SUDBURY TOWN COUNCIL

MINUTES OF THE MEETING OF THE FINANCE COMMITTEE HELD IN SUDBURY TOWN HALL ON TUESDAY 7TH OCTOBER 2025 AT 6.30PM

Committee members present: Mr N Bennett – Chair
Mrs M Barrett
Mr S Hall
Mr T Regester
Mr N Younger
Mr A Welsh – ex-officio as the Mayor

Officers in attendance: Mr C Griffin – Town Clerk
Mrs D Deeks – Deputy Clerk/s151 Officer

1. SUBSTITUTES AND APOLOGIES

Apologies for absence had been received from Councillors Mr J Collier, Mr J Jeagar and Miss A Owen.

2. DECLARATIONS OF INTEREST

Councillor Mr T Regester declared that he was a Babergh District Councillor.
Councillor Mr S Hall declared that he would propose a small addition to the minutes of the previous meeting.

3. DECLARATIONS OF GIFTS AND HOSPITALITY

No declarations of gifts or hospitality were made.

4. REQUESTS FOR DISPENSATION

No requests for dispensation had been received.

5. MINUTES

RESOLVED
That the word 'Sudbury' be added before the word 'Defibrillators' in item 7.9 of the draft minutes.
That the minutes of the meeting of the Extraordinary Finance Committee held on 23rd September 2025 be confirmed and signed as an accurate record.

6. ACTIONS FROM PREVIOUS MINUTES

The Town Clerk and RFO confirmed all previous actions has been completed.

RESOLVED
To note there were no outstanding actions.

NAB

7. TO APPROVE THE BANK PAYMENTS FOR AUGUST 2025

The list of payments in excess of £500 and direct debits payments for August 2025 were presented to members for their approval (a copy list is shown at minute pages 792 to 793)

RESOLVED
To approve all listed payments over £500 and all direct debits for August 2025.

8. TO REVIEW THE INCOME AND EXPENDITURE REPORTS FOR AUGUST 2025

Members had read the income and expenditure reports dated 1st to 31st August 2025 which had been circulated with the agenda. These are shown at minute pages 794 to 803.

RESOLVED
To note the income and expenditure reports for August 2025.

9. TO REVIEW THE FINANCIAL SITUATION AT THE END OF SEPTEMBER 2025

The RFO produced the income and expenditure report of the financial situation at the end of September 2025, as shown at minute pages 804 to 813.

The Town Clerk went through the report in detail and highlighted cost centres where the budget had exceeded the projected 50% expenditure at the mid-point of the financial year.

RESOLVED
To note the financial situation at the end of September 2025, which was the mid-point of the financial year.

10. TO REVIEW THE EXTERNAL AUDITOR'S REPORT FOR FY2024-2025 AND AUTHORISED THE PAYMENT OF THE INVOICE FROM PKF LITTLE JOHN FOR £2,100 EXCLUDING VAT

The RFO confirmed that the external Auditors (PKF Little John) had returned an Audit opinion of full compliance with proper practises and there were no other matters of concern. It was recommended that the PKF invoice be paid.

RESOLVED
To note the Audit opinion as detailed in the AGAR shown at minute page 814.
That, under the power of the Local Government Act 1972, s.111, the expenditure of £2,100 excluding VAT is authorised for the External Auditor.

11. TO REVIEW THE INTERNAL CONTROL REPORT COMPLETED BY CLLR N BENNETT AND THE RFO REPORT

The RFO reported that quarter one Internal Control checks had been completed by Councillor Bennett who reviewed income and expenditure by sampling invoices and receipts. The RFO identified that the Asset Register still needed to be input on to Rialtas before the end of the financial year. These are shown at minute pages 815 to 819.

RESOLVED
To note the Internal Control Reports for quarter one.

NAB

12. TO REVIEW THE DRAFT BUDGET FOR FINANCIAL YEAR 2026 TO 2027

The Town Clerk produced the first draft of the budget for financial year 2026-2027 and the committee discussed each area.

RESOLVED
To note the draft budget for Financial Year 2026-2027.
To ask the Leisure and Environment Committee to review the charges for Town Council services and include their recommended changes in the next draft budget for the November meeting of the Finance Committee.

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

The Town Clerk and the RFO gave an update on the Council's financial position as at end of September including average monthly spend and transfers from savings accounts required to ensure that the Council had sufficient liquidity each month.

RESOLVED
To note the Town Clerk's and RFO's update.

The business of the meeting concluded at 7.57pm.

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Chairman

Bank Current Account

List of Payments made between 01/08/2025 and 30/08/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01/08/2025	Lex Autolease Limited	DD	1,277.22		Lex Lease X2 Vans-31/07-01/09
04/08/2025	POST OFFICE	DEB	3.20		POST OFFICE - STAMP TO GERMANY
05/08/2025	Essex Industrial Doors Ltd	FPO	67.20		INV03145/9371/Essex Industrial
05/08/2025	Sudbury Common Lands Charity	FPI	2,252.63		INV2/25/9370/Sudbury Common La
05/08/2025	Masquerade - Costume Hire	FPI.	270.00		INV 0568/9368/Masquerade - Cos
05/08/2025	White Dragon Archery Centre	FPI .	400.00		INV 00778/9369/White Dragon Ar
05/08/2025	Gofer Limited	FPI	-499.20		Generator Fuel Refund-20/07
05/08/2025	County Broadband Ltd	DD	54.60		Real Fibre -03/08-02/09/25
06/08/2025	SGW Payroll Ltd	DD	115.26		Monthly Payroll Support-July25
06/08/2025	Allstar Business Solutions Lim	DD	96.41		AllStar Fees
07/08/2025	GLSDON UK LTD	DEB	589.58		MULIT PURPOSE BARROW
08/08/2025	WORLD OF BOOKS	DEB	36.99		X10 OS MAPS FOR RESALE
08/08/2025	G A Smith Gardening Services L	FPO.	1,000.00		INV STC 074/9383/G A Smith Gar
08/08/2025	NES Solutions	FPO .	302.94		INV 89483/9384/NES Solutions
08/08/2025	Radius Design	FPO .	120.00		INV 5948/9385/Radius Design
08/08/2025	Perninsula	DD	390.38		INV U005111246/9391/Perninsula
13/08/2025	Suffolk County Council	FPO	270.00		INV 9301925/9382/Suffolk Count
13/08/2025	Allstar Business Solutions Lim	DD	38.89		INVE2020768741/9395/Allstar Bu
13/08/2025	Suffolk County Council	FPO	-270.00		Suffolk County Council
13/08/2025	Suffolk County Council	FPO	270.00		9301925/9373/2021/Suffolk Coun
14/08/2025	Radius Telematics Limited	DD.	28.80		INVUK999924/9386/Radius Telema
14/08/2025	British Gas	DD .	7.28		INV 11903514/9390/British Gas
15/08/2025	TESCO	DEB	148.51		TESCO VJ DAY FOOD 2025
15/08/2025	SAINSBURY	DEB	5.30		SAINSBURY S/MKTS
15/08/2025	Babergh Business Rates	DD	803.00		BDC Bus Rates - Aug25
15/08/2025	Babergh Business Rates	DD	561.00		BDC Bus Rates 1st Flr - Aug 25
15/08/2025	Babergh Business Rates	DD	551.00		BDC Bus Rates Aug 25
15/08/2025	Babergh Business Rates	DD	447.00		BDC Bus Rates Aug 25
15/08/2025	Babergh Business Rates	DD	143.00		BDC Bus Rates Shed Aug 25
18/08/2025	QD STORES	DEB	31.96		PARASOLS FOR PICNIC BENCHES
19/08/2025	Ernest Doe & Sons Ltd	FPO	36.86		INV 614340/9380/Ernest Doe & S
19/08/2025	Jonathan Lambert Ltd	FPO.	360.00		INV/9375/Jonathan Lambert Ltd
19/08/2025	Felix of Long Melford	FPO .	813.33		FELIX TICKETS JULY 2025
19/08/2025	3IT Ltd	fpo .	436.40		INV 57272/9376/3IT Ltd
19/08/2025	Baldwin Alarms	FPO .	102.00		INV-120525/9377/Baldwin Alarms
19/08/2025	Babergh District Council	FPO .	138.00		1000018559/9378/Babergh Distri
20/08/2025	Allstar Business Solutions Lim	DD.	20.78		INVE2020794736/9396/Allstar Bu
21/08/2025	Baldwin Alarms	FPO	4.80		INV-120544/9394/Baldwin Alarms
21/08/2025	Rialtas Business Solutions Lim	FPO.	667.20		INV 33105/9393/Rialtas Busines
21/08/2025	Mrs Pamela Pudney	FPO .	50.05		SUDBURY TIC/25 JUL/9388/Mrs Pa
21/08/2025	Paula Stevens	FPO .	16.00		INV 2025-002/9387/Paula Steven
21/08/2025	Babergh District Council	FPO .	140.00		INV1000018837/9392/Babergh Dis
21/08/2025	Hevey Building Supplies Ltd	FPI	32.62		INV I1950288/9389/Hevey Buildi
21/08/2025	JRB ENTERPRISES	DEB	819.60		JRB ENTERPRISES
22/08/2025	STC STAFF PAYROLL-AUG 25	BP	28,485.25		STC STAFF PAYROLL-AUG 25
22/08/2025	Mr James Grundy	FPO	77.37		INV SUD0220825/9397/Mr James G
22/08/2025	SUFFOLK CC PENSION	FPO	5,562.46		SUFFOLK CC PENSION 10000000160

Continued on Page 2

NAB

Bank Current Account

List of Payments made between 01/08/2025 and 30/08/2025

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
22/08/2025	HMRC	FPO	10,721.39		HMRC-PAYE/NIC 06/07-05/08/25
26/08/2025	Miss Rebecca J Griffiths	FPO	545.00		Stilts & Bubbles St.food-24/08
26/08/2025	Turner Tool Hire Ltd	FPO.	155.82		INV 229511/9399/Turner Tool Hi
26/08/2025	EE Limited	DD	75.55		EE Mobile Phones
27/08/2025	Allstar Business Solutions Lim	DD	122.47		AllStar charges
27/08/2025	NEST	DD	39.34		NEST IT000000933597
27/08/2025	Iceland	DEB	1.65		Milk
27/08/2025	Sudbury Office Supplies	FPO	119.70		INV 00805150/9400/Sudbury Offi
28/08/2025	Sudbury Office Supplies	FPO.	33.69		INV 0080570/9401/Sudbury Offic
28/08/2025	Ernest Doe & Sons Ltd	FPO .	124.96		Sue Workwear
28/08/2025	LLOYDS SERVICE CHARGES	PAY	41.29		SERVICE CHARGES REF 462833749
29/08/2025	Ernest Doe & Sons Ltd	BP	127.96		Wendy Workwear
29/08/2025	Birketts LLP	FPO	1,200.00		solicitor charges
29/08/2025	Rialtas Business Solutions Lim	FPO.	132.00		Staff Training 26.08.25
29/08/2025	Cloud 9 Roadshow	FPO .	785.00		CLoud 9 PA Street Food
29/08/2025	Anglian Water	FPO .	344.87		A Water Allotments 04/05-03/08
		Total Payments	61,846.36		

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Detailed Income & Expenditure by Budget Heading 31/08/2025

Month No: 5 | **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	2,564	0	(2,564)			0.0%	2,564
1176	Precept	0	429,200	858,400	429,200			50.0%	
	Corporate Management :- Income	**0**	**431,764**	**858,400**	**426,636**			**50.3%**	**2,564**
	Net Income	**0**	**431,764**	**858,400**	**426,636**				
6001	less Transfer to EMR	0	2,564	0	(2,564)				
	Movement to/(from) Gen Reserve	**0**	**429,200**	**858,400**	**429,200**				
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	720	50,000	49,280		49,280	1.4%	
	Grants :- Indirect Expenditure	**0**	**720**	**50,000**	**49,280**	**0**	**49,280**	**1.4%**	**0**
	Net Expenditure	**0**	**(720)**	**(50,000)**	**(49,280)**				
109	Central Services/Admin								
1098	Miscellaneous Income	0	0	10	10			0.0%	
1190	Bank Interest Receivable	2,841	15,655	42,300	26,645			37.0%	
	Central Services/Admin :- Income	**2,841**	**15,655**	**42,310**	**26,655**			**37.0%**	**0**
4001	Salaries & Wages	17,367	81,959	232,050	150,091		150,091	35.3%	
4008	Training, Courses, Meetings	668	1,263	4,500	3,237		3,237	28.1%	
4009	Travel & Subsistence	0	0	500	500		500	0.0%	
4010	Misc Staff Costs	12	75	370	296		296	20.1%	
4016	Refuse Disposal	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	(9)	137	420	283		283	32.5%	
4021	Mobile Telephones & Broadband	0	228	660	433		433	34.5%	
4022	Postage	18	18	340	323		323	5.1%	
4023	Printing & Stationery	128	799	2,600	1,801		1,801	30.7%	
4025	Subscriptions and membership	0	2,260	2,550	290		290	88.6%	
4026	Insurance	0	9,208	8,940	(268)		(268)	103.0%	

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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
4033	Advertising/Press Releases	0	300	600	300		300	50.0%	
4041	Equipt Repairs & Mtce	0	120	200	80		80	60.2%	
4042	Equipt Running Costs/Rental	0	2,408	3,040	632		632	79.2%	
4043	Equipt/Small Tools Purchase	0	84	6,300	6,216		6,216	1.3%	
4044	IT Support/Software Mtce	364	7,574	12,070	4,496		4,496	62.7%	
4052	Bank & Cardnet Charges	41	172	700	528		528	24.6%	
4060	Audit Fees - External	0	0	2,310	2,310		2,310	0.0%	
4061	Audit Fees - Internal	0	696	770	74		74	90.3%	
4064	Other Professional Fees	2,953	13,723	19,340	5,617		5,617	71.0%	
4110	Staff Welfare	1	142	250	108		108	57.0%	
4900	Assets Capitalised	0	750	0	(750)		(750)	0.0%	750
	Central Services/Admin :- Indirect Expenditure	**21,542**	**121,915**	**298,810**	**176,895**	**0**	**176,895**	**40.8%**	**750**
	Net Income over Expenditure	**(18,701)**	**(106,260)**	**(256,500)**	**(150,240)**				
6000	plus Transfer from EMR	0	750	0	(750)				
	Movement to/(from) Gen Reserve	**(18,701)**	**(105,510)**	**(256,500)**	**(150,990)**				
201	Market - Charter Street								
1020	Market Rent & Tolls	6,765	33,793	78,000	44,207			43.3%	
1021	Market Electricity Recovered	362	1,764	4,200	2,436			42.0%	
1079	Licence income	0	42	250	208			16.8%	
	Market - Charter Street :- Income	**7,126**	**35,599**	**82,450**	**46,851**			**43.2%**	**0**
4001	Salaries & Wages	3,702	19,667	56,360	36,693		36,693	34.9%	
4007	Workwear and Footwear	0	49	250	201		201	19.6%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	447	2,235	5,670	3,435		3,435	39.4%	
4012	Water	0	70	400	330		330	17.5%	
4014	Electricity	0	337	2,000	1,663		1,663	16.8%	
4016	Refuse Disposal	0	0	10,000	10,000		10,000	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	13	100	87		87	13.2%	
4021	Mobile Telephones & Broadband	8	39	190	151		151	20.7%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4025	Subscriptions and membership	0	434	450	16		16	96.4%	
4026	Insurance	(21)	(42)	0	42		42	0.0%	
4033	Advertising/Press Releases	0	123	2,000	1,877		1,877	6.1%	
4041	Equipt Repairs & Mtce	0	0	1,090	1,090		1,090	0.0%	
4043	Equipt/Small Tools Purchase	27	36	2,000	1,964		1,964	1.8%	
4052	Bank & Cardnet Charges	0	104	0	(104)		(104)	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
4069	Licences	0	70	200	130		130	35.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Market - Charter Street :- Indirect Expenditure	**4,163**	**23,136**	**81,960**	**58,824**	**0**	**58,824**	**28.2%**	**0**
	Net Income over Expenditure	**2,964**	**12,463**	**490**	**(11,973)**				
205	Council Public Events								
1030	Function Income	410	1,227	3,000	1,773			40.9%	
1040	Grants Receivable	0	1,350	0	(1,350)			0.0%	
1068	Party in the Park Income	0	2,620	2,000	(620)			131.0%	
	Council Public Events :- Income	**410**	**5,197**	**5,000**	**(197)**			**103.9%**	**0**
4001	Salaries & Wages	3,333	7,896	26,880	18,984		18,984	29.4%	
4008	Training, Courses, Meetings	0	0	150	150		150	0.0%	
4023	Printing & Stationery	0	24	50	26		26	47.8%	
4052	Bank & Cardnet Charges	0	56	0	(56)		(56)	0.0%	
4102	Fair Expenses	0	125	4,460	4,335		4,335	2.8%	
4128	Party in the Park Expenses	140	7,043	4,060	(2,983)		(2,983)	173.5%	
4135	Other Council Events	785	2,040	8,800	6,760		6,760	23.2%	
	Council Public Events :- Indirect Expenditure	**4,258**	**17,185**	**44,400**	**27,215**	**0**	**27,215**	**38.7%**	**0**
	Net Income over Expenditure	**(3,848)**	**(11,987)**	**(39,400)**	**(27,413)**				
206	Town Economy								
1030	Function Income	0	830	0	(830)			0.0%	
1040	Grants Receivable	0	11,422	0	(11,422)			0.0%	11,090
	Town Economy :- Income	**0**	**12,252**	**0**	**(12,252)**				**11,090**
4001	Salaries & Wages	1,347	7,383	17,960	10,577		10,577	41.1%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4009	Travel & Subsistence	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	0	317	1,300	983		983	24.4%	
4025	Subscriptions and membership	0	0	250	250		250	0.0%	
4033	Advertising/Press Releases	0	163	1,800	1,637		1,637	9.1%	84
4042	Equipt Running Costs/Rental	0	0	11,300	11,300		11,300	0.0%	
4044	IT Support/Software Mtce	0	0	480	480		480	0.0%	
4048	New equipment/furniture	372	17,546	4,100	(13,446)		(13,446)	428.0%	17,174
4052	Bank & Cardnet Charges	0	6	0	(6)		(6)	0.0%	
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	1	50	49		49	3.0%	
4900	Assets Capitalised	0	17,201	0	(17,201)		(17,201)	0.0%	17,201
	Town Economy :- Indirect Expenditure	**1,720**	**42,618**	**41,240**	**(1,378)**	**0**	**(1,378)**	**103.3%**	**34,459**
	Net Income over Expenditure	**(1,720)**	**(30,366)**	**(41,240)**	**(10,874)**				
6000	plus Transfer from EMR	0	34,459	0	(34,459)				

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NAB.

Sudbury Town Council 2025/2026

Detailed Income & Expenditure by Budget Heading 31/08/2025

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
6001	less Transfer to EMR	0	11,090	0	(11,090)				
	Movement to/(from) Gen Reserve	**(1,720)**	**(6,998)**	**(41,240)**	**(34,242)**				
211	Town Hall Building								
1000	Letting Income	68	5,456	15,000	9,544			36.4%	
1016	Rent from Registrar	0	0	12,500	12,500			0.0%	
	Town Hall Building :- Income	**68**	**5,456**	**27,500**	**22,044**			**19.8%**	**0**
4001	Salaries & Wages	152	4,395	13,700	9,305		9,305	32.1%	
4004	Cleaners &Casual payroll costs	1,373	6,525	15,000	8,475		8,475	43.5%	
4007	Workwear and Footwear	0	79	100	21		21	79.2%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	1,507	7,542	11,260	3,718		3,718	67.0%	
4012	Water	0	177	630	453		453	28.1%	
4013	Gas	6	27	7,500	7,473		7,473	0.4%	
4014	Electricity	0	1,858	15,000	13,142		13,142	12.4%	
4017	Cleaning & Consumables	0	297	1,200	903		903	24.8%	
4020	Miscellaneous Expenses	0	0	250	250		250	0.0%	
4025	Subscriptions and membership	0	671	0	(671)		(671)	0.0%	
4040	Property Repairs & Mtce	0	1,396	31,300	29,904		29,904	4.5%	1,188
4041	Equipt Repairs & Mtce	(68)	35,222	13,900	(21,322)		(21,322)	253.4%	30,000
4042	Equipt Running Costs/Rental	0	788	1,160	372		372	67.9%	
4043	Equipt/Small Tools Purchase	0	319	500	181		181	63.9%	
4063	Audit and Legal Fees	0	0	1,000	1,000		1,000	0.0%	
4110	Staff Welfare	0	1	100	99		99	1.5%	
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	**2,970**	**59,297**	**131,260**	**71,963**	**0**	**71,963**	**45.2%**	**31,188**
	Net Income over Expenditure	**(2,902)**	**(53,841)**	**(103,760)**	**(49,919)**				
6000	plus Transfer from EMR	0	31,188	0	(31,188)				
	Movement to/(from) Gen Reserve	**(2,902)**	**(22,653)**	**(103,760)**	**(81,107)**				
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)**				

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
214	**Street Cleaning**								
1091	Service Costs Income - Babergh	0	18,697	18,700	3			100.0%	
	Street Cleaning :- Income	**0**	**18,697**	**18,700**	**3**			**100.0%**	**0**
4001	Salaries & Wages	2,569	8,391	25,290	16,899		16,899	33.2%	
4007	Workwear and Footwear	0	55	180	125		125	30.6%	
4017	Cleaning & Consumables	0	0	900	900		900	0.0%	
4020	Miscellaneous Expenses	0	0	60	60		60	0.0%	
4041	Equipt Repairs & Mtce	0	0	250	250		250	0.0%	
4042	Equipt Running Costs/Rental	491	491	400	(91)		(91)	122.8%	
4110	Staff Welfare	0	2	80	78		78	2.1%	
	Street Cleaning :- Indirect Expenditure	**3,060**	**8,939**	**27,160**	**18,221**	**0**	**18,221**	**32.9%**	**0**
	Net Income over Expenditure	**(3,060)**	**9,758**	**(8,460)**	**(18,218)**				
215	**Public Toliets**								
1091	Service Costs Income - Babergh	0	12,465	12,470	5			100.0%	
	Public Toliets :- Income	**0**	**12,465**	**12,470**	**5**			**100.0%**	**0**
4001	Salaries & Wages	2,488	6,758	18,040	11,282		11,282	37.5%	
4007	Workwear and Footwear	0	71	120	49		49	59.2%	
4017	Cleaning & Consumables	0	764	600	(164)		(164)	127.3%	
4020	Miscellaneous Expenses	2	2	40	38		38	4.2%	
4042	Equipt Running Costs/Rental	0	1,752	1,790	38		38	97.8%	
4110	Staff Welfare	0	0	80	80		80	0.0%	
	Public Toliets :- Indirect Expenditure	**2,489**	**9,346**	**20,670**	**11,324**	**0**	**11,324**	**45.2%**	**0**
	Net Income over Expenditure	**(2,489)**	**3,119**	**(8,200)**	**(11,319)**				
221	**Allotments**								
1010	Rent Receivable	0	240	2,730	2,490			8.8%	
	Allotments :- Income	**0**	**240**	**2,730**	**2,490**			**8.8%**	**0**
4001	Salaries & Wages	262	1,062	2,780	1,718		1,718	38.2%	
4012	Water	345	366	250	(116)		(116)	146.2%	
4020	Miscellaneous Expenses	4	288	350	62		62	82.4%	
4022	Postage	0	0	70	70		70	0.0%	
4041	Equipt Repairs & Mtce	0	0	300	300		300	0.0%	
	Allotments :- Indirect Expenditure	**611**	**1,716**	**3,750**	**2,034**	**0**	**2,034**	**45.8%**	**0**
	Net Income over Expenditure	**(611)**	**(1,476)**	**(1,020)**	**456**				

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
239	Open Spaces&Closed Churchyards								
1040	Grants Receivable	0	0	1,000	1,000			0.0%	
	Open Spaces&Closed Churchyards :- Income	**0**	**0**	**1,000**	**1,000**			**0.0%**	**0**
4001	Salaries & Wages	553	1,953	5,020	3,067		3,067	38.9%	
4014	Electricity	0	198	912	714		714	21.7%	
4028	Refuse/Doggy Bag Supplies	0	1,986	1,250	(736)		(736)	158.8%	1,986
4040	Property Repairs & Mtce	27	387	800	413		413	48.4%	
4045	Grounds Maintenance	166	931	2,500	1,569		1,569	37.2%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4065	Closed Churchyards maintenance	0	0	9,800	9,800		9,800	0.0%	
4066	The Croft maintenance	0	1,418	5,230	3,812		3,812	27.1%	
4068	Valley Walk	0	2,322	4,790	2,468		2,468	48.5%	
4109	Dog/Litter Bin emptying	(9,213)	9,213	9,720	507		507	94.8%	
	Open Spaces&Closed Churchyards :- Indirect Expenditure	**(8,466)**	**18,408**	**45,022**	**26,614**	**0**	**26,614**	**40.9%**	**1,986**
	Net Income over Expenditure	**8,466**	**(18,408)**	**(44,022)**	**(25,614)**				
6000	plus Transfer from EMR	0	1,986	0	(1,986)				
	Movement to/(from) Gen Reserve	**8,466**	**(16,422)**	**(44,022)**	**(27,600)**				
241	Cemetery								
1000	Letting Income	800	4,000	0	(4,000)			0.0%	
1010	Rent Receivable	60	60	0	(60)			0.0%	
1060	Cemetery Fees & Charges	3,140	18,870	48,000	29,130			39.3%	
	Cemetery :- Income	**4,000**	**22,930**	**48,000**	**25,070**			**47.8%**	**0**
4001	Salaries & Wages	5,234	28,902	81,180	52,278		52,278	35.6%	
4005	Grave Digging Costs	1,000	2,030	14,400	12,370		12,370	14.1%	
4007	Workwear and Footwear	0	25	400	375		375	6.3%	
4008	Training, Courses, Meetings	0	1,633	700	(933)		(933)	233.2%	
4011	Rates	551	2,755	6,950	4,195		4,195	39.6%	
4012	Water	0	0	350	350		350	0.0%	
4014	Electricity	0	50	600	550		550	8.3%	
4016	Refuse Disposal	138	761	620	(141)		(141)	122.7%	
4018	Vehicle Rental/Repairs/Exps	0	295	1,000	705		705	29.5%	
4019	Diesel	85	410	1,100	690		690	37.2%	
4021	Mobile Telephones & Broadband	8	39	180	141		141	21.9%	
4023	Printing & Stationery	0	285	1,550	1,265		1,265	18.4%	
4025	Subscriptions and membership	0	105	110	5		5	95.5%	
4040	Property Repairs & Mtce	0	297	13,980	13,683		13,683	2.1%	

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4041	Equipt Repairs & Mtce	0	229	500	271		271	45.8%	
4043	Equipt/Small Tools Purchase	20	115	1,400	1,285		1,285	8.2%	
4044	IT Support/Software Mtce	0	53	100	48		48	52.5%	
4045	Grounds Maintenance	0	311	3,000	2,689		2,689	10.4%	
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	(1,289)	4,651	3,120	(1,531)		(1,531)	149.1%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Cemetery :- Indirect Expenditure	**5,747**	**42,944**	**156,790**	**113,846**	**0**	**113,846**	**27.4%**	**0**
	Net Income over Expenditure	**(1,747)**	**(20,014)**	**(108,790)**	**(88,776)**				
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	70	503	750	247			67.1%	
1019	TIC Agency commission received	54	523	1,000	477			52.3%	
1022	Gift Sales Income	75	233	800	567			29.1%	
1025	TIC Sundry Sales	1	79	200	121			39.4%	
1031	Foodstuff Sales	0	0	250	250			0.0%	
1032	Doggy Bag Income	143	535	1,680	1,145			31.9%	
1035	Colchester Zoo - Do Not Use	0	3	0	(3)			0.0%	
1098	Miscellaneous Income	8	35	50	15			70.7%	
	Information Centre :- Income	**352**	**1,911**	**4,730**	**2,819**			**40.4%**	**0**
4001	Salaries & Wages	3,672	16,248	46,530	30,282		30,282	34.9%	
4008	Training, Courses, Meetings	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	0	0	180	180		180	0.0%	
4022	Postage	0	2	150	148		148	1.3%	
4023	Printing & Stationery	0	22	2,360	2,338		2,338	0.9%	
4028	Refuse/Doggy Bag Supplies	683	683	1,400	717		717	48.8%	
4040	Property Repairs & Mtce	0	2,405	0	(2,405)		(2,405)	0.0%	
4041	Equipt Repairs & Mtce	0	0	100	100		100	0.0%	
4043	Equipt/Small Tools Purchase	0	121	100	(21)		(21)	121.0%	
4049	TIC food purchases for resale	0	0	250	250		250	0.0%	
4052	Bank & Cardnet Charges	19	136	300	164		164	45.3%	

Continued over page

NHB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4054	TIC Gift Purchases for Resale	0	3	500	497		497	0.6%	
4055	TICBooks/Guides/Maps forResale	53	53	300	247		247	17.7%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
4900	Assets Capitalised	0	2,595	0	(2,595)		(2,595)	0.0%	
	Information Centre :- Indirect Expenditure	**4,426**	**22,268**	**52,620**	**30,352**	**0**	**30,352**	**42.3%**	**0**
	Net Income over Expenditure	**(4,074)**	**(20,357)**	**(47,890)**	**(27,533)**				
252	**Christmas Lights**								
4001	Salaries & Wages	0	1,473	15,350	13,877		13,877	9.6%	
4008	Training, Courses, Meetings	0	0	600	600		600	0.0%	
4101	Christmas Lights	0	0	7,220	7,220		7,220	0.0%	
4104	Christmas Trees	0	0	3,500	3,500		3,500	0.0%	
	Christmas Lights :- Indirect Expenditure	**0**	**1,473**	**26,670**	**25,197**	**0**	**25,197**	**5.5%**	**0**
	Net Expenditure	**0**	**(1,473)**	**(26,670)**	**(25,197)**				
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	3,500	3,500		3,500	0.0%	
4040	Property Repairs & Mtce	0	0	3,375	3,375		3,375	0.0%	
4041	Equipt Repairs & Mtce	0	0	1,625	1,625		1,625	0.0%	
	Street Lighting :- Indirect Expenditure	**0**	**0**	**8,500**	**8,500**	**0**	**8,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(8,500)**	**(8,500)**				
302	**Street Furniture & Equipment**								
1098	Miscellaneous Income	0	31	0	(31)			0.0%	
	Street Furniture & Equipment :- Income	**0**	**31**	**0**	**(31)**				**0**
4020	Miscellaneous Expenses	0	0	50	50		50	0.0%	
4041	Equipt Repairs & Mtce	0	86	750	664		664	11.5%	
4043	Equipt/Small Tools Purchase	0	0	550	550		550	0.0%	
	Street Furniture & Equipment :- Indirect Expenditure	**0**	**86**	**1,350**	**1,264**	**0**	**1,264**	**6.4%**	**0**
	Net Income over Expenditure	**0**	**(55)**	**(1,350)**	**(1,295)**				

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NAD

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
311	**Highways**								
1041	Parking Permits Francis Road	0	2,063	2,250	188			91.7%	
	Highways :- Income	**0**	**2,063**	**2,250**	**188**			**91.7%**	**0**
4020	Miscellaneous Expenses	0	77	100	23		23	77.0%	
4044	IT Support/Software Mtce	0	358	450	93		93	79.4%	
	Highways :- Indirect Expenditure	**0**	**435**	**550**	**116**	**0**	**116**	**79.0%**	**0**
	Net Income over Expenditure	**0**	**1,628**	**1,700**	**72**				
312	**Footpaths**								
4014	Electricity	0	0	800	800		800	0.0%	
4040	Property Repairs & Mtce	0	0	1,350	1,350		1,350	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
4045	Grounds Maintenance	0	0	100	100		100	0.0%	
	Footpaths :- Indirect Expenditure	**0**	**0**	**3,000**	**3,000**	**0**	**3,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(3,000)**	**(3,000)**				
321	**Floral Displays & Bedding Mtce**								
4001	Salaries & Wages	237	864	2,180	1,316		1,316	39.6%	
4004	Cleaners &Casual payroll costs	(0)	(0)	0	0		0	0.0%	
4012	Water	0	0	100	100		100	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4042	Equipt Running Costs/Rental	0	266	1,500	1,234		1,234	17.8%	
4043	Equipt/Small Tools Purchase	0	0	100	100		100	0.0%	
4045	Grounds Maintenance	0	14,364	23,500	9,136		9,136	61.1%	
	Floral Displays & Bedding Mtce :- Indirect Expenditure	**237**	**15,494**	**27,480**	**11,986**	**0**	**11,986**	**56.4%**	**0**
	Net Expenditure	**(237)**	**(15,494)**	**(27,480)**	**(11,986)**				
341	**Community Wardens**								
1040	Grants Receivable	0	500	0	(500)			0.0%	
1075	Community Warden services	0	1,745	9,420	7,675			18.5%	
	Community Wardens :- Income	**0**	**2,245**	**9,420**	**7,175**			**23.8%**	**0**
4001	Salaries & Wages	1,622	16,998	69,240	52,242		52,242	24.5%	
4006	Health & Safety Equipment	0	921	400	(521)		(521)	230.4%	
4007	Workwear and Footwear	211	385	1,200	815		815	32.1%	
4008	Training, Courses, Meetings	0	3,667	2,500	(1,167)		(1,167)	146.7%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4018	Vehicle Rental/Repairs/Exps	24	5,585	16,960	11,375		11,375	32.9%	
4019	Diesel	105	802	2,000	1,198		1,198	40.1%	
4020	Miscellaneous Expenses	5	5	100	95		95	5.3%	
4021	Mobile Telephones & Broadband	47	321	1,020	699		699	31.5%	
4026	Insurance	0	2,334	2,436	102		102	95.8%	
4041	Equipt Repairs & Mtce	31	202	6,000	5,798		5,798	3.4%	
4043	Equipt/Small Tools Purchase	43	390	500	110		110	78.0%	
4052	Bank & Cardnet Charges	6	30	0	(30)		(30)	0.0%	
4110	Staff Welfare	0	8	900	892		892	0.9%	
4863	Purchases for re-sale	0	48	0	(48)		(48)	0.0%	
	Community Wardens :- Indirect Expenditure	**2,095**	**31,697**	**103,356**	**71,659**	**0**	**71,659**	**30.7%**	**0**
	Net Income over Expenditure	**(2,095)**	**(29,453)**	**(93,936)**	**(64,483)**				
901	Civic Activities								
4001	Salaries & Wages	1,152	4,472	21,170	16,698		16,698	21.1%	
4004	Cleaners &Casual payroll costs	0	779	0	(779)		(779)	0.0%	
4008	Training, Courses, Meetings	0	0	100	100		100	0.0%	
4017	Cleaning & Consumables	300	928	820	(108)		(108)	113.2%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
4129	Mayors Allowance	3	938	3,500	2,562		2,562	26.8%	
4131	Town Twinning Council event	0	0	500	500		500	0.0%	
4132	Civic & Ceremonial	0	1,304	3,140	1,836		1,836	41.5%	
4133	Tributes - Floral etc	0	40	260	220		220	15.4%	
4135	Other Council Events	(377)	339	50	(289)		(289)	677.4%	
	Civic Activities :- Indirect Expenditure	**1,078**	**8,800**	**29,590**	**20,790**	**0**	**20,790**	**29.7%**	**0**
	Net Expenditure	**(1,078)**	**(8,800)**	**(29,590)**	**(20,790)**				
	Grand Totals:- Income	**14,798**	**566,505**	**1,114,960**	**548,455**			**50.8%**	
	Expenditure	**45,930**	**426,479**	**1,168,028**	**741,549**	**0**	**741,549**	**36.5%**	
	Net Income over Expenditure	**(31,132)**	**140,026**	**(53,068)**	**(193,094)**				
	plus Transfer from EMR	**0**	**68,383**	0	(68,383)				
	less Transfer to EMR	**0**	**13,654**	0	(13,654)				
	Movement to/(from) Gen Reserve	**(31,132)**	**194,755**	**(53,068)**	**(247,823)**				

NAB

		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	2,564	0	(2,564)			0.0%	2,564
1176	Precept	429,200	858,400	858,400	0			100.0%	
	Corporate Management :- Income	**429,200**	**860,964**	**858,400**	**(2,564)**			**100.3%**	**2,564**
	Net Income	**429,200**	**860,964**	**858,400**	**(2,564)**				
6001	less Transfer to EMR	0	2,564	0	(2,564)				
	Movement to/(from) Gen Reserve	**429,200**	**858,400**	**858,400**	**0**				
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	720	50,000	49,280		49,280	1.4%	
	Grants :- Indirect Expenditure	**0**	**720**	**50,000**	**49,280**	**0**	**49,280**	**1.4%**	**0**
	Net Expenditure	**0**	**(720)**	**(50,000)**	**(49,280)**				
109	Central Services/Admin								
1098	Miscellaneous Income	1	1	10	9			13.0%	
1190	Bank Interest Receivable	208	15,863	42,300	26,437			37.5%	
	Central Services/Admin :- Income	**209**	**15,864**	**42,310**	**26,446**			**37.5%**	**0**
4001	Salaries & Wages	20,258	102,217	232,050	129,833		129,833	44.0%	
4005	Grave Digging Costs	309	309	0	(309)		(309)	0.0%	
4008	Training, Courses, Meetings	899	2,162	4,500	2,338		2,338	48.0%	
4009	Travel & Subsistence	200	200	500	300		300	40.0%	
4010	Misc Staff Costs	108	183	370	187		187	49.4%	
4016	Refuse Disposal	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	77	214	420	206		206	50.9%	
4021	Mobile Telephones & Broadband	46	273	660	387		387	41.4%	
4022	Postage	155	173	340	168		168	50.7%	
4023	Printing & Stationery	67	866	2,600	1,734		1,734	33.3%	
4025	Subscriptions and membership	0	2,260	2,550	290		290	88.6%	

Continued over page

NAS

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4026	Insurance	0	9,208	8,940	(268)		(268)	103.0%	
4033	Advertising/Press Releases	0	300	600	300		300	50.0%	
4041	Equipt Repairs & Mtce	0	120	200	80		80	60.2%	
4042	Equipt Running Costs/Rental	0	2,408	3,040	632		632	79.2%	
4043	Equipt/Small Tools Purchase	19	103	6,300	6,197		6,197	1.6%	
4044	IT Support/Software Mtce	364	7,938	12,070	4,132		4,132	65.8%	
4052	Bank & Cardnet Charges	39	212	700	488		488	30.2%	
4060	Audit Fees - External	0	0	2,310	2,310		2,310	0.0%	
4061	Audit Fees - Internal	0	696	770	74		74	90.3%	
4064	Other Professional Fees	3,029	16,752	19,340	2,588		2,588	86.6%	
4110	Staff Welfare	0	142	250	108		108	57.0%	
4900	Assets Capitalised	0	750	0	(750)		(750)	0.0%	750
	Central Services/Admin :- Indirect Expenditure	**25,569**	**147,484**	**298,810**	**151,326**	**0**	**151,326**	**49.4%**	**750**
	Net Income over Expenditure	**(25,361)**	**(131,621)**	**(256,500)**	**(124,879)**				
6000	plus Transfer from EMR	0	750	0	(750)				
	Movement to/(from) Gen Reserve	**(25,361)**	**(130,871)**	**(256,500)**	**(125,629)**				
201	Market - Charter Street								
1020	Market Rent & Tolls	6,502	40,294	78,000	37,706			51.7%	
1021	Market Electricity Recovered	328	2,092	4,200	2,108			49.8%	
1079	Licence income	0	42	250	208			16.8%	
	Market - Charter Street :- Income	**6,829**	**42,428**	**82,450**	**40,022**			**51.5%**	**0**
4001	Salaries & Wages	4,480	24,147	56,360	32,213		32,213	42.8%	
4007	Workwear and Footwear	0	49	250	201		201	19.6%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	447	2,682	5,670	2,988		2,988	47.3%	
4012	Water	0	70	400	330		330	17.5%	
4014	Electricity	440	777	2,000	1,223		1,223	38.8%	
4016	Refuse Disposal	2,511	2,511	10,000	7,490		7,490	25.1%	
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	13	100	87		87	13.2%	
4021	Mobile Telephones & Broadband	8	47	190	143		143	24.9%	
4023	Printing & Stationery	0	0	100	100		100	0.0%	
4025	Subscriptions and membership	0	434	450	16		16	96.4%	
4026	Insurance	(21)	(63)	0	63		63	0.0%	
4033	Advertising/Press Releases	0	123	2,000	1,877		1,877	6.1%	
4041	Equipt Repairs & Mtce	0	0	1,090	1,090		1,090	0.0%	
4043	Equipt/Small Tools Purchase	0	36	2,000	1,964		1,964	1.8%	

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4052	Bank & Cardnet Charges	0	104	0	(104)		(104)	0.0%	
4069	Licences	0	70	200	130		130	35.0%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Market - Charter Street :- Indirect Expenditure	**7,864**	**30,999**	**81,960**	**50,961**	**0**	**50,961**	**37.8%**	**0**
	Net Income over Expenditure	**(1,035)**	**11,429**	**490**	**(10,939)**				
205	Council Public Events								
1030	Function Income	465	1,692	3,000	1,308			56.4%	
1040	Grants Receivable	0	1,350	0	(1,350)			0.0%	
1068	Party in the Park Income	0	2,620	2,000	(620)			131.0%	
	Council Public Events :- Income	**465**	**5,662**	**5,000**	**(662)**			**113.2%**	**0**
4001	Salaries & Wages	2,215	10,111	26,880	16,769		16,769	37.6%	
4008	Training, Courses, Meetings	0	0	150	150		150	0.0%	
4020	Miscellaneous Expenses	269	269	0	(269)		(269)	0.0%	
4023	Printing & Stationery	0	24	50	26		26	47.8%	
4052	Bank & Cardnet Charges	0	56	0	(56)		(56)	0.0%	
4102	Fair Expenses	300	425	4,460	4,035		4,035	9.5%	
4128	Party in the Park Expenses	0	7,043	4,060	(2,983)		(2,983)	173.5%	
4135	Other Council Events	0	2,040	8,800	6,760		6,760	23.2%	
	Council Public Events :- Indirect Expenditure	**2,784**	**19,969**	**44,400**	**24,431**	**0**	**24,431**	**45.0%**	**0**
	Net Income over Expenditure	**(2,320)**	**(14,307)**	**(39,400)**	**(25,093)**				
206	Town Economy								
1030	Function Income	0	830	0	(830)			0.0%	
1040	Grants Receivable	0	11,422	0	(11,422)			0.0%	11,090
	Town Economy :- Income	**0**	**12,252**	**0**	**(12,252)**				**11,090**
4001	Salaries & Wages	1,610	8,992	17,960	8,968		8,968	50.1%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4009	Travel & Subsistence	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	0	317	1,300	983		983	24.4%	
4025	Subscriptions and membership	0	0	250	250		250	0.0%	
4033	Advertising/Press Releases	0	163	1,800	1,637		1,637	9.1%	84
4042	Equipt Running Costs/Rental	0	0	11,300	11,300		11,300	0.0%	
4044	IT Support/Software Mtce	0	0	480	480		480	0.0%	
4048	New equipment/furniture	0	17,546	4,100	(13,446)		(13,446)	428.0%	17,174
4052	Bank & Cardnet Charges	0	6	0	(6)		(6)	0.0%	
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%	

Continued over page

NAB

Detailed Income & Expenditure by Budget Heading 30/09/2025

Month No: 6 **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
4110	Staff Welfare	0	1	50	49		49	3.0%	
4900	Assets Capitalised	0	17,201	0	(17,201)		(17,201)	0.0%	17,201
	Town Economy :- Indirect Expenditure	**1,610**	**44,228**	**41,240**	**(2,988)**	**0**	**(2,988)**	**107.2%**	**34,459**
	Net Income over Expenditure	**(1,610)**	**(31,976)**	**(41,240)**	**(9,264)**				
6000	plus Transfer from EMR	0	34,459	0	(34,459)				
6001	less Transfer to EMR	0	11,090	0	(11,090)				
	Movement to/(from) Gen Reserve	**(1,610)**	**(8,607)**	**(41,240)**	**(32,633)**				
211	Town Hall Building								
1000	Letting Income	289	5,745	15,000	9,255			38.3%	
1010	Rent Receivable	35	35	0	(35)			0.0%	
1016	Rent from Registrar	0	0	12,500	12,500			0.0%	
	Town Hall Building :- Income	**324**	**5,780**	**27,500**	**21,720**			**21.0%**	**0**
4001	Salaries & Wages	186	4,580	13,700	9,120		9,120	33.4%	
4004	Cleaners &Casual payroll costs	1,676	8,202	15,000	6,798		6,798	54.7%	
4007	Workwear and Footwear	21	100	100	(0)		(0)	100.2%	
4008	Training, Courses, Meetings	0	0	500	500		500	0.0%	
4011	Rates	1,507	9,049	11,260	2,211		2,211	80.4%	
4012	Water	0	177	630	453		453	28.1%	
4013	Gas	7	34	7,500	7,466		7,466	0.5%	
4014	Electricity	2,945	4,803	15,000	10,197		10,197	32.0%	
4017	Cleaning & Consumables	0	297	1,200	903		903	24.8%	
4020	Miscellaneous Expenses	0	0	250	250		250	0.0%	
4025	Subscriptions and membership	0	671	0	(671)		(671)	0.0%	
4040	Property Repairs & Mtce	0	1,396	31,300	29,904		29,904	4.5%	1,188
4041	Equipt Repairs & Mtce	380	35,602	13,900	(21,702)		(21,702)	256.1%	30,000
4042	Equipt Running Costs/Rental	77	865	1,160	295		295	74.5%	
4043	Equipt/Small Tools Purchase	237	556	500	(56)		(56)	111.3%	
4063	Audit and Legal Fees	0	0	1,000	1,000		1,000	0.0%	
4110	Staff Welfare	0	1	100	99		99	1.5%	
4987	Loan Repayment - Capital	2,024	2,024	3,570	1,546		1,546	56.7%	
4988	PWLB Interest 494354	7,051	7,051	14,590	7,539		7,539	48.3%	
	Town Hall Building :- Indirect Expenditure	**16,111**	**75,409**	**131,260**	**55,851**	**0**	**55,851**	**57.4%**	**31,188**
	Net Income over Expenditure	**(15,788)**	**(69,629)**	**(103,760)**	**(34,131)**				
6000	plus Transfer from EMR	0	31,188	0	(31,188)				
	Movement to/(from) Gen Reserve	**(15,788)**	**(38,441)**	**(103,760)**	**(65,319)**				

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
212	Public Clocks								
4041	Equipt Repairs & Mtce	1,861	1,861	2,500	639		639	74.4%	
	Public Clocks :- Indirect Expenditure	**1,861**	**1,861**	**2,500**	**639**	**0**	**639**	**74.4%**	**0**
	Net Expenditure	**(1,861)**	**(1,861)**	**(2,500)**	**(639)**				
214	Street Cleaning								
1091	Service Costs Income - Babergh	0	18,697	18,700	3			100.0%	
	Street Cleaning :- Income	**0**	**18,697**	**18,700**	**3**			**100.0%**	**0**
4001	Salaries & Wages	2,920	11,311	25,290	13,979		13,979	44.7%	
4007	Workwear and Footwear	0	55	180	125		125	30.6%	
4017	Cleaning & Consumables	262	262	900	638		638	29.1%	
4020	Miscellaneous Expenses	0	0	60	60		60	0.0%	
4041	Equipt Repairs & Mtce	0	0	250	250		250	0.0%	
4042	Equipt Running Costs/Rental	0	491	400	(91)		(91)	122.8%	
4110	Staff Welfare	0	2	80	78		78	2.1%	
	Street Cleaning :- Indirect Expenditure	**3,182**	**12,121**	**27,160**	**15,039**	**0**	**15,039**	**44.6%**	**0**
	Net Income over Expenditure	**(3,182)**	**6,576**	**(8,460)**	**(15,036)**				
215	Public Toliets								
1091	Service Costs Income - Babergh	0	12,465	12,470	5			100.0%	
	Public Toliets :- Income	**0**	**12,465**	**12,470**	**5**			**100.0%**	**0**
4001	Salaries & Wages	2,400	9,158	18,040	8,882		8,882	50.8%	
4007	Workwear and Footwear	19	91	120	29		29	75.4%	
4017	Cleaning & Consumables	0	764	600	(164)		(164)	127.3%	
4020	Miscellaneous Expenses	0	2	40	38		38	4.2%	
4042	Equipt Running Costs/Rental	0	1,752	1,790	38		38	97.8%	
4110	Staff Welfare	0	0	80	80		80	0.0%	
	Public Toliets :- Indirect Expenditure	**2,419**	**11,765**	**20,670**	**8,905**	**0**	**8,905**	**56.9%**	**0**
	Net Income over Expenditure	**(2,419)**	**699**	**(8,200)**	**(8,899)**				
221	Allotments								
1010	Rent Receivable	1,320	1,560	2,730	1,170			57.1%	
	Allotments :- Income	**1,320**	**1,560**	**2,730**	**1,170**			**57.1%**	**0**
4001	Salaries & Wages	321	1,383	2,780	1,397		1,397	49.7%	
4012	Water	0	366	250	(116)		(116)	146.2%	
4020	Miscellaneous Expenses	0	288	350	62		62	82.4%	

Continued over page

NKB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4022	Postage	0	0	70	70		70	0.0%	
4041	Equipt Repairs & Mtce	0	0	300	300		300	0.0%	
	Allotments :- Indirect Expenditure	**321**	**2,037**	**3,750**	**1,713**	**0**	**1,713**	**54.3%**	**0**
	Net Income over Expenditure	**999**	**(477)**	**(1,020)**	**(543)**				
239	Open Spaces&Closed Churchyards								
1040	Grants Receivable	0	0	1,000	1,000			0.0%	
	Open Spaces&Closed Churchyards :- Income	**0**	**0**	**1,000**	**1,000**			**0.0%**	**0**
4001	Salaries & Wages	684	2,637	5,020	2,383		2,383	52.5%	
4014	Electricity	179	376	912	536		536	41.3%	
4028	Refuse/Doggy Bag Supplies	0	1,986	1,250	(736)		(736)	158.8%	1,986
4040	Property Repairs & Mtce	0	387	800	413		413	48.4%	
4045	Grounds Maintenance	135	1,066	2,500	1,434		1,434	42.6%	
4058	Tree Surgery/Works	0	0	5,000	5,000		5,000	0.0%	
4065	Closed Churchyards maintenance	0	0	9,800	9,800		9,800	0.0%	
4066	The Croft maintenance	0	1,418	5,230	3,812		3,812	27.1%	
4068	Valley Walk	495	2,817	4,790	1,973		1,973	58.8%	495
4109	Dog/Litter Bin emptying	0	9,213	9,720	507		507	94.8%	
	Open Spaces&Closed Churchyards :- Indirect Expenditure	**1,493**	**19,901**	**45,022**	**25,121**	**0**	**25,121**	**44.2%**	**2,481**
	Net Income over Expenditure	**(1,493)**	**(19,901)**	**(44,022)**	**(24,121)**				
6000	plus Transfer from EMR	495	2,481	0	(2,481)				
	Movement to/(from) Gen Reserve	**(998)**	**(17,420)**	**(44,022)**	**(26,602)**				
241	Cemetery								
1000	Letting Income	800	4,800	0	(4,800)			0.0%	
1010	Rent Receivable	0	60	0	(60)			0.0%	
1060	Cemetery Fees & Charges	2,295	21,165	48,000	26,835			44.1%	
	Cemetery :- Income	**3,095**	**26,025**	**48,000**	**21,975**			**54.2%**	**0**
4001	Salaries & Wages	6,370	35,272	81,180	45,908		45,908	43.4%	
4005	Grave Digging Costs	795	2,825	14,400	11,575		11,575	19.6%	
4007	Workwear and Footwear	0	25	400	375		375	6.3%	
4008	Training, Courses, Meetings	0	1,633	700	(933)		(933)	233.2%	
4011	Rates	551	3,306	6,950	3,644		3,644	47.6%	
4012	Water	0	0	350	350		350	0.0%	
4014	Electricity	123	172	600	428		428	28.7%	
4016	Refuse Disposal	0	761	620	(141)		(141)	122.7%	

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4018	Vehicle Rental/Repairs/Exps	0	295	1,000	705		705	29.5%	
4019	Diesel	97	506	1,100	594		594	46.0%	
4021	Mobile Telephones & Broadband	8	47	180	133		133	26.2%	
4023	Printing & Stationery	0	285	1,550	1,265		1,265	18.4%	
4025	Subscriptions and membership	0	105	110	5		5	95.5%	
4040	Property Repairs & Mtce	0	297	13,980	13,683		13,683	2.1%	
4041	Equipt Repairs & Mtce	0	229	500	271		271	45.8%	
4043	Equipt/Small Tools Purchase	188	303	1,400	1,097		1,097	21.7%	
4044	IT Support/Software Mtce	0	53	100	48		48	52.5%	
4045	Grounds Maintenance	0	311	3,000	2,689		2,689	10.4%	
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	290	4,941	3,120	(1,821)		(1,821)	158.4%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
	Cemetery :- Indirect Expenditure	**8,422**	**51,366**	**156,790**	**105,424**	**0**	**105,424**	**32.8%**	**0**
	Net Income over Expenditure	**(5,327)**	**(25,341)**	**(108,790)**	**(83,449)**				
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	109	612	750	138			81.7%	
1019	TIC Agency commission received	0	523	1,000	477			52.3%	
1022	Gift Sales Income	24	257	800	543			32.1%	
1025	TIC Sundry Sales	22	101	200	99			50.5%	
1031	Foodstuff Sales	0	0	250	250			0.0%	
1032	Doggy Bag Income	136	672	1,680	1,008			40.0%	
1035	Colchester Zoo - Do Not Use	0	3	0	(3)			0.0%	
1098	Miscellaneous Income	21	56	50	(6)			111.9%	
	Information Centre :- Income	**312**	**2,223**	**4,730**	**2,507**			**47.0%**	**0**
4001	Salaries & Wages	5,197	21,445	46,530	25,085		25,085	46.1%	
4008	Training, Courses, Meetings	0	0	300	300		300	0.0%	
4020	Miscellaneous Expenses	0	0	180	180		180	0.0%	
4022	Postage	0	2	150	148		148	1.3%	
4023	Printing & Stationery	0	22	2,360	2,338		2,338	0.9%	

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4028	Refuse/Doggy Bag Supplies	0	683	1,400	717		717	48.8%	
4040	Property Repairs & Mtce	0	2,405	0	(2,405)		(2,405)	0.0%	
4041	Equipt Repairs & Mtce	0	0	100	100		100	0.0%	
4043	Equipt/Small Tools Purchase	0	121	100	(21)		(21)	121.0%	
4049	TIC food purchases for resale	0	0	250	250		250	0.0%	
4052	Bank & Cardnet Charges	38	174	300	126		126	58.1%	
4054	TIC Gift Purchases for Resale	71	74	500	426		426	14.8%	
4055	TICBooks/Guides/Maps forResale	0	53	300	247		247	17.7%	
4110	Staff Welfare	0	0	150	150		150	0.0%	
4900	Assets Capitalised	0	2,595	0	(2,595)		(2,595)	0.0%	
	Information Centre :- Indirect Expenditure	**5,306**	**27,574**	**52,620**	**25,046**	**0**	**25,046**	**52.4%**	**0**
	Net Income over Expenditure	**(4,994)**	**(25,351)**	**(47,890)**	**(22,539)**				
252	**Christmas Lights**								
4001	Salaries & Wages	0	1,473	15,350	13,877		13,877	9.6%	
4008	Training, Courses, Meetings	0	0	600	600		600	0.0%	
4101	Christmas Lights	0	0	7,220	7,220		7,220	0.0%	
4104	Christmas Trees	0	0	3,500	3,500		3,500	0.0%	
	Christmas Lights :- Indirect Expenditure	**0**	**1,473**	**26,670**	**25,197**	**0**	**25,197**	**5.5%**	**0**
	Net Expenditure	**0**	**(1,473)**	**(26,670)**	**(25,197)**				
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	3,500	3,500		3,500	0.0%	
4040	Property Repairs & Mtce	0	0	3,375	3,375		3,375	0.0%	
4041	Equipt Repairs & Mtce	0	0	1,625	1,625		1,625	0.0%	
	Street Lighting :- Indirect Expenditure	**0**	**0**	**8,500**	**8,500**	**0**	**8,500**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(8,500)**	**(8,500)**				
302	**Street Furniture & Equipment**								
1098	Miscellaneous Income	0	31	0	(31)			0.0%	
	Street Furniture & Equipment :- Income	**0**	**31**	**0**	**(31)**				**0**

Continued over page

NAB

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4020	Miscellaneous Expenses	6	6	50	44		44	12.0%	
4041	Equipt Repairs & Mtce	0	86	750	664		664	11.5%	
4043	Equipt/Small Tools Purchase	0	0	550	550		550	0.0%	
	Street Furniture & Equipment :- Indirect Expenditure	**6**	**92**	**1,350**	**1,258**	**0**	**1,258**	**6.8%**	**0**
	Net Income over Expenditure	**(6)**	**(61)**	**(1,350)**	**(1,289)**				
311	Highways								
1041	Parking Permits Francis Road	0	2,063	2,250	188			91.7%	
	Highways :- Income	**0**	**2,063**	**2,250**	**188**			**91.7%**	**0**
4020	Miscellaneous Expenses	0	77	100	23		23	77.0%	
4044	IT Support/Software Mtce	0	358	450	93		93	79.4%	
	Highways :- Indirect Expenditure	**0**	**435**	**550**	**116**	**0**	**116**	**79.0%**	**0**
	Net Income over Expenditure	**0**	**1,628**	**1,700**	**72**				
312	Footpaths								
4014	Electricity	0	0	800	800		800	0.0%	
4040	Property Repairs & Mtce	0	0	1,350	1,350		1,350	0.0%	
4041	Equipt Repairs & Mtce	0	0	750	750		750	0.0%	
4045	Grounds Maintenance	0	0	100	100		100	0.0%	
	Footpaths :- Indirect Expenditure	**0**	**0**	**3,000**	**3,000**	**0**	**3,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(3,000)**	**(3,000)**				
321	Floral Displays & Bedding Mtce								
4001	Salaries & Wages	295	1,159	2,180	1,021		1,021	53.2%	
4004	Cleaners &Casual payroll costs	0	(0)	0	0		0	0.0%	
4012	Water	0	0	100	100		100	0.0%	
4020	Miscellaneous Expenses	0	0	100	100		100	0.0%	
4042	Equipt Running Costs/Rental	0	266	1,500	1,234		1,234	17.8%	
4043	Equipt/Small Tools Purchase	0	0	100	100		100	0.0%	
4045	Grounds Maintenance	0	14,364	23,500	9,136		9,136	61.1%	
	Floral Displays & Bedding Mtce :- Indirect Expenditure	**295**	**15,789**	**27,480**	**11,691**	**0**	**11,691**	**57.5%**	**0**
	Net Expenditure	**(295)**	**(15,789)**	**(27,480)**	**(11,691)**				
341	Community Wardens								
1040	Grants Receivable	0	500	0	(500)			0.0%	
1075	Community Warden services	0	1,745	9,420	7,675			18.5%	
	Community Wardens :- Income	**0**	**2,245**	**9,420**	**7,175**			**23.8%**	**0**

Continued over page

NAB

		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	1,980	18,978	69,240	50,262		50,262	27.4%	
4006	Health & Safety Equipment	0	921	400	(521)		(521)	230.4%	
4007	Workwear and Footwear	349	734	1,200	466		466	61.2%	
4008	Training, Courses, Meetings	0	3,667	2,500	(1,167)		(1,167)	146.7%	
4017	Cleaning & Consumables	0	0	100	100		100	0.0%	
4018	Vehicle Rental/Repairs/Exps	1,113	6,699	16,960	10,261		10,261	39.5%	
4019	Diesel	138	941	2,000	1,059		1,059	47.0%	
4020	Miscellaneous Expenses	0	5	100	95		95	5.3%	
4021	Mobile Telephones & Broadband	47	368	1,020	652		652	36.1%	
4026	Insurance	0	2,334	2,436	102		102	95.8%	
4041	Equipt Repairs & Mtce	0	202	6,000	5,798		5,798	3.4%	
4043	Equipt/Small Tools Purchase	0	390	500	110		110	78.0%	
4052	Bank & Cardnet Charges	6	36	0	(36)		(36)	0.0%	
4110	Staff Welfare	0	8	900	892		892	0.9%	
4863	Purchases for re-sale	0	48	0	(48)		(48)	0.0%	
	Community Wardens :- Indirect Expenditure	**3,634**	**35,331**	**103,356**	**68,025**	**0**	**68,025**	**34.2%**	**0**
	Net Income over Expenditure	**(3,634)**	**(33,087)**	**(93,936)**	**(60,849)**				
901	Civic Activities								
1050	Donations Received	1,230	1,230	0	(1,230)			0.0%	
	Civic Activities :- Income	**1,230**	**1,230**	**0**	**(1,230)**				**0**
4001	Salaries & Wages	1,399	5,871	21,170	15,299		15,299	27.7%	
4004	Cleaners &Casual payroll costs	0	779	0	(779)		(779)	0.0%	
4008	Training, Courses, Meetings	0	0	100	100		100	0.0%	
4010	Misc Staff Costs	15	15	0	(15)		(15)	0.0%	
4017	Cleaning & Consumables	8	936	820	(116)		(116)	114.2%	
4110	Staff Welfare	0	0	50	50		50	0.0%	
4129	Mayors Allowance	7	944	3,500	2,556		2,556	27.0%	
4131	Town Twinning Council event	0	0	500	500		500	0.0%	
4132	Civic & Ceremonial	43	1,348	3,140	1,792		1,792	42.9%	
4133	Tributes - Floral etc	38	78	260	183		183	29.8%	
4135	Other Council Events	527	866	50	(816)		(816)	1732.0%	
	Civic Activities :- Indirect Expenditure	**2,036**	**10,836**	**29,590**	**18,754**	**0**	**18,754**	**36.6%**	**0**
	Net Income over Expenditure	**(806)**	**(9,606)**	**(29,590)**	**(19,984)**				
	Grand Totals:- Income	**442,983**	**1,009,488**	**1,114,960**	**105,472**			**90.5%**	
	Expenditure	**82,911**	**509,390**	**1,168,028**	**658,638**	**0**	**658,638**	**43.6%**	
	Net Income over Expenditure	**360,072**	**500,098**	**(53,068)**	**(553,166)**				
	plus Transfer from EMR	**495**	**68,878**	0	(68,878)				
	less Transfer to EMR	**0**	**13,654**	0	(13,654)				
	Movement to/(from) Gen Reserve	**360,567**	**555,322**	**(53,068)**	**(608,390)**				

NAB

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

In respect of **SUDBURY TOWN COUNCIL – SF0365**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

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

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

None

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP

Date 09/09/2025

NAB

SUDBURY TOWN COUNCIL –August 2025 (Councillor)

INTERNAL CONTROL REPORT

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

Whilst Sudbury Town 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, the Town Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE Yes or No	COMMENTS – check documents and initial
Regular bank reconciliation, independently reviewed	YES	NBe
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	✓ YES	NBe
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	NBe
Payments supported by invoices, authorised and minuted	YES	NBe
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES	NBe
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES	NBe

SALC. Reviewed March 2021

NAB

Scrutiny of the online banking system requiring dual authorisation by council officers	YES	NBe
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES.	NBe
Regular financial reporting to Town Council	YES.	NBe
Regular budget monitoring statements as reported to Town Council	YES.	NBe
Compliance with DCLG Guide *Open & Accountable Local Government* 2014, Part 4: Officer Decision Reports	YES	NBe
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	YES.	NBe
Documentation required to be uploaded on to the website by law.	YES.	NBe

Date of review of system of Internal Controls........20/8/25........

Review of system of Internal Controls carried out by:

Name........N Bennett........Signature........NABennett........

Report submitted to Council (date)........................

(minute reference) ....

Next review of system of Internal Controls due........................

Additional comments by reviewer:

NAB

SUDBURY TOWN COUNCIL – September 2025 RFO

INTERNAL CONTROL REPORT

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

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As part of its internal control, the Town Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	**TEST DONE**	**COMMENTS – check documents and initial**
	Yes or No	
Ensuring an up to date Register of Assets	No	This work still underway to update the Asset Register and aim to update the asset register on the Rialtas software by December 2025.
Regular maintenance arrangement for physical assets	No	Needs to be reviewed once the Assets have been entered on Rialtas.
Annual review of risk and the adequacy of Insurance cover	Yes	General insurance renewed 01/04/25 at levels reviewed and recommended by the broker. Employers' and Public Liability remain at £10 million each, as in previous years.
Annual review of financial risk	Yes	Risk Management Policy adopted 11/02/2025.
Awareness of Standing Orders and Financial regulations	Yes	While there is general awareness, non-financial staff members are aware that

		they should consult the Deputy FO and/or RFO for any new transaction or any financial transaction that they are unsure about. In addition, a reminder email detailing the purchase order process has been sent to all staff.
Adoption of Financial and Standing Orders	Yes	Financial Regulations updated at Finance Committee 11/03/2025. Standing Orders re adopted 13th May 2025.
Regular reporting on performance by contractors	No	We receive detailed reports from some contractors, e.g Sudbury Common Lands Charity, but not all. Needs to be reviewed
Annual review of contracts (where appropriate)	Yes	Completed by RFO September 2025
Contracts of employment for staff Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	Yes Yes Yes N/A	All new employees have been given contracts which have been signed. – RFO checked 1/09/2025 RFO checked physical records and set up spreadsheet of current staff 01/09/2025 Town Clerk attends regular HR seminars and records any changes accordingly. Operated by SGW on behalf of STC
Regular financial reporting to Town Council	Yes	Monthly Finance Committee – RFO checked 01/09/2025
Regular budget monitoring statements as reported to Town Council	Yes	Monthly Finance Committee – RFO checked 01/09/2025
Compliance with DCLG Guide *Open & Accountable Local Government* 2014, Part 4: Officer Decision Reports	Yes	All decisions recorded via the minutes which are available online. Minutes are checked by DFO for authority prior to payment. Sample checked 01/09/2025
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	Yes	Approved and recorded. Minutes are checked by DFO for authority prior to payment. Sample checked 01/09/2025
Verifying that the Council is compliant with the General Data Protection Regulation requirements; Are the following in place:		

NAB

• Audit / Impact Assessment	No	New Data Protection Policy adopted January 2025.
• Privacy Notices	Yes	Privacy policy update August 2024.
• Procedures for dealing with Subject Access Requests	No	Procedures for dealing with FOI requests need review, and guideline drawn up within a policy document.
• Procedure for dealing with Data breaches	No	New Data Protection Policy adopted January 2025.
• Data Retention & Disposal Policies	No	New Data Retention policy adopted 1/09/2025.
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	Checked by RFO 1/09/2025.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Checked by RFO 1/09/2025 members' interests logged and no recorded Gifts of Hospitality.
Adoption of Codes of Conduct for Members	Yes	Suffolk Code of Conduct adopted by Sudbury Town Council on 13 May 2025.
Declaration of Acceptance of Office	Yes	Checked by RFO 1/09/2025 – all 14 Councillors' and the Mayor's and Deputy Mayor's Declarations in place

Date of review of system of Internal Controls........1/9/2025........

Review of system of Internal Controls carried out by:

Name........Debbie Deeks........Signature........D Deeks........

Report submitted to Council (date)........

(minute reference)........

Next review of system of Internal Controls due........December 2025........

Additional comments by reviewer:

NAB