cllrs D Murray, D Watts, N Dunbar, M Piper, A Wood, J Keen, J Heward **(7)**
Not Present: Cllr D Dunbar **(1)**
No member of the public present
Cllr M Cunningham was present but not voting.

Minute Number	Resolution
13395	**Opportunity for Public** None
13396	**Apologies for absence** Cllr D Dunbar
13397	**Declarations of interest in any items on the agenda** None
13398	**Committee to consider pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 whether the public and press should be excluded from the meeting on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land/contract matters)** **It was resolved to exclude the press and public on the grounds that publicity would be prejudicial to the public interest by reasons of the confidential nature of the business to be transacted. (Land/contract matters) VOTE All in favour**
13399	**To consider specification / contract quotes to recommend for approval by Finance Committee (from CIL funding). Previously delegated to the clerk but contract values close to £60,000 (under tender limit).** **It was resolved to recommend for approval by Finance Committee (from CIL funding). Previously delegated to the clerk but contract values close to £60,000 (under tender limit). To award the contract as per confidential papers. VOTE all in favour**

The meeting closed at 10:40am

Signed by ________________________________ Chair of Finance & Policy _____________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

BUILDINGS & LAND COMMITTEE

Minutes of the Buildings & Land Committee meeting held on Friday 8th December 2023 in the council chambers 49 High Street, Polegate East Sussex BN26 6AL at 10:00am

Present: Cllrs D Murray, D Dunbar, M Piper, A Wood, N Dunbar, J Keen, J Heward **(7)**
Not Present:, Cllr D Watts **(1)**
1 member of the public present

Minute Number	Resolution
13453	**Opportunity for Public** The contractor for the proposed defib was present and advised the council on matters on the installation.
13454	**Apologies for absence** Cllr D Watts
13455	**Declarations of interest in any items on the agenda** None
13456	**To approve and adopt the minutes of the Buildings and Land meeting on 13th October 2023** **It was resolved to approve and adopt the minutes of the Buildings and Land meeting on 13th October 2023 VOTE All in favour**
13457	**Motion Defibrillator in Polegate** **a) To discuss the location of the newly grant funded Defib in the Stud Farm area.** **It was resolved to locate the grant funded defibrillator at Stud Farm on the allotment building. VOTE All in favour.** **b) To discuss on going budget requirements for maintenance of Defibrillators adopted in Polegate.** *The committee was advised that any finance must be agreed by the finance committee or full council. It was requested that the office look at grants for any new defibrillators once locations had been decided upon.* **c)To discuss the location of current and future Defibrillators and to allocate an additional budget if required for any new Defibrillators, cases, power installation and ongoing maintenance.** **The locations were discussed and 6 new defib locations were agreed upon should it be possible to locate them there, these were:** **1. Mill Development entrance** **2. Bluebells development entrance** **3. Bus stop area Pevensey road** **4. Orbit development** **5. Entrance to Brightling Road Leisure Ground** **6. Guardian Court** **VOTE All in favour**

	d)To discuss Polegate Community Centres request to Polegate Town Council to consider the adoption of the Defibrillator in place. The costs to adopt this was discussed, and it was asked if one was needed there. The office was asked to assess the costs and report back.

The meeting closed at 10:45 am

Signed by ___________________________ Chair of Buildings & Land Committee ______________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

PLANNING COMMITTEE

Minutes of the Planning Committee meeting held on Thursday 25th January 2024 in the council chambers 49,High Street, Polegate, East Sussex, BN26 6AL at 10am

Present: Cllrs D. Watts,J.Heward,C.Berry(3)
Not Present: Cllrs M. Piper, M .Cunningham ,W.Alexander, J.Keen ,D.Murry , D.Dunbar(6)
No member of the public present : None

Minute Number	Resolution
13468	**Opportunity for Public** None
13469	**Apologies for absence** Cllrs M. Piper,M. Cunningham, W Alexander, J.Keen, D.Murray D.Dunbar
13470	**Declarations of interest in any items on the agenda** None
13471	**Minutes of Planning Committee meetings of 19th and 26th October 2024.** **<u>It was resolved to accept the minutes of the 19th and 26th October 2024.</u>** **<u>These were signed by the Chair .Vote all in favour.</u>**
13472	**Any other Plans received prior to meeting (post agenda)-notified to public.** None.
13473	**Delegated applications-already submitted <u>for information only.</u>** The delegated applications were noted by all present.
13474	**Decisions Discussion** The decisions were discussed and noted by all present. Particular comments were made regarding 53 Windmill Road which had been refused and Hindsland application (WD/2021/0594)
13475	**Other planning matters** **a. To discuss writing a letter to Wealden District Council to request that open space is included within the new Local Plan within the Polegate area in addition to any required allocation from developers. Suggested areas Honey Farm area and parcels of land originally offered by Wealden District Council to Polegate Town Council etc. (to be decided by committee - delegated)** A discussion over the open space and the newly released local plan took place. Areas that had been marked as for development within the area (from the SHLAA) had been mentioned. Although the land close to the Orbit development had been submitted, the outline application had had major reservations from Highways England, who had objected. The committee was agreed that POL3 should not be included and housed be requested to be allocated as open space. It was commented that the main areas of green space still left in the area were privately owned. It was also noted that many of the new developments had only small

	insignificant areas of open space and these were usually under the control of a management company, which residents on those developments paid for. There was no guarantee that they would be kept managed and open to their residents. It was agreed that Polegate had an under allocation of open space. It was agreed to object to POL7 being allocated for development as it was the only central area which could be used for parking. It was agreed to raise a request that the district council obtain the land for a wealden car park. Polegate was the only major town who didn't have a Wealden run car park. His had been raised multiple times and it was agreed this should be raised again. It was noted that on page 37 the employment allocation was in an area where once again Highways England had stated the junctions were not suitable for the proposed site. The committee stated that although they welcomed new employment to the area, it should not be at the expensive of huge overwhelming industrial sized buildings. Comments would be made on INF7, INF8. On page 255 it referred to S106 payments, but these off-site payments should be at least enough to allow the town council to purchase equivalent areas of land to use as open space/recreational space. **It was resolved to delegate to the clerk to write the letter to Wealden District Council (including open space and gift of land requests as discussed) and to also prepare the responses to the local plan Questions in liaison with councillors. VOTE All in favour** The clerk was asked to circulate maps as shown to councillors and arrange an informal meeting regarding comments.

The meeting closed at 10.36am

Signed by _________________________ Chair of Planning Committee ______________________Dated

UNADOPTED
POLEGATE TOWN COUNCIL

PLANNING COMMITTEE

Minutes of the Planning meeting held on Friday 19th October 2023 at 10:00am Council chambers, 49 High Street, Polegate BN26 6AL

Present: Cllrs D Watts, M Cunningham, Mrs C Berry (3)
Not present: - Cllrs Mrs W Alexander, D Dunbar, J Holles, D Murry, J Heward, Mrs M Piper, J Keen (7)
No public present

Minute No.	Subject/Resolution
13400	**Opportunity for public comment** **None**
13401	**Apologies for absence** Cllrs Mrs W Alexander, D Dunbar, J Holles, D Murry, J Heward, Mrs M Piper, J Keen
13402	**Declarations of interest in any items on the agenda** None
13403	**Budgets 2024-25 £250** **It was resolved to submit £250 for the planning budget to finance/full council for 2024-25 VOTE All in favour**

The meeting ended at 10:05am

Chair of Planning Committee _______________________ Date

UNADOPTED
POLEGATE TOWN COUNCIL

PLANNING COMMITTEE

Minutes of the Planning meeting held on Thursday 26th October 2023 at 12 Noon at Council chambers, 49 High Street, Polegate BN26 6AL

Present: Cllrs D Watts, M Cunningham, Mrs C Berry, Mrs M Piper, J Keen, J Heward.
Not present: - Cllrs Mrs W Alexander, D Dunbar, J Holles, D Murray
No public present

Minute No.	Subject/Resolution
13414	**Opportunity for public comment** **None**
13415	**Apologies for absence** Cllrs W Alexander, J Holles, D Dunbar, D Murray
13416	**Declarations of interest in any items on the agenda** Cllr D Watts minute 13387 non prejudicial
13417	**Minutes of the Planning Committee Meeting 13th October 2023** **It was resolved to accept the minutes of the planning committee meeting of 13th October 2023, and these were signed by the chair. VOTE All in favour**
13418	**Planning Applications** The above application was discussed in detail. WD/2023/2543/F 29 DYMCHURCH CLOSE, POLEGATE, BN26 6ND Description: SINGLE STOREY REAR/SIDE EXTENSION FORMING RESIDENTIAL ANNEXE **It was resolved to submit no objections to the above application, but to add the following comments: the local amenities should be preserved. VOTE All in favour** WD/2023/2462/F 34 SUNSTAR LANE, POLEGATE, BN26 5HS PROPOSED GROUND FLOOR REAR EXTENSION INCLUDING INTERNAL ALTERATIONS. LOFT CONVERSION AND REAR DORMER. NEW / EXTENDED PARKING HARDSTANDING. *Cllr Watts declared an interest, handed the Chair to Cllr Piper for this item and did not partake in the Vote.* The above application was discussed and **It was resolved to submit no objections to the application. VOTE 5 in favour 1 abstention.**

The meeting ended at 12.09pm

Chair of Planning Committee ______________________ Date

UNADOPTED
POLEGATE TOWN COUNCIL

PERSONNEL COMMITTEE

Minutes of the meeting held on 16th November 2023
Present: Cllrs D Murray, D Shing, J Heward, M Piper
Not Present: Cllrs W Alexander, D Dunbar, C Berry
No Members of the public

Minute No.	Subject/Resolution
13437	J Heward was proposed to chair the meeting, seconded VOTE all in favour. **Apologies for absence** Cllrs W Alexander, D Dunbar, C Berry
13438	**Declarations of interest in any matters on the agenda** None
13439	**Budgets 2024/25** The budgets were discussed. It was noted that there may be sponsorship which may reduce the overall total. **It was agreed to submit a provisional sum to finance/full council for the personnel budget with the caveat that this could be altered if required). £203,071.20 VOTE All in favour**

The meeting closed at 10:02am

Signed Chair of Personnel _______________________ Date _________________

barclaycard commercial

barclaycard

SUMMARY FOR POLEGATE TOWN COUNCIL

Company reference:	[redacted]
Statement date:	20 January 2024
Page number:	1 of 3
Monthly spend limit:	[redacted]

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON, LE18 9EN

Tel: 0800 008 008
Outside UK: +44 1604 269452
Fax: 0300 020 0184
Online: www.barclaycard.co.uk/commercial

Date of previous statement:	20 December 2023
Previous balance:	£1,133.91
Payment received:	£1,133.91 CR
Total of charges and adjustments:	£0.00
Total of new spending:	£176.76
New balance:	**£176.76**
Payment due by:	**29 January 2024**

1/2

Payment instructions

"Thank you for using Barclaycard Commercial. Your bank account 3****537, at branch 20 -**- 91 will be debited with the amount of the new balance on or immediately after 29 January 2024."

Allocation of payments

If you do not pay off the full amount outstanding by the payment due date, we will allocate any partial payments to the outstanding balance in the following order: Default fees, Interest, Service Charges, Fees, Transactions and Cash.
The way in which payments are allocated can make a significant difference to the amount of interest you will pay until the balance is cleared completely.

Payments, charges and adjustments

	BALANCE FROM PREVIOUS STATEMENT	1,133.91
28 Dec 2023	DIRECT DEBIT PAYMENT THANK YOU	1,133.91 CR
Total of payment, charges and adjustments		**£0.00**

New balances by individual cardholder

Name	Card number	Monthly spend limit	Balance
[redacted]	[redacted]	[redacted]	144.00
			32.76
Total cardholder expenditure			**£176.76**
New balance			**£176.76**

NET	VAT	GROSS
27.30	5.46	32.76
120.00	24	144.00

G 005738 BBA2232A 36830

[redacted]

barclaycard commercial

barclaycard

[redacted]

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON LE18 9EN

Tel: 0800 008 008
Outside UK: +44 1604 269452
Fax: 0300 020 0184
Online: www.barclaycard.co.uk/commercial

Company reference:	[redacted]
Card number:	
Statement date:	20 January 2024
Page number:	2 of 3
Monthly spend limit:	[redacted]

Date	Description	Amount
17 Jan 2024 180155184224	SLCC ENTERPRISES LTD TAUNTON GBR SCHOOLS AND EDUCATIONAL SERVICES NOT ELSEWHERE CLASSIFIED	144.00
1 new purchases / cash advances. Total of spending.		£144.00

[redacted]

barclaycard commercial

barclaycard

[redacted]

BARCLAYCARD COMMERCIAL
PO BOX 4000
SAFFRON ROAD
WIGSTON LE18 9EN

Tel: 0800 008 008
Outside UK: +44 1604 269452
Fax: 0300 020 0184
Online: www.barclaycard.co.uk/commercial

Company reference:	[redacted]
Card number:	
Statement date:	20 January 2024
Page number:	3 of 3
Monthly spend limit:	£250.00

stop cock

Date	Description		Amount
15 Jan 2024 160115122624	TOOLSTATION UK HARDWARE STORES	NORTHAMPTON ENG	32.76
1 new purchases / cash advances. Total of spending.			£32.76

[redacted]

BARCLAYS

31 January 2024

MG 026993 F1VI675A 709F307AB00113 38500 B 52146

THE OFFICIALS
POLEGATE TOWN COUNCIL
COUNCIL OFFICE
49 HIGH STREET
POLEGATE
EAST SUSSEX
BN26 6AL

Your Business accounts – at a glance

Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345 .

Your balances on 31 January 2024

Business Current Accounts	
Business Current Account Statement	£50,000.00
[redacted]	
Business Savings Accounts	
Business Premium Account	£715,659.70
[redacted]	
Business Premium Account	£129,509.39
[redacted]	

This is the end of your account summary.

Account Name	Account No Sort Code	Page No
POLEGATE TOWN COUNCIL BUSINESS RESERVEACCOUNT	[redacted]	

NatWest

[redacted]

Business Reserve Account

Summary	
Statement Date	01 FEB 2024
Period Covered	30 DEC 2023 to 01 FEB 2024
Previous Balance	£86,308.62
Paid In	£113.15
Withdrawn	£0.00
New Balance	£86,421.77

[redacted]

Welcome to your NatWest Statement

Why file and store your statements when we can do it for you? Manage your statements online at **www.natwest.com**
If you have changed your address or telephone number please let us know.
Interest rate: 1.45% Gross / 1.46% AER

Date	Description	Paid In(£)	Withdrawn(£)	Balance(£)
30 DEC 2023	BROUGHT FORWARD			86,308.62
31 JAN 2024	Interest 31JAN GRS 47542470 1010	113.15		86,421.77

100103904200010001

HSBC UK

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

Your Statement

Polegate Town Council
Polegate Town Council
High Street
Polegate
East Sussex
BN26 6AL

27864 062422 0178 E 38500

Account Summary	
Opening Balance	86,538.73
Payments In	142.59
Payments Out	0.00
Closing Balance	86,681.32

Interest Rate - Valid as at end date of the statement period
1.96% AER

International Bank Account Number
[redacted]

Branch Identifier Code
[redacted]

13 December 2023 to 12 January 2024

Account Name
Polegate Town Council

Sortcode	Account Number	Sheet Number
[redacted]		51

Your Business Money Manager details

Date		Payment type and details	Paid out	Paid in	Balance
12 Dec 23		**BALANCE BROUGHT FORWARD**			**86,538.73**
12 Jan 24	CR	GROSS INTEREST			
		TO 11JAN2024	1010	142.59	86,681.32
12 Jan 24		**BALANCE CARRIED FORWARD**			**86,681.32**

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at fscs.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (hsbc.co.uk/fscs/).

Bank Reconciliation Statement as at 01/02/2024
for Cashbook 1 - Current/Business Premium

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Account	01/02/2024		50,000.00
Business Premium Account	01/02/2024		715,659.70
			765,659.70
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			765,659.70
Unpresented Receipts (Plus)			
		0.00	
			0.00
			765,659.70
		Balance per Cash Book is :-	**765,659.70**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 2 - Tracker Account

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Tracker Account	31/01/2024		129,509.39
			129,509.39

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		129,509.39

Unpresented Receipts (Plus)		
	0.00	
		0.00
		129,509.39

Balance per Cash Book is :-	**129,509.39**
Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 3 - Petty Cash

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Petty Cash Account	31/01/2024		200.00
			200.00

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		200.00

Unpresented Receipts (Plus)		
	0.00	
		0.00
		200.00

Balance per Cash Book is :-	**200.00**
Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 4 - Staff Salaries Cash Book

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Salaries Control	31/01/2024		0.00
			0.00

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		0.00

Unpresented Receipts (Plus)		
	0.00	
		0.00
		0.00
	Balance per Cash Book is :-	**0.00**
	Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 5 - Current/Business Premium HSBC

Bank Statement Account Name (s)	Statement Date	Page No	Balances
HSBC deposit Account	31/01/2024		86,681.32
			86,681.32
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			86,681.32
Unpresented Receipts (Plus)			
		0.00	
			0.00
			86,681.32
		Balance per Cash Book is :-	**86,681.32**
		Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Bank Reconciliation Statement as at 31/01/2024
for Cashbook 6 - NatWest deposit A/C

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Natwest Reserve Account	31/01/2024		86,421.77
			86,421.77

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		86,421.77

Unpresented Receipts (Plus)		
	0.00	
		0.00
		86,421.77

Balance per Cash Book is :-	**86,421.77**
Difference is :-	**0.00**

Signatory 1:

Name .... Signed .... Date ....

Signatory 2:

Name .... Signed .... Date ....

Detailed Income & Expenditure by Budget Heading 02/02/2024

Month No: 10

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102	Administration								
1009	Bank Loyalty Discount	28	138	370	232			37.3%	
1060	Miscellaneous Income	0	4,939	0	(4,939)			0.0%	
	Administration :- Income	**28**	**5,077**	**370**	**(4,707)**			**1372.2%**	**0**
4010	Internal Auditor	0	18	500	482		482	3.5%	
4030	Postage	13	234	300	66		66	78.0%	
4031	Stationery	0	1,361	1,500	139	36	103	93.1%	
4032	Photocopier copy charges	198	932	1,500	568		568	62.1%	
4035	Computer consumables	0	0	300	300		300	0.0%	
4036	Office IT equip't inc antiviru	23	280	700	420		420	40.0%	
4037	Website	14	200	350	150		150	57.1%	
4039	Legal fees	1,500	5,917	5,000	(917)		(917)	118.3%	
4040	Audit Fees (external audit)	0	1,365	1,600	235		235	85.3%	
4043	Insurance Premiums	5,729	11,571	5,200	(6,371)		(6,371)	222.5%	
4044	Insurance Tree Survey	0	0	500	500		500	0.0%	
4045	Subscriptions	0	3,171	3,200	29		29	99.1%	
4046	Publications	0	0	200	200		200	0.0%	
4047	Advertising	0	0	100	100		100	0.0%	
4049	Tree Works	0	0	1,500	1,500		1,500	0.0%	
4050	Town Council Elections	0	13,153	5,500	(7,653)		(7,653)	239.1%	7,653
4053	Refreshments	0	17	250	233		233	6.6%	
4056	Bank/Barclaycard charges	66	517	1,000	483		483	51.7%	
4059	First Aid	0	47	150	103		103	31.5%	
4062	Newsletter Production	0	0	500	500		500	0.0%	
4063	Hire of Halls	0	134	300	166		166	44.7%	
4069	Office telephones	84	795	1,000	205		205	79.5%	
4070	Broadband/Internet	34	344	500	156		156	68.8%	
4071	IT Services incl backups	311	2,498	3,300	802		802	75.7%	
4072	IT costs office 365	160	1,705	1,950	245		245	87.4%	
4073	IT reserve for new machines	0	828	700	(128)		(128)	118.3%	
8060	Misc Resolved Gen Reserves & c	0	2,430	0	(2,430)	4,164	(6,594)	0.0%	
	Administration :- Indirect Expenditure	**8,132**	**47,516**	**37,600**	**(9,916)**	**4,200**	**(14,116)**	**137.5%**	**7,653**
	Net Income over Expenditure	**(8,104)**	**(42,439)**	**(37,230)**	**5,209**				
6000	plus Transfer from EMR	0	7,653						
	Movement to/(from) Gen Reserve	**(8,104)**	**(34,786)**						
103	Town Councillors								
1006	Mayor's Charity Fund	0	612	0	(612)			0.0%	
	Town Councillors :- Income	**0**	**612**	**0**	**(612)**				**0**

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4090	Councillors' allowances	0	2,810	7,000	4,191		4,191	40.1%	
4091	Councillors' expenses	112	369	500	131		131	73.9%	
4092	Councillors' training	0	823	1,000	178		178	82.3%	
4093	Mayor's allowance Civic Duties	403	294	2,000	1,706		1,706	14.7%	
4095	Mayor's Fund Raising Charity	612	612	0	(612)		(612)	0.0%	
	Town Councillors :- Indirect Expenditure	**1,127**	**4,907**	**10,500**	**5,593**	**0**	**5,593**	**46.7%**	**0**
	Net Income over Expenditure	**(1,127)**	**(4,295)**	**(10,500)**	**(6,205)**				
104	General Administration								
1010	Investment Income	(1,831)	7,427	500	(6,927)			1485.4%	
1063	CIL funds from developers	0	34,834	0	(34,834)			0.0%	
1076	Precept	0	365,846	365,846	0			100.0%	
	General Administration :- Income	**(1,831)**	**408,107**	**366,346**	**(41,761)**			**111.4%**	**0**
4100	Grants to other Organisations	500	1,000	1,000	0		0	100.0%	
4103	Public Info event(s)	0	0	1,000	1,000		1,000	0.0%	
4104	Events	0	886	1,000	114		114	88.6%	
4105	Finance Software	0	802	1,200	398		398	66.8%	
8060	Misc Resolved Gen Reserves & c	250	1,450	0	(1,450)	323	(1,773)	0.0%	
	General Administration :- Indirect Expenditure	**750**	**4,138**	**4,200**	**62**	**323**	**(261)**	**106.2%**	**0**
	Net Income over Expenditure	**(2,581)**	**403,969**	**362,146**	**(41,823)**				
201	Council Offices								
4004	Cleaning contract ex staff	0	655	2,000	1,345		1,345	32.8%	
4130	Council Tax	707	7,073	8,500	1,427		1,427	83.2%	
4131	Electricity	0	2,830	3,000	170		170	94.3%	
4132	Water charges	124	1,389	300	(1,089)		(1,089)	463.1%	
4133	Sewerage	53	268	550	282		282	48.7%	
4136	Photocopier - lease	0	120	810	690		690	14.9%	
4139	Window Cleaning	0	100	300	200	55	145	51.7%	
4140	Alarm Maintenance	370	400	1,800	1,400	370	1,031	42.7%	
4141	Fire Precautions	0	182	440	258		258	41.4%	
4142	Other Maintenance	6,085	8,030	600	(7,430)	80	(7,510)	1351.6%	7,954
4146	Other Office Equipment	0	836	1,250	414	389	26	97.9%	
4154	Housekeeping San bins 49 & gar	126	352	380	28		28	92.6%	
4155	Refuse Collecting	126	565	1,300	735		735	43.5%	
4156	Security	0	242	0	(242)		(242)	0.0%	
4162	PWLB - Capital	0	4,920	4,919	(1)		(1)	100.0%	
4163	PWLB- Interest	0	653	654	1		1	99.9%	
	Council Offices :- Indirect Expenditure	**7,590**	**28,614**	**26,803**	**(1,811)**	**893**	**(2,705)**	**110.1%**	**7,954**
	Net Expenditure	**(7,590)**	**(28,614)**	**(26,803)**	**1,811**				
6000	plus Transfer from EMR	6,085	7,954						

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		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
	Movement to/(from) Gen Reserve	**(1,505)**	**(20,661)**						
202	51 High Street								
4170	51 High Street - expenditure	0	0	800	800		800	0.0%	
	51 High Street :- Indirect Expenditure	**0**	**0**	**800**	**800**	**0**	**800**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(800)**	**(800)**				
204	Wannock Office								
4198	PWMRG CIC Grant (Interim)	0	26,124	26,124	0		0	100.0%	
	Wannock Office :- Indirect Expenditure	**0**	**26,124**	**26,124**	**0**	**0**	**0**	**100.0%**	**0**
	Net Expenditure	**0**	**(26,124)**	**(26,124)**	**0**				
205	High Street Toilets								
1035	High St Toilets Community Sche	0	617	1,234	617			50.0%	
	High Street Toilets :- Income	**0**	**617**	**1,234**	**617**			**50.0%**	**0**
4500	Toilets High St - Cleaning	880	7,922	11,000	3,078	1,789	1,289	88.3%	
4501	Toilets High St - Maintenance	0	230	250	20		20	92.0%	
4504	Toilets High St - Other	0	0	310	310		310	0.0%	
	High Street Toilets :- Indirect Expenditure	**880**	**8,152**	**11,560**	**3,408**	**1,789**	**1,619**	**86.0%**	**0**
	Net Income over Expenditure	**(880)**	**(7,535)**	**(10,326)**	**(2,791)**				
301	Town Centre and Community Safe								
4201	CCTV costs	0	2,663	3,500	837	6,793	(5,956)	270.2%	
8060	Misc Resolved Gen Reserves & c	0	1,928	0	(1,928)		(1,928)	0.0%	
	Town Centre and Community Safe :- Indirect Expenditure	**0**	**4,591**	**3,500**	**(1,091)**	**6,793**	**(7,884)**	**325.3%**	**0**
	Net Expenditure	**0**	**(4,591)**	**(3,500)**	**1,091**				
302	Recreation Grounds								
1022	Brightling Road lease	0	0	120	120			0.0%	
1060	Miscellaneous Income	0	74,500	0	(74,500)			0.0%	
1080	Grants Received	3,500	3,500	0	(3,500)			0.0%	
	Recreation Grounds :- Income	**3,500**	**78,000**	**120**	**(77,880)**			**65000.0**	**0**
4199	Changing Places Toilet	7,050	70,500	0	(70,500)		(70,500)	0.0%	
4220	General Maintenance	644	13,048	9,000	(4,048)	6,679	(10,727)	219.2%	
4221	Recreation ground - water	0	0	390	390		390	0.0%	

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		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4223	Grounds Maintenance	(325)	3,595	3,500	(95)		(95)	102.7%	
4230	Skate Park	0	0	3,000	3,000	3,329	(329)	111.0%	
4238	Litter Bins	585	3,050	6,100	3,050	1,175	1,875	69.3%	
4239	Speed Indicator Device	0	0	0	0	13,094	(13,094)	0.0%	
4240	Oakleaf Lease Charges	0	150	150	0		0	100.0%	
4241	Dog Bins	650	1,300	2,860	1,560		1,560	45.5%	
4242	Playground Equipment	0	34,505	2,000	(32,505)	923	(33,428)	1771.4%	33,812
4243	Safety Inspections	45	945	1,500	555	90	465	69.0%	
8002	CIL Expenditure	0	23,960	0	(23,960)		(23,960)	0.0%	23,960
8060	Misc Resolved Gen Reserves & c	543	10,988	0	(10,988)	4,130	(15,118)	0.0%	
	Recreation Grounds :- Indirect Expenditure	**9,192**	**162,041**	**28,500**	**(133,541)**	**29,421**	**(162,961)**	**671.8%**	**57,772**
	Net Income over Expenditure	**(5,692)**	**(84,041)**	**(28,380)**	**55,661**				
6000	plus Transfer from EMR	0	57,772						
	Movement to/(from) Gen Reserve	**(5,692)**	**(26,269)**						
303	Highways								
1051	Urban Grasscutting Income	0	3,762	3,135	(627)			120.0%	
	Highways :- Income	**0**	**3,762**	**3,135**	**(627)**			**120.0%**	**0**
4256	Urban grasscutting	0	20,712	25,000	4,288	27,569	(23,281)	193.1%	
4258	Flower Beds	0	5,963	6,600	637	138	499	92.4%	
4259	Council Gardens - office	0	599	0	(599)	437	(1,036)	0.0%	
4263	Bulb Planting	0	1,094	1,000	(94)		(94)	109.4%	
8060	Misc Resolved Gen Reserves & c	0	2,649	0	(2,649)	490	(3,139)	0.0%	
	Highways :- Indirect Expenditure	**0**	**31,017**	**32,600**	**1,583**	**28,634**	**(27,051)**	**183.0%**	**0**
	Net Income over Expenditure	**0**	**(27,255)**	**(29,465)**	**(2,210)**				
304	Allotments								
1070	Allotment Fees	55	2,695	2,500	(195)			107.8%	
1072	Gosford Way Allotments	0	175	175	0			100.0%	
	Allotments :- Income	**55**	**2,870**	**2,675**	**(195)**			**107.3%**	**0**
4270	Allotments - maintenance	0	700	700	0		0	100.0%	
4271	Allotments - improvements	0	8	350	342	17	325	7.1%	
4272	Allotments - water	0	102	800	698		698	12.7%	
4273	Allotment - rent of land Gosfo	0	(324)	175	499		499	(184.9%)	
4274	Allotment Grounds maintenance	0	50	650	600		600	7.7%	
8060	Misc Resolved Gen Reserves & c	0	360	0	(360)		(360)	0.0%	
	Allotments :- Indirect Expenditure	**0**	**896**	**2,675**	**1,779**	**17**	**1,762**	**34.1%**	**0**
	Net Income over Expenditure	**55**	**1,974**	**0**	**(1,974)**				

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		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
305	Street Lighting								
1060	Miscellaneous Income	1,193	1,193	0	(1,193)			0.0%	
	Street Lighting :- Income	**1,193**	**1,193**	**0**	**(1,193)**				**0**
4280	Street Light - energy	0	(18,700)	9,600	28,300		28,300	(194.8%)	
4281	Street Light - Maint contract	158	10,484	10,400	(84)		(84)	100.8%	
4282	St Light - works/impro/maint	0	27,947	8,500	(19,447)	5,283	(24,729)	390.9%	20,650
4286	Christmas decorations	10,729	10,729	13,000	2,271		2,271	82.5%	
4287	Additional Christmas Decoratio	0	0	2,000	2,000		2,000	0.0%	
8060	Misc Resolved Gen Reserves & c	0	2,156	0	(2,156)		(2,156)	0.0%	
	Street Lighting :- Indirect Expenditure	**10,887**	**32,616**	**43,500**	**10,884**	**5,283**	**5,602**	**87.1%**	**20,650**
	Net Income over Expenditure	**(9,694)**	**(31,423)**	**(43,500)**	**(12,077)**				
6000	plus Transfer from EMR	0	20,650						
	Movement to/(from) Gen Reserve	**(9,694)**	**(10,773)**						
306	Prize and Prize Giving								
4096	Remembrance Wreath	0	0	60	60		60	0.0%	
8060	Misc Resolved Gen Reserves & c	0	204	0	(204)		(204)	0.0%	
	Prize and Prize Giving :- Indirect Expenditure	**0**	**204**	**60**	**(144)**	**0**	**(144)**	**340.6%**	**0**
	Net Expenditure	**0**	**(204)**	**(60)**	**144**				
307	The Polegate Partnership								
1040	SponsorFlower Beds Hailsham Rd	0	50	1,000	950			5.0%	
	The Polegate Partnership :- Income	**0**	**50**	**1,000**	**950**			**5.0%**	**0**
4306	Replace Hailsham Rd Beds	0	0	450	450		450	0.0%	
4307	Hailsham Flowers Maintenance	0	536	550	14		14	97.4%	
	The Polegate Partnership :- Indirect Expenditure	**0**	**536**	**1,000**	**464**	**0**	**464**	**53.6%**	**0**
	Net Income over Expenditure	**0**	**(486)**	**0**	**486**				
401	The Planning Committee								
4320	Planning Committee - Halls	0	0	200	200		200	0.0%	
4322	Planning - legal fees	0	358	0	(358)		(358)	0.0%	
	The Planning Committee :- Indirect Expenditure	**0**	**358**	**200**	**(158)**	**0**	**(158)**	**178.8%**	**0**
	Net Expenditure	**0**	**(358)**	**(200)**	**158**				

Continued over page

Detailed Income & Expenditure by Budget Heading 02/02/2024

Month No: 10 **Cost Centre Report**

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
701	The Retired								
7001	The Retired	148	722	800	78		78	90.2%	
	The Retired :- Indirect Expenditure	**148**	**722**	**800**	**78**	**0**	**78**	**90.2%**	**0**
	Net Expenditure	**(148)**	**(722)**	**(800)**	**(78)**				
	Grand Totals:- Income	**2,945**	**500,288**	**374,880**	**(125,408)**			**133.5%**	
	Expenditure	**38,706**	**352,432**	**230,422**	**(122,010)**	**77,352**	**(199,362)**	**186.5%**	
	Net Income over Expenditure	**(35,761)**	**147,857**	**144,458**	**(3,399)**				
	plus Transfer from EMR	**6,085**	**94,028**						
	Movement to/(from) Gen Reserve	**(29,676)**	**241,885**						

Summary Income & Expenditure by Budget Heading 02/02/2024

Month No: 10

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101 Employee costs	Income	26	56	0	(56)			0.0%
	Expenditure	20,333	116,347	179,520	63,173	100	63,073	64.9%
	Net Income over Expenditure	(20,307)	(116,291)	(179,520)	(63,229)			
	plus Transfer from EMR	0	180					
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	(20,307)	(116,111)					
	Grand Totals:- Income	**26**	**56**	**0**	**(56)**			**0.0%**
	Expenditure	**20,333**	**116,347**	**179,520**	**63,173**	**100**	**63,073**	**64.9%**
	Net Income over Expenditure	**(20,307)**	**(116,291)**	**(179,520)**	**(63,229)**			
	plus Transfer from EMR	**0**	**180**					
	less Transfer to EMR	**0**	**0**					
	Movement to/(from) Gen Reserve	**(20,307)**	**(116,111)**					

Polegate Town Council

Trial Balance for Month No: 10

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
105	VAT Control			5,545.71	
200	Current/Business Premium			772,754.29	
201	Tracker Account			129,509.39	
203	HSBC Deposit A/C			86,681.32	
204	NatWest deposit A/C			86,421.77	
210	Petty Cash			200.00	
310	General reserves				207,502.23
320	Council Office Mntce Fund				22,115.00
322	Town Election/Poll/Referendum				16,657.00
324	Elections Fund				26,683.87
328	Office IT Equipment Reserve				897.00
331	Brightling Reserve				8,514.21
334	Town Focal Enhancemt Reserve				592.20
335	Street Lights Reserve				121,234.31
338	Hailsham Beds Reserve				1,398.54
339	Office Alterations Reserve				19,899.75
341	Staff - Consultant/Temporary				2,025.55
342	S106 funds				244,147.25
344	Play Equipment				12,000.00
345	Flower Bulbs EMR				0.05
346	Neighbourhood Plan				15,000.00
347	CCTV reserve				3,344.00
348	Consultation/Newsletter				1,003.00
349	CIL funds				155,253.56
350	Picnic Benches				788.00
351	Skate Park				9,675.00
352	Overtime				2,275.27
353	Polegate Community Library				51,000.00
354	New air con unit				1,220.00
355	Christmas Lights (new)				1,750.00
356	Bins				5,250.00
358	VAS (SID)				11,000.00
359	Land purchase car park				100.00
360	Land Purchase open space				100.00
361	Allotment unreturned deposits				525.00
362	emr training courses				2,476.00
500	Creditors				7,040.59
501	Sundry Other creditors			488.45	
560	Deposits Held				4,360.00
1006	Mayor's Charity Fund	103	Town Councillors		612.05
1009	Bank Loyalty Discount	102	Administration		137.86
1010	Investment Income	104	General Administration		7,427.21

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
1035	High St Toilets Community Sche	205	High Street Toilets		617.00
1040	SponsorFlower Beds Hailsham Rd	307	The Polegate Partnership		50.00
1042	Sponsorship Litter Picker	101	Employee costs		26.00
1051	Urban Grasscutting Income	303	Highways		3,761.99
1060	Miscellaneous Income	101	Employee costs		30.00
1060	Miscellaneous Income	102	Administration		4,939.11
1060	Miscellaneous Income	302	Recreation Grounds		74,500.00
1060	Miscellaneous Income	305	Street Lighting		1,193.00
1063	CIL funds from developers	104	General Administration		34,834.00
1070	Allotment Fees	304	Allotments		2,695.23
1072	Gosford Way Allotments	304	Allotments		175.00
1076	Precept	104	General Administration		365,846.00
1080	Grants Received	302	Recreation Grounds		3,500.00
4000	Town Clerk	101	Employee costs	47,677.91	
4002	Maintenance	101	Employee costs	11,891.13	
4003	Litter Picker	101	Employee costs	5,824.55	
4004	Cleaning contract ex staff	201	Council Offices	655.00	
4005	Overtime	101	Employee costs	593.85	
4007	NI (ER's)	101	Employee costs	5,338.94	
4008	Pension ER's contributions	101	Employee costs	5,569.91	
4009	Payroll	101	Employee costs		600.50
4010	Internal Auditor	102	Administration	17.55	
4011	Finance Old post	101	Employee costs	3,365.05	
4013	Modern Apprentice	101	Employee costs	4,519.34	
4014	Consultancy/Locum Clerk	101	Employee costs	4,447.40	
4015	Travelling expenses (parks)	101	Employee costs	479.40	
4016	Training Exps inc course fees	101	Employee costs	974.94	
4019	Projects Assistant	101	Employee costs	347.94	
4020	Professional Fees	101	Employee costs	150.00	
4022	Democratic Services	101	Employee costs	11,820.34	
4023	Inspector	101	Employee costs	2,478.26	
4024	HR Contract	101	Employee costs	1,250.00	
4030	Postage	102	Administration	234.05	
4031	Stationery	102	Administration	1,360.92	
4032	Photocopier copy charges	102	Administration	931.71	
4036	Office IT equip't inc antiviru	102	Administration	279.68	
4037	Website	102	Administration	199.76	
4039	Legal fees	102	Administration	5,917.23	
4040	Audit Fees (external audit)	102	Administration	1,365.00	
4043	Insurance Premiums	102	Administration	11,570.82	
4045	Subscriptions	102	Administration	3,170.73	
4050	Town Council Elections	102	Administration	13,153.13	

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4053	Refreshments	102	Administration	16.59	
4056	Bank/Barclaycard charges	102	Administration	517.07	
4059	First Aid	102	Administration	47.28	
4063	Hire of Halls	102	Administration	134.00	
4069	Office telephones	102	Administration	795.11	
4070	Broadband/Internet	102	Administration	343.90	
4071	IT Services incl backups	102	Administration	2,498.47	
4072	IT costs office 365	102	Administration	1,704.90	
4073	IT reserve for new machines	102	Administration	827.95	
4090	Councillors' allowances	103	Town Councillors	2,809.50	
4091	Councillors' expenses	103	Town Councillors	369.43	
4092	Councillors' training	103	Town Councillors	822.50	
4093	Mayor's allowance Civic Duties	103	Town Councillors	293.84	
4095	Mayor's Fund Raising Charity	103	Town Councillors	612.05	
4100	Grants to other Organisations	104	General Administration	1,000.00	
4104	Events	104	General Administration	885.97	
4105	Finance Software	104	General Administration	801.76	
4130	Council Tax	201	Council Offices	7,073.32	
4131	Electricity	201	Council Offices	2,829.60	
4132	Water charges	201	Council Offices	1,389.43	
4133	Sewerage	201	Council Offices	267.75	
4136	Photocopier - lease	201	Council Offices	120.32	
4139	Window Cleaning	201	Council Offices	100.00	
4140	Alarm Maintenance	201	Council Offices	399.54	
4141	Fire Precautions	201	Council Offices	182.01	
4142	Other Maintenance	201	Council Offices	8,029.85	
4146	Other Office Equipment	201	Council Offices	835.61	
4154	Housekeeping San bins 49 & gar	201	Council Offices	351.90	
4155	Refuse Collecting	201	Council Offices	564.96	
4156	Security	201	Council Offices	242.00	
4162	PWLB - Capital	201	Council Offices	4,919.72	
4163	PWLB- Interest	201	Council Offices	653.48	
4198	PWMRG CIC Grant (Interim)	204	Wannock Office	26,124.00	
4199	Changing Places Toilet	302	Recreation Grounds	70,500.00	
4201	CCTV costs	301	Town Centre and Community Safe	2,662.95	
4220	General Maintenance	302	Recreation Grounds	13,048.47	
4223	Grounds Maintenance	302	Recreation Grounds	3,594.69	
4238	Litter Bins	302	Recreation Grounds	3,050.00	
4240	Oakleaf Lease Charges	302	Recreation Grounds	150.00	
4241	Dog Bins	302	Recreation Grounds	1,300.00	
4242	Playground Equipment	302	Recreation Grounds	34,504.98	
4243	Safety Inspections	302	Recreation Grounds	944.75	

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4256	Urban grasscutting	303	Highways	20,712.17	
4258	Flower Beds	303	Highways	5,962.96	
4259	Council Gardens - office	303	Highways	599.09	
4263	Bulb Planting	303	Highways	1,094.00	
4270	Allotments - maintenance	304	Allotments	700.00	
4271	Allotments - improvements	304	Allotments	8.00	
4272	Allotments - water	304	Allotments	101.53	
4273	Allotment - rent of land Gosfo	304	Allotments		323.50
4274	Allotment Grounds maintenance	304	Allotments	50.00	
4280	Street Light - energy	305	Street Lighting		18,700.00
4281	Street Light - Maint contract	305	Street Lighting	10,484.26	
4282	St Light - works/impro/maint	305	Street Lighting	27,946.50	
4286	Christmas decorations	305	Street Lighting	10,729.00	
4307	Hailsham Flowers Maintenance	307	The Polegate Partnership	535.52	
4322	Planning - legal fees	401	The Planning Committee	357.58	
4500	Toilets High St - Cleaning	205	High Street Toilets	7,922.42	
4501	Toilets High St - Maintenance	205	High Street Toilets	230.00	
6000	Transfer from EMR	101	Employee costs		180.00
6000	Transfer from EMR	102	Administration		7,653.13
6000	Transfer from EMR	201	Council Offices		7,953.75
6000	Transfer from EMR	302	Recreation Grounds		57,771.60
6000	Transfer from EMR	305	Street Lighting		20,650.00
7001	The Retired	701	The Retired	721.88	
8002	CIL Expenditure	302	Recreation Grounds	23,960.00	
8060	Misc Resolved Gen Reserves & c	101	Employee costs	10,219.02	
8060	Misc Resolved Gen Reserves & c	102	Administration	2,430.00	
8060	Misc Resolved Gen Reserves & c	104	General Administration	1,450.00	
8060	Misc Resolved Gen Reserves & c	301	Town Centre and Community Safe	1,928.00	
8060	Misc Resolved Gen Reserves & c	302	Recreation Grounds	10,987.90	
8060	Misc Resolved Gen Reserves & c	303	Highways	2,649.00	
8060	Misc Resolved Gen Reserves & c	304	Allotments	360.00	
8060	Misc Resolved Gen Reserves & c	305	Street Lighting	2,156.00	
8060	Misc Resolved Gen Reserves & c	306	Prize and Prize Giving	204.36	
			Trial Balance Totals :	**1,570,004.31**	**1,570,004.31**
			Difference	**0.00**	

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Our Ref: MARK/POL001

[redacted]
Polegate Town Council
Council Offices
49 High Street
Polegate
East Sussex, BN26 6AL

13th December 2023

[redacted]

Re: Polegate Town Council
Internal Audit Year Ended 31 March 2024 – Interim Audit Report.

Executive summary

Following completion of our interim internal audit on the 13th of December we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

The interim audit was conducted on site with the clerk and RFO. The clerk and RFO had prepared the information advised in advance of the visit and provided a pack of evidence in pdf format. I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the clerk and a review of the council website https://polegatetowncouncil.gov.uk/

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk. We noted that training takes place.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 20 years specialising in local government finance and internal audit.

Engagement Letter

An engagement letter was previously issued to the council covering the internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past.
- The client uses an industry approved financial reporting package.
- The client regularly carries out reconciliations and documents these.
- There is regular reporting to council.
- The management team are experienced and informed.
- Records are neatly maintained and referenced.
- The client is aware of current regulations and practices.
- No High staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The council continues to use the RBS Rialtus suite as a day-to-day accounting package, this is a tried and tested industry specific package and I make no recommendation to change. The system is used daily to report on and record the financial transactions of that of the Council.

There are four users with their own individual logons and individual privileges. The RFO is responsible for the maintenance of privileges on the system. Passwords are not routinely prompted to change, and each user has to log onto the council system first before access to the financial reporting package. The system is backed up to the cloud on a real time basis.

1.	RFO	Access all areas
2.	Finance officer	Access all areas
3.	DSO/Allotments	Allotments
4.	Admin assistant	Allotments

Every month, a "month end" close down is performed by the RFO, various reports are printed and filed in hard & soft copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit. I was showed where the files are kept and can confirm existence of hard copy reports and underlying financial documentation.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation could be found and agreed to the cashbook details. Invoices are filed in alphabetical order.

I tested the opening balances as at 1/4/23 by reviewing the balance brought forward on the receipts page on the RBS accounting package for cashbook one and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2022/23. There were no errors.

I reviewed the nominal ledger entries for the period 1st of April to 31st of October to ensure items were posted to the correct heading it was noted that there were no instances of income being netted off against expenditure.

The Council is VAT not registered and the last VAT reclaim was for the quarter ended 30th September 2023, which showed a payment position of £17,373.14. The refund was received on the 8th of November 2023 and agrees to the return. This test indicates that the council is up to date with its postings on the financial package and that these can be verified to third party evidence.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report was not qualified in 2022/23 although a note was made regarding the incorrect notice of elector's rights date. The AGAR is published on the council website along with the notice of conclusion. This was taken to full council on the 25th of September [minute ref 13390].

The council has made a note to address the concerns raised by the external auditor.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that Councillors sign Acceptance of Office forms, and declaration of interest in accordance, together with a formal acceptance to receive information by electronic means.

Confirm that the Council is compliant with the GDPR.

The council is fully aware of GDPR and accessibility regulations. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2023) contains updated guidance on the matter as below:

The importance of secure email systems and GOV.UK

5.205. All authorities except parish meetings must now have an official website. To comply with GDPR, councils should provide official email accounts for their councillors as well as for their clerk and other officers.

5.206. When choosing a domain name for the council's website and emails, many local council websites are appropriately making use of the official GOV.UK domain (for example, ourparishcouncil.gov.uk), with email addresses being linked to that domain.

5.207. Using a GOV.UK domain for your council website and email accounts demonstrates the council's official local government status. Members of the public are increasingly cyber security awareness, so a GOV.UK domain can also help to build trust, and credibility and visibly demonstrates authenticity. Many people will now reasonably expect a local council to have a GOV.UK domain name.

5.208. For the purposes of user management, councils should ensure that the proper officer can add and remove member and staff email accounts. Commercial 'dashboard' email and web systems offer centralised searching of all data contained within the system for effective compliance with GDPR Subject Access Requests and Freedom of Information Requests.

Confirm that the Council meets regularly throughout the year.

In addition to full council, the council has four committees. The terms of reference are published on the council website and are current with dates for future renewal.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £9.93 (2023: £8.82) per elector.

The council has the General Power of Competence (GPC). S.137 thresholds do not apply. This was reaffirmed on the 22nd of May by full council minute ref 13290.

Check that agendas for meetings are published giving 3 clear days' notice.

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance. The agenda background information is provided in easily downloadable links.

Check the draft minutes of the last meeting(s) are on the council's website.
Minutes are uploaded to the council website, and these are in an accessible format.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.
The standing orders are based on the NALC model. These were reviewed and readopted in the full council meeting on the 22nd of May 2023.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.
Financial regulations are based on the NALC model. These were reviewed and readopted in the full council meeting on the 22nd May 2023**.** The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.
Financial regulations 2.2 deals with bank reconciliations. The council is performing a regular reconciliation which in the past has been fully signed off in accordance with regulations; however, it is noted the face of the bank statement is not being signed and also the Mayor is signing, when the regulation specifically excludes this. **I recommend the council review the wording of this regulation and update day to practice as necessary.**

Financial Regulation 4 Deals with authority to spend. 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget unless specifically resolved otherwise. This authority is to be determined by: • the council for all items over £5,000 unless specifically resolved otherwise • the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £5,000 or otherwise as resolved by council. Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council or duly delegated officer. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter

Financial Regulation 11.1.h deals with tenders, quotes and estimates. h) When it is to enter into a contract of less than £60,000 (exclusive of VAT) in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

I reviewed the nominal ledger and selected items over £2,000 that were not regular contracts, wages, or insurance. I was able to verify the expense to the physical invoice, and with assistance from the RFO I was also able to verify that council had pre-approved the expenditure in accordance with regulation and that where applicable quotes and estimates had been obtained.
I reviewed Changing Places 26/09/2022 Full council resolved to go ahead with a project minute 13198, Finance committee waived requirement to tender and financial regs on the 10th March 2023 minute ref 13229.

However it was noted that the regulation at 4.1 is very restrictive insofar as it requires the written authorisation of all items below £2,000. **I recommend a lower threshold be introduced, below which the clerk can (within budget) make purchases.**

Financial Regulation 14.2 deals with purchase and sale of assets etc. 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.

There were no fixed asset purchases in the period.

Financial Regulation 5.2 deals with banking arrangements and authorisation of payments. I was able to see evidence of this regulation being followed in spirit, the day to day practice is robust and fit for purpose but does not match the regulation exactly. **I recommend the wording of this Regualtion be updated to match current practice.**

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, SO and bacs. There is no doubt payments are properly reported to council, approved and the physical payment authorised. The bank system has a dual access requirement.

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and not indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for", has been met.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

15.1. Following the annual risk assessment (per Regulation 17), the RFO, in consultation with the Clerk, shall affect all insurances and negotiate all claims on the council's insurers.

The council has adopted a Risk Assessment Policy This was most recently approved by council at the meeting held in May 2023. The risk assessment document itself identifies risks by area of the council's business, details the specific risk, determines the likelihood and severity of each risk and lists the mitigation control measures in place.

I reviewed these documents, both of which are publicly available. The council demonstrates a strong understanding of its risk management responsibilities, and the development of the Internal Control Policy illustrates the different types of checks conducted during the year.

I confirmed that the council has a valid insurance policy in place with Aviva which expires on 31st March 2024. The policy includes Public Liability and Employers Liability cover of £10 million each and an Internal Crime (Fidelity Guarantee) level of £250,000 which is adequate for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

I confirmed that full council approved the precept for the 2023/24 council year in its 9th of January 2023 meeting. Minute ref 13199.

The Clerk and RFO confirmed that the 2023/24 budget setting process is underway, with deadlines achievable. The current forecast is for a deficit budget. I warn council about setting deficit budgets due to the impact this has on future precept requests.

I note that there is a regular review of financial information in the Finance Committee and Council meetings, and this is evidenced by the supporting minutes. A review of the income and expenditure report as at the interim audition date shows the council expects to make a £58k surplus this year and is currently at 60% of its expenditure. (This is to be expected at month 7/8)

The council holds circa £740k in earmarked reserves, split into various categories. **I recommend a review of the list as some of these appear aged.**

The current forecast is for the general reserve to be c. £123k at the year-end date. The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33). I estimate the council's net revenue expenditure to be c. £350k per annum. Therefore, the general reserve balance is within this range, but at the lower end of the scale. I am at pains to point out that earmarked reserves cannot be used for day-to-day expenditure and as such the bank balances presented at each council meeting need to be viewed in the light of how much of these funds are earmarked for future use.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of income streams, including but not limited to income from the interest, grants and allotments. A review of the nominal ledger report shows that income is recorded with sufficient narrative detail to identify the source and appears to have been allocated to the correct nominal code.

FR 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.

Council reviewed and agreed the annual fees and charges scale in their May 2023 meeting. Minute ref 13288.

A review of the nominal ledger report and cashbooks shows income is clearly recorded with sufficient narrative description to identify the source.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has a small float of £200 in petty cash. This is used for small incidentals. I reviewed the cash in the tin, this could be reconciled to the cash and Cashbook. This was last used in March 2023.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The monthly payroll is processed by an external firm (Mulberry & Co). The payroll function is independent from the audit function. We have no cross over of staff. The auditor has had no involvement with the monthly payroll.

I tested the tax calculation – there were no errors. The council has correctly disclaimed the employment allowance. The council has fulfilled its obligations in respect of auto-enrolment.

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. I was able to verify the gross pay of the Clerk to the NJC pay scales and also verified the backpay calculation of the national pay increase.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

Per regulation *14.6 The Clerk/RFO shall ensure that an appropriate and accurate Fixed Assets Register is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.* An annual review is scheduled for the council year end.

The council has a fixed asset register, maintained on excel. This was up to date to 31st March 2023; however it appears changes have been made and this no longer reconciles to the AGAR. **I recommend this is reconciled and brought up to date before 31-03-24.**

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council or Finance & Policy Committee.

Bank reconciliations are completed on a regular basis, independently checked, and presented to council meetings for review. I reviewed the reconciliations presented for the interim audit. I was able to confirm the balances to the bank statements and found no errors.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

Section 1 – Annual Governance Statement

	Annual Governance Statement	*'Yes', means that this authority*	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**YES** – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**YES**– The internal auditor identified weaknesses in the system– which are being addressed.
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.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**NO** - the requirements and timescales for 2022/23 year-end were met
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.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**YES** – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	*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.*	**YES** – the council has appointed an independent and competent internal auditor has completed two audits during the year.
7	We took appropriate action on all matters raised in reports from internal and external audit.	*responded to matters brought to its attention by internal and external audit.*	**YES** – where matters are raised, action taken by council is recorded
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.	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**YES** – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability	*has met all of its responsibilities where, as a body corporate, it is a sole*	**N/A**

	responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	*managing trustee of a local trust or trusts.*	

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Auditor notes
1	Balances brought forward	708,266	1,006,954	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	354,402	367,485	Figure confirmed to central records
3	Total other receipts	326,718	45,883	Agrees to underlying records – prior year restated for debtors outstanding at the year end
4	Staff costs	117,500	125,011 – 3,546 = £121,465	Agrees to underlying records – prior year restated for staff costs understated And included in a prior year
5	Loan interest/capital repayments	5,573	5,573	Verified against PWLB records
6	All other payments	259,359	253,189 + 3,546 = £256,735	Agrees to underlying records
7	Balances carried forward	1,006,954	1,036,549	Casts correctly and agrees to balance sheet

8	Total value of cash and short-term investments	1,028,930	1,070,009	Agrees to bank reconciliation
9	Tota fixed assets plus long-term investments and assets	1,026,884	1,033,789	Matches asset register
10	Total borrowings	19,717	12,830	Verified against PWLB records

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		✓		*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b	Disclosure note re Trust Funds (including charitable)			✓	*The figures in the accounting statements above do not include any Trust transactions.*

The year-end accounts have been correctly prepared on an income and expenditure basis with a box 7 and 8 reconciliation properly completed.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

The council's income and expenditure is in excess of £200,000 and as such it is required to follow the "Local Government Transparency Code 2015" which is recommended practice not a statutory requirement.

The 2015 Code requires local authorities in England to publish the following information quarterly:

Expenditure exceeding £500	This is on the transparency tab of the website
Government Procurement Card transactions	Council does not have this
Procurement information	Council does not have this

Additionally, local authorities are required to publish the following information annually:

Local Authority Land	This is on the transparency tab of the website
Social Housing Assets	Council does not have this
Grants to voluntary, community and social enterprise organisations	This is on the transparency tab of the website
Organisational Chart	This is on the website
Trade union facility time	Council does not have this
Parking account	Council does not have this
Parking spaces	Council does not have this
Senior salaries	This is on the transparency tab of the website
Constitution	This is on the transparency tab of the website
Pay multiple	This is on the transparency tab of the website
Fraud	Council does not have this

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and

(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set

Audit findings

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	26th June 2023
Date inspection notice issued	1st June 2023
Inspection period begins	5th June 2023
Inspection period ends	14th July 2023
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

Audit findings

I was unable to confirm that the inspection requirements for 2022/23 had been met, this is due to re-issue of the AGAR and it being given a later signing date. The Notice of Public Rights is published on the council website.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2023 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 2022/23, approved and signed, page 4*
- *Section 2 - Accounting Statements 2022/23, approved and signed, page 5*

Not later than 30 September 2023 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.

Audit findings

I was able to confirm that the publication requirements for 2022/23 have been met and the Notice of Public Rights is published on the council website.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts. This test does not apply.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	**YES**	**NO**	**NOT COVERED**
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")*			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*		✓	
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely

[redacted]

For Mulberry & Co

Interim audit 2024 – audit points

Audit Point	Audit Findings	Council comments
Financial regulations	Financial regulations 2.2 deals with bank reconciliations. The council is performing a regular reconciliation which in the past has been fully signed off in accordance with regulations; however, it is noted the face of the bank statement is not being signed and also the Mayor is signing, when the regulation specifically excludes this. **I recommend the council review the wording of this regulation and update day to practice as necessary.** It was noted that the regulation at 4.1 is very restrictive insofar as it requires the written authorisation of all items below £2,000. **I recommend a lower threshold be introduced, below which the clerk can (within budget) make purchases.** Financial Regulation 5.2 deals with banking arrangements and authorisation of payments. I was able to see evidence of this regulation being followed in spirit, the day to day practice is robust and fit for purpose but does not match the regulation exactly. **I recommend the wording of this Regulation be updated to match current practice.**	
Earmarked reserves	The council holds circa £740k in earmarked reserves, split into various categories. **I recommend a review of the list as some of these appear aged.**	
Fixed assets	The council has a fixed asset register, maintained on excel. This was up to date to 31st March 2023; however it appears changes have been made and this no longer reconciles to the AGAR. **I recommend this is reconciled and brought up to date before 31-03-24.**	