SUDBURY TOWN COUNCIL

MINUTES OF THE MEETING OF THE FINANCE COMMITTEE HELD IN SUDBURY TOWN HALL ON TUESDAY 2ND JUNE 2026 AT 6.30PM

Committee members present:	Mr N Bennett – Chair Mrs M Barrett Mr S Hall Mr J Jeagar Miss A Owen Mr T Regester Mr A Stohr Mr N Younger
Officers in attendance:	Mr C Griffin – Town Clerk Mrs C Morgan – Deputy Clerk and RFO

1. SUBSTITUTES AND APOLOGIES

All member were present.

2. DECLARATIONS OF INTEREST

Councillors Miss A Owen and Mr T Regester declared that they were Babergh District Councillors.

3. DECLARATIONS OF GIFTS AND HOSPITALITY

There were no declarations of gifts or hospitality.

4. REQUESTS FOR DISPENSATION

No requests for dispensation had been received.

5. MINUTES

RESOLVED
That the minutes of the meeting of the Finance Committee held on 5th May 2026 be confirmed and signed as an accurate record.

6. ACTIONS FROM PREVIOUS MINUTES

The Town Clerk explained to the members that the main actions from the previous minutes were on the current agenda.

RESOLVED
To note the update.

7. TO ELECT A VICE-CHAIR OF THE COMMITTEE

It was proposed and seconded that Councillor Mr T Regester be appointed vice-chair of the committee. There were no other nominations.

RESOLVED
That Councillor Mr T Regester be appointed vice-chair of the Finance Committee.

8. TO APPROVE THE BANK PAYMENTS FOR APRIL 2026

The list of payments in excess of £500 and direct debits payments for APRIL 2026 were presented to members for their approval (a copy list is shown at minute pages 499 to 500)

RESOLVED
To approve all listed payments over £500 and all direct debits for April 2026.

9. TO REVIEW THE INCOME AND EXPENDITURE REPORTS FOR APRIL 2026

Members had read the income and expenditure reports dated 1st to 30th April 2026 which had been discussed at the previous meeting and circulated with the agenda. These are shown at minute pages 501 to 510.

RESOLVED
To note the income and expenditure reports for April 2026.

10. TO REVIEW THE FINANCIAL SITUATION AT THE END OF MAY 2026

The Town Clerk produced the income and expenditure report of the financial situation at the end of May 2026, and this was scrutinised by the committee. A copy is shown at minute pages 511 to 521.

RESOLVED
To note the financial situation at the end of May 2026.

11. TO REVIEW THE INTERNAL CONTROL REPORT FOR THE FIRST QUARTER

The Town Clerk produced the Internal Control Report, a copy is shown at minute pages 522 to 529.

RESOLVED
To note the Internal Control Report for the first quarter.

12. TO REVIEW THE TREASURY MANAGEMENT STRATERGY

The Town Clerk showed members the draft Treasury Management Strategy, as shown at minute pages 530 to 533.

RESOLVED
To recommend the draft Treasury Management Strategy for approval by the full council.

13. TO REVIEW AND APPROVE THE FIXED ASSET REGISTER

The Town Clerk produced the Fixed Asset Register, a copy is shown at minute pages 534 to 537.

RESOLVED
To recommend the Fixed Asset Register for approval by the full council.

14. TO REVIEW THE INTERNAL AUDIT REPORT FOR FY 2025-26

The Town Clerk produced the Internal Audit Report, a copy is shown at minute pages 538 to 570.

RESOLVED
To recommend the internal audit report for approval by the full council.

15. TO REVIEW THE ANNUAL GOVERNANCE STATEMENT

The Town Clerk produced the Annual Governance Statement, a copy is shown at minute pages 571 to 574.

RESOLVED
To recommend the draft Annual Governance Statement for approval by the full council.

16. TO REVIEW THE ANNUAL ACCOUNTING STATEMENT

The Town Clerk produced the Annual Accounting Statement, a copy is shown at minute page 575.

RESOLVED
To recommend the draft Annual Accounting Statement for approval by the full council.

17. TO REVIEW THE TERMS OF REFERENCE (TORS) FOR THE FINANCE COMMITTEE

The Town Clerk produced the revised terms of reference (TORs) for the Finance Committee, a copy is shown at minute pages 576 to 577.

RESOLVED
To recommend the revised terms of reference (TORs) for the Finance Committee for approval by the full council.

TOR

18. TO RECEIVE AN UPDATE FROM THE TOWN CLERK AND RFO ON FINANCIAL MATTERS

The RFO briefed members on the bank accounts at the close of business on 31st May 2026.

Lloyds Current Account	£ 137,861.00
Lloyds 32-day Account	£ 253,526.42
NatWest 95-day Account	£1,017,287.92
Cambridge and Counties	£ 400,000.00
Total	**£1,808,675.34**

The Town Clerk briefed members that he had given instructions to move £50,000 from the Lloyds 32-day account to the current account and these funds were due to arrive on 29th June.

The Town Clerk explained that the bank mandates needed to be revised to include the current RFO as a signatory. As two separate signatories were required to authorise any transaction, it was vital to have a resilient system that would allow for the sudden and unexpected departure of any individual. The Business Manager was a signatory on the Lloyds accounts, but not on the NatWest or Cambridge and Counties accounts. Members discussed the merits of having the Chair and Deputy Chair of the Finance Committee as additional signatories.

RESOLVED
To recommend to the full council that all the bank accounts have the following as full signatories.

- **Town Clerk**
- **RFO**
- **Business Manager**
- **Chair of the Finance Committee**

Other members of staff with finance duties would have limited access necessary to set up payments and monitor the transactions in all accounts.

The business of the meeting concluded at 7:40pm.

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Chairman

Sudbury Town Council Current Year

Bank Current Account

List of Payments made between 01/04/2026 and 30/04/2026

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/04/2026	Allstar Business Solutions Lim	DD .	219.17		Fuel for Vans 21/03-23/03/26
02/04/2026	Jensten Insurance Brokers	FPO	340.31		Tractor Insurance 13/3-12/3/27
02/04/2026	Rowhurst Industrial Estate	FPO.	2,295.42		3x double bins replacement
02/04/2026	ETI Ltd	DEB	79.20		Surface probe Legionalla test
07/04/2026	Newsteam	DD.	26.40		Newspaper Delivery 15/03-28/03
07/04/2026	County Broadband Ltd	DD ,	54.60		Real Fibre 03/04-02/05/26
07/04/2026	Lex Autolease Limited	DD ,	1,277.22		Van Lease 31/03-01/05/2026
07/04/2026	BNP Paribas Lease Group (Renta	DD	454.80		Yr Copier Lease-05/07-04/07/26
08/04/2026	Peninsula	DD .	417.71		Health & Safety Apr 26
08/04/2026	Allstar Business Solutions Lim	DD	2.40		Monthly Allstar Card Fee Apr26
10/04/2026	Greenbarnes Ltd	DEB	516.30		Clean Bathing Water signage
10/04/2026	SCREWFIX	DEB	5.79		Descaler for Town Hall
13/04/2026	ICCM	FPO .	110.00		2026/27 ICCM Annual Sub
13/04/2026	DB Security	FPO ,	96.00		Staff Door fixing Town Hall
13/04/2026	Felix of Long Melford	FPO .	661.05		Felix Tickets March 26
13/04/2026	Society of Local Council Clerk	FPO,	1,817.21		SALC membership Sub 26/27
13/04/2026	Ernest Doe & Sons Ltd	FPO ,	262.34		Handle replacement Honda Mower
13/04/2026	SSE Energy Supply Limited	DD .	5,460.07		SSE Elec 01/12/25-28/02/26
13/04/2026	HMRC Accounts	FPO	12,636.79		HMRC PAYE/NIC 06/03-05/04
13/04/2026	British Gas	DD ,	1,999.17		Gas Bill 28/02-27/03/2026
14/04/2026	Radius Telematics Limited	DD,	30.60		Trackers x2 Vans Apr26
15/04/2026	Allstar Business Solutions Lim	DD .	138.47		Fuel for Vehicles 02/04-07/04
15/04/2026	Babergh Business Rates	DD	514.89		BDC Bus Rates Market Apr26
15/04/2026	Babergh Business Rates	DD	558.50		BDC Bus Rates Cemetery Apr26
15/04/2026	Babergh Business Rates	DD	128.10		BDC Bus Rates Shed Apr26
15/04/2026	Babergh Business Rates	DD	1,012.00		BDC Bus Rates Grnd Flr Apr26
15/04/2026	Babergh Business Rates	DD	895.50		BDC Bus Rates 1st Flr Apr 26
17/04/2026	Newsteam	DD ,	27.00		Newspaper Delivery 29/03-11/04
21/04/2026	Clear Insurance Management Ltd	FPO ,	10,245.14		General Ins Renewal 26/27
21/04/2026	Babergh District Council	FPO ,	654.16		Trade Refuse Cemetery Fortnght
21/04/2026	Breakthrough Communications &	FPO,.	2,396.40		1year support service
21/04/2026	David Mortimer Surveys Ltd	FPO .	195.00		Legionella Survey
21/04/2026	Indigoross Design & Print Ltd	FPO .	272.40		Plant Fair Promotional materia
21/04/2026	M R Stallion	FPO ,	24.00		Eatenswill Books sold 25/26
21/04/2026	Sudbury Office Supplies	FPO ,	166.40		Office Stationary
21/04/2026	Suffolk Association of Local C	FPO..	86.40		year end & audit training
21/04/2026	Ernest Doe & Sons Ltd	FPO . .	8.99		Ear Defenders
21/04/2026	Harcourt-Powell Ltd.	FPO. .	395.00		Report & Market Valuations
21/04/2026	32 Day Deposit Account	TRF	200,000.00		Transfer to 32 Day Account
22/04/2026	Anglian Water	DD	522.53		A Water Town Hall 07.01-06.04
22/04/2026	Allstar Business Solutions Lim	DD.	38.95		Fuel for YS24 CVD 14/04/26
22/04/2026	The Workplace Depot	DEB	281.99		Panel Board Trolley Market
22/04/2026	ICO	DD	73.00		ICOData Protection Annual Fee
23/04/2026	EE Limited	DD .	49.10		EE Montly Bill Apr 26
24/04/2026	SGW Payroll Ltd	DD,	129.12		Monthly Payroll Support Apr26
24/04/2026	STC Staff Payroll	FPO	27,579.27		STC Staff Payroll Apr26
24/04/2026	Garden Nursery	FPO	4,260.00		2026 contract 1st install

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Sudbury Town Council Current Year

Bank Current Account

List of Payments made between 01/04/2026 and 30/04/2026

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
27/04/2026	Ikea	DEB	31.00		Shelving for TIC
27/04/2026	Amazon GB	DEB	41.99		Eyelet Punch Kit
27/04/2026	Amazon GB	DEB	17.98		Magentic Photo Frames
28/04/2026	Rialtas Business Solutions Lim	FPO.	1,797.60		Railtas Ann Sub 26/27
28/04/2026	Lords Builders Merchants	FPO .	19.18		Cement 25kg for Croft posts
28/04/2026	Blue Star Human Resources Ltd	FPO .	360.00		HR Monthly Retainer Apr26
28/04/2026	H P Cooper (Farms) Ltd	FPO .	44.58		Various SoR TIC items x20
28/04/2026	Montrose Trees	FPO .	780.00		Tree Works
28/04/2026	Indigoross Design & Print Ltd	FPO	42.00		Market Business Cards
28/04/2026	1yr Fixed Bond 92	TRF	50,000.00		New Bond C&C
28/04/2026	Lords Builders Merchants	FPO	37.28		Post Newton Parish
28/04/2026	RSPB	DEB	225.00		Brid Boxes for Cemetery
28/04/2026	House of Flags	DEB	100.20		St Georges Flag
28/04/2026	Amazon GB	DEB	37.94		Wooden Stand TIC
28/04/2026	Amazon GB	DEB	19.99		Armed Forces Day Flag
28/04/2026	Amazon GB	DEB	91.73		Barn Owl Nesting box x2
28/04/2026	Cardnet Service charges	PAY	33.50		LLoyds Current Acc Apr26
29/04/2026	Allstar Business Solutions Lim	DD .	37.33		Fuel for LawnMower 17/04/26
29/04/2026	Homes & Hills LLP	ON ACCT	2,000.00		P/Ledger Electronic Payment
30/04/2026	Suffolk CC Pension	FPO	8,251.18		SCC Suffolk Pension Apr26
30/04/2026	Homes & Hills LLP	FPO	1,714.00		Professional Charges
30/04/2026	G A Smith Gardening Services L	FPO.	1,740.00		Grave Digging 27/3 09/4 30/4
30/04/2026	3IT Ltd	FPO .	0.23		Antivirus Protection
30/04/2026	James Bailey Planning Ltd	FPO .	120.00		Prof planning advice & service
30/04/2026	Workyard Workplace Supplies	FPO,	285.54		Pallet Cage for Market
30/04/2026	Wild View Cameras	FPO ,	955.88		Wildlife cameras for cemetery
30/04/2026	QD Stores	DEB	14.98		Handwash, Broom with handle
30/04/2026	Society of Local Council Clerk	FPO	416.40		Job Advertisement

Total Payments	348,630.37

Sudbury Town Council Current Year

Detailed Income & Expenditure by Budget Heading 31/05/2026

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
101	**Corporate Management**								
1045	Neighbourhood CIL	4,318	4,318	0	(4,318)			0.0%	
1176	Precept	454,700	454,700	909,400	454,700			50.0%	
	Corporate Management :- Income	**459,018**	**459,018**	**909,400**	**450,382**			**50.5%**	**0**
	Net Income	**459,018**	**459,018**	**909,400**	**450,382**				
102	**Democratic Represent'n & Mgmt**								
4008	Training, Courses, Meetings	0	0	1,600	1,600		1,600	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4100	Election Expenses	0	0	6,200	6,200		6,200	0.0%	
	Democratic Represent'n & Mgmt :- Indirect Expenditure	**0**	**0**	**8,000**	**8,000**	**0**	**8,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(8,000)**	**(8,000)**				
103	**Grants**								
4303	Grants Power General	0	0	50,000	50,000		50,000	0.0%	
	Grants :- Indirect Expenditure	**0**	**0**	**50,000**	**50,000**	**0**	**50,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(50,000)**	**(50,000)**				
109	**Central Services/Admin**								
1098	Miscellaneous Income	0	0	10	10			0.0%	
1190	Bank Interest Receivable	2,381	2,381	39,060	36,679			6.1%	
	Central Services/Admin :- Income	**2,381**	**2,381**	**39,070**	**36,689**			**6.1%**	**0**
4001	Salaries & Wages	16,510	16,510	225,280	208,770		208,770	7.3%	
4008	Training, Courses, Meetings	72	72	4,500	4,428		4,428	1.6%	
4009	Travel & Subsistence	0	0	500	500		500	0.0%	
4010	Misc Staff Costs	18	18	390	372		372	4.5%	
4016	Refuse Disposal	0	0	2,112	2,112		2,112	0.0%	
4020	Miscellaneous Expenses	27	27	420	393		393	6.4%	
4021	Mobile Telephones & Broadband	46	46	660	615		615	6.9%	
4022	Postage	0	0	340	340		340	0.0%	
4023	Printing & Stationery	139	139	2,600	2,461		2,461	5.3%	
4025	Subscriptions and membership	1,817	1,817	2,640	823		823	68.8%	
4026	Insurance	10,245	10,245	9,540	(705)		(705)	107.4%	
4033	Advertising/Press Releases	347	347	600	253		253	57.8%	
4041	Equipt Repairs & Mtce	0	0	500	500		500	0.0%	

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Detailed Income & Expenditure by Budget Heading 31/05/2026

Month No: 1 **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
4042	Equipt Running Costs/Rental	379	379	3,130	2,751		2,751	12.1%	
4043	Equipt/Small Tools Purchase	0	0	6,300	6,300		6,300	0.0%	
4044	IT Support/Software Mtce	5,406	5,406	12,110	6,704		6,704	44.6%	
4052	Bank & Cardnet Charges	34	34	700	667		667	4.8%	
4060	Audit Fees - External	0	0	2,190	2,190		2,190	0.0%	
4061	Audit Fees - Internal	0	0	980	980		980	0.0%	
4064	Other Professional Fees	2,889	2,889	33,050	30,161		30,161	8.7%	
4110	Staff Welfare	0	0	250	250		250	0.0%	
	Central Services/Admin :- Indirect Expenditure	**37,928**	**37,928**	**308,792**	**270,864**	**0**	**270,864**	**12.3%**	**0**
	Net Income over Expenditure	**(35,547)**	**(35,547)**	**(269,722)**	**(234,175)**				
201	Market - Charter Street								
1020	Market Rent & Tolls	6,843	6,843	78,000	71,157			8.8%	
1021	Market Electricity Recovered	282	282	4,200	3,918			6.7%	
1079	Licence income	0	0	40	40			0.0%	
	Market - Charter Street :- Income	**7,124**	**7,124**	**82,240**	**75,116**			**8.7%**	**0**
4001	Salaries & Wages	4,179	4,179	67,880	63,701		63,701	6.2%	
4007	Workwear and Footwear	0	0	250	250		250	0.0%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	515	515	5,580	5,065		5,065	9.2%	
4012	Water	0	0	200	200		200	0.0%	
4014	Electricity	(221)	(221)	2,000	2,221		2,221	(11.1%)	
4016	Refuse Disposal	0	0	13,480	13,480		13,480	0.0%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	
4018	Vehicle Rental/Repairs/Exps	0	0	500	500		500	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4021	Mobile Telephones & Broadband	5	5	300	295		295	1.7%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4025	Subscriptions and membership	434	434	450	16		16	96.4%	
4033	Advertising/Press Releases	35	35	2,000	1,965		1,965	1.8%	
4041	Equipt Repairs & Mtce	0	0	1,290	1,290		1,290	0.0%	
4043	Equipt/Small Tools Purchase	508	508	2,000	1,492		1,492	25.4%	
4052	Bank & Cardnet Charges	23	23	0	(23)		(23)	0.0%	
4069	Licences	0	0	250	250		250	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Market - Charter Street :- Indirect Expenditure	**5,477**	**5,477**	**97,030**	**91,553**	**0**	**91,553**	**5.6%**	**0**
	Net Income over Expenditure	**1,647**	**1,647**	**(14,790)**	**(16,437)**				

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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
205	Council Public Events								
1030	Function Income	0	0	3,100	3,100			0.0%	
1050	Donations Received	0	0	1,800	1,800			0.0%	
1055	Sponsorships Received	0	0	1,000	1,000			0.0%	
1068	Party in the Park Income	0	0	2,500	2,500			0.0%	
	Council Public Events :- Income	**0**	**0**	**8,400**	**8,400**			**0.0%**	**0**
4001	Salaries & Wages	2,295	2,295	39,360	37,065		37,065	5.8%	
4008	Training, Courses, Meetings	0	0	150	150		150	0.0%	
4020	Miscellaneous Expenses	0	0	300	300		300	0.0%	
4023	Printing & Stationery	0	0	50	50		50	0.0%	
4052	Bank & Cardnet Charges	0	0	80	80		80	0.0%	
4102	Fair Expenses	0	0	6,300	6,300		6,300	0.0%	
4128	Party in the Park Expenses	0	0	10,680	10,680		10,680	0.0%	
4135	Other Council Events	0	0	12,800	12,800		12,800	0.0%	
	Council Public Events :- Indirect Expenditure	**2,295**	**2,295**	**69,720**	**67,425**	**0**	**67,425**	**3.3%**	**0**
	Net Income over Expenditure	**(2,295)**	**(2,295)**	**(61,320)**	**(59,025)**				
206	Town Economy								
1030	Function Income	300	300	800	500			37.5%	
	Town Economy :- Income	**300**	**300**	**800**	**500**			**37.5%**	**0**
4001	Salaries & Wages	714	714	17,610	16,896		16,896	4.1%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4009	Travel & Subsistence	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	150	150	1,480	1,330		1,330	10.1%	
4025	Subscriptions and membership	0	0	250	250		250	0.0%	
4033	Advertising/Press Releases	227	227	2,100	1,873		1,873	10.8%	
4041	Equipt Repairs & Mtce	0	0	600	600		600	0.0%	
4042	Equipt Running Costs/Rental	0	0	11,300	11,300		11,300	0.0%	
4044	IT Support/Software Mtce	0	0	470	470		470	0.0%	
4048	New equipment/furniture	0	0	3,100	3,100		3,100	0.0%	
4052	Bank & Cardnet Charges	8	8	10	2		2	77.9%	
4055	TICBooks/Guides/Maps forResale	0	0	1,200	1,200		1,200	0.0%	
4105	Town Centre Events	0	0	2,000	2,000		2,000	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Town Economy :- Indirect Expenditure	**1,098**	**1,098**	**40,970**	**39,872**	**0**	**39,872**	**2.7%**	**0**
	Net Income over Expenditure	**(798)**	**(798)**	**(40,170)**	**(39,372)**				

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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
211	Town Hall Building								
1000	Letting Income	0	0	5,000	5,000			0.0%	
1016	Rent from Registrar	0	0	12,500	12,500			0.0%	
	Town Hall Building :- Income	**0**	**0**	**17,500**	**17,500**			**0.0%**	**0**
4001	Salaries & Wages	938	938	38,240	37,302		37,302	2.5%	
4004	Cleaners &Casual payroll costs	1,597	1,597	0	(1,597)		(1,597)	0.0%	
4007	Workwear and Footwear	0	0	100	100		100	0.0%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	2,036	2,036	18,820	16,784		16,784	10.8%	
4012	Water	(523)	(523)	630	1,153		1,153	(82.9%)	
4013	Gas	776	776	7,500	6,724		6,724	10.3%	
4014	Electricity	(3,546)	(3,546)	10,000	13,546		13,546	(35.5%)	
4017	Cleaning & Consumables	0	0	1,200	1,200		1,200	0.0%	
4020	Miscellaneous Expenses	0	0	250	250		250	0.0%	
4025	Subscriptions and membership	173	173	700	527		527	24.7%	
4040	Property Repairs & Mtce	5	5	31,300	31,295		31,295	0.0%	
4041	Equipt Repairs & Mtce	2,052	2,052	16,050	13,998		13,998	12.8%	
4042	Equipt Running Costs/Rental	217	217	1,160	943		943	18.7%	
4043	Equipt/Small Tools Purchase	150	150	5,000	4,851		4,851	3.0%	
4063	Audit and Legal Fees	0	0	1,000	1,000		1,000	0.0%	
4110	Staff Welfare	0	0	100	100		100	0.0%	
4987	Loan Repayment - Capital	0	0	3,570	3,570		3,570	0.0%	
4988	PWLB Interest 494354	0	0	14,590	14,590		14,590	0.0%	
	Town Hall Building :- Indirect Expenditure	**3,875**	**3,875**	**150,710**	**146,835**	**0**	**146,835**	**2.6%**	**0**
	Net Income over Expenditure	**(3,875)**	**(3,875)**	**(133,210)**	**(129,335)**				
212	Public Clocks								
4041	Equipt Repairs & Mtce	0	0	2,500	2,500		2,500	0.0%	
	Public Clocks :- Indirect Expenditure	**0**	**0**	**2,500**	**2,500**	**0**	**2,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(2,500)**	**(2,500)**				
214	Street Cleaning								
1091	Service Costs Income - Babergh	0	0	19,340	19,340			0.0%	
	Street Cleaning :- Income	**0**	**0**	**19,340**	**19,340**			**0.0%**	**0**
4001	Salaries & Wages	2,921	2,921	39,430	36,509		36,509	7.4%	
4007	Workwear and Footwear	0	0	180	180		180	0.0%	
4017	Cleaning & Consumables	0	0	900	900		900	0.0%	
4020	Miscellaneous Expenses	0	0	60	60		60	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
4021	Mobile Telephones & Broadband	0	0	300	300		300	0.0%	
4041	Equipt Repairs & Mtce	0	0	250	250		250	0.0%	
4042	Equipt Running Costs/Rental	0	0	400	400		400	0.0%	
4043	Equipt/Small Tools Purchase	0	0	500	500		500	0.0%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Street Cleaning :- Indirect Expenditure	**2,921**	**2,921**	**42,170**	**39,249**	**0**	**39,249**	**6.9%**	**0**
	Net Income over Expenditure	**(2,921)**	**(2,921)**	**(22,830)**	**(19,909)**				
215	Public Toliets								
1091	Service Costs Income - Babergh	0	0	12,890	12,890			0.0%	
	Public Toliets :- Income	**0**	**0**	**12,890**	**12,890**			**0.0%**	**0**
4001	Salaries & Wages	2,115	2,115	28,820	26,705		26,705	7.3%	
4007	Workwear and Footwear	0	0	500	500		500	0.0%	
4017	Cleaning & Consumables	0	0	1,200	1,200		1,200	0.0%	
4020	Miscellaneous Expenses	0	0	40	40		40	0.0%	
4042	Equipt Running Costs/Rental	432	432	1,690	1,258		1,258	25.6%	
4043	Equipt/Small Tools Purchase	0	0	500	500		500	0.0%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Public Toliets :- Indirect Expenditure	**2,547**	**2,547**	**32,900**	**30,353**	**0**	**30,353**	**7.7%**	**0**
	Net Income over Expenditure	**(2,547)**	**(2,547)**	**(20,010)**	**(17,463)**				
221	Allotments								
1010	Rent Receivable	0	0	2,730	2,730			0.0%	
	Allotments :- Income	**0**	**0**	**2,730**	**2,730**			**0.0%**	**0**
4001	Salaries & Wages	262	262	3,820	3,558		3,558	6.9%	
4012	Water	0	0	450	450		450	0.0%	
4020	Miscellaneous Expenses	0	0	600	600		600	0.0%	
4022	Postage	0	0	70	70		70	0.0%	
4041	Equipt Repairs & Mtce	0	0	300	300		300	0.0%	
	Allotments :- Indirect Expenditure	**262**	**262**	**5,240**	**4,978**	**0**	**4,978**	**5.0%**	**0**
	Net Income over Expenditure	**(262)**	**(262)**	**(2,510)**	**(2,248)**				
239	Open Spaces&Closed Churchyards								
1040	Grants Receivable	8,734	8,734	1,000	(7,734)			873.4%	8,344
1098	Miscellaneous Income	0	0	100	100			0.0%	
	Open Spaces&Closed Churchyards :- Income	**8,734**	**8,734**	**1,100**	**(7,634)**			**794.0%**	**8,344**

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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
4001	Salaries & Wages	648	648	8,700	8,052		8,052	7.5%	
4014	Electricity	(115)	(115)	840	955		955	(13.7%)	
4019	Diesel	26	26	0	(26)		(26)	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4028	Refuse/Doggy Bag Supplies	0	0	1,250	1,250		1,250	0.0%	
4040	Property Repairs & Mtce	0	0	2,800	2,800		2,800	0.0%	
4045	Grounds Maintenance	450	450	2,500	2,050		2,050	18.0%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4065	Closed Churchyards maintenance	0	0	10,000	10,000		10,000	0.0%	
4066	The Croft maintenance	(2,253)	(2,253)	9,500	11,753		11,753	(23.7%)	
4067	Mill Acre maintenance	0	0	3,000	3,000		3,000	0.0%	
4068	Valley Walk	0	0	9,000	9,000		9,000	0.0%	
4109	Dog/Litter Bin emptying	0	0	12,490	12,490		12,490	0.0%	
	Open Spaces&Closed Churchyards :- Indirect Expenditure	**(1,243)**	**(1,243)**	**65,180**	**66,423**	**0**	**66,423**	**(1.9%)**	**0**
	Net Income over Expenditure	**9,977**	**9,977**	**(64,080)**	**(74,057)**				
6001	less Transfer to EMR	8,344	8,344	0	(8,344)				
	Movement to/(from) Gen Reserve	**1,633**	**1,633**	**(64,080)**	**(65,713)**				
241	Cemetery								
1060	Cemetery Fees & Charges	2,130	2,130	48,000	45,870			4.4%	
	Cemetery :- Income	**2,130**	**2,130**	**48,000**	**45,870**			**4.4%**	**0**
4001	Salaries & Wages	5,310	5,310	85,300	79,990		79,990	6.2%	
4005	Grave Digging Costs	1,740	1,740	14,400	12,660		12,660	12.1%	
4007	Workwear and Footwear	0	0	400	400		400	0.0%	
4008	Training, Courses, Meetings	0	0	700	700		700	0.0%	
4011	Rates	559	559	6,880	6,322		6,322	8.1%	
4012	Water	0	0	350	350		350	0.0%	
4014	Electricity	(22)	(22)	600	622		622	(3.6%)	
4016	Refuse Disposal	654	654	1,100	446		446	59.5%	
4018	Vehicle Rental/Repairs/Exps	0	0	1,650	1,650		1,650	0.0%	
4019	Diesel	0	0	1,100	1,100		1,100	0.0%	
4021	Mobile Telephones & Broadband	5	5	180	175		175	2.8%	
4023	Printing & Stationery	0	0	1,520	1,520		1,520	0.0%	
4025	Subscriptions and membership	110	110	110	0		0	100.0%	
4040	Property Repairs & Mtce	0	0	13,980	13,980		13,980	0.0%	
4041	Equipt Repairs & Mtce	219	219	1,000	781		781	21.9%	
4043	Equipt/Small Tools Purchase	810	810	1,400	590		590	57.9%	
4044	IT Support/Software Mtce	0	0	100	100		100	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
4045	Grounds Maintenance	264	264	3,000	2,736		2,736	8.8%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4064	Other Professional Fees	0	0	2,000	2,000		2,000	0.0%	
4078	New Cemetery	0	0	18,500	18,500		18,500	0.0%	
4080	Flint Lodge Repairs & Maint	0	0	2,120	2,120		2,120	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Cemetery :- Indirect Expenditure	**9,649**	**9,649**	**161,440**	**151,791**	**0**	**151,791**	**6.0%**	**0**
	Net Income over Expenditure	**(7,519)**	**(7,519)**	**(113,440)**	**(105,921)**				
242	Flint Lodge								
1000	Letting Income	800	800	9,600	8,800			8.3%	
	Flint Lodge :- Income	**800**	**800**	**9,600**	**8,800**			**8.3%**	**0**
4001	Salaries & Wages	2,262	2,262	27,230	24,968		24,968	8.3%	
4007	Workwear and Footwear	0	0	100	100		100	0.0%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4040	Property Repairs & Mtce	295	295	40,000	39,705		39,705	0.7%	
4041	Equipt Repairs & Mtce	0	0	10,000	10,000		10,000	0.0%	
4043	Equipt/Small Tools Purchase	0	0	2,000	2,000		2,000	0.0%	
4045	Grounds Maintenance	0	0	3,000	3,000		3,000	0.0%	
4058	Tree Surgery/Works	650	650	5,000	4,350		4,350	13.0%	
4064	Other Professional Fees	3,509	3,509	40,000	36,491		36,491	8.8%	
	Flint Lodge :- Indirect Expenditure	**6,716**	**6,716**	**127,830**	**121,114**	**0**	**121,114**	**5.3%**	**0**
	Net Income over Expenditure	**(5,916)**	**(5,916)**	**(118,230)**	**(112,314)**				
243	War Memorial, Aelfhun & Gains								
4040	Property Repairs & Mtce	0	0	2,500	2,500		2,500	0.0%	
	War Memorial, Aelfhun & Gains :- Indirect Expenditure	**0**	**0**	**2,500**	**2,500**	**0**	**2,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(2,500)**	**(2,500)**				
250	Information Centre								
1018	Books,Maps,publications/Income	21	21	1,200	1,179			1.8%	
1019	TIC Agency commission received	73	73	1,000	927			7.3%	
1022	Gift Sales Income	112	112	500	388			22.4%	
1025	TIC Sundry Sales	13	13	200	187			6.7%	
1032	Doggy Bag Income	79	79	1,680	1,601			4.7%	
1098	Miscellaneous Income	0	0	50	50			0.3%	
	Information Centre :- Income	**299**	**299**	**4,630**	**4,331**			**6.5%**	**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
4001	Salaries & Wages	3,146	3,146	47,340	44,194		44,194	6.6%	
4008	Training, Courses, Meetings	0	0	300	300		300	0.0%	
4010	Misc Staff Costs	0	0	350	350		350	0.0%	
4020	Miscellaneous Expenses	0	0	180	180		180	0.0%	
4022	Postage	0	0	150	150		150	0.0%	
4023	Printing & Stationery	(158)	(158)	2,360	2,518		2,518	(6.7%)	
4028	Refuse/Doggy Bag Supplies	0	0	1,400	1,400		1,400	0.0%	
4041	Equipt Repairs & Mtce	0	0	100	100		100	0.0%	
4043	Equipt/Small Tools Purchase	72	72	500	428		428	14.5%	
4049	TIC food purchases for resale	0	0	250	250		250	0.0%	
4052	Bank & Cardnet Charges	32	32	300	268		268	10.6%	
4054	TIC Gift Purchases for Resale	45	45	500	455		455	8.9%	
4055	TICBooks/Guides/Maps forResale	24	24	300	276		276	8.0%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Information Centre :- Indirect Expenditure	**3,161**	**3,161**	**54,180**	**51,019**	**0**	**51,019**	**5.8%**	**0**
	Net Income over Expenditure	**(2,863)**	**(2,863)**	**(49,550)**	**(46,687)**				
252	Christmas Lights								
4043	Equipt/Small Tools Purchase	0	0	200	200		200	0.0%	
4101	Christmas Lights	0	0	30,520	30,520		30,520	0.0%	
4104	Christmas Trees	0	0	3,850	3,850		3,850	0.0%	
	Christmas Lights :- Indirect Expenditure	**0**	**0**	**34,570**	**34,570**	**0**	**34,570**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(34,570)**	**(34,570)**				
261	Museum								
4020	Miscellaneous Expenses	0	0	50	50		50	0.0%	
4041	Equipt Repairs & Mtce	0	0	800	800		800	0.0%	
	Museum :- Indirect Expenditure	**0**	**0**	**850**	**850**	**0**	**850**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(850)**	**(850)**				
301	Street Lighting								
4014	Electricity	0	0	750	750		750	0.0%	
4040	Property Repairs & Mtce	0	0	3,000	3,000		3,000	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
	Street Lighting :- Indirect Expenditure	**0**	**0**	**4,500**	**4,500**	**0**	**4,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(4,500)**	**(4,500)**				

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Detailed Income & Expenditure by Budget Heading 31/05/2026

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
302	Street Furniture & Equipment								
4020	Miscellaneous Expenses	0	0	50	50		50	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
4043	Equipt/Small Tools Purchase	0	0	550	550		550	0.0%	
	Street Furniture & Equipment :- Indirect Expenditure	**0**	**0**	**1,350**	**1,350**	**0**	**1,350**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(1,350)**	**(1,350)**				
311	Highways								
1041	Parking Permits Francis Road	400	400	2,250	1,850			17.8%	
	Highways :- Income	**400**	**400**	**2,250**	**1,850**			**17.8%**	**0**
4020	Miscellaneous Expenses	82	82	100	18		18	82.3%	
4044	IT Support/Software Mtce	0	0	450	450		450	0.0%	
	Highways :- Indirect Expenditure	**82**	**82**	**550**	**468**	**0**	**468**	**15.0%**	**0**
	Net Income over Expenditure	**318**	**318**	**1,700**	**1,382**				
312	Footpaths								
4014	Electricity	0	0	275	275		275	0.0%	
4040	Property Repairs & Mtce	0	0	1,125	1,125		1,125	0.0%	
4041	Equipt Repairs & Mtce	0	0	250	250		250	0.0%	
4045	Grounds Maintenance	0	0	300	300		300	0.0%	
	Footpaths :- Indirect Expenditure	**0**	**0**	**1,950**	**1,950**	**0**	**1,950**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(1,950)**	**(1,950)**				
321	Floral Displays & Bedding Mtce								
4001	Salaries & Wages	520	520	3,790	3,270		3,270	13.7%	
4012	Water	0	0	100	100		100	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4042	Equipt Running Costs/Rental	1,282	1,282	1,500	219		219	85.4%	
4043	Equipt/Small Tools Purchase	0	0	100	100		100	0.0%	
4045	Grounds Maintenance	4,260	4,260	23,500	19,240		19,240	18.1%	
	Floral Displays & Bedding Mtce :- Indirect Expenditure	**6,061**	**6,061**	**29,090**	**23,029**	**0**	**23,029**	**20.8%**	**0**
	Net Expenditure	**(6,061)**	**(6,061)**	**(29,090)**	**(23,029)**				
341	Community Wardens								
1075	Community Warden services	0	0	9,780	9,780			0.0%	
	Community Wardens :- Income	**0**	**0**	**9,780**	**9,780**			**0.0%**	**0**

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Code	Heading	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001	Salaries & Wages	2,300	2,300	41,700	39,400		39,400	5.5%	
4006	Health & Safety Equipment	7	7	400	393		393	1.9%	
4007	Workwear and Footwear	0	0	1,000	1,000		1,000	0.0%	
4008	Training, Courses, Meetings	0	0	2,500	2,500		2,500	0.0%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	
4018	Vehicle Rental/Repairs/Exps	1,090	1,090	16,960	15,870		15,870	6.4%	
4019	Diesel	121	121	2,000	1,879		1,879	6.1%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4021	Mobile Telephones & Broadband	31	31	600	569		569	5.1%	
4026	Insurance	1,594	1,594	2,450	856		856	65.1%	
4041	Equipt Repairs & Mtce	0	0	6,000	6,000		6,000	0.0%	
4043	Equipt/Small Tools Purchase	31	31	800	769		769	3.9%	
4045	Grounds Maintenance	31	31	0	(31)		(31)	0.0%	
4052	Bank & Cardnet Charges	2	2	0	(2)		(2)	0.0%	
4110	Staff Welfare	0	0	300	300		300	0.0%	
	Community Wardens :- Indirect Expenditure	**5,207**	**5,207**	**74,910**	**69,703**	**0**	**69,703**	**7.0%**	**0**
	Net Income over Expenditure	**(5,207)**	**(5,207)**	**(65,130)**	**(59,923)**				
901	Civic Activities								
1050	Donations Received	958	958	0	(958)			0.0%	
	Civic Activities :- Income	**958**	**958**	**0**	**(958)**				**0**
4001	Salaries & Wages	962	962	18,990	18,028		18,028	5.1%	
4008	Training, Courses, Meetings	0	0	100	100		100	0.0%	
4017	Cleaning & Consumables	0	0	900	900		900	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
4129	Mayors Expenses	0	0	3,500	3,500		3,500	0.0%	
4131	Town Twinning Council event	0	0	500	500		500	0.0%	
4132	Civic & Ceremonial	17	17	6,890	6,873		6,873	0.2%	
4133	Tributes - Floral etc	0	0	260	260		260	0.0%	
4135	Other Council Events	0	0	500	500		500	0.0%	
	Civic Activities :- Indirect Expenditure	**979**	**979**	**31,690**	**30,711**	**0**	**30,711**	**3.1%**	**0**
	Net Income over Expenditure	**(20)**	**(20)**	**(31,690)**	**(31,670)**				
	Grand Totals:- Income	**482,145**	**482,145**	**1,167,730**	**685,585**			**41.3%**	
	Expenditure	**87,015**	**87,015**	**1,398,622**	**1,311,607**	**0**	**1,311,607**	**6.2%**	
	Net Income over Expenditure	**395,130**	**395,130**	**(230,892)**	**(626,022)**				
	less Transfer to EMR	**8,344**	**8,344**	0	(8,344)				
	Movement to/(from) Gen Reserve	**386,786**	**386,786**	**(230,892)**	**(617,678)**				

Sudbury Town Council Current Year

Detailed Income & Expenditure by Budget Heading 30/06/2026

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
101	Corporate Management								
1045	Neighbourhood CIL	0	4,318	0	(4,318)			0.0%	
1176	Precept	0	454,700	909,400	454,700			50.0%	
	Corporate Management :- Income	**0**	**459,018**	**909,400**	**450,382**			**50.5%**	**0**
	Net Income	**0**	**459,018**	**909,400**	**450,382**				
102	Democratic Represent'n & Mgmt								
4008	Training, Courses, Meetings	0	0	1,600	1,600		1,600	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4100	Election Expenses	0	0	6,200	6,200		6,200	0.0%	
	Democratic Represent'n & Mgmt :- Indirect Expenditure	**0**	**0**	**8,000**	**8,000**	**0**	**8,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(8,000)**	**(8,000)**				
103	Grants								
4303	Grants Power General	0	0	50,000	50,000		50,000	0.0%	
	Grants :- Indirect Expenditure	**0**	**0**	**50,000**	**50,000**	**0**	**50,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(50,000)**	**(50,000)**				
109	Central Services/Admin								
1098	Miscellaneous Income	0	0	10	10			0.0%	
1190	Bank Interest Receivable	2,360	4,741	39,060	34,319			12.1%	
	Central Services/Admin :- Income	**2,360**	**4,741**	**39,070**	**34,329**			**12.1%**	**0**
4001	Salaries & Wages	15,800	32,310	225,280	192,970		192,970	14.3%	
4008	Training, Courses, Meetings	496	568	4,500	3,932		3,932	12.6%	
4009	Travel & Subsistence	0	0	500	500		500	0.0%	
4010	Misc Staff Costs	64	81	390	309		309	20.8%	
4016	Refuse Disposal	0	0	2,112	2,112		2,112	0.0%	
4020	Miscellaneous Expenses	81	108	420	312		312	25.7%	
4021	Mobile Telephones & Broadband	46	91	660	569		569	13.8%	
4022	Postage	68	68	340	272		272	20.1%	
4023	Printing & Stationery	220	358	2,600	2,242		2,242	13.8%	
4025	Subscriptions and membership	442	2,259	2,640	381		381	85.6%	
4026	Insurance	0	10,245	9,540	(705)		(705)	107.4%	
4033	Advertising/Press Releases	0	347	600	253		253	57.8%	
4041	Equipt Repairs & Mtce	0	0	500	500		500	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
4042	Equipt Running Costs/Rental	0	379	3,130	2,751		2,751	12.1%	
4043	Equipt/Small Tools Purchase	0	0	6,300	6,300		6,300	0.0%	
4044	IT Support/Software Mtce	2,553	7,959	12,110	4,151		4,151	65.7%	
4052	Bank & Cardnet Charges	54	87	700	613		613	12.5%	
4060	Audit Fees - External	0	0	2,190	2,190		2,190	0.0%	
4061	Audit Fees - Internal	0	0	980	980		980	0.0%	
4064	Other Professional Fees	1,662	4,551	33,050	28,499		28,499	13.8%	
4110	Staff Welfare	0	0	250	250		250	0.0%	
	Central Services/Admin :- Indirect Expenditure	**21,484**	**59,412**	**308,792**	**249,380**	**0**	**249,380**	**19.2%**	**0**
	Net Income over Expenditure	**(19,125)**	**(54,671)**	**(269,722)**	**(215,051)**				
201	Market - Charter Street								
1020	Market Rent & Tolls	7,495	14,338	78,000	63,662			18.4%	
1021	Market Electricity Recovered	331	613	4,200	3,587			14.6%	
1079	Licence income	0	0	40	40			0.0%	
	Market - Charter Street :- Income	**7,826**	**14,951**	**82,240**	**67,289**			**18.2%**	**0**
4001	Salaries & Wages	4,248	8,427	67,880	59,453		59,453	12.4%	
4007	Workwear and Footwear	125	125	250	125		125	50.1%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4009	Travel & Subsistence	15	15	0	(15)		(15)	0.0%	
4011	Rates	514	1,029	5,580	4,551		4,551	18.4%	
4012	Water	0	0	200	200		200	0.0%	
4014	Electricity	227	6	2,000	1,994		1,994	0.3%	
4016	Refuse Disposal	0	0	13,480	13,480		13,480	0.0%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	
4018	Vehicle Rental/Repairs/Exps	0	0	500	500		500	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4021	Mobile Telephones & Broadband	5	10	300	290		290	3.3%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4025	Subscriptions and membership	0	434	450	16		16	96.4%	
4033	Advertising/Press Releases	30	65	2,000	1,935		1,935	3.3%	
4041	Equipt Repairs & Mtce	250	250	1,290	1,040		1,040	19.4%	
4043	Equipt/Small Tools Purchase	0	508	2,000	1,492		1,492	25.4%	
4052	Bank & Cardnet Charges	39	62	0	(62)		(62)	0.0%	
4069	Licences	70	70	250	180		180	28.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Market - Charter Street :- Indirect Expenditure	**5,524**	**11,001**	**97,030**	**86,029**	**0**	**86,029**	**11.3%**	**0**
	Net Income over Expenditure	**2,302**	**3,950**	**(14,790)**	**(18,740)**				

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Sudbury Town Council Current Year

Detailed Income & Expenditure by Budget Heading 30/06/2026

Cost Centre Report

Code	Heading	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
205	**Council Public Events**								
1030	Function Income	0	0	3,100	3,100			0.0%	
1050	Donations Received	0	0	1,800	1,800			0.0%	
1055	Sponsorships Received	0	0	1,000	1,000			0.0%	
1068	Party in the Park Income	530	530	2,500	1,970			21.2%	
	Council Public Events :- Income	**530**	**530**	**8,400**	**7,870**			**6.3%**	**0**
4001	Salaries & Wages	2,356	4,651	39,360	34,709		34,709	11.8%	
4008	Training, Courses, Meetings	0	0	150	150		150	0.0%	
4020	Miscellaneous Expenses	0	0	300	300		300	0.0%	
4023	Printing & Stationery	198	198	50	(148)		(148)	396.5%	
4052	Bank & Cardnet Charges	11	11	80	69		69	13.7%	
4102	Fair Expenses	0	0	6,300	6,300		6,300	0.0%	
4128	Party in the Park Expenses	150	150	10,680	10,530		10,530	1.4%	
4135	Other Council Events	0	0	12,800	12,800		12,800	0.0%	
	Council Public Events :- Indirect Expenditure	**2,716**	**5,010**	**69,720**	**64,710**	**0**	**64,710**	**7.2%**	**0**
	Net Income over Expenditure	**(2,186)**	**(4,480)**	**(61,320)**	**(56,840)**				
206	**Town Economy**								
1030	Function Income	50	350	800	450			43.8%	
	Town Economy :- Income	**50**	**350**	**800**	**450**			**43.8%**	**0**
4001	Salaries & Wages	681	1,395	17,610	16,215		16,215	7.9%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4009	Travel & Subsistence	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	0	150	1,480	1,330		1,330	10.1%	
4025	Subscriptions and membership	0	0	250	250		250	0.0%	
4033	Advertising/Press Releases	0	227	2,100	1,873		1,873	10.8%	
4041	Equipt Repairs & Mtce	0	0	600	600		600	0.0%	
4042	Equipt Running Costs/Rental	0	0	11,300	11,300		11,300	0.0%	
4044	IT Support/Software Mtce	0	0	470	470		470	0.0%	
4048	New equipment/furniture	0	0	3,100	3,100		3,100	0.0%	
4052	Bank & Cardnet Charges	1	9	10	1		1	90.5%	
4055	TICBooks/Guides/Maps forResale	0	0	1,200	1,200		1,200	0.0%	
4105	Town Centre Events	0	0	2,000	2,000		2,000	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Town Economy :- Indirect Expenditure	**683**	**1,781**	**40,970**	**39,189**	**0**	**39,189**	**4.3%**	**0**
	Net Income over Expenditure	**(633)**	**(1,431)**	**(40,170)**	**(38,739)**				

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Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 2 **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
211	Town Hall Building								
1000	Letting Income	115	115	5,000	4,885			2.3%	
1016	Rent from Registrar	0	0	12,500	12,500			0.0%	
	Town Hall Building :- Income	**115**	**115**	**17,500**	**17,385**			**0.7%**	**0**
4001	Salaries & Wages	894	1,832	38,240	36,408		36,408	4.8%	
4004	Cleaners &Casual payroll costs	1,593	3,190	0	(3,190)		(3,190)	0.0%	
4007	Workwear and Footwear	0	0	100	100		100	0.0%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	2,037	4,073	18,820	14,747		14,747	21.6%	
4012	Water	0	(523)	630	1,153		1,153	(82.9%)	
4013	Gas	2,314	3,090	7,500	4,410		4,410	41.2%	
4014	Electricity	1,723	(1,823)	10,000	11,823		11,823	(18.2%)	
4017	Cleaning & Consumables	0	0	1,200	1,200		1,200	0.0%	
4020	Miscellaneous Expenses	0	0	250	250		250	0.0%	
4025	Subscriptions and membership	0	173	700	527		527	24.7%	
4040	Property Repairs & Mtce	165	170	31,300	31,130		31,130	0.5%	
4041	Equipt Repairs & Mtce	756	2,808	16,050	13,242		13,242	17.5%	
4042	Equipt Running Costs/Rental	0	217	1,160	943		943	18.7%	
4043	Equipt/Small Tools Purchase	490	639	5,000	4,361		4,361	12.8%	
4063	Audit and Legal Fees	0	0	1,000	1,000		1,000	0.0%	
4110	Staff Welfare	0	0	100	100		100	0.0%	
4987	Loan Repayment - Capital	0	0	3,570	3,570		3,570	0.0%	
4988	PWLB Interest 494354	0	0	14,590	14,590		14,590	0.0%	
	Town Hall Building :- Indirect Expenditure	**9,972**	**13,847**	**150,710**	**136,863**	**0**	**136,863**	**9.2%**	**0**
	Net Income over Expenditure	**(9,857)**	**(13,732)**	**(133,210)**	**(119,478)**				
212	Public Clocks								
4041	Equipt Repairs & Mtce	0	0	2,500	2,500		2,500	0.0%	
	Public Clocks :- Indirect Expenditure	**0**	**0**	**2,500**	**2,500**	**0**	**2,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(2,500)**	**(2,500)**				
214	Street Cleaning								
1091	Service Costs Income - Babergh	0	0	19,340	19,340			0.0%	
	Street Cleaning :- Income	**0**	**0**	**19,340**	**19,340**			**0.0%**	**0**
4001	Salaries & Wages	2,784	5,705	39,430	33,725		33,725	14.5%	
4007	Workwear and Footwear	263	263	180	(83)		(83)	146.1%	
4017	Cleaning & Consumables	0	0	900	900		900	0.0%	
4020	Miscellaneous Expenses	0	0	60	60		60	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
4021	Mobile Telephones & Broadband	0	0	300	300		300	0.0%	
4041	Equipt Repairs & Mtce	0	0	250	250		250	0.0%	
4042	Equipt Running Costs/Rental	0	0	400	400		400	0.0%	
4043	Equipt/Small Tools Purchase	262	262	500	238		238	52.5%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Street Cleaning :- Indirect Expenditure	**3,309**	**6,230**	**42,170**	**35,940**	**0**	**35,940**	**14.8%**	**0**
	Net Income over Expenditure	**(3,309)**	**(6,230)**	**(22,830)**	**(16,600)**				
215	Public Toliets								
1091	Service Costs Income - Babergh	0	0	12,890	12,890			0.0%	
	Public Toliets :- Income	**0**	**0**	**12,890**	**12,890**			**0.0%**	**0**
4001	Salaries & Wages	2,017	4,132	28,820	24,688		24,688	14.3%	
4007	Workwear and Footwear	0	0	500	500		500	0.0%	
4017	Cleaning & Consumables	0	0	1,200	1,200		1,200	0.0%	
4020	Miscellaneous Expenses	0	0	40	40		40	0.0%	
4042	Equipt Running Costs/Rental	0	432	1,690	1,258		1,258	25.6%	
4043	Equipt/Small Tools Purchase	0	0	500	500		500	0.0%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Public Toliets :- Indirect Expenditure	**2,017**	**4,564**	**32,900**	**28,336**	**0**	**28,336**	**13.9%**	**0**
	Net Income over Expenditure	**(2,017)**	**(4,564)**	**(20,010)**	**(15,446)**				
221	Allotments								
1010	Rent Receivable	0	0	2,730	2,730			0.0%	
	Allotments :- Income	**0**	**0**	**2,730**	**2,730**			**0.0%**	**0**
4001	Salaries & Wages	249	511	3,820	3,309		3,309	13.4%	
4012	Water	0	0	450	450		450	0.0%	
4020	Miscellaneous Expenses	0	0	600	600		600	0.0%	
4022	Postage	0	0	70	70		70	0.0%	
4041	Equipt Repairs & Mtce	0	0	300	300		300	0.0%	
	Allotments :- Indirect Expenditure	**249**	**511**	**5,240**	**4,729**	**0**	**4,729**	**9.8%**	**0**
	Net Income over Expenditure	**(249)**	**(511)**	**(2,510)**	**(1,999)**				
239	Open Spaces&Closed Churchyards								
1040	Grants Receivable	0	8,734	1,000	(7,734)			873.4%	8,344
1098	Miscellaneous Income	0	0	100	100			0.0%	
	Open Spaces&Closed Churchyards :- Income	**0**	**8,734**	**1,100**	**(7,634)**			**794.0%**	**8,344**

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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
4001	Salaries & Wages	614	1,263	8,700	7,437		7,437	14.5%	
4014	Electricity	236	121	840	719		719	14.4%	
4019	Diesel	13	40	0	(40)		(40)	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4028	Refuse/Doggy Bag Supplies	0	0	1,250	1,250		1,250	0.0%	
4040	Property Repairs & Mtce	0	0	2,800	2,800		2,800	0.0%	
4045	Grounds Maintenance	0	450	2,500	2,050		2,050	18.0%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4065	Closed Churchyards maintenance	0	0	10,000	10,000		10,000	0.0%	
4066	The Croft maintenance	2,253	0	9,500	9,500		9,500	0.0%	
4067	Mill Acre maintenance	0	0	3,000	3,000		3,000	0.0%	
4068	Valley Walk	0	0	9,000	9,000		9,000	0.0%	
4109	Dog/Litter Bin emptying	0	0	12,490	12,490		12,490	0.0%	
	Open Spaces&Closed Churchyards :- Indirect Expenditure	**3,117**	**1,874**	**65,180**	**63,306**	**0**	**63,306**	**2.9%**	**0**
	Net Income over Expenditure	**(3,117)**	**6,860**	**(64,080)**	**(70,940)**				
6001	less Transfer to EMR	0	8,344	0	(8,344)				
	Movement to/(from) Gen Reserve	**(3,117)**	**(1,484)**	**(64,080)**	**(62,596)**				
241	Cemetery								
1000	Letting Income	800	800	0	(800)			0.0%	
1060	Cemetery Fees & Charges	3,120	5,330	48,000	42,670			11.1%	
	Cemetery :- Income	**3,920**	**6,130**	**48,000**	**41,870**			**12.8%**	**0**
4001	Salaries & Wages	5,052	10,362	85,300	74,938		74,938	12.1%	
4005	Grave Digging Costs	0	1,740	14,400	12,660		12,660	12.1%	
4007	Workwear and Footwear	0	0	400	400		400	0.0%	
4008	Training, Courses, Meetings	0	0	700	700		700	0.0%	
4011	Rates	562	1,121	6,880	5,760		5,760	16.3%	
4012	Water	0	0	350	350		350	0.0%	
4014	Electricity	117	95	600	505		505	15.9%	
4016	Refuse Disposal	0	654	1,100	446		446	59.5%	
4018	Vehicle Rental/Repairs/Exps	0	0	1,650	1,650		1,650	0.0%	
4019	Diesel	70	70	1,100	1,030		1,030	6.3%	
4021	Mobile Telephones & Broadband	5	10	180	170		170	5.5%	
4023	Printing & Stationery	0	0	1,520	1,520		1,520	0.0%	
4025	Subscriptions and membership	0	110	110	0		0	100.0%	
4040	Property Repairs & Mtce	75	75	13,980	13,905		13,905	0.5%	
4041	Equipt Repairs & Mtce	149	367	1,000	633		633	36.7%	
4043	Equipt/Small Tools Purchase	0	810	1,400	590		590	57.9%	

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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
4044	IT Support/Software Mtce	0	0	100	100		100	0.0%	
4045	Grounds Maintenance	771	1,035	3,000	1,965		1,965	34.5%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4064	Other Professional Fees	0	0	2,000	2,000		2,000	0.0%	
4078	New Cemetery	0	0	18,500	18,500		18,500	0.0%	
4080	Flint Lodge Repairs & Maint	0	0	2,120	2,120		2,120	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Cemetery :- Indirect Expenditure	**6,800**	**16,449**	**161,440**	**144,991**	**0**	**144,991**	**10.2%**	**0**
	Net Income over Expenditure	**(2,880)**	**(10,319)**	**(113,440)**	**(103,121)**				
242	Flint Lodge								
1000	Letting Income	0	800	9,600	8,800			8.3%	
	Flint Lodge :- Income	**0**	**800**	**9,600**	**8,800**			**8.3%**	**0**
4001	Salaries & Wages	2,160	4,422	27,230	22,808		22,808	16.2%	
4007	Workwear and Footwear	0	0	100	100		100	0.0%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4040	Property Repairs & Mtce	0	295	40,000	39,705		39,705	0.7%	
4041	Equipt Repairs & Mtce	0	0	10,000	10,000		10,000	0.0%	
4043	Equipt/Small Tools Purchase	0	0	2,000	2,000		2,000	0.0%	
4045	Grounds Maintenance	0	0	3,000	3,000		3,000	0.0%	
4058	Tree Surgery/Works	475	1,125	5,000	3,875		3,875	22.5%	
4064	Other Professional Fees	4,375	7,884	40,000	32,116		32,116	19.7%	
	Flint Lodge :- Indirect Expenditure	**7,010**	**13,726**	**127,830**	**114,104**	**0**	**114,104**	**10.7%**	**0**
	Net Income over Expenditure	**(7,010)**	**(12,926)**	**(118,230)**	**(105,304)**				
243	War Memorial, Aelfhun & Gains								
4040	Property Repairs & Mtce	0	0	2,500	2,500		2,500	0.0%	
	War Memorial, Aelfhun & Gains :- Indirect Expenditure	**0**	**0**	**2,500**	**2,500**	**0**	**2,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(2,500)**	**(2,500)**				
250	Information Centre								
1018	Books,Maps,publications/Income	94	115	1,200	1,086			9.5%	
1019	TIC Agency commission received	193	267	1,000	734			26.6%	
1022	Gift Sales Income	83	195	500	305			39.0%	
1025	TIC Sundry Sales	17	31	200	169			15.3%	
1032	Doggy Bag Income	166	245	1,680	1,435			14.6%	
1098	Miscellaneous Income	25	25	50	25			49.9%	
	Information Centre :- Income	**577**	**876**	**4,630**	**3,754**			**18.9%**	**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
4001	Salaries & Wages	3,125	6,271	47,340	41,069		41,069	13.2%	
4008	Training, Courses, Meetings	0	0	300	300		300	0.0%	
4010	Misc Staff Costs	0	0	350	350		350	0.0%	
4020	Miscellaneous Expenses	0	0	180	180		180	0.0%	
4022	Postage	0	0	150	150		150	0.0%	
4023	Printing & Stationery	306	148	2,360	2,212		2,212	6.3%	
4028	Refuse/Doggy Bag Supplies	643	643	1,400	758		758	45.9%	
4041	Equipt Repairs & Mtce	0	0	100	100		100	0.0%	
4043	Equipt/Small Tools Purchase	40	112	500	388		388	22.4%	
4049	TIC food purchases for resale	0	0	250	250		250	0.0%	
4052	Bank & Cardnet Charges	27	59	300	241		241	19.7%	
4054	TIC Gift Purchases for Resale	0	45	500	455		455	8.9%	
4055	TICBooks/Guides/Maps forResale	95	119	300	182		182	39.5%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
	Information Centre :- Indirect Expenditure	**4,234**	**7,396**	**54,180**	**46,784**	**0**	**46,784**	**13.7%**	**0**
	Net Income over Expenditure	**(3,657)**	**(6,519)**	**(49,550)**	**(43,031)**				
252	Christmas Lights								
4043	Equipt/Small Tools Purchase	0	0	200	200		200	0.0%	
4101	Christmas Lights	0	0	30,520	30,520		30,520	0.0%	
4104	Christmas Trees	0	0	3,850	3,850		3,850	0.0%	
	Christmas Lights :- Indirect Expenditure	**0**	**0**	**34,570**	**34,570**	**0**	**34,570**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(34,570)**	**(34,570)**				
261	Museum								
4020	Miscellaneous Expenses	0	0	50	50		50	0.0%	
4041	Equipt Repairs & Mtce	0	0	800	800		800	0.0%	
	Museum :- Indirect Expenditure	**0**	**0**	**850**	**850**	**0**	**850**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(850)**	**(850)**				
301	Street Lighting								
4014	Electricity	0	0	750	750		750	0.0%	
4040	Property Repairs & Mtce	0	0	3,000	3,000		3,000	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
	Street Lighting :- Indirect Expenditure	**0**	**0**	**4,500**	**4,500**	**0**	**4,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(4,500)**	**(4,500)**				

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
302	Street Furniture & Equipment								
4020	Miscellaneous Expenses	0	0	50	50		50	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
4043	Equipt/Small Tools Purchase	0	0	550	550		550	0.0%	
	Street Furniture & Equipment :- Indirect Expenditure	**0**	**0**	**1,350**	**1,350**	**0**	**1,350**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(1,350)**	**(1,350)**				
311	Highways								
1041	Parking Permits Francis Road	0	333	2,250	1,917			14.8%	
	Highways :- Income	**0**	**333**	**2,250**	**1,917**			**14.8%**	**0**
4020	Miscellaneous Expenses	0	82	100	18		18	82.3%	
4044	IT Support/Software Mtce	0	0	450	450		450	0.0%	
	Highways :- Indirect Expenditure	**0**	**82**	**550**	**468**	**0**	**468**	**15.0%**	**0**
	Net Income over Expenditure	**0**	**251**	**1,700**	**1,449**				
312	Footpaths								
4014	Electricity	0	0	275	275		275	0.0%	
4040	Property Repairs & Mtce	0	0	1,125	1,125		1,125	0.0%	
4041	Equipt Repairs & Mtce	450	450	250	(200)		(200)	180.0%	200
4045	Grounds Maintenance	0	0	300	300		300	0.0%	
	Footpaths :- Indirect Expenditure	**450**	**450**	**1,950**	**1,500**	**0**	**1,500**	**23.1%**	**200**
	Net Expenditure	**(450)**	**(450)**	**(1,950)**	**(1,500)**				
6000	plus Transfer from EMR	200	200	0	(200)				
	Movement to/(from) Gen Reserve	**(250)**	**(250)**	**(1,950)**	**(1,700)**				
321	Floral Displays & Bedding Mtce								
4001	Salaries & Wages	494	1,014	3,790	2,776		2,776	26.8%	
4012	Water	11	11	100	89		89	10.8%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4042	Equipt Running Costs/Rental	0	1,282	1,500	219		219	85.4%	
4043	Equipt/Small Tools Purchase	0	0	100	100		100	0.0%	
4045	Grounds Maintenance	0	4,260	23,500	19,240		19,240	18.1%	
	Floral Displays & Bedding Mtce :- Indirect Expenditure	**505**	**6,566**	**29,090**	**22,524**	**0**	**22,524**	**22.6%**	**0**
	Net Expenditure	**(505)**	**(6,566)**	**(29,090)**	**(22,524)**				

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TDR

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
341	Community Wardens								
1075	Community Warden services	0	0	9,780	9,780			0.0%	
	Community Wardens :- Income	**0**	**0**	**9,780**	**9,780**			**0.0%**	**0**
4001	Salaries & Wages	2,178	4,477	41,700	37,223		37,223	10.7%	
4006	Health & Safety Equipment	0	7	400	393		393	1.9%	
4007	Workwear and Footwear	539	539	1,000	461		461	53.9%	
4008	Training, Courses, Meetings	0	0	2,500	2,500		2,500	0.0%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	
4018	Vehicle Rental/Repairs/Exps	1,801	2,891	16,960	14,069		14,069	17.0%	
4019	Diesel	150	272	2,000	1,728		1,728	13.6%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4021	Mobile Telephones & Broadband	29	59	600	541		541	9.9%	
4026	Insurance	0	1,594	2,450	856		856	65.1%	
4041	Equipt Repairs & Mtce	0	0	6,000	6,000		6,000	0.0%	
4043	Equipt/Small Tools Purchase	0	31	800	769		769	3.9%	
4045	Grounds Maintenance	138	169	0	(169)		(169)	0.0%	
4052	Bank & Cardnet Charges	6	8	0	(8)		(8)	0.0%	
4110	Staff Welfare	0	0	300	300		300	0.0%	
	Community Wardens :- Indirect Expenditure	**4,841**	**10,048**	**74,910**	**64,862**	**0**	**64,862**	**13.4%**	**0**
	Net Income over Expenditure	**(4,841)**	**(10,048)**	**(65,130)**	**(55,082)**				
901	Civic Activities								
1050	Donations Received	0	958	0	(958)			0.0%	
	Civic Activities :- Income	**0**	**958**	**0**	**(958)**				**0**
4001	Salaries & Wages	919	1,881	18,990	17,109		17,109	9.9%	
4008	Training, Courses, Meetings	0	0	100	100		100	0.0%	
4017	Cleaning & Consumables	0	0	900	900		900	0.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
4129	Mayors Expenses	121	121	3,500	3,379		3,379	3.5%	
4131	Town Twinning Council event	0	0	500	500		500	0.0%	
4132	Civic & Ceremonial	0	17	6,890	6,873		6,873	0.2%	
4133	Tributes - Floral etc	40	40	260	220		220	15.4%	
4135	Other Council Events	0	0	500	500		500	0.0%	
4203	Mayors Charity-GrantsDonations	3,035	3,035	0	(3,035)		(3,035)	0.0%	
	Civic Activities :- Indirect Expenditure	**4,115**	**5,093**	**31,690**	**26,597**	**0**	**26,597**	**16.1%**	**0**
	Net Income over Expenditure	**(4,115)**	**(4,135)**	**(31,690)**	**(27,555)**				

Continued over page

Detailed Income & Expenditure by Budget Heading 30/06/2026

Month No: 2

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
Grand Totals:- Income	15,378	497,537	1,167,730	670,193			42.6%	
Expenditure	77,026	164,041	1,398,622	1,234,581	0	1,234,581	11.7%	
Net Income over Expenditure	(61,648)	333,495	(230,892)	(564,387)				
plus Transfer from EMR	200	200	0	(200)				
less Transfer to EMR	0	8,344	0	(8,344)				
Movement to/(from) Gen Reserve	(61,448)	325,351	(230,892)	(556,243)				

TDR

SUDBURY
TOWN COUNCIL

Quarterly Councillor Internal Control Review

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control:

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control... care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control procedures, Sudbury Town Council has appointed a Councillor who is not an authorised signatory to carry out a review of the internal control system. This review should be done once a quarter using the following checks.

A written report of any findings must be submitted to the Council and formally recorded in the minutes.

CONTROL TEST	TEST DONE Yes/ No	COMMENTS (Check documents and initial)
Regular bank reconciliation, independently reviewed	Yes	Checked current year + month. unable to locate previous months
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	
Payments supported by invoices, are authorised and minuted	Yes	NOTED THAT COMMITTEE REGULAR PAYMENT LIST IS NOW ACTIONED ACCORDING TO FINANCE COMMITTEE FEB. 'ITEM A' ATTACHED
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	

Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Was Shown Bank Statement, Email from BDC + Remittance Advice. Nothing figure includes cil also. "ITEM NB"
Scrutiny of the online banking system requiring dual authorisation by council officers	Yes	
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	
Regular financial reporting to Town Council	Yes	
Regular budget monitoring statements as reported to Town Council	Yes	
Compliance with DCLG Guide *Open & Accountable Local Government* 2014, Part 4: Officer Decision Reports	Yes	
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	Yes	
Documentation required to be uploaded on to the website by law.	Yes	

Date of review of system of Internal Controls: 27-5-26.

Review of system of Internal Controls carried out by:

Councillor: Steve Hall

Signature: [signature]

Date report submitted to Council: ____________

Minute Reference: ____________

Next review of system of Internal Controls due: ____________

Additional comments by reviewer: ____________

SALC. Reviewed March 2021

TDR

ITEM A

Sudbury Town Council 2026

List of authorised payments which arise on a regular basis as the result of continuing contracts, statutory duties or obligations as specified in Financial Regulation 6.6

Supplier name	Purpose	Payment Method
3IT Ltd	IT and Phone Support	Monthly
All Star fuel (vans)	Fuel for vans and tractor	Monthly D/D
Anglian Water - Wave	Water for allotments	Quartely
Anglian Water - Wave	Water for the market	Quartely
Anglian Water - Wave	Water for Town Hall	Quartely
Anglian Water - Aquam	Standpipe lease	Annually & Monthly
Babergh District Council	Business Rates - Town Hall Ground Floor	Monthly D/D
Babergh District Council	Business Rates - Town Hall First Floor	Monthly D/D
Babergh District Council	Business Rates - Land behind the Town Hall	Monthly D/D
Babergh District Council	Business Rates - Market Stallage and Tolls	Monthly D/D
Babergh District Council	Business Rates - Cemetery	Monthly D/D
Babergh District Council	CCTV Support	Annually
Babergh District Council	Market Waste Removal	Quarterly
Babergh District Council	Cemetery Waste Removal	Annually
Babergh District Council	Litter and Dog Bin Emptying	Annually
Baldwin Alarms	Town Hall security	Annually
Binder	Cemetery chapel septic tank	Annually
Blue Star	HR Support	Monthly D/D
BNP Paribas	Photocopier lease	Monthly D/D
British Gas	Gas supply	Quartely D/D
British Gas	Gas supply	Quartely D/D
British Gas	Electricity supply - Town Hall 3460	Quartely D/D
British Gas	Electricity supply - Town Hall 1677	Quartely D/D
British Gas	Electricity supply - Market 1888	Quartely D/D
British Gas	Electricity supply - Market Traders 8343	Quartely D/D
British Gas	Electricity supply - Chapel 0293	Quartely D/D
British Gas	Electricity supply - St Peter's Church Lights 2138	Quartely D/D
CANVA	Events promotion tool	Annual card
Clear Councils Insurance	General Insurance	Annually
Common Lands Charity (Sudbury)	Valley Walk and Mill Acre clearing and cleaning	Quartely invoice
County Broadband	Full Fibre Broadband	Monthly D/D
D	None	None
Eastern Lift Services Ltd	Servicing the lift	Annually
EE Limited	Mobile phones	Monthly D/D
Elite Washroom Services Ltd	Emptying sanitary bins,yellow bin & Air Freshener (Public Toilets)	Annually
Elite Washroom Services Ltd	Emptying sanitary bins (Staff Toilets)	Annually
Evolve Business Solutions	Supporting and servicing the photcopier	Quarterly
Felix of Long Melford	Commission on ticket sales	As & When
Garden Nursery	Floral Supply and Maintenance	Quarterly
Gary Smith Gardening Services	Grave Digging	Monthly
Occuptional Health & Wellbeing	EAP retained contract - 1 year	As & When
HM Land Registry	Property searches	Not Known D/D
Initial Washroom Hygiene (Rentokil)	Hand dryers in the Town Hall staff toilets	Biannually D/D
J	None	None
K	None	None
LCN'	Domain lease for sudburytowncouncil.co.uk	Deb Card - 10 Years

NAB

Lex Auto Lease	3 year van lease hire for the Community Wardens	Monthly D/D	
M		0	0
NEST Pensions	Staff pensions	Monthly D/D	
News Team (taken over from Morrisons)	Newspapers	Fortnightly D/D	
Openstrike	Domain hosting service	Every 5 years	
Partner GuideEast Tour Guides for Groups	Tour guides	As and When	
Peninsula	H&S contractor	Monthly D/D	
Public Works Loan Board	Repayments and interest	Biannually D/D	
Q	None	None	
Radius Telematics	Vehicle trackers	Monthly D/D	
Reveal Media Ltd	Body cameras for operations team	Annually	
Rialtas Business Solutions Limited	Omega software for finance	Annually	
Suffolk Association of Local Councils	Support and advice	As and When	
Savills Client Anglian Water Services	Peppercorn rent for the land that the bus shelters are on	Annually	
SGW Payroll Ltd	Monthly payroll services	Monthly D/D	
SSE - Electricity	Electricity supply	Quartely & Monthly DD	
Salaries, PAYE and National Insurance	Salaries, PAYE and National Insurance	Monthly	
Suffolk Highways lighting charges	Street lights, electricty points, footpath lights charges	Annually	
Suffolk Pension	Staff pension payments	Monthly	
Sum Up	Debit and credit card handling services	As and When	
TIC Sale or Return Items	Holding stock in the TIC	As and When	
T & P Fire Ltd	Fire emergency lighting tests	Monthly D/D	
U	None	None	
V	None	None	
Wix	build the website and payments	Annual Card	
X	None	None	
Y	None	None	
Z	None	None	

TDR

NAB

Item B

Ciaran Griffin - Town Clerk
Sudbury Town Council, Town Hall, Old Market Place, Sudbury CO10 1TL

W: **sudbury-tc.gov.uk**
T: **01787 275766**
E: **ciaran.griffin@sudbury-tc.gov.uk**
S: **Instagram | Facebook | LinkedIn**

From: BMSDC Precepts <precept@baberghmidsuffolk.gov.uk>
Sent: 23 January 2026 10:55
Subject: Sudbury Town Precept 2026/27

Dear Town Clerk,

I am writing to confirm receipt of Sudbury Town Council's Precept Upon the Charging Authority with a precept for 2026/27 of £909,400.

This will be paid to the Town in two instalments, 50% in April 2026 and 50% in September 2026.

This precept gives the Town a Council Tax Band D amount of £195.29. This is an increase of 5% on 2025/26. These are the amounts that will be shown on the Council Tax Bill.

Please thoroughly check the information contained in this email and advise me of any discrepancies as soon as possible.

If you have any further queries do not hesitate to contact me or florina.ivan@baberghmidsuffolk.gov.uk

Kind regards,

Beth Sherman
Financial Accountant
Babergh & Mid Suffolk District Councils - Working Together

tel: 01473 296481
e-mail: beth.sherman@baberghmidsuffolk.gov.uk
www.babergh.gov.uk
www.midsuffolk.gov.uk

Ciaran Griffin

From: BMSDC Precepts <precept@baberghmidsuffolk.gov.uk>
Sent: 08 April 2026 16:15
To: Ciaran Griffin
Subject: RE: Sudbury Town Precept 2026/27

Dear Ciaran,

The first payment is due on Monday 13/4.

Kind regards,

Florina

Florina Ivan
Admin & Technical Support Officer - Finance

Babergh and Mid Suffolk District Councils – Working Together
t: 01473 296 319
e: Florina.Ivan@baberghmidsuffolk.gov.uk
w: www.babergh.gov.uk www.midsuffolk.gov.uk

From: Ciaran Griffin <Ciaran.Griffin@sudbury-tc.gov.uk>
Sent: 08 April 2026 15:01
To: BMSDC Precepts <precept@baberghmidsuffolk.gov.uk>
Subject: RE: Sudbury Town Precept 2026/27

Dear Babergh Finance,

Thank you for confirmation of the precept, please could you let me know the date that you intend to make the first payment.

Kind regards,
Ciaran

ITEM B

BUSINESS ACCOUNT

Sort Code 30-98-31
Account Number 00948461

Your Transactions

Date	Description	Type	Money In (£)	Money Out (£)	Balance (£)
07 Apr 26	COUNTY BROADBAND ANMYZ4S	DD		54.60	44,359.67
07 Apr 26	BNP PARIBAS LEASIN A1E12615 V5881128	DD		454.80	43,904.87
07 Apr 26	STRIPE PAYMENTS UK STRIPE XP1330826957722503 185008	FPI	576.24		44,481.11
08 Apr 26	ALLSTAR AS60221562	DD		2.40	44,478.71
08 Apr 26	PENINSULA BUSINESS 000SUD019	DD		417.71	44,061.00
08 Apr 26	SUMUP PAYMENTS ACC MCZ PID1198043	FPI	106.77		44,167.77
08 Apr 26	ANGELA KITSON TRAD 9926 36887e24a842438197 040605	FPI	126.00		44,293.77
09 Apr 26	SUMUP PAYMENTS ACC MCZ PID1199332	FPI	51.13		44,344.90
10 Apr 26	STRIPE PAYMENTS UK STRIPE XP0521228293044037 185008	FPI	299.96		44,644.86
10 Apr 26	SCREWFIX DIRECT CD 4432	DEB		5.79	44,639.07
10 Apr 26	GREENBARNES.CO.UK CD 4432	DEB		516.30	44,122.77
13 Apr 26	SUMUP PAYMENTS ACC MCZ PID1203131	FPI	101.26		44,224.03
13 Apr 26	BABERGH PAYMENTS 0	BGC	459,018.06		503,242.09
13 Apr 26	BRITISH GAS BGL0660541-0640045	DD		1,999.17	501,242.92
13 Apr 26	SSE ENERGY SUPPLY 0075143-DD01500470	DD		5,460.07	495,782.85
13 Apr 26	J HOLMES J B MARKET RENT 100000001739280667 301355	FPI	247.00		496,029.85
13 Apr 26	FLINT LODGE	DEP	800.00		496,829.85
13 Apr 26	THE BROT COX LTD 8454 C COX BROS	FPI	449.00		497,278.85
13 Apr 26	HMRC - ACCOUNTS OF 200000001744630659	FPO		12,636.79	484,642.06
13 Apr 26	SALC 500000001748612152 INV31318 204451 10	FPO		1,817.21	482,824.85
13 Apr 26	FELIX TAXIS & CO 300000001752036937 INV 12551	FPO		661.05	482,163.80
13 Apr 26	DB SECURITY 400000001753477777 STC	FPO		96.00	482,067.80

(Continued on next page)

ITEM B

Babergh District Council
Endeavour House
8 Russell Road
Ipswich
Suffolk
IP1 2BX

Tel: 0300 123 4000

Remittance Advice

Sudbury Town Council
Town Hall
Old Market Place
Sudbury
Suffolk
CO10 1TL

Account Reference:	101921
Payment Date:	09/04/2026

Invoice Date	Invoice Number	Our Ref.	Description	Amount Paid GBP
02/04/2026	PARISH PRECEPT 2026/27 PART 1	22055589	PARISH PRECEPT 2026/27 PART 1	454,700.00
07/04/2026	NEIGHBOURHOOD CIL APRIL 2026	22055719	NEIGHBOURHOOD CIL PARISH PAYMENT APRIL 2026	4,318.06
			Total	459,018.06

Supplier Account Details

Sort Code	309831
Account Number	* * * * 8461
Account Name	Sudbury Town Council

The total amount shown above will be credited to your bank accounts via the BACS system within the next few days.

SUDBURY
TOWN COUNCIL

Treasury Management Investment Strategy Statement

Approved by Sudbury Town Council on xx June 2026

1. Introduction

1.1 The Council's Treasury Management Investment Strategy has regard to the Statutory Guidance on Investments issued by the Secretary of State under section 15 (1) (9) of the Local Government Act 2003 (3rd Edition) and the revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA TM Code"). The Investment Strategy is a public document as defined by the Freedom of Information Act 2000.

1.2 Where its investments exceed, or are expected to exceed, £100,000 at any time during a financial year, it must comply with the Statutory Guidance on Investments issued by the Secretary of State under section 15 (1) (9) of the Local Government Act 2003. The current guidance (3rd edition) became effective from 1st April 2018.

1.3 The Government Regulations and the CIPFA code require the Council to invest its funds prudently, and to have regards to the security and liquidity of its investments before seeking the highest rate of return or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving very low interest rates on investments.

2. Transparency and democratic accountability

2.1 The Council will have in place an Investment Strategy each year. It will be approved at a meeting of the full Council.

2.2 The Strategy should be revised annually by the Finance Committee. The revised Strategy to be presented to full Council for approval.

2.3 The Strategy should be publicly available on the Council's website.

3. Security, Liquidity and Yield

3.1 The primary principle governing the Council's investment criteria is the security of capital and liquidity of its investment.

- **Security** – protecting the capital sum invested from loss;
- **Liquidity** – ensuring the funds invested are available for expenditure when needed.

Once proper levels of security and liquidity are determined, it is the reasonable to consider what yield can be obtained.

3.2 The Council will endeavour to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. Security of principal will always be the primary consideration. The risk appetite of this Council is low in order to give priority to security of its investments.

3.3 Credit ratings will be used as one means of assessing the quality of rated counterparties. A Credit Rating Agency is one of the following three companies:

- S&P Global Ratings UK Limited
- Moody's Investors Service Ltd

TDR

- Fitch Ratings Limited

Ratings will not be the sole determinant of the quality of an institution. It is important to continually assess and monitor the financial sector on both a micro and macro basis in relation to the economic and political environments in which institutions operate. Other information sources used will include the financial press, share prices and other such information pertaining to the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.

3.4 Liquidity: Whilst the Town Council may invest funds in either short or long term investment products, the presumption shall be that it will maintain high levels of liquidity and seek investments generally for a period of up to 12 months. When it has healthy levels of reserves, it may seek long term investments if they offer attractive rates of return with financial institutions that hold good credit ratings.

3.5 Yield: The Council shall be under no obligation to seek the highest possible return for its investments. It should adopt a measured approach considering its risk profile as a whole in determining when and where to invest its funds.

4. Financial Investments

4.1 The Council will only invest in specified investments whereby:

- The investment is denominated in sterling and any payments or repayments in the respect of the investment are payable only in sterling.
- The investment is not a long term investment. This means that the local authority has contractual right to repayment within 12 months, either because that is the expiry term of the investment or through a non-conditional option.
- Each new potential investment counterparty to be reviewed and recommended by the Financial Committee for the approval by the Full Council. This recommendation should include the maximum term and deposit level allowed for this investment.

5. Risk assessment for financial investments

5.1 The services of an accredited financial advisor to be considered by the finance committee before entering into any new investment opportunities.

5.2 The services of an accredited financial advisor to be considered by the finance committee for a review of the existing financial investment arrangement on an annual basis.

5.3 A potential investment counterparty should have a credit rating as per para 3.3 at the investment grade BBB and higher.

5.4 The credit rating for the existing investment counterparty should be monitored quarterly and any changes in rating reported to the Finance Committee.

6. Borrowing Strategy

6.1 The Council will endeavour to avoid new borrowings to finance capital expenditure.

6.2 The forecast for PWLB debts is as following (GBP):

	March 2026	**March 2027**	**March 2031**	**March 2033**	**March 2043**	**March 2053**	**March 2058**
	Now	1 year	5 years	7 years	17 years	27 years	32 years
Land to the rear of the Town Hall. Fixed interest rate 4.67%	297,860	293,571	274,289	263,228	189,648	72,903	0

6.3 The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed.

7. Capacity, skills and culture

7.1 Elected members and statutory officers involved in the investments decision making process shall receive training and guidance periodically to enable them to take informed decisions as to whether to enter into a specific investment, to assess individual assessments in the context of the strategic objectives and risk profile of the local authority and to enable them to understand how these decisions have changed the overall risk exposure of the local authority.

8. Decision-making

8.1 The Town Clerk shall be authorised to enter into new investments with financial institutions only on the basis of the approval by the Full Council.

9. Revision and Review

9.1 The Investment Strategy shall be reviewed at least every year by the Finance Committee and any proposed changes shall be approved by the Full Council.

Policy Name	Treasury Management Strategy Statement
Current Status	Draft
Approved	
Next Review Date	June 2027
Policy Owner	Responsible Financial Officer

TDR

SUDBURY TOWN COUNCIL
SUMMARY OF FIXED ASSETS

	Check	Date Acquired	COST 01/04/2025	Added	Removed	31/03/2026	Quantity	Resale value	Market Value	Notes	Insurance value	Excess
Land and Buildings												
Town Hall CO10 1TL			£ 1,115,335.00			£ 1,115,335.00				STC are not listed as owners at Land Registry - SK337977 relates to 1st Floor Rooms	£ 1,307,726.87	
Land at the back of Town Hall			£ 436,650.00			£ 436,650.00				land registry SK114440		
Cemetery Chapel			£ 192,700.00			£ 192,700.00				STC are not listed as owners at Land Registry	£ 204,635.43	
Fen Lodge CO10 2RN			£ 250,000.00			£ 250,000.00				STC are not listed as owners at Land Registry	£ 265,225.00	
Land at cemetery CO10 2RN			£ 160,600.00			£ 160,600.00				STC are not listed as owners at Land Registry		
Cemetery land extension			£ 1.00			£ 1.00				deed of acq from L J King dated 14/07/1961		
Land at Croft CO10 1HR			£ 1.00			£ 1.00				Common Registration Act 234/U/45 Reg unit # VG98		
Land at Mill Acre 1.519 acre			£ 1.00			£ 1.00				deed of acq from G M Edey dated 03/02/1969		
Land at Woodhall 3.33 acres CO10 1PE / 1PF??			£ 1.00			£ 1.00			£ 10,000.00	land registry SK65318		
Frances Road CO10 2SS			£ 1.00			£ 1.00				land registry SK260886		
(Last Revalued 31/3/05)			£ 2,095,490.00	£ -	£ -	£ 2,095,490.00						
Intangible Assets												
Map Manager software		28/02/2017	£ 1,200.00			£ 1,200.00						
Pear Cemetery Mapping		10/10/2019	£ 4,545.00			£ 4,545.00						
			£ 5,745.00	£ -	£ -	£ 5,745.00						
Vehicles & Equipment												
Office Furniture & Equipment			£ 32,203.00			£ 32,203.00				10 desks (1 in the cellar) and 11 chairs in the main office. 7 shelving units (inc Town Clerk's ·	£ 76,516.35	£ 250.00
Town Hall Furniture			£ 34,327.00			£ 34,327.00				List required		£ 250.00
Christmas Green Lights			£ 2,052.00			£ 2,052.00	38				£ 23,333.43	£ 100.00
Christmas Lights icicles (239+2+4-36)			£ 12,431.91		-£ 12,431.91	£ -	209			Propose write off Finance 03.03.2026		£ 100.00
Christmas Lights Memory tree (8 sets)		10/09/2019	£ 272.86		-£ 272.86	£ -	8			Propose write off Finance 03.03.2026		
Christmas lights for Library (44c drapes)		01/04/2019	£ 1,252.90		-£ 1,252.90	£ -	4			Proposa write off Finance 03.03.2026		£ 100.00
Christmas lights icicles Birchere (20)		17/07/2020	£ 1,352.00		-£ 1,352.00	£ -	20			Propose write off Finance 03.03.2026		
Christmas lights MK Illumination(7&c drapes)		17/07/2020	£ 2,161.30		-£ 2,161.30	£ -	7			1 curtain drape written off November 2023 / Propose write off Finance 03.03.2026		
Christmas lights MK Illumination (24X Piece X Ice Lite & 4X Piece Main Connector)		26/07/2023	£ 1,500.00	£ -		£ 1,500.00	28			Ice Lite, 114LED WW, 3M X 0.5m Black Cable 230V, 7W & QF & Main Connector UK 1.5m black Cable with AC/DC, 230V Max		
Christmas Lights MK Illumination (20X Ice Lite,Mesh Lite X2, 6X Main Connector, 1X Power Supply)		21/10/2024	£ 1,514.40			£ 1,514.40	11			20X Ice Lite,Mesh Lite X2, 6X Main Connector, 1X Power Supply		
Christmas Lights Mesh Lite X2. 1 Power Supply)		15/11/2024	£ 400.78			£ 400.78	3			Mesh Lite X2, 1X Power Supply		
Compact cleaning equipment		16/03/2021	£ 1,620.00			£ 1,620.00	1			SCC road sign cleaning equipment. (Also see 73)		
Museum Display & Cabinets		31/03/2005	£ 16,072.00			£ 16,072.00				List required	#REF!	£ 250.00
Mobile Steam Cleaner (Graffiti machine)			£ 8,500.00			£ 8,500.00	1					
Defibrillator		24/09/2018	£ 1,560.00			£ 1,560.00	1			Front of STC		£ 250.00
Defibrillator X 3		28/11/2019	£ 5,045.00			£ 5,045.00	3			Micks Fish & Chip Shop, Waldingfield Road& Fire station & Stephen Walters, Cornard Road (opposite Sainsbury's)		
70 Chairs - Cemetery		31/03/2015	£ 1,060.00			£ 1,060.00	70					£ 250.00
TIC Display Cabinets		31/03/2015	£ 2,716.00			£ 2,716.00				List required		£ 250.00
New PC (Mayor's Secretary)		31/07/2019	£ 419.00			£ 419.00	1			Kept at home for WFH		
Laptops for staff		29/04/2020	£ 4,194.60			£ 4,194.60	6					
Laptop for loan to councillors		20/01/2021	£ 206.67			£ 206.67	1			Asus Model E203N		
Laptops for staff		03/02/2021	£ 1,363.20			£ 1,363.20	2					
Laptop (RFO)		25/04/2022	£ 721.60			£ 721.60	1			Dell (RFO) Screen was repaired		
Laptop (C Griffin)		31/10/2022	£ 645.00			£ 645.00	1			Dell C Griffin		£ 250.00
Laptops X 2 Dell Latitude 15"		23/01/2023	£ 1,380.00			£ 1,380.00	2			Laptops - Spare Laptop for Wardens/SID Devices		£ 250.00
Laptop X 1 Dell Latitude 15"		16/07/2024	£ 645.00			£ 645.00	1			Laptop for Rachel Price		£ 250.00
Laptop X 1 Dell Latitude 3550		10/03/2025	£ 675.00			£ 675.00	1			Laptop for Nicola Whittle		£ 250.00
Laptop X 1 Dell Latitude [illegible]		[illegible]		£ 675.00		£ [illegible]	1			[illegible]		
Dell Poweredge Server		24/02/2015	£ 1,935.00			£ 1,935.00	1					£ 250.00
Dell Optiplex 15 Monitors		24/02/2015	£ 1,050.00			£ 1,050.00	15					£ 250.00
Museum Display & Cabinets (4)		12/01/2015	£ 4,340.00			£ 4,340.00	4			These are not the cabinets in the Wheeler Room. (See line 34)	£ 4,340.00	£ 250.00
Museum LED Monitors (3)		19/02/2015	£ 5,178.00			£ 5,178.00	3			List required	£ 5,178.00	£ 250.00
Office Shredder		20/09/2022	£ 658.05			£ 658.05	1			Main Office		£ 250.00
Air conditioning units (2)		03/07/2015	£ 2,892.00			£ 2,892.00	2			List required with locations		£ 250.00
Air conditioning units (1)			£ 2,096.00			£ 2,096.00	1					£ 250.00
Book Unit Mayors Parlour (1)		30/06/2016	£ 47.99			£ 47.99						£ 250.00
Table&chairs Mayors Parlour		20/05/2016	£ 100.00			£ 100.00				Numbers and sizes		£ 250.00
Finance office cabinet		01/11/2016	£ 384.70			£ 384.70	1					£ 250.00
Phoenix Fire Cabinets (3)		31/03/2025	£ 3,675.00			£ 3,675.00	3			3 X Fire Cabinets - Store Room T.H		
Cabinet [illegible]		24/04/2025	£ -	£ [illegible]		£ [illegible]	[illegible]			[illegible] (Information Centre)		£ 250.00
Floor Standing Brochure Display		24/04/2025		£ [illegible]		£ [illegible]	[illegible]			Floor Standing Brochure Display x 1 (Information Centre)		£ 250.00
Digital Signage		24/04/2025		£ [illegible]		£ [illegible]	[illegible]			Digital Signage x 1 (Information Centre)		£ 250.00
Office desk+chair		30/11/2016	£ 424.98			£ 424.98				Town Clerk's office		£ 250.00
Ramp		08/06/2017	£ 1,187.00			£ 1,187.00	1			Used for disabled access at the front of the Town Hall		£ 250.00
Body cameras (4+2)		07/03/2019	£ 2,205.93			£ 2,205.93	6					£ 250.00
Eliet Shredder		27/03/2018	£ 7,299.00			£ 7,299.00	1			Tree and branch shredder?		£ 100.00
Ride on mower		26/07/2018	£ 2,708.01			£ 2,708.01	1					£ 100.00
Projector		28/11/2018	£ 2,828.00			£ 2,828.00	1					£ 250.00
Screen		28/11/2018	£ 595.00			£ 595.00	1					£ 250.00
Loudspeakers		03/10/2018	£ 600.00			£ 600.00	2					£ 250.00
Portble speed indicators		18/01/2021	£ 6,300.00			£ 6,300.00	2					£ 250.00
Compact cleaning equipment		01/12/2020	£ 1,620.00			£ 1,620.00	1			SCC road sign cleaning equipment. (Also see 33)		£ 250.00
Edge Cutter		02/09/2021	£ 1,285.00			£ 1,285.00	1					£ 250.00
16" Bar for Combi Attachment Tool S/N 188351142		21/06/2022	£ 395.00			£ 395.00	1			Purchased from insurance claim money		£ 250.00
16" Bar for Combi Attachment Tool S/N 190121834		21/06/2022	£ 395.00			£ 395.00	1			Purchased from insurance claim money		£ 250.00
Engine KM131R for Combi Attachment Tool S/N 532669247		21/06/2022	£ 456.67			£ 456.67	1			Purchased from insurance claim money		£ 250.00
Engine KM131R for Combi Attachment Tool S/N 532281192		21/06/2022	£ 456.67			£ 456.67	1			Purchased from insurance claim money		£ 250.00
Back Pack Blower BR600 S/N 531389898		21/06/2022	£ 545.83			£ 545.83	1			Purchased from insurance claim money		£ 250.00

Lawnmower 21" Izy Rotostop V/S S/N MANA-1954054	21/06/2022	£ 666.67			£ 666.67	1		Purchased from insurance claim money		£ 250.00
Billy Goat	13/09/2022	£ 1,460.00			£ 1,460.00	1				£ 250.00
Mulching Lawnmower	05/10/2022	£ 520.00			£ 520.00	1				£ 250.00
Strimmer Head	05/10/2022	£ 281.66			£ 281.66	1				£ 250.00
John Deare Ride on equipment	23/02/2023	£ 19,428.89			£ 19,428.89	1		For grounds maintenance (separate Insurance Cover to start 13th March 2023)		£ 100.00
Cobra T60RL Petrol Cultivator	13/03/2023	£ 391.66			£ 391.66	1		For Allotments		£ 250.00
Stihl HS 82 RC-E Petrol Hedge Trimmer	14/03/2023	£ 449.00			£ 449.00	1				£ 250.00
Blower SH-BG86 27.2CC	29/03/2023	£ 270.83			£ 270.83	1				£ 250.00
Water Bowser	27/04/2023	£ 4,150.00	£ -		£ 4,150.00	1		Supply Line Solutions Inv 72061 bought from CIL monies		
Honda HRS536VK Petrol Lawn Mower 21" S/D or Mulch	26/04/2023	£ 545.00			£ 545.00	1				
Pole Saw & Battery	13/06/2024	£ 321.74			£ 321.74	1		Ernest Doe Pole Saw Kit & Battery		
Lawnmower 21" Izy Rotostop V/S S/NMCSF-1000965	13/06/2024	£ 666.67			£ 666.67	1		Ernest Doe Lawnmower		
		£ -			£ -					
		£ 217,102.17	£ 3,269.58	-£ 17,470.97	£ 202,900.78					
Infrastructure Assets										
Bus Shelters (2) Hamilton Road	31/03/2010	£ 10,000.00			£ 10,000.00	2		Bus Station		£ 250.00
CCTV&3 STC building roof	03/08/2020	£ 756.17			£ 756.17	3		ARLO Cameras		
CCTV&1 museum	28/10/2020	£ 646.54			£ 646.54	2		ARLO Cameras		
Cemetery Fence – Newton Road	16/11/2023	£ 9,595.00	£ -		£ 9,595.00	125m		125m of 1.8m High Twin Mesh Fencing		
Cycle Stands (6)	31/03/2012	£ 1,050.00			£ 1,050.00	6		3 outside the old Post Office in East Street, 1 to the rear of St Peter's, 1 near Roy's on Great Eastern Road.		£ 250.00
Dog Bins (10-7=3)		£ 636.90		£ -	£ 636.90	3		List with locations required. There were 10 bins, now there are only 3. 7 spider dog bins were written off November 2023		
Dog bins (10-7=3)	26/04/2016	£ 2,123.00		-£ 1,622.00	£ 501.00	3				
Dog Bins (13- less 4 w/off)	31/03/2011	£ 1,288.38			£ 1,288.38	9				
Dog bins (25)	06/03/2017	£ 5,042.25			£ 5,042.25	25	£ 201.69			
Dog Bins Metal (5)	31/03/2015	£ 775.00			£ 775.00	5	£ 155.00			
Dog Dispensers (11)		£ -			£ -	11				
Flower brackets (111) new	24/05/2016	£ 1,384.49		-£ 1,384.49	£ -	111		List with locations required		
Hanging Baskets (134) & Flower Towers (4)	15+ years	£ 8,406.00		-£ 8,406.00	£ -	134	£ 2,596.00	List with locations required (134 Baskets Counted by Mel 14.02.2025) 26 Baskets written off £40 Per Hanging Basket		
Geol Lane Archway		£ 2,300.00			£ 2,300.00	1	£ 3,542.40		£ 2,851.70	£ 250.00
Gates at St Gregory Church		£ -			£ -	1				
Gates at Newton Road		£ -			£ -	1				
Cigarette&Gum Bins (10)	24/10/2016	£ 782.50		-£ 782.50	£ -	10				
Cigarette&Gum Bins (20)	02/03/2016	£ 1,398.00		-£ 1,398.00	£ -	20				
Cigarette&Gum Bins (10)	24/11/2017	£ 797.35		-£ 797.35	£ -	10	£ 78.74			
Grit Bins (16)	31/03/2012	£ 1,888.00			£ 1,888.00	16				
Grit Bins (23)	31/03/2013	£ 1,856.00			£ 1,856.00	23				
Grit bins (10)	08/02/2015	£ 850.00			£ 850.00	10				
Grit bins (38)		£ -			£ -	38				
Litter bin (1) Woodhall	27/09/2016	£ 265.20			£ 265.20	1				
Litter bins (25-3)	22/03/2017	£ 6,253.28			£ 6,253.28	22				
Litter Bins (24)		£ 3,250.87			£ 3,250.87	24		List required		
Litter Bins (6)	31/03/2015	£ 1,297.00			£ 1,297.00	6				
Litter bins (8)	05/03/2016	£ 2,196.00			£ 2,196.00	8				
Litter Brunel bins	07/01/2020	£ 7,323.00			£ 7,323.00	15				
Litter Brunel bins	12/02/2020	£ 3,494.52			£ 3,494.52	6				
Litter Brunel bins	29/05/2020	£ 2,329.68			£ 2,329.68	4				
Litter Bins (Glaston) – Croft 10	30/06/2022	£ 6,410.88			£ 6,410.88	9		Enviropol Litter Bin		£ 250.00
Litter Bins (Glasdon) – Cemetery 10	30/06/2023	£ 7,086.30			£ 7,086.30	10		Enviropol Litter Bin/Brown Slats and Metal Liner		
Litter Bins (Glasdon) - Mill Acre 8	12/07/2023	£ 5,721.12			£ 5,721.12	8		Enviropol Litter Bin/Brown Slats and Metal Liner		
Marquee (1)	27/04/2016	£ 1,306.64			£ 1,306.64	1				£ 250.00
North Street Trees, Guards etc	31/03/2005	£ 6,300.00			£ 6,300.00	6		1 in Clermont Avenue, 3 x top of North St, 1 x bottom of North Street, 1 bottom of Market Hi	£ 6[illegible]	£ 100.00
Noticeboard	10/12/2019	£ 804.00			£ 804.00	1		Pinecroft Rise		
Old Mkt Place - Planters (3)	31/03/2008	£ 3,970.00			£ 3,970.00	3				£ 250.00
Old Mkt Place - Seats (5)	31/03/2008	£ 3,864.00			£ 3,864.00	5				£ 250.00
Picnic Tables (Mill Acre) (5)		£ 2,500.00			£ 2,500.00	4				£ 250.00
Picnic Tables (Mill Acre) (1)	19/12/201[illegible]	£ 565.02			£ 565.02	1				
Pembridge Picnic Tables (Glasdon) (Mill Acre 7)	11/07/2023	£ 6,317.57			£ 6,317.57	7		Pembridge Picnic Table - Brown Enviropol		
Pembridge Picnic Tables Wheelchair Access (Glasdon) (Mill Acre 4)		£ 3,610.04			£ 3,610.04	4		Pembridge Picnic Table Wheelchair Access - Brown Envropol		
Planters/window boxes (Amberol)	16/10/201[illegible]	£ 946.00			£ 946.00	5				£ 250.00
Public Seats 53		£ 19,412.00			£ 19,412.00	53				£ 250.00
Public Seats 4	31/03/2010	£ 2,799.00			£ 2,799.00	4				£ 250.00
Public Seats 2	31/03/2011	£ 1,237.00			£ 1,237.00	2				£ 250.00
Public Seats 1	31/03/2012	£ 651.00			£ 651.00	1				£ 250.00
Seats (Cemetery - 4)	13/09/2012	£ 3,358.00			£ 3,358.00	4				£ 250.00
Seat cast iron 1	25/07/2018	£ 625.00			£ 625.00	1				£ 250.00
Seat Phoenix Glasdon 1 (Mill Acre)	03/07/2020	£ 521.48			£ 521.48	1				
Memorial bench A Elliott (Mill Acre)	12/03/2021	852.55			£ 852.55	1		Donation SI#8247 15/01/21 £811.30		
Memorial bench S Winyard from Broxap (Mill)	24/05/2021	£ 674.00			£ 674.00	1		Donation SI#8265 18/03/21 £724.00		
Benches (Glaston) - Croft 10	30/08/2022	£ 6,672.80			£ 6,672.80	10		Elwood Seat X 10		£ 250.00
Benches (Glasdon) - Mill Acre 1	11/07/2023	£ 734.00			£ 734.00	1		Elwood Seat Brown Envropol Slats		
Benches (Glasdon) - Mill Acre 7	12/07/2023	£ 5,138.00			£ 5,138.00	7		Elwood Seat X 7 Brown Envropol Slats		
Noticeboards (3)		£ 2,412.00			£ 2,412.00	3		At Chaucer Road, Waldingfield Road and Kingfisher Car Park (Notice boards at £804 each)		£ 250.00
St Peter's Church Lights	31/03/2009	£ 3,367.00			£ 3,367.00					£ 250.00
Town Centre Benches (15)	31/03/2009	£ 10,603.00			£ 10,603.00	15		Locations required		£ 250.00
Town Hall Gates		£ 2,000.00			£ 2,000.00	1			£ 2 475.08	£ 100.00
Crowd barriers	19/01/2018	£ 1,012.40			£ 1,012.40	40				£ 250.00
Crowd barriers	02/03/2021	£ 1,365.40			£ 1,365.40	40				
3 Flower Tiers - Amberol Inv 21457	14/03/2022	£ 2,126.54			£ 2,126.54	3				
Finger Posts/Notice Boards/Totums	06/06/2024-20/01/2025	£ 54,833.91			£ 54,833.91	15		2x Notice Boards Town Hall/3x Cemetery Notice Boards/4x Totums Croft,Mill Acre,Friars St, Old Market Hill. Station Rd/6x Finger Posts Mill, Town Hall, Friars St. Hamilton Rd. Station Rd, Cornard Road.		

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Boundary Signs	[illegible]		£ [illegible]		£ [illegible]	[illegible]		5x Boundary Signs		
Town Sign	[illegible]		£ 3,791.25		£ 3,791.25	1		Town Sign with Double Sided Graphics		
Talbot Trail Map	[illegible]		£ [illegible]		£ [illegible]			Talbot Map (Croft Lane)		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 375.50			£ 375.50	1		Acton Close Lantern Replacement - 182		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 795.00			£ 795.00	2		Ballingdon Street & Monkey Tower Lantern Replacement - 948 & 700		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 750.00			£ 750.00	2		Chilton Court Lantern Replacement - 157 & 158		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 4,936.00			£ 4,936.00	2		Colneys Close Hinged Column & Service Works - 73 & 74		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 970.00			£ 970.00	2		East Street Monkey Tower Lantern & Pole Replacement - 780		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 2,250.00			£ 2,250.00	6		Elm Road - Lantern Replacements - 149/152-156		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 20,006.00			£ 20,006.00	15		Essex Avenue - Lantern, Hinge Column & Service Works, 669/675/676/1080/1081/1082/1083/1084/677/670/671/672/572/674 & 679		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 1,500.00			£ 1,500.00	4		Hillside Road - Lantern Replacements - 172 -175		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 2,468.00			£ 2,468.00	1		Jameson Place - Jinged Column & Service Works - 148		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 5,485.50			£ 5,485.50	5		Newton Croft - Standard Column Service Works & Lantern Replacements - 176/177/180/178/179		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 3,308.00			£ 3,308.00	3		Windsor Place/171 Monkey Tower - Lantern Replacement/Hinged Column & Serviuce Works - 169/171/170		
Lantern & Column Upgrade Works (SCC)	13/01/2025	£ 2,468.00			£ 2,468.00	1		Woodhall Road - Hinged Column & Service Works - 189		
		£ 293,083.78	£ 17,201.25	-£ 14,390.34	£ 295,904.59					
Street Improvements										
		£ -	£ -	£ -	£ -					
Community Assets										
Gainsborough Statue		£ 29,426.00			£ 29,426.00					£ 100.00
Aelfhun Statue		£ 5,000.00			£ 5,000.00					£ 100.00
Gilded Weather Vane		£ 1,173.00			£ 1,173.00				£ 1,173.00	£ 100.00
Beacon at Croft		£ 1,173.00			£ 1,173.00				£ 1,452.37	£ 250.00
War Memorial		£ 3,526.00			£ 3,526.00				£ 4,247.84	£ 250.00
Allotment Land - Newton Road		£ 1.00			£ 1.00			STC are not listed as owners at Land Registry		
Glass Sculpture Old Mkt Pl	31/03/2008	£ 9,258.00			£ 9,258.00				£ 11,783.42	£ 100.00
Drinking Fountain (St Peters)		£ 7,894.00			£ 7,894.00					£ 100.00
Talbot Trail Statues and posts (14)										
Weavers' Piece Garden Statues and posts (3)		£ -			£ -					
		£ 57,451.00	£ -	£ -	£ 57,451.00					
Civic Regalia										
Pair of Maces		£ 60,000.00			£ 60,000.00	1	£ 60,000.00	valuation on 14/03/2016		£ 100.00
The Godfrey Tankard		£ 30,000.00			£ 30,000.00	1	£ 50,000.00	valuation on 14/03/2016		£ 100.00
Pair of Victorian Hallmarked Silver Claret Jugs		£ 14,000.00			£ 14,000.00	2	£ 2,500.00	valuation on 14/03/2016		£ 100.00
Silver Lidded Tankard - Burke Cup		£ 3,000.00			£ 3,000.00	1	£ 4,500.00	valuation on 14/03/2016		£ 100.00
Hallmarked Silver Victorian Goblet Cup		£ 2,000.00			£ 2,000.00	1	£ 2,300.00	valuation on 14/03/2016		£ 100.00
Desk Seal (Silver and Ivory)		£ 1,800.00			£ 1,600.00	1	£ 2,225.00	valuation on 14/03/2016		£ 100.00
Silver Plated Desk Ink Stand		£ 1,200.00			£ 1,200.00	1	£ 1,275.00	valuation on 14/03/2016		£ 100.00
Mayoral Chain of Office		£ 6,000.00			£ 6,000.00	1	£ 10,995.00	valuation on 14/03/2016		£ 100.00
Deputy Mayor's Chain of Office		£ 2,500.00			£ 2,500.00	1	£ 8,250.00	valuation on 14/03/2016		£ 100.00
Mayor's Consort Chain of Office		£ 600.00			£ 600.00	1	£ 2,500.00	valuation on 14/03/2016		£ 100.00
Robes for Mayor/Dep Mayor/Town Clerk		£ 1.00			£ 1.00	3		valuation on 14/03/2016		£ 100.00
Desk Seal (White Handle)		£ 1.00			£ 1.00	1	£ 1,650.00	valuation on 14/03/2016		£ 100.00
Silver Goblet (Won by Sudbury Corporation 1913)		£ 1.00			£ 1.00	1	£ 925.00	valuation on 14/03/2016		£ 100.00
Silver Trowel		£ 1.00			£ 1.00	1	£ 845.00	valuation on 14/03/2016		£ 100.00
Key (Used at Opening of Sewage Works)		£ 1.00			£ 1.00	1	£ 850.00	valuation on 14/03/2016		£ 100.00
		£ 121,105.00	£ -	£ -	£ 121,105.00		£ 148,615.00			
COUNCIL ARTEFACTS										
Miss K Maude Humphry portrait of Sir George Murray Humphry		£ 5,000.00			£ 5,000.00	1	£ 4,500.00	valuation on 03/10/2008		£ 100.00
George Washington Brownlow "The Moorhen's Nest"		£ 25,000.00			£ 25,000.00	1	£ 18,000.00	valuation on 03/10/2008		£ 100.00
Robert Burrows "Cattle watering near peasant farmer with dog"		£ 12,000.00			£ 12,000.00	1	£ 8,000.00	valuation on 03/10/2008		£ 100.00
Head and Shoulders portrait of George Andrews		£ 350.00			£ 350.00	1	£ 1,500.00	valuation on 03/10/2008		£ 100.00
Joseph Humphry Self portrait wearing frock coat with cravat		£ 6,500.00			£ 6,500.00	1	£ 4,500.00	valuation on 03/10/2008		£ 100.00
Medal with head of Thomas Gainsborough		£ 1.00			£ 1.00	1	£ 250.00	valuation on 30/04/2015 - location unknown since 2019		£ 100.00
Dr Richard Waring Portrait of Thomas Gainsborough		£ 1.00			£ 1.00	1	£ 300.00	valuation on 30/04/2015 - location unknown since 2019		£ 100.00
Charles Henry Midforth Portrait of Viscount Maitland		£ 1.00			£ 1.00	1	£ 400.00	valuation on 30/04/2015 - location unknown since 2019		£ 100.00
After Franchesco Bartolozzi Portrait of Thomas Gainsborough		£ 1.00			£ 1.00	1	£ 150.00	valuation on 30/04/2015 - location unknown since 2019		
Arthur Gullyes Pastiche of the Mall showing Schomberg House		£ 1.00			£ 1.00	1	£ 200.00	valuation on 30/04/2015 - location unknown since 2019		£ 100.00
Richard W Waring after print by George Finden Gainsborough House		£ 1.00			£ 1.00	1	£ 100.00	valuation on 30/04/2015 - location unknown since 2019		
Framed documents &watercolours relating to Gainsborough's places		£ 4.00			£ 4.00	4	£ 20.00	valuation on 30/04/2015 - location unknown since 2019		
		£ 48,860.00	£ -	£ -	£ 48,860.00		£ 37,920.00			
COUNCIL ARTEFACTS on loan to Gainsborough's House										
Thomas Gainsborough Study of Cottages in Undulating Country		£ 1.00			£ 1.00	1	£ 10,000.00	valuation on 30/04/2015	£ 16,000.00	£ 100.00
Thomas Gainsborough Study of Trees on a Bank		£ 1.00			£ 1.00	1	£ 10,000.00	valuation on 30/04/2015	£ 12,000.00	£ 100.00
Sign Board of John Gainsborough		£ 1.00			£ 1.00	1	£ 2,000.00	valuation on 30/04/2015	£ 3,000.00	£ 100.00
Snuff box tortoiseshell with gold hinges		£ 1.00			£ 1.00	1	£ 2,000.00	valuation on 30/04/2015	£ 4,500.00	£ 100.00
Notebook reputedly owned by Thomas Gainsborough		£ 1.00			£ 1.00	1	£ 5,000.00	valuation on 30/04/2015	£ 2,500.00	£ 100.00
Model of Bedroom at Gainsborough's House		£ 1.00			£ 1.00	1	£ 3,000.00	valuation on 30/04/2015 - Returned to Town Hall - in store room archive 2025	£ 700.00	£ 100.00
Signature and seal of Thomas Gainsborough		£ 1.00			£ 1.00	1	£ 25.00	valuation on 30/04/2015 - Returned to Town Hall - in store room archive 2025	£ 50.00	
The Brewer's Map		£ 1.00			£ 1.00	1			£ 10,000.00	£ 100.00
Print: J Scales "View of St Peter's Church, Sudbury"		£ 1.00			£ 1.00	1		Returned to Town Hall - in store room archive 2025	£ 50.00	

Print: J Scales "View of St Gregory's Church, Sudbury"	£ 1.00			£ 1.00	1		Returned to Town Hall - in store room archive 2025	£ 50.00
Print: J Scales "View of All Saints Church, Sudbury"	£ 1.00			£ 1.00	1		Returned to Town Hall - in store room archive 2025	£ 50.00
	£ 11.00	£ -	£ -	£ 11.00		£ 32,025.00		
Total Fixed Assets	£ 2,838,857.95	£ 20,470.83	-£ 31,861.31	£ 2,827,467.47				
	£ -	£ -	£ -	£ -				

Proposed write offs for Finance Committee

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Internal Audit Report for Sudbury Town Council

for the period ending 31 March 2026

Clerk	Mr C Griffin
RFO (if different)	Mrs C Morgan
Chairperson	Councillor Andy Welsh
Precept	£858,400
Income	£1,159,453
Expenditure	£1,084,730
General reserves	£618,711
Earmarked reserves	£849,387
Audit type	Annual – Non-Exempt Authority
Auditor name	**Victoria Waples**

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- the effectiveness of operations
- the economic and efficient use of resources
- compliance with applicable policies, procedures, laws, and regulations
- the safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity, and corruption
- the integrity and reliability of information, accounts, and data

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Methodology

When conducting the audit, the internal auditor may:

- conduct a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2025/26 of the Annual Governance and Accountability Return (AGAR)
- review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- review the established systems to ensure compliance with those policies, procedures, laws, and regulations which could have a significant impact on operations, and determine whether the council complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being conducted as planned

Section 1 – Financial Regulation and Standing Orders
The internal auditor will check the date the Council conducted its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.

Evidence		*Internal auditor commentary*
Have Standing Orders been adopted, up to date and reviewed annually?	*Yes*	Council's Standing Orders 2025-2026 (as adopted at the Annual Council Meeting of 13th May 2025 (Minute ref #111 page 368)), are based on those produced in 2025 which reflect amendments made to Standing Order 14 and 18 with further amendment to public service contract and public works contracts. *Comment: those available to view on the council's website are different to those produced by NALC for adoption in 2025 as those so adopted do not contain the agreed amendments to SO 14 a-c and 18av. To ensure transparency in the governance being followed by the council, it is advisable that the approved changes are included into the council's formal documents.*
Are Financial Regulations up to date and reviewed annually?	*Yes*	Council's Financial Regulations were adopted by the Town Council at its meeting of 8th April 2025 (Minute #7 page 280) and are based on the NALC Model Financial Regulations published in March 2025. The minutes noted new wording to the paragraphs 5.4, 5.7 and 5.11. *Comment: at its next review, council might wish to review NALC Advice Note – Procurement, 3 February 2026 link to view the advice note and ensure that any applicable revisions are incorporated.*
Has the Council properly tailored the Financial Regulations?	*Yes*	The Council's Financial Regulations have been tailored to the Town Council.
Has the Council appointed a Responsible Financial Officer (RFO)?[1]	*Yes*	The Council, in accordance with proper practices and with reference to section 151 of the Local Government Act 1972, has employed a Responsible Financial Officer (RFO) who is responsible for the financial administration of the authority. Following the resignation of the RFO, the Town Council at its meeting of 11th November 2025 appointed the Town Clerk as the officer responsible for the administration of the Town Council financial affairs in accordance with s151

[1] Section 151 Local Government Act 1972

		of the LGA 1972. (minute #10 page879). The minutes of the Town Council of 14th April 2026, confirm that this post has now been filled and the appointment to the role of Responsible Financial Officer has been made and the Town Clerk has relinquished the role (minute #8 Page 319).
Additional comments:		

Section 2 – Budgetary controls
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed

Evidence		Internal auditor commentary
Verify that budget has been properly prepared and agreed	*Yes*	At the meeting of 14th January 2025, the council received the finalised version of the budget papers from the Finance Committee meeting of 7th January 2025 (Minute #10 Page2). It was resolved to set the net expenditure budget for the year 2025-2026 in the sum of £911,468 (Minute #9 Page 35). The net expenditure budget of £1,140,292 for the financial year 2026 - 2027 was approved at the council meeting of 13th January 2026 (Minute #8 Page 34) following a recommendation for adoption by the Finance Committee at its meeting of 6th January 2026 (Minute ref #10 Page 2). Known / anticipated income streams were identified as £202,896. *Comment: council has evidenced within the minutes the actual budget being set alongside the reasoning for such a budget thereby ensuring transparency in the budgetary process followed by the council.*
Verify that the precept amount has been agreed in full Council and clearly minuted	*Yes*	The precept for the year 2025 – 2026 was set at the meeting of 14th January 2025 with the minutes confirming that the precept would be set at £858,000. The minutes demonstrate that this would equate to a 3.2% increase on a Band D Council Tax (Minute #10 Page 35). The precept for the year 2026 - 2027 was discussed and approved at the meeting of 13th January 2026 and set at £909,400 The minutes demonstrate

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		that this represented a 5% increase on a Band D property over that set for the previous year which would equate to an increase of £9.30 (Minute #10 Page 34) *Comment: in accordance with best practice, council has recorded in the minutes the impact the precept being set would have on a Band D Dwelling in percentage terms.*
Regular reporting of expenditure and variances from budget	*Yes*	Council received regular reports detailing bank balances and approval of bank reconciliations, along with reviews covering comparisons between budgeted and actual income and expenditure. Monitoring statements produced showing evidence of comparisons between budgeted and actual income and expenditure are used as the basis of approval for virements in accordance with council's own Standing Orders and Terms of Reference. *Comment: council is acting in accordance with the timescales as specified in its own Standing Order 17c.*
Reserves held – general and earmarked[2]	*Yes*	The Council, as at year-end, had overall Reserves totalling £1,468,098 with General Reserves totalling £618,7111 and Earmarked Reserves of £849,387. *Comment: Council has noted guidance, as issued by Proper Practices (March 2025), which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be maintained at between three and twelve months of Net Revenue Expenditure and that it should ensure that the level of general reserves adopted is in accordance with its general reserve policy. It is still generally held that councils with income and expenditure in excess of £200,000 should plan towards three months equivalent general reserve and that those councils with self-generated income, should take into account situations that may lead to a loss of revenue as well as increased costs.* Whilst there is no upper or lower limit to EMRs, save only that they must be held for genuine and identifiable purposes and projects, council has ensured that the levels set are subject to regular review and justification (at least annually and at budget setting) and that they are separately identified and enumerated.

[2] In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

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Additional comments:

Section 3 – Proper bookkeeping
The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.

Evidence		*Internal auditor commentary*
Is the ledger maintained and up to date?	*Yes*	The council uses the Omega Financial Software accounting package which produces a suite of tools to allow for reporting on an Income and Expenditure basis. The software is cloud based allowing for the software to be accessed via a browser with centrally managed back-ups and upgrades thereby adding an extra layer of encryption and security measures. The system supports multiuser licenses and makes use of the additional services such as purchase and sales ledgers and purchase orders processing. *Comment: in accordance with Council's own Financial Regulation 3.1, the Responsible Financial Officer (RFO) has determined the most appropriate accounting procedures and financial records of the council in accordance with the Accounts and Audit Regulations.*
Is the ledger on the correct basis in relation to the gross income/expenditure?	*Yes*	Council's gross income and expenditure level is above the threshold of £200,000 and has been for three (3) continuous years. Council's operating above this limit for a period of three continuous years must report their financial details on an income and expenditure basis. Council has correctly applied this process to its financial reporting. *Comment: council is aware that for income and expenditure reporting, it must reflect all income and benefits received, and all expenditure, in the relevant reporting period.*
Is the cash book up to date and regularly verified?	*Yes*	The cashbook is reconciled on a regular basis with verifications of the cashbook against bank statements undertaken and recorded as having

		been reconciled. It is confirmed that the correct roll forward from the prior year was stated in the new financial year.
Is the arithmetic correct?	*Yes*	The functionality of the cashbook was found to be in order.
Additional comments:		

Section 4 – Payment controls
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FR) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.

Evidence		*Internal auditor commentary*
Is there supporting paperwork for payments with appropriate authorisation?	*Yes*	In accordance with its own Financial Regulations covering Banking and Payments and Procurement, expenditure is presented to council monthly for review and authorisation for payment is made by resolution. The council's reporting mechanism confirms the procedures in place to oversee the Town Council's finances and ensuring public money is managed responsibly, transparently and in accordance with the law. A selection of random payments were cross checked minutes, cash book, bank statement and invoices and all were found to be recorded / authorised in accordance with Proper Practices. All were found to be in order. With reference to council's own Financial Regulations 9.2 & 9.3, council has ensured that it adheres to the specific control procedure for the use of any payments by a pre-paid debit card or trade card account transaction which includes a procedure in place for the handling of such transactions including the requirement to submit receipts for all expenditure incurred.

		Comment: latterly, the RFO has ensured that the filing of the evidence to support the payments made under resolution from council is consistent and able to support a full audit trail. For the year under review, there were two contracts awarded over £30,000 including VAT, for which the council needed to comply with the requirements of the Procurement Legislation regarding the publication of invitations and notices for which the Clerk needed to advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Following receipt of quotations sourced by the Leisure and Environment Committee, full Council, at its meeting of 10th June 2025, authorised expenditure of up to £90,000 on a new gas boiler heating system for the Town Hall. At its meeting of 29th July 2025, full Council awarded the contract for the Christmas Lights for the three years covering 2025-2028. *Comment: where Council has invited specific firms to tender and the contract was not advertised on the Find a Tender website, it must still publish the awarding of the contract (over £30,000 thereafter) on the Contracts Finder website within a reasonable time limit in accordance with the Procurement Act 2023.* The Transparency Code 2015 requires the quarterly publication of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. Section 31 of the code states that "Local authorities must publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000". This is in addition to the requirements covered by Financial Regulation 5.4. **Recommendation: council should seek to publish the required information where applicable.** Similarly, the 2015 legislation requires the publication of any contract, commissioned activity, purchase order, framework agreement and other legally enforceable agreement awarded with a value that exceeds £5,000. Section 32 of the code states "Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000."

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		Recommendation: council should review the provisions of the code, and, where applicable, seek to publish the required information.
Where applicable, are internet banking transactions properly recorded and approved?	*Yes*	Council has ensured that, for the settlement of its invoices by the BACS system, and in accordance with Financial Regulation 7.1, there is a two-tier authorisation system which ensures that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories. A review of the procedures followed for receipt of invoices, agreement of invoice detail and confirmation of goods or services delivery along with approval for payments was undertaken on a sample of individual payments. In the actions undertaken in committing the council's resources, Council is operating within Financial Regulations 7.1 through to 7.12. At the meeting of the Finance Committee of 6th May 2025, the committee approved the list of payment for 2025-2026 which arise on a regular basis as the result of continuing contracts, statutory duties or obligations. Payment of these obligations was preapproved under Financial Regulation 6.6 (Minute #12 page 337). Similarly, at the Finance Committee meeting of 3rd February 2026, the Committee authorised the list of such payments for 2026-2027. *Comment: payments made in relation to a continuing contract or obligation (which have been authorised in advance) are reported to the next appropriate meeting of the Committee. Such reports are also included in the payments, receipts and bank balances submitted to full council for information only.*
Is VAT correctly identified, recorded, and claimed within time limits?	*Yes*	VAT is identified in the cash book and reclaimed on a quarterly basis. The VAT Assessment File as produced by the accounting package operated by the RFO was reviewed and verified. The year-end recoverable VAT figure of £21,481.91 was seen and interrogated and reflects that which is shown on the Balance Sheet, as submitted. It is confirmed that the VAT reclaim for Quarter 3 (£12,466.66 inclusive of interest) was settled on 5th March 2026; Quarter 2 (£7,659.22) on 10th November 2023 and Quarter 1 (£15,472.30 on 21dst July 2025. The year-end balance of VAT owed from the year 2024-2025 in the sum of £21,266.75 was settled on 1st May 2025. The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the year under review, the RFO has

		ensured that VAT has been appropriately identified in relation and correctly coded according to the council's business and non-business activities within the financial records of the software used thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT. *Comment: the Clerk has ensured that the council has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).*
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly?[3]	*Yes*	Council, having declared that it fulfilled the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CiLCA or higher)), resolved at the meeting of 16th May 2023, to use the power until the next relevant Annual Council Meeting (May 2027). Council operates a Grants Policy with grants being awarded to local organisations which are for the benefit of people local to Sudbury and are awarded to community associations, cultural, educational, sporting and charitable organisations, which are non-commercial and whose field of activity or purpose is for the benefit of people in the area covered by Sudbury Town Council. Grants are awarded and determined by the Finance Committee. Payments incurred under this category totalled £50,000 against an annual budget of £50,000. The Local Government Transparency Code 2015 requires all Parish Councils to publish certain financial data relating to grants awarded if they have a gross annual income or expenditure exceeding £200,000. Section 42 provides clarity on the manner in which this information should be produced whilst section 43 details the information that must be published as a minimum: date the grant was awarded; time period for which the grant has been given; local authority department which awarded the grant; beneficiary; beneficiary's registration number (if applicable) summary of the purpose of the grant, and amount. *Comment: council might wish to review the provisions of the code and publish the minimum data required under Section 43 of the Code, noting that*

[3] Localism Act

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		to ensure compliancy with the requirements of the Code, the following reporting requirements should be in place: date the grant was awarded, period for which the grant has been given, local authority department which awarded the grant, beneficiary, and summary of the purpose of the grant, and amount.
Are payments under s.137[4] separately recorded, minuted and is there evidence of direct benefit to electorate?	*N/A*	Council uses the discretionary power to do anything that an individual can do unless specifically prohibited by law.
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	*Yes*	The council has one Public Works Board Loan (PW494354). The balance outstanding on 31st March 2026 was £297,860.17. Repayments for the year ending 31st March 2026 totalled £18,150 in accordance with the instalment repayment schedule as issued. The loan type is fixed, and the repayment method is via an annuity.
Additional comments:		

Section 5 – Income controls The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
Is income properly recorded and promptly banked?	*Yes*	During the year under review, Council received income from identified sources all of which was banked intact with the transactions identified within the accounting system operated by the RFO. In accordance with Financial Regulation 13.2, Council understands that it should review all fees and charges annually, with increases as deemed

[4] *Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £11.10 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.*

		appropriate. The Leisure and Environment Committee have the delegated authority to determine fees and determine whether any event falls within the programme exclusions. Annual fees for the hiring of the council maintained / owned venues and open spaces for the year 2026-2027 were discussed and agreed at the Leisure and Environment Committee Meeting of 28th October 2025 which would feed into the Town Council services and be incorporated into the annual budget (minute #11 page 842). *Comment: council is aware that fee reviews are essential to ensure that the council's income module remains competitive as well as ensuring profitability is maintained it should minute the results of any fee reviews even if a decision is undertaken for a nil increase.* A sample review of the control rents for allotments, venue hire, leases, rents and licenses along with associated documentation was undertaken during the internal audit visit and all expected income was found to be based on the correct price, properly recorded and promptly banked with VAT (where appropriate) accounted. *Comment: in accordance with proper practices, Council has ensured that there are appropriate control procedures in place along with documentation to provide a clear audit trail through to invoicing and recovery of all such income.* Further spot checks during the internal audit visit on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and invoices raised by the Council.
Is income reported to full council?	*Yes*	A review of the financial transaction reports was undertaken to ensure income was coded to the appropriate nominal income code and all were found to be in order with appropriate control procedures and documentation to provide a clear underlying audit trail through to invoicing and recovery of all such income. *Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the Responsible Financial Officer and that such approval should be shown in the accounting records.*
Does the precept recorded agree to the Council Tax Authority's notification?	*Yes*	Council received precept in the sum of £858,400 from Babergh District Council for the period under review in April and September 2025 as reported within the Financial Reports submitted to both the Finance Committee and

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		subsequent Full Council meetings. Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council's Bank Account.
If appropriate, are CIL reporting schedules in accordance with the Regulations?[5]	*Yes*	For the year under review, Council received CIL Receipts in the sum of £2,564.05 in April 2025. CIL receipts are reported to full Council as part of its overall Income and Expenditure Reports.
Is CIL income reported to the council?	*Yes*	CIL receipts received are reported overall within the financial reports submitted to the Council. A tracking system is in place to review expenditure to be incurred under CIL. Council understands the five-year time limit upon Neighbourhood CIL receipts and unregular reviews are undertaken and reported to Council by the RFO formal recommendations submitted to the Town Council for consideration.
Does unspent CIL income form part of earmarked reserves?	*Yes*	The CIL financial overview report for 2025 - 2026 shows retained year-end balance of £23,814.14 which is retained in Earmarked Reserves specifically allocated, in accordance with the Regulations.
Has an annual report been produced?	*Yes*	The Annual CIL Statement for 2025 - 2026 has been produced and is to be presented at the Annual Town Council Meeting for formal approval.
Has it been published on the authority's website?	*Yes*	The Draft statement for the year ending 31st March 2026 was submitted for internal audit review and, once approved by the council will be published on the council's website. The statement reflects the sums incurred, expended and retained by the council. *Comment: council is aware that the Regulations provide clarity on the timing of the reports, and by which date they should be brought into the public domain.*
Additional comments:		

Section 6 – Petty cash

[5] Community Infrastructure Levy Regulations 2010

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The Internal Auditor will seek evidence that the Council has followed its own policies, procedures, and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
Is petty cash in operation?	*Yes*	Petty cash is operated and managed in accordance with Council's own Financial Regulation 10.1. All petty cash payments are supported by receipts and are entered into the petty cash book. Petty cash reconciliations are conducted on a regular basis with sufficient funds to allow the float to be adequately maintained. A spot check of items recorded in the cash book were checked against receipts and cash book sheets and found to be in order. The petty cash funds are kept in a locked drawer. *Comment: in accordance with proper practices, the petty cash float is adequate in size to meet small items of expenditure.*
If appropriate, is there an adequate control system in place?	*Yes*	Adequate records of the receipts and payments have been maintained for each float, including a VAT analysis, and regular reconciliations are performed. The RFO has ensured that the petty cash system is operated in accordance with Council's own Financial Regulations for the purpose of defraying operational and other expenses
Additional comments:		

Section 7 – Bank reconciliation The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.		
Evidence		Internal auditor commentary
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	*Yes*	Bank reconciliations were completed on a regular basis throughout the year. with independent scrutiny of the bank reconciliation being carried out by a nominated Councillor. An interrogation of the cash book and bank statements demonstrated that there were no matters arising from the review

		which suggested that there were errors in the entries and there was no identification of signs of fraud or duplicate entries (for which explanations or corrections were not forthcoming). The reconciliations conducted allow for the process of comparing internal records against statements from financial institutions and other external sources to ensure money that exits in an account matches money spent.
Do bank balances agree with bank statements?	*Yes*	Bank balances as of 31st March 2026 agree with the year-end bank statements and cashbook and at year end stood at £1,458,655.67 across the accounts held in the Town Council's name. Sudbury Town Council currently holds investments with NatWest (95-day notice Business Account), Lloyds Business Tracker (32 Day Business Saver), Lloyds Business Current Account and Cambridge and Counties (12-month term Deposit Account. *Comment: at the next annual review of its Financial Regulations, council might wish to look to update FR6.1.* Council's adopted Treasury Management Investment Strategy Statement reflects the statutory guidance on Local Government Investments (3rd Edition) issued under Section 15(1)(a) of the Local Government Act 2003 and sets out the Town Council's objectives, practices and reporting arrangements for the effective management and control of treasury activities and associated risks. Clear reporting and monitoring procedures are outlined within the policy with any departures being brought back to the Finance and Governance Committee for review and approval. **Recommendation: it is noted that the policy on the website was last updated in April 2022 and whilst council acts within its parameters, the policy should be reviewed on a more regular basis and provision contained therein updated accordingly.** In accordance with Financial Regulation 6.9iv the Clerk and RFO have delegated authority to transfer funds within the councils banking arrangements up to the sum of £200,000, provided that a list of such payments shall be submitted to the next appropriate meeting of the council or finance committee. *Comment: as evidenced (Minute #15 Page 99) at the meeting of 3rd March 2026, the Finance Committee approved an investment in a sum greater than*

		that stipulated under Financial Regulation 6.9iv for which formal approval was required and given.
Is there regular reporting of bank balances at Council meetings?	*Yes*	Council continues with the system whereby the monthly reconciled bank accounts are presented to the council appointed Internal Controller ensuring that there is access to not only the reconciliation of the cash book to bank statements but also the underlying background evidence upon which the reconciliation is based. *Comment: council has noted FR 2.6 which states that at least once in each quarter, and at each financial year end, a member other than the Chairperson shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.*
Additional comments:		

Section 8 – Payroll controls
The Internal Auditor will check salaries were approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.

Evidence		Internal auditor commentary
Do all employees have contracts of employment?	*Yes*	Council had sixteen employees on its payroll at the period end of 31st March 2026. Employment contracts were not reviewed during the internal audit visit for the year ending 31st March 2026, but the Clerk has confirmed that all staff have an employment contract.
Has the Council approved salary paid?	*Yes*	All salary payments are made in accordance with council's own Financial Regulations. Council shows compliance with Financial Regulation 11.6 (Payments of salaries and allowances) which states that each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions is recorded in a payroll control account or other

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		separate confidential record, with the total of such payments each calendar month reported in the cashbook *Comment: Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.* The Human Resources Committee, under delegated authority has the responsibility of reviewing the staff structure and making recommendation on staffing related expenditure to the Finance Committee. This also includes the establishment and review of salary pay scales for all council staff. *Comment: Council ensures that there are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the council has complied with its duties under legislation.*
Are all employees paid at least the minimum wage?	*Yes*	All employees are paid at least the minimum wage.
Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?	*Yes*	There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and as such the council has complied with its duties under legislation.
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	*Yes*	The payroll function for the year under review is operated in accordance with HM Revenue and Customs guidelines. Cross-checks were completed on payments covering salary and PAYE were found to be in order with tax being appropriately calculated and NI deductions and employer contributions correctly applied. Deductions paid to HM Revenue and Customs during the year under review were made in accordance with timescales as set out in the regulations. *Comment: gross pay has been calculated in accordance with the approved spinal column point and in accordance with contracted hours.* The payroll function is outsourced to SWG payroll which is a payroll management system used for managing payroll operations.
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?[6]	*Yes*	Council is aware of its pension responsibilities, and thirteen members of staff are enrolled into one of the pension schemes provided by the employer.

[6] The Pension Regulator – website click here

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Have pension re-declaration duties been carried out	*Yes*	Council's re-declaration of compliance with regards to re-enrolment was confirmed as having been submitted by the Clerk who in turn had confirmed that all members of staff had been reassessed for pension auto-enrolment, and that the council was currently compliant with all staff members meeting the threshold and eligibility criteria for auto enrolment having been enrolled in a qualifying pension scheme.
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	*Yes*	There is a satisfactory expense system in place and all expenses claimed are approved by full council with supporting paperwork in place and reimbursed in accordance with Council's Financial Regulations. Within the annual budget set for 2025-2026 is the sum of £3,500 a sum for the Mayor's Allowance. Expenditure incurred totalled £2,096 for the year under review. *Comment: Council is aware that section 15(5) of the LGA 1972 provides that Parish (and Town) Councils may for its Mayor "for the purpose of enabling them to meet the expenses of their office such allowance as the council think reasonable".*

***Additional comments**: council is aware of its own Standing Order 11(a) and has ensured that only persons with line management responsibilities have access to staff records referred to in Standing Order 19(f). The Town Clerk has ensured that the written records relation to employees, including paper records (and payments relating thereto) are kept secure and locked.*

Given the turnover of key staff during the year under review, to demonstrate resilience against staff movements, council has ensured that all relevant staff are trained to cover Administrative as well as basic Financial duties.

Section 9 – Year End procedures

Evidence		*Internal auditor commentary*
Are appropriate accounting procedures used?	*Yes*	Accounts are produced on an income and expenditure basis. The financial accounting package has allowed the council to accurately track transactions that straddle two accounting periods. The year-end adjustment files were

		reviewed to ensure that year-end adjustments accurately reflected the instances where the council has received the economic benefits or given others economic benefits in the current year and future year.
Financial trail from records to presented accounts	*Yes*	The Internal Auditor confirms that having reviewed the year-end files, there is a full underlying financial trail from financial records to the accounts produced. It is confirmed that the RFO has ensured that the Council's accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts. The accuracy of the year-end bank reconciliation detail is verified along with the correct disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. Year-end balances agree with cash book and bank reconciliations: Debtors: £10,983 Prepayments: £10,722 Stock at TIC: £2,579 Accrued Income: £1,060 VAT Account: £21,482 Bank Accounts: £1,458,655 Creditors (Liability): 7896 Accrued (Liability): £11,926 PAYE (Liability): £12,610 Pensions (Liability): -£2 Deposits refundable (Liability): £727 The Moving Cinema (Liability): £1,904 Pick Up Scheme (Liability): £3 Felix Coaches Control Account: £96 Guided Walks Control Account: £103 Represented by: Total Reserves: £1,468,098.
Has the appropriate end of year AGAR[7] documents been completed?	*Yes*	As Council is a smaller authority with gross income and/or expenditure exceeding £25,000 it will be required to complete the Annual Governance and Accountability Return (AGAR) Form 3.

[7] Annual Governance & Accountability Return (AGAR)

		The Accounting Statements were submitted in draft form for the internal audit review on the AGAR Form 3.
Did the Council meet the exemption criteria and correctly declared itself exempt?	*N/A*	As the council had gross income and expenditure exceeding £25,000 during 2024-2025 it could not declare itself exempt from a limited assurance review for the year ending 31st March 2025.
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	*Yes*	The internal auditor is able to confirm that the period for the public rights exercise was set to cover the period 20th June to 31st July 2025. It is confirmed that the notice of the public rights for the year ending 31st March 2025, dated 18th June 2025, was found on the council operated website and reflects the dates so noted. *Comment: within the Annual Internal Audit Report, internal control objective test M requires the internal auditor to establish whether the parish council correctly provided for the exercise and published a copy of the required "Public Notice" by ensuring that it clearly identified the statutory 30 working day period when the Authority's records are available for public inspection. This is evidenced by the notice on the website which contains the period for the exercise of public right; details of the way the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.*
Have the publication requirements been met in accordance with the Regulations?[8]	*Yes*	The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000, but not exceeding £6.5 million, as it published the following on its website: Annual Internal Audit Section 1 - Annual Governance Statement Section 2 - Accounting Statements Section 3 - The External Auditor Report and Certificate Notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
Additional comments:		

[8] Accounts and Audit Regulations 2015

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Section 10 – Risk management The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
Is there evidence of risk assessment documentation?	*Yes*	The risk assessment documentation as reviewed provides details of the risks associated with the functioning of a smaller authority and the measures that the Council will undertake to mitigate such risks. The Risk Management Strategy and Register for the year under review was considered and adopted by the Council at its meeting 11th February 2025 (minute #12 Page131). The minutes of the Town Council meeting of 10th March 2026 provide evidence that the Risk Management Strategy for 2026 was similarly considered and adopted (Minute #12 Page 206). *Comment: as part of its overall management of online banking authorisation, council might wish to expand the control test to include regular reviews of the bank mandates thereby ensuring that the mandate is still necessary and that the authorized individuals have not changed. This helps prevent unauthorized access to the bank account and ensures that all necessary documentation is up-to-date and that the mandate is in line with current regulations.*
Is there evidence that risks are being identified and managed?	*Yes*	Council is aware that risk assessment needs to focus on the safety of the Town Council's assets, and particularly its money. There is evidence that overall, the Town Council has taken action to identify and assess those risks and has considered what actions or decisions it needs to take during the year to manage to avoid financial or reputational consequences. *Comment: council has in place monitoring documents which identify the risks involved with and the potential for improvements to its arrangements to protect public money. It provides the opportunity for reviews of operational as well as financial and governance reviews by members to ensure that it has mitigation measures in place to address the risks associated with the council's day to day operations.*

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Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee ***and*** *has been reviewed on an annual basis?*	*Yes*	During the year under review, from 1st April 2025 until 31st March 2026, council had insurance in place with Clear Councils Insurance which shows core cover for the following: Public liability: £10million; Employers Liability: £10million; Hirers' Liability £2million; Business Interruption (on all four premises) and Trustees and Management Liability £500thousand with Fidelity Guarantee of £1million. Business interruption for revenue and additional increased cost of working is in place as well as goods in transit cover. cover is also in place for premises as identified within the schedule *Comment: it is confirmed that council has reviewed the cover for Fidelity Cover and has deemed it to be sufficient given the manner in which council has sought to protect its finances thereby reducing the council's exposure to the risks associated with the handling of money, securities and property.* Being aware that it is the responsibility of the Council as a whole to satisfy itself that insurances are adequate and that all steps have been taken to mitigate and manage identified risks with appropriate insurance, annual reviews of the council's insurance were undertaken prior to renewal by the Town Clerk (Minute #205 Page 205). From paperwork seen, council is able to demonstrate that it has reviewed the risks facing the council in transacting its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things), and has satisfied itself that there are no materials facts which might influence the acceptance or assessment of the risks covered by the policy prior to approving the insurance arrangements for 2026-2027.
Evidence that internal controls are documented and regularly reviewed[9]	*Yes*	Confirming that the council is operating within its own internal control, formal evidence was given at the meeting of the Town Council on 13th May 2025 (minute #15 Page 370) that Council that council had formally reviewed the effectiveness of its internal controls as outlined in its Internal Control Statement and that this be so adopted. The statement confirms that the Town Council reviews its system of internal control on an annual basis and a report on the findings of that review is considered by the Finance Committee (under delegated powers).

[9] Accounts and Audit Regulations

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		A series of control tests, undertaken on a quarterly basis, by a councillor nominated member of the Finance Committee, has fed into the overall assessment of the effectiveness of the council's system of internal control. Further internal controls are carried out by the RFO and reported at each relevant Finance Committee meeting. *Comment: Council is aware that a strong internal control system enhances the accuracy of financial reporting and ensures that the council has in place checks and balances which reduces the risk of fraud and ensures that there is overall compliance with laws and regulations.*
Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment[10]	*Yes*	The council formally reviewed the scope and effectiveness of its internal audit arrangements at the above-mentioned meeting confirming that the current arrangements were effective to meet the statutory requirement for internal audit. *Comment: Council is aware that in accordance with the Accounts and Audit Regulation 2015, the Town Council must review the terms of reference and effectiveness of internal audit and demonstrate that it has understood that the role of internal audit is to evaluate and report on the adequacy of the system of internal control.*
Additional comments:		

Section 11 – Asset control The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location, and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.	
Evidence	Internal auditor commentary

[10] Practitioners Guide

Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?[11]	*Yes*	The Asset Register is held on a computerised system and covers those items listed under insurance and within the Town Council's remit for maintenance and ownership. Council's asset policy defines fixed assets as items of machinery and equipment which have a useful life of more than one year and a value greater than £500. The Asset Register currently stands at £2,827,467.47 and shows overall movement to that declared at the year-end of 31st March 2025 considering acquisitions (£20,740.83) and disposals (£31,861.31) during the year under review. The Internal Auditor reviewed the Asset Register to allow a review of the register to be conducted. *Comment: council's Officers are in the process of ensuring that all asset are given a bar code and a what3words location which will be fed into the computerised system thereby assisting in accurately identifying the physical location of an asset.*
Is the value of the assets included? (Note value for insurance purposes may differ)	*Yes*	Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2025 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied. The RFO has ensured that the formal asset register is routinely updated to record new assets at cost price, net of VAT along with removal of any assets disposed of / no longer serviceable. Where assets have been gifted or where there is no known value, assets have been given the proxy value of £1. This value has also been applied to community assets, which, in accordance with guidance, are treated in the same manner as gifted assets. There are appropriate measures in place to allow for the tracking of additions and disposals from the previous year to the current year. Council's officers have ensured that a full schedule of building maintenance is budgeted for and checked monthly to ensure inspections have been completed. Council's vehicles are regularly serviced, and records are maintained to evidence details of service history, defects and remedies. *Comment: from records of reserves seen, the Council appears to have considered adequately funds for the maintenance and replacement including the provision for longer-term vehicle replacement.*

[11] Practitioners Guide

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		Council is aware that once recorded on the Asset Register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils. *Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.*
Are records of deeds, articles, land registry title number available?	*N/A*	Records of deeds, articles, land registry title number were not reviewed during the internal audit.
Are copies of licences or leases available for assets sited at third party property?	*Yes*	Council has declared that it has a number of assets on loan to Gainsborough House which were confirmed as being in place during the internal audit review. The Town Council does not have any further assets located on third party property under a formal agreement.
Is the asset register up to date and reviewed annually?	*Yes*	The proposed write-offs of assets that now longer were of use or had a limited remaining useful life was submitted to and recommended for approval at the Finance Committee meeting of 3rd March 2026 (minute #12 Page 170). Formal approval of the write-offs was given at the Full Council meeting of 10th March (Minute #11 Page 206). The asset register is still to be formally presented for approval to the Town Council, but it is confirmed that the values seen on the Asset Register – £2,827,467 (rounded) - match those on the Draft Accounting Statements. The register held provides clear identification for each asset in terms of purchase cost (or proxy if unknown); purchase date (where known); location (in general terms); insurance value/replacement value and asset register valuation. *Comment: council is aware that when it is not possible to trace the purchase price of the asset the insurance valuation should be applied. As a last resort, a nominal value of £1 may be applied. This has been used for assets gifted to the Council.*
Cross checking of insurance cover	*Yes*	The Asset Register was reviewed during the Internal Audit Visit and a high-level assessment check of assets against the insurance schedule was

		undertaken to ensure that all assets are recorded appropriately and under insurance. Council has insurance under all risks cover for its assets as specified under the headings on the insurance schedule including furniture, fixtures and fittings at the premises listed on the insurance schedule. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. *Comment: council is aware that in such circumstances, steps should be taken to ensure that there are appropriate means in place for the self-insurance of these assets such as a depreciation and/or replacement reserves.*
Additional comments:		

Section 12 – Assertion 10
The internal auditor will be checking that the council complies to the new assertion 10 introduced in the Practitioners' Guide 2025.

Evidence		*Internal auditor commentary*
Has the Council registered with the Information Commissioner's Office (ICO)?[12]	*Yes*	As a Data Controller, all local authorities are required to register with the Information Commissioner's Office (ICO) in accordance with Data Protection Legislation. It is noted that the council's registration is due to expire in June 2026. Registration Certificate: Ref ZA111753 with an expiry date of 15th April 2027 refers.
Is there an adopted council publication scheme and is it reviewed regularly?	*Yes*	The Freedom of Information Act 2000 requires every public authority to have a publication scheme, approved by the ICO, and to publish information covered by this scheme. Council's publication scheme was viewed on the website and is held in accordance with the defined guidelines.
Is the Council compliant with the General Data Protection Regulation requirements?[13]	*Work required*	Council has taken steps to ensure compliancy with the General Data Protection Regulations (GDPR) and has adopted policies outlining the

[12] Data Protection Act 2018
[13] UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.

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Councils must: • *Comply with their legal & statutory obligations under UK GDPR & The Data Protection Act 2018* • *Process personal data lawfully, fairly and in line with the prescribed data protection principles* • *Recognise their role as both data controller and data processor*		responsibilities and obligations of the Council in respect of the collecting, using and protecting of personal information in accordance with the provisions of the GDPR along with the lawful basis for the processing of data covered by the regulations. **Recommendation: as council is currently investigating an alleged Data Breach and is in the process of responding to Freedom of Information Requests and Subject Access Requests (potentially linked to the Data Breach), the internal auditor would advise that council needs to improve the data processes that underpin its compliance under UK GDPR.** Contained within the Data Protection Policy adopted by the Council are details as to how to report breaches with reference to the council's Compliance Failure Policy breaches. The internal auditor was unable to find any reference to this policy on the website. **Recommendation: where policies make reference to the reporting procedures for data breaches, council is advised to ensure that the procedures are transparent and easily accessible.** The Council's Data Retention Policy details the minimum retention period and its reasoning for holding council owned documentation, but the policy fails to record the manner in which such documents will be removed / destroyed and fails to reference encrypted data and electronic data and hardware. In accordance with best practice, council should be aware that all policies relating to record management should include a review of council documentation on a cyclical basis. It was confirmed during the internal audit visit that the Deputy Clerk is progressing work on the systematic review of the adopted policies and their overall interaction one with the other. Comment: *Council is aware that regular policy reviews are essential to ensure that each policy remains effective, compliant and responsive to changing circumstances.* To ensure compliance with data protection regulations, the Practitioners' Guide 2025 states that councils must conduct regular data audits to identify what personal data is held, how it is held and make sure it is lawfully processed. Personal data must therefore be processed with care and in line with the principle of data protection. To assist with identifying the categories

		of personal data held by Sudbury Town Council, the format in which it is stored, and the legal justification for its processing under the UK GDPR, it has used a DPIA screening tool prior to the commencement of any new council project. This will be extended to software procurement, and/or significant change in data processing. *Comment: to ensure compliance with the data protection regulations, council is aware that it should conduct regular data audits to identify the personal information held by the council, the manner in which it is held and the lawful basis in which the information is being processed.*
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	*Work required*	The Local Government Transparency Code 2015 applies to local authorities, including parish (and town) councils with annual income or expenditure (whichever is the higher) over £200,000. *Comment: Council has reviewed its provisions and has collated the relevant information together in one document thereby ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales:* For Sudbury Town Council, the transparency code requirements will include the publication of quarterly reporting of spending transactions valued over £500 (note salary details are exempt); quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets. *Comment: the information provided by the council on its website should be expended to ensure that council is compliant with the publication provisions of the Transparency Code 2015.*
Has the Council published a website accessibility statement on their website in line with Regulations?[14]	*Work required*	The Council has published a website accessibility statement on the council operated website: https://www.sudbury-tc.gov.uk/ detailing the technical information of the website along with the methods used for testing the website and the steps to be taken to improve accessibility. However, the statement references the standards of the Web Content Accessibility Guidelines (WCAG 2.1 Level AA).

[14] Website Accessibility Regulations 2018

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		Recommendation: Council should seek to update its Accessibility Statement and reference how the website complies with the WCAG 2.2AA Standards under Regulation 8 of the Public Sector Bodies (Website and Nobile Applications) (No.2) Accessibility Regulations 2018.
Has website accessibility been tested, at least annually?	*No*	The council's Website Accessibility Statement does not give a specific date on which it was last tested, but the header suggests 11th March 2022.
Does the council have, as a minimum, a single generic email address on an authority owned domain, for correspondence?[15] *For example clerk@abccouncil.gov.uk or clerk@abccouncil.org.uk*	*Yes*	Council currently operates with the website https://www.sudbury-tc.gov.uk/ with the authority owned domain name supporting a secure and digitally managed email system for staff and councillors.
Does the council have an IT policy that is tailored to the council? [16]	*No*	Council is in the process of drafting an Information Technology and Communication Systems Policy which is expected to incorporate the Social Media Policy and will be submitted to the Policy Committee in July 2026. Council is reminded that such a policy should cover the use of IT equipment for authority business for both Staff and Councillors and should explain how all involved with the authority - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. The policy would be expected to relate to not only the use of authority-owned and personal equipment but also any personal devices used to access Council data (Bring Your Own Device - BYOD). **Recommendation: council is advised to ensure that the policy does not sit in isolation and should be read alongside policies that are compliant with UK Data Protection law, the UK GDPR, and the JPAG Practitioners' Guide 2025.**
Additional comments:		

Section 13 – Internal audit

15 Practitioners Guide
16 Practitioners Guide

The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		*Internal auditor commentary*
Has the Council considered the previous internal audit report?	*Yes*	The Internal Audit Report for the year ending 31st March 2025 was formally considered by and approved for adoption at the meeting of the Town Council of 13th May 2025 (minute #16 page 370), having been previously reviewed by the Finance Committee on 6th May 2025.
Has appropriate action been taken regarding the recommendations raised?	*Yes*	There were two minor matters that were raised and would be addressed: 1. Minutes of meetings in closed sessions must always record the basic reason for excluding the press and the public – actioned. 2. Once reviewed, the date of review should be added to the terms of reference for the council's committees – **OUTSTANDING**
Has the Council confirmed the appointment of an internal auditor?[17] *Has the letter of engagement been approved by full council?*[18]	*Yes*	The minutes of 3rd March 2026 provide confirmation of the appointment of SALC to continue as the Town Council's independent internal auditor for the year 2025 – 2026(Minute #10 Page 169). Council had noted that SALC had been the Council's Internal Auditor for a number of years, but a request was submitted each year for a different auditor was provided each year to ensure that there was a fresh perspective. *Comment: Council has understood the requirement to ensure that there is an appointed person to provide assurance that the financial and management systems of the council are sound and adequate and internal control arrangements are efficient and effective.* The letter of engagement was approved at the meeting of 3rd March 2026 (Minute ref #426 2025-26). *Comment: by approving the letter of engagement, Council will be following Proper Practices by ensuring it has clarity on the provision of internal audit including the roles and responsibilities, audit planning and timing of visits, reporting requirements, rights to access to information, members and officers, period of engagement and remuneration.*

[17] Practitioners' Guide
[18] Practitioners' Guide

Additional comments:

Section 14 – External audit for the period under review
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.

Evidence		*Internal auditor commentary*
Has the Council considered the previous external audit report?[19]	*Yes*	The External Audit Report and Certificate for the year ending 31st March 2025 was first presented to the Finance Committee at its meeting of 7th October 2025 (Minute #10 page 790) with formal adoption by Full Council at its meeting of 14th October 2025 (Minute ref #7 page 822).
Has appropriate action been taken regarding the comments raised?	*N/A*	There were no maters raised and the report details a certification which was completed with no exceptions.

Additional comment: The Internal Auditor can verify that the external auditor report and certificate along with the conclusion of the external audit have been published on the Council's website in accordance with the prescribed timescales. Details as to how copies may be purchased have also been included.
Comment: Council has noted Regulation 16 and 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority's website) and to permit copies to be purchased.

Section 15 – Additional information
The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.

[19] Regulation 20 Accounts and Audit Regulations 2015 – *following completion of an audit the Council should note that it is the Council as a whole (i.e., All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.*

Evidence		*Internal auditor commentary*
Was the annual meeting held in accordance with legislation? [20]	*Yes*	Council held its Annual Meeting of the Council at which the Chair (Mayor) was elected on 13th May 2025 in accordance with legislation in place at that time (minute #1, page 366)..
Is there evidence that Minutes are administered in accordance with legislation? [21]	*Yes*	Council is aware that that under LGA 1972 schedule 12, paragraphs 41(1) and 44 the draft minutes of a meeting should be formally approved (with any necessary amendments) at the next meeting. At each meeting, the Chair is given formal approval to sign the minutes.
Is there a list of members' interests held?	*Yes*	Evidence was seen on the Town Council's website of the Register of Interests for all current councillors.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	*N/A*	Council does not have any Trustee Responsibilities.
Is there evidence that electronic files are backed up?	*Yes*	Council's day to day records are backed up three times daily to a cloud-based secure system. The IT company employed by the council provides cyber cover within its overall systems.
Adoption of the Code of Conduct	*Yes*	At the meeting of 13th May 2025, the Council readopted the Local Government Association (LGA) Code of Conduct (Minute #14 page 369) setting out the standards of behaviour expected of councillors to maintain public trust, ensure accountability and promote ethical leadership in local government.
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	*Partly met*	From the terms of reference seen on the website, it would appear that these were last reviewed and issued by the full council in November 2020. *Comment: council should seek to renew the Terms of Reference for Standing Committees at least once during the current term of office of the council thereby that there is clarity and accountability within the operational efficiency of that committee.*
Additional comments:		
The Internal Auditor offers her appreciation for the assistance given by the Town Clerk and his staff in completing this audit.		

[20] The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)
[21] Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

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Council is to be commended as it continues to be able to demonstrate effective governance arrangements and can show evidence of strong governance and good financial practice.

The examination of the year-end accounts and supporting documentation has confirmed that the Responsible Financial Officer has satisfactorily undertaken the administration of the Council's financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.

Recommendations made and/or commentary provided are to enhance the governance and systems in place as opposed to detract from the positive assurance that can be given as to the way the Council's finances are managed.

Signed: Victoria Waples

Date of Internal Audit Visit: 01.05.2026 Date of Internal Audit Report: 04.05.2026

On behalf of Suffolk Association of Local Councils

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Sudbury Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed Yes	Agreed No*	N/A	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
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.*
3. We have assured 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.*
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.*
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.*
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.*
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.*
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.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A ✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓			*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

www.sudbury-tc.gov.uk

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Supporting Sheet for Sudbury Town Council's AGAR 2026

Section 1 - Assertion 3. We have answered 'No' to assertion 3 in the Annual Governance Statement for 2025/26 as there has been a challenge from a member of the public over the council's lawful power under section 111 of the Local Government Act 1972 to fund legal action to compel her to release evidence which she alleges to hold on serious sexual misconduct in the Town Hall. The Town Council's solicitors identified case law that confirmed that town councils, and other government bodies, were not permitted to bring actions for defamation, but instead proposed that action could be taken in the names of individual councillors and staff, but funded by the Town Council. The solicitors identified the 'Norwich Pharmacal Order' as the most appropriate legal method of compelling the disclosure of the alleged evidence and this was pursued and funded by the Town Council. Although the member of the public concerned agreed in late September 2025 to cooperate with any 'Norwich Pharmacal Order', a week later she changed her mind and challenged the legal basis for the Town Council funding for this action. As a result, the Town Council stopped funding this work and instructed a different firm of solicitors to review the Town Council's power to fund legal action under these circumstances. The new solicitor examined the background and explained that only a court or tribunal could determine whether this funding was within the Town Council's statutory powers but recommended that there should be no more funding. Therefore, the Town Council has answered 'No' as it is possible that it acted outside its powers in authorising this funding.

Section 2 - Explanation of Variances. Accounting Statement 3 has a variance of over 15% and is therefore classed as significant. The total other receipts reduced from £389,046 to £301,053 a reduction of £87,993 or 22.6%. This difference is largely due to the difference in the amount of grants received for the Town Economy in these years (account code 206_1040). In FY 2024/25 the total in grants received was £99,354 and this dropped to £11,422 in FY2025/26, a difference of £87,932. The details of these figures are shown on page 2. There is no connection between the level of grant funding that is received each year as each grant is for a specific project. The reason for the unusually large grant in FY2024/25 was the replacement of signage round the town which was partly funded by section 106 money held by the district council.

Section 2 - Difference between Box 7 and Box 8. The difference between Box 7 (£1,468,098) and Box 8 (£1,458,656) of £9,442 is due to the difference between the total debtors (47,767) and total creditors (£36,325) at year end. A detailed breakdown of these figures is shown on page 3.

29/05/2026	**Sudbury Town Council 2024/2025**	Page 1
11:36	**Nominal Ledger Report by ACCOUNT**	User :CMG

A/c Code 1040 Grants Receivable — **Annual Budget** 0

Centre 206 Town Economy — **Committed** 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
				Opening Balance		**0.00**
1	01/04/2024	3580	Journal	Inv 9144-S106 Signage 24/25		15,000.00
3	24/06/2024	BGC	Cashbook	S106 Monies Signage Project		16,099.40
7	07/10/2024	BGC	Cashbook	BDC S106 Signage Monies		21,254.30
7	22/10/2024	BABERGH	Sales Ledger	Invoice No:-9394		35,000.00
12	24/03/2025	BABERGH	Sales Ledger	Invoice No:-9549		12,000.00
		Account	**Grants Receivable**	**Account Totals**	**0.00**	**99,353.70**
		Centre	**Town Economy**	**Net Balance Month 12**		**99,353.70**

29/05/2026	**Sudbury Town Council 2025/2026**	Page 1
11:38	**Nominal Ledger Report by ACCOUNT**	User :CMG

A/c Code 1040 Grants Receivable — **Annual Budget** 0

Centre 206 Town Economy — **Committed** 0

Month	Date	Reference	Source	Transaction Detail	Debit	Credit
				Opening Balance		**0.00**
1	14/04/2025	BGC	Cashbook	BDC Town Centre Signs B233/22		11,090.30
2	29/05/2025	DEFRA	Sales Ledger	Invoice No:-9610		331.40
		Account	**Grants Receivable**	**Account Totals**	**0.00**	**11,421.70**
		Centre	**Town Economy**	**Net Balance Month 12**		**11,421.70**

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Sudbury Town Council 2025/2026

Supporting Reserves Reconciliation for ANNUAL RETURN 29 May 2026

Explains the difference between boxes 7 & 8 on the Annual Return

Code	Description	Last Year £	This Year £
	Total Reserves	**1,393,374.66**	**1,468,098.05**
100	Debtors Control	18,786.74	10,982.82
105	VAT Control	21,266.75	21,481.91
110	Prepaid Expenses	22,740.42	10,721.69
141	Stock at TIC 31/03/24	2,581.75	2,578.59
145	Accrued Income	215.00	0.00
522	Pensions Control	0.00	2.33
536	Felix Coaches Control Ac	52.00	0.00
	Less Total Debtors	**65,642.66**	**45,767.34**
145	Accrued Income	0.00	1,059.56
500	Creditors Control	14,134.46	7,895.75
510	Accrued Expenses	19,803.35	11,925.93
512	Prepaid income	2,234.21	0.00
520	PAYE/NIC Control	6,597.48	12,610.23
521	Wages (Net Pay) Control	0.00	0.01
525	Deposits Refundable	727.00	727.00
527	The Moving Cinema	1,903.50	1,903.50
532	Pick Up Scheme (Food)	3.04	3.04
534	Mayor's Charity Donations	2,380.85	0.00
536	Felix Coaches Control Ac	0.00	96.46
538	Guided Walks Control account	0.00	103.48
	Plus Total Creditors	**47,783.89**	**36,324.96**
	Equals Total Cash and Bank Accounts	**1,375,515.89**	**1,458,655.67**
200	Lloyds Current Account	73,677.00	42,371.01
201	Lloyds 32 Day Notice Deposit	104,328.47	52,987.22
202	Bank Deposit Account	882,139.15	1,013,086.08
204	Petty Cash	273.59	176.36
205	TIC Cash Banking account	35.00	35.00
211	Bank Fixed Term Deposit	315,062.68	350,000.00
	Total Cash and Bank Accounts	**1,375,515.89**	**1,458,655.67**

Section 2 – Accounting Statements 2025/26 for

Sudbury Town Council

	Year ending 31 March 2025 £	Year ending 31 March 2026 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	1,232,535	1,393,375	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	820,638	858,400	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	389,046	301,053	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	493,203	518,443	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	18,150	18,150	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	537,491	548,137	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	1,393,375	1,468,098	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	1,375,516	1,458,656	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	2,838,858	2,827,467	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	301,956	297,860	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

TDR

Sudbury Town Council

Finance Committee - Terms of Reference 2026

The purpose of the Committee

1. The Finance Committee is established to manage Sudbury Town Council's financial affairs and to secure best long-term value for the residents of Sudbury.

2. The Committee will consist of eight members appointed by the Full Council. The Mayor will be an additional ex-officio member, without voting rights. The Committee will normally meet on the first Tuesday of every month (not August unless there is urgent business), commencing at 6.30pm.

3. The Committee may appoint working groups whose terms of reference and members shall be determined by the Committee. Members of working groups may include non-councillors, but without voting rights.

4. The committee has delegated authority from the Council to fulfil the following responsibilities (including spending within its approved budget):

   a. To monitor and control expenditure and income in accordance with the Council's approved budget throughout the current financial year.

   b. To develop a draft budget of expenditure and income for the next financial year for approval by the Full Council.

   c. To recommend the precept for the next financial year to the Full Council.

   d. To monitor and control the general reserve and all earmarked reserves (EMRs).

   e. To insure all the Council's assets and insure against liabilities where possible.

   f. To approve all payments (up to the limit set in the Financial Regulations) either in advance or arrears of payment.

   g. To recommend an independent Internal Auditor for Full Council approval.

   h. To maintain adequate systems of internal control and audit so that there is sufficient evidence for presentation for internal audit.

   i. To scrutinise annual financial reports before presentation to the Full Council.

   j. To conduct an annual review of the Council's Risk Management Strategy in conjunction with other committees where necessary and to monitor its operation throughout the year.

k. To conduct an annual review of the Council's asset register.

l. To work with the Policy Committee to develop the financial aspects of the Council's Business Plan and help ensure that appropriate objectives for the Council's performance are set and monitored throughout the year.

m. To award or recommend grants to local organisations as per delegated financial limits in accordance with the Grant Aid Policy.

n. To recommend the most appropriate borrowing arrangements, when required, for approval by the Full Council.

o. To recommend the most appropriate investment and banking arrangements, when required, for approval by the Full Council.

5. Decisions regarding the setting of precept and borrowing must be made by the Full Council.

TDR