

Lowestoft Town Council

For the attention of all Councillors

You are summoned to attend an **Assets, Inclusion and Development Committee** meeting of Lowestoft Town Council, which will be held at **Hamilton House, Battery Green Road, Lowestoft, NR32 1DE** at **18:30** on **Monday 8 June 2026**.

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

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Sarah Foote, Town Clerk
8 June 2026

Lowestoft Town Council
Assets, Inclusion and Development Committee
Hamilton House, Battery Green Road, Lowestoft, NR32 1DE
18:30 on Monday 8 June 2026

AGENDA

1 Welcome

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

2 To receive and consider approval of apologies for absence

3 Declarations of Interests and dispensations

3.1 To receive declarations of Disclosable Pecuniary, Other Registerable and Non-Registerable interests from Councillors on items on the agenda

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

4 To consider the draft minutes of the meeting on 11 May 2026

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.

6 To review and adopt Committee arrangements

6.1 To note the membership of the Assets, Inclusion and Development Committee

6.2 To appoint the Deputy Chair of the Assets, Inclusion and Development Committee

6.3 To consider the Terms of Reference

6.4 To agree the meeting schedule

6.5 To review the delegations of this Committee

6.6 To note this Committee's responsibilities with the Risk Register and consider relevant risks and implementation of control measures

7 To consider the formation of Working Groups for The Five Year Plans and Open Spaces Strategy

8 To monitor expenditure by this Committee from its delegated budgets

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9 Parks and Open Spaces:

9.1 To receive feedback from the Grounds Maintenance Team and confirm the location of the Kindertransport bench

10 Community Safety:

10.1 To receive feedback from Councillors who attended the Community Emergency Plan Workshop

11 To review the uptake on hiring of the Triangle Market kiosks

12 Date of next meeting

To be confirmed under item 6.4, currently scheduled for Monday 6 July 18:30

13 Items for the next agenda and close

14 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

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Monday 11 May 2026 19:00

MINUTES

Present: Cllrs Wendy Brooks, Jen Jones, John Murray, Christian Newsome, Bernie Rappensberger (Chair), Deborah Ray, Dom Taylor and Nick Webb (Deputy Chair)

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

Public: One member of the public was in attendance (in person)

195 Welcome

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

196 To receive and consider approval of apologies for absence

Apologies were received from Cllrs Neil Coleby, Andy Pearce, John Pitts and Elise Youngman with reasons provided. Cllr Webb proposed approval; seconded by Cllr Jones; all in favour.

197 Declarations of interests and dispensations

197.1 To receive declarations of Disclosable Pecuniary, Other Registerable and Non-Registerable interests from Councillors on items on the agenda – Cllr Rappensberger declared she was the Deputy Lowestoft Town Council (LTC) representative to the Friends of Fen Park. Cllr Brooks declared she was a member Suffolk Wildlife Trust (SWT). Cllr Ray declared she had discussed item 204 with members of the Most Easterly Community Group, but was not a member of the group.

197.2 To consider written requests for dispensations for interests and note dispensations granted – No written requests for dispensations had been received.

198 To consider the draft minutes of the meeting on 13 April 2026

Cllr Brooks proposed to approve the draft minutes; seconded by Cllr Jones; all in favour.

199 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. There were no comments made by the member of public in attendance.

200 To monitor expenditure by this Committee and its Sub-Committees from their delegated budgets

There was no update to provide on expenditure.

201 Parks and Open Spaces:

201.1 To receive and approve the draft minutes of the Parks and Open Spaces Sub-Committee meeting on 21 April 2026 – Cllr Brooks proposed approval of the draft minutes; seconded by Cllr Rappensberger; all in favour.

201.2 To consider a request for landowner permission to install a duck house in fen park pond – Concerns were raised on the possibility of the duck house causing an overpopulation of ducks in the pond and on how the duck house would be maintained and cleaned.

Cllr Jones proposed permission be granted and noted the Friends of Fen Park would be responsible for monitoring and maintaining the duck house; seconded by Cllr Taylor. Cllr Brooks requested the proposal be amended to request the Friends of Fen Park discuss the

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maintenance of the duck house with SWT. Cllr Jones amended the proposal accordingly and Cllr Taylor seconded the amended proposal. A vote was held with seven votes in favour and one abstention.

- 201.3 To consider whether a review should be undertaken of play areas owned by Lowestoft Town Council – Cllr Murray proposed a long-term plan be considered for the further development of the play areas, such as a survey of park users to inform the future aspirations of the play areas.

It was noted the second year of the Business Plan included a consultation on the services delivered by LTC, which could be achieved with a survey.

Cllr Taylor seconded the proposal and requested the possibility of developing a '1 o'clock Club' be included in the proposal to determine if there was a desire in the town to provide a free facility adjacent to a play area to assist families in the area. It was noted this may not be within the remit of LTC as Early Years provision was administered by Suffolk County Councils. Cllr Murray did not amend the proposal and it was agreed that the club was a separate issue. A vote was held on the proposal with all in favour.

202 Community Safety:

- 202.1 To receive and approve the draft minutes and confidential note of the Community Safety Sub-Committee meeting on 15 April 2026 – Cllr Jones proposed approval; seconded by Cllr Murray; all in favour. It was noted two members had attended a workshop on Community Emergency Planning and feedback would be received at a future meeting of this Committee.

203 Allotments:

- 203.1 To receive and approve the draft minutes of the Allotments Sub-Committee meeting on 25 November 2025 – Cllr Brooks proposed approval; seconded by Cllr Ray; all in favour.

204 To consider vertical planting on the walls behind the play panels at the Triangle Market

Cllr Ray proposed approval and to arrange a site visit with the Grounds Maintenance Team to understand the maintenance requirements, what plants would survive and thrive in the environment and how to mitigate risks of vandalism; seconded by Cllr Taylor. Cllr Ray suggested the local group she engaged with be included in the site visit. A vote was held with all in favour.

205 To consider a request to purchase a Mark Burrell painting for the Town Hall

Cllr Brooks had requested this item and declared Mark Burrell was her neighbour but did not have any interest to declare.

Cllr Brooks proposed LTC commit to purchase a painting from Mark Burrell in recognition of his work as a local artist.

It was suggested this item be considered once there was a clearer timeline of the organisation of the collection and the Town Hall project, with the Town Hall Manager involved in the discussion.

Cllr Brooks clarified there was no timeline in which the purchase must be made and the proposal was only seeking an in principal decision. Cllr Webb seconded the proposal.

Cllr Jones temporarily left the chamber at 19:48

Cllr Jones returned to the chamber at 19:50

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The Town Hall Team had informed the Committee there was no space allocated for this painting in the interpretation plan and suggested the artist be contacted to discuss the potential of occupying the gallery space in the Town Hall to exhibit his work there.

An alternative option was suggested to notify the Town Hall Manager that the Committee was minded to purchase a painting and, if there was an opportunity, to invite Mark Burrell to participate in an exhibition in the Town Hall, then a decision could be made on an appropriate painting to acquire.

A vote was held with four votes in favour, one vote against and three abstentions.

206 To consider the purchase of a gift for the Lowestoft Plaisir Twinning Association to bestow on the Mayor of Plaisir

Cllr Webb proposed a gift be procured; seconded by Cllr Jones. Officers requested the Committee submit suggestions for a gift. A suggestion was made to visit the Maritime Museum gift shop. Cllr Murray offered to donate a set of mugs he acquired which commemorated the previous coxswains of the lifeboat. The office would contact him to discuss this donation further. A vote was held with all in favour.

207 To receive an update on exploratory conversations for a possible twinning arrangement with Geesthacht

Officers had received a response from the German Embassy directing them to a guide on twinning but received no confirmation on whether Geesthacht wished to twin with Lowestoft. Officers would continue to communicate with Geesthacht where possible, but the Committee noted there was not the same level of public interest on this twinning arrangement compared the Kremenchuk, Ukraine proposal. Furthermore, with no official Association to handle the logistics and communications for the twinning arrangement, the work would fall to officers who may not have the resources to accommodate the work. The Committee agreed to defer this item and consider it at a future meeting.

208 Date of next meeting

To be confirmed at the Annual General Meeting

209 Items for the next agenda and close

No items were requested for the next agenda.

210 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 20:20

Signed:
1 June 2026



Lowestoft Town Council

Terms of Reference for the Assets, Inclusion and Development Committee

1. Appointment

- 1.1. The Assets, Inclusion and Development Committee is appointed by and solely responsible to Lowestoft Town Council.

2. Duties

- 2.1. The Committee's duties, as set out in these terms of reference, are defined and agreed by Full Council, which may vote, at any time, to modify, remove or increase the Committee's term.

3. Meetings

- 3.1. Meetings are to be held on a monthly basis, with extraordinary meetings scheduled when needed.

4. Record of Proceedings

- 4.1. The Committee will meet monthly to fulfil the responsibilities below (see section 6).
- 4.2. Written minutes will be taken to record the Committee's decisions and will be received at the next Full Council meeting and tabled as an appendix.
- 4.3. The Clerk will be responsible for arranging the recording and distribution of the minutes.
- 4.4. The approved written minutes will be the official record of the meeting.

5. Membership

- 5.1. The membership of the Committee will be no fewer than quorum plus one (i.e. five Councillors).
- 5.2. Full Council will elect a Chair for the Committee at the Annual Meeting of the Council every May.
- 5.3. All members of the Committee are expected to represent the interest of the whole Council area.
- 5.4. Any elected member can preside by agreement in the absence of the Chair and Deputy Chair.
- 5.5. A quorum will be four members of the Committee.
- 5.6. Substitutes may be appointed to ensure that meetings are quorate.
- 5.7. Members of the Committee will be required to complete the following training, as per the Councillor Training Programme:
 - The Chair of the Committee shall complete relevant Chairpersons training
 - All members shall complete Equality and Diversity training in the year of local council elections and two years thereafter, or on any changes in legislation and policy



- All members shall complete Safeguarding training in the year of local council elections and two years thereafter, or on any changes in legislation and policy
 - All members shall complete Data Protection training on an annual basis
- 5.8. The Mayor and Deputy Mayor may attend meetings in an ex-officio capacity, if both are in attendance in this capacity then only one may have voting rights.
- 5.9. All other members of the Council have the right to attend the meeting and make representations on the matters being discussed within the Public Forum.

6. Responsibilities

- 6.1. The Committee has delegated authority from the Council to fulfil the following responsibilities in relation to the assets of the Council, including the development, maintenance and improvement of those assets:
- 6.1.1. To consider and implement the objectives of the Town Council's Business Plan relevant to this Committee.
 - 6.1.2. To review the Council Assets, determine their condition and requirements; determine any contracts or lack of contracts involved with any of the assets; their usage and value to the Council and the Town and to make recommendations to the Council concerning the retention/disposition of the Assets.
 - 6.1.3. To maintain an ongoing review and management of the Council's Assets including making recommendations to Council regarding contracts, maintenance/improvements, acquisition and disposition as necessary.
 - 6.1.4. To review the full Risk Register, identify the risks relevant to the operations of this Committee (e.g. assets and facilities risks), and regularly review these risks, making decisions or recommendations to Council as appropriate on measures to mitigate and manage such risks.
 - 6.1.5. To research any grants or financial aid applicable to our assets and fully report with recommendations to Full Council.
 - 6.1.6. To consider any upcoming local, regional, national or international initiatives which might enhance the Town and make recommendations to the Council. Where the initiatives are approved, to organise implementation of the initiatives.
 - 6.1.7. To consider and monitor the development of sporting activities on Council land.
 - 6.1.8. To consider, develop and co-ordinate an annual joint meeting of the local parish and town councils falling under the old Lowestoft Borough area in conjunction with those parish and town councils to discuss mutual concerns regarding the area if they so desire.
 - 6.1.9. To review its own remit and make recommendations to Full Council annually on its Terms of Reference.
- 6.2. The Committee has delegated authority from the Council to fulfil the following responsibilities in relation to the Council's parks and open spaces:
- 6.2.1. To make recommendations on parks and open spaces budgets, including planting and furniture.



- 6.2.2. To identify all of the Council's parks and open spaces and make recommendations as to future plans for them, in line with the Council's Open Spaces Strategy.
- 6.2.3. To consult with other Committees, such as Planning, on the development of open spaces.
- 6.2.4. To consult with the community, in line with the Council's Communications Strategy and on items relevant to its remit.
- 6.3. The Committee has delegated authority from the Council to fulfill the following responsibilities in relation to the Council's allotments:
 - 6.3.1. To explore any issues relating to allotments and tenancy arrangements.
 - 6.3.2. To explore the provision of defibrillators at allotment sites, in line with the Council's Defibrillator Policy, and other health and safety considerations.
 - 6.3.3. To liaise and work with Lowestoft and District Allotments Ltd for the development and promotion of all allotment sites.
- 6.4. The Committee has delegated authority from the Council to fulfill the following responsibilities in relation to the safety of the community in Lowestoft:
 - 6.4.1. To explore options for community safety on Council land.
 - 6.4.2. To work with other local authorities on issues relation to emergencies and public safety issues.
 - 6.4.3. To implement the Council's Health Emergency Declaration, including to oversee the actions of other Committees.
 - 6.4.4. To review and implement the Council's Defibrillator Policy, including its commitment to install at least four defibrillators per year and any match funded applications with be considered through grant applications.

7. Financial Delegations

- 7.1. Full Council has approved the following financial delegations to the Assets, Inclusion and Development Committee:
 - Capital Works
 - Compliance
 - Office Accommodation
 - Town Hall
 - Workshop
 - Ground Maintenance
 - Waterways and Ponds
 - Arts, Civic and Heritage
 - Marina Theatre
 - Allotments
 - Parks and Open Spaces
 - Play Areas
 - Public Conveniences
 - Triangle Market



- Links Road Carpark
- Meeting Halls
- Community Safety
- Trees and Horticulture

7.2. The per-item expenditure limit is £7,500 and expenditure will not exceed the total amount of each budget delegated to this Committee.

7.3. A standing item on the Committee's agenda will ensure expenditure is monitored.

8. Working Groups

8.1. The Committee may form temporary Working Groups to carry out a task-and-finish project in the event the Committee's workload does not permit enough time to consider the project during its standard meeting schedule.

8.2. This Committee has a responsibility to review and monitor the progress of its Working Groups.

8.3. Should the Working Group require an officer to attend its meetings to take notes, a business case must be submitted to the Town Clerk for consideration and approval.

9. Climate and Ecological Emergency

9.1. This Committee has an important role to play in making recommendations on the management of open spaces and buildings, where relevant, in line with the Council's declaration of climate, ecological and health emergencies, including through:

9.1.1. Considering biodiversity.

9.1.2. Supporting new or improved renewable energy.

9.1.3. Encouraging the management of land for nature.

9.1.4. Ensuring an optimum level of low-water use, perennial, disease resistant plants within a mix of planting which encourages biodiversity.

9.1.5. Encouraging Friends Of groups to incorporate relevant practices and actions.

9.1.6. Encouraging walking, cycling, leisure activities and exploration of the outdoors by all ages and abilities.

9.1.7. Ensure the Climate and Ecological Emergency declarations are properly considered in matters such as planting, street furniture, land use, the maintenance of the allotment sites and any proposed developments.

9.1.8. With regards to the Health Emergency Declaration, this Committee will consider the expansion and promotion of allotment community gardens and orchards in relation to the physical and mental health benefits.

Decisions regarding large scale repairs to Council assets will be dealt with by Full Council unless an appropriate budget has been set in place previously. Decisions regarding acquisition or disposal of Council assets will be made by Full Council.



Risk Register

Introduction

Lowestoft Town Council has a robust approach to risk management and reviews and adopts its policy on an annual basis. The attached report provides an overview of the Council's approach to risk management, an updated Risk Management Policy, Internal Control Statement and fully revised Risk Register. The key changes to each section of the attached paper are set out below, followed by a recommendation to Council.

1. Introductory Paper setting out approach to risk management: updated from 2024 to improve clarity with further detail provided on the Council approach to considering risk.
2. Annex 1: Review of Risk Management Policy (introduced by Council in May 2017, reviewed and updated annually)
 - Expanded ORGANISATIONAL ARRANGEMENTS
 - Risks allocated to Committees to review on a quarterly basis and recommend amendments to Council
 - Clerk undertakes a full review of risk register each quarter
 - Added in IMPACT category of OPERATIONAL IMPACT within the Risk Assessment Rating Criteria
3. Annex 2: Internal Control Statement for Year Ending 31 March 2026
 - Internal Control Statement from Internal Auditors
4. Annex 3: Lowestoft Town Council Risk Register
 - External consultant completed a full review of all risks and discussed with Acting Town Clerk, Facilities and Contracts Manager and Senior Committee and Projects Clerk
 - Re-grouped risks into 7 categories and tested impact and likelihood scores for each risk
 - The Risk Register contains a total of 36 risks categorised as followed:

Risk Category	Red	Amber	Green	Total
Finance and Governance	2	7	5	14
Assets & facilities		2		2
Staffing		1	3	4
Major projects		2	2	4
Health & safety & emergencies	1	2		3
Information & communications	1		2	3
Reputational		3	3	6
Total	4	17	15	36

Recommendations

Council to review and adopt Risk Management Policy and Internal Statement of Control.

Council to review Risk Register and approve changes to risks, ratings and organisational management of risks.

Lowestoft Town Council
Council paper
Risk Management: Policy, Internal Control Statement and Risk Register
April 2025

INTRODUCTION

The Council introduced a Risk Management Policy in May 2017 which included risk assessment criteria and an initial risk register.

The Council has grown substantially over the past seven years, going from a staffing team of 4 to a team of nearly 30 with an annual precept of £2.4m. Additional income is received from capital grants and loans to deliver a programme of major projects such as the refurbishment of the Town Hall (£10m) and Marina Theatre (£3.4m).

As a result of this growth and the multi-faceted programme of work now being pursued by the Council it is appropriate that Council review and update its

- Risk Management Policy
- Risk Assessment Criteria and Council's Appetite for Risk
- Risk Register

WHAT IS RISK MANAGEMENT?

Risk management is the on-going process of identifying the actual and potential risks that an organisation is facing, assessing the impact of these risks and putting in place actions (controls) intended to lessen (mitigate) the risk to an acceptable level. Council officers and members should work together to review the risk register on a regular basis – in the case of Lowestoft Town Council this review is via Full Council – recognising while risks are unlikely to be fully eliminated, through robust and timely management, they can be brought to within an acceptable level.

In line with the newly issued *Model Financial Regulations for Local Councils*, updated April 2024, NALC states:

- ***The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.***
- *The Clerk / RFO shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

ANNUAL APPROACH TO RISK MANAGEMENT

LTC has a robust approach to risk management that includes:

- A Risk Management Policy, adopted by Full Council and reviewed on an annual basis at Annual General Meeting (May) – see Annex 1.
- Internal Control Statement – reviewed and updated each year at the Annual General Meeting (May) – see Annex 2.

- Annual audit of accounts (internal auditor) with full internal audit report – submitted to Full Council, in June (accounts to be approved by 30th June)
- Submission of Annual Governance and Accountability Return (to government appointed external body)
- Risk Register, owned by Full Council and considered each year at the Annual General Meeting (AGM) in May – see Annex 3.

In April 2025 it is proposed:

- each Committee review the full Risk Register and confirm those risks they should consider in detail as part of their annual programme (e.g. AID should review the Assets & Facilities risks, Personnel the staffing risks, F&G the financial and governance risks etc). The Risk Register contained within this Paper provides an initial allocation of risks for consideration.
- Full Council retains ownership of the Risk Register with Committees reporting recommendations for changes to the Risk Register on a quarterly basis.

UPDATES TO THE RISK MANAGEMENT POLICY

Lowestoft Town Council introduced a Risk Management Policy in May 2017. This policy has been updated and is included in Annex 1.

UPDATED RISK REGISTER (2025)

The previous risk register has been fully reviewed and updated and is presented as the Lowestoft Town Council Risk Register 2025, available in Annex 3.

Annex 1:

Risk Management Policy

1. Purpose

To ensure the Council identifies, manages and mitigates risks which may impact Council members, officers, the public, operational services and / or capital investments.

2. Definition of Risk

An uncertainty of outcome of actions or events which impacts upon Lowestoft Town Council achieving its objectives or which might create legal, regulatory, financial or reputational exposure for the Town Council

3. Approach to Risk

Lowestoft Town Council is committed to good management of risks as part of its wider internal control procedures. This ensures the Council can:

- Have increased confidence in achieving its objectives and deliver core services
- Contain threats to levels it considers reasonably acceptable.
- Take informed decisions about exploiting opportunities.
- Assist the Clerk in completing the annual governance statement; and
- Identify, monitor, and manage any exposure to legal, regulatory, financial or reputational risk

The Council recognises that to achieve its objectives it must manage risk within its assessment of reasonable levels. The following principles outline the Council's approach to risk management:

- The Town Council, as a whole, has responsibility for overseeing its own risk management;
- An open and receptive approach to managing risk is adopted by the Town Council;
- The approach to assessing risk will be consistent and will include an assessment of likelihood and impact.

In addition to corporate risk, members and officers have a responsibility to assess and appropriately manage risk as part of the evaluation of project proposals, business cases and grant applications including where the Town Council is working in partnership with external agencies. Officers will include the detailed outcome of project and business case risk assessment in any Council agenda item that considers major financial investment.

Where risks lie beyond the risk appetite of the Council, members and officers will take appropriate action to reduce those risks. A schedule of corporate risks will be maintained in a corporate risk register for review and approval by members.

Responsibility for assessing and managing Health and Safety risks associated with Council activity, events, serious and emergency situations will be managed by the Clerk with expert advice from the Town Council's appointed Health and Safety Consultant. Methods of safe working will be communicated to and adhered by members, officers and contractors.

Officers are responsible for assessing and managing risk as an integral part of their day-to-day role in ensuring the Council's objectives are met, recognising that all risk categories must be considered, including reputation, health and safety and financial risk. Where risks are identified which have the potential to impact upon the Council's objectives, operational or service delivery, these will be referred to the Clerk for consideration for inclusion in the corporate risk register.

Members are required to review (on an annual basis) the risk management policy and corporate risk register. This will include ensuring there is:

- A review of the risk assessment criteria, risk appetite and approaches to managing risk;
- An identification and updating of the schedule of risks;
- An evaluation of the likelihood and potential impact to the Council of each risk materialising;
- A decision on measures to avoid, reduce or control each risk, as appropriate; and
- A record made of the decisions reached.

4. Organisational Arrangements

The Town Clerk will ensure that all officers are aware of their responsibility in managing and reporting risk. Each officer shall make appropriate arrangements to ensure risk is continually assessed in relation to their area of responsibility.

Risks are allocated to Council Committees on the basis of the Committee's remit. Each Committee should review their risks on a regular basis and put forward recommendations for amendments to Full Council on a quarterly basis.

The Clerk will review the full risk register quarterly advance of it being submitted to the Council highlighting any Committee recommendations for amendments.

The Council will adopt the risk management policy and corporate risk register on at least an annual basis.

5. Risk Assessment Rating Criteria

Risks will be rated based on the likelihood of occurrence and the impact that could result. The matrix below sets out the rating criteria and gradings.

LIKELIHOOD	RELATIVE	76-99%	4				
		51-75%	3				
		26-50%	2				
		1-25%	1				
				1	2	3	4
				Minor	Moderate	Serious	Major
				IMPACT			
				Loss of up to £1000	Loss of up to £10,000	Loss of up to £50,000	Loss of over £50,000
				Minimal / localised damage to reputation	Moderate and/or medium term damage to reputation.	Serious damage to reputation within the area and potentially beyond.	National and/or long-standing damage to reputation; intervention by Government
				No health and safety impact	Minor injury, possibly requiring treatment by health care professional	Serious injuries	Fatality or life-changing injuries
				No legal/regulatory exposure	Moderate findings against the Council/moderate impact on the public/services/assets	Serious findings against the Council/serious impact on the public/services/assets	Major findings against the Council/major impact on the public/services/assets
				Risk can be quickly and effectively be managed by staff	Risk requires input from senior staff over a number of days / instances	Risk requires input from Mayor / a Committee and officers resulting in a diversion from core service delivery	Risk requires significant input from Council and officers, resulting in a failure to deliver core services

6. Lowestoft Town Council Approach to Managing Risk

Given the multi-faceted programme of work that is being taken forward by the Council it is not possible to eliminate all risks and the Council, through this policy, has agreed to be open and receptive to risk – ensuring appropriate measures (captured through the Risk Register) are in place to mitigate / manage risks.

The matrix below sets out the Council's approach to managing risk, demonstrating that activities with a medium to very high likelihood of occurrence (from 26-99%) and a major or serious impact will be managed down or terminated – as shown in the red squares.

LIKELIHOOD	Very high: 76-99%	4				
	High: 51-75%	3				
	Medium: 26-50%	2				
	Low: 1-25%	1				
			1	2	3	4
			Minor	Moderate	Serious	Major
			IMPACT			

Risks rated as **GREEN** are reasonably acceptable to the Council on the presumption that the identified control mechanisms remain in place and are followed. The risk level will remain monitored as part of the risk management.

Risks rated as **AMBER** are reasonably acceptable to the Council with identified measures to control the risk and so reduce exposure to the Council.

Risks rated as **RED** are high risk to the Council and must be monitored with immediate action(s) put in place to bring the risk down to a lower category. *Any action taken must be in accordance with the Council's Standing Orders and Financial Regulations.*

Annex 2

Internal Control Statement for Year Ending 31 March 2026

1. SCOPE OF RESPONSIBILITY

Lowestoft Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council reviews its obligations and objectives and usually approves budgets for the following year at its November/December meeting. The January meeting of the Council usually approves the level of precept for the following financial year.

The Council has appointed a Finance and Governance Committee. The Committee meets not less than 10 times during the financial year. Members of the Committee monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings of the Committee are circulated to all members of the Council. A councillor responsible for bank reconciliation checks has been appointed.

The Full Council meets at least 11 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Finance and Governance Committee and the Town Clerk and Responsible Financial Officer.

The Council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council/Responsible Finance Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk manages the Responsible Financial Officer who is responsible for administering the Council's finances. The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems

and policies are adhered to. The Responsible Financial Officer (or the Clerk in their absence) takes particular responsibility in relation to these responsibilities in relation to financial matters.

Payments:

All payments are reported to the Council or Finance and Governance Committee or Clerk for Approval where delegations permit. All payments must be reported to Council. Any delegations are only as authorised by s.101(1)(a) of the Local Government Act 1972 and the Council's financial regulations or as authorised by Full Council.

Two members of the Council must sign every cheque or order for payment. The signatories should consider each cheque against the relevant invoice, sign the invoice and initial the cheque counterfoil or relevant online banking paperwork. All authorised cheque signatories are members of the Council. No officer of the Council can sign cheques. All payments should align with the Council's financial regulations unless authorised by Full Council.

Income:

All income is received and banked in the Council's name in a timely manner and reported to the Council.

Risk Assessments/Risk Management:

The Council reviews its risk assessment policy annually, usually in May, and regularly reviews its systems and controls.

Managing risk is a key feature of good governance. If Lowestoft Town Council can manage risks effectively then they are more likely to delivery on their aims and ambitions.

Risk management is not just about health and safety, it applies to all elements of the Council's work.

Managing risk involves:

- Risk identification and assessment
 - o Introduce controls to mitigate the risk
 - o Transfer the risk (e.g. through insurance)
 - o Tolerate the risk (if the risk is deemed acceptable and if controls to mitigate are not cost-effective or efficient)
 - o Terminate the risk – if the risk is assessed as unacceptable then stop

Internal Audit:

The Council appoints an independent and competent internal auditor who reports to the Council on a half-yearly basis on the adequacy of its:

- Records
- Procedures
- Systems

- Internal control
- Regulations
- Risk management

External Audit:

The Council's external auditors submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control and will also review the effectiveness of internal audit. The results of that review will be considered by the Council, which will also approve the related Statement on Internal Control.

Annex 3

Lowestoft Town Council Risk Register (2025)

The Corporate Risk Register contains a total of 36 risks categorised as followed:

Risk Category	Red	Amber	Green	Total
Finance and Governance	2	7	5	14
Assets & facilities		2		2
Staffing		1	3	4
Major projects		2	2	4
Health & safety & emergencies	1	2		3
Information & communications	1		2	3
Reputational		3	3	6
Total	4	17	15	36

The risk register will be reviewed on a quarterly basis and the table above updated to reflect amendments.

Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer	Committee
FINANCIAL AND GOVERNANCE								
F.1	Precept inadequate	4	1		Finance and Governance Cttee consider throughout year – quarterly review of budget to actual undertaken by Full Council. Annual Internal Audit – Risk Assessment and Management (Financial) review confirms appropriate procedures in place. 3 year business plan in development and will set out forecast spend against priorities	Precept submitted January	RFO	Finance and Governance (F&G)
F.2	Breach of Financial Regulations	4	1		Financial Regulations adopted by Full Council and reviewed / re-adopted on annual basis. Updated in line with changes to legislation and guidance from NALC. Members and officers are required to comply with Financial Regulations.	Monthly	RFO	F&G
F.3	Council spend is not aligned to Council priorities	4	2		Areas of spend closely monitored by RFO and Council with regular reporting to Council. Details of committed spend provided to members to inform decision making through the year and at budget planning stage. Reserves policy in place and reviewed annually. 3 year business plan in development and will set out forecast spend against priorities.	Monthly	RFO	F&G
F.4	Payroll inaccurate	2	1		Payroll brought in house 2024/25 3 year business plan in development and set out forecast spend against staffing need	Ongoing	RFO	F&G / Personnel
F.5	Spend and activity in areas in which the Council has no power (ie Council behaves <i>ultra vires</i>)	2	1		Clerk / RFO qualifications on the scope of Council's legal powers an essential criterion for role. Access to legal advice through the Council's solicitors. Appropriate training made available for councillors and provided for staff and particularly for the Clerk and RFO. Other specialist advisors and subscriptions provide support. Council has adopted "General Power of Competence" at term of office (once every 4 years)	Ongoing	TC	F&G
F.6	Incorrect VAT claim and / or VAT non-compliance leads to a loss of income for Council.	4	1		RFO scrutinises all invoices received to assess / Finance Officer trained in procedures for VAT. Specialist advice secured as needed. VAT registration has taken place. Making Tax Digital rules complied with including software upgrades. Annual Internal Audit – Risk Assessment and Management (Financial) review confirms appropriate procedures in place.	Quarterly	RFO	F&G

Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer	Committee
FINANCIAL AND GOVERNANCE								
F.7	Failure to monitor monthly spend and / or banking errors and charges arising / risk of reconciliation mis-match	2	1		Finance Officer regularly reviews spend against invoice, with all payment records validated by bank signatories (2 members). Bank reconciliations undertaken monthly. Regular scrutiny of financial records undertaken to ensure payments supported by invoices, authorised and minuted (undertaken by non-bank signatories to ensure transparency). Bank account held with a reputable organisation.	Monthly	RFO	F&G
F.8	Fraud by staff	2	1		Fidelity Guarantee value appropriately set. Electronic banking verified by 2 members prevents fraudulent transactions.	Ongoing	RFO	F&G
F.9	Contracts & procurements processes do not match Financial Regulations / current legislation.	4	1		Specialist procurement advice contracted for major projects. Financial regulations state threshold limits and all contracts monitored for adherence to these limits. Additional procurement training arranged as needed.	As needed	RFO	F&G and Major Project Committees
G.1	Breach of Standing Orders by Councillors / Officers or during Council meetings	3	2		Standing Orders adopted by Full Council and reviewed on an annual basis. Induction and training arranged for officers and members – log of training held for members. Members sign Code of Conduct and agree to Nolan Principles setting a baseline for behaviours Attendance recorded as part of minute taking to evidence a quorum. / House style used and regularly reviewed for agendas and meeting minutes. / Minutes and agenda published as per legal requirements. / Minutes approved by the Council as a true and accurate record.	Annual	TC	F&G
G.2	New members not sufficiently trained / aware of roles	3	2		Member training and induction programme developed – all new members to complete relevant training in a timely manner. Planning Committee training to be undertaken within 3 months of Committee appointment.	Ongoing	TC	F&G
G.3	Members fail to behave in accordance with the Member Code of Conduct	3	3		Code of Conduct policy adopted by Council. All members to sign declaration of acceptance of office and attend induction / training on Code of Conduct / Nolan Principles of Public Office. Training to be reviewed on a regular basis as a preventative measure. East Suffolk Council Code of Conduct Complaints procedure in place and administered by East Suffolk Council Monitoring Officer.	Reviewed and signed at each AGM	TC	F&G
G.4	Conflict of interest or Councillor bias / pre-	3	2		Councillors required to declare any and all conflicts of interest or previous engagement on issues at the start of each meeting. All new members to attend induction / training.	After every election and	TC	F&G

	determination not declared or dealt with appropriately				Monitoring Officer maintains register of interests which is published on the internet.	reviewed annually.		
Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer	Committee
G.5	Multiple referenda or by-elections required	2	1		Annual provision included in budget for cost of a by-election or referendum Business Continuity Plan in place	Autumn of the relevant year	RFO	F&G
ASSETS AND FACILITIES								
AF.1	Failure to comply with ownership responsibilities and law regarding assets	4	1		Financial Regulations require a full asset register to be prepared and maintained by RFO. The asset register is reviewed on a quarterly basis by the F&G Cttee. Facilities and Contracts Manager in post and leads on all elements of asset risk including: - Implementation of SHIRE system to monitor all FM jobs. Full asset register will be put on SHIRE by 1st April 2025. - Regular inspections (RoSPA) undertaken by Qualified Inspectors for play areas / equipment. - Asbestos, legionella, fixed wire testing (5 year), gas servicing, fire risk and other regulatory compliance testing programmed - Use of VISION to manage operational risks - EPC – reviewed every 10 years, all to be at correct rating for tenants	Ongoing	F&C Mgr	Assets, Inclusion and Dev't (AID)
AF.2	Damage / loss or theft of assets	3	2		Condition surveys undertaken on a 5 yearly cycle, with plan of works to be monitored by Facilities and Contracts Manager. Assets to be kept secure and appropriately insured. Insurance levels reviewed on an annual basis.	Ongoing	F&C Mgr	AID

Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer (s)	Committee
STAFFING								
S.1	Insufficient staffing due to staff absence or failure to fill roles	3	2		New management structure in place and matrix management approach adopted Consultancy budget in place to cover immediate staff shortage needs. 3 year business plan in development and will set out forecast spend against priorities Business Continuity Plan in place	Ongoing	TC	Personnel
S.2	Inadequate staff training and / or qualifications	2	1		All new staff to take part in organisational induction programme with training needs identified and recorded in personnel file. Training plan (external, on the job) developed within 3 months of start date. Staff training policy established and regularly reviewed. All staff training needs and programme completions recorded in personnel files and reviewed as part of annual performance management reviews. Personnel committee receive annual updates.	Ongoing	TC	Personnel
S.3	Safe and inclusive working environment is provided for staff and councillors	3	1		Hamilton House security procedures detailed in lease / operating practices (e.g. visitor badges) New accommodation at Town Hall being developed to ensure safe and inclusive environment.	Ongoing	TC	Personnel
S.4	Staff at risk of harm or injury while lone working	3	1		Officer WhatsApp Group monitored by on-call manager. Lone working procedures set out in Employee Handbook and reviewed with all staff. Staff required to sign compliance with Employee Handbook.	Ongoing	On-call manager	Personnel
MAJOR PROJECTS								
MP.1	Lack of funding for major projects	3	2		Project specific governance arrangements in place and external project managers appointed for largest projects (Town Hall / Marina Theatre).	Monthly	TC F&C Mgr	Project specific committees
MP2	Project slippage	3	2		Monthly project governance meetings to review project delivery.	Monthly	TC F&C Mgr	Project specific committees
MP.3	Grant funding / joint project funding not used appropriately	2	2		Project managers appointed for major external capital projects – monthly meetings to ensure adherence to LTC / partner spend approvals. Annual Internal Audit – Risk Assessment and Management (Financial) review confirms claims applications and procedures are complied with.	Monthly	TC F&C Mgr	Project specific committees
MP.4	Major Projects not delivered in line with grant conditions or contractual requirements	3	1		Project teams and committees set up to monitor and manage major projects. Regular reviews of conditions undertaken and reported to Full Council. 5	Monthly	External Project Managers as commissioned	Project specific committees

Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer	Committee
HEALTH AND SAFETY								
HS.1	Member of public, staff or members injured at Lowestoft Town Council premises or event	4	2		Health and Safety Policy in place Public & employers liability insurance in place. Contractors required to state liability insurance status prior to securing work with Lowestoft Town Council. All staff and members are aware of H&S responsibilities through Induction Programme.	Annually in May policy reviewed	TC F&C Mgr	AID and Events and Communications (E&C)
HS.2	Emergency situations causing unforeseen health, safety, financial and other concerns	4	1		Risk assessments made as needed. Events and Communications Officer leads on emergency planning and business continuity plans. Legal advice available via contract to update on changes to law / regulations.	As needed	TC F&C Mgr	AID
HS.3	A safeguarding issue arises at a LTC venue hire	3	2		Event hire form redeveloped to ensure safeguarding is up to standard. All venue hires required to state requirements for DBS as appropriate to hire..	Ongoing	TC	AID
INFORMATION TECHNOLOGY								
IT.1	Freedom of Information requests are complex and time-consuming to respond to with penalties for non-compliance	2	2		ICO registration in place as data controllers (Council and councillors), subject to payment by the Council. Council policies developed and monitored. Publication Scheme in place. Minutes and spend over £500 published on the Lowestoft Town Council website. Public and press welcome to attend council meetings.	Ongoing	TC	F&G
IT.2	Loss of data	3	1		Backup system in place through Cloudy IT plus all contractors dealing with relevant data have secure and backed up systems. Virus protection in place and regularly reviewed.	Ongoing	TC	F&G
IT.3	Breach of data protection / information security	3	4		All staff and members receive information security / principles of data protection as part of Induction Programme. Staff / consultancy contracts include information security clause. Staff / member policy in place. Network password protected. Breaches of data protection required to be reported to council. Council registered as a data controller with ICO	Ongoing. Policy reviewed annually in May	TC	F&G Personnel

Risk number	Risk	Impact	Likelihood	Risk rating	Controls in place	Timeframe	Responsible officer	Committee
REPUTATIONAL								
R.1	Adverse press / social media coverage	4	2		Public and press welcome to attend/film Council meetings. Clerk, Chair and Comms Officer respond to media enquiries on behalf of the Council. Standing Orders / Social Media Policy in place All staff have been trained in social media use Social media protocol to be reviewed and updated	Ongoing	TC	E&C
R.2	Negative feedback received about Council governance / operations / events	4	2		Risk assessment carried out for each event / core Council services All members sign Code of Conduct and adhere to Nolan Principles. Council wide Communications and Engagement Plan in development	Ongoing	TC Comms Officer	F&G E&C
R.3	Libel or slander claims received	2	1		Insurance in place with annual review to ensure sufficient coverage Record of all claims received maintained.	Q4 FY and May AGM	RFO	F&G
R.4	Lack of community engagement and recognition	2	2		Council wide Communications and Engagement Plan in development.	Ongoing	TC	E&C
R.5	Breakdown in partner relationships leading to a loss of joint working / goodwill / reputational damage to parties.	4	2		Regular engagement with other Councils through Clerk and Cllr liaison meetings. All members regularly trained in different roles and responsibilities of a local council and a principal authority. On-going work to complete outstanding legal matters / land transfer following Reorganisation Order and establish way forward on joint projects with ESC / partners. Lowestoft Town Council engages with MP and other decision-makers and influencers as appropriate. Council wide Communications and Engagement Plan in development.	Ongoing	TC	Full Council
R.6	Undue negative influence of political parties on council policy	2	2		Election nominations open and promoted to all residents/workers who meet the qualification criteria Promote outcome focused council working for the benefit of the community. Training sessions held for potential new candidates.	Ongoing	TC	F&G

TC = Town Clerk RFO = Responsible Financial Officer

Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<u>Assets, Inclusion, Development</u>												
<u>120</u>	<u>Capital Works</u>											
5105	Capital Investment	0	0	0	0	0	60,000	60,000	0	0	0	0
	Overhead Expenditure	0	0	0	0	0	60,000	60,000	0	0	0	0
	Movement to/(from) Gen Reserve	0	0			0		(60,000)	0	0		
<u>125</u>	<u>Compliance</u>											
4155	Compliance	31,333	25,013	0	0	35,000	0	35,000	4,230	0	0	0
	Overhead Expenditure	31,333	25,013	0	0	35,000	0	35,000	4,230	0	0	0
	Movement to/(from) Gen Reserve	(31,333)	(25,013)			(35,000)		(35,000)	(4,230)	0		
<u>150</u>	<u>Office Accommodation</u>											
1200	Room and Land Hire Income	0	160	0	0	0	0	0	0	0	0	0
	Total Income	0	160	0	0	0	0	0	0	0	0	0
4160	Parking	1,545	1,006	0	0	750	0	750	5	0	0	0
4300	Business Rates	10,266	9,980	0	0	6,480	0	6,480	8,840	0	0	0
4305	BID Levy	350	350	0	0	263	0	263	350	0	0	0
4340	Furniture & Equipment	1,710	605	0	0	2,000	0	2,000	0	0	0	0
4715	Hamilton House Loan Repayment	13,834	13,430	0	0	31,748	0	31,748	3,357	0	0	0
4720	Premises Rent	15,141	15,435	0	0	11,356	0	11,356	3,859	0	0	0
4725	Premises Service Charge	35,275	24,136	0	0	27,780	0	27,780	6,547	0	0	0
	Overhead Expenditure	78,121	64,941	0	0	80,377	0	80,377	22,958	0	0	0

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(78,121)</u>	<u>(64,781)</u>			<u>(80,377)</u>		<u>(80,377)</u>	<u>(22,958)</u>	<u>0</u>		
160	<u>Town Hall</u>											
1091	Town Hall Grant	0	2,922,434	0	0	0	0	0	282,800	0	0	0
1190	DMO Loan	0	4,100,000	0	0	0	0	0	0	0	0	0
	Total Income	<u>0</u>	<u>7,022,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>282,800</u>	<u>0</u>	<u>0</u>	<u>0</u>
4110	Bank Charges	0	1,435	0	0	0	0	0	0	0	0	0
4305	BID Levy	1,365	1,286	0	0	1,286	0	1,286	1,278	0	0	0
4365	Utilities	8,223	2,850	0	0	2,500	0	2,500	-55	0	0	0
4465	Events	0	0	0	0	0	9,165	9,165	0	0	0	0
5020	Project Expenditure	0	4,156,045	0	0	10,906	0	10,906	23,212	0	0	0
5045	Climate Emergency	45,000	0	0	0	45,000	0	45,000	0	0	0	0
9980	DMO Repayments	82,683	0	82,683	0	187,785	0	270,468	0	0	0	0
	Overhead Expenditure	<u>137,271</u>	<u>4,161,616</u>	<u>82,683</u>	<u>0</u>	<u>247,477</u>	<u>9,165</u>	<u>339,325</u>	<u>24,434</u>	<u>0</u>	<u>0</u>	<u>0</u>
	160 Net Income over Expenditure	<u>-137,271</u>	<u>2,860,818</u>	<u>-82,683</u>	<u>0</u>	<u>-247,477</u>	<u>-9,165</u>	<u>-339,325</u>	<u>258,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	3,119,508	0	0	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	6,709,857	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	<u>(137,271)</u>	<u>(729,531)</u>			<u>(247,477)</u>		<u>(339,325)</u>	<u>258,366</u>	<u>0</u>		
170	<u>Workshop</u>											
4095	Insurance	750	507	0	0	480	0	480	258	0	0	0
4300	Business Rates	7,610	7,610	0	0	8,424	0	8,424	7,990	0	0	0
4340	Furniture & Equipment	2,500	838	0	0	3,000	0	3,000	0	0	0	0

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4365	Utilities	6,000	3,876	0	0	6,000	0	6,000	-2,500	0	0	0
4720	Premises Rent	20,500	21,652	0	0	24,500	0	24,500	2,142	0	0	0
4725	Premises Service Charge	2,750	2,106	0	0	5,450	0	5,450	1,661	0	0	0
Overhead Expenditure		40,110	36,588	0	0	47,854	0	47,854	9,551	0	0	0
Movement to/(from) Gen Reserve		<u>(40,110)</u>	<u>(36,588)</u>			<u>(47,854)</u>		<u>(47,854)</u>	<u>(9,551)</u>	<u>0</u>		
175	<u>Grounds Maintenance</u>											
4335	PPE	7,500	7,327	0	0	7,500	0	7,500	1,364	0	0	0
4375	Van Hire	40,000	47,512	0	0	53,146	0	53,146	25,844	0	0	0
6500	Ground Maintenance	64,445	51,650	10,000	0	50,000	0	60,000	9,521	0	0	0
6501	Grass Cutting	8,320	7,390	0	0	8,320	0	8,320	-1,040	0	0	0
6502	GM Equipment Maintenance	15,000	13,576	0	0	15,000	0	15,000	1,950	0	0	0
6503	GM Contingency	10,300	0	7,640	0	2,360	0	10,000	0	0	0	0
Overhead Expenditure		145,565	127,456	17,640	0	136,326	0	153,966	37,638	0	0	0
Movement to/(from) Gen Reserve		<u>(145,565)</u>	<u>(127,456)</u>			<u>(136,326)</u>		<u>(153,966)</u>	<u>(37,638)</u>	<u>0</u>		
180	<u>Waterways and Ponds</u>											
5000	Repairs & Maintenance	9,150	4,851	0	0	8,000	0	8,000	0	0	0	0
Overhead Expenditure		9,150	4,851	0	0	8,000	0	8,000	0	0	0	0
Movement to/(from) Gen Reserve		<u>(9,150)</u>	<u>(4,851)</u>			<u>(8,000)</u>		<u>(8,000)</u>	<u>0</u>	<u>0</u>		
350	<u>Marina Theatre</u>											
1000	Property Lettings - Exempt	20,000	20,000	0	0	20,000	0	20,000	5,000	0	0	0
1092	Marina Theatre Grant	0	2,208,188	0	0	0	0	0	0	0	0	0

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1211	Loan Repayment	10,000	0	0	0	0	0	0	0	0	0	0
Total Income		30,000	2,228,188	0	0	20,000	0	20,000	5,000	0	0	0
4340	Furniture & Equipment	0	5,839	0	0	21,800	0	21,800	14,266	0	0	0
4505	Marina Theatre Management Fee	150,000	150,000	0	0	150,000	0	150,000	37,500	0	0	0
5000	Repairs & Maintenance	28,778	32,906	0	0	20,000	0	20,000	4,448	0	0	0
5020	Project Expenditure	244,000	2,108,411	0	0	0	0	0	26,081	0	0	0
9980	DMO Repayments	13,167	13,167	0	0	12,929	0	12,929	0	0	0	0
Overhead Expenditure		435,945	2,310,322	0	0	204,729	0	204,729	82,295	0	0	0
350 Net Income over Expenditure		-405,945	-82,134	0	0	-184,729	0	-184,729	-77,295	0	0	0
6000	plus Transfer from EMR	0	2,086,603	0	0	0	0	0	0	0	0	0
6001	less Transfer to EMR	0	1,525,000	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		(405,945)	479,468			(184,729)		(184,729)	(77,295)	0		
400	Allotments											
1100	Allotment Income	620	583	0	0	620	0	620	0	0	0	0
Total Income		620	583	0	0	620	0	620	0	0	0	0
4600	Administration Fee - Allotment	1,867	0	0	0	1,867	0	1,867	0	0	0	0
4601	Allotment Maintenance	16,511	7,455	10,000	0	0	0	10,000	0	0	0	0
Overhead Expenditure		18,378	7,455	10,000	0	1,867	0	11,867	0	0	0	0
Movement to/(from) Gen Reserve		(17,758)	(6,872)			(1,247)		(11,247)	0	0		
401	Parks and Open Spaces											

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Annual Budget - By Committee (Actual YTD Month 1)

Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1210	Recharges	0	1,121	0	0	0	0	0	0	0	0	0
Total Income		0	1,121	0	0	0	0	0	0	0	0	0
4625	GELP Railway Rent	25	0	0	0	25	0	25	0	0	0	0
5000	Repairs & Maintenance	26,523	19,266	0	0	27,500	0	27,500	203	0	0	0
5105	Capital Investment	46,350	61,195	0	0	55,550	0	55,550	0	0	0	0
Overhead Expenditure		72,898	80,462	0	0	83,075	0	83,075	203	0	0	0
401 Net Income over Expenditure		-72,898	-79,341	0	0	-83,075	0	-83,075	-203	0	0	0
6000	plus Transfer from EMR	0	10,772	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(72,898)</u>	<u>(68,570)</u>			<u>(83,075)</u>		<u>(83,075)</u>	<u>(203)</u>	<u>0</u>		
425	<u>Sparrows Nest</u>											
1000	Property Lettings - Exempt	25,900	25,900	0	0	25,900	0	25,900	6,475	0	0	0
1205	Memorial Benches	0	82	0	0	0	0	0	0	0	0	0
Total Income		25,900	25,982	0	0	25,900	0	25,900	6,475	0	0	0
4300	Business Rates	1,068	1,035	0	0	1,016	0	1,016	921	0	0	0
4365	Utilities	14,323	6,143	0	0	5,500	0	5,500	-150	0	0	0
5031	Memorial Bench	0	57	0	0	0	0	0	0	0	0	0
Overhead Expenditure		15,391	7,235	0	0	6,516	0	6,516	771	0	0	0
Movement to/(from) Gen Reserve		<u>10,509</u>	<u>18,747</u>			<u>19,384</u>		<u>19,384</u>	<u>5,704</u>	<u>0</u>		
430	<u>Belle Vue Park</u>											
4301	Council Tax	0	1,932	0	0	1,900	0	1,900	3,785	0	0	0

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Annual Budget - By Committee (Actual YTD Month 1)

Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4365	Utilities	0	153	0	0	250	0	250	2	0	0	0
5000	Repairs & Maintenance	0	3,659	0	0	0	0	0	0	0	0	0
5105	Capital Investment	0	38,850	0	0	7,000	40,000	47,000	0	0	0	0
	Overhead Expenditure	0	44,593	0	0	9,150	40,000	49,150	3,787	0	0	0
6000	plus Transfer from EMR	0	42,509	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	(2,084)			(9,150)		(49,150)	(3,787)	0		
435	<u>Denes Oval</u>											
1200	Room and Land Hire Income	0	2,854	0	0	0	0	0	185	0	0	0
	Total Income	0	2,854	0	0	0	0	0	185	0	0	0
4365	Utilities	10,722	11,729	0	0	12,500	0	12,500	3	0	0	0
5105	Capital Investment	0	39,681	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	10,722	51,410	0	0	12,500	0	12,500	3	0	0	0
	Movement to/(from) Gen Reserve	(10,722)	(48,556)			(12,500)		(12,500)	182	0		
440	<u>Normanston Park</u>											
1000	Property Lettings - Exempt	6,250	6,250	0	0	6,250	0	6,250	1,563	0	0	0
1200	Room and Land Hire Income	0	289	0	0	0	0	0	1,656	0	0	0
1205	Memorial Benches	0	1,485	0	0	0	0	0	0	0	0	0
	Total Income	6,250	8,024	0	0	6,250	0	6,250	3,219	0	0	0
4365	Utilities	5,386	5,805	0	0	12,000	0	12,000	0	0	0	0
5031	Memorial Bench	0	1,435	0	0	0	0	0	0	0	0	0

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
5105	Capital Investment	0	4,652	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	5,386	11,893	0	0	12,000	0	12,000	0	0	0	0
	Movement to/(from) Gen Reserve	864	(3,868)			(5,750)		(5,750)	3,219	0		
445	<u>Kensington Garden Park</u>											
1000	Property Lettings - Exempt	3,145	3,100	0	0	3,100	0	3,100	775	0	0	0
1200	Room and Land Hire Income	0	0	0	0	0	0	0	150	0	0	0
1205	Memorial Benches	0	3,059	0	0	0	0	0	0	0	0	0
1210	Recharges	0	46	0	0	0	0	0	0	0	0	0
	Total Income	3,145	6,205	0	0	3,100	0	3,100	925	0	0	0
4365	Utilities	3,506	13,692	0	0	5,500	0	5,500	265	0	0	0
5031	Memorial Bench	0	1,334	0	0	0	0	0	0	0	0	0
5105	Capital Investment	0	1,018	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	3,506	16,044	0	0	5,500	0	5,500	265	0	0	0
	Movement to/(from) Gen Reserve	(361)	(9,839)			(2,400)		(2,400)	660	0		
450	<u>Kirkley Fen Park</u>											
4355	Refurbishment	0	0	0	0	0	0	0	0	0	0	0
4365	Utilities	5,150	277	0	0	5,000	0	5,000	-86	0	0	0
	Overhead Expenditure	5,150	277	0	0	5,000	0	5,000	-86	0	0	0
	Movement to/(from) Gen Reserve	(5,150)	(277)			(5,000)		(5,000)	86	0		
482	<u>Play Areas - General</u>											

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4155	Compliance	8,000	4,722	0	0	4,400	0	4,400	2,720	0	0	0
4201	EMR Expenditure	0	0	0	0	0	0	0	2,665	0	0	0
4355	Refurbishment	0	56,300	0	0	81,454	9,656	91,110	12,344	0	0	0
5000	Repairs & Maintenance	15,000	1,464	0	0	5,000	10,000	15,000	104	0	0	0
	Overhead Expenditure	23,000	62,486	0	0	90,854	19,656	110,510	17,833	0	0	0
6000	plus Transfer from EMR	0	28,595	0	0	0	0	0	2,665	0	0	0
	Movement to/(from) Gen Reserve	(23,000)	(33,891)			(90,854)		(110,510)	(15,168)	0		
500	<u>Public Conveniences</u>											
4315	Cleaning	9,480	4,062	0	0	8,000	0	8,000	379	0	0	0
4365	Utilities	4,000	3,315	0	0	4,000	0	4,000	0	0	0	0
	Overhead Expenditure	13,480	7,377	0	0	12,000	0	12,000	378	0	0	0
	Movement to/(from) Gen Reserve	(13,480)	(7,377)			(12,000)		(12,000)	(378)	0		
505	<u>The Triangle Market</u>											
1020	Market Income	0	370	0	0	0	0	0	0	0	0	0
	Total Income	0	370	0	0	0	0	0	0	0	0	0
4300	Business Rates	0	2,495	0	0	0	0	0	-2,495	0	0	0
4355	Refurbishment	0	21,070	0	0	0	0	0	0	0	0	0
4365	Utilities	5,517	7,512	0	0	8,000	0	8,000	0	0	0	0
5000	Repairs & Maintenance	5,000	2,670	0	0	5,000	0	5,000	0	0	0	0
	Overhead Expenditure	10,517	33,746	0	0	13,000	0	13,000	-2,495	0	0	0

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Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
505 Net Income over Expenditure		-10,517	-33,376	0	0	-13,000	0	-13,000	2,495	0	0	0
6000	plus Transfer from EMR	0	11,392	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(10,517)</u>	<u>(21,984)</u>			<u>(13,000)</u>		<u>(13,000)</u>	<u>2,495</u>	<u>0</u>		
510	<u>Links Road Car Park</u>											
1200	Room and Land Hire Income	0	660	0	0	2,400	0	2,400	440	0	0	0
Total Income		0	660	0	0	2,400	0	2,400	440	0	0	0
4300	Business Rates	2,251	2,121	0	0	1,944	0	1,944	1,989	0	0	0
Overhead Expenditure		2,251	2,121	0	0	1,944	0	1,944	1,989	0	0	0
Movement to/(from) Gen Reserve		<u>(2,251)</u>	<u>(1,461)</u>			<u>456</u>		<u>456</u>	<u>(1,549)</u>	<u>0</u>		
515	<u>Whitton Estate Meeting Hall</u>											
1200	Room and Land Hire Income	0	3,034	0	0	0	0	0	0	0	0	0
Total Income		0	3,034	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>0</u>	<u>3,034</u>			<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>		
555	<u>Community Halls</u>											
1000	Property Lettings - Exempt	1,000	1,000	0	0	1,000	0	1,000	45	0	0	0
1200	Room and Land Hire Income	0	155	0	0	0	0	0	0	0	0	0
Total Income		1,000	1,155	0	0	1,000	0	1,000	45	0	0	0
4155	Compliance	500	710	0	0	0	0	0	0	0	0	0
4300	Business Rates	0	2,197	0	0	2,247	0	2,247	2,038	0	0	0

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Annual Budget - By Committee (Actual YTD Month 1)

Note: 30th April 2026

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4315	Cleaning	612	448	0	0	500	0	500	198	0	0	0
4365	Utilities	2,000	1,338	0	0	2,000	0	2,000	11	0	0	0
5000	Repairs & Maintenance	5,305	2,513	0	0	3,000	0	3,000	0	0	0	0
Overhead Expenditure		8,417	7,207	0	0	7,747	0	7,747	2,248	0	0	0
Movement to/(from) Gen Reserve		<u>(7,417)</u>	<u>(6,053)</u>			<u>(6,747)</u>		<u>(6,747)</u>	<u>(2,203)</u>	<u>0</u>		
600	<u>Community Safety</u>											
5055	Defibrillators	5,000	0	0	0	5,000	0	5,000	428	0	0	0
5060	Community Safety	1,000	2,455	0	0	0	0	0	0	0	0	0
6505	CCTV	20,000	0	20,000	0	0	0	20,000	0	0	0	0
Overhead Expenditure		26,000	2,455	20,000	0	5,000	0	25,000	428	0	0	0
6000	plus Transfer from EMR	0	2,455	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(26,000)</u>	<u>0</u>			<u>(5,000)</u>		<u>(25,000)</u>	<u>(428)</u>	<u>0</u>		
655	<u>Trees & Horticulture</u>											
6515	Bulbs	10,000	3,087	0	0	10,000	0	10,000	57	0	0	0
6525	Tree Planting	10,000	1,874	0	0	5,000	0	5,000	0	0	0	0
6530	Tree Works	63,750	35,238	15,000	0	35,000	0	50,000	1,620	0	0	0
6540	Tree Inspections	8,000	3,460	0	0	0	0	0	0	0	0	0
Overhead Expenditure		91,750	43,659	15,000	0	50,000	0	65,000	1,677	0	0	0
Movement to/(from) Gen Reserve		<u>(91,750)</u>	<u>(43,659)</u>			<u>(50,000)</u>		<u>(65,000)</u>	<u>(1,677)</u>	<u>0</u>		

Continued on next page

Lowestoft Town Council Current Year
Annual Budget - By Committee (Actual YTD Month 1)
Note: 30th April 2026

	<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Assets, Inclusion, Development - Income	66,915	9,300,770	0	0	59,270	0	59,270	299,089	0	0	0
Expenditure	1,184,341	7,109,207	145,323	0	1,075,916	128,821	1,350,060	208,107	0	0	0
Net Income over Expenditure	<u>-1,117,426</u>	<u>2,191,562</u>	<u>-145,323</u>	<u>0</u>	<u>-1,016,646</u>	<u>-128,821</u>	<u>-1,290,790</u>	<u>90,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	5,301,833	0	0	0	0	0	2,665	0	0	0
less Transfer to EMR	0	8,234,857	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(1,117,426)</u>	<u>(741,462)</u>			<u>(1,016,646)</u>		<u>(1,290,790)</u>	<u>93,647</u>	<u>0</u>		
Total Budget Income	66,915	9,300,770	0	0	59,270	0	59,270	299,089	0	0	0
Expenditure	1,184,341	7,109,207	145,323	0	1,075,916	128,821	1,350,060	208,107	0	0	0
Net Income over Expenditure	<u>-1,117,426</u>	<u>2,191,562</u>	<u>-145,323</u>	<u>0</u>	<u>-1,016,646</u>	<u>-128,821</u>	<u>-1,290,790</u>	<u>90,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	5,301,833	0	0	0	0	0	2,665	0	0	0
less Transfer to EMR	0	8,234,857	0	0	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>(1,117,426)</u>	<u>(741,462)</u>			<u>(1,016,646)</u>		<u>(1,290,790)</u>	<u>93,647</u>	<u>0</u>		



MEETING PAPER

Subject: Agenda Item 8.1

Meeting: Assets, Inclusion and Development Committee

Date: 8 June 2026

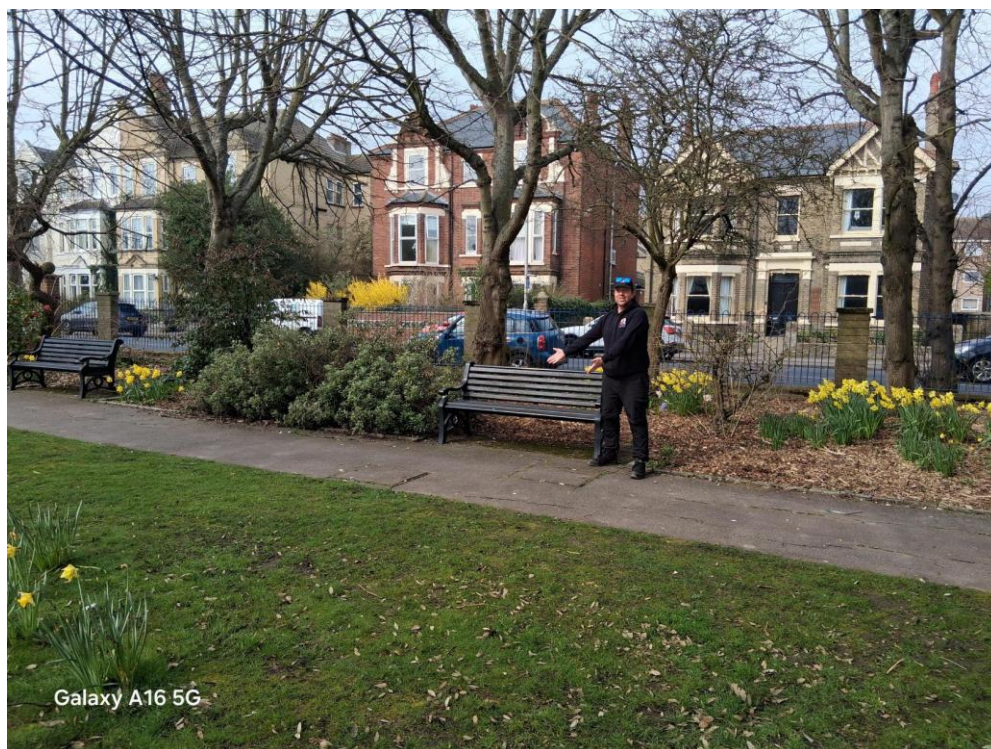
Author: Taylor Williams, Committee Clerk and Planning Assistant

~~CONFIDENTIAL~~/NON-CONFIDENTIAL

Background Information

Further to AID's request for feedback from GMT on ideal locations for the Kindertransport bench, GMT have been to site and provided the following photos for a suggested location, the intention is to remove the standard bench currently in the photo and replace it with the Kindertransport bench as it is an ideal location and saves time on installing a new base elsewhere.

Detail



This photo shows the existing bench which will be removed and its base used to install the Kindertransport bench.



This will be the view from the bench.

Recommendation/Decision

Committee to decide if it approves the suggested location, the office can then proceed to order the bench.