

Lowestoft Town Council

For the attention of all Councillors

You are summoned to attend a **Full Council [In-person]** meeting of Lowestoft Town Council, which will be held at **Lowestoft Town Council** at **18:30** on **Tuesday, June 24, 2025**.

The meeting is held in accessible premises and open to the public and press to attend.

Those attending shall be informed that the meeting may be reported on (including recording, photographing and filming). This does not apply to confidential items. Comments can also be submitting regarding any item on the agenda in advance of the meeting.

Members of the public can join the meeting remotely via [Teams](#). The meeting can also be observed via [YouTube](#).

In providing any comments members of the public accept that, where they are suitable, they may be considered at the meeting and published in our minutes. Any individual submitting the comments should ensure that their name, address and contact details are included in their communication and should note that anonymous submissions will not be accepted. Members of the public accept that their name may be noted and recorded at the meeting. However, their contact details will not be noted and reported publicly.

Councillors must register relevant interests and declare them at a meeting if they have such an interest in a matter to be considered. Under the Localism Act 2011, a councillor with relevant interests in matters on the agenda cannot take part or vote on those matters, unless they have been granted a dispensation. Under the Council's Code of Conduct, a councillor must leave the meeting room if they have such an interest, unless they have been granted a dispensation. There may be other interests or matters in which councillors might be considered to be biased or predetermined in which case they will need to consider whether they should leave the room.

The Council has a duty to pay due regard to preventing crime and disorder and to conserve biodiversity as part of relevant decisions.

S. L. Foote

.....
Sarah Foote, Acting Town Clerk and Responsible Financial Officer
20 June 2025

Lowestoft Town Council
Full Council [In-person]
Lowestoft Town Council
18:30 on Tuesday, June 24, 2025

AGENDA

47 Welcome

To explain the fire evacuation procedure, welcome the meeting, and remind councillors and members of the public of the right to report.

48 To receive and consider approval of apologies for absence from any Councillors not in attendance

49 Declarations and dispensations

49.1 To receive declarations of Disclosable Pecuniary, Other Registerable and Non-Registerable interests, and of bias and pre-determination on items on the agenda

49.2 To consider written requests for dispensations for interests and note dispensations granted

50 To consider the draft minutes and confidential notes of the Full Council meetings on 27 May and 10 June 2025

51 Public forum

An opportunity for the public to make comments on any matters on this agenda, and to consider any advance comments from the public.

52 Finance and Governance

52.1 To receive and consider the following:

1. 2024 - 2025 budget and reserves
2. Any bank reconciliations
3. Payments and income for the month ending 31 May 2025 and June 2025 to date (see schedules)
4. Payments for approval

52.2 To receive and note the draft minutes of the Finance and Governance Committee meeting on 9 June 2025

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52.3 To receive a recommendation from the Finance and Governance Committee on the definition of a complaint

This being any expression of dissatisfaction, subject to it being communicated directly to the office. Officers to provide feedback on the logistic feasibility of this.

52.4 To consider approval of lease hire of drop side vehicle and a van for a three year period to replace current vehicle hires

52.5 To consider appointing additional members to the Youth Forum Working Group

52.6 To consider any items from the Suffolk County Council presentation on Local Government Reform

53 Audit and Year-End Returns

53.1 To note the internal control review completed on 4 June 2025

53.2 To note receipt of the internal audit report

53.3 To accept the accounts for the year ending 31 March 2025

53.4 To consider the Annual Governance and Accountability Return for 2024 - 2025 and associated papers and processes for external audit, including:

1. To approve the Annual Governance Statement (Section 1 AGAR)
2. To approve the Accounting Statement (Section 2 AGAR) and note the associated papers, including statement of significant variances and bank reconciliation

54 Town Hall Project

54.1 To receive and note the draft minutes of the Town Hall Project Committee meeting on 12 June 2025

54.2 To receive and note a progress report from the Project Manager (some aspects may be confidential)

55 Marina Theatre

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55.1 To receive and note the draft minutes of the Marina Theatre Project Committee meeting on 12 June 2025

55.2 To receive and note a progress report from the Project Manager

55.3 To consider a recommendation from the Marina Theatre Project Committee to approve the out of project scope works to the first floor auditorium seating

55.4 To receive an update on the status of the lease and funding agreement and give early consideration to alternative options, should a lease not be agreed (confidential)

56 Assets, Inclusion and Development

56.1 To receive and note the draft minutes of the Assets, Inclusion and Development Committee meeting on 2 June 2025

56.2 To consider a recommendation from the Parks and Open Spaces Sub-Committee on the award of the contract for the Thirlmere Walk play area (confidential)

56.3 To consider the installation of a Town Council owned and funded BoxUp facility in Normanston Park, given East Suffolk Council's decision to remove facility

#normanston

57 Planning

57.1 To receive and note the draft minutes of the Planning Committee meeting on 12 June 2025

58 Personnel

58.1 To receive and note the draft minutes of the Personnel Committee meeting on 5 June 2025

58.2 To receive a report on matters relating to legal advice and staff terms and conditions (confidential)

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59 Climate and Ecological Emergency

59.1 To receive and note the draft minutes of the Climate and Ecological Emergency Committee meetings on 9 and 16 June 2025

59.2 To consider a recommendation from the Climate and Ecological Emergency Committee to appoint Rachel Bunn as a non-Councillor member to the Committee

59.3 To consider a recommendation from the Climate and Ecological Emergency Committee to amend its Terms of Reference

Specifically, to remove the sentence which states that the Committee 'is not a campaigning or political group'.

60 To consider the following legal and governance matters (confidential):

1. The June 2025 legal update report

61 Date of next meeting

22 July 2025 at 18:30

62 Items for the next agenda and close

63 Admission to Meetings

To resolve that under the Public Bodies (Admission to Meetings) Act 1960, the public be excluded from the meeting on the grounds that publicity would be prejudicial to public interest by reason of the confidential nature of the business to be transacted, namely any legal and employment issues relating to the matters on this agenda, including the following:

Any matters, including those above as required

Lowestoft Town Council
Full Council Meeting
First Floor, Hamilton House, Battery Green Road, Lowestoft, Suffolk, NR32 1DE
18:30 on 27 May 2025

MINUTES

Present: Cllrs Sonia Barker, Nasima Begum (Mayor), Robert Breakspear, Wendy Brooks, Neil Coleby, Janet Craig, Jen Jones, John Murray, Graham Parker, Andy Pearce, John Pitts, Bernadette Rappensberger, Deborah Ray and Nick Webb

In attendance: Sarah Foote (Acting Town Clerk) and Lauren Elliott (Senior Committee and Project Clerk)

Also in attendance: Sheila Moss King (Town Hall Project Manager)(remotely via Zoom) and Jade Tinney (Nicholsons Law) (remotely via Zoom)

Public: There were no members of the public in attendance

23. Welcome

The fire evacuation procedure and public right to report were explained, and the meeting was welcomed.

24. Apologies for absence

Apologies were received from Cllrs Christine Moore, Christian Newsome, Paul Page and Elise Youngman, with reasons provided. Cllr Parker proposed to approve the apologies received; seconded by Cllr Pearce; all in favour.

25. Declarations and dispensations

- 25.1. Declarations of disclosable pecuniary, other registerable and non-registerable interests and declarations of bias and pre-determination from Councillors on items on the agenda – Cllrs Barker, Brooks, Ray and Webb declared they are members of Suffolk Wildlife Trust. Cllr Breakspear declared he is Chair of the Friends of Kensington Gardens.
- 25.2. Written requests for dispensations for interests and note dispensations granted – There were none.

26. The draft minutes of the Annual Meeting on 20 May 2025

The draft minutes were not available for this meeting.

27. Public forum

No advance comments had been received and there were no members of the public in attendance.

28. Finance and Governance

28.1. Receipt and consideration of the following:

- 28.1a. 2025 – 2026 budget and reserves – The year-end process had been completed successfully. There was no update to report on the budget and reserves position.
- 28.1b. Any bank reconciliations – March's had been completed and April's would be underway. It was noted the internal audit would be taking place the following month.
- 28.1c. Payments and income for the month ending 30 April 2025 and May 2025 to date (see schedules) – It was noted that the reports provided only seemed to list individual items of £2,500 or greater. As per the previous Council resolution, it was requested that the Lowestoft Town Tennis Club's financial contribution toward the Denes Oval floodlighting be credited to the Denes Oval capital budget. It was noted that the figure for HAT of £180897 appeared to be incorrect. Cllr Pearce proposed to accept the income and expenditure reports as a true and accurate record, subject to the amendments identified; seconded by Cllr Coleby; all in favour.

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- 28.1d. Payments for approval – There were none.
- 28.2. The draft minutes of the Finance and Governance Committee meeting on 12 May 2025 – The draft minutes were not yet available.
- 28.3. The draft Terms of Reference for the Youth Forum – Cllr Barker gave an overview of the draft Terms of Reference and accompanying meeting paper provided on behalf of the Working Group. At the next meeting, the Town Council may wish to consider having a Steering Committee to take this forward. Budget allocation, the amount of funding required, officer resourcing and whether it would be feasible for Youth Forum members to attend Council meetings would need to be considered also. Cllr Brooks proposed an initial budget of £500. It was queried whether a twenty five year old without special educational needs would be able to join the Youth Forum, as they would be able to stand for election to the Town Council, and whether the body could still therefore be referred to as a Youth Forum. The Working Group considered they should be able to join the Youth Forum, so as not to discriminate, and this may also encourage more people to then stand for election to the Town Council. The sixteen to twenty five age group was not one which the Town Council had regularly engaged with. Cllr Pearce seconded Cllr Brooks' earlier proposal, but requested an amendment to delegate authority to the Finance and Governance Committee to determine the budget, with input from officers. Cllr Brooks accepted the amendment and all Councillors voted in favour.

29. Town Hall Project

- 29.1. The draft minutes of the Town Hall Project Committee meeting on 8 May 2025 –
The Town Hall Project Manager joined the meeting 18:51

Following a report circulated by the Project Manager, it was noted there was no defibrillator in the vicinity of the Town Hall, and it was suggested this should be considered for the Town Hall or High Street area.

- 29.2. The delivery stage of the redevelopment of the Town Hall:

29.2a. A progress report from the Project Manager (some aspects may be confidential) – It had been stipulated in the tender process that the successful bidder must be a member of the Considerate Constructors Scheme. An inspection had taken place the previous week, which had resulted in an overall excellent rating. The inspector had been very enthusiastic about the short film which had been produced as a way of informing the public about the project. Part of the roof structure along Compass Street was in a worse condition than anticipated. The dry rot specialist would be recommending replacement in oak, which would call on the contingency, but was considered a reasonable call on that budget. The new roof on the clocktower had been completed. The weathervane was being restored, and should be returned next month. Various partitions had been removed to create the café space. The Heritage Apprenticeship opportunity was being advertised and would start in September for eighteen months, culminating in a cultural learning and participation qualification. The Stories from the Sea exhibition had been well received and would be continuing until the end of the week in the High Street 'pop-up' shop. The spend to date would be approximately £1.6million by the end of the week. The Project Manager would be liaising with the Acting Town Clerk and the Finance Manager with regard to drawing down some of the Public Works Loan. It was confirmed local schools and the Job Centre had been made aware of the Apprenticeship opportunity. There were no confidential matters for consideration under this item.

The Town Hall Project Manager left the meeting 18:59

- 29.3. A request from Cllr Brooks to join the Town Hall Project Committee – Cllr Brooks proposed approval; seconded by Cllr Pitts; all in favour.

30. Marina Theatre

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18:30 on 27 May 2025

- 30.1. The draft minutes of the Marina Theatre Project Committee meeting on 8 May 2025 – There were no comments.
- 30.2. The Marina Theatre Redevelopment Project:
 - 30.2a. A progress report from the Project Manager – The Project Manager was not in attendance, but had supplied a written report.
- 30.3. An update on the new lease (confidential) – To be considered during the confidential session.
- 30.4. A recommendation from the Marina Theatre Project Committee regarding out of project scope work to make improvements to the first-floor auditorium seating (some aspects may be confidential) – To be considered during the confidential session.
- 30.5. A request from Cllr Brooks to join the Marina Theatre Project Committee – Cllr Brooks proposed approval; seconded by Cllr Pitts; all in favour.

31. Assets, Inclusion and Development

- 31.1. The draft minutes of the Assets, Inclusion and Development Committee meeting on 12 May 2025 – The draft minutes were not yet available.
- 31.2. Quotations for the replacement footbridge in Kensington Gardens – Cllr Brooks proposed to approve the quotation as recommended by officers. Options for more decorative structures were considered, but feasibility and cost were prohibitive. Repair of the existing structure was also not possible as deterioration was more extensive than first thought. Cllr Pearce seconded the proposal; twelve Councillors voted in favour; two Councillors voted against.

32. Personnel

- 32.1. The draft minutes of the Personnel Committee meeting on 1 May 2025 – There were no comments.
- 32.2. Recommendations from the Personnel Committee:
 - 32.2a. Staff terms and conditions (confidential) – To be considered during the confidential session.
 - 32.2b. For Full Council to agree on the formal definition of a complaint and build that definition into the Complaints Procedure – Cllr Pearce proposed to delegate the decision to the Finance and Governance Committee as a governance issue. If using the Law Society definition, any expression of dissatisfaction received verbally, in writing or in any other format would have to be logged and that would need to be resourced. It was considered that accidents taking place on Town Council property should automatically be treated as complaints and the definition should encompass this. Cllr Jones seconded the proposal and all Councillors voted in favour.
- 32.3. A report on matters relating to legal advice (confidential) – To be considered during the confidential session.

33. Climate and Ecological Emergency

- 33.1. Recommendations from the Climate and Ecological Emergency Committee:
 - 33.1a. Supporting Suffolk County Council's opposition to the proposal by National Grid to build pylons through Waveney Valley, rather than underground cables – Information provided by Cllr Brooks had been circulated to Councillors. Cllr Parker was not aware of East Suffolk Council having taken a position on this issue. Cllr Pearce proposed to support Suffolk County Council's opposition. Cllr Brooks requested an addition to offshore and underground cabling. Cllr Pearce accepted the amendment. Cllr Coleby seconded the proposal and all Councillors voted in favour.
- 33.2. Appropriate activity to raise the profile of the flood risk to Lowestoft, including direct engagement with the MP and relevant authorities – The ending of the flood defences

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project in Lowestoft had left large sections of town at risk of flooding, and this was a matter of concern for the public at the recent Annual Assembly. Whilst the Town Council is not a campaigning organisation, it was suggested that it could still proactively engage with relevant authorities, on behalf of the town, to advocate for having the final part of flood defences seen through to completion. The Waveney Local Plan was premised on the fact there would be flood protection. Cllr Pearce proposed to set out a programme of engagement with the MP and other local stakeholders. It was suggested an item could be added to the next Quarterly Liaison Meeting agenda with East Suffolk Council.

Cllr Jones temporarily left the meeting 19:23

Cllr Ray declared she is a member of the campaign group Use Your Voice, who are campaigning for the completion of the flood defences, and were in liaison with East Suffolk Council and the MP. Cllr Murray seconded the proposal and requested this also accommodates the types of groups Cllr Ray had mentioned, and DEFRA. The vote was taken and all Councillors voted in favour.

33.3. A request from Cllr Parker to join the Climate and Ecological Emergency Committee – Cllr Parker proposed approval; seconded by Cllr Ray; all in favour.

34. Legal and governance matters (confidential):

All items under this heading to be considered during the confidential session.

34.1. The May 2025 legal update report

34.2. Any land transfers or lease arrangements

34.3. Further consideration of a statement regarding the Town Council's position relating to the Tingdene Heras fencing

Cllr Jones returned 19:25

34.4. A complaint has been received, a panel has considered the complaint and a working group has been formed to take forward actions

35. Date of next meeting

24 June 2025 at 18:30. All Councillors had been sent an invitation to training sessions on the new style agendas. Only eleven responses had been received so far.

36. Items for the next agenda and close

Cllr Barker had requested an item on setting up a Steering Committee for the Youth Forum.

The Town Council's solicitor joined the meeting 19:27

Cllr Brooks proposed to move the meeting into confidential session; seconded by Cllr Barker; all in favour.

Cllr Brooks temporarily left the meeting 19:27

37. Resolution to close the meeting to the public:

37.1. Any matters, including those above as required:

30.3. An update on the new Marina Theatre lease (confidential) – The new draft lease had been received from the Marina Theatre Trust's lawyer and provided to the Acting Town Clerk, with comments from the Town Council's lawyer.

Cllr Brooks returned 19:29

The Trust's lawyer had put forward a substantial amount of amendments, several of which required Council consideration. The Town Council's lawyer went through the main points which required a decision from Council, and the recommendations of the Town Council's lawyer were endorsed for each point.

Given the volume of proposed amendments to work through, the Acting Town Clerk suggested to finish this with Councillor members of the Marina Theatre Project Committee at a separate meeting. The Town Council's lawyer welcomed the opportunity to discuss these points in more detail. Cllr Coleby proposed to delegate authority to officers and Town Council members of the Marina Theatre Project

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Committee to work through and make decisions on the remaining points, with a minimum of four Town Councillors to be in attendance; seconded by Cllr Pitts; all in favour.

At 20:30, Cllr Begum proposed to suspend Standing Order 3y for one hour, to enable the meeting to continue; seconded by Cllr Barker; thirteen Councillors voted in favour; one Councillor abstained from the vote.

Cllr Pearce made a proposal regarding the lease; seconded by Cllr Brooks; all in favour.

The Town Council's lawyer left the meeting 20:34

Cllr Barker had a leaflet from the Marina Theatre which made reference to the improvements to the auditorium seating, which had not yet been agreed by the Town Council. It was requested this be added to the agenda for the Project Committee to raise with the Trust.

30.4. A recommendation from the Marina Theatre Project Committee regarding out of project scope work to make improvements to the first-floor auditorium seating (some aspects may be confidential) – Cllr Pearce made a proposal regarding this. Cllr Brooks seconded the proposal.

Cllr Craig temporarily left the meeting 20:38 and returned 20:39

The vote was taken and all Councillors voted in favour.

A comfort break was taken 20:41

The Senior Committee and Project Clerk left the meeting 20:41

The Acting Town Clerk temporarily left the meeting 20:41

Signed:

24 June 2025



Mrs S Foote
Lowestoft Town Council
Hamilton House
Battery Green Road
Lowestoft
Suffolk
NR32 1DE

16 June 2025

Dear Sarah

Re: Lowestoft Town Council
Internal Audit for Financial Year Ended 31 March 2025 – Final Audit report

Executive summary

Following completion of our final internal audit on 16 June 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

Some assertions, as noted in this report, were tested at the interim internal audits completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

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

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

It is therefore our opinion that the systems and internal procedures at Lowestoft Town Council are well established and followed.

Regulation

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

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

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

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

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

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Interim internal audit recommendations

Audit Point	Interim Audit Findings	Council comments
None		

A. BOOKS OF ACCOUNT

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“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.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

At the end of the financial year, the council held circa £2.4 million in earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately. I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The general reserve balance at the end of the financial year is circa £547,000, which is lower than the recommended range, but is working towards the council's stated objective in its Reserves Policy.

E. INCOME

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

F. PETTY CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

G. PAYROLL

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audit.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register.

The council has borrowing through the Public Works Loan Board (PWLB) and I was able to confirm the figures for in year payments (box 5) and year-end balance (box 10) against the PWLB statement and remittance advices.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The total matches the figure included in box 8 of the AGAR.

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2023/24 year-end were followed.

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>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<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>	YES – the council has appointed an independent and competent internal auditor.
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>	YES – matters raised in internal and external audit reports have been addressed.
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>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	YES – the council has met its responsibilities as a trustee.

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	2,523,414	2,165,985	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	1,975,790	2,090,222	Figure confirmed to central precept record
3	Total other receipts	980,362	2,764,132	Agrees to underlying accounting records
4	Staff costs	687,521	988,873	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	13,645	13,406	Agrees to PWLB remittance advices
6	All other payments	2,612,415	3,006,121	Agrees to underlying accounting records
7	Balances carried forward	2,165,985	3,011,939	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	2,125,081	2,554,534	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	1,575,384	1,735,940	Matches asset register total and changes from previous year have been traced
10	Total borrowings	145,000	135,000	Agrees to PWLB statement
11a	Disclosure note re Trust Funds (including charitable)	Yes	Yes	Yes – the council is a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	Yes	Yes	Yes – the council has met its responsibilities as a trustee

Audit findings

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

This shows total year-end debtors of £615,965 and total year-end creditors of £158,560, with a full breakdown of the individual debtors and creditors provided.

I reviewed the outstanding balances on the ledger account at the year-end, which shows a good level of credit control continues to be displayed by the council.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has yet to be finalised although the Finance Manager is aware of the process and has the information to complete this document.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

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

Audit findings

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

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

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

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

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

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGARs are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	25 June 2024	24 June 2025
Date inspection notice issued	26 June 2024	30 June 2025
Inspection period begins	27 June 2024	1 July 2025
Inspection period ends	7 August 2024	11 August 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council. I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 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 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

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

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

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2024.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2024.

The council has therefore met the publication requirements for 2023/24 have been met.

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

Testing conducted at the interim internal audits.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim and final audits, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

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

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069.

Yours sincerely



Andy Beams
Director, Mulberry Local Authority Services Ltd

Final Internal Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

Lowestoft Town Council
Extraordinary Climate and Ecological Emergency Committee
Hamilton House, Battery Green Road, Lowestoft, NR32 1DE
Monday 09 June 2025 at 17:30

MINUTES

Present: Cllrs Wendy Brooks, John Murray, John Pitts (via Teams) and Deborah Ray. Non-Councillor member Cathy Williams.

In attendance: Taylor Williams (Committee Clerk and Planning Assistant)

As the Chair was absent, Cllr Ray nominated herself to preside over the meeting; seconded by Cllr Brooks; all in favour.

1 Welcome

The fire evacuation procedure and public right to report was explained and the meeting was welcomed.

2 To receive and consider approval of apologies for absence

Apologies were received from Cllrs Neil Coleby and Graham Parker with reasons provided. Cllr Ray proposed approval; seconded by Cllr Brooks; all in favour.

Cllr Paul Page was absent with no apologies received.

3 Declarations of interests and dispensations

3.1 To receive declarations of Disclosable Pecuniary, Other Registerable and Non-Registerable interests from members on items on the agenda – There were no declarations.

3.2 To consider written requests for dispensations for disclosable pecuniary interests and note dispensations granted – No written requested for dispensations had been received.

4 To consider the draft minutes of the meeting on 28 April 2025

Cllr Brooks proposed approval of the draft minutes; seconded by Cllr Ray; three votes in favour and one abstention as the member was not in attendance at that meeting.

5 Public Forum

An opportunity for the public to make comments on any matters on this agenda, and to consider any advance comments from the public – No advance comments had been received and no members of the public were in attendance.

6 To review and adopt Committee arrangements:

6.1 To note the membership of the Climate and Ecological Emergency Committee – Cllrs Brooks, Coleby, Murray, Page, Parker, Pitts and Ray were not to be members of the Committee. Cathy Williams was a non-Councillor member of the Committee.

6.2 To consider the appointment of a non-councillor member – An application had been received from Rachel Bunn to join as a non-Councillor member of the Committee. Cllr Brooks proposed this request be recommended for approval to Full Council; seconded by Cllr Ray; all in favour. Cllr Brooks proposed a new advert for non-Councillor members be produced and sent to the community groups in addition to its advertisement on social media; seconded by Cllr Ray; all in favour.

6.3 To appoint the Deputy Chair of the Climate and Ecological Emergency Committee – Cllr Brooks nominated Cllr Ray; seconded by Cllr Murray; all in favour.

6.4 To note the Terms of Reference – Cllr Brooks proposed a recommendation be made to Full Council to remove the penultimate sentence in section 6.1 that states this Committee is not a campaigning or political group; seconded by Cllr Murray; all in favour.

Lowestoft Town Council
Extraordinary Climate and Ecological Emergency Committee
Hamilton House, Battery Green Road, Lowestoft, NR32 1DE
Monday 09 June 2025 at 17:30

- 6.5 To agree the meeting schedule - Cllr Ray proposed to maintain the previous schedule of the third Monday of the month at 15:30; seconded by Cllr Murray; all in favour. Cllr Murray tendered his apologies for the next meeting due to a prior commitment.
- 6.6 To review the delegations of this Committee – The delegations of the Committee were noted per the Terms of Reference.

7 To review and adopt the Working Group arrangements for the Public Transport Working Group

Cllr Ray proposed to adopt the Working Group arrangements for the Public Transport Working Group; seconded by Cllr Brooks; all in favour.

8 To consider avenues of community engagement and relevant actions

- 8.1 To consider a consultation submission for the Local Nature Recovery Strategy Consultation Engagement

A toolkit for recovering nature in Suffolk has been created to map locations and actions to help link up and restore the county's wildlife. [The public consultation is open until 11th June 2025.](#)

The Committee reviewed the draft strategy and habitat map and reviewed the questions posed in the reduced version of the consultation, which covered how the strategy was perceived, if the aims of the strategy were understood and how the strategy could be improved. The Committee discussed their responses. Overall, the Committee were in favour of the strategy being produced as an essential tool to map out nature recovery in Suffolk, however, the strategy and map were felt to be over-saturated with details and would benefit from splitting out the information parish-by-parish, particularly with the habitat map, to make the information more digestible and easier to understand.

Cllr Ray proposed the answers discussed be submitted for the consultation; seconded by Cllr Murray; all in favour.

9 Date of next meeting

Monday 16 June 15:30.

10 Items for the next agenda and close

An item was requested to discuss cleaning requirements in the Town Centre.

An item was requested for the July agenda to explore the mechanisms available, within the scope of a parish council, to push for a flood barrier for Lowestoft.

11 Admission to meetings

To resolve that under the Public Bodies (Admission to meetings) Act 1960, the public be excluded from the meeting on the grounds that publicity would be prejudicial to public interest by reason of the confidential nature of the business to be transacted, namely any employment matters and legal issues relating to the matters on this agenda – There were no resolutions.

The Chair closed the meeting at 18:35

Signed:

21 July 2025

Lowestoft Town Council
Meeting of the Personnel Committee
First Floor, Hamilton House, Battery Green Road, Lowestoft, Suffolk, NR32 1DE
10:00 on 5 June 2025

MINUTES

Present: Cllrs Sonia Barker, Nasima Begum, Wendy Brooks, Jen Jones, John Murray, Christian Newsome (Chair), Graham Parker, Keith Patience, Andy Pearce, Bernie Rappensberger, Nick Webb and Elise Youngman

In attendance: Sarah Foote (Acting Town Clerk) and Lauren Elliott (Senior Committee and Project Clerk)

Public: There were no members of the public in attendance

1. Welcome

The fire evacuation procedure and public right to report were explained, and the meeting was welcomed.

2. Apologies for absence

No apologies had been received.

3. Declarations of Interests and dispensations

- 3.1. Declarations of disclosable pecuniary, other registerable and non-registerable interests and declarations of bias and pre-determination from Councillors on items on the agenda – There were none.
- 3.2. Written requests for dispensations for interests and note dispensations granted – There were none.

4. The draft minutes and confidential note of the meeting on 1 May 2025, and the confidential note of the meeting on 3 April 2025

With the transition to the new website taking, it was understood these were to be circulated to members instead. It was agreed to defer the minutes and confidential notes to the next meeting.

Cllr Begum arrived 10:04

The agenda had been circulated via email as normal.

5. Public forum

No advance comments had been received and there were no members of the public in attendance.

6. Committee arrangements:

- 6.1. Membership of the Personnel Committee – Cllrs Sonia Barker, Nasima Begum, Connor Blowers, Wendy Brooks, Neil Coleby, Jen Jones, John Murray, Christian Newsome (Chair), Graham Parker, Keith Patience, Andy Pearce, Bernie Rappensberger, Nick Webb and Elise Youngman. Cllr Pearce proposed to accept the membership; seconded by Cllr Barker; all in favour.
- 6.2. Appointing the Deputy Chair of the Personnel Committee – Cllr Parker nominated Cllr Webb; seconded by Cllr Jones. Cllr Brooks nominated Cllr Murray, however Cllr Murray did not accept the nomination. The vote was taken to appoint Cllr Webb as the Deputy Chair. Eleven Councillors voted in favour; one Councillor abstained from the vote.
- 6.3. Review and adoption of the Terms of Reference – General points regarding wording and formatting had been raised by the Assets, Inclusion and Development Committee when it reviewed its own Terms of Reference. These points were relevant to other Committees and reflected pre-existing Council decisions. Cllr Pearce proposed to adopt the Terms of Reference, subject to relevant amendments being applied; seconded by Cllr Barker; all in

Lowestoft Town Council
Meeting of the Personnel Committee
First Floor, Hamilton House, Battery Green Road, Lowestoft, Suffolk, NR32 1DE
10:00 on 5 June 2025

favour.

- 6.4. Agreeing the meeting schedule – Cllr Pearce proposed to retain the current meeting schedule; seconded by Cllr Newsome; all in favour.
- 6.5. Reviewing the delegations of the Personnel Committee – The delegations were set out in the Terms of Reference, and included the Committee’s financial delegation. Cllr Pearce proposed to approve the delegations as per the Terms of Reference; seconded by Cllr Rappensberger; all in favour.
- 6.6. Noting the Personnel Committee’s responsibilities with regard to reviewing the Risk Register and considering the relevant risks and ensuring implementation of the control measures – This item was to note for this meeting, however there would be a future agenda item to review the risks and controls, as per the Risk Register adopted by Full Council. Cllr Pearce proposed for an item to be added to the next agenda to begin to review the impact of the risks, and for this and the control measures to be kept under regular review (at least quarterly); seconded by Cllr Barker; all in favour.

7. Monitoring expenditure from the staffing contingency budget

There had been no expenditure.

8. Receiving further information on joining a Cycle to Work Scheme, as an employee benefit

A meeting paper had been provided to the last meeting, and the Committee had requested further information. The Town Council could not run its own scheme, as this would not provide a tax benefit to employees. Instead, the Council would have to consider adopting a Government scheme, of which a local supplier was a member. It was clarified that it would be an assisted purchase scheme, not a loan. This would allow both the employee and employer to obtain tax benefits, therefore the Town Council could not run its own scheme. Employees could not use their own funds towards the cost of goods, but this did not preclude the employer from purchasing additional equipment. Should an employee using the scheme leave the Town Council’s employment, the final balance of the bicycle would be deducted from their final pay. Cllr Pearce proposed for the additional information to be circulated, and an item added to the next agenda to consider whether or not to adopt the scheme; seconded by Cllr Brooks; all in favour.

9. Recruitment:

- 9.1. An update on the Town Hall Heritage Apprentice (confidential) – To be considered during the confidential session.
- 9.2. The recruitment timeline for the Town Hall Manager (confidential) – To be considered during the confidential session.

10. Staffing:

- 10.1. Organisational structure, job profiles and salary banding (confidential) – To be considered during the confidential session.
- 10.2. Any items relating to staff terms and conditions (confidential) – To be considered during the confidential session.
- 10.3. Agreeing a mechanism and attaching deadline for the Personnel Committee and staff separately to provide input to the consultant regarding the personnel-related elements of the draft Business Plan (confidential) – To be considered during the confidential session.

11. Date of the next meeting

Thursday 3 July 2025 – 10:00 (TBC). This date had been confirmed with the approval of the meeting schedule.

12. Items for the next agenda and close

Lowestoft Town Council
Meeting of the Personnel Committee
First Floor, Hamilton House, Battery Green Road, Lowestoft, Suffolk, NR32 1DE
10:00 on 5 June 2025

Members were advised to send any requests to the office.

Cllr Begum proposed to move the meeting into confidential session; seconded by Cllr Youngman; all in favour.

13. Resolution to close the meeting to the public:

13.1. Any employment matters relating to items on this agenda, including those above as required:

9.1. An update on the Town Hall Heritage Apprentice (confidential) – The advertisement was still live and officers were seeking other avenues to promote the opportunity.

9.2. The recruitment timeline for the Town Hall Manager (confidential) – The benefits of bringing forward the recruitment timeline were considered. Cllr Murray proposed in-principle approval to bring forward the recruitment of the Town Hall Manager, and to ask the Finance and Governance Committee and Town Hall Project Committee to work up the detail and work out the contingency, once there is a proposed date for recruitment. Cllr Pearce seconded the proposal. It was requested that the Acting Town Clerk and Town Hall Project Manager provide a briefing paper and some proposed dates to the Finance and Governance and Town Hall Project Committees. There was not yet a salary benchmark or full scope for the Town Hall Manager role. Cllr Murray amended his proposal for this to be considered by the relevant Committees. The vote was taken and all Councillors voted in favour.

10.3. Agreeing a mechanism and attaching deadline for the Personnel Committee and staff separately to provide input to the consultant regarding the personnel-related elements of the draft Business Plan (confidential) – Detail had been circulated via email and paper copies were also distributed during the meeting. A draft business plan was being prepared, including an element relating to staffing. A Working Group of Councillors was also separately looking at another element of work relating to staff. It was considered there should be appropriate engagement between Councillors and OPR Consulting to ensure they were not working at cross purposes.

Cllr Jones temporarily left the meeting 10:57

Cllr Pearce proposed requesting a cut-off date from OPR Consulting, for both Councillors and staff to feed in comments, in preparation for the workshop. It was explained there was no expectation of pre-preparation for the workshop on 26 June, as it was intended to be an open session to think about the Town Council's objectives over the coming years. A second workshop had been proposed if required, and a separate personnel workshop could be run with OPR Consulting if required. It was not intended for the workshop on 26 June to be taken up by any particular issue.

Cllr Jones returned 11:00

It was considered there should be a mechanism of appropriate reporting between the two pieces of work. Cllr Pearce proposed for an appropriate mechanism of input to be put into place, and for OPR Consulting to give a deadline date for feeding into the business plan; seconded by Cllr Brooks; eleven Councillors voted in favour; one Councillor abstained from the vote.

The Senior Committee and Project Clerk left the meeting 11:10 for the consideration of the remaining agenda items

Signed:

3 July 2025

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Lowestoft Town Council

County area (local councils and parish meetings only):

Suffolk

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		3,011,938.89
Deduct: Debtors (enter these as negative numbers)		
Sales Ledger	(123,840.98)	
Sundry Debtors	(173,133.05)	
VAT Control Account	(152,794.45)	
	<u>(449,768.48)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Insurance for 10K race June 2025	- 268.80	
Skateboard Coaching Summer 2025	- 2,083.33	
Shiresystem April 2025 - March 2026	- 2,756.00	
Unit 2 maintenance contract to March 2026	- 1,430.00	
TH Insurance 1/4/25-31/7/26	- 93,833.00	
Employment Insurance to March 2026	- 517.50	
Employment E-Learning to March 2026	- 3,732.09	
Play Inspection App Licence	- 2,720.00	
Unit 2 NNDR April 2025 to March 2026	- 7,609.75	
Whitton Hall NNDR April 2025 to March 2026	- 2,197.32	
Hamilton House NNDR April 2025 to March 2026	- 9,980.00	
Links Road Car Park NNDR April 2025 to March 2026	- 2,120.75	
Sparrows Nest Bowls Club NNDR April 2025 to March 2026	- 1,035.43	
Alarm contract Denes Oval April 2025-Feb 2026	- 180.00	
Mobile Phones April	- 439.14	
Pakefield Cliff Grant	- 1,285.00	
Hamilton House Service Charge Apr-Jun 2025	- 6,546.75	
Hamilton House Capital Repay Apr-Jun 2025	- 7,216.15	
L&OB Motorboat Grant	- 2,000.00	
LADIA Grant	- 2,200.00	
BID Levy Hamilton House Apr 2025-Mar 2026	- 350.00	
BID Levy Town Hall Apr 2025-Mar 2026	- 1,286.25	
Sunrise Film Festival Grant	- 5,000.00	
Music Prescription Grant	- 4,800.00	
AAT Training April 2025 - August 2026	- 2,084.19	
Unit 2 Insurance April 2025 - October 2025	- 274.24	
Whitton & NP Sanitary April 2025- November 2025	- 250.70	
Lowestoft Town Cricket Club Sponsorship 2025-2026	- 2,000.00	
	<u>(166,196.39)</u>	
Total deductions		(615,964.87)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Purchase Ledger	87,541.42	
Accruals	54,611.20	
Arnolds Bequest Charity Land	14,829.54	
Tenant Deposit	1,550.00	
	<u>158,532.16</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Community Hall Hire	28.00	
	<u>28.00</u>	
Total additions		158,560.16
Box 8: Total cash and short term investments		<u>2,554,534.18</u>

Annual Governance and Accountability Return 2024/25 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including 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 Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2024/25

ENTER NAME OF AUTHORITY
Lowestoft Town Council

www.lowestofttowncouncil.gov.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
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.	✓		
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No 	Not applicable

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

Name of person who carried out the internal audit

16/09/2024 04/02/2025 16/06/2025

ENTER NAME OF INTERNAL AUDITOR
Andy Beams, Mulberry LAS

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

16/06/2025

***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 2024/25

We acknowledge as the members of:

ENLowestoftTown CouncilTY

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

	Agreed		'Yes' 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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.lowestofttowncouncil.gov.uk

ENTERED PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

ENNEBURY TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	2,523,414	2,165,985	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	1,975,790	2,090,222	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	980,362	2,764,132	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	687,521	988,873	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	13,645	13,406	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	2,612,415	3,006,121	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	2,165,985	3,011,939	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	2,151,081	2,554,534	<i>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.</i>
9. Total fixed assets plus long term investments and assets	1,575,384	1,735,940	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	145,000	135,000	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of

ENLowestoft Town Council TY

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2024/25

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

23/05/2025

Lowestoft Town Council 2024-2025

12:05

Balance Sheet as at 31st March 2025

31st March 2024

31st March 2025

Current Assets

106,222	Debtors	123,841
167,214	Sundry Debtors	0
117,806	VAT Control A/c	152,794
105,319	Prepayments	166,196
0	Other Debtors	173,133
1,656,430	Current Bank A/c	2,059,358
468,564	Unity Savings Account	481,239
0	Arnolds Bequest	13,937
88	Petty Cash	0

2,621,642

3,170,499

2,621,642 Total Assets

3,170,499

Current Liabilities

356,934	Creditors	87,541
48,123	Accruals	54,157
500	Receipts in Advance	28
20,880	Arnolds Bequest	14,830
13,728	HMRC	0
13,942	Pension Liability	0
0	Credit Card Year End	454
1,550	Tenant Deposits	1,550

455,657

158,560

2,165,985 Total Assets Less Current Liabilities

3,011,939

Represented By

502,941	General Reserves	547,185
58	EMR - Civic and Ceremonial	2,051
2,709	EMR - Legal Costs	0
13,516	EMR - Training	0
99,580	EMR - Marina Theatre	290,338
123,692	EMR - Public Conveniences	77,157
136,037	EMR - Repairs & Maintenance	104,276
233,309	EMR - Play Areas	217,731
20,147	EMR - Elections	13,225
79,360	EMR - Capital	93,605
37,407	EMR - Triangle Market	16,401

31st March 2024		31st March 2025
	6,565 EMR - CIL	11,281
	53,162 EMR - Staff	10,235
	33,859 EMR - Lowestoft Collection	38,959
	55,368 EMR - Parks and Open Spaces	41,708
	45,890 EMR - Waterways and Ponds	40,192
	4,291 EMR - IT	0
	9,996 EMR - Office	990
	20,652 EMR - Festive Lights	20,652
	24,712 EMR - Consultancy	0
	44,102 EMR - Normanston Capital	76,048
	23,068 EMR - Defibrillators	29,462
	7,605 EMR - Community Safety	5,531
	67,606 EMR - Climate	10,123
	4,116 EMR - Electric Vehicles	0
	17,361 EMR - Allotments & Gardens	16,075
	148 EMR - GELP	124
	7,382 EMR - Links Road Car Park	7,262
	30,930 EMR - Denes Oval	4,178
	15,078 EMR - Belle Vue Park	16,617
	127,779 EMR - Sparrows Nest	198,355
	4,411 EMR - Ness Park	0
	2,673 EMR - Kensington Gardens	4,503
	23,900 EMR - Fen Park	28,720
	33,404 EMR - Community Halls	55,471
	46,323 EMR - Town Hall	74,166
	51,473 EMR - T Hall Investment Fund	819,647
	28,364 EMR - Events	24,480
	13,616 EMR - Grants	33,942
	20,599 EMR - Professional Services	0
	40,080 EMR - Compliance	3,562
	2,504 EMR - Community Engagement	12,359
	32,582 EMR - Horticulture	43,949
	17,631 EMR - Arts and Heritage	21,382
	2,165,985	3,011,939

12:05

Balance Sheet as at 31st March 2025

31st March 2025

Signed : _____
Chairman

Date : _____

Signed : _____
Responsible
Financial
Officer _____ Date : _____

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
100	Debtors			123,840.98	
105	VAT Control A/c			152,794.45	
110	Prepayments			166,196.39	
115	Other Debtors			173,133.05	
200	Current Bank A/c			2,059,358.25	
210	Unity Savings Account			481,238.70	
225	Arnolds Bequest			13,937.23	
310	General Reserves				502,941.33
320	EMR - Civic and Ceremonial				2,051.35
323	EMR - Marina Theatre				290,337.91
325	EMR - Public Conveniences				77,156.50
326	EMR - Repairs & Maintenance				104,275.89
327	EMR - Play Areas				217,731.07
328	EMR - Elections				13,225.46
329	EMR - Capital				93,604.94
330	EMR - Triangle Market				16,400.67
331	EMR - CIL				11,281.05
332	EMR - Staff				10,234.73
334	EMR - Lowestoft Collection				38,959.00
335	EMR - Parks and Open Spaces				41,707.61
336	EMR - Waterways and Ponds				40,192.44
338	EMR - Office				989.71
339	EMR - Festive Lights				20,651.54
344	EMR - Normanston Capital				76,048.29
346	EMR - Defibrillators				29,462.26
347	EMR - Community Safety				5,531.20
348	EMR - Climate				10,122.88
350	EMR - Allotments & Gardens				16,074.61
352	EMR - GELP				123.98
353	EMR - Links Road Car Park				7,261.50
354	EMR - Denes Oval				4,177.83
355	EMR - Belle Vue Park				16,616.66
356	EMR - Sparrows Nest				198,355.36
358	EMR - Kensington Gardens				4,502.75
359	EMR - Fen Park				28,719.64
366	EMR - Community Halls				55,470.91
367	EMR - Town Hall				74,165.55
368	EMR - T Hall Investment Fund				819,647.44
371	EMR - Events				24,479.73
372	EMR - Grants				33,941.54
376	EMR - Compliance				3,562.35
377	EMR - Community Engagement				12,359.02
378	EMR - Horticulture				43,949.02
379	EMR - Arts and Heritage				21,381.86
500	Creditors				87,541.42
510	Accruals				54,157.19
515	Receipts in Advance				28.00
520	Arnolds Bequest				14,829.54
540	Credit Card Year End				454.01
545	Tenant Deposits				1,550.00
1000	Property Lettings - Exempt	200	Art, Heritage & Museums		25,664.50
1000	Property Lettings - Exempt	250	Tingdene - Camping & Caravan		78,316.75
1000	Property Lettings - Exempt	355	Box Office Building		20,000.00
1000	Property Lettings - Exempt	425	Sparrows Nest		25,900.00
1000	Property Lettings - Exempt	430	Belle Vue Park		1,598.70
1000	Property Lettings - Exempt	440	Normanston Park		6,250.00
1000	Property Lettings - Exempt	445	Kensington Garden Park		3,100.00
1000	Property Lettings - Exempt	555	Community Halls		1,000.00
1020	Market Income	505	The Triangle Market		605.00
1076	Precept	100	Administration		2,090,222.00
1080	Bank Interest Received	100	Administration		12,844.05
1085	Donations	300	Events & Grants		500.00
1085	Donations	435	Denes Oval		8,000.00

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
1090	Grants	300	Events & Grants		1,350.59
1090	Grants	435	Denes Oval		15,635.48
1090	Grants	440	Normanston Park		3,900.00
1090	Grants	445	Kensington Garden Park		9,830.60
1091	Town Hall Grant	160	Town Hall		1,456,147.22
1092	Marina Theatre Grant	350	Marina Theatre		1,012,500.00
1095	CIL	100	Administration		58,115.82
1100	Allotment Income	400	Allotments and Open Spaces		601.00
1200	Room and Land Hire Income	150	Office Accommodation		80.00
1200	Room and Land Hire Income	401	Parks and Open Spaces		3,464.00
1200	Room and Land Hire Income	435	Denes Oval		707.50
1200	Room and Land Hire Income	440	Normanston Park		115.00
1200	Room and Land Hire Income	488	Walmer Road		500.00
1200	Room and Land Hire Income	510	Links Road Car Park		2,180.00
1200	Room and Land Hire Income	515	Whitton Estate Meeting Hall		2,786.00
1205	Memorial Benches	425	Sparrows Nest		325.00
1205	Memorial Benches	445	Kensington Garden Park		325.00
1210	Recharges	100	Administration		791.54
1210	Recharges	440	Normanston Park		7,782.50
1215	Vehicle Sale	100	Administration		3,000.00
1220	Scrap Metal	100	Administration		216.00
1300	Capital Works	445	Kensington Garden Park		0.04
4000	Salaries - Gross	140	Staff, Training and CPD	755,523.96	
4005	Employers National Insurance	140	Staff, Training and CPD	76,017.40	
4010	Employers Superannuation	140	Staff, Training and CPD	157,331.20	
4025	Job Adverts	140	Staff, Training and CPD	3,174.11	
4050	Staffing Contingency	140	Staff, Training and CPD	1,163.52	
4055	Staff Training	140	Staff, Training and CPD	23,373.32	
4056	Councillor Training	140	Staff, Training and CPD	3,734.97	
4070	Office Supplies and Stationery	100	Administration	3,947.85	
4090	Audit Fees	130	Elections and Professional Fee	4,690.25	
4095	Insurance	130	Elections and Professional Fee	25,343.41	
4100	Community Engagement	300	Events & Grants	12,861.25	
4101	Sponsorship	300	Events & Grants	22,500.00	
4105	IT	100	Administration	14,724.58	
4110	Bank Charges	130	Elections and Professional Fee	474.60	
4115	Professional Fees and Subscrip	130	Elections and Professional Fee	4,407.30	
4115	Professional Fees and Subscrip	555	Community Halls	909.77	
4120	Miscellaneous & Meetings	100	Administration	1,626.14	
4130	Legal Costs	130	Elections and Professional Fee	79,983.53	
4135	Elections	130	Elections and Professional Fee	6,921.26	
4140	Civic & Ceremonial	200	Art, Heritage & Museums	2,440.00	
4143	Arts and Heritage	200	Art, Heritage & Museums	24,759.44	
4150	Travel Expenses	200	Art, Heritage & Museums	6.75	
4150	Travel Expenses	650	Climate Emergency	11,880.69	
4155	Compliance	100	Administration	49,309.88	
4155	Compliance	482	Play Areas - General	7,492.62	
4155	Compliance	555	Community Halls	1,045.50	
4160	Parking	150	Office Accommodation	438.40	
4165	Consultancy and H&S	130	Elections and Professional Fee	47,867.18	
4175	HR & Payroll	100	Administration	5,199.60	
4200	EMR Contribution	482	Play Areas - General	12,454.33	
4300	Business Rates	150	Office Accommodation	9,980.00	
4300	Business Rates	170	Workshop	7,609.75	
4300	Business Rates	425	Sparrows Nest	1,035.43	
4300	Business Rates	510	Links Road Car Park	2,120.75	
4300	Business Rates	555	Community Halls	1,757.85	
4301	Council Tax	430	Belle Vue Park	60.77	
4305	BID Levy	150	Office Accommodation	350.00	
4305	BID Levy	160	Town Hall	1,286.25	
4315	Cleaning	350	Marina Theatre	2,648.00	
4315	Cleaning	500	Public Conveniences	15,348.45	
4315	Cleaning	555	Community Halls	1,927.71	

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Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4340	Furniture & Equipment	150	Office Accommodation	12,022.63	
4355	Refurbishment	482	Play Areas - General	89,505.00	
4355	Refurbishment	500	Public Conveniences	77,743.25	
4365	Utilities	160	Town Hall		9,820.58
4365	Utilities	170	Workshop	4,437.59	
4365	Utilities	425	Sparrows Nest	5,310.79	
4365	Utilities	435	Denes Oval	12,029.67	
4365	Utilities	440	Normanston Park	10,301.08	
4365	Utilities	445	Kensington Garden Park	5,207.09	
4365	Utilities	450	Kirkley Fen Park	141.59	
4365	Utilities	500	Public Conveniences	3,462.97	
4365	Utilities	505	The Triangle Market	7,788.55	
4365	Utilities	555	Community Halls	1,359.15	
4365	Utilities	655	Horticulture	33.30	
4375	Van Hire	100	Administration	13,597.79	
4376	Vehicles	100	Administration	44,710.20	
4450	Grants	300	Events & Grants	46,050.70	
4465	Events	300	Events & Grants	8,029.26	
4465	Events	505	The Triangle Market	3,931.76	
4470	Festive Lights	100	Administration	7,620.17	
4480	Major Events	300	Events & Grants	42,062.96	
4505	Marina Theatre Management Fee	350	Marina Theatre	150,000.00	
4600	Administration Fee - Allotment	400	Allotments and Open Spaces	1,812.00	
4601	Allotment Maintenance	400	Allotments and Open Spaces	2,316.00	
4710	IT Service Charge	150	Office Accommodation	26,292.59	
4715	Hamilton House Loan Repayment	150	Office Accommodation	13,429.60	
4720	Premises Rent	150	Office Accommodation	15,435.00	
4720	Premises Rent	170	Workshop	20,213.95	
4725	Premises Service Charge	150	Office Accommodation	29,479.00	
4725	Premises Service Charge	170	Workshop	3,562.66	
4800	Neighbourhood Plan	110	Neighbourhood Plan	540.00	
5000	Repairs & Maintenance	100	Administration	77,088.65	
5000	Repairs & Maintenance	180	Waterways and Ponds	5,697.85	
5000	Repairs & Maintenance	350	Marina Theatre	39,037.22	
5000	Repairs & Maintenance	401	Parks and Open Spaces	14,113.16	
5000	Repairs & Maintenance	425	Sparrows Nest	4,000.00	
5000	Repairs & Maintenance	482	Play Areas - General	4,847.36	
5000	Repairs & Maintenance	505	The Triangle Market	12,891.12	
5000	Repairs & Maintenance	555	Community Halls	2,358.85	
5010	Sports Ground Maintenance	100	Administration	12,294.00	
5020	Project Expenditure	150	Office Accommodation	146.65	
5020	Project Expenditure	160	Town Hall	651,858.53	
5020	Project Expenditure	350	Marina Theatre	785,011.94	
5030	Parks Development	401	Parks and Open Spaces	2,120.00	
5030	Parks Development	430	Belle Vue Park	3,565.50	
5040	Horticultural	100	Administration	22,206.99	
5045	Climate Emergency	650	Climate Emergency	16,470.50	
5055	Defibrillators	600	Community Safety	4,768.80	
5060	Community Safety	600	Community Safety	910.00	
5105	Capital Investment	120	Capital Works	13,230.00	
5105	Capital Investment	401	Parks and Open Spaces	38,762.04	
5105	Capital Investment	425	Sparrows Nest	36,549.67	
5105	Capital Investment	435	Denes Oval	37,690.75	
5105	Capital Investment	440	Normanston Park	65,730.07	
5105	Capital Investment	445	Kensington Garden Park	10,848.34	
5105	Capital Investment	500	Public Conveniences	200.00	
5105	Capital Investment	505	The Triangle Market	250.00	
5200	Tarmacking	100	Administration	373.41	
5220	Waste Disposal	650	Climate Emergency	20,275.96	
5225	Bulky Waste	650	Climate Emergency	24,604.00	
5999	Transfer to EMR			1,056,785.43	
6000	Transfer from EMR	100	Administration		2,000.00
6000	Transfer from EMR	120	Capital Works		13,230.00

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Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
6000	Transfer from EMR	130	Elections and Professional Fee		6,921.49
6000	Transfer from EMR	300	Events & Grants		95.84
6000	Transfer from EMR	350	Marina Theatre		7,507.70
6000	Transfer from EMR	401	Parks and Open Spaces		2,120.00
6000	Transfer from EMR	425	Sparrows Nest		36,549.67
6000	Transfer from EMR	430	Belle Vue Park		3,075.50
6000	Transfer from EMR	440	Normanston Park		5,000.00
6000	Transfer from EMR	482	Play Areas - General		89,505.00
6000	Transfer from EMR	500	Public Conveniences		77,943.25
6000	Transfer from EMR	505	The Triangle Market		10,420.00
6000	Transfer from EMR	650	Climate Emergency		5,922.00
6001	Transfer to EMR	100	Administration	4,715.82	
6001	Transfer to EMR	488	Walmer Road	500.00	
6500	Ground Maintenance	100	Administration	28,447.37	
6515	Bulbs	655	Horticulture	4,175.62	
6520	Mulching	655	Horticulture	136.59	
9980	DMO Repayments	355	Box Office Building	13,405.75	
Trial Balance Totals :				8,250,721.06	8,250,721.06
Difference				0.00	

Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	Administration									
1076	Precept	2,090,222	2,090,222	2,413,263	1,206,632	0	0	0	0	0
1080	Bank Interest Received	0	12,844	0	0	0	0	0	0	0
1090	Grants	0	0	0	500	0	0	0	0	0
1095	CIL	0	58,116	0	3,136	0	0	0	0	0
1210	Recharges	0	792	0	0	0	0	0	0	0
1215	Vehicle Sale	0	3,000	0	0	0	0	0	0	0
1220	Scrap Metal	0	216	0	-216	0	0	0	0	0
Total Income		2,090,222	2,165,189	2,413,263	1,210,051	0	0	0	0	0
4070	Office Supplies and Stationery	2,000	3,948	2,060	149	0	0	0	0	0
4105	IT	10,550	14,725	9,959	4,654	0	0	0	0	0
4120	Miscellaneous & Meetings	1,398	1,626	1,440	671	0	0	0	0	0
4155	Compliance	33,620	49,310	31,333	6,700	0	0	0	0	0
4175	HR & Payroll	7,000	5,200	7,210	4,330	0	0	0	0	0
4375	Van Hire	10,800	13,598	40,000	26,022	0	0	0	0	0
4376	Vehicles	0	44,710	0	0	0	0	0	0	0
4470	Festive Lights	7,689	7,620	8,437	0	0	0	0	0	0
5000	Repairs & Maintenance	90,000	77,089	92,700	4,714	0	0	0	0	0
5010	Sports Ground Maintenance	15,000	12,294	15,450	4,982	0	0	0	0	0
5040	Horticultural	60,000	22,207	81,750	2,078	0	0	0	0	0
5200	Tarmacking	40,801	373	42,026	4,995	0	0	0	0	0
5205	Fencing and Walls	7,000	0	0	0	0	0	0	0	0
5210	Gutter Clearing	10,000	0	0	0	0	0	0	0	0
5215	Goods	10,000	0	0	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6500	Ground Maintenance	28,050	28,447	98,065	9,018	0	0	0	0	0
	Overhead Expenditure	333,908	281,147	430,430	68,314	0	0	0	0	0
	100 Net Income over Expenditure	1,756,314	1,884,043	1,982,833	1,141,738	0	0	0	0	0
6000	plus Transfer from EMR	0	2,000	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	4,716	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>1,756,314</u>	<u>1,881,327</u>	<u>1,982,833</u>	<u>1,141,738</u>	<u>0</u>		<u>0</u>		
110	Neighbourhood Plan									
4800	Neighbourhood Plan	0	540	0	0	0	0	0	0	0
	Overhead Expenditure	0	540	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>(540)</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		
120	Capital Works									
5105	Capital Investment	0	13,230	0	0	0	0	0	0	0
	Overhead Expenditure	0	13,230	0	0	0	0	0	0	0
6000	plus Transfer from EMR	0	13,230	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		
130	Elections and Professional Fee									
4090	Audit Fees	5,058	4,690	5,210	-3,433	0	0	0	0	0
4095	Insurance	30,900	25,343	27,500	26,863	0	0	0	0	0
4110	Bank Charges	412	475	425	84	0	0	0	0	0
4115	Professional Fees and Subscrip	4,968	4,407	5,617	4,751	0	0	0	0	0
4130	Legal Costs	40,000	79,984	50,000	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4135	Elections	0	6,921	13,743	0	0	0	0	0	0
4165	Consultancy and H&S	12,000	47,867	22,600	7,496	0	0	0	0	0
	Overhead Expenditure	93,338	169,688	125,095	35,761	0	0	0	0	0
6000	plus Transfer from EMR	0	6,921	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(93,338)</u>	<u>(162,766)</u>	<u>(125,095)</u>	<u>(35,761)</u>	<u>0</u>		<u>0</u>		
140	Staff, Training and CPD									
4000	Salaries - Gross	913,377	755,524	1,068,386	135,829	0	0	0	0	0
4005	Employers National Insurance	0	76,017	0	17,010	0	0	0	0	0
4010	Employers Superannuation	0	157,331	0	26,289	0	0	0	0	0
4025	Job Adverts	0	3,174	7,500	0	0	0	0	0	0
4050	Staffing Contingency	70,000	1,164	84,249	0	0	0	0	0	0
4055	Staff Training	21,000	23,373	21,630	3,269	0	0	0	0	0
4056	Councillor Training	3,750	3,735	3,000	0	0	0	0	0	0
	Overhead Expenditure	1,008,127	1,020,318	1,184,765	182,398	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(1,008,127)</u>	<u>(1,020,318)</u>	<u>(1,184,765)</u>	<u>(182,398)</u>	<u>0</u>		<u>0</u>		
150	Office Accommodation									
1200	Room and Land Hire Income	0	80	0	0	0	0	0	0	0
	Total Income	0	80	0	0	0	0	0	0	0
4160	Parking	1,500	438	1,545	52	0	0	0	0	0
4300	Business Rates	9,956	9,980	10,266	9,980	0	0	0	0	0
4305	BID Levy	350	350	350	350	0	0	0	0	0
4340	Furniture & Equipment	8,941	12,023	9,210	1,693	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4710	IT Service Charge	19,000	26,293	30,000	5,207	0	0	0	0	0
4715	Hamilton House Loan Repayment	13,430	13,430	13,834	3,357	0	0	0	0	0
4720	Premises Rent	14,700	15,435	15,141	3,859	0	0	0	0	0
4725	Premises Service Charge	34,248	29,479	35,275	6,547	0	0	0	0	0
5020	Project Expenditure	0	147	0	0	0	0	0	0	0
Overhead Expenditure		102,125	107,574	115,621	31,045	0	0	0	0	0
Movement to/(from) Gen Reserve		(102,125)	(107,494)	(115,621)	(31,045)	0		0		
160	Town Hall									
1091	Town Hall Grant	144,717	1,456,147	0	68,352	0	0	0	0	0
Total Income		144,717	1,456,147	0	68,352	0	0	0	0	0
4305	BID Levy	1,325	1,286	1,365	1,286	0	0	0	0	0
4365	Utilities	7,983	-9,821	8,223	149	0	0	0	0	0
5000	Repairs & Maintenance	10,000	0	0	0	0	0	0	0	0
5020	Project Expenditure	0	651,859	0	551,298	0	0	0	0	0
9980	DMO Repayments	0	0	82,683	0	0	0	0	0	0
Overhead Expenditure		19,308	643,324	92,271	552,733	0	0	0	0	0
Movement to/(from) Gen Reserve		125,409	812,823	(92,271)	(484,380)	0		0		
170	Workshop									
4095	Insurance	0	0	0	274	0	0	0	0	0
4300	Business Rates	7,610	7,610	7,610	7,610	0	0	0	0	0
4340	Furniture & Equipment	0	0	2,500	180	0	0	0	0	0
4365	Utilities	6,000	4,438	6,000	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4720	Premises Rent	20,500	20,214	24,000	3,417	0	0	0	0	0
4725	Premises Service Charge	0	3,563	0	300	0	0	0	0	0
Overhead Expenditure		34,110	35,824	40,110	11,781	0	0	0	0	0
Movement to/(from) Gen Reserve		(34,110)	(35,824)	(40,110)	(11,781)	0		0		
180	Waterways and Ponds									
5000	Repairs & Maintenance	40,800	5,698	9,150	1,867	0	0	0	0	0
Overhead Expenditure		40,800	5,698	9,150	1,867	0	0	0	0	0
Movement to/(from) Gen Reserve		(40,800)	(5,698)	(9,150)	(1,867)	0		0		
200	Art, Heritage & Museums									
1000	Property Lettings - Exempt	0	25,665	0	-25,665	0	0	0	0	0
Total Income		0	25,665	0	-25,665	0	0	0	0	0
4140	Civic & Ceremonial	2,400	2,440	2,400	400	0	0	0	0	0
4143	Arts and Heritage	30,000	24,759	30,000	98	0	0	0	0	0
4150	Travel Expenses	1,000	7	1,000	0	0	0	0	0	0
Overhead Expenditure		33,400	27,206	33,400	498	0	0	0	0	0
Movement to/(from) Gen Reserve		(33,400)	(1,542)	(33,400)	(26,162)	0		0		
250	Tingdene - Camping & Caravan									
1000	Property Lettings - Exempt	101,212	78,317	104,249	0	0	0	0	0	0
Total Income		101,212	78,317	104,249	0	0	0	0	0	0
Movement to/(from) Gen Reserve		101,212	78,317	104,249	0	0		0		

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14:52 Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
300	Events & Grants									
1085	Donations	0	500	0	0	0	0	0	0	0
1090	Grants	0	1,351	0	0	0	0	0	0	0
	Total Income	0	1,851	0	0	0	0	0	0	0
4100	Community Engagement	21,462	12,861	21,506	3,812	0	0	0	0	0
4101	Sponsorship	23,000	22,500	33,380	3,000	0	0	0	0	0
4450	Grants	65,000	46,051	75,000	47,945	0	0	0	0	0
4465	Events	15,000	8,029	15,450	11,797	0	0	0	0	0
4480	Major Events	58,599	42,063	65,540	14,126	0	0	0	0	0
	Overhead Expenditure	183,061	131,504	210,876	80,680	0	0	0	0	0
	300 Net Income over Expenditure	-183,061	-129,654	-210,876	-80,680	0	0	0	0	0
6000	plus Transfer from EMR	0	96	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(183,061)</u>	<u>(129,558)</u>	<u>(210,876)</u>	<u>(80,680)</u>	<u>0</u>		<u>0</u>		
350	Marina Theatre									
1092	Marina Theatre Grant	0	1,012,500	0	0	0	0	0	0	0
1210	Recharges	0	0	10,000	0	0	0	0	0	0
1211	Loan Repayment	0	0	0	10,000	0	0	0	0	0
	Total Income	0	1,012,500	10,000	10,000	0	0	0	0	0
4315	Cleaning	4,562	2,648	0	0	0	0	0	0	0
4505	Marina Theatre Management Fee	150,000	150,000	150,000	150,000	0	0	0	0	0
5000	Repairs & Maintenance	27,939	39,037	28,778	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
5020	Project Expenditure	0	785,012	244,000	399,065	0	0	0	0	0
	Overhead Expenditure	182,501	976,697	422,778	549,065	0	0	0	0	0
	350 Net Income over Expenditure	-182,501	35,803	-412,778	-539,065	0	0	0	0	0
6000	plus Transfer from EMR	0	7,508	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(182,501)	43,311	(412,778)	(539,065)	0		0		
355	Box Office Building									
1000	Property Lettings - Exempt	20,000	20,000	20,000	0	0	0	0	0	0
	Total Income	20,000	20,000	20,000	0	0	0	0	0	0
9980	DMO Repayments	13,406	13,406	13,167	0	0	0	0	0	0
	Overhead Expenditure	13,406	13,406	13,167	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	6,594	6,594	6,833	0	0		0		
400	Allotments and Open Spaces									
1100	Allotment Income	601	601	620	-601	0	0	0	0	0
	Total Income	601	601	620	-601	0	0	0	0	0
4600	Administration Fee - Allotment	1,812	1,812	1,867	0	0	0	0	0	0
4601	Allotment Maintenance	16,030	2,316	16,511	0	0	0	0	0	0
	Overhead Expenditure	17,842	4,128	18,378	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(17,241)	(3,527)	(17,758)	(601)	0		0		
401	Parks and Open Spaces									
1200	Room and Land Hire Income	0	3,464	0	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income		0	3,464	0	0	0	0	0	0	0
5000	Repairs & Maintenance	25,750	14,113	26,523	1,386	0	0	0	0	0
5030	Parks Development	0	2,120	0	0	0	0	0	0	0
5105	Capital Investment	45,000	38,762	46,350	6,450	0	0	0	0	0
Overhead Expenditure		70,750	54,995	72,873	7,836	0	0	0	0	0
401 Net Income over Expenditure		-70,750	-51,531	-72,873	-7,836	0	0	0	0	0
6000	plus Transfer from EMR	0	2,120	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(70,750)	(49,411)	(72,873)	(7,836)	0		0		
410 Great Eastern Linear Park										
4625	GELP Railway Rent	24	0	25	0	0	0	0	0	0
Overhead Expenditure		24	0	25	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(24)	0	(25)	0	0		0		
425 Sparrows Nest										
1000	Property Lettings - Exempt	25,200	25,900	25,900	0	0	0	0	0	0
1205	Memorial Benches	0	325	0	0	0	0	0	0	0
Total Income		25,200	26,225	25,900	0	0	0	0	0	0
4300	Business Rates	1,068	1,035	1,068	1,035	0	0	0	0	0
4365	Utilities	13,905	5,311	14,323	852	0	0	0	0	0
5000	Repairs & Maintenance	0	4,000	0	0	0	0	0	0	0
5100	Capital Repairs	100,000	0	0	0	0	0	0	0	0
5105	Capital Investment	0	36,550	0	0	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Overhead Expenditure		114,973	46,896	15,391	1,887	0	0	0	0	0
425 Net Income over Expenditure		-89,773	-20,671	10,509	-1,887	0	0	0	0	0
6000	plus Transfer from EMR	0	36,550	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(89,773)</u>	<u>15,879</u>	<u>10,509</u>	<u>(1,887)</u>	<u>0</u>		<u>0</u>		
430 Belle Vue Park										
1000	Property Lettings - Exempt	2,771	1,599	0	0	0	0	0	0	0
Total Income		<u>2,771</u>	<u>1,599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4301	Council Tax	0	61	0	1,798	0	0	0	0	0
5000	Repairs & Maintenance	10,849	0	0	0	0	0	0	0	0
5030	Parks Development	0	3,566	0	0	0	0	0	0	0
Overhead Expenditure		10,849	3,626	0	1,798	0	0	0	0	0
430 Net Income over Expenditure		-8,078	-2,028	0	-1,798	0	0	0	0	0
6000	plus Transfer from EMR	0	3,076	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(8,078)</u>	<u>1,048</u>	<u>0</u>	<u>(1,798)</u>	<u>0</u>		<u>0</u>		
435 Denes Oval										
1085	Donations	0	8,000	0	0	0	0	0	0	0
1090	Grants	0	15,635	0	0	0	0	0	0	0
1200	Room and Land Hire Income	0	708	0	12	0	0	0	0	0
Total Income		<u>0</u>	<u>24,343</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4365	Utilities	7,500	12,030	10,722	481	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
5105	Capital Investment	0	37,691	0	40,249	0	0	0	0	0
	Overhead Expenditure	7,500	49,720	10,722	40,730	0	0	0	0	0
	Movement to/(from) Gen Reserve	(7,500)	(25,377)	(10,722)	(40,718)	0		0		
440	Normanston Park									
1000	Property Lettings - Exempt	6,250	6,250	6,250	0	0	0	0	0	0
1090	Grants	0	3,900	0	0	0	0	0	0	0
1200	Room and Land Hire Income	0	115	0	0	0	0	0	0	0
1210	Recharges	0	7,783	0	0	0	0	0	0	0
	Total Income	6,250	18,048	6,250	0	0	0	0	0	0
4365	Utilities	6,180	10,301	5,386	654	0	0	0	0	0
5105	Capital Investment	85,000	65,730	0	0	0	0	0	0	0
	Overhead Expenditure	91,180	76,031	5,386	654	0	0	0	0	0
	440 Net Income over Expenditure	-84,930	-57,984	864	-654	0	0	0	0	0
6000	plus Transfer from EMR	0	5,000	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(84,930)	(52,984)	864	(654)	0		0		
445	Kensington Garden Park									
1000	Property Lettings - Exempt	3,145	3,100	3,145	0	0	0	0	0	0
1090	Grants	0	9,831	0	0	0	0	0	0	0
1205	Memorial Benches	0	325	0	0	0	0	0	0	0
1300	Capital Works	0	0	0	0	0	0	0	0	0
	Total Income	3,145	13,256	3,145	0	0	0	0	0	0

Continued on next page

14:52 Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4365	Utilities	10,000	5,207	3,506	44	0	0	0	0	0
5105	Capital Investment	0	10,848	0	0	0	0	0	0	0
	Overhead Expenditure	10,000	16,055	3,506	44	0	0	0	0	0
	Movement to/(from) Gen Reserve	(6,855)	(2,800)	(361)	(44)	0		0		
450	Kirkley Fen Park									
4365	Utilities	5,000	142	5,150	-13	0	0	0	0	0
	Overhead Expenditure	5,000	142	5,150	-13	0	0	0	0	0
	Movement to/(from) Gen Reserve	(5,000)	(142)	(5,150)	13	0		0		
482	Play Areas - General									
4155	Compliance	6,665	7,493	8,000	2,900	0	0	0	0	0
4200	EMR Contribution	25,000	12,454	25,000	0	0	0	0	0	0
4355	Refurbishment	130,000	89,505	0	0	0	0	0	0	0
4485	Sports and Development	0	0	20,000	2,381	0	0	0	0	0
5000	Repairs & Maintenance	30,000	4,847	15,000	487	0	0	0	0	0
	Overhead Expenditure	191,665	114,299	68,000	5,768	0	0	0	0	0
6000	plus Transfer from EMR	0	89,505	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(191,665)	(24,794)	(68,000)	(5,768)	0		0		
488	Walmer Road									
1200	Room and Land Hire Income	0	500	0	0	0	0	0	0	0
	Total Income	0	500	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	500	0	0	0	0	0	0	0

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14:52 Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		
500	Public Conveniences									
4315	Cleaning	8,718	15,348	9,480	510	0	0	0	0	0
4355	Refurbishment	70,000	77,743	0	0	0	0	0	0	0
4365	Utilities	6,000	3,463	4,000	502	0	0	0	0	0
5105	Capital Investment	0	200	0	0	0	0	0	0	0
	Overhead Expenditure	<u>84,718</u>	<u>96,755</u>	<u>13,480</u>	<u>1,011</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	77,943	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(84,718)</u>	<u>(18,811)</u>	<u>(13,480)</u>	<u>(1,011)</u>	<u>0</u>		<u>0</u>		
505	The Triangle Market									
1020	Market Income	0	605	0	56	0	0	0	0	0
	Total Income	<u>0</u>	<u>605</u>	<u>0</u>	<u>56</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4365	Utilities	5,356	7,789	5,517	683	0	0	0	0	0
4465	Events	0	3,932	6,000	506	0	0	0	0	0
5000	Repairs & Maintenance	5,000	12,891	5,000	0	0	0	0	0	0
5105	Capital Investment	0	250	0	0	0	0	0	0	0
	Overhead Expenditure	<u>10,356</u>	<u>24,861</u>	<u>16,517</u>	<u>1,189</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
505 Net Income over Expenditure		<u>-10,356</u>	<u>-24,256</u>	<u>-16,517</u>	<u>-1,133</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	10,420	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(10,356)</u>	<u>(13,836)</u>	<u>(16,517)</u>	<u>(1,133)</u>	<u>0</u>		<u>0</u>		
510	Links Road Car Park									

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
1200	Room and Land Hire Income	0	2,180	0	-2,180	0	0	0	0	0
	Total Income	0	2,180	0	-2,180	0	0	0	0	0
4300	Business Rates	2,185	2,121	2,251	2,121	0	0	0	0	0
	Overhead Expenditure	2,185	2,121	2,251	2,121	0	0	0	0	0
	Movement to/(from) Gen Reserve	(2,185)	59	(2,251)	(4,301)	0		0		
515	Whitton Estate Meeting Hall									
1200	Room and Land Hire Income	0	2,786	0	28	0	0	0	0	0
	Total Income	0	2,786	0	28	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	2,786	0	28	0		0		
555	Community Halls									
1000	Property Lettings - Exempt	1,000	1,000	1,000	0	0	0	0	0	0
	Total Income	1,000	1,000	1,000	0	0	0	0	0	0
4115	Professional Fees and Subscrip	0	910	0	0	0	0	0	0	0
4155	Compliance	679	1,046	500	0	0	0	0	0	0
4300	Business Rates	0	1,758	0	2,197	0	0	0	0	0
4315	Cleaning	5,784	1,928	612	174	0	0	0	0	0
4365	Utilities	2,498	1,359	2,000	24	0	0	0	0	0
5000	Repairs & Maintenance	5,150	2,359	5,305	353	0	0	0	0	0
	Overhead Expenditure	14,111	9,359	8,417	2,748	0	0	0	0	0
	Movement to/(from) Gen Reserve	(13,111)	(8,359)	(7,417)	(2,748)	0		0		
600	Community Safety									

Continued on next page

14:52 Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

		<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
5055	Defibrillators	10,300	4,769	5,000	0	0	0	0	0	0
5060	Community Safety	0	910	1,000	0	0	0	0	0	0
6505	CCTV	0	0	20,000	0	0	0	0	0	0
Overhead Expenditure		10,300	5,679	26,000	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(10,300)	(5,679)	(26,000)	0	0		0		
650	Climate Emergency									
4150	Travel Expenses	10,500	11,881	15,000	1,789	0	0	0	0	0
5045	Climate Emergency	15,000	16,471	60,450	0	0	0	0	0	0
5220	Waste Disposal	22,289	20,276	21,554	4,340	0	0	0	0	0
5225	Bulky Waste	11,303	24,604	27,125	0	0	0	0	0	0
5230	Water Refill Stations	2,626	0	0	0	0	0	0	0	0
Overhead Expenditure		61,718	73,231	124,129	6,129	0	0	0	0	0
6000	plus Transfer from EMR	0	5,922	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(61,718)	(67,309)	(124,129)	(6,129)	0		0		
655	Horticulture									
4365	Utilities	1,000	33	0	0	0	0	0	0	0
6515	Bulbs	7,500	4,176	10,000	49	0	0	0	0	0
6520	Mulching	0	137	0	0	0	0	0	0	0
Overhead Expenditure		8,500	4,346	10,000	49	0	0	0	0	0
Movement to/(from) Gen Reserve		(8,500)	(4,346)	(10,000)	(49)	0		0		

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Annual Budget - By Centre (Actual YTD Month 2)

Note: 31st May 2025

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	2,395,118	4,854,354	2,584,427	1,260,053	0	0	0	0	0
Expenditure	2,755,755	4,008,400	3,077,888	1,586,093	0	0	0	0	0
Net Income over Expenditure	<u>-360,637</u>	<u>845,954</u>	<u>-493,461</u>	<u>-326,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	260,290	0	0	0	0	0	0	0
less Transfer to EMR	0	5,216	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(360,637)</u>	<u>1,101,029</u>	<u>(493,461)</u>	<u>(326,040)</u>	<u>0</u>		<u>0</u>		

Date 20/06/2025

Lowestoft Town Council 2025-2026

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Cashbook 1

User: COXJ

Unity Bank Account

For Month No: 3

Receipts for Month 3

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		2,312,652.50					2,312,652.50	
7026	Banked 02/06/2025	18.50						
7026	Market income	18.50			1020	505	18.50	Weekly market income
7027	Banked 02/06/2025	18.50						
7027	Market Income	18.50			1020	505	18.50	Weekly market income
7028	Banked 06/06/2025	18.50						
7028	Market Income	18.50			1020	505	18.50	Weekly market income
7029	Banked 09/06/2025	200.00						
	Sales Recpts Page 439	200.00	200.00		100			Sales Recpts Page 439
7030	Banked 16/06/2025	750.00						
	Sales Recpts Page 440	750.00	750.00		100			Sales Recpts Page 440
7031	Banked 18/06/2025	200.00						
	Sales Recpts Page 441	200.00	200.00		100			Sales Recpts Page 441
7032	Banked 18/06/2025	50.00						
	Sales Recpts Page 442	50.00	50.00		100			Sales Recpts Page 442
Total Receipts for Month		1,255.50	1,200.00	0.00			55.50	
Cashbook Totals		2,313,908.00	1,200.00	0.00			2,312,708.00	

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Date 20/06/2025

Lowestoft Town Council 2025-2026

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Cashbook 1

User: COXJ

Unity Bank Account

For Month No: 3

Payments for Month 3

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
02/06/2025	Taylor Williams	7346	8.40		1.40	4160	150	7.00	May reimbursements
02/06/2025	Screwfix	7341	77.96	77.96		500			Cable ties
02/06/2025	East Coast Mower Services	7342	275.00	275.00		500			Fit wiring loom to trailer
02/06/2025	East-Point Sports Ltd	7343	480.00	480.00		500			Gym bags for 10K
02/06/2025	Ben Burgess GroundsCare Equipm	7344	936.00	936.00		500			2 x Dennis DO82
02/06/2025	Munnings Supplies Ltd	7345	45.60	45.60		500			Paint/workwear
02/06/2025	Novuna Business Finance	7421	1,137.61	1,137.61		500			Transit Van hire Apr25-Mar26
02/06/2025	Novuna Business Finance	7422	1,207.38	1,207.38		500			Transit Tipper hire Apr-Mar26
02/06/2025	East Suffolk Council	7423	212.00	212.00		500			Links Rd Car Park Rates 25/26
02/06/2025	East Suffolk Council	7424	104.00	104.00		500			SN Bowls Club Rates 25/26
02/06/2025	East Suffolk Council	7425	998.00	998.00		500			HH Rates Apr25-Mar26
02/06/2025	East Suffolk Council	7426	180.00	180.00		500			BVP rates to Mar 26
02/06/2025	DVLA	7427	29.31			6500	100	29.31	Road Tax AY72HNM
02/06/2025	DVLA	7428	29.31			6500	100	29.31	Road tax AV72ZGM
02/06/2025	DVLA	7429	30.18			6500	100	30.18	Road Tax AX72 BVL
02/06/2025	DVLA	7430	30.18			6500	100	30.18	Road Tax DN70 ZYZ
02/06/2025	Fuel Card Services Ltd	7437	122.90	122.90		500			Fuel
04/06/2025	Lauren Elliott	7347	33.60		5.60	4160	150	28.00	May reimbursements
04/06/2025	OPR Consulting Ltd	7348	2,548.47	2,548.47		500			Prepare business plan
04/06/2025	OPR Consulting Ltd	7349	1,575.00	1,575.00		500			LTC drawdown contract 3 days
04/06/2025	V.C. Cooke	7350	630.60	630.60		500			Waste diposal May25
04/06/2025	Net World Sports	7351	357.33	357.33		500			Tennis balls & bag
04/06/2025	Suffolk Assn. of Local Council	7352	43.20	43.20		500			MW-Comm'g with your community
04/06/2025	Wilco Motor Spares Ltd	7353	8.00	8.00		500			Screenwash
04/06/2025	Munnings Supplies Ltd	7354	48.00	48.00		500			Shorts
04/06/2025	R J Pryce & Co Ltd	7355	31.16	31.16		500			Hose clips, grab rail
04/06/2025	CLA Fabrications Ltd	7356	2,705.49	2,705.49		500			Cricket nets-mesh/posts/gate
04/06/2025	Rouse Forestry	7357	576.00	576.00		500			Dead wood trees BVP
04/06/2025	Aquaculture Innovations Ltd	7358	102.00	102.00		500			Replace cable for Nautilus
04/06/2025	Fleet 96 Rentals Ltd	7359	840.00	840.00		500			Van hire to 2.6.25
04/06/2025	Excite Solutions Ltd	7360	2,496.00	2,496.00		500			Grass cutting Mar/Apr
04/06/2025	Cloudy Group Ltd	7361	1,804.90	1,804.90		500			Microsoft & support
04/06/2025	The Marina Theatre Trust	7362	266.50	266.50		500			Storage Unit rent
04/06/2025	Phoenix Events (East) Ltd	7363	993.30	993.30		500			Orange plastic barriers 10K
04/06/2025	Peter Colby Commercials Ltd	7364	2,230.11	2,230.11		500			Service Charge Jun25
06/06/2025	J P Hawes	7384	186.83		0.66	4150	650	28.04	JH mileage Apr/May
						4120	100	61.57	Unit 2 refreshments & Apr/May
						5000	100	71.57	Ramp & tools for GMT
						6500	100	24.99	Trailer lead for vehicles

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Lowestoft Town Council 2025-2026

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Cashbook 1

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Unity Bank Account

For Month No: 3

Payments for Month 3

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
06/06/2025	Smith Bros Timber (East Anglia	7365	76.49	76.49		500			Screws/paint/washers etc
06/06/2025	Munnings Supplies Ltd	7366	68.40	68.40		500			White spray paint
06/06/2025	Banner World Ltd	7367	529.42	529.42		500			Feather Flags
06/06/2025	Garden Discount Centre Ltd	7368	85.61	85.61		500			Autocut C26-2 x2
06/06/2025	Seletar Signs	7369	90.00	90.00		500			'No Dog' signs DO
06/06/2025	Travis Perkins Trading Company	7370	75.07	75.07		500			Cement/wheelb'w/cutting disc
06/06/2025	Daniel Connal LLP	7371	3,384.00	3,384.00		500			CDM advisor duties
06/06/2025	Claxton Creative Ltd	7372	667.99	667.99		500			Filming YMCA workshop
06/06/2025	John Ward	7373	420.00	420.00		500			Recording song for TH
06/06/2025	MossKing Associates Ltd	7374	5,280.00	5,280.00		500			Project delivery
06/06/2025	HAT Projects Ltd	7375	19,000.97	19,000.97		500			Stage 5 construction fees
06/06/2025	Claxton Creative Ltd	7376	75.00	75.00		500			Exhibition prints
06/06/2025	Barnes Construction	7377	139,296.53	139,296.53		500			Work re Interim Cert No 3
06/06/2025	Seconds Catering Ltd	7379	450.00	450.00		500			Canapes - Suffolk Day
06/06/2025	Suffolk Cloud	7380	36.00	36.00		500			Hosting & Support 1/4-30/6
06/06/2025	Keable and Flowers Ltd	7381	348.00	348.00		500			VE Day lunch & refreshments
06/06/2025	NPower Ltd	7382	744.45	744.45		500			Electric TM May 25
06/06/2025	Smith Bros Timber (East Anglia	7383	118.44	118.44		500			Tan tile Batten
09/06/2025	Barnes Construction	7378	139,296.53	139,296.53		500			Work re Interim Cert No 3
09/06/2025	Fuel Card Services Ltd	7406	101.96	101.96		500			Fuel
10/06/2025	East Coast Mower Services	7385	214.77	214.77		500			Repairs to Dennis cassette
10/06/2025	Munnings Supplies Ltd	7386	22.80	22.80		500			Shorts
10/06/2025	Munnings Supplies Ltd	7387	51.00	51.00		500			Hi vis T shirt
10/06/2025	R J Pryce & Co Ltd	7388	27.73	27.73		500			Cutting oil/sealant
10/06/2025	R J Pryce & Co Ltd	7389	13.49	13.49		500			Flushpipe & connector
10/06/2025	R J Pryce & Co Ltd	7390	51.66	51.66		500			Padlock/pipebracket/pipe etc
10/06/2025	Smith Bros Timber (East Anglia	7391	34.56	34.56		500			Reg Tan
10/06/2025	Smith Bros Timber (East Anglia	7392	64.80	64.80		500			Plywood & Tanaised
10/06/2025	Fleet 96 Rentals Ltd	7393	1,080.00	1,080.00		500			Van hire to 9/6/25
10/06/2025	Evolve Business Solutions Ltd	7394	271.49	271.49		500			Photocopier to 2/9/25
10/06/2025	Luminescence Theatre Company	7395	93.00	93.00		500			Queer Voices Workshop-Pride
10/06/2025	Sage Global Services Ltd	7396	49.80	49.80		500			Sage to 4/7/25
12/06/2025	J P Hawes	7405	100.00		16.67	5000	100	37.50	Asphalt
						4340	150	45.83	Carpet tiles (Karpet Kingdom)
12/06/2025	R J Pryce & Co Ltd	7397	26.51	26.51		500			Cable ties/pliers/socket
12/06/2025	Screwfix	7398	186.88	186.88		500			Lock/padlock/cylinder brs etc
12/06/2025	Visit Kirkley	7399	961.20	961.20		500			Grant for bunting
12/06/2025	Ben Burgess GroundsCare Equipm	7400	66.26	66.26		500			Wheel kit
12/06/2025	Smith Bros Timber (East Anglia	7401	106.38	106.38		500			Tile batten/nails/hasp & stapl
12/06/2025	Ben Burgess GroundsCare Equipm	7402	36.77	36.77		500			Switch
12/06/2025	CIA Fire & Security Ltd	7403	1,502.40	1,502.40		500			Smart gate subs to

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Payments for Month 3					Nominal Ledger				
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
									30/6/26 DO
12/06/2025	Jewson	7404	552.70	552.70		500			Cement
13/06/2025	Vintage Chic Event Hire	7407	650.00	650.00		500			Venue Decor Suffolk Day
13/06/2025	First 4 Numbers Limited	7408	319.92	319.92		500			Signs for 10K
13/06/2025	First 4 Numbers Limited	7409	166.38	166.38		500			Signs for 10K
13/06/2025	Lound Plant Centre	7410	23.96	23.96		500			Grow bag tray
13/06/2025	AGA Print Ltd t/a Solopress	7411	341.87	341.87		500			Sports brochures
13/06/2025	Flint & Vine Ltd	7412	286.20	286.20		500			18 bottles of Rose wine
13/06/2025	R J Pryce & Co Ltd	7413	19.81	19.81		500			Cable ties
13/06/2025	9:55 Creative Ltd	7414	2,184.00	2,184.00		500			Final 20% for new website
13/06/2025	East Coast Mower Services	7415	160.00	160.00		500			Repairs to Grillo mower
13/06/2025	East Coast Mower Services	7416	160.00	160.00		500			Repairs to JD ride on mower
16/06/2025	C&C Consulting Services Ltd	7417	59.40	59.40		500			H&S advisor mileage
16/06/2025	C&C Consulting Services Ltd	7418	990.90	990.90		500			H&S Support
16/06/2025	Fuel Card Services Ltd	7419	476.05	476.05		500			Fuel
16/06/2025	Credit Card Account	7420	802.33			220		802.33	Credit card payment
17/06/2025	Squaretrade Carpets & Flooring	7431	600.00	600.00		500			Floor tiles for HH
17/06/2025	Munnings Supplies Ltd	7432	7.50	7.50		500			Safety specs
17/06/2025	R J Pryce & Co Ltd	7433	137.96	137.96		500			Cement
17/06/2025	Origin Amenity Solutions	7434	335.10	335.10		500			Couplers/sprinklers/hose clip
18/06/2025	Eon Energy	7435	16.16	16.16		500			Electric PC Fen Park
18/06/2025	Need2Store Ltd	7436	240.00	240.00		500			Unit 164 rental to 17/7/25
Total Payments for Month			347,016.92	345,766.78	24.33			1,225.81	
Balance Carried Fwd			1,966,891.08						
Cashbook Totals			2,313,908.00	345,766.78	24.33			1,968,116.89	

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For Month No: 2

Receipts for Month 2

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Balance Brought Fwd :		2,948,640.49					2,948,640.49	
7016	Banked 02/05/2025	200.00						
	Sales Recpts Page 432	200.00	200.00		100			Sales Recpts Page 432
7017	Banked 09/05/2025	200.00						
	Sales Recpts Page 433	200.00	200.00		100			Sales Recpts Page 433
7018	Banked 13/05/2025	152,823.75						
7018	HMRC	152,823.75			105		152,823.75	VAT refund
7019	Banked 16/05/2025	200.00						
	Sales Recpts Page 434	200.00	200.00		100			Sales Recpts Page 434
7025	Banked 16/05/2025	500.00						
7025	East Suffolk Council	500.00			1090	100	500.00	Heritage Open Day Grant
7020	Banked 21/05/2025	100.00						
	Sales Recpts Page 435	100.00	100.00		100			Sales Recpts Page 435
7023	Banked 22/05/2025	212,823.76						
7023	East Suffolk Council	212,823.76			1091	160	212,823.76	TH NLHF Reclaim
7021	Banked 23/05/2025	200.00						
	Sales Recpts Page 436	200.00	200.00		100			Sales Recpts Page 436
7024	Banked 23/05/2025	252.00						
	Sales Recpts Page 438	252.00	252.00		100			Sales Recpts Page 438
7022	Banked 30/05/2025	200.00						
	Sales Recpts Page 437	200.00	200.00		100			Sales Recpts Page 437
Total Receipts for Month		367,499.51	1,352.00	0.00			366,147.51	
Cashbook Totals		<u>3,316,140.00</u>	<u>1,352.00</u>	<u>0.00</u>			<u>3,314,788.00</u>	

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Payments for Month 2

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/05/2025	DVLA	7310	30.27			6500	100	30.27	Road Tax DN70 ZYZ
01/05/2025	DVLA	7311	30.27			6500	100	30.27	Road tax AX72 BVL
01/05/2025	DVLA	7312	29.31			6500	100	29.31	Road tax AV72 ZGM
01/05/2025	DVLA	7313	29.31			6500	100	29.31	Road tax AY72 HNM
01/05/2025	East Suffolk Council	7307	998.00	998.00		500			HH Rates Apr25-Mar26
01/05/2025	East Suffolk Council	7308	104.00	104.00		500			SN Bowls Club Rates 25/26
01/05/2025	East Suffolk Council	7309	212.00	212.00		500			Links Rd Car Park Rates 25/26
01/05/2025	East Suffolk Council	7333	178.49	178.49		500			BVP rates to Mar 26
02/05/2025	R J Pryce & Co Ltd	7151	84.92	84.92		500			Cutting discs & blades
02/05/2025	R J Pryce & Co Ltd	7152	85.70	85.70		500			Water butt set/cable ties
02/05/2025	P.J. Spillings (Builders) Ltd	7153	7,587.10	7,587.10		500			MT canopy repair
02/05/2025	R J Pryce & Co Ltd	7154	23.98	23.98		500			Cutting discs
02/05/2025	Barnes Construction	7155	95,775.57	95,775.57		500			Interim certificate No 2
02/05/2025	East Suffolk Council	7157	2,700.00	2,700.00		500			Building Control Inspect Fee
02/05/2025	Zurich Municipal	7158	5,010.52	5,010.52		500			Insurance 2/5/25-1/5/26
02/05/2025	Broadland Security Alarms	7159	196.19	196.19		500			Fire alarm call out Gunton Hal
02/05/2025	Wilco Motor Spares Ltd	7160	30.00	30.00		500			Jerry Can for Unit 2
02/05/2025	Northumbrian Water Group Ltd	7161	1,893.96	1,893.96		500			Monitor & maint Apr 25
02/05/2025	Munnings Supplies Ltd	7162	84.00	84.00		500			Trainers
02/05/2025	Smith Bros Timber (East Anglia	7163	101.19	101.19		500			Chisel/hinges/screws etc
02/05/2025	First Light Festival CIC	7164	4,625.00	4,625.00		500			Grant - First Light 2025
02/05/2025	Paperworks (Books and Prints)	7165	1,102.05	1,102.05		500			Grant - 2nd part re Lowdown
02/05/2025	Loyal Friend Projects	7166	750.00	750.00		500			Grant - venue hire Jazz w/end
02/05/2025	Folkes Plant & Aggregates Ltd	7167	45.55	45.55		500			Top soil NP
02/05/2025	Strange Fascination Theatre	7168	325.00	325.00		500			Dino Jam day FP 5/8/25
02/05/2025	BUNZL Cleaning & Hygiene Suppl	7169	430.36	430.36		500			Toilet rolls/hand cleanser
02/05/2025	Cloudy Group Ltd	7170	1,804.90	1,804.90		500			Microsoft & support May 25
02/05/2025	The Marina Theatre Trust	7171	266.50	266.50		500			Storage unit May 25
02/05/2025	Apex Scaffolding Anglia Limite	7174	1,875.60	1,875.60		500			Scaffolding KG bridge
02/05/2025	UK Power Networks	7175	8,308.91		1,384.82	5020	160	6,924.09	Alternative HV route
02/05/2025	Taylor Williams	7176	12.60		2.10	4160	150	10.50	April reimbursements
02/05/2025	Anglia Print Ltd	7177	117.60	117.60		500			Print 100 x A6 postcards
02/05/2025	Wave Ltd	7245	293.10	293.10		500			Water KG lake 17/1-16/4/25
02/05/2025	Novuna Business Finance	7314	1,137.61	1,137.61		500			Transit Van hire Apr25-Mar26
02/05/2025	Novuna Business Finance	7315	1,207.38	1,207.38		500			Transit Tipper hire Apr-Mar26
02/05/2025	East Suffolk Council	7316	220.00	220.00		500			WHall Rates Apr 25 - Mar 26
02/05/2025	East Suffolk Council	7317	761.00	761.00		500			Unit 2 rates Apr25-Mar26
06/05/2025	Barnes Construction	7156	95,775.56	95,775.56		500			Interim certificate No 2
06/05/2025	The Input Group	7172	130,530.00	130,530.00		500			Construct of MT Job668
06/05/2025	The Input Group	7173	130,530.00	130,530.00		500			Construct of MT Job668

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Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
06/05/2025	Fuel Card Services Ltd	7337	172.13	172.13		500			Fuel Apr 25
08/05/2025	Smith Bros Timber (East Anglia	7178	69.10	69.10		500			Reg Tan
08/05/2025	Smith Bros Timber (East Anglia	7179	142.30	142.30		500			Blades/buckets/jugs/funn
08/05/2025	Total-Play Ltd	7180	41,845.20	41,845.20		500			Cricket lanes Inv 2 of 3
08/05/2025	The Marina Theatre Trust	7181	200.00	200.00		500			VE day activities
08/05/2025	OPR Consulting Ltd	7182	1,575.00	1,575.00		500			Prof fees April 25
08/05/2025	Wilco Motor Spares Ltd	7183	15.00	15.00		500			Number plate
08/05/2025	R J Pryce & Co Ltd	7184	15.31	15.31		500			Fibreglass shaft hatchet
08/05/2025	Fleet 96 Rentals Ltd	7185	840.00	840.00		500			Van hire Apr 25
08/05/2025	The Society of Local Council C	7186	505.00	505.00		500			SF Membership
08/05/2025	Munnings Supplies Ltd	7187	38.40	38.40		500			Work shorts
08/05/2025	V.C. Cooke	7188	102.00	102.00		500			Waste rental chg Apr 25
08/05/2025	V.C. Cooke	7189	832.20	832.20		500			Waste collection Apr 25
08/05/2025	Trademark Couriers	7190	60.00	60.00		500			SB laptop collection
08/05/2025	Drainage & Roofing Central Ltd	7191	94.38	94.38		500			Black access pipe
08/05/2025	Tradevault Ltd t/a Tradefence	7192	626.69	626.69		500			Crowd control barrier
08/05/2025	Herts Enviro Services	7193	204.00	204.00		500			Legionella risk assess TM PCs
08/05/2025	East Suffolk Council	7194	369.00			5020	160	369.00	Rates Pop up shop May 25
09/05/2025	East Coast Waste	7195	389.47	389.47		500			Waste disposal Unit 2
09/05/2025	Excelsior Trust	7196	15,000.00	15,000.00		500			Grant towards Excelsior Trust
09/05/2025	Ernest Doe & Sons Ltd	7197	2,406.00	2,406.00		500			Wessex Mower CMT180
09/05/2025	Peter Colby Commercials Ltd	7198	2,230.11	2,230.11		500			Service charge Unit 2 May 25
09/05/2025	Wave Ltd	7246	15.56	15.56		500			Water P'g Green Kirkley Oct-Ap
09/05/2025	Sage Global Services Ltd	7247	51.00	51.00		500			Payroll May 25
09/05/2025	Suffolk Pension Fund	7318	17,175.29			530		17,175.29	April pension
09/05/2025	HMRC	7319	11,481.64			525		11,481.64	PAYE/NIC Mth 1
09/05/2025	John Dawson	7320	75.90			4000	140	75.90	April Salary
09/05/2025	DWP	7321	571.32			4000	140	571.32	AEO April 25
09/05/2025	Great Green Systems	7332	-325.99		-54.33	5000	100	-271.66	Refund Water Butt triple kit
12/05/2025	Fuel Card Services Ltd	7244	203.30	203.30		500			Fuel April
13/05/2025	Vintage Chic Event Hire	7199	250.00	250.00		500			Suffolk Day 25 deposit
13/05/2025	Norfolk and Waveney Mind	7200	5,000.00	5,000.00		500			Festival of Kindness Aug 25
13/05/2025	Miss Joyce Dee	7201	100.00	100.00		500			Performance VE Day
13/05/2025	Martin's Driver Training	7202	480.00	480.00		500			Car/Can & trailer course Jun25
13/05/2025	Suffolk Glenmoriston Pipe Band	7103	700.00	700.00		500			Pipe band at VE Day
13/05/2025	Goto Hire	7104	250.00	250.00		500			PA system for Annual Assembly
13/05/2025	Goto Hire	7105	275.00	275.00		500			PA Hire Boston Pionair 6/2/25
13/05/2025	Friends of Claremont Pier CIC	7106	5,000.00	5,000.00		500			Grant for fireworks display
13/05/2025	Hestia Home Heating Ltd	7107	360.00	360.00		500			Light beacon VE Day
13/05/2025	Garden Discount Centre Ltd	7108	132.00	132.00		500			Advance universal

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Payments for Month 2

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<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
									harness
13/05/2025	Garden Discount Centre Ltd	7109	9.86	9.86		500			Lubricant
13/05/2025	EMP Drainage Limited	7110	228.00	228.00		500			Clear blocked drain NP
13/05/2025	Suffolk County Council	7111	20,121.80	20,121.80		500			Remove wall lights install new
13/05/2025	Insight Track Ltd	7112	1,920.00	1,920.00		500			Market research & consultancy
13/05/2025	Fleet 96 Rentals Ltd	7113	1,080.00	1,080.00		500			HD21 CZX hire Apr25
13/05/2025	Travis Perkins Trading Company	7114	60.91	60.91		500			Cement/sand/tiles
13/05/2025	Excite Solutions Ltd	7115	216.00	216.00		500			Mark 2 cricket outfield lines
13/05/2025	Laser Brand Ltd	7116	1,669.78	1,669.78		500			700 wooden medals for 10K
13/05/2025	Aquaculture Innovations Ltd	7117	1,668.72	1,668.72		500			Aeration system for FP pond
13/05/2025	Travis Perkins Trading Company	7118	34.02	34.02		500			Postcrete
13/05/2025	R J Pryce & Co Ltd	7119	84.80	84.80		500			Angle iron/padlock
13/05/2025	R J Pryce & Co Ltd	7120	17.23	17.23		500			Brass hose connector
13/05/2025	Munnings Supplies Ltd	7121	36.60	36.60		500			Work shorts/gloves
13/05/2025	Munnings Supplies Ltd	7122	5.22	5.22		500			Yellow Hi Vis
13/05/2025	R J Pryce & Co Ltd	7123	18.48	18.48		500			Tap connector/auto water stop
13/05/2025	Joel Miller	7124	320.00	320.00		500			Buble experience VE Day
13/05/2025	HMRC	7225	8,249.67			525		8,249.67	PAYE/NIC Mth 1
15/05/2025	C&C Consulting Services Ltd	7250	990.90	990.90		500			H&S Support May 25
16/05/2025	DixieMix	7226	780.00	780.00		500			VE Day performance
16/05/2025	CLA Fabrications Ltd	7227	3,508.11	3,508.11		500			Secure fencing DO cricket nets
16/05/2025	Garden Discount Centre Ltd	7228	37.91	37.91		500			Face/ear protect - mesh visor
16/05/2025	Great Yarmouth Heating Company	7229	135.00	135.00		500			Boiler service Whitton Hall
16/05/2025	Broadland Security Alarms	7230	366.00	366.00		500			Serv fire alarm/lights/exting
16/05/2025	Broadland Security Alarms	7231	288.00	288.00		500			Gunton Fire maint cont - May26
16/05/2025	Broadland Security Alarms	7232	96.00	96.00		500			Replace extinguisher Whitton
16/05/2025	Munnings Supplies Ltd	7233	75.00	75.00		500			Work shorts
16/05/2025	Smith Bros Timber (East Anglia	7234	17.79	17.79		500			Paint & brushes
16/05/2025	Smith Bros Timber (East Anglia	7235	61.87	61.87		500			Tan/fence posts/tap connector
16/05/2025	Smith Bros Timber (East Anglia	7236	137.60	137.60		500			Decking & tan
16/05/2025	Smith Bros Timber (East Anglia	7237	40.50	40.50		500			Sandpaper/washers/scre etc
16/05/2025	R J Pryce & Co Ltd	7238	46.57	46.57		500			Brush & brush wheel
16/05/2025	R J Pryce & Co Ltd	7239	20.38	20.38		500			Foam filler/hasp & staple
16/05/2025	Wilco Motor Spares Ltd	7240	13.00	13.00		500			Tin glass fibre
16/05/2025	Fatstickman Ltd	7242	833.33	833.33		500			Bikewear/softshell/polo/hi vis
16/05/2025	C&C Consulting Services Ltd	7249	59.40	59.40		500			Mileage 8.4.25

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Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
16/05/2025	Credit Card Account	7251	1,487.23			220		1,487.23	Credit card payment
16/05/2025	Travis Perkins Trading Company	7252	36.67	36.67		500			Tools
19/05/2025	The Input Group	7241	86,070.00	86,070.00		500			Construct 3 storey link job668
19/05/2025	Fuel Card Services Ltd	7243	369.38	369.38		500			Fuel May
19/05/2025	Eon Energy	7248	9.86	9.86		500			Electric PC FP Apr 25
19/05/2025	Need2Store Ltd	7336	240.00	240.00		500			Unit 164 storage 18/5-17/6
20/05/2025	The Input Group	7253	86,070.00	86,070.00		500			Construct 3 storey link job668
20/05/2025	Jupiter Play and Leisure Limit	7254	7,740.00	7,740.00		500			Boxup Rental & delivery
20/05/2025	R J Pryce & Co Ltd	7255	12.60	12.60		500			Bolts/checkvalve/carbine hooks
20/05/2025	R J Pryce & Co Ltd	7256	16.87	16.87		500			Tap washers
20/05/2025	R J Pryce & Co Ltd	7257	18.85	18.85		500			Seal & coupling
20/05/2025	Smith Bros Timber (East Anglia	7258	12.60	12.60		500			Mts 38x100
20/05/2025	Smith Bros Timber (East Anglia	7259	116.44	116.44		500			Screws/Jubilee clips/bolts
20/05/2025	Re-Utilise CIC	7260	120.00	120.00		500			VE Day workshop
20/05/2025	S&S Sound and Lighting Hire Lt	7261	5,760.00	5,760.00		500			Stage & sound VE Day
20/05/2025	Net World Sports	7305	-564.86		-94.14	5000	401	-470.72	Refund dup pmt-Tennis w/breaks
20/05/2025	EE Limited	7306	-884.12	-884.12		500			Phone credit 22/4 - 17/5
21/05/2025	NPower Ltd	7324	716.78	716.78		500			Electric TM Apr 25
22/05/2025	Wave Ltd	7325	323.73	323.73		500			PC Water P'field St 8/2-7/5/25
22/05/2025	EE Limited	7340	1,655.71	1,655.71		500			P/Ledger Electronic Payment
23/05/2025	British Gas	7322	83.92	83.92		500			P/Ledger Electronic Payment
23/05/2025	SALARIES	SAL MAY	52,060.08			4000	140	52,060.08	May Salaries
23/05/2025	Information Commissioners Offi	7338	73.00			4115	130	73.00	ICO
27/05/2025	NPower Ltd	7326	156.17	156.17		500			Electric TH Apr 25
27/05/2025	NPower Ltd	7327	75.42	75.42		500			Electric PC P'Field St Apr25
27/05/2025	NPower Ltd	7328	784.34	784.34		500			Electric Pav Chg NP Apr 25
27/05/2025	NPower Ltd	7329	573.56	573.56		500			Electric DO Apr 25
27/05/2025	NPower Ltd	7330	111.80	111.80		500			Electric KG Apr 25
27/05/2025	NPower Ltd	7331	98.18	98.18		500			Electric KG toilet blockApr 25
27/05/2025	Fuel Card Services Ltd	7334	313.21	313.21		500			Fuel May
28/05/2025	Samantha Johnson Music	7262	400.00	400.00		500			Full band VE Day (balance)
28/05/2025	Travis Perkins Trading Company	7263	86.23	86.23		500			Dewalt compact blower
28/05/2025	Munnings Supplies Ltd	7264	88.80	88.80		500			Blue nitrile gloves
28/05/2025	Norwich Print Solutions Limite	7265	2,241.60	2,241.60		500			Branded gazebo
28/05/2025	Water Garden Ltd	7266	240.14	240.14		500			Fountain kit & Filtral UVC
28/05/2025	Harrod Sport	7267	591.36	591.36		500			Tennis net and post & skts
28/05/2025	Rialtas Business Solutions Ltd	7268	1,046.40	1,046.40		500			Year End 2025
28/05/2025	Running Imp Ltd	7269	53.93	53.93		500			Turn Point signs

Date 20/06/2025

Lowestoft Town Council 2025-2026

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Time 14:52

Cashbook 1

User: COXJ

Unity Bank Account

For Month No: 2

Payments for Month 2

Nominal Ledger

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
28/05/2025	Andrew Morton Associates Ltd	7270	3,118.46	3,118.46		500			Stage 5 valuations & costs
28/05/2025	HAT Projects Ltd	7271	18,088.97	18,088.97		500			Stage 5 fees (27th drawdown)
28/05/2025	Claxton Creative Ltd	7272	500.99	500.99		500			Video editing & filming
28/05/2025	MossKing Associates Ltd	7273	5,065.00	5,065.00		500			Project Mgt Apr 25
28/05/2025	Harriet Foster	7274	2,185.40	2,185.40		500			Mar/Apr reports/meetings/plans
28/05/2025	Jess Johnston	7275	3,000.00	3,000.00		500			Consultancy servs Apr25
28/05/2025	Haward Horological Ltd	7276	5,760.00	5,760.00		500			Work on windvane
28/05/2025	Munnings Supplies Ltd	7277	52.80	52.80		500			Trainers & gloves
28/05/2025	Seletar Signs	7278	96.00	96.00		500			Foamex sign
28/05/2025	The Society of Local Council C	7279	240.00	240.00		500			Membership LE
28/05/2025	Herts Enviro Services	7280	1,610.40	1,610.40		500			Water Hygiene Regime May 25
28/05/2025	St John Ambulance	7281	812.16	812.16		500			First Aid cover VE Day
28/05/2025	The Input Group	7282	310.20	310.20		500			VAR10 Contract no 4791 MTL
28/05/2025	R J Pryce & Co Ltd	7283	28.30	28.30		500			Stepstool & window handle
28/05/2025	Smith Bros Timber (East Anglia	7284	115.86	115.86		500			Paint/brush/stain/tape etc
28/05/2025	Rouse Forestry	7285	996.00	996.00		500			Tree work Uplands/Daffodil wlk
28/05/2025	Rouse Forestry	7286	1,608.00	1,608.00		500			Tree work NP
28/05/2025	Great Yarmouth Heating Company	7287	314.89	314.89		500			Repairs to boiler Gunton Hall
28/05/2025	Travis Perkins Trading Company	7288	51.15	51.15		500			Rake & hoe
28/05/2025	Chris Meek	7294	109.31			4150	650	9.18	Travel for Easter Market
						4120	100	79.13	Refreshments & photo frame
						4465	505	21.00	Temp Event notice Easter Mrkt
28/05/2025	Ewan Gallagher	7295	162.55		5.10	4055	140	50.00	Grp tennis coaching course EG
						5000	100	25.82	Wall bracket & keys cut
						4160	150	9.67	April parking EG
						4150	650	71.96	Mileage EG Apr/May
28/05/2025	Eon Energy	7323	25.52	25.52		500			P/Ledger Electronic Payment
28/05/2025	RBLI	7339	1,500.00			4100	300	1,500.00	RBLI
29/05/2025	Travis Perkins Trading Company	7289	34.02	34.02		500			Postcrete
29/05/2025	CLA Fabrications Ltd	7290	240.00	240.00		500			Add'l offload re cricket nets
29/05/2025	Lound Plant Centre	7291	24.88	24.88		500			Moisture meters
29/05/2025	Lound Plant Centre	7292	59.32	59.32		500			Plants
29/05/2025	Foster Wilson Size LLP	7293	18,624.00	18,624.00		500			RIBA Stage 5 Construct (7/12)
29/05/2025	HMRC	7296	21,094.37			525		21,094.37	PAYE/NIC Mth 2
29/05/2025	Suffolk Pension Fund	7297	18,051.90			530		18,051.90	Pension May 25
29/05/2025	DWP	7298	571.32			4000	140	571.32	AEO May 25
29/05/2025	NPower Ltd	7335	66.34	66.34		500			Electric PC R'dam Rd

Continued on Page 82

Payments for Month 2					Nominal Ledger			
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
								Apr 25
30/05/2025	R J Pryce & Co Ltd	7299	37.37	37.37		500		Water container
30/05/2025	Smith Bros Timber (East Anglia	7300	44.79	44.79		500		Paint/primer/brushes/scre
30/05/2025	Smith Bros Timber (East Anglia	7301	67.99	67.99		500		Jug/tape/bolts/washers etc
30/05/2025	Parkinson Partnership LLP	7302	300.00	300.00		500		VAT/finance advice to 31/3/26
30/05/2025	Lydia Eva & Mincarlo Charitabl	7303	2,000.00	2,000.00		500		Grant re Seacocks & Annodes
31/05/2025	Unity Trust Bank	7304	35.10			4110	130	35.10 Bank Charge May
Total Payments for Month			1,003,487.50	862,870.00	1,243.55			139,373.95
Balance Carried Fwd			2,312,652.50					
Cashbook Totals			3,316,140.00	862,870.00	1,243.55			2,452,026.45

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

Lowestoft Town Council

County area (local councils and parish meetings only):

Suffolk

Financial year ending 31 March 2025

Prepared by (Name and Role):

James Cox, Finance Manager

Date:

6/10/2025

	£	£
Balance per bank statements as at 31/3/25:		
Current Bank Account	2,059,358.25	
Unity Savings Account	481,238.70	
Arnolds Bequest Charity Account	13,937.23	
[add more accounts if necessary]		
		2,554,534.18
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/xx (enter these as negative numbers)		
None		
[add more lines if necessary]		
		-
Add: any un-banked cash as at 31/3/xx		
None		
		-
Net balances as at 31/3/25 (Box 8)		<u><u>2,554,534.18</u></u>

Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: ABC Parish Council

County area (local councils and parish meetings only): ABC County

Financial year ending 31 March 20xx

Prepared by (Name and Role): Clerk/ RFO

Date: xx/xx/xx

	£	£
Balance per bank statements as at 31/3/xx:		
e.g Current Account	1,000.00	
High Interest Account	3,000.00	
Building Society Premium Account	10,000.00	
		14,000.00
Petty cash float (if applicable)		10.00
Less: any un-presented cheques as at 31/3/xx (normally only current account)		
Cheque number 154	(60.00)	
157	(18.00)	
158	(2.00)	
		(80.00)
Add: any un-banked cash as at 31/3/xx e.g Allotment rents banked 30/3/xx (but not credited until 2 April)	50.00	
		50.00
Net balances as at 31/3/xx (Box 8)		13,980.00

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

This form is only for use by smaller authorities subject to a review and should not be published on your website

Please submit this form to PKF Littlejohn LLP with the AGAR Form 3 and other requested documentation

Name of smaller authority: **Lowestoft Town Council**

County Area (local councils and parish meetings only): **Suffolk**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 1st July 2025

and ending on 11th August 2025

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2025 (i.e. Tuesday 1 July – Monday 14 July). The period should not commence before the approval of the AGAR.

We have suggested the following dates: Tuesday 3 June – Monday 14 July 2025 The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025.)

Signed: Sarah Foote

Role: Acting Town Clerk and RFO

Explanation of variances – pro forma

Name of smaller authority: Lowestoft Town Council
County area (local councils and Suffolk

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	2,523,414	2,165,985				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,975,790	2,090,222	114,432	5.79%	YES		In 2024-2025 we budgeted £1,380,969 for Offices, Building, Staff and Operations compared to £1,137,218 in 2023-2024 and £369,941 for Parks and Open Spaces compared to £397,034 in 2023-2024. We budgeted £103,086 for Repairs and Maintenance, Capital (outside of major sites) and Compliance compared to £161,396 in 2023-2024. We budgeted £45,012 in 2024-2025 compared to £23,908 in 2023-2024, mostly due to a £15,000 sponsorship for the Excelsior Trust. We budgeted £14,280 for Climate and Ecological and £10,000 for Community Safety compared to £112,726 and £19,485 in 2023-2024.
3 Total Other Receipts	980,362	2,764,132	1,783,770	181.95%	YES		In 2024/2025 we started renovations on the Marina Theatre which was all grant funded as well as continuing the Town Hall renovation which is partly grant funded, giving an additional £1,012,500 for the Marina Theatre and £1,456,147 - £632,132 = £824,016 for the Town Hall compared to 2023/2024. We finished the tennis court refurbishment in May 2024 but received most of the funding in 2023/2024 meaning we got £145,271 - £37,366 = £107,905 less in 2024/2025. We received CIL funding in 2024/2025 to refurbish play areas resulting in an extra £46,081 compared to 2023/2024.
4 Staff Costs	687,521	988,873	301,352	43.83%	YES		In 2024/2025 we recruited a Sports Development officer, a Heritage officer, five Grounds Maintenance officer and a Facilities and Contracts manager Full time starting throughout the year as well as two part time staff. This led to an increase from £521,529 to £755,524 in gross salaries, £50,927 to £76,017 in employers national insurance and £115,065 to £157,331 in employers pension.
5 Loan Interest/Capital Repayment	13,645	13,406	-239	1.75%	NO		
6 All Other Payments	2,612,415	3,006,121	393,706	15.07%	YES		In 2024-2025 we spent £651,859 on the Town Hall project and £785,012 on the Marina Theatre project compared to £502,378 and £0 in 2023-2024. We spent £266,062 on Repairs and Maintenance, Compliance and Grounds Maintenance in 2024-2025 compared to £410,508 in 2023-2024. We refurbished two play areas in 2024-2025 for £127,851 compared to four play areas in 2023-2024 for £255,177. We spent £127,851 on legal advice and consultancy in 2024-2025 compared to £57,581 in 2023-2024 to sort out land registry issues and get employment advice. We finished the tennis court renovations at the start of 2024-2025 meaning we spent £76,578 this year compared to £153,444 in 2023-2024. We finished the Triangle Market refurbishment this year spending £90,884 in 2024-2025 compared to £95,661 in 2023-2024. We had two elections in 2023-2024 costing £19,627 compared to one election in 2024-2025 costing £6,921. We spent £89,270 on public convenience refurbishments, £121,458 on the Marina Theatre flying rig and £27,957 on the Fen Park bridge in 2023-2024 compared to nothing in 2024-2025.
7 Balances Carried Forward	2,165,985	3,011,939				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	2,125,081	2,554,534				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,575,384	1,735,940	160,556	10.19%	YES		In 2024/2025 we refurbished two play areas for £56,442 and purchased multiple pieces of grounds maintenance equipment including vehicles and mowers totalling £90,045
10 Total Borrowings	145,000	135,000	-10,000	6.90%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Tuesday 3 June – Monday 14 July 2025. (The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

Smaller authority name: **Lowestoft Town Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
1. Date of announcement 30th June 2025 (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to: (b) Sarah Foote, Acting Town Clerk Lowestoft Town Council, Hamilton House, Battery Green Road, Lowestoft, NR32 1DE. Email: admin@lowestofttowncouncil.gov.uk Telephone: 0330 053 6019 commencing on (c) 1st July 2025 and ending on (d) 11th August 2025 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com) 5. This announcement is made by (e) Sarah Foote	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

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LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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