

**SUDBURY TOWN COUNCIL**

**MINUTES OF THE MEETING OF THE FINANCE COMMITTEE HELD IN SUDBURY TOWN HALL  
ON TUESDAY 6<sup>TH</sup> JUNE 2023 AT 6.30PM**

PRESENT: Mr N Bennett – in the Chair

Mr S Hall  
Ms E Murphy  
Mrs J Osborne – Mayor Ex-officio – left 8:31pm  
Miss A Owen  
Mr T Regester

Mr C Griffin - Town Clerk  
Ms A Walker - RFO

Presenting Mr D Jackson - The Bridge Project  
Ms K Lee-Rimmer - The Christopher Centre  
Mr S Ayling - Eden's Project  
Ms L Mitchell - Family and Community Network  
Mr M Bills - Gainsborough's House  
Mr P Finch - GoStart Community Transport  
Ms C Boatwright - Kernos Centre  
Mr C Muddimer - Stour Valley Men's Shed  
Ms L Hoey and  
Mr P Greenhill - Sudbury Art Collective  
Ms L Newbigging - Sudbury Rowing Club

1. **SUBSTITUTES AND APOLOGIES**

**Apologies for absence were received from Councillor Mrs M Barrett, Councillor Ms P Berry-Kilby and Councillor Mr N Younger**

2. **DECLARATIONS OF INTEREST**

**Miss Owen and Mr T Regester declared that they were a Babergh District Councillors.  
Mr Hall declared a pecuniary interest in item 8.1 in that he provided services for the Bridge Project.**

**Miss Owen declared a non-pecuniary interest in item 8.7 in that she was a Go Start volunteer.**

**Ms Murphy declared a pecuniary interest in item 8.7 in that she used the Go Start services.**

3. **DECLARATIONS OF GIFTS & HOSPITALITY**

**No gifts or hospitality were declared.**

4. **REQUESTS FOR DISPENSATION**

**No requests for dispensation had been received.**

5. **ELECTION OF VICE-CHAIRMAN**

**Councillor Mr Regester was proposed by Councillor Miss Owen and seconded by Councillor Mr Regester.**

No further nominations were received.

**RESOLVED**

**On being put to the vote, Councillor Mr Regester was elected Vice Chairman of the Finance Committee.**

6. MINUTES

**RESOLVED**

**That the minutes of the meeting of the Finance Committee held on 2<sup>nd</sup> May 2023 be confirmed as an accurate record and signed by the Chairman.**

7. ACTIONS FROM PREVIOUS MINUTES

There were no actions outstanding.

8. GRANT AID

As the total of the amounts requested for this first round exceeded the Grant Aid budget for the whole year, the Chairman proposed that all applicants who had attended the meeting be asked to give a short presentation and be questioned by the councillors. After each presentation, the members voted on whether they wanted to support each application in principle, but without agreeing on a specific amount of funding. Once the members had heard all the applicants, they decided on the individual amounts to award, in order to retain some funding for the second round in October and to remain with the allocated budget of £45,000 for the year. As £1,871.40 had already been awarded for Fun Run expenses there was £43,128.60 remaining.

- 8.1 The Bridge Project requested a grant of £10,000 towards a £300,500 capital project, "Provide @ The Bridge" relocating and expanding their existing services to the Sudbury area, including hot meal delivery, residential care for the elderly and multi-layered support for adults with learning disabilities. They have also applied for funding from the National Lottery (224,700) and have confirmed funding from Babergh District Council (£20,000) and The Savoy Trust (£10,000). The National Lottery application is supported by match-funding. They will also be asking for funding from the surrounding villages. If their application to the Lottery is unsuccessful, they will be applying for CIL funding of £100,000.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £5,000 to The Bridge Project, subject to their successful application to either the National Lottery or for CIL funding.**

- 8.2 Sudbury Choral Society requested a revenue grant of £2,500.

**RESOLVED**

**That this matter be deferred until the October meeting when a member of Sudbury Choral Society would be able to attend and present their application to the committee.**

- 8.3 The Christopher Centre requested a capital grant of £2,514.96 towards new LED lighting fixtures and lightbulbs to reduce energy costs. This organisation provides rooms for the local community including voluntary organisations and outreach groups. The Grant Aid Policy allows a maximum of one-third of total capital costs, so this equates to £838.32.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £838.32 to The Christopher Centre.**

- 8.4 Eden's Project requested a revenue grant of £5,000. This organisation runs the Sudbury Youth Centre, mentoring young people, providing support, meals and recreation. They were given the opportunity to buy their premises at a reduced cost, but this has resulted in reduced finances for running costs and maintenance. Councillors were particularly interested in the aid the centre gives with regards to drugs and sex education.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £5,000.00 to Eden's Project.**

- 8.5 Family and Community Network, a.k.a. Number 72 requested a revenue grant of £2,410 to start up a craft group and continue to provide debt support. The organisation provides a drop-in centre for all-round, informal family support for the Sudbury area, by way of supporting listening and processing debt relief orders, amongst other benefits. They will also be applying for other grants from the surrounding villages.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £2,000.00 to the Family and Community Network.**

- 8.6 Gainsborough's House requested a revenue grant of £6,500, as in previous years. The society is a renowned independent art museum and was considered by the Members to be an important draw to the town, as well as providing other benefits such as an international study centre, and an apprentice scheme. Some queries were raised

regarding whether the amount of aid should be reduced, but the general feeling was that, as the amount requested had not increased while running costs had, that the level of grant should be maintained.

#### RECOMMENDATION

**That the full council use the general power of competence under the Localism Act 2011, ss.1-8, to provide a grant of £6,500.00 to Gainsborough's House.**

- 8.7 GoStart Community Transport requested a revenue grant of £2,000. The organisation provides affordable, accessible transport for the elderly, isolated and infirm residents of Sudbury and surrounding areas for the purposes of access to shops, medical appointments and group outings. Members were particularly interested in the social value of their services, calculated to be £160,000 p.a. incorporating, amongst other things, the boost to Sudbury's economy.

#### RESOLVED

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £2,000.00 to GoStart Community Transport.**

- 8.8 Kernos Centre requested a revenue grant of £2,000. The Centre provides professional counselling and psychotherapy to all ages of residents in the Sudbury area.

#### RESOLVED

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £2,000.00 to the Kernos Centre.**

- 8.9 Stour Valley Men's Shed requested a grant of £2,000 towards a £18,000 capital project (originally £20,000) to repurpose Long Melford Football Club's old changing rooms into a workshop for craft and DIY projects. The organisation provides support (physical and mental) to older people. Although the name of the group suggests it is only for men, that is not the case – it is available to anyone who is feeling isolated, depressed or feeling a loss of identity. Other grants will be applied for, and Councillor Miss Owen advised that the new Chairman of Babergh District Council also intended to offer financial support.

#### RESOLVED

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £1,000.00 to the Stour Valley Men's Shed.**

- 8.10 The Quay Theatre requested a revenue grant of £12,000. It was noted that the Grant Aid Policy allows a maximum of £10,000 per year to any organisation.

#### RESOLVED

**That this matter be deferred until the October meeting when a member of The Quay Theatre would be able to attend and present their application to the committee.**

- 8.11 Sudbury Art Collective requested a revenue grant of £800 for a gazebo so that artwork can be displayed on the Market Hill in Sudbury during Green Sundays from September 2023, other market days, and other events, such as Party in the Park. The aim of the collective is to promote local artists and increase awareness of visual arts in the area and provide therapeutic arts and crafts work. Some concerns were raised by members regarding the cost of a pitch on the Market Hill during market days and whether the collective needed additional funding for these, but the gazebo could be used at other events and Green Sunday pitches were free of charge.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £800.00 to the Sudbury Art Collective.**

- 8.12 Sudbury District Scouts requested a revenue grant of £402.84 – a third of the cost of using the Community Wardens for the road closure during the Annual Sudbury District parade. There were no attendees, but due to timing of the event, the application could not be deferred.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £402.84 towards the cost of Sudbury District Scouts using the Community Wardens to close the roads for their annual parade.**

- 8.13 Sudbury Rowing Club requested a grant of £600 to cover the costs of safety and first aid at the Sudbury Regatta. The club promotes competitive and recreational rowing for a large age-range, including some with disabilities, as well as providing team-building sessions.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £600 to Sudbury Rowing Club.**

- 8.14 Sudbury Museum Trust had requested a 50% contribution to the cost of their summer quiz for children. The total cost was expected to be £1,090, so they would like the Town Council to contribute £545. The Chairs of the Finance and Leisure and Environment Committees had agreed that £200 should come from the Museum budget, with the balance of £345 coming from Grant Aid.

**RESOLVED**

**That, using the general power of competence under the Localism Act 2011, ss.1-8, members agreed to provide a grant of £345 to support the Sudbury Museum Trust summer quiz.**

**RESOLVED**

**At 8:25pm it was resolved to grant a one-hour extension to the meeting up to 9:30pm.**

**9 TO REVIEW THE STOCK LIST WITH REGARDS TO WRITE OFFS**

The RFO advised there was nothing to report.

**10 TO REVIEW 4<sup>TH</sup> QUARTER INTERNAL CONTROL REPORTS**

Coucillor S Hall had completed the Councillor Internal Control review on 12<sup>th</sup> May 2023 as shown at minute page 285. The RFO, Miss A Walker, had completed her Internal Control review on 18<sup>th</sup> May 2023 as shown at minute page 287.

**RESOLVED**

**That the Internal Control Reports for the 4<sup>th</sup> quarter be noted.**

**11 TO REVIEW THE SALC INTERNAL AUDIT REPORT**

A copy of the Internal Audit report for 2022-2023 is shown at minute page 290. The RFO advised that the only recommendation (on page 7) was that the review of the effectiveness of the internal audit, when it occurs, should be clearly minuted.

**RECOMMENDED**

**That the full Council consider and approve the Internal Audit report.**

**12 TO REVIEW THE 2022 – 2023 INCOME AND EXPENDITURE REPORT**

Members were advised that there were no amendments to the draft version presented at the last Finance Committee Meeting.

**RESOLVED**

**That the 2022-2023 Income and Expenditure Report be noted.**

**13 TO REVIEW THE FIXED ASSETS REGISTER**

The Town Clerk advised that, due to workload capacity, the fixed assets register had not yet been transferred to the Rialtas software, but that the existing spreadsheet had been brought up to date with all additions and disposals or write-offs included.

**RECOMMENDED**

**That the full Council consider and approve the Fixed Assets Register.**

14 TO REVIEW THE COUNCIL'S RESERVES AND REBALANCE THE FUNDS IN THE EMRs

The Town Clerk presented a summary of the Council's earmarked reserves and general reserve figures carried forward from the last financial year, amounting to £1,018,617 and pointed out that the current year's budget included an amount of £71,430 for the EMRs, so the total value was now £1,090,047. His recommendation was that the starting point for the General Reserve be reduced from £500,000 to £450,000 as a minimum level and included an amended value for each individual EMR to reflect the new EMR total. The reason for this reduction was that, in past years there was greater uncertainty regarding EMR provisions, so the General Reserve needed to be maintained at a higher level – now that the EMR values have been reviewed, the General Reserve could be decreased.

**RECOMMENDED**

**That the full Council approve of the rebalancing of the General Reserve and EMRs as at the start of the current financial year as follows;**

<b>General Reserve</b>	<b>£450,399</b>	<b>(minimum start £450,000)</b>
<b>Town Hall Maintenance EMR</b>	<b>£213,118</b>	
<b>Cemetery EMR</b>	<b>£107,462</b>	
<b>New Cemetery EMR</b>	<b>£20,526</b>	
<b>Public Infrastructure EMR</b>	<b>£212,083</b>	
<b>Town Centre Business EMR</b>	<b>£33,996</b>	
<b>Civic Activities EMR</b>	<b>£11,988</b>	
<b>Information Technology EMR</b>	<b>£23,275</b>	
<b>Elections EMR</b>	<b>£17,199</b>	

15 ANNUAL GOVERNANCE STATEMENT – 2022- 2023

A copy of the draft Annual Governance Statement is shown at minute page 308. The Members confirmed that the council could answer 'Yes' to questions 1 to 8 on the Annual Governance Statement.

**RECOMMENDED**

**That the full Council approve of the draft Annual Governance Statement and that this be signed by the Mayor and Town Clerk at the next meeting.**

16 ACCOUNTING STATEMENTS – 2022-2023

A copy of the accounting statements for 2022-2023 is shown at minute page 308.

**RECOMMENDED**

**That the full Council approve the Accounting Statements for the year 2022-2023 and that these be signed by the Mayor at that meeting.**

17 TO APPROVE THE PAYMENT OF BUSINESS RATES FOR THE LAND TO THE REAR OF THE TOWN HALL

The Town Clerk explained that previously the buildings on the land behind the Town Hall had been recorded as unused and below the threshold for business rates. This had been an error, which had now been corrected, and an invoice for the business rate had been received for the current year. The District Council had confirmed that there would be no retrospective charges for previous years. As this had not been included in the budget, the Town Clerk hoped to be able to absorb the cost within the overall Town Hall cost centre, and, if this was not possible, it would ultimately have to come from the General Reserve.

**RESOLVED**

**That, under the power of the Local Government Act 1972, s.111, to approve the payment of £1,362.27 for the FY 2023-24 business rates for the land to the rear on the Town Hall.**

18 TO APPROVE THE MOVEMENT OF THE PROFIT FROM LAST YEAR'S BINGO TO THE PICK UP AND DROP OFF SCHEME

The RFO explained that the movement of the profit had been approved by the Leisure and Environment Committee in February 2023, before she commenced work, and so, although it should have been posted in the prior financial year, the instruction to do so wasn't passed on before the year-end closedown.

**RESOLVED**

**That members approved the movement of the bingo profit of £689.13 to the Pick Up and Drop Off Scheme.**

19 TO CONSIDER A REQUEST FROM THE L&E COMMITTEE TO FUND £3,000 FOR A MOBILE CINEMA

Members were requested to consider releasing up to £3,000 from the General Reserve as match funding for a mobile cinema in Sudbury during Heritage Open Days in September. This represented a 20% contribution to the estimated £15,000 maximum cost.

**RESOLVED**

**The funding of up to £3,000 from the General Reserve be made available as match funding for a mobile cinema in Sudbury.**

20 TO CONSIDER A REQUEST FROM THE L&E COMMITTEE TO SPEND £1,000 FOR JET WASHING

Councillor Ms E Murphy, who had proposed this motion to the Leisure and Environment Committee, said that having considered the matter further, she did not think that this would be cost effective. The motion was not seconded and so was not debated or moved.



21 TO CONSIDER A REQUEST FROM THE L&E COMMITTEE TO SPEND £7,100 ON NEW CEMETERY BINS FROM NEIGHBORHOOD CIL

Members were advised that there was still enough CIL money to fund these 10 bins.

**RECOMMENDED**

**That the full Council approve the expenditure of £7,100 excluding VAT from neighbourhood CIL on new bins in the Cemetery.**

22 TO CONSIDER A REQUEST FROM THE L&E COMMITTEE TO FUND £22,000 FOR REPLACEMENT BINS, BENCHES AND TABLES FOR MILL ACRE FROM THE PUBLIC INFRASTRUCTURE EMR

Members were advised that £16,000 was already held in the earmarked reserve for new bins on Mill Acre, as well as approximately £36,000 for re-modelling the boating pond area, with both projects due to be delivered at the same time. The new intention was to have the bins, benches and tables replaced before the summer, with the re-modelling of the boating pond completed in the following winter. The L&E Cttee proposed spending £22,000 on the bins, benches and tables. If this additional £6,000 was spent on the new bins, benches and tables, there would be correspondingly less funding available for the re-modelling budget. The remaining CIL funds available was currently £8,893.64, taking account of the cemetery bins at item 21, and this could potentially also be used for Mill Acre.

**RECOMMENDED**

**That the full Council approve the expenditure of £22,000 excluding VAT on the purchase of new bins, benches and tables for Mill Acre. Noting that this will leave about £30,000 remaining for re-modelling the boating pond, with the option to use additional CIL monies if necessary.**

**RESOLVED**

**At 9:27pm it was resolved to grant an additional 15 minute extension to the meeting up to 9:45pm.**

23 APPROVAL OF BANK PAYMENTS FOR APRIL 2023

The list of payments in excess of £500 and direct debit payments for April 2023 were presented to members for their approval (copy of the reports shown at minute page 314).

**RESOLVED**

**That members approved all listed payments over £500 and all direct debit payments for April 2023**

24 REVIEW OF INCOME AND EXPENDITURE REPORTS FOR APRIL 2023

Members discussed the income and expenditure reports for the period 1<sup>st</sup> April 2023 to the 30<sup>th</sup> April 2023, as shown at minute page 316.

**RESOLVED**

**That the Income and Expenditure reports be noted.**

25 FINANCIAL REGULATIONS IN ACCORDANCE WITH STANDING ORDER 5(J) (ix)

No amendments were advised.

**RECOMMENDED**

**That there is no need to amend the Financial Regulations at this time.**

26 INVENTORY OF LAND ASSETS IN ACCORDANCE WITH STANDING ORDER 5(J) (xiv)

Members reviewed the inventory of land and assets including building and office equipment in accordance with Standing Order 5(J) (xiii).

**RECOMMENDED**

**That the full council note that the Finance Committee have reviewed the inventory of land and assets in accordance with Standing Orders.**

27 INSURANCE COVER IN ACCORDANCE WITH STANDING ORDER 5(J) (xx)

The RFO advised that, when conducting internal controls, she noticed that the Risk Management policy of March 2022 stated that Public Liability insurance was set at £15 million. In fact, it was at £10 million, as last year. This had been flagged with the internal auditor, who saw no issue with it remaining at £10 million, and the Fidelity Guarantee remaining at £1 million.

**RESOLVED**

**That the Public Liability cover remains at £10,000,000 and Fidelity Guarantee cover remains at £1,000,000, and that the Risk Management Policy should be amended accordingly.**

28 COUNCIL'S EXPENDITURE INCURRED UNDER STANDING ORDER 5(J) (xx)

Members reviewed the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence in accordance with Standing Order 5(J) (xx).

**RECOMMENDED**

**That the full council note that the Finance Committee have reviewed expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence in accordance with Standing Orders. There had been no expenditure under s.137 as the Council held the general power of competence and used this power to make grants.**

29 TO CONSIDER A POSSIBLE NAME CHANGE FOR SUDBURY AND DISTRICT CITIZENS ADVICE

Members discussed the proposal by the Sudbury and District Citizens Advice to change their name to 'South Suffolk Citizens Advice'.

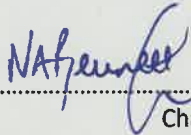
**RESOLVED**

**That the Town Clerk reply to the Sudbury and District Citizens Advice informing them that members prefer the current name.**

30 UPDATE ON FINANCIAL MATTERS BY THE RFO

As the RFO had included issues earlier in the meeting there was nothing further to report.

The business of the meeting concluded at 9.40pm.

  
.....  
Chairman

**SUDBURY TOWN COUNCIL – Updated August 2022 (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.

<b>CONTROL TEST</b>	<b>TEST DONE Yes or No</b>	<b>COMMENTS – check documents and initial</b>
Regular bank reconciliation, independently reviewed	YES	Reviewed bank reconciliation statements for March 2023 (Year end)
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES	Invoice process and banking procedure Invoices/Payroll checked: 1. 10/03/23 Ernest Doe £867.68 – NB: Payment Sheet was not dual signed – now corrected 12/05/23 2. 10/03/23 Ambrose Electrical £156.00 3. 27/03/23 Gary A Smith £920.00 4. 16/01/23 Anglian Water £133.80 5. 13/01/23 TD & AM Bugg £1272.00 6. 24/02/23 Employee payroll for 2 employees
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	Was shown agenda items of minutes recorded with powers recorded against each including type from the GOV.UK website of specific powers identified

Reviewed March 2021

Payments supported by invoices, authorised and minuted	YES	Invoices with authorisation signatures seen as minuted.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES	Reviewed process with DFO and checked the paying in book matches income received
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	NO	There is no Precept in the fourth quarter
Scrutiny of the online banking system requiring dual authorisation by council officers	YES	Reviewed logging in to banking system and authorisation procedure
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES	Reviewed VAT process by scrutinising VAT archive which shows the reclaim value from HMRC – also checked VAT control account on trial balance reconciled
Regular financial reporting to Town Council	YES	Receipt of Minutes of Finance Committee by Finance Committee Chair
Regular budget monitoring statements as reported to Town Council	YES	As reviewed by monthly meeting of Finance Committee
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014, Part 4: Officer Decision Reports</i>	YES	Reviewed the procedure of the Officer Decision Reports where the Town Clerk's email consulted a Chair for expenditure of up to £2000 excluding VAT
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	YES	As seen at monthly Finance Committee by Councillors

Date of review of system of Internal Controls..... 12/05/23 .....

Review of system of Internal Controls carried out by:  
 Name..... SHALL ..... Signature.....  .....

Report submitted to Council (date)..... 12/05/23 .....

(minute reference) .....

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

Additional comments by reviewer:

NAB

**SUDBURY TOWN COUNCIL – February 2022 version****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.

<b>CONTROL TEST</b>	<b>TEST DONE</b>	<b>COMMENTS – check documents and initial</b>
	Yes or No	
Ensuring an up to date Register of Assets	No	A Physical Asset stocktake originally scheduled for March 2023 is still to be completed due to the changeover of RFOs. Asset Register then needs to be transferred on to Rialtas in late May/early June.
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	Fidelity Insurance cover of a million agreed 7/6/22 at Finance Committee. General insurance renewed 01/04/23 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 14/3/2022 [NB: this policy states (as last year) that Public Liability Insurance cover is

		£15 million – however it is actually £10 million. Members should be asked whether cover should be increased accordingly (at extra expense) or the risk assessment be amended]. Treasury Management Strategy adopted 12/4/2022. New investments will be made once Members have decided who should be signatories following the recent elections.
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.
Adoption of Financial and Standing Orders	Yes	Financial Regulations updated Finance Committee 1/11/22
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 the RFO January 2023
Contracts of employment for staff	Yes	one employee since last internal control check – RFO checked 12/05/2023
Contract annually reviewed	Yes	RFO checked physical records and set up spreadsheet of current staff 12/05/23
Updating records to record changes in relevant legislation	Yes	Town Clerk attends regular HR seminars and records any changes accordingly.
PAYE/NIC properly operated by the Council as an employer	N/A	Operated by SGW on behalf of STC
Regular financial reporting to Town Council	Yes	Monthly Finance Committee – RFO checked 12/05/23
Regular budget monitoring statements as reported to Town Council	Yes	Monthly Finance Committee – RFO checked 12/05/23
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014</i> , 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 12/05/2023

Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	Approved and recorded. Minutes are checked by DFO for authority prior to payment. Sample checked 12/05/2023
Verifying that the Council is compliant with the General Data Protection Regulation requirements; Are the following in place: <ul style="list-style-type: none"> <li>• Audit / Impact Assessment</li> <li>• Privacy Notices</li> <li>• Procedures for dealing with Subject Access Requests</li> <li>• Procedure for dealing with Data breaches</li> <li>• Data Retention &amp; Disposal Policies</li> </ul>	No Yes No No No	Needs to be reviewed Checked and confirmed on website 17/05/2023 Procedures for dealing with FOI requests need review, guidelines are on the website Needs to be reviewed Disposal policy needs to be reviewed
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	Checked by RFO 18/05/2023 - some pages are unsigned – DTC has arranged for these to be signed
Procedures in place for recording and monitoring Members’ Interests and Gifts of Hospitality	Yes	Checked by RFO 18/05/23 – 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 14 June 2022.
Declaration of Acceptance of Office	Yes	There was no change during this quarter that required an acceptance of office. The last change was on 28 September 2022.

Date of review of system of Internal Controls.....18/05/2023.....

Review of system of Internal Controls carried out by:

Name ANNE WALKER.....Signature A. L. Walker.....

Report submitted to Council (date).....18/05/2023.....

(minute reference) .....

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

Additional comments by reviewer:





SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

## Internal Audit Report for for the period ending 31 March 2023

Clerk	Ciaran Griffin
RFO (if different)	Mrs Linda Kitching from 12 <sup>th</sup> April 2022, then Ms Debbie Deeks from 14/06/22 until 28/02/23 and Anne Walker from 14/03/23.
Chairperson	Mayor Cllr Jan Osborne
Precept	2022/23 = £734,000
Actual Income	2022/23 = £379,552
Actual Expenditure	2022/23 = £994,083
General reserves	£554,518 as at 31/03/23
Earmarked reserves	£520,443 as at 31/03/23
Audit type	Year End
Auditor name	<b>Colin Poole</b>

### 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

## 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 2022/23 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



SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<p><b>Section 1 – proper bookkeeping</b>                  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.</p>	
<p><i>Internal auditor commentary</i></p>	
<p><b>Evidence</b></p>	
<p><i>Is the ledger maintained and up to date?</i></p>	<p>Yes</p>
<p><i>Is the cash book up to date and regularly verified?</i></p>	<p>Yes</p>
<p><i>Is the arithmetic correct?</i></p>	<p>Yes</p>
<p><b>Additional comments:</b></p>	

NAS

SALC Internal Audit Report template (v.3)  
Last reviewed: 30<sup>th</sup> January 2023

<b>Section 2 – Financial Regulation and Standing Orders</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?	Yes	Council adopted revised Standing Orders at the meeting held 08/11/22 (min 11)
Are Financial Regulations up to date and reviewed annually?	Yes	Council adopted Finance Regulations at the meeting held 08/11/22 (min 11)
Has the Council properly tailored the Financial Regulations?	Yes	
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	Yes	Miss Anne Walker was appointed RFO at the council meeting held 14/03/23 (min 9)
<b>Additional comments:</b>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

**Section 3 – Payment controls**

The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) 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	A random selection of payments were checked. All documentation was in order, with authorisations attached to them to confirm approvals
Where applicable, are internet banking transactions properly recorded and approved?	Yes	A very clear process of seeking authorisation for internet payments is in place, with a printed record of emailed authorisations from councillors attached to the original invoice and a back sheet recording the administrative processing.
Is VAT correctly identified, recorded, and claimed within time limits?	Yes	Q1 = £9,340.13 banked 04/08/22 Q2 = £7,582.36 banked 26/10/22 Q3 = £10,008.34 banked 24/01/23 Q4 = £16,488.41 submitted 02/05/23
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	Yes	
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	Yes	PW494354 £309,601.63 for the land at the rear of the town hall. Sum outstanding 31/03/23
<b>Additional comments:</b>		

<sup>2</sup> Localism Act

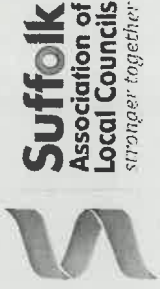
<sup>3</sup> Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.82 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.



SALC Internal Audit Report template (v.3)  
Last reviewed: 30<sup>th</sup> January 2023

<b>Section 4 – Risk management</b> 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.		Internal auditor commentary
<b>Evidence</b>		
<i>Is there evidence of risk assessment documentation?</i>	Yes	The Finance Committee reviewed the risk register at the meeting held 07/03/23 (min 17)
<i>Is there evidence that risks are being identified and managed?</i>	Yes	The Council adopted a Treasury Management Investment Strategy on 12/04/22. This protects public funds by considering suitable investments to balance maximising interest and minimising risk.  At the meeting held 9/9/22 the Finance Committee appointed Members to carry out 'Internal control checks' twice a year (min 11) when non-signatory councillors can review all aspects of financial control. <b>This is very good practice.</b>
<i>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?</i>	Yes	The council adopted the LGA model Code of Conduct at the meeting held 14/06/22 (min 16). Observing good conduct reduces the risk of poor decision-making. <i>The Suffolk Code is now considered inadequate.</i>  The council adopted a Risk Management Strategy at the meeting held 14/03/23.  The council reviewed the insurances at the meeting held 27/03/2023 (min 6) EL = £10m PL = £10m FG = £1m

NAB



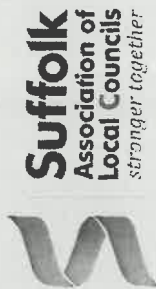
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 Last reviewed: 30<sup>th</sup> January 2023

<p><i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i></p> <p><i>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<sup>5</sup></i></p>	<p>Yes</p> <p>Yes</p>	<p>The town council approved the internal control statement on 12/04/22 (min 12) and again on 10/05/22 (min 14a)</p> <p>The Clerk advised this was done by the Finance Committee on 07/03/23 at the time of agreeing to recommend the re-appointment of SALC as the auditor (min 13).</p> <p><b>Recommendation:</b> <i>The minutes need to record that the review has taken place.</i></p>
<p><b>Additional comments:</b></p>		

<sup>4</sup> Accounts and Audit Regulations

<sup>5</sup> Practitioners Guide

NAS

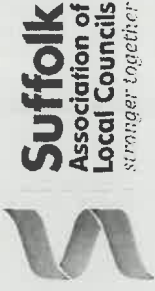


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 Last reviewed: 30<sup>th</sup> January 2023

<b>Section 5 – Budgetary controls</b> 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	
<b>Evidence</b>	<b>Internal auditor commentary</b>
Verify that budget has been properly prepared and agreed	For 2022/23 the budget was considered by the Finance Committee held 04/01/22 and agreed to recommend it to the Council.. A budget was adopted at the meeting held 11/01/22 (min 8). The proposed income and expenditure formed part of the minutes and were signed by the Chair as a true record of what was discussed. Income: £214,933.75 Expenditure: £1,002,302.64 Precept: £734,000 The balance to come from general reserves.
Verify that the precept amount has been agreed in full Council and clearly minuted	For 2023/24 The Finance Committee considered the proposed budget at their meeting on 3 <sup>rd</sup> January and recommended it to full council. The budget was approved at the meeting held 10 <sup>th</sup> January 2023. The meeting held 11/01/22 approved a precept of £734,000, setting out that this resulted in a 2.96% increase for a band D property, to £165.40. This was correctly noted in the minutes in accordance with good practice.
Regular reporting of expenditure and variances from budget	A precept of £785,000 for 2023/24 was approved at the meeting held 10/01/23, noting the 4.99% increase for a Band D property. Each meeting of the council receives the minutes of the Finance Committee and a finance report from the Chair, plus any matters recommended for consideration.

NAB





SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

Reserves held – general and earmarked <sup>6</sup>	Yes	General Reserves = £554,518 which represents just over 8 months' net expenditure. Earmarked Reserves = £520,443.
<b>Additional comments:</b>		

<sup>6</sup> 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

NAB



SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<b>Section 6 – income controls</b> The internal auditor will seek evidence to ensure income is correct managed – recorded, banked, and reported and test mechanisms used to achieve this.		Internal auditor commentary
<b>Evidence</b>		
<i>Is income properly recorded and promptly banked?</i>	Yes	A sample of sales invoices was tracked and found to be in order
<i>Is income reported to full council?</i>	Yes	Within the finance reports
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	£367,000 banked 11/04/22 along with a CIL payment of £17,189.26 and £367,000 banked 12/09/22 = £734,000 precept
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?</i>	Yes	CIL reserve as at 31/03/23 = £25,803.95
<i>Is CIL income reported to the council?</i>	Yes	
<i>Does unspent CIL income form part of earmarked reserves?</i>	Yes	
<i>Has an annual report been produced?</i>	Yes	
<i>Has it been published on the authority's website?</i>	Yes	The report to March 2023 was found on the website.
<b>Additional comments:</b>		

<sup>7</sup> Community Infrastructure Levy Regulations 2010



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 Last reviewed: 30<sup>th</sup> January 2023

<p><b>Section 7 – petty cash</b>                  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.</p>		
<p><b>Evidence</b></p>	<p>Internal auditor commentary</p>	
	<p>Is petty cash in operation?</p>	<p>Yes</p>
<p>If appropriate, is there an adequate control system in place?</p>	<p>Yes</p>	<p>Claim forms are completed by staff and receipt attached. Monthly reconciliations are completed.</p>
<p><b>Additional comments:</b></p>		

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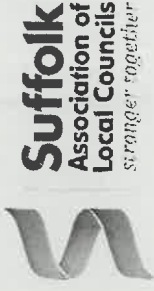


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 Last reviewed: 30<sup>th</sup> January 2023

Section 8 – Payroll controls		Internal auditor commentary	
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			
Do all employees have contracts of employment?	Yes		20 x employees
Has the Council approved salary paid?	Yes		The Finance Committee approved the salary budget for 2023/24 at the meeting held 01/11/22 and the adoption of the NJC award at the meeting held 08/11/22.
Minimum wage paid?	N/A		
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		
Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?	Yes		To "HMRC-Accounts Of"
Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation? <sup>8</sup>	Yes		SCC Pensions LGPS
Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?	Yes		
<b>Additional comments:</b>			

<sup>8</sup> The Pension Regulator – [website click here](#)

NAB



SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<p><b>Section 9 – Asset control</b>                  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.</p>	
Internal auditor commentary	
<b>Evidence</b>	
Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices? <sup>9</sup>	Yes
Is the value of the assets included? (Note value for insurance purposes may differ)	Yes
Are records of deeds, articles, land registry title number available?	No
Is the asset register up to date and reviewed annually?	Yes
Cross checking of insurance cover	Yes
<b>Additional comments:</b>	
<p>The council reviewed and approved the asset register at the meeting held 10/05/22 (min14b) Assets stand at £2,944,604.06 as at 31/03/23.                  Currently it is not easy to correlate the insurances to the asset register, however a project to use Rialtas asset software should make this easier in future.</p>	

<sup>9</sup> Practitioners Guide

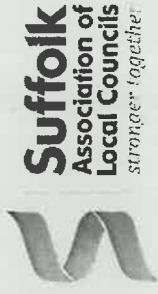
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SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

Section 10 – bank reconciliation		Internal auditor commentary
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.		
<b>Evidence</b>		
Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?	Yes	
Do bank balances agree with bank statements?	Yes	Banks statements were inspected and found to agree with the reconciliation presented to the Council on 31/03/2023 Lloyds 8461: £99,803.87 31/03/2023 Lloyds 32 Day Notice: £460,104.14 31/03/2023 TIC Cash: £35.00 Till Float 31/03/2023 Petty Cash: £175.23 28/02/2023 Cambridge & Counties Bond 6659: £300,000 31/03/2023 Fixed Term Deposit: £200,000.00
Is there regular reporting of bank balances at Council meetings?	Yes	

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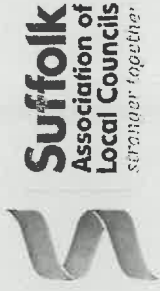


SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<b>Section 11 – year end procedures</b>		<i>Internal auditor commentary</i>
<b>Evidence</b>		
Are appropriate accounting procedures used?	Yes	Income and expenditure basis
Financial trail from records to presented accounts	Yes	
Has the appropriate end of year AGAR <sup>10</sup> documents been completed?	Yes	
Did the Council meet the exemption criteria and correctly declared itself exempt?	N/A	
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	This was found on the website for 2021/22.
Have the publication requirements been met in accordance with the Regulations? <sup>11</sup>	Yes	The External audit report was found on the website under 'financial information'. <a href="https://www.sudbury-tc.gov.uk/files/ugd/946dd0_96898aaf98714d2d923cdf46cfda4adc.pdf">https://www.sudbury-tc.gov.uk/files/ugd/946dd0_96898aaf98714d2d923cdf46cfda4adc.pdf</a>
<b>Additional comments:</b>		

<sup>10</sup> Annual Governance & Accountability Return (AGAR)  
<sup>11</sup> Accounts and Audit Regulations 2015

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SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<p><b>Section 12 – internal audit</b>                  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.</p>	
<b>Evidence</b>	<i>Internal auditor commentary</i>
Has the Council considered the previous internal audit report?	Yes This was considered at the meeting held 14/06/2022 (min 11)
Has appropriate action been taken regarding the recommendations raised?	Yes All the recommendations have been considered and addressed
Has the Council confirmed the appointment of an internal auditor?	Yes The appointment of SALC as the internal auditor for 2023/24 was made at the meeting held 14/03/2023 (min 14)
<b>Additional comments:</b>	

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<p><b>Section 13 – external audit for the period under review</b>                  The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be considered.</p>	
<b>Evidence</b>	<i>Internal auditor commentary</i>
Has the Council considered the previous external audit report? <sup>12</sup>	Yes The external audit was considered at the meeting held 27/09/2022 (min 9)
Has appropriate action been taken regarding the comments raised?	N/A
<b>Additional comments:</b>	

<sup>12</sup> 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.

NAD





SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

<b>Section 14 – additional information</b> The internal auditor will look for additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		Internal auditor commentary
<b>Evidence</b>		
Was the annual meeting held in accordance with legislation? <sup>13</sup>	Yes	The meeting was held 10/05/2022 and the election of Mayor was the first item of business on the agenda.
Is there evidence that Minutes are administered in accordance with legislation? <sup>14</sup>	Yes	
Is there a list of members' interests held?	Yes	The website has links from the councillor profile to the relevant register of interest held by Babergh District Council, although on the day of the audit the Babergh web page was down.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	Yes	Financial Information is included with the minutes of meetings
Has the Council registered with the Information Commissioner's Office (ICO)? <sup>15</sup>	Yes	ZA111753 until 15/04/23
Is the Council compliant with the General Data Protection Regulation requirements?	Yes	The council website includes a Data Protection Policy which covers GDPR
Has the Council published a website accessibility statement on their website in line with Regulations? <sup>16</sup>	Yes	The council website has a link to an access statement, <a href="https://www.sudbury-tc.gov.uk/files/ugd/946dd0_cca6db9d3f3146649158d512b65989af.pdf">https://www.sudbury-tc.gov.uk/files/ugd/946dd0_cca6db9d3f3146649158d512b65989af.pdf</a>

<sup>13</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>14</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

<sup>15</sup> Data Protection Act 2018


<sup>16</sup> Website Accessibility Regulations 2018

NAS



SALC Internal Audit Report template (v.3)  
 Last reviewed: 30<sup>th</sup> January 2023

Does the council have official email addresses for correspondence? <sup>17</sup>	Yes	
Is there evidence that electronic files are backed up?	Yes	Cloud backup system is in place
Do terms of reference exist for all committees and is there evidence these are regularly reviewed?	Yes	Terms of reference for existing committees were reviewed by the Policy & Resources Committee and reported to the Full Council at the meeting held 14/06/22 (min 23).
<b>Additional comments:</b> Thank you to the Clerk, RFO and Deputy RFO for their assistance in the completion of this audit		

Signed: 

Date of Internal Audit Visit: 19/05/2023 Date of Internal Audit Report: 19/05/2023

On behalf of Suffolk Association of Local Councils

<sup>17</sup> Practitioners Guide

NAB

## Annual Governance and Accountability Return 2022/23 Form 3

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

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

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

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

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

### Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

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

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# Annual Internal Audit Report 2022/23

## SUDBURY TOWN COUNCIL

<https://www.sudbury-tc.gov.uk>

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

19/05/2023

Name of person who carried out the internal audit

COLIN POOLSON BEHALF OF SAIC

Signature of person who carried out the internal audit

Date

19/05/2023

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

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

**Section 1 – Annual Governance Statement 2022/23**

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 2023, that:

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

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

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

and recorded as minute reference:

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

Chairman

Clerk

<https://www.sudbury-tc.gov.uk>

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## Section 2 – Accounting Statements 2022/23 for

## SUDBURY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	801,102	955,492	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	691,100	734,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	280,292	379,552	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	467,173	528,718	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	20,924	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	328,905	447,215	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	955,492	1,074,961	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	966,146	1,060,118	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	2,916,019	2,944,604	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	313,168	309,602	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2023 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**

Date

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

as recorded in minute reference:

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





Date: 25/05/2023

## Sudbury Town Council 2023/2024

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## Bank Current Account

## List of Payments made between 01/04/2023 and 30/04/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/04/2023	SumUp Payments Ltd	FPI-03/04	0.49		Purchase Ledger Payment
03/04/2023	ARLO CD 4416	DEB	12.99		Arlo Subscription-02/04-01/05
03/04/2023	ONLINE JOB ADS IND CD 4416	DEB	110.47		Job Ad for C.Warden-Mar23
04/04/2023	3IT Ltd	FPO	411.56		3IT Monthly Support-01/03
04/04/2023	MAJESTIC WINE CD 4416	DEB	251.76		Majestic Wine - 04/04/23
04/04/2023	SumUp Payments Ltd	FPI-04/04	0.03		Purchase Ledger Payment
05/04/2023	SumUp Payments Ltd	FPI-05/04	0.09		Purchase Ledger Payment
05/04/2023	BNP Paribas Lease Group (Renta	DD	454.80		BNP Lease - 05/04/2023
06/04/2023	P Tuckwell Ltd	BP	122.52		Tractor Coolant,Oil,Grease Gun
06/04/2023	T.D. & A.M. Bugg Ltd	BP.	1,008.00		Bugg Skips X 8 - 03/03-25/03
06/04/2023	SumUp Payments Ltd	FPI-06/04	1.45		Purchase Ledger Payment
06/04/2023	Robertson Bell Ltd	BP	1,080.00		Robertson Bell RFO-29/03-31/03
06/04/2023	Fireflow Ltd	BP.	350.00		Fireflow Circus Workshop-07/05
11/04/2023	SumUp Payments Ltd	FPI-11/04	0.06		Purchase Ledger Payment
11/04/2023	TOOLSTATION UK CD 4416	DEB	64.96		Key Cabinet X2-06/04/23
12/04/2023	MELANIE EDWARDS	FPO	93.70		PICK UP DROP OFF-12/04
12/04/2023	SumUp Payments Ltd	FPI-12/04	0.80		Purchase Ledger Payment
13/04/2023	SumUp Payments Ltd	FPI-13/04	0.20		Purchase Ledger Payment
13/04/2023	Fuelgenie Business Account	DD	277.52		Fuel Cost for March2023
14/04/2023	SumUp Payments Ltd	FPI-14/04	8.45		Purchase Ledger Payment
17/04/2023	SumUp Payments Ltd	FPI-17/04	0.53		Purchase Ledger Payment
17/04/2023	G A Smith Gardening Services L	FPO	880.00		Grave Digging - April 2023
17/04/2023	BABERGH DC CTAX BU	DD	550.75		BDC Business Rates-April23
17/04/2023	BABERGH DC CTAX BU	DD	447.25		BDC Bus Rates - Apr23
17/04/2023	BABERGH DC CTAX BU	DD	324.80		BDC Bus Rates 1st Fir-Apr23
17/04/2023	BABERGH DC CTAX BU	DD	459.96		BDC Bus Rates Gnd Fir-Apr23
17/04/2023	SP ENGRAVING STUDI CD 4416	DEB	50.85		Bench Plaques X2-14/04/23
17/04/2023	AMZNMktplace CD 4416	DEB	28.14		Bingo Tickets-13/04/2023
17/04/2023	ICO ZA111753	DD	55.00		Data Protection-15/04-15/04/24
17/04/2023	ARVAL BNP PARIBAS GROUP	DD.	738.00		ARVAL Van Lease X2
18/04/2023	SumUp Payments Ltd	FPI-18/04	0.68		Purchase Ledger Payment
18/04/2023	Robertson Bell Ltd	FPO.	720.00		Robertson Bell RFO-05/04-06/04
18/04/2023	Robertson Bell Ltd	FPO	1,080.00		Robertson Bell RFO-12/04-14/04
19/04/2023	ICELAND CD 4416	DEB	1.55		Milk - 18/04/2023
19/04/2023	SAVERS HEALTH & BE CD 4416	DEB	6.00		3 X Washing Up Liquid-18/04/23
19/04/2023	BT Business Accounts	DD .	126.23		BT Internet-01/04-30/06/2023
20/04/2023	MELANIE EDWARDS	DEB	156.53		Pick up & Drop off-20/04/23
20/04/2023	John Colegate	fpo .	20.00		Sweeping & C. Gutter-Jan23
20/04/2023	M Wilde Mileage-18/04/23	FPO	17.55		M Wilde Mileage-18/04/23
21/04/2023	HMRC - ACCOUNTS OF	FPO	7,898.37		HMRC - PAYE/NI-06/03-05/04/23
21/04/2023	SumUp Payments Ltd	FPI-21/04	5.23		Purchase Ledger Payment
24/04/2023	SumUp Payments Ltd	FPI-24/04	1.05		Purchase Ledger Payment
24/04/2023	SSE Energy Supply Limited	DD.	1,849.95		SSE Gas - 01/03-31/03/2023
24/04/2023	SGW Payroll Ltd	DD .	121.20		SGW Month 12 Support-31/03/23
24/04/2023	EE Limited	DD .	65.86		EE Mobile Phones - 15/04/2023
24/04/2023	WAITROSE.COM CD 4416	DEB	330.20		Food for Civic Serv.-23/04/23
25/04/2023	STC Staff Payroll - April2023	BP	26,688.32		STC Staff Payroll - April2023

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Date: 25/05/2023

## Sudbury Town Council 2023/2024

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## Bank Current Account

## List of Payments made between 01/04/2023 and 30/04/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
25/04/2023	TESCO STORE 3234 CD 4416	DEB	160.95		Pick Up & Drop Off Food-19/04
25/04/2023	SumUp Payments Ltd	FPI-25/04	0.67		Purchase Ledger Payment
25/04/2023	EVOLVE	BP	412.89		Printer Usage-04/01-03/07/23
25/04/2023	Neil Gosling Plumbing & Proper	BP	120.00		Repair Leaking Pipe-13/04/23
25/04/2023	Suffolk Association of Local C	BP /	31.20		C Griffin Appraisal Skills
25/04/2023	WS Training Limited	BP *	294.00		M.Wilde-St. Works - 18/04/2023
25/04/2023	SLCC ENTERPRISES L CD 4416	DEB	403.00		C Griffin SLCC Membership
25/04/2023	GuideEast Tour Guides for Grou	BP	111.45		Dickensian Walk-03/12/22
25/04/2023	Felix of Long Melford	BP	443.70		Felix Ticket Sales March 23
26/04/2023	SumUp Payments Ltd	FPI-26/04	9.81		Purchase Ledger Payment
26/04/2023	Sudbury Garden Services	BP *	4,400.00		Hedge Works - 2023/2023
26/04/2023	ICELAND CD 4416	DEB	14.25		Tea Bags X 3-26/04/23
27/04/2023	SumUp Payments Ltd	FPI-27/04	0.17		Purchase Ledger Payment
27/04/2023	AMZNMktplace CD 4416	DEB	18.57		Water Filter G.Machine-27/04
27/04/2023	AMZNMktplace CD 4416	DEB	153.93		IBC Covers - 27/04/2023
28/04/2023	SUFFOLK CC PENSION	FPO	6,680.88		SuffolkCC Staff Pensions-28/04
28/04/2023	Petty Cash	CHQ004796	196.86		Replenish P/Cash-28/04/2023
28/04/2023	SumUp Payments Ltd	FPI-28/04	1.21		Purchase Ledger Payment
28/04/2023	GO Start Community Transport	FPO	20.00		Civic Service Taxi-23/04/23
28/04/2023	3IT Ltd	FPO *	411.56		3IT Monthly Support-01/04/23
28/04/2023	Garden Nursery	FPO -	8,000.00		Perennial Planting Scheme22/23
28/04/2023	Anglian Water	FPO =	124.03		A.Water - 07/01-06/04/2023
28/04/2023	Southern Electric	DD *	2,122.50		Electric - 02/03-01/04/23
28/04/2023	SERVICE CHARGES REF :	PAY	88.36		Lloyds Service Chgs.-28/04/23
28/04/2023	G E BERRY	FPO	25.00		G E Berry - Refunded - 28/04/2
28/04/2023	AMZNMktplace CD 4416	DEB	65.97		IBC Cover - 28/04/2023
<b>Total Payments</b>			<b>71,184.81</b>		

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## Sudbury Town Council 2023/2024

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## Summary Income &amp; Expenditure by Budget Heading 30/04/2023

Month No: 1

## Cost Centre Report

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
101	Corporate Management							
	Income	395,779	395,779	785,000	389,221			50.4%
	plus Transfer from EMR	0	0					
	less Transfer to EMR	3,279	3,279					
	Movement to/(from) Gen Reserve	<u>392,500</u>	<u>392,500</u>					
102	Democratic Represent'n & Mgmt							
	Expenditure	0	0	6,000	6,000		6,000	0.0%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
103	Grants							
	Expenditure	0	0	45,000	45,000		45,000	0.0%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
109	Central Services/Admin							
	Income	951	951	16,530	15,579			5.8%
	Expenditure	32,619	32,619	275,024	242,405		242,405	11.9%
	Net Income over Expenditure	<u>(31,668)</u>	<u>(31,668)</u>	<u>(258,494)</u>	<u>(226,826)</u>			
	plus Transfer from EMR	0	0					
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(31,668)</u>	<u>(31,668)</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
201	Market - Charter Street							
	Income	7,603	7,603	75,000	67,397			10.1%
	Expenditure	3,878	3,878	58,339	54,461		54,461	6.6%
	Net Income over Expenditure	<u>3,725</u>	<u>3,725</u>	<u>16,661</u>	<u>12,936</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>3,725</u>	<u>3,725</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
204	Street Fairs							
	Income	0	0	2,600	2,600			0.0%
	Expenditure	0	0	4,154	4,154		4,154	0.0%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
205	Council Public Events							
	Income	2,807	2,807	700	(2,107)			401.0%
	Expenditure	2,215	2,215	17,309	15,094		15,094	12.8%
	Net Income over Expenditure	<u>592</u>	<u>592</u>	<u>(16,609)</u>	<u>(17,201)</u>			
	plus Transfer from EMR	0	0					
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>592</u>	<u>592</u>					
206	Town Economy							
	Income	12,547	12,547	0	(12,547)			0.0%
	Expenditure	4,832	4,832	69,598	64,766		64,766	6.9%
	Net Income over Expenditure	<u>7,716</u>	<u>7,716</u>	<u>(69,598)</u>	<u>(77,314)</u>			
	plus Transfer from EMR	220	220					
	less Transfer to EMR	0	0					

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## Sudbury Town Council 2023/2024

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## Summary Income &amp; Expenditure by Budget Heading 30/04/2023

Month No: 1

## Cost Centre Report

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
	Movement to/(from) Gen Reserve	<u>7,936</u>	<u>7,936</u>					
211	Town Hall Building							
	Income	761	761	16,250	15,489			4.7%
	Expenditure	6,452	6,452	120,038	113,586		113,586	5.4%
	Net Income over Expenditure	<u>(5,691)</u>	<u>(5,691)</u>	<u>(103,788)</u>	<u>(98,097)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(5,691)</u>	<u>(5,691)</u>					
212	Public Clocks							
	Expenditure	0	0	2,500	2,500		2,500	0.0%
213	Street Wardens							
	Income	0	0	28,410	28,410			0.0%
	Expenditure	2,652	2,652	31,750	29,098		29,098	8.4%
	Net Income over Expenditure	<u>(2,652)</u>	<u>(2,652)</u>	<u>(3,340)</u>	<u>(688)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(2,652)</u>	<u>(2,652)</u>					
221	Allotments							
	Income	25	25	2,428	2,403			1.0%
	Expenditure	74	74	2,428	2,354		2,354	3.0%
	Movement to/(from) Gen Reserve	<u>(49)</u>	<u>(49)</u>					
239	Open Spaces&Closed Churchyards							
	Income	0	0	100	100			0.0%
	Expenditure	3,307	3,307	34,604	31,297		31,297	9.6%
	Net Income over Expenditure	<u>(3,307)</u>	<u>(3,307)</u>	<u>(34,504)</u>	<u>(31,197)</u>			
	plus Transfer from EMR	4,412	4,412					
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>1,106</u>	<u>1,106</u>					
241	Cemetery							
	Income	5,513	5,513	50,400	44,887			10.9%
	Expenditure	11,786	11,786	120,226	108,440		108,440	9.8%
	Net Income over Expenditure	<u>(6,273)</u>	<u>(6,273)</u>	<u>(69,826)</u>	<u>(63,553)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(6,273)</u>	<u>(6,273)</u>					
243	War Memorial, Aelfhun & Gains							
	Expenditure	0	0	1,817	1,817		1,817	0.0%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
250	Information Centre							
	Income	459	459	4,655	4,196			9.9%
	Expenditure	2,403	2,403	42,220	39,817		39,817	5.7%
	Net Income over Expenditure	<u>(1,945)</u>	<u>(1,945)</u>	<u>(37,565)</u>	<u>(35,620)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(1,945)</u>	<u>(1,945)</u>					

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## Summary Income &amp; Expenditure by Budget Heading 30/04/2023

Month No: 1

## Cost Centre Report

		Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
252	Christmas Lights							
	Income	0	0	300	300			0.0%
	Expenditure	0	0	18,705	18,705		18,705	0.0%
	Net Income over Expenditure	<u>0</u>	<u>0</u>	<u>(18,405)</u>	<u>(18,405)</u>			
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
261	Museum							
	Expenditure	0	0	700	700		700	0.0%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
301	Street Lighting							
	Expenditure	0	0	11,962	11,962		11,962	0.0%
302	Street Furniture & Equipment							
	Expenditure	0	0	1,790	1,790		1,790	0.0%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
311	Highways							
	Income	58	58	1,950	1,892			3.0%
	Expenditure	397	397	400	3		3	99.2%
	Movement to/(from) Gen Reserve	<u>(338)</u>	<u>(338)</u>					
312	Footpaths							
	Expenditure	0	0	3,769	3,769		3,769	0.0%
321	Floral Displays & Bedding Mtce							
	Expenditure	12,609	12,609	22,406	9,798		9,798	56.3%
	plus Transfer from EMR	8,000	8,000					
	Movement to/(from) Gen Reserve	<u>(4,608)</u>	<u>(4,608)</u>					
341	Community Wardens							
	Income	2,601	2,601	32,106	29,505			8.1%
	Expenditure	11,003	11,003	131,595	120,592		120,592	8.4%
	Net Income over Expenditure	<u>(8,402)</u>	<u>(8,402)</u>	<u>(99,489)</u>	<u>(91,087)</u>			
	plus Transfer from EMR	0	0					
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(8,402)</u>	<u>(8,402)</u>					
499	Bingo&Raffle							
	Income	(689)	(689)	1,260	1,949			(54.7%)
	Expenditure	23	23	1,248	1,225		1,225	1.9%
	Net Income over Expenditure	<u>(713)</u>	<u>(713)</u>	<u>12</u>	<u>725</u>			
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(713)</u>	<u>(713)</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
901	Civic Activities							
	Expenditure	1,763	1,763	27,291	25,528		25,528	6.5%
	plus Transfer from EMR	0	0					
	Movement to/(from) Gen Reserve	<u>(1,763)</u>	<u>(1,763)</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					

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## Sudbury Town Council 2023/2024

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## Summary Income &amp; Expenditure by Budget Heading 30/04/2023

Month No: 1

## Cost Centre Report

	Actual Current	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	428,416	428,416	1,017,689	589,273			42.1%
Expenditure	96,012	96,012	1,050,873	954,861	0	954,861	9.1%
Net Income over Expenditure	<u>332,403</u>	<u>332,403</u>	<u>(33,184)</u>	<u>(365,587)</u>			
plus Transfer from EMR	12,632	12,632					
less Transfer to EMR	3,279	3,279					
Movement to/(from) Gen Reserve	<u>341,757</u>	<u>341,757</u>					