

# Lowestoft Town Council

For the attention of all Councillors

You are summoned to attend a **Full Council** meeting of Lowestoft Town Council, which will be held at **Hamilton House, Battery Green Road, Lowestoft, NR32 1DE** at **18:30** on **Tuesday 29 September 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*

.....  
Sarah Foote, Town Clerk  
24 September 2026

# **Lowestoft Town Council**

## **Full Council**

**Hamilton House, Battery Green Road, Lowestoft, NR32 1DE**

**18:30 on Tuesday 29 September 2026**

### **AGENDA**

#### **108 Welcome**

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

#### **109 To receive and consider approval of apologies for absence from any Councillors not in attendance**

#### **110 Declarations and dispensations**

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

**110.2 To consider written requests for dispensations for interests and note dispensations granted**

#### **111 To consider the draft minutes and confidential note of the Full Council meeting on 25 August 2026**

#### **112 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.

#### **113 To receive and consider requests for membership of Committees, including the following:**

1. Cllr Nickerson to join the Climate and Ecological Emergency Committee
2. Cllr Pearce to join the Climate and Ecological Emergency Committee and Planning Committee
3. To appoint a second substitute member to the Planning Committee

#### **114 Finance and Governance**

##### **114.1 To receive and consider the following:**

1. 2026 - 2027 budget and reserves
2. Any bank reconciliations
3. Payments and income for the month ending August 2026 and September 2026 to date (see schedules)
4. Payments for approval

# **Lowestoft Town Council**

## **Full Council**

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**18:30 on Tuesday 29 September 2026**

**114.2 To consider a recommendation from the Budget and Loan Sub-Committee to ring fence £20,000 from the Grant EMR towards financial support for the Lowestoft Carnival**

**114.3 To note the External Audit Report for the year ending March 2026**

**114.4 To note the interim Internal Audit Report (April - September 2026)**

### **115 Town Hall Project**

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

**115.2 To consider matters relating to future engagement with Suffolk Archives**

**115.3 To receive a report on professional fees (confidential)**

### **116 Assets, Inclusion and Development**

**116.1 To consider a recommendation from the Assets, Inclusion and Development Committee for three Freedom of the Town nominations (confidential)**

**116.2 To consider matters relating to Friends Groups (confidential)**

### **117 Personnel**

**117.1 To consider a recommendation from the Personnel Committee to amend the Training Programme as follows:**

1. Require Deputy Chairs to undertake Chairpersons training
2. Amend the wording to require training to be undertaken after the Annual General Meeting 'during the period May to August inclusive'
3. To require any member who may preside over a meeting to have undertaken Chairpersons training
4. To consider if item 3 should be included in Standing Orders

### **118 Climate and Ecological Emergency**

**118.1 To consider a recommendation from the Climate and Ecological Emergency Committee to submit a response to the Government's consultation on fireworks**

### **119 Outside bodies**

**119.1 To consider appointments to the following Outside Bodies**

1. East Suffolk Community Safety Partnership
2. Enhanced Partnership Passenger Interest Group
3. ESCEP Energy Projects
4. Lowestoft and Plaisir Twinning Association

# **Lowestoft Town Council**

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- 5. Lowestoft Museum Trustee
- 6. Waveney Disability Forum
- 7. Waveney Domestic Violence and Abuse Forum

**120 To consider the following legal matters (confidential):**

An update report on legal matters

**121 Date of next meeting**

Tuesday 27 October 18:30

**122 Items for the next agenda and close**

**123 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

Hamilton House, Battery Green Road, Lowestoft, NR32 1DE

Tuesday 25 August 2026 18:30

### MINUTES

**Present:** Cllrs Sonia Barker, Nasima Begum, Kinsey Foster, Joseph Hynes, Christine Moore, Christian Newsome, Graham Parker, Andy Pearce, Bernie Rappensberger, Deborah Ray, Dom Taylor, Nick Webb and Elise Youngman

**In attendance:** Sarah Foote (Town Clerk) and Taylor Williams (Committee Clerk and Planning Assistant)

**Also in attendance:** Sheila Moss King (Town Hall Project Manager, via Teams)

**Public:** Three members of the public were in attendance (in person)

#### 94 Welcome

The meeting observed a minute silence to mark the sudden passing of Councillor Wendy Brooks.

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

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

Apologies were received from Cllrs Neil Coleby, Jen Jones, John Murray and Paul Page with reasons provided. Cllr Webb proposed approval of the apologies received; seconded by Cllr Rappensberger; all in favour.

#### 96 Declarations and Dispensations

96.1 To receive declarations of Disclosable Pecuniary, Other Registerable and Non-Registerable interests, and of bias and pre-determination on items on the agenda – Cllr Pearce declared he was acquainted with the nominee regarding item 103.1 via two outside bodies he was appointed to as a representative of Lowestoft Town Council (LTC) and confirmed he was not biased nor pre-determined. Cllr Rappensberger declared she was acquainted with the organisers of the Lowestoft Carnival and had discussed the application process with the organisers, but was not biased or pre-determined. Cllr Moore declared she was an employee of East Suffolk Council (ESC). Cllr Parker declared he was a member of ESC. Cllr Foster declared she may be involved with the Lowestoft Carnival as a stallholder.

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

#### 97 To consider the draft minutes and confidential note of the extraordinary Full Council meeting on 13 July and the Full Council meeting on 28 July 2026

Cllr Pearce requested item 83.1 on the confidential note be checked to confirm if a delegation was made to the Project Committee. Cllr Pearce proposed approval; seconded by Cllr Rappensberger; all in favour.

#### 98 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 – The Chair asked if any of the members of the public in attendance wished to speak to items on the agenda. Robin Baxter-Ayling (Suffolk County Council Councillor) spoke on the passing of Cllr Wendy Brooks and offered condolences to her family and friends.

There were no further comments from members of the public.

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## Full Council

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### 99 Finance and Governance

99.1 To receive and consider the following:

1. 2026 - 2027 budget and reserves – Cllr Pearce proposed to accept the document as an accurate record of the budget and reserves; seconded by Cllr Barker; all in favour.
2. Any bank reconciliations – July and August 2026 were in progress.
3. Payments and income for the month ending July 2026 and August 2026 to date (see schedules) – Cllr Pearce proposed to approve the document as a true and accurate record of income and expenditure for the specified period; seconded by Cllr Ray; all in favour.
4. Payments for approval – There were no payments to approve.

99.2 To consider a sponsorship application for Lowestoft Carnival for the year 2027 and give advance consideration for the year 2029 – The application requested consideration of a £20,000 sponsorship for 2027 and an in principal agreement for a similar amount in 2029. No funds were required until April 2027, but an early decision was requested as it would be included in match-funding applications.

Cllr Pearce proposed to in principal support this application and task the Budget and Loan Sub-Committee to work up cost options and bring a recommendation to Full Council in September, either at the regular meeting or an extraordinary meeting earlier in September.

It was hoped the carnival cover south and north Lowestoft, which was not possible at this time due to the costs associated with bridge and road closure. Cllr Pearce amended the proposal to approve on the basis that the organisers consider options to resurrect the south to north carnival in future years, noting the advent of the unitary could present the opportunity to absorb the costs of the road and bridge closures. Cllr Hynes seconded the amended proposal and a vote was held with all in favour.

### 100 Town Hall Project

100.1 To receive and note a progress report from the Project Manager (some aspects may be confidential) – The Project Manager spoke on the sudden passing of Cllr Wendy Brooks and reflected on how she generously gave her time and energy in Committee meetings for the Town Hall Project, and, on behalf of the entire consultant team, offered condolences to Cllr Wendy Brooks' family and friends.

Progress continued onsite with ongoing work to the new Events Hall and the redevelopment of the New Market Inn. Completion was programmed for 22 February 2027, however, Barnes Construction continued to report a two-and-a-half-week delay. Barnes Construction were reviewing the programme to improve the sequencing. One option was to take partial possession of the site to progress the fit out whilst construction in the courtyard was ongoing, then LTC could be moved into the top floor.

The spend to date was £7 million and a repayment had been received from the National Lottery Heritage Fund of just over £1 million to cover expenditure for a five-month period (to the end of July).

The budget remained tight and the team were investigating further funding and contingency options, as discussed at the Town Hall Project Committee meetings.

*The Project Manager left the meeting at 18:55*

100.1.1 Professional fees (confidential) – This item would be discussed in confidential session.

# Lowestoft Town Council

## Full Council

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### 101 Assets, Inclusion and Development

101.1 To consider the following recommendations from the Assets, Inclusion and Development Committee:

1. Approval of costs for an automatic irrigation system for the Sparrows Nest bowling green – A meeting paper had been provided and confirmed the maximum budget was £18,000. Cllr Pearce proposed to endorse the recommendation and approve expenditure, including the contingency buffer of £500; seconded by Cllr Foster; all in favour.

2. Adoption of a revised loan agreement for the Lowestoft Collection, subject to clarifications – It was requested the end date of 2036 be clarified.

It was requested the resolution of Full Council to contribute 20% of the museum's annual bill be built into the lease. The Town Clerk confirmed this was already referenced under item 21. The Town Clerk advised the wording of this contribution being at LTC's 'discretion' remain as the museum was required to demonstrate mitigation of costs with evidence of energy-saving efforts and information on the energy supplier – which has not yet been forthcoming.

Cllr Pearce proposed to approve the revised loan agreement and insert under item 21 what mitigations LTC required as part of its support, and explain the process if the mitigations and good management of the museum were not demonstrated; seconded by Cllr Rappensberger; all in favour.

### 102 Personnel

102.1 To consider the following recommendations from the Personnel Committee:

1. Approval and adoption of the Councillor Mental Health and Wellbeing Policy – Cllr Pearce proposed to endorse the recommendation and approve the policy as presented; seconded by Cllr Barker; all in favour.

2. Approval and adoption of the Pension Policy – Cllr Pearce proposed to approve the policy, with the insertion of a paragraph (in the section on auto-enrolment) to explain how employees who were not eligible for auto-enrolment could opt into the scheme on commencement of employment, with a delegation to officers to enact this change; seconded by Cllr Barker; all in favour.

102.2 To note and agree application of the Local Government Pay Award for 2026-2027 – Cllr Pearce proposed to agree application of the 3.3% pay award, noting LTC had budgeted for 5%, therefore the underspend would be made available as additional staffing contingency for this year, otherwise it would be transferred to the staffing reserve and be carried forward; seconded by Cllr Foster; all in favour.

### 103 Outside Bodies

103.1 To consider supporting a nomination for MBE (confidential) – This item would be discussed in confidential session.

103.2 To appoint Councillor and officer representatives to attend the Suffolk Community Awards on 22 September 2026 (some aspects may be confidential) – This item would be discussed in confidential session.

### 104 To consider the following legal matters (confidential):

104.1 To receive an update report on legal matters  
An update report on legal matters

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## Full Council

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- 104.2 To consider a potential land transfer at Britten Road – This item would be discussed in confidential session.
- 104.3 To consider matters relating to the Kensington Gardens Café lease – This item would be discussed in confidential session.

### **105 Date of next meeting**

To be agreed.

### **106 Items for the next agenda and close**

No items were requested for the next agenda.

### **107 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 – Cllr Rappensberger proposed the meeting be moved into confidential session; seconded by Cllr Pearce; all in favour.

*The Chair closed the meeting to the public and moved the meeting in confidential session at 19:07*

100.1.1 Professional fees (confidential) – Full Council considered a report on professional fees and Cllr Pearce made a confidential proposal to endorse the recommendation of the Town Hall Project Committee; seconded by Cllr Barker; all in favour.

### **103 Outside Bodies**

103.1 To consider supporting a nomination for MBE (confidential) – Cllr Pearce made a confidential proposal; seconded by Cllr Foster; eleven votes in favour and two abstentions.

103.2 To appoint Councillor and officer representatives to attend the Suffolk Community Awards on 22 September 2026 (some aspects may be confidential) – The Mayor, Town Clerk and Sports Development Officer and one other guest could attend the awards. Cllr Pearce proposed the named individuals be sent with a Councillor and to reschedule the September Full Council meeting to 29 September, where a report on the awards could be received; seconded by Cllr Rappensberger; all in favour.

Cllr Webb proposed Cllr Barker attend as the Chair of the Events and Communications Committee; seconded by Cllr Pearce. Cllr Begum proposed Cllr Youngman attend as the Deputy Mayor; seconded by Cllr Foster.

Cllr Barker received five votes in favour. Cllr Youngman received seven votes in favour and would attend the event. One member abstained from the vote.

### **104 To consider the following legal matters (confidential):**

- 104.1 To receive an update report on legal matters - An update report was provided on legal matters.
- 104.2 To consider a potential land transfer at Britten Road – Full Council were asked to consider whether to submit an official request to ESC to transfer land at Britten Road. Cllr Begum

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proposed to submit the request; seconded by Cllr Webb; eleven votes in favour and two abstentions due to declared interests.

- 104.3 To consider matters relating to the Kensington Gardens Café lease – The lease has been agreed and was due to be signed.

*The Town Clerk left the meeting at 19:45*

*The Chair closed the meeting at 19:48*

Signed: .....

29 September 2026

## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>100</b> | <b>Administration</b>                  |                  |                  |                     |              |                  |                |                  |                  |                  |          |                 |
| 1076       | Precept                                | 2,413,263        | 2,413,263        | 0                   | 0            | 2,664,909        | 0              | 2,664,909        | 1,332,455        | 0                | 0        | 0               |
| 1080       | Bank Interest Received                 | 0                | 27,033           | 0                   | 0            | 40,000           | 0              | 40,000           | 22,825           | 0                | 0        | 0               |
| 1090       | Grants                                 | 0                | 7,300            | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
| 1095       | CIL                                    | 0                | 43,727           | 0                   | 0            | 0                | 0              | 0                | 50,210           | 0                | 0        | 0               |
| 1210       | Recharges                              | 0                | 4,000            | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
| 1220       | Scrap Metal                            | 0                | 429              | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
|            | <b>Total Income</b>                    | <b>2,413,263</b> | <b>2,495,753</b> | <b>0</b>            | <b>0</b>     | <b>2,704,909</b> | <b>0</b>       | <b>2,704,909</b> | <b>1,405,489</b> | <b>0</b>         | <b>0</b> | <b>0</b>        |
| 4070       | Office Supplies and Stationery         | 2,060            | 3,157            | 0                   | 0            | 2,500            | 0              | 2,500            | 896              | 0                | 0        | 0               |
| 4120       | Miscellaneous & Meetings               | 1,440            | 1,915            | 0                   | 0            | 2,000            | 0              | 2,000            | 680              | 0                | 0        | 0               |
| 5000       | Repairs & Maintenance                  | 85,200           | 48,418           | 0                   | 0            | 70,000           | 25,000         | 95,000           | 30,578           | 0                | 0        | 0               |
| 5020       | Project Expenditure                    | 0                | 20               | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
| 5105       | Capital Investment                     | 0                | 0                | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
| 5200       | Surfacing                              | 42,026           | 6,340            | 0                   | 0            | 0                | 0              | 0                | 0                | 0                | 0        | 0               |
|            | <b>Overhead Expenditure</b>            | <b>130,726</b>   | <b>59,849</b>    | <b>0</b>            | <b>0</b>     | <b>74,500</b>    | <b>25,000</b>  | <b>99,500</b>    | <b>32,155</b>    | <b>0</b>         | <b>0</b> | <b>0</b>        |
|            | <b>100 Net Income over Expenditure</b> | <b>2,282,537</b> | <b>2,435,904</b> | <b>0</b>            | <b>0</b>     | <b>2,630,409</b> | <b>-25,000</b> | <b>2,605,409</b> | <b>1,373,335</b> | <b>0</b>         | <b>0</b> | <b>0</b>        |
| 6001       | less Transfer to EMR                   | 0                | 12,822           | 0                   | 0            | 0                | 0              | 0                | 50,210           | 0                | 0        | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | <b>2,282,537</b> | <b>2,423,081</b> |                     |              | <b>2,630,409</b> |                | <b>2,605,409</b> | <b>1,323,125</b> | <b>0</b>         |          |                 |
| <b>105</b> | <b>IT</b>                              |                  |                  |                     |              |                  |                |                  |                  |                  |          |                 |
| 4105       | IT Purchases                           | 6,179            | 6,726            | 0                   | 0            | 4,500            | 0              | 4,500            | 963              | 0                | 0        | 0               |
| 4106       | IT Licences and Subscriptions          | 11,280           | 10,756           | 0                   | 0            | 12,000           | 0              | 12,000           | 6,655            | 0                | 0        | 0               |
| 4107       | Mobile Phones                          | 11,500           | 11,417           | 0                   | 0            | 12,000           | 0              | 12,000           | 5,288            | 0                | 0        | 0               |
| 4710       | IT Service Charge                      | 18,500           | 20,663           | 0                   | 0            | 22,500           | 0              | 22,500           | 8,518            | 0                | 0        | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 2026

|      |                                | Last Year |           | Current Year    |              |           |        |           |            | Next Year |     |                 |
|------|--------------------------------|-----------|-----------|-----------------|--------------|-----------|--------|-----------|------------|-----------|-----|-----------------|
|      |                                | Budget    | Actual    | Brought Forward | Net Virement | Agreed    | EMR    | Total     | Actual YTD | Agreed    | EMR | Carried Forward |
|      |                                |           |           |                 |              |           |        |           |            |           |     |                 |
|      | Overhead Expenditure           | 47,459    | 49,563    | 0               | 0            | 51,000    | 0      | 51,000    | 21,423     | 0         | 0   | 0               |
|      | Movement to/(from) Gen Reserve | (47,459)  | (49,563)  |                 |              | (51,000)  |        | (51,000)  | (21,423)   | 0         |     |                 |
| 120  | Capital Works                  |           |           |                 |              |           |        |           |            |           |     |                 |
| 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         |     |                 |
| 125  | Compliance                     |           |           |                 |              |           |        |           |            |           |     |                 |
| 4155 | Compliance                     | 31,333    | 25,013    | 0               | 0            | 35,000    | 0      | 35,000    | 9,752      | 0         | 0   | 0               |
|      | Overhead Expenditure           | 31,333    | 25,013    | 0               | 0            | 35,000    | 0      | 35,000    | 9,752      | 0         | 0   | 0               |
|      | Movement to/(from) Gen Reserve | (31,333)  | (25,013)  |                 |              | (35,000)  |        | (35,000)  | (9,752)    | 0         |     |                 |
| 130  | Elections and Professional Fee |           |           |                 |              |           |        |           |            |           |     |                 |
| 4090 | Audit Fees                     | 5,210     | 4,671     | 0               | 0            | 5,000     | 0      | 5,000     | -3,373     | 0         | 0   | 0               |
| 4095 | Insurance                      | 27,500    | 26,863    | 0               | 0            | 45,000    | 0      | 45,000    | 37,937     | 0         | 0   | 0               |
| 4110 | Bank Charges                   | 425       | 531       | 0               | 0            | 600       | 0      | 600       | 212        | 0         | 0   | 0               |
| 4115 | Professional Fees and Subscrip | 5,617     | 5,842     | 0               | 0            | 6,000     | 0      | 6,000     | 4,936      | 0         | 0   | 0               |
| 4130 | Legal Costs                    | 50,000    | 84,078    | 0               | 0            | 50,000    | 0      | 50,000    | 12,275     | 0         | 0   | 0               |
| 4135 | Elections                      | 13,743    | 11,212    | 0               | 0            | 21,250    | 0      | 21,250    | 9,571      | 0         | 0   | 0               |
| 4165 | Consultancy                    | 14,600    | 36,065    | 0               | 0            | 20,000    | 0      | 20,000    | 7,131      | 0         | 0   | 0               |
| 4166 | Health and Safety              | 8,000     | 7,364     | 0               | 0            | 4,000     | 0      | 4,000     | 2,420      | 0         | 0   | 0               |
|      | Overhead Expenditure           | 125,095   | 176,626   | 0               | 0            | 151,850   | 0      | 151,850   | 71,111     | 0         | 0   | 0               |
|      | Movement to/(from) Gen Reserve | (125,095) | (176,626) |                 |              | (151,850) |        | (151,850) | (71,111)   | 0         |     |                 |
| 140  | Staff, Training and CPD        |           |           |                 |              |           |        |           |            |           |     |                 |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| 4000                                  | Salaries - Gross              | 810,081            | 935,384            | 0                   | 0            | 881,881            | 0        | 881,881            | 369,427          | 0                | 0        | 0               |
| 4005                                  | Employers National Insurance  | 99,345             | 115,741            | 0                   | 0            | 108,115            | 0        | 108,115            | 45,944           | 0                | 0        | 0               |
| 4010                                  | Employers Superannuation      | 158,960            | 160,831            | 0                   | 0            | 149,938            | 0        | 149,938            | 62,647           | 0                | 0        | 0               |
| 4025                                  | Job Adverts                   | 7,500              | 950                | 0                   | 0            | 5,000              | 0        | 5,000              | 0                | 0                | 0        | 0               |
| 4050                                  | Staffing Contingency          | 84,249             | 1,755              | 0                   | 0            | 40,000             | 0        | 40,000             | 952              | 0                | 0        | 0               |
| 4055                                  | Staff Training                | 21,630             | 10,555             | 0                   | 0            | 21,630             | 0        | 21,630             | 2,490            | 0                | 0        | 0               |
| 4056                                  | Councillor Training           | 3,000              | 1,683              | 0                   | 0            | 3,000              | 0        | 3,000              | 1,031            | 0                | 0        | 0               |
| 4175                                  | HR                            | 7,210              | 5,165              | 0                   | 0            | 6,000              | 0        | 6,000              | 6,987            | 0                | 0        | 0               |
| 4180                                  | Payroll                       | 0                  | 529                | 0                   | 0            | 600                | 0        | 600                | 201              | 0                | 0        | 0               |
| <b>Overhead Expenditure</b>           |                               | <b>1,191,975</b>   | <b>1,232,593</b>   | <b>0</b>            | <b>0</b>     | <b>1,216,164</b>   | <b>0</b> | <b>1,216,164</b>   | <b>489,677</b>   | <b>0</b>         | <b>0</b> | <b>0</b>        |
| <b>Movement to/(from) Gen Reserve</b> |                               | <b>(1,191,975)</b> | <b>(1,232,593)</b> |                     |              | <b>(1,216,164)</b> |          | <b>(1,216,164)</b> | <b>(489,677)</b> | <b>0</b>         |          |                 |
| <b>150</b>                            | <b>Office Accommodation</b>   |                    |                    |                     |              |                    |          |                    |                  |                  |          |                 |
| 1200                                  | Room and Land Hire Income     | 0                  | 160                | 0                   | 0            | 0                  | 0        | 0                  | 0                | 0                | 0        | 0               |
| <b>Total Income</b>                   |                               | <b>0</b>           | <b>160</b>         | <b>0</b>            | <b>0</b>     | <b>0</b>           | <b>0</b> | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b> | <b>0</b>        |
| 4160                                  | Parking                       | 1,545              | 1,006              | 0                   | 0            | 750                | 0        | 750                | 252              | 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              | 330              | 0                | 0        | 0               |
| 4715                                  | Hamilton House Loan Repayment | 13,834             | 13,430             | 0                   | 0            | 31,748             | 0        | 31,748             | 6,715            | 0                | 0        | 0               |
| 4720                                  | Premises Rent                 | 15,141             | 15,435             | 0                   | 0            | 11,356             | 0        | 11,356             | 7,718            | 0                | 0        | 0               |
| 4725                                  | Premises Service Charge       | 35,275             | 24,136             | 0                   | 0            | 27,780             | 0        | 27,780             | 13,094           | 0                | 0        | 0               |
| <b>Overhead Expenditure</b>           |                               | <b>78,121</b>      | <b>64,941</b>      | <b>0</b>            | <b>0</b>     | <b>80,377</b>      | <b>0</b> | <b>80,377</b>      | <b>37,297</b>    | <b>0</b>         | <b>0</b> | <b>0</b>        |
| <b>Movement to/(from) Gen Reserve</b> |                               | <b>(78,121)</b>    | <b>(64,781)</b>    |                     |              | <b>(80,377)</b>    |          | <b>(80,377)</b>    | <b>(37,297)</b>  | <b>0</b>         |          |                 |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>160</b> | <b>Town Hall</b>                       |                  |                  |                     |              |                  |               |                  |                  |                  |          |                 |
| 1091       | Town Hall Grant                        | 0                | 2,922,434        | 0                   | 0            | 0                | 0             | 0                | 1,387,770        | 0                | 0        | 0               |
| 1190       | DMO Loan                               | 0                | 4,100,000        | 0                   | 0            | 0                | 0             | 0                | 0                | 0                | 0        | 0               |
|            | <b>Total Income</b>                    | <b>0</b>         | <b>7,022,434</b> | <b>0</b>            | <b>0</b>     | <b>0</b>         | <b>0</b>      | <b>0</b>         | <b>1,387,770</b> | <b>0</b>         | <b>0</b> | <b>0</b>        |
| 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            | 2,711            | 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           | 1,775,862        | 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          | 135,234          | 0                | 0        | 0               |
|            | <b>Overhead Expenditure</b>            | <b>137,271</b>   | <b>4,161,616</b> | <b>82,683</b>       | <b>0</b>     | <b>247,477</b>   | <b>9,165</b>  | <b>339,325</b>   | <b>1,915,085</b> | <b>0</b>         | <b>0</b> | <b>0</b>        |
|            | <b>160 Net Income over Expenditure</b> | <b>-137,271</b>  | <b>2,860,818</b> | <b>-82,683</b>      | <b>0</b>     | <b>-247,477</b>  | <b>-9,165</b> | <b>-339,325</b>  | <b>-527,315</b>  | <b>0</b>         | <b>0</b> | <b>0</b>        |
| 6000       | plus Transfer from EMR                 | 0                | 3,119,508        | 0                   | 0            | 0                | 0             | 0                | 885,023          | 0                | 0        | 0               |
| 6001       | less Transfer to EMR                   | 0                | 6,709,857        | 0                   | 0            | 0                | 0             | 0                | 382,200          | 0                | 0        | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | <b>(137,271)</b> | <b>(729,531)</b> |                     |              | <b>(247,477)</b> |               | <b>(339,325)</b> | <b>(24,491)</b>  | <b>0</b>         |          |                 |
| <b>170</b> | <b>Workshop</b>                        |                  |                  |                     |              |                  |               |                  |                  |                  |          |                 |
| 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            | 2,802            | 0                | 0        | 0               |
| 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           | 10,608           | 0                | 0        | 0               |
| 4725       | Premises Service Charge                | 2,750            | 2,106            | 0                   | 0            | 5,450            | 0             | 5,450            | 2,464            | 0                | 0        | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>Overhead Expenditure</b>           |                                       | 40,110           | 36,588    | 0                   | 0            | 47,854    | 0   | 47,854    | 21,623     | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b> |                                       | (40,110)         | (36,588)  |                     |              | (47,854)  |     | (47,854)  | (21,623)   | 0                |     |                 |
| <b>175</b>                            | <b><u>Grounds Maintenance</u></b>     |                  |           |                     |              |           |     |           |            |                  |     |                 |
| 4335                                  | PPE                                   | 7,500            | 7,327     | 0                   | 0            | 7,500     | 0   | 7,500     | 3,713      | 0                | 0   | 0               |
| 4375                                  | Van Hire                              | 40,000           | 47,512    | 0                   | 0            | 53,146    | 0   | 53,146    | 35,217     | 0                | 0   | 0               |
| 6500                                  | Ground Maintenance                    | 64,445           | 51,650    | 10,000              | 0            | 50,000    | 0   | 60,000    | 34,748     | 0                | 0   | 0               |
| 6501                                  | Grass Cutting                         | 8,320            | 7,390     | 0                   | 0            | 8,320     | 0   | 8,320     | 0          | 0                | 0   | 0               |
| 6502                                  | GM Equipment Maintenance              | 15,000           | 13,576    | 0                   | 0            | 15,000    | 0   | 15,000    | 6,055      | 0                | 0   | 0               |
| 6503                                  | GM Contingency                        | 10,300           | 0         | 7,640               | 0            | 2,360     | 0   | 10,000    | 0          | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>           |                                       | 145,565          | 127,456   | 17,640              | 0            | 136,326   | 0   | 153,966   | 79,733     | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b> |                                       | (145,565)        | (127,456) |                     |              | (136,326) |     | (153,966) | (79,733)   | 0                |     |                 |
| <b>180</b>                            | <b><u>Waterways and Ponds</u></b>     |                  |           |                     |              |           |     |           |            |                  |     |                 |
| 5000                                  | Repairs & Maintenance                 | 9,150            | 4,851     | 0                   | 0            | 8,000     | 0   | 8,000     | 640        | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>           |                                       | 9,150            | 4,851     | 0                   | 0            | 8,000     | 0   | 8,000     | 640        | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b> |                                       | (9,150)          | (4,851)   |                     |              | (8,000)   |     | (8,000)   | (640)      | 0                |     |                 |
| <b>200</b>                            | <b><u>Art, Civic and Heritage</u></b> |                  |           |                     |              |           |     |           |            |                  |     |                 |
| 4140                                  | Civic & Ceremonial                    | 2,400            | 2,400     | 0                   | 0            | 2,400     | 0   | 2,400     | 1,000      | 0                | 0   | 0               |
| 4143                                  | Arts and Heritage                     | 30,000           | 24,014    | 0                   | 0            | 30,000    | 0   | 30,000    | 1,250      | 0                | 0   | 0               |
| 4150                                  | Mileage & Operation Fuel Costs        | 1,000            | 0         | 0                   | 0            | 1,000     | 0   | 1,000     | 0          | 0                | 0   | 0               |
| 4201                                  | EMR Expenditure                       | 0                | 0         | 0                   | 0            | 0         | 0   | 0         | 822        | 0                | 0   | 0               |
| 4460                                  | Lowestoft and Plaisir Twinning        | 0                | 0         | 0                   | 0            | 300       | 0   | 300       | 0          | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>           |                                       | 33,400           | 26,414    | 0                   | 0            | 33,700    | 0   | 33,700    | 3,072      | 0                | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| 6000       | plus Transfer from EMR                    | 0                | 6,536           | 0                   | 0            | 0               | 0        | 0               | 822             | 0                | 0        | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>     | <u>(33,400)</u>  | <u>(19,878)</u> |                     |              | <u>(33,700)</u> |          | <u>(33,700)</u> | <u>(2,250)</u>  | <u>0</u>         |          |                 |
| <b>250</b> | <b><u>Caravan Site</u></b>                |                  |                 |                     |              |                 |          |                 |                 |                  |          |                 |
| 1000       | Property Lettings - Exempt                | 104,249          | 109,212         | 0                   | 0            | 105,000         | 0        | 105,000         | -26,975         | 0                | 0        | 0               |
|            | <b>Total Income</b>                       | <u>104,249</u>   | <u>109,212</u>  | <u>0</u>            | <u>0</u>     | <u>105,000</u>  | <u>0</u> | <u>105,000</u>  | <u>-26,975</u>  | <u>0</u>         | <u>0</u> | <u>0</u>        |
| 4365       | Utilities                                 | 0                | 566             | 0                   | 0            | 1,800           | 0        | 1,800           | 719             | 0                | 0        | 0               |
|            | <b>Overhead Expenditure</b>               | <u>0</u>         | <u>566</u>      | <u>0</u>            | <u>0</u>     | <u>1,800</u>    | <u>0</u> | <u>1,800</u>    | <u>719</u>      | <u>0</u>         | <u>0</u> | <u>0</u>        |
|            | <b>Movement to/(from) Gen Reserve</b>     | <u>104,249</u>   | <u>108,646</u>  |                     |              | <u>103,200</u>  |          | <u>103,200</u>  | <u>(27,694)</u> | <u>0</u>         |          |                 |
| <b>300</b> | <b><u>Events &amp; Communications</u></b> |                  |                 |                     |              |                 |          |                 |                 |                  |          |                 |
| 1105       | Event Income                              | 0                | 11,717          | 0                   | 0            | 10,000          | 0        | 10,000          | 19,696          | 0                | 0        | 0               |
|            | <b>Total Income</b>                       | <u>0</u>         | <u>11,717</u>   | <u>0</u>            | <u>0</u>     | <u>10,000</u>   | <u>0</u> | <u>10,000</u>   | <u>19,696</u>   | <u>0</u>         | <u>0</u> | <u>0</u>        |
| 4075       | Communication                             | 6,506            | 1,311           | 0                   | 0            | 23,600          | 0        | 23,600          | 671             | 0                | 0        | 0               |
| 4144       | Mayoral Expenditure                       | 0                | 549             | 0                   | 0            | 0               | 0        | 0               | 0               | 0                | 0        | 0               |
| 4465       | Events                                    | 9,950            | 6,904           | 0                   | 0            | 5,000           | 10,000   | 15,000          | 2,352           | 0                | 0        | 0               |
| 4470       | Festive Lights                            | 8,437            | 7,650           | 0                   | 0            | 8,437           | 0        | 8,437           | 4,362           | 0                | 0        | 0               |
| 4471       | Holocaust Memorial Day                    | 0                | 0               | 0                   | 0            | 2,000           | 0        | 2,000           | 0               | 0                | 0        | 0               |
| 4475       | Remembrance and Armistice Day             | 5,000            | 3,447           | 0                   | 0            | 3,500           | 0        | 3,500           | 0               | 0                | 0        | 0               |
| 4476       | Music Event                               | 7,210            | 0               | 0                   | 0            | 5,000           | 0        | 5,000           | 0               | 0                | 0        | 0               |
| 4477       | Suffolk Day                               | 10,000           | 12,377          | 0                   | 0            | 0               | 0        | 0               | 0               | 0                | 0        | 0               |
| 4478       | VE & VJ Day                               | 10,000           | 9,827           | 0                   | 0            | 0               | 0        | 0               | 0               | 0                | 0        | 0               |
| 4479       | Market Events                             | 6,000            | 4,895           | 0                   | 0            | 11,000          | 0        | 11,000          | 1,117           | 0                | 0        | 0               |
| 4481       | Climate Event                             | 6,250            | 3,772           | 0                   | 0            | 7,500           | 0        | 7,500           | 4,823           | 0                | 0        | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| 4482                                  | Christmas Event                  | 2,000            | 2,796           | 0                   | 0            | 7,000            | 0             | 7,000            | 0               | 0                | 0        | 0               |
| 4483                                  | Black History Month              | 1,250            | 2,172           | 0                   | 0            | 2,500            | 0             | 2,500            | 0               | 0                | 0        | 0               |
| 4484                                  | Pride Event                      | 11,330           | 9,377           | 0                   | 0            | 10,000           | 0             | 10,000           | 10,105          | 0                | 0        | 0               |
| 4486                                  | Summer Events                    | 3,000            | 2,780           | 0                   | 0            | 6,000            | 0             | 6,000            | 3,090           | 0                | 0        | 0               |
| 4487                                  | IWD Events                       | 1,250            | 1,200           | 0                   | 0            | 1,500            | 0             | 1,500            | 0               | 0                | 0        | 0               |
| 4488                                  | Running Events                   | 0                | 10,751          | 0                   | 0            | 10,000           | 0             | 10,000           | 13,350          | 0                | 0        | 0               |
| 4489                                  | Armed Forces Day                 | 0                | 0               | 0                   | 0            | 12,500           | 0             | 12,500           | 12,000          | 0                | 0        | 0               |
| 4490                                  | RNPS Event                       | 0                | 0               | 0                   | 0            | 1,200            | 0             | 1,200            | 0               | 0                | 0        | 0               |
| <b>Overhead Expenditure</b>           |                                  | <b>88,183</b>    | <b>79,808</b>   | <b>0</b>            | <b>0</b>     | <b>116,737</b>   | <b>10,000</b> | <b>126,737</b>   | <b>51,869</b>   | <b>0</b>         | <b>0</b> | <b>0</b>        |
| <b>Movement to/(from) Gen Reserve</b> |                                  | <b>(88,183)</b>  | <b>(68,091)</b> |                     |              | <b>(106,737)</b> |               | <b>(116,737)</b> | <b>(32,173)</b> | <b>0</b>         |          |                 |
| <b>310</b>                            | <b>Grants &amp; Sponsorships</b> |                  |                 |                     |              |                  |               |                  |                 |                  |          |                 |
| 4101                                  | Sponsorship                      | 0                | 0               | 0                   | 0            | 15,000           | 0             | 15,000           | 0               | 0                | 0        | 0               |
| 4450                                  | Community Grants                 | 65,000           | 87,631          | 0                   | 0            | 40,000           | 20,000        | 60,000           | 27,300          | 0                | 0        | 0               |
| 4451                                  | Social and Food Relief           | 25,000           | 6,000           | 0                   | 0            | 15,000           | 0             | 15,000           | 2,000           | 0                | 0        | 0               |
| 4452                                  | Excelsior Sponsor                | 15,000           | 15,000          | 0                   | 0            | 15,000           | 0             | 15,000           | 15,000          | 0                | 0        | 0               |
| 4453                                  | South Pier Sponsor               | 3,500            | 3,500           | 0                   | 0            | 3,500            | 0             | 3,500            | 0               | 0                | 0        | 0               |
| 4454                                  | Lowestoft Cricket Club Sponsor   | 2,000            | 2,000           | 0                   | 0            | 3,000            | 0             | 3,000            | 3,000           | 0                | 0        | 0               |
| 4455                                  | Kirkley Peoples Forum Sponsor    | 5,580            | 1,395           | 0                   | 0            | 6,600            | 0             | 6,600            | 3,300           | 0                | 0        | 0               |
| 4456                                  | Music Prescription Sponsor       | 4,800            | 4,900           | 0                   | 0            | 4,900            | 0             | 4,900            | 3,182           | 0                | 0        | 0               |
| 4457                                  | Scores Race Sponor               | 5,000            | 0               | 0                   | 0            | 0                | 0             | 0                | 0               | 0                | 0        | 0               |
| 4458                                  | Heritage Open Days Sponsor       | 5,000            | 0               | 0                   | 0            | 0                | 0             | 0                | 0               | 0                | 0        | 0               |
| 4459                                  | MIND Sponsor                     | 5,000            | 5,000           | 0                   | 0            | 5,000            | 0             | 5,000            | 0               | 0                | 0        | 0               |
| 4460                                  | Lowestoft and Plaisir Twinning   | 1,000            | 0               | 0                   | 0            | 1,000            | 0             | 1,000            | 1,000           | 0                | 0        | 0               |
| 4461                                  | Friends Groups                   | 1,000            | 0               | 0                   | 0            | 1,000            | 0             | 1,000            | 0               | 0                | 0        | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| 4462       | Wherry Lines Sponsor                  | 500              | 0         | 0                   | 0            | 500       | 0      | 500       | 0          | 0                | 0   | 0               |
|            | <b>Overhead Expenditure</b>           | 138,380          | 125,426   | 0                   | 0            | 110,500   | 20,000 | 130,500   | 54,782     | 0                | 0   | 0               |
|            | <b>Movement to/(from) Gen Reserve</b> | (138,380)        | (125,426) |                     |              | (110,500) |        | (130,500) | (54,782)   | 0                |     |                 |
| <b>320</b> | <b><u>Sports</u></b>                  |                  |           |                     |              |           |        |           |            |                  |     |                 |
| 1090       | Grants                                | 0                | 11,470    | 0                   | 0            | 0         | 0      | 0         | 0          | 0                | 0   | 0               |
| 1210       | Recharges                             | 0                | 0         | 0                   | 0            | 0         | 0      | 0         | 259        | 0                | 0   | 0               |
|            | <b>Total Income</b>                   | 0                | 11,470    | 0                   | 0            | 0         | 0      | 0         | 259        | 0                | 0   | 0               |
| 4200       | EMR Contribution                      | 25,000           | 3,435     | 0                   | 0            | 25,000    | 30,000 | 55,000    | 0          | 0                | 0   | 0               |
| 4485       | Sports and Development                | 20,000           | 12,498    | 0                   | 0            | 25,000    | 0      | 25,000    | 11,658     | 0                | 0   | 0               |
| 5010       | Sports Ground Maintenance             | 15,450           | 18,218    | 0                   | 0            | 15,000    | 0      | 15,000    | 14,076     | 0                | 0   | 0               |
|            | <b>Overhead Expenditure</b>           | 60,450           | 34,152    | 0                   | 0            | 65,000    | 30,000 | 95,000    | 25,734     | 0                | 0   | 0               |
|            | <b>Movement to/(from) Gen Reserve</b> | (60,450)         | (22,682)  |                     |              | (65,000)  |        | (95,000)  | (25,475)   | 0                |     |                 |
| <b>350</b> | <b><u>Marina Theatre</u></b>          |                  |           |                     |              |           |        |           |            |                  |     |                 |
| 1000       | Property Lettings - Exempt            | 20,000           | 20,000    | 0                   | 0            | 20,000    | 0      | 20,000    | 10,000     | 0                | 0   | 0               |
| 1092       | Marina Theatre Grant                  | 0                | 2,208,188 | 0                   | 0            | 0         | 0      | 0         | 0          | 0                | 0   | 0               |
| 1211       | Loan Repayment                        | 10,000           | 0         | 0                   | 0            | 0         | 0      | 0         | 0          | 0                | 0   | 0               |
|            | <b>Total Income</b>                   | 30,000           | 2,228,188 | 0                   | 0            | 20,000    | 0      | 20,000    | 10,000     | 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   | 75,000     | 0                | 0   | 0               |
| 5000       | Repairs & Maintenance                 | 28,778           | 32,906    | 0                   | 0            | 20,000    | 0      | 20,000    | 7,817      | 0                | 0   | 0               |
| 5020       | Project Expenditure                   | 244,000          | 2,108,411 | 0                   | 0            | 0         | 0      | 0         | 162,288    | 0                | 0   | 0               |
| 9980       | DMO Repayments                        | 13,167           | 13,167    | 0                   | 0            | 12,929    | 0      | 12,929    | 6,494      | 0                | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>Overhead Expenditure</b>             |                                | 435,945          | 2,310,322      | 0                   | 0            | 204,729          | 0   | 204,729          | 265,865          | 0                | 0   | 0               |
| <b>350 Net Income over Expenditure</b>  |                                | -405,945         | -82,134        | 0                   | 0            | -184,729         | 0   | -184,729         | -255,865         | 0                | 0   | 0               |
| 6000                                    | plus Transfer from EMR         | 0                | 2,086,603      | 0                   | 0            | 0                | 0   | 0                | 71,648           | 0                | 0   | 0               |
| 6001                                    | less Transfer to EMR           | 0                | 1,525,000      | 0                   | 0            | 0                | 0   | 0                | 0                | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b>   |                                | <u>(405,945)</u> | <u>479,468</u> |                     |              | <u>(184,729)</u> |     | <u>(184,729)</u> | <u>(184,217)</u> | <u>0</u>         |     |                 |
| <b><u>400 Allotments</u></b>            |                                |                  |                |                     |              |                  |     |                  |                  |                  |     |                 |
| 1100                                    | Allotment Income               | 620              | 583            | 0                   | 0            | 620              | 0   | 620              | 583              | 0                | 0   | 0               |
| <b>Total Income</b>                     |                                | 620              | 583            | 0                   | 0            | 620              | 0   | 620              | 583              | 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               |
| <b>Overhead Expenditure</b>             |                                | 18,378           | 7,455          | 10,000              | 0            | 1,867            | 0   | 11,867           | 0                | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b>   |                                | <u>(17,758)</u>  | <u>(6,872)</u> |                     |              | <u>(1,247)</u>   |     | <u>(11,247)</u>  | <u>583</u>       | <u>0</u>         |     |                 |
| <b><u>401 Parks and Open Spaces</u></b> |                                |                  |                |                     |              |                  |     |                  |                  |                  |     |                 |
| 1210                                    | Recharges                      | 0                | 1,121          | 0                   | 0            | 0                | 0   | 0                | 0                | 0                | 0   | 0               |
| <b>Total Income</b>                     |                                | 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           | 4,079            | 0                | 0   | 0               |
| 5105                                    | Capital Investment             | 46,350           | 61,195         | 0                   | 0            | 55,550           | 0   | 55,550           | 0                | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>             |                                | 72,898           | 80,462         | 0                   | 0            | 83,075           | 0   | 83,075           | 4,079            | 0                | 0   | 0               |
| <b>401 Net Income over Expenditure</b>  |                                | -72,898          | -79,341        | 0                   | 0            | -83,075          | 0   | -83,075          | -4,079           | 0                | 0   | 0               |
| 6000                                    | plus Transfer from EMR         | 0                | 10,772         | 0                   | 0            | 0                | 0   | 0                | 0                | 0                | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>Movement to/(from) Gen Reserve</b> |                                        | <u>(72,898)</u>  | <u>(68,570)</u> |                     |              | <u>(83,075)</u> |          | <u>(83,075)</u> | <u>(4,079)</u> | <u>0</u>         |          |                 |
| <b>405</b>                            | <b>The Ness</b>                        |                  |                 |                     |              |                 |          |                 |                |                  |          |                 |
| 4201                                  | EMR Expenditure                        | 0                | 0               | 0                   | 0            | 0               | 0        | 0               | 5,956          | 0                | 0        | 0               |
|                                       | <b>Overhead Expenditure</b>            | <u>0</u>         | <u>0</u>        | <u>0</u>            | <u>0</u>     | <u>0</u>        | <u>0</u> | <u>0</u>        | <u>5,956</u>   | <u>0</u>         | <u>0</u> | <u>0</u>        |
|                                       | <b>Movement to/(from) Gen Reserve</b>  | <u>0</u>         | <u>0</u>        |                     |              | <u>0</u>        |          | <u>0</u>        | <u>(5,956)</u> | <u>0</u>         |          |                 |
| <b>425</b>                            | <b>Sparrows Nest</b>                   |                  |                 |                     |              |                 |          |                 |                |                  |          |                 |
| 1000                                  | Property Lettings - Exempt             | 25,900           | 25,900          | 0                   | 0            | 25,900          | 0        | 25,900          | 12,950         | 0                | 0        | 0               |
| 1205                                  | Memorial Benches                       | 0                | 82              | 0                   | 0            | 0               | 0        | 0               | 0              | 0                | 0        | 0               |
|                                       | <b>Total Income</b>                    | <u>25,900</u>    | <u>25,982</u>   | <u>0</u>            | <u>0</u>     | <u>25,900</u>   | <u>0</u> | <u>25,900</u>   | <u>12,950</u>  | <u>0</u>         | <u>0</u> | <u>0</u>        |
| 4300                                  | Business Rates                         | 1,068            | 1,035           | 0                   | 0            | 1,016           | 0        | 1,016           | 921            | 0                | 0        | 0               |
| 4355                                  | Refurbishment                          | 0                | 0               | 0                   | 0            | 0               | 0        | 0               | 30,690         | 0                | 0        | 0               |
| 4365                                  | Utilities                              | 14,323           | 6,143           | 0                   | 0            | 5,500           | 0        | 5,500           | 739            | 0                | 0        | 0               |
| 5031                                  | Memorial Bench                         | 0                | 57              | 0                   | 0            | 0               | 0        | 0               | 0              | 0                | 0        | 0               |
|                                       | <b>Overhead Expenditure</b>            | <u>15,391</u>    | <u>7,235</u>    | <u>0</u>            | <u>0</u>     | <u>6,516</u>    | <u>0</u> | <u>6,516</u>    | <u>32,350</u>  | <u>0</u>         | <u>0</u> | <u>0</u>        |
|                                       | <b>425 Net Income over Expenditure</b> | <u>10,509</u>    | <u>18,747</u>   | <u>0</u>            | <u>0</u>     | <u>19,384</u>   | <u>0</u> | <u>19,384</u>   | <u>-19,400</u> | <u>0</u>         | <u>0</u> | <u>0</u>        |
| 6000                                  | plus Transfer from EMR                 | 0                | 0               | 0                   | 0            | 0               | 0        | 0               | 30,690         | 0                | 0        | 0               |
|                                       | <b>Movement to/(from) Gen Reserve</b>  | <u>10,509</u>    | <u>18,747</u>   |                     |              | <u>19,384</u>   |          | <u>19,384</u>   | <u>11,290</u>  | <u>0</u>         |          |                 |
| <b>430</b>                            | <b>Belle Vue Park</b>                  |                  |                 |                     |              |                 |          |                 |                |                  |          |                 |
| 4301                                  | Council Tax                            | 0                | 1,932           | 0                   | 0            | 1,900           | 0        | 1,900           | 3,785          | 0                | 0        | 0               |
| 4365                                  | Utilities                              | 0                | 153             | 0                   | 0            | 250             | 0        | 250             | 62             | 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               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
|                            |                                |                  |          |                     |              |          |        |          |            |                  |     |                 |
|                            | Overhead Expenditure           | 0                | 44,593   | 0                   | 0            | 9,150    | 40,000 | 49,150   | 3,846      | 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) | (3,846)    | 0                |     |                 |
| <u>435 Denes Oval</u>      |                                |                  |          |                     |              |          |        |          |            |                  |     |                 |
| 1200                       | Room and Land Hire Income      | 0                | 2,854    | 0                   | 0            | 0        | 0      | 0        | 1,024      | 0                | 0   | 0               |
| 1225                       | Insurance Claims               | 0                | 0        | 0                   | 0            | 0        | 0      | 0        | 2,158      | 0                | 0   | 0               |
|                            | Total Income                   | 0                | 2,854    | 0                   | 0            | 0        | 0      | 0        | 3,182      | 0                | 0   | 0               |
| 4365                       | Utilities                      | 10,722           | 11,729   | 0                   | 0            | 12,500   | 0      | 12,500   | 3,272      | 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   | 3,272      | 0                | 0   | 0               |
|                            | Movement to/(from) Gen Reserve | (10,722)         | (48,556) |                     |              | (12,500) |        | (12,500) | (90)       | 0                |     |                 |
| <u>440 Normanston Park</u> |                                |                  |          |                     |              |          |        |          |            |                  |     |                 |
| 1000                       | Property Lettings - Exempt     | 6,250            | 6,250    | 0                   | 0            | 6,250    | 0      | 6,250    | 3,125      | 0                | 0   | 0               |
| 1200                       | Room and Land Hire Income      | 0                | 289      | 0                   | 0            | 0        | 0      | 0        | 1,521      | 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    | 4,646      | 0                | 0   | 0               |
| 4355                       | Refurbishment                  | 0                | 0        | 0                   | 0            | 0        | 0      | 0        | 37,565     | 0                | 0   | 0               |
| 4365                       | Utilities                      | 5,386            | 5,805    | 0                   | 0            | 12,000   | 0      | 12,000   | 354        | 0                | 0   | 0               |
| 5031                       | Memorial Bench                 | 0                | 1,435    | 0                   | 0            | 0        | 0      | 0        | 0          | 0                | 0   | 0               |
| 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   | 37,919     | 0                | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
|            | <b>440 Net Income over Expenditure</b> | 864              | -3,868         | 0                   | 0            | -5,750         | 0        | -5,750         | -33,273      | 0                | 0        | 0               |
| 6000       | plus Transfer from EMR                 | 0                | 0              | 0                   | 0            | 0              | 0        | 0              | 37,565       | 0                | 0        | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | <u>864</u>       | <u>(3,868)</u> |                     |              | <u>(5,750)</u> |          | <u>(5,750)</u> | <u>4,292</u> | <u>0</u>         |          |                 |
| <b>445</b> | <b><u>Kensington Garden Park</u></b>   |                  |                |                     |              |                |          |                |              |                  |          |                 |
| 1000       | Property Lettings - Exempt             | 3,145            | 3,100          | 0                   | 0            | 3,100          | 0        | 3,100          | 1,899        | 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               |
| 1225       | Insurance Claims                       | 0                | 0              | 0                   | 0            | 0              | 0        | 0              | 4,601        | 0                | 0        | 0               |
|            | <b>Total Income</b>                    | <u>3,145</u>     | <u>6,205</u>   | <u>0</u>            | <u>0</u>     | <u>3,100</u>   | <u>0</u> | <u>3,100</u>   | <u>6,650</u> | <u>0</u>         | <u>0</u> | <u>0</u>        |
| 4365       | Utilities                              | 3,506            | 13,692         | 0                   | 0            | 5,500          | 0        | 5,500          | 3,377        | 0                | 0        | 0               |
| 5031       | Memorial Bench                         | 0                | 1,334          | 0                   | 0            | 0              | 0        | 0              | 1,387        | 0                | 0        | 0               |
| 5105       | Capital Investment                     | 0                | 1,018          | 0                   | 0            | 0              | 0        | 0              | 0            | 0                | 0        | 0               |
|            | <b>Overhead Expenditure</b>            | <u>3,506</u>     | <u>16,044</u>  | <u>0</u>            | <u>0</u>     | <u>5,500</u>   | <u>0</u> | <u>5,500</u>   | <u>4,764</u> | <u>0</u>         | <u>0</u> | <u>0</u>        |
|            | <b>Movement to/(from) Gen Reserve</b>  | <u>(361)</u>     | <u>(9,839)</u> |                     |              | <u>(2,400)</u> |          | <u>(2,400)</u> | <u>1,885</u> | <u>0</u>         |          |                 |
| <b>450</b> | <b><u>Kirkley Fen Park</u></b>         |                  |                |                     |              |                |          |                |              |                  |          |                 |
| 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          | 144          | 0                | 0        | 0               |
|            | <b>Overhead Expenditure</b>            | <u>5,150</u>     | <u>277</u>     | <u>0</u>            | <u>0</u>     | <u>5,000</u>   | <u>0</u> | <u>5,000</u>   | <u>144</u>   | <u>0</u>         | <u>0</u> | <u>0</u>        |
|            | <b>Movement to/(from) Gen Reserve</b>  | <u>(5,150)</u>   | <u>(277)</u>   |                     |              | <u>(5,000)</u> |          | <u>(5,000)</u> | <u>(144)</u> | <u>0</u>         |          |                 |
| <b>482</b> | <b><u>Play Areas - General</u></b>     |                  |                |                     |              |                |          |                |              |                  |          |                 |
| 1210       | Recharges                              | 0                | 0              | 0                   | 0            | 0              | 0        | 0              | 3,000        | 0                | 0        | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| <b>Total Income</b>                    |                        | 0                | 0               | 0                   | 0            | 0               | 0       | 0                | 3,000           | 0                | 0   | 0               |
| 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           | 777             | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>            |                        | 23,000           | 62,486          | 0                   | 0            | 90,854          | 19,656  | 110,510          | 18,506          | 0                | 0   | 0               |
| <b>482 Net Income over Expenditure</b> |                        | -23,000          | -62,486         | 0                   | 0            | -90,854         | -19,656 | -110,510         | -15,506         | 0                | 0   | 0               |
| 6000                                   | plus Transfer from EMR | 0                | 28,595          | 0                   | 0            | 0               | 0       | 0                | 2,665           | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b>  |                        | <u>(23,000)</u>  | <u>(33,891)</u> |                     |              | <u>(90,854)</u> |         | <u>(110,510)</u> | <u>(12,841)</u> | <u>0</u>         |     |                 |
| <b>500 Public Conveniences</b>         |                        |                  |                 |                     |              |                 |         |                  |                 |                  |     |                 |
| 4315                                   | Cleaning               | 9,480            | 4,062           | 0                   | 0            | 8,000           | 0       | 8,000            | 1,342           | 0                | 0   | 0               |
| 4365                                   | Utilities              | 4,000            | 3,315           | 0                   | 0            | 4,000           | 0       | 4,000            | 763             | 0                | 0   | 0               |
| <b>Overhead Expenditure</b>            |                        | 13,480           | 7,377           | 0                   | 0            | 12,000          | 0       | 12,000           | 2,105           | 0                | 0   | 0               |
| <b>Movement to/(from) Gen Reserve</b>  |                        | <u>(13,480)</u>  | <u>(7,377)</u>  |                     |              | <u>(12,000)</u> |         | <u>(12,000)</u>  | <u>(2,105)</u>  | <u>0</u>         |     |                 |
| <b>505 The Triangle Market</b>         |                        |                  |                 |                     |              |                 |         |                  |                 |                  |     |                 |
| 1020                                   | Market Income          | 0                | 370             | 0                   | 0            | 0               | 0       | 0                | 0               | 0                | 0   | 0               |
| <b>Total Income</b>                    |                        | 0                | 370             | 0                   | 0            | 0               | 0       | 0                | 0               | 0                | 0   | 0               |
| 4300                                   | Business Rates         | 0                | 2,495           | 0                   | 0            | 0               | 0       | 0                | 4,038           | 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            | 1,552           | 0                | 0   | 0               |
| 5000                                   | Repairs & Maintenance  | 5,000            | 2,670           | 0                   | 0            | 5,000           | 0       | 5,000            | 92              | 0                | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 2026

|      |                                 | Last Year |          | Current Year    |              |          |     |          |            | Next Year |     |                 |
|------|---------------------------------|-----------|----------|-----------------|--------------|----------|-----|----------|------------|-----------|-----|-----------------|
|      |                                 | Budget    | Actual   | Brought Forward | Net Virement | Agreed   | EMR | Total    | Actual YTD | Agreed    | EMR | Carried Forward |
|      |                                 |           |          |                 |              |          |     |          |            |           |     |                 |
|      | Overhead Expenditure            | 10,517    | 33,746   | 0               | 0            | 13,000   | 0   | 13,000   | 5,683      | 0         | 0   | 0               |
|      | 505 Net Income over Expenditure | -10,517   | -33,376  | 0               | 0            | -13,000  | 0   | -13,000  | -5,683     | 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  | (10,517)  | (21,984) |                 |              | (13,000) |     | (13,000) | (5,683)    | 0         |     |                 |
| 510  | Links Road Car Park             |           |          |                 |              |          |     |          |            |           |     |                 |
| 1200 | Room and Land Hire Income       | 0         | 660      | 0               | 0            | 2,400    | 0   | 2,400    | 2,020      | 0         | 0   | 0               |
|      | Total Income                    | 0         | 660      | 0               | 0            | 2,400    | 0   | 2,400    | 2,020      | 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  | (2,251)   | (1,461)  |                 |              | 456      |     | 456      | 31         | 0         |     |                 |
| 515  | Whitton Estate Meeting Hall     |           |          |                 |              |          |     |          |            |           |     |                 |
| 1200 | Room and Land Hire Income       | 0         | 3,034    | 0               | 0            | 0        | 0   | 0        | 120        | 0         | 0   | 0               |
|      | Total Income                    | 0         | 3,034    | 0               | 0            | 0        | 0   | 0        | 120        | 0         | 0   | 0               |
|      | Movement to/(from) Gen Reserve  | 0         | 3,034    |                 |              | 0        |     | 0        | 120        | 0         |     |                 |
| 555  | Community Halls                 |           |          |                 |              |          |     |          |            |           |     |                 |
| 1000 | Property Lettings - Exempt      | 1,000     | 1,000    | 0               | 0            | 1,000    | 0   | 1,000    | 330        | 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    | 330        | 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               |
| 4315 | Cleaning                        | 612       | 448      | 0               | 0            | 500      | 0   | 500      | 218        | 0         | 0   | 0               |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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                              | 2,000            | 1,338    | 0                   | 0            | 2,000     | 0   | 2,000     | 297        | 0                | 0   | 0               |
| 5000       | Repairs & Maintenance                  | 5,305            | 2,513    | 0                   | 0            | 3,000     | 0   | 3,000     | 215        | 0                | 0   | 0               |
|            | <b>Overhead Expenditure</b>            | 8,417            | 7,207    | 0                   | 0            | 7,747     | 0   | 7,747     | 2,768      | 0                | 0   | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | (7,417)          | (6,053)  |                     |              | (6,747)   |     | (6,747)   | (2,438)    | 0                |     |                 |
| <b>600</b> | <b><u>Community Safety</u></b>         |                  |          |                     |              |           |     |           |            |                  |     |                 |
| 5055       | Defibrillators                         | 5,000            | 0        | 0                   | 0            | 5,000     | 0   | 5,000     | 739        | 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               |
|            | <b>Overhead Expenditure</b>            | 26,000           | 2,455    | 20,000              | 0            | 5,000     | 0   | 25,000    | 739        | 0                | 0   | 0               |
| 6000       | plus Transfer from EMR                 | 0                | 2,455    | 0                   | 0            | 0         | 0   | 0         | 0          | 0                | 0   | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | (26,000)         | 0        |                     |              | (5,000)   |     | (25,000)  | (739)      | 0                |     |                 |
| <b>650</b> | <b><u>Climate Emergency</u></b>        |                  |          |                     |              |           |     |           |            |                  |     |                 |
| 1210       | Recharges                              | 0                | 5,483    | 0                   | 0            | 0         | 0   | 0         | 0          | 0                | 0   | 0               |
|            | <b>Total Income</b>                    | 0                | 5,483    | 0                   | 0            | 0         | 0   | 0         | 0          | 0                | 0   | 0               |
| 4150       | Mileage & Operation Fuel Costs         | 15,000           | 17,202   | 0                   | 0            | 15,000    | 0   | 15,000    | 8,550      | 0                | 0   | 0               |
| 4315       | Cleaning                               | 0                | 0        | 0                   | 0            | 3,000     | 0   | 3,000     | 0          | 0                | 0   | 0               |
| 5045       | Climate Emergency                      | 14,200           | 8,570    | 0                   | 0            | 25,000    | 0   | 25,000    | 8,161      | 0                | 0   | 0               |
| 5220       | Waste Disposal                         | 21,554           | 22,209   | 0                   | 0            | 25,000    | 0   | 25,000    | 12,136     | 0                | 0   | 0               |
| 5225       | Bulky Waste                            | 27,125           | 20,390   | 6,125               | 0            | 36,775    | 0   | 42,900    | 14,050     | 0                | 0   | 0               |
|            | <b>Overhead Expenditure</b>            | 77,879           | 68,372   | 6,125               | 0            | 104,775   | 0   | 110,900   | 42,897     | 0                | 0   | 0               |
|            | <b>Movement to/(from) Gen Reserve</b>  | (77,879)         | (62,889) |                     |              | (104,775) |     | (110,900) | (42,897)   | 0                |     |                 |
| <b>655</b> | <b><u>Trees &amp; Horticulture</u></b> |                  |          |                     |              |           |     |           |            |                  |     |                 |

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## Annual Budget - By Centre (Actual YTD Month 5)

Note: 31st August 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 |
| 6515                                  | Bulbs            | 10,000           | 3,087            | 0                   | 0            | 10,000           | 0               | 10,000           | 230             | 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           | 6,165           | 0                | 0        | 0               |
| 6540                                  | Tree Inspections | 8,000            | 3,460            | 0                   | 0            | 0                | 0               | 0                | 0               | 0                | 0        | 0               |
| <b>Overhead Expenditure</b>           |                  | 91,750           | 43,659           | 15,000              | 0            | 50,000           | 0               | 65,000           | 6,396           | 0                | 0        | 0               |
| <b>Movement to/(from) Gen Reserve</b> |                  | <u>(91,750)</u>  | <u>(43,659)</u>  |                     |              | <u>(50,000)</u>  |                 | <u>(65,000)</u>  | <u>(6,396)</u>  | <u>0</u>         |          |                 |
| <b>Total Budget Income</b>            |                  | 2,584,427        | 11,934,403       | 0                   | 0            | 2,879,179        | 0               | 2,879,179        | 2,829,721       | 0                | 0        | 0               |
| <b>Expenditure</b>                    |                  | 3,077,888        | 8,962,576        | 151,448             | 0            | 3,001,942        | 213,821         | 3,367,211        | 3,253,949       | 0                | 0        | 0               |
| <b>Net Income over Expenditure</b>    |                  | <u>-493,461</u>  | <u>2,971,827</u> | <u>-151,448</u>     | <u>0</u>     | <u>-122,763</u>  | <u>-213,821</u> | <u>-488,032</u>  | <u>-424,228</u> | <u>0</u>         | <u>0</u> | <u>0</u>        |
| plus Transfer from EMR                |                  | 0                | 5,308,369        | 0                   | 0            | 0                | 0               | 0                | 1,028,414       | 0                | 0        | 0               |
| less Transfer to EMR                  |                  | 0                | 8,247,680        | 0                   | 0            | 0                | 0               | 0                | 432,410         | 0                | 0        | 0               |
| <b>Movement to/(from) Gen Reserve</b> |                  | <u>(493,461)</u> | <u>32,516</u>    |                     |              | <u>(122,763)</u> |                 | <u>(488,032)</u> | <u>171,776</u>  | <u>0</u>         |          |                 |

## Receipts for Month 5

## 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 :    |                       | 1,386,210.72           |                  |              |            |               | 1,386,210.72    |                             |
| 8072                     | Banked 04/08/2026     | 288.00                 |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 594 | 288.00                 | 288.00           |              | 100        |               |                 | Sales Recpts Page 594       |
| 8073                     | Banked 07/08/2026     | 60.00                  |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 595 | 60.00                  | 60.00            |              | 100        |               |                 | Sales Recpts Page 595       |
| 8074                     | Banked 10/08/2026     | 1,296.00               |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 596 | 1,296.00               | 1,296.00         |              | 100        |               |                 | Sales Recpts Page 596       |
| 8076a                    | Banked 18/08/2026     | 10.00                  |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 598 | 10.00                  | 10.00            |              | 100        |               |                 | Sales Recpts Page 598       |
| 8076b                    | Banked 18/08/2026     | 170.00                 |                  |              |            |               |                 |                             |
| 8076b                    | Pride                 | 170.00                 |                  | 28.33        | 1105       | 300           | 8.33            | Handmade Vinyl Crafts Pride |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Sue Daniels Pride           |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Anglia Care Trust Pride     |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Woodworks Art Cafe Pride    |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | A&K Sweets Pride            |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Lamartis Pride              |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Phil Swash Pride            |
|                          |                       |                        |                  |              | 1105       | 300           | 25.00           | Kadosh Soul Space Pride     |
|                          |                       |                        |                  |              | 1105       | 300           | 8.33            | Crafty Critters Pride       |
|                          |                       |                        |                  |              | 1105       | 300           | 8.34            | Zero Faded Pride            |
|                          |                       |                        |                  |              | 1105       | 300           | 16.67           | Ali's Sweet Dreamz Pride    |
|                          |                       |                        |                  |              | 1105       | 300           | 8.34            | Scouts Pride                |
|                          |                       |                        |                  |              | 1105       | 300           | 8.34            | Sandy Paws Pride            |
|                          |                       |                        |                  |              | 1105       | 300           | 8.34            | S Wood Pride                |
| 8075                     | Banked 19/08/2026     | 3,600.00               |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 597 | 3,600.00               | 3,600.00         |              | 100        |               |                 | Sales Recpts Page 597       |
| 8077                     | Banked 20/08/2026     | 100.00                 |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 599 | 100.00                 | 100.00           |              | 100        |               |                 | Sales Recpts Page 599       |
| 8078                     | Banked 21/08/2026     | 200.00                 |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 600 | 200.00                 | 200.00           |              | 100        |               |                 | Sales Recpts Page 600       |
| 8079                     | Banked 24/08/2026     | 330,415.54             |                  |              |            |               |                 |                             |
| 8079                     | HMRC                  | 330,415.54             |                  |              | 105        |               | 330,092.23      | VAT refund Q1               |
|                          |                       |                        |                  |              | 1080       | 100           | 323.31          | VAT refund interest Q1      |
| 8080                     | Banked 25/08/2026     | 210.00                 |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 601 | 210.00                 | 210.00           |              | 100        |               |                 | Sales Recpts Page 601       |
| 8081                     | Banked 28/08/2026     | 200.00                 |                  |              |            |               |                 |                             |
|                          | Sales Recpts Page 602 | 200.00                 | 200.00           |              | 100        |               |                 | Sales Recpts Page 602       |
| Total Receipts for Month |                       | 336,549.54             | 5,964.00         | 28.33        |            |               | 330,557.21      |                             |
| Cashbook Totals          |                       | 1,722,760.26           | 5,964.00         | 28.33        |            |               | 1,716,767.93    |                             |

Date: 24/09/2026

## Lowestoft Town Council Current Year

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## Cashbook 1

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## Unity Bank Account

For Month No: 5

## Payments for Month 5

## 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>     |
|-------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|-------------------------------|
| 03/08/2026  | DVLA                           | 27-631           | 30.18               |                    |              | 6500       | 175           | 30.18           | Road tax AY72 HNM             |
| 03/08/2026  | DVLA                           | 27-632           | 30.18               |                    |              | 6500       | 175           | 30.18           | Road tax AV72 ZGM             |
| 03/08/2026  | DVLA                           | 27-633           | 31.50               |                    |              | 6500       | 175           | 31.50           | Road tax AX72 BVL             |
| 03/08/2026  | DVLA                           | 27-634           | 31.50               |                    |              | 6500       | 175           | 31.50           | Road tax DN70 ZYZ             |
| 03/08/2026  | Novuna Business Finance        | 27-628           | 1,137.61            | 1,137.61           |              | 500        |               |                 | Lease Transit Van             |
| 03/08/2026  | Novuna Business Finance        | 27-629           | 1,207.38            | 1,207.38           |              | 500        |               |                 | Lease of Tipper               |
| 03/08/2026  | Fuel Card Services Ltd         | 27-630           | 155.94              | 155.94             |              | 500        |               |                 | Fuel Jul                      |
| 03/08/2026  | NPower Ltd                     | 27-635           | 309.70              | 309.70             |              | 500        |               |                 | Electric RNPSM Jun 26         |
| 03/08/2026  | East Suffolk Council           | 27-636           | 199.00              | 199.00             |              | 500        |               |                 | Bus rates Links Rd car park   |
| 03/08/2026  | East Suffolk Council           | 27-637           | 92.00               | 92.00              |              | 500        |               |                 | Bus rates SN Bowls Club 26/27 |
| 03/08/2026  | East Suffolk Council           | 27-638           | 884.00              | 884.00             |              | 500        |               |                 | HH Rates 2026/27              |
| 03/08/2026  | East Suffolk Council           | 27-639           | 799.00              | 799.00             |              | 500        |               |                 | Business rates Unit 2 26/27   |
| 03/08/2026  | East Suffolk Council           | 27-640           | 204.00              | 204.00             |              | 500        |               |                 | Business rates WH 26/27       |
| 03/08/2026  | East Suffolk Council           | 27-641           | 218.00              | 218.00             |              | 500        |               |                 | TM Rates 26/27                |
| 03/08/2026  | East Suffolk Council           | 27-642           | 378.00              | 378.00             |              | 500        |               |                 | Council tax BVlodge 26/27     |
| 04/08/2026  | Jill Hook                      | 27-643           | 27.00               |                    | 4.50         | 4160       | 150           | 22.50           | Parking Jun/Jul 26            |
| 04/08/2026  | Sarah Foote                    | 27-644           | 35.72               |                    | 0.77         | 4150       | 650           | 4.06            | Fuel SF May - Jul             |
|             |                                |                  |                     |                    |              | 4120       | 100           | 30.89           | Refreshments May-Jul          |
| 06/08/2026  | Nest                           | 27-645           | 134.80              |                    |              | 530        |               | 134.80          | NEST pension Mth 4            |
| 06/08/2026  | SAAF Bees Ltd                  | 27-646           | 100.00              | 100.00             |              | 500        |               |                 | Wasp extermination NP 4/8     |
| 06/08/2026  | East Suffolk Services Ltd      | 27-647           | 3,013.12            | 3,013.12           |              | 500        |               |                 | Bin collection Jul-Sep        |
| 06/08/2026  | R J Pryce & Co Ltd             | 27-648           | 78.78               | 78.78              |              | 500        |               |                 | Storage containers            |
| 06/08/2026  | Ernest Doe & Sons Ltd          | 27-649           | 1,661.49            | 1,661.49           |              | 500        |               |                 | P/Ledger Electronic Payment   |
| 06/08/2026  | Cloudy Group Ltd               | 27-650           | 2,044.29            | 2,044.29           |              | 500        |               |                 | IT Support Aug 26             |
| 06/08/2026  | Charles Roberts and Sons       | 27-651           | 1,014.60            | 1,014.60           |              | 500        |               |                 | PAT testing                   |
| 06/08/2026  | Andy The Clown                 | 27-652           | 350.00              | 350.00             |              | 500        |               |                 | Childrens party SN 30.7.26    |
| 06/08/2026  | Jewson                         | 27-653           | 62.14               | 62.14              |              | 500        |               |                 | Fast set Postfix FP           |
| 06/08/2026  | Ernest Doe & Sons Ltd          | 27-654           | 2,520.00            | 2,520.00           |              | 500        |               |                 | Iseki Bucket & Hydraulic      |
| 06/08/2026  | Ben Burgess GroundsCare Equipm | 27-655           | 193.88              | 193.88             |              | 500        |               |                 | Mower blades                  |
| 06/08/2026  | Munnings Supplies Ltd          | 27-656           | 15.30               | 15.30              |              | 500        |               |                 | Safety specs                  |
| 06/08/2026  | Groundwork East                | 27-657           | 9,793.20            | 9,793.20           |              | 500        |               |                 | Carbon emissions report       |
| 06/08/2026  | A1 Clearance and Recycling Lim | 27-658           | 3,750.00            | 3,750.00           |              | 500        |               |                 | July 26 Bulky Waste           |
| 06/08/2026  | Broadland Security Alarms      | 27-659           | 139.20              | 139.20             |              | 500        |               |                 | Attend fire alarm Unit 2      |
| 06/08/2026  | Northgate Vehicle Hire Ltd     | 27-660           | 706.94              | 706.94             |              | 500        |               |                 | YK75 EZX hire 17/6 - 15/7/26  |
| 07/08/2026  | HMRC                           | 27-661           | 21,256.70           |                    |              | 525        |               | 21,256.70       | HMRC PAYE/NIC Mth 4           |
| 10/08/2026  | Sage Global Services Ltd       | 27-662           | 67.80               | 67.80              |              | 500        |               |                 | Payroll to 4/9/26             |
| 10/08/2026  | Fuel Card Services Ltd         | 27-663           | 336.30              | 336.30             |              | 500        |               |                 | Fuel Jul 26                   |
| 11/08/2026  | Wilco Motor Spares Ltd         | 27-664           | 15.00               | 15.00              |              | 500        |               |                 | Hypalube mineral oil          |
| 11/08/2026  | Andy The Clown                 | 27-665           | 350.00              | 350.00             |              | 500        |               |                 | Children's party SN 6/8/26    |
| 11/08/2026  | WorkNest Limited               | 27-666           | 534.00              | 534.00             |              | 500        |               |                 | P/Ledger Electronic Payment   |

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Date: 24/09/2026

## Lowestoft Town Council Current Year

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## Cashbook 1

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## Unity Bank Account

For Month No: 5

## Payments for Month 5

## 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>         |
|-------------|-----------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|-----------------------------------|
| 11/08/2026  | Munnings Supplies Ltd             | 27-667           | 19.20               | 19.20              |              | 500        |               |                 | Gloves                            |
| 11/08/2026  | Strange Fascination Theatre       | 27-668           | 325.00              | 325.00             |              | 500        |               |                 | Activity day deposit FP           |
| 17/08/2026  | East Coast Insulations Ltd        | 27-669           | 108.00              | 108.00             |              | 500        |               |                 | Testing samples NP<br>chging rms  |
| 17/08/2026  | S&G Fabrications (Lowestoft) L    | 27-670           | 24.00               | 24.00              |              | 500        |               |                 | 1m 50x50x5m Angle                 |
| 17/08/2026  | HAT Projects Ltd                  | 27-671           | 18,592.97           | 18,592.97          |              | 500        |               |                 | HAT fees for July Stg5            |
| 17/08/2026  | R J Pryce & Co Ltd                | 27-672           | 26.72               | 26.72              |              | 500        |               |                 | No Parking sign                   |
| 17/08/2026  | Wolseley                          | 27-673           | 17.38               | 17.38              |              | 500        |               |                 | Pro series B/E Flt Vlv<br>1/2"    |
| 17/08/2026  | Barnes Construction               | 27-674           | 150,000.00          | 150,000.00         |              | 500        |               |                 | Construction/refurb costs         |
| 17/08/2026  | Street Solutions                  | 27-675           | 1,807.20            | 1,807.20           |              | 500        |               |                 | Cones and barrier kits            |
| 17/08/2026  | Association for Suffolk Museum    | 27-676           | 40.00               | 40.00              |              | 500        |               |                 | Sfk museum m'ship<br>26/27        |
| 17/08/2026  | Howden Local Commercial IBA       | 27-677           | 1,223.92            | 1,223.92           |              | 500        |               |                 | Insurance 6/8/26-28/2/27          |
| 17/08/2026  | Andy The Clown                    | 27-678           | 350.00              | 350.00             |              | 500        |               |                 | Children's party SN<br>13/8/26    |
| 17/08/2026  | Ben Burgess GroundsCare<br>Equipm | 27-679           | 242.35              | 242.35             |              | 500        |               |                 | Shearblade24" x3                  |
| 17/08/2026  | Andrew Morton Associates Ltd      | 27-680           | 3,175.41            | 3,175.41           |              | 500        |               |                 | QS charges                        |
| 17/08/2026  | MossKing Associates Ltd           | 27-681           | 5,835.00            | 5,835.00           |              | 500        |               |                 | Project delivery July 26          |
| 17/08/2026  | CLA Fabrications Ltd              | 27-682           | 4,584.77            | 4,584.77           |              | 500        |               |                 | P/Ledger Electronic<br>Payment    |
| 17/08/2026  | Herts Enviro Services             | 27-683           | 1,690.49            | 1,690.49           |              | 500        |               |                 | Water hygiene July 26             |
| 17/08/2026  | Jewson                            | 27-684           | 396.98              | 396.98             |              | 500        |               |                 | Rapid setting cement              |
| 17/08/2026  | C&C Consulting Services Ltd       | 27-685           | 369.90              | 369.90             |              | 500        |               |                 | H&S Support                       |
| 17/08/2026  | Credit Card Account               | 27-686           | 2,507.71            |                    |              | 220        |               | 2,507.71        | Credit card payment               |
| 18/08/2026  | Alan Elvin                        | 27-697           | 129.15              |                    |              | 4150       | 650           | 129.15          | AE mileage Apr-Aug                |
| 18/08/2026  | Need2Store Ltd                    | 27-687           | 240.00              | 240.00             |              | 500        |               |                 | Unit 164 rental 18/8-17/9         |
| 18/08/2026  | Eon Energy                        | 27-688           | 47.27               | 47.27              |              | 500        |               |                 | Electric FP PCs Jul 26            |
| 18/08/2026  | Barnes Construction               | 27-689           | 150,000.00          | 150,000.00         |              | 500        |               |                 | Construction/refurb costs         |
| 18/08/2026  | EDF Energy                        | 27-690           | 154.22              | 154.22             |              | 500        |               |                 | Electric T'dene car park<br>Jul26 |
| 18/08/2026  | Munnings Supplies Ltd             | 27-691           | 190.50              | 190.50             |              | 500        |               |                 | HiVis t<br>shirt/shorts/trousers  |
| 18/08/2026  | R J Pryce & Co Ltd                | 27-692           | 47.39               | 47.39              |              | 500        |               |                 | Studding/nuts/washers<br>GELP     |
| 18/08/2026  | East Coast Mower Services         | 27-693           | 163.84              | 163.84             |              | 500        |               |                 | Serv water bowser<br>honda engine |
| 18/08/2026  | The Input Group                   | 27-694           | 72,644.32           | 72,644.32          |              | 500        |               |                 | Refurb of the MT                  |
| 18/08/2026  | Northgate Vehicle Hire Ltd        | 27-695           | 1,610.11            | 1,610.11           |              | 500        |               |                 | NU26 TZh 15/6 - 13/7/26           |
| 18/08/2026  | Screwfix                          | 27-696           | 81.95               | 81.95              |              | 500        |               |                 | Desk fan and hose reel            |
| 18/08/2026  | HM Land Registry                  | 27-699           | 14.00               |                    |              | 4115       | 130           | 14.00           | HM Land Registry                  |
| 19/08/2026  | Barnes Construction               | 27-698           | 92,644.08           | 92,644.08          |              | 500        |               |                 | Construction/refurb costs         |
| 20/08/2026  | NPower Ltd                        | 27-700           | 397.69              | 397.69             |              | 500        |               |                 | Electric TM Jul 26                |
| 20/08/2026  | Origin Amenity Solutions          | 27-701           | 53.34               | 53.34              |              | 500        |               |                 | 4 jet spray boom                  |
| 20/08/2026  | Barnes Construction               | 27-702           | 150,000.00          | 150,000.00         |              | 500        |               |                 | Construction/refurb costs         |
| 20/08/2026  | WorkNest Limited                  | 27-703           | 468.00              | 468.00             |              | 500        |               |                 | P/Ledger Electronic<br>Payment    |
| 20/08/2026  | Garden Products Retail            | 27-704           | 345.02              | 345.02             |              | 500        |               |                 | P/Ledger Electronic<br>Payment    |
| 20/08/2026  | Catch 22 Charity Ltd              | 27-705           | 2,360.00            | 2,360.00           |              | 500        |               |                 | Catch 22 8 x summer<br>sessions   |
| 20/08/2026  | Pakefield Coastwatch              | 27-706           | 2,200.00            | 2,200.00           |              | 500        |               |                 | Pakefield Coastwatch              |

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## Lowestoft Town Council Current Year

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## Cashbook 1

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## Unity Bank Account

For Month No: 5

## Payments for Month 5

## 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>      |
|-------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|--------------------------------|
|             |                                |                  |                     |                    |              |            |               |                 | grant                          |
| 21/08/2026  | Andrew Curtis                  | 27-710           | 5.76                |                    | 0.96         | 5000       | 100           | 4.80            | Window handle                  |
| 21/08/2026  | Francis Guildea                | 27-711           | 28.86               |                    | 3.14         | 4150       | 650           | 9.99            | FG mileage July/Aug            |
|             |                                |                  |                     |                    |              | 4486       | 300           | 15.73           | Summer events FG expenses      |
| 21/08/2026  | EE Limited                     | 27-707           | 1,290.97            | 1,290.97           |              | 500        |               |                 | Mobiles Aug 26                 |
| 21/08/2026  | Howardson Group Limited        | 27-708           | 137.93              | 137.93             |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 21/08/2026  | Andy The Clown                 | 27-709           | 350.00              | 350.00             |              | 500        |               |                 | Children's party SN 20.8.26    |
| 21/08/2026  | SALARIES                       | AUG SALARY       | 58,152.81           |                    |              | 4000       | 140           | 58,152.81       | Net Pay Aug 26                 |
| 24/08/2026  | Fuel Card Services Ltd         | 27-712           | 472.33              | 472.33             |              | 500        |               |                 | Fuel Aug 26                    |
| 24/08/2026  | Octopus Energy Limited         | 27-713           | 15.87               | 15.87              |              | 500        |               |                 | Electric 6/7-5/8/26            |
| 24/08/2026  | Wave Ltd                       | 27-714           | 179.61              | 179.61             |              | 500        |               |                 | Water PC P'field St 8/5-7/8/26 |
| 24/08/2026  | British Gas                    | 27-715           | 65.97               | 65.97              |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 25/08/2026  | Suffolk Pension Fund           | 27-717           | 17,030.90           |                    |              | 530        |               | 17,030.90       | Aug 26 Pension                 |
| 25/08/2026  | EE Limited                     | 27-716           | 42.99               | 42.99              |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 25/08/2026  | Oulton Broad Water Sports Cent | 27-718           | 1,248.00            | 1,248.00           |              | 500        |               |                 | 75% of summer water sports     |
| 25/08/2026  | ROSS WARREN - SKATE HARBOUR    | 27-719           | 1,875.00            | 1,875.00           |              | 500        |               |                 | 75% summer skateboarding       |
| 25/08/2026  | Loyal Friend Projects          | 27-720           | 3,000.00            | 3,000.00           |              | 500        |               |                 | Jazz Weekend                   |
| 25/08/2026  | Sarah Foote                    | 27-774           | 930.00              |                    |              | 4050       | 140           | 930.00          | GM gift cards                  |
| 26/08/2026  | NPower Ltd                     | 27-721           | 46.53               | 46.53              |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 26/08/2026  | North West Turf Limited        | 27-722           | 266.40              | 266.40             |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 26/08/2026  | NPower Ltd                     | 27-723           | 59.13               | 59.13              |              | 500        |               |                 | Electric KG PC                 |
| 26/08/2026  | NPower Ltd                     | 27-724           | 64.56               | 64.56              |              | 500        |               |                 | Electric Pav Chg NP Jul 26     |
| 26/08/2026  | NPower Ltd                     | 27-725           | 85.89               | 85.89              |              | 500        |               |                 | Electric KG Jul 26             |
| 26/08/2026  | NPower Ltd                     | 27-726           | 321.62              | 321.62             |              | 500        |               |                 | Electric DO Jul 26             |
| 26/08/2026  | NPower Ltd                     | 27-727           | 50.66               | 50.66              |              | 500        |               |                 | Electric PC P'field St Jul 26  |
| 26/08/2026  | NPower Ltd                     | 27-728           | 835.18              | 835.18             |              | 500        |               |                 | Electric TH Jul 26             |
| 27/08/2026  | Claxton Creative Ltd           | 27-729           | 732.75              | 732.75             |              | 500        |               |                 | Filming May - Jul              |
| 28/08/2026  | Peter Colby Commercials Ltd    | 27-730           | 400.00              | 400.00             |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 28/08/2026  | Jewson                         | 27-731           | 194.74              | 194.74             |              | 500        |               |                 | JCB hire NP for new turf       |
| 28/08/2026  | Lound Plant Centre             | 27-732           | 108.50              | 108.50             |              | 500        |               |                 | Tree guard and compost         |
| 28/08/2026  | Brewers Decorator Centres      | 27-733           | 246.14              | 246.14             |              | 500        |               |                 | Eggshell Paint MT              |
| 28/08/2026  | P.J. Spillings (Builders) Ltd  | 27-734           | 1,498.75            | 1,498.75           |              | 500        |               |                 | MDF shelving MT                |
| 28/08/2026  | Streetmaster (South Wales) Lim | 27-735           | 825.60              | 825.60             |              | 500        |               |                 | Bin for Clarkes Lane           |
| 28/08/2026  | Peter Colby Commercials Ltd    | 27-736           | 2,291.04            | 2,291.04           |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 28/08/2026  | BUNZL Cleaning & Hygiene Suppl | 27-737           | 404.71              | 404.71             |              | 500        |               |                 | Toilet cleaning/tissue/towels  |
| 28/08/2026  | Northgate Vehicle Hire Ltd     | 27-738           | 537.26              | 537.26             |              | 500        |               |                 | NU75 BVA 1/7 - 29/7            |
| 28/08/2026  | Wilco Motor Spares Ltd         | 27-739           | 28.00               | 28.00              |              | 500        |               |                 | Break away cables              |

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## Lowestoft Town Council Current Year

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## Cashbook 1

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## Unity Bank Account

For Month No: 5

## Payments for Month 5

## 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>      |
|-------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|--------------------------------|
| 28/08/2026  | The Society of Local Council C | 27-740           | 253.00              | 253.00             |              | 500        |               |                 | TW SLCC membership fee         |
| 28/08/2026  | Screwfix                       | 27-741           | 432.82              | 432.82             |              | 500        |               |                 | Pipe bender                    |
| 28/08/2026  | Mulberry & Co                  | 27-742           | 108.00              | 108.00             |              | 500        |               |                 | Chairs Training 19/8           |
| 28/08/2026  | CIA Fire & Security Ltd        | 27-743           | 712.60              | 712.60             |              | 500        |               |                 | KG smartgate subs 1/9-31/8/27  |
| 28/08/2026  | Travis Perkins Trading Company | 27-744           | 259.94              | 259.94             |              | 500        |               |                 | WD-40 7 buckets                |
| 28/08/2026  | Mulberry Local Authority Servi | 27-745           | 54.00               | 54.00              |              | 500        |               |                 | Chair Training JHy             |
| 28/08/2026  | Smith Bros Timber (East Anglia | 27-746           | 629.49              | 629.49             |              | 500        |               |                 | Half round poles AB            |
| 28/08/2026  | Kompan Ltd                     | 27-747           | 717.36              | 717.36             |              | 500        |               |                 | Spinner bowl NP                |
| 28/08/2026  | Allport Keys and Lock Supplier | 27-748           | 22.99               | 22.99              |              | 500        |               |                 | 2 keys 7 a deadlock            |
| 28/08/2026  | Wolseley                       | 27-749           | 174.11              | 174.11             |              | 500        |               |                 | Hotbag essentials kit pro cut  |
| 28/08/2026  | V.C. Cooke                     | 27-750           | 1,231.20            | 1,231.20           |              | 500        |               |                 | Waste disposal Jul 26          |
| 28/08/2026  | Eon Energy                     | 27-751           | 34.50               | 34.50              |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 28/08/2026  | Lydia Eva & Mincarlo Charitabl | 27-752           | 600.00              | 600.00             |              | 500        |               |                 | LydiaEva to Maritime Festival  |
| 28/08/2026  | Barriers Direct                | 27-753           | 511.20              | 511.20             |              | 500        |               |                 | Security posts                 |
| 28/08/2026  | Free Range Collective Limited  | 27-754           | 1,400.00            | 1,400.00           |              | 500        |               |                 | When Lowestoft Rocked workshop |
| 28/08/2026  | A1 Clearance and Recycling Lim | 27-755           | 4,032.00            | 4,032.00           |              | 500        |               |                 | August Bulky Waste             |
| 28/08/2026  | Travis Perkins Trading Company | 27-756           | 24.60               | 24.60              |              | 500        |               |                 | Black cable ties               |
| 28/08/2026  | Travis Perkins Trading Company | 27-757           | 75.63               | 75.63              |              | 500        |               |                 | Cleaner & postcrete            |
| 28/08/2026  | Travis Perkins Trading Company | 27-758           | 165.96              | 165.96             |              | 500        |               |                 | Compact blowers x2             |
| 28/08/2026  | Brewers Decorator Centres      | 27-759           | 179.17              | 179.17             |              | 500        |               |                 | Paint/dust sheets/tape/brushes |
| 28/08/2026  | Smith Bros Timber (East Anglia | 27-760           | 6.40                | 6.40               |              | 500        |               |                 | 2pin fluurescent 20 amp        |
| 28/08/2026  | Racket Sports Academy          | 27-761           | 1,008.00            | 1,008.00           |              | 500        |               |                 | RSA summer sports              |
| 28/08/2026  | Travis Perkins Trading Company | 27-762           | 30.34               | 30.34              |              | 500        |               |                 | Screw kit                      |
| 28/08/2026  | Jewson                         | 27-763           | 34.25               | 34.25              |              | 500        |               |                 | Polythene water container      |
| 28/08/2026  | Smith Bros Timber (East Anglia | 27-764           | 175.24              | 175.24             |              | 500        |               |                 | Pse                            |
| 28/08/2026  | Smith Bros Timber (East Anglia | 27-765           | 42.72               | 42.72              |              | 500        |               |                 | Tile battens                   |
| 28/08/2026  | Glasdon UK Ltd                 | 27-766           | 587.88              | 587.88             |              | 500        |               |                 | Metal bin liners               |
| 28/08/2026  | Garden Discount Centre Ltd     | 27-767           | 67.97               | 67.97              |              | 500        |               |                 | Hedge trimmer grease           |
| 28/08/2026  | SAAF Bees Ltd                  | 27-768           | 100.00              | 100.00             |              | 500        |               |                 | Wasp disposal SN 27/8          |
| 28/08/2026  | Brewers Decorator Centres      | 27-769           | 35.72               | 35.72              |              | 500        |               |                 | Paint, masking tape, sponge    |
| 28/08/2026  | Smith Bros Timber (East Anglia | 27-770           | 10.40               | 10.40              |              | 500        |               |                 | Bolts, nuts, washers           |
| 28/08/2026  | Lound Plant Centre             | 27-771           | 172.51              | 172.51             |              | 500        |               |                 | Saucers                        |
| 28/08/2026  | BUNZL Cleaning & Hygiene Suppl | 27-772           | 156.57              | 156.57             |              | 500        |               |                 | Cleaning products              |
| 31/08/2026  | Unity Trust Bank               | 27-773           | 39.70               |                    |              | 4110       | 130           | 39.70           | Service charge                 |

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|                          |              |            |      |            |
|--------------------------|--------------|------------|------|------------|
| Total Payments for Month | 826,946.86   | 726,530.39 | 9.37 | 100,407.10 |
| Balance Carried Fwd      | 895,813.40   |            |      |            |
| Cashbook Totals          | 1,722,760.26 | 726,530.39 | 9.37 | 996,220.50 |

## Receipts for Month 6

## 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 :    |                       | 895,813.40             |                  |              |            |               | 895,813.40      |                           |
| 8082                     | Banked 04/09/2026     | 136.54                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 603 | 136.54                 | 136.54           |              | 100        |               |                 | Sales Recpts Page 603     |
| 8083                     | Banked 07/09/2026     | 583.00                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 604 | 583.00                 | 583.00           |              | 100        |               |                 | Sales Recpts Page 604     |
| 8084                     | Banked 07/09/2026     | 60.00                  |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 605 | 60.00                  | 60.00            |              | 100        |               |                 | Sales Recpts Page 605     |
| 8085                     | Banked 11/09/2026     | 200.00                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 606 | 200.00                 | 200.00           |              | 100        |               |                 | Sales Recpts Page 606     |
| 8086                     | Banked 14/09/2026     | 134.40                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 607 | 134.40                 | 134.40           |              | 100        |               |                 | Sales Recpts Page 607     |
| 8087                     | Banked 15/09/2026     | 120.00                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 608 | 120.00                 | 120.00           |              | 100        |               |                 | Sales Recpts Page 608     |
| 8088                     | Banked 16/09/2026     | 216.00                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 609 | 216.00                 | 216.00           |              | 100        |               |                 | Sales Recpts Page 609     |
| 8089                     | Banked 18/09/2026     | 130.00                 |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 610 | 130.00                 | 130.00           |              | 100        |               |                 | Sales Recpts Page 610     |
| 8090                     | Banked 21/09/2026     | 30.00                  |                  |              |            |               |                 |                           |
|                          | Sales Recpts Page 611 | 30.00                  | 30.00            |              | 100        |               |                 | Sales Recpts Page 611     |
| Total Receipts for Month |                       | 1,609.94               | 1,609.94         | 0.00         |            |               | 0.00            |                           |
| Cashbook Totals          |                       | 897,423.34             | 1,609.94         | 0.00         |            |               | 895,813.40      |                           |

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## Lowestoft Town Council Current Year

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## Cashbook 1

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## Unity Bank Account

For Month No: 6

## Payments for Month 6

## 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>      |
|-------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|--------------------------------|
| 01/09/2026  | DVLA                           | 27-776           | 30.18               |                    |              | 6500       | 175           | 30.18           | Road Tax AY72 HNM              |
| 01/09/2026  | DVLA                           | 27-777           | 30.18               |                    |              | 6500       | 175           | 30.18           | Road tax AV72 ZGM              |
| 01/09/2026  | DVLA                           | 27-778           | 31.50               |                    |              | 6500       | 175           | 31.50           | Road Tax AX72 BVL              |
| 01/09/2026  | DVLA                           | 27-779           | 31.50               |                    |              | 6500       | 175           | 31.50           | Road Tax DN70 ZYZ              |
| 01/09/2026  | Fuel Card Services Ltd         | 27-775           | 240.78              | 240.78             |              | 500        |               |                 | Fuel Aug 26                    |
| 01/09/2026  | East Suffolk Council           | 27-780           | 199.00              | 199.00             |              | 500        |               |                 | Bus rates Links Rd car park    |
| 01/09/2026  | East Suffolk Council           | 27-781           | 92.00               | 92.00              |              | 500        |               |                 | Bus rates SN Bowls Club 26/27  |
| 01/09/2026  | East Suffolk Council           | 27-782           | 884.00              | 884.00             |              | 500        |               |                 | HH Rates 2026/27               |
| 01/09/2026  | East Suffolk Council           | 27-783           | 799.00              | 799.00             |              | 500        |               |                 | Business rates Unit 2 26/27    |
| 01/09/2026  | East Suffolk Council           | 27-784           | 204.00              | 204.00             |              | 500        |               |                 | Business rates WH 26/27        |
| 01/09/2026  | East Suffolk Council           | 27-785           | 218.00              | 218.00             |              | 500        |               |                 | TM Rates 26/27                 |
| 01/09/2026  | East Suffolk Council           | 27-786           | 378.00              | 378.00             |              | 500        |               |                 | Council tax BVLodge 26/27      |
| 01/09/2026  | Apex Scaffolding Anglia Limite | 27-787           | 1,350.00            | 1,350.00           |              | 500        |               |                 | Scaffold Museum SN 20/7-17/8   |
| 02/09/2026  | Novuna Business Finance        | 27-788           | 1,137.61            | 1,137.61           |              | 500        |               |                 | Lease Transit Van              |
| 02/09/2026  | Novuna Business Finance        | 27-789           | 1,207.38            | 1,207.38           |              | 500        |               |                 | Lease of Tipper                |
| 03/09/2026  | BNP Paribas Leasing            | 27-798           | 230.74              |                    | 38.46        | 4070       | 100           | 192.28          | Photocopier lease              |
| 03/09/2026  | Pearce & Kemp Limited          | 27-790           | 672.00              | 672.00             |              | 500        |               |                 | Floodlight repairs DO          |
| 03/09/2026  | Ernest Doe & Sons Ltd          | 27-791           | 1,656.00            | 1,656.00           |              | 500        |               |                 | Lawn Vacuum                    |
| 03/09/2026  | Lowestoft Town Cricket Club    | 27-792           | 841.00              | 841.00             |              | 500        |               |                 | Cricket sessions 75%           |
| 03/09/2026  | Alpha Roofing Services Limited | 27-793           | 4,644.00            | 4,644.00           |              | 500        |               |                 | Repairs to roof P'field St PC  |
| 03/09/2026  | East Suffolk Council           | 27-794           | 9,571.03            | 9,571.03           |              | 500        |               |                 | Bielection Harbour & Normansto |
| 03/09/2026  | Jewson                         | 27-795           | 126.20              | 126.20             |              | 500        |               |                 | Nail gun                       |
| 03/09/2026  | Northgate Vehicle Hire Ltd     | 27-796           | 1,610.11            | 1,610.11           |              | 500        |               |                 | NU26 TZh hire 13/7 - 10/8/26   |
| 03/09/2026  | Wilco Motor Spares Ltd         | 27-797           | 6.00                | 6.00               |              | 500        |               |                 | Screenwash                     |
| 04/09/2026  | CIA Fire & Security Ltd        | 27-800           | 12.38               | 12.38              |              | 500        |               |                 | Batteries for t court gate KG  |
| 04/09/2026  | Cloudy Group Ltd               | 27-801           | 2,044.29            | 2,044.29           |              | 500        |               |                 | IT support Sep 26              |
| 04/09/2026  | Peter Colby Commercials Ltd    | 27-802           | 240.00              | 240.00             |              | 500        |               |                 | Container 7 rent Aug 26        |
| 10/09/2026  | Sage Global Services Ltd       | 27-803           | 67.80               | 67.80              |              | 500        |               |                 | Sage Payroll to 4/10/26        |
| 11/09/2026  | Zurich Municipal               | 27-804           | 184.08              | 184.08             |              | 500        |               |                 | 2/5/26 - 1/5/27                |
| 11/09/2026  | CIA Fire & Security Ltd        | 27-805           | 46.47               | 46.47              |              | 500        |               |                 | Tubular latch KG tennis crts   |
| 11/09/2026  | Seletar Signs                  | 27-806           | 54.00               | 54.00              |              | 500        |               |                 | 'No Dogs' sign DO              |
| 11/09/2026  | Paddy Hall Presentations Limit | 27-807           | 1,076.88            | 1,076.88           |              | 500        |               |                 | Equip & crew Wellness Festival |
| 11/09/2026  | OPR Consulting Ltd             | 27-808           | 5,500.00            | 5,500.00           |              | 500        |               |                 | OPR May-Aug                    |
| 11/09/2026  | King Ramps Ltd                 | 27-809           | 2,160.00            | 2,160.00           |              | 500        |               |                 | Skate ramps Wellness Festival  |
| 11/09/2026  | Ernest Doe & Sons Ltd          | 27-810           | 50.55               | 50.55              |              | 500        |               |                 | Parts for Wessex CHT120-E      |
| 11/09/2026  | EDF Energy                     | 27-811           | 159.53              | 159.53             |              | 500        |               |                 | Electric T'dene car park Aug   |
| 11/09/2026  | Alan M Walker                  | 27-812           | 50.00               | 50.00              |              | 500        |               |                 | Photos for Wellness Festival   |

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Date: 24/09/2026

## Lowestoft Town Council Current Year

Page: 87

Time 10:41

## Cashbook 1

User: COXJ

## Unity Bank Account

For Month No: 6

## Payments for Month 6

## 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>      |
|-------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|--------------------------------|
| 14/09/2026  | HMRC                           | 27-814           | 21,015.81           |                    |              | 525        |               | 21,015.81       | PAYE/NIC Mth 5 August          |
| 14/09/2026  | Fuel Card Services Ltd         | 27-813           | 278.14              | 278.14             |              | 500        |               |                 | Fuel Sep 26                    |
| 14/09/2026  | Hanscan Limited                | 27-815           | 379.99              | 379.99             |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 14/09/2026  | The Society of Local Council C | 27-816           | 253.00              | 253.00             |              | 500        |               |                 | SLCC membership LE             |
| 14/09/2026  | SAAF Bees Ltd                  | 27-817           | 200.00              | 200.00             |              | 500        |               |                 | Wasp disposal DO               |
| 15/09/2026  | C&C Consulting Services Ltd    | 27-818           | 59.40               | 59.40              |              | 500        |               |                 | H&S Advisor mileage            |
| 15/09/2026  | C&C Consulting Services Ltd    | 27-819           | 369.90              | 369.90             |              | 500        |               |                 | H&S monthly fee                |
| 16/09/2026  | Credit Card Account            | 27-821           | 1,394.72            |                    |              | 220        |               | 1,394.72        | Credit card payment            |
| 16/09/2026  | Eon Energy                     | 27-820           | 39.07               | 39.07              |              | 500        |               |                 | Electric PC FP Aug 26          |
| 16/09/2026  | Novuna Business Finance        | 27-822           | 6,540.00            | 6,540.00           |              | 500        |               |                 | MT projector                   |
| 18/09/2026  | Need2Store Ltd                 | 27-823           | 240.00              | 240.00             |              | 500        |               |                 | Unit 164 rental 18/9-17/10     |
| 18/09/2026  | Suffolk Artlink                | 27-824           | 9,038.67            | 9,038.67           |              | 500        |               |                 | Sail Design/Employ Program     |
| 18/09/2026  | John Ward                      | 27-825           | 225.00              | 225.00             |              | 500        |               |                 | Musicians Heritage Market      |
| 18/09/2026  | Peter Colby Commercials Ltd    | 27-826           | 2,942.96            | 2,942.96           |              | 500        |               |                 | Elec Unit 2 Oct 25-Jul 26      |
| 18/09/2026  | Wolseley                       | 27-827           | 128.90              | 128.90             |              | 500        |               |                 | Tubes/velves/tape etc          |
| 18/09/2026  | Pearl in the Egg Historical Mu | 27-828           | 250.00              | 250.00             |              | 500        |               |                 | Musicians Heritage market      |
| 18/09/2026  | MossKing Associates Ltd        | 27-829           | 3,116.00            | 3,116.00           |              | 500        |               |                 | Project management             |
| 18/09/2026  | Phoenix Events (East) Ltd      | 27-830           | 535.20              | 535.20             |              | 500        |               |                 | Traffic mgt etc HS Mkt         |
| 18/09/2026  | Pakefield Pastures CIC         | 27-831           | 125.00              | 125.00             |              | 500        |               |                 | Pakefield Pastures Wellness    |
| 18/09/2026  | Ben Burgess GroundsCare Equipm | 27-832           | 80.78               | 80.78              |              | 500        |               |                 | Shearblade 24"                 |
| 18/09/2026  | Street Solutions               | 27-833           | 899.64              | 899.64             |              | 500        |               |                 | 30 crowd control barriers      |
| 18/09/2026  | Jodie Smith - Anima Puppetry   | 27-834           | 200.00              | 200.00             |              | 500        |               |                 | Puppetry Heritage mkt          |
| 18/09/2026  | Peter Colby Commercials Ltd    | 27-835           | 686.05              | 686.05             |              | 500        |               |                 | Elec Yard 9/2/26 - 31/8/26     |
| 18/09/2026  | East Coast Mower Services      | 27-836           | 192.88              | 192.88             |              | 500        |               |                 | Service dennis cassette        |
| 18/09/2026  | Ernest Doe & Sons Ltd          | 27-837           | 9,720.00            | 9,720.00           |              | 500        |               |                 | Wessex hedgecutter             |
| 18/09/2026  | Peter Colby Commercials Ltd    | 27-838           | 255.37              | 255.37             |              | 500        |               |                 | Elec Unit 2 Sep 25             |
| 18/09/2026  | Suffolk Assn. of Local Council | 27-839           | 405.90              | 405.90             |              | 500        |               |                 | S Orders/CofC 20 Apr           |
| 18/09/2026  | Holly Bryant                   | 27-840           | 183.49              |                    | 13.51        | 4150       | 650           | 101.55          | HB travel to London            |
|             |                                |                  |                     |                    |              | 4150       | 650           | 5.76            | HB mileage Jul/Aug             |
|             |                                |                  |                     |                    |              | 4160       | 150           | 62.67           | HB parking 22/6-7/9            |
| 21/09/2026  | EE Limited                     | 27-841           | 1,290.46            | 1,290.46           |              | 500        |               |                 | Mobile phones                  |
| 21/09/2026  | Fuel Card Services Ltd         | 27-842           | 432.94              | 432.94             |              | 500        |               |                 | Fuel Sep 26                    |
| 21/09/2026  | Barnes Construction            | 27-843           | 150,000.00          | 150,000.00         |              | 500        |               |                 | TH refurbishment               |
| 22/09/2026  | Nest                           | 27-845           | 123.08              |                    |              | 530        |               | 123.08          | Nest pension Mth 5 Aug 26      |
| 22/09/2026  | Octopus Energy Limited         | 27-844           | 15.77               | 15.77              |              | 500        |               |                 | Electric BV Lodge 6/8-5/9      |
| 22/09/2026  | Barnes Construction            | 27-846           | 139,519.66          | 139,519.66         |              | 500        |               |                 | TH refurbishment               |
| 22/09/2026  | Howardson Group Limited        | 27-847           | 81.98               | 81.98              |              | 500        |               |                 | P/Ledger Electronic Payment    |
| 22/09/2026  | Allport Keys and Lock Supplier | 27-848           | 10.00               | 10.00              |              | 500        |               |                 | 2 keys Unit 2                  |
| 22/09/2026  | Lowestoft and District Deaf So | 27-849           | 700.00              | 700.00             |              | 500        |               |                 | Camera/tripod Low Deaf Society |
| 23/09/2026  | British Gas                    | 27-850           | 65.97               | 65.97              |              | 500        |               |                 | P/Ledger Electronic Payment    |

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| Payments for Month 6     |                   |                  |                     | 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> |
| 23/09/2026               | SALARIES          | SALARY SEP       | 68,191.13           |                    |              | 4000       | 140           | 68,191.13 Net Pay Sep 26                  |
| Total Payments for Month |                   |                  | 458,023.05          | 366,760.72         | 51.97        |            |               | 91,210.36                                 |
| Balance Carried Fwd      |                   |                  | 439,400.29          |                    |              |            |               |                                           |
| Cashbook Totals          |                   |                  | 897,423.34          | 366,760.72         | 51.97        |            |               | 530,610.65                                |

## Section 3 – External Auditor's Report and Certificate 2025/26

In respect of

Lowestoft Town Council – SF0432

### 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 2026; 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 2025/26

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

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

None

### 3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

12/09/2026



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

23 September 2026

Dear Sarah

**Re: Lowestoft Town Council**  
**Internal Audit Report for Financial Year Ended 31 March 2027 – Interim Audit Report**

**Executive summary**

Following completion of our interim internal audit on 23 September 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan. A copy of the audit plan is available within our Internal Audit Guide and follows the requirements of the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide.

The report concludes with our opinion on whether each assertion has been met as of the date of the interim audit. Where the standard has not been met, we have set out the required action for the council to take to meet the requirements by the year-end internal audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of this report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

**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. Where we have provided other support to the council, a separate individual will be assigned as the internal auditor to maintain that independence.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority’s internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when 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 36 years’ experience in the financial sector with the last 16 years specialising in local government.

In accordance with paragraphs 4.9 to 4.11 inclusive of the SAPPP Practitioner’s Guide, we confirm that 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.

We further confirm that Mulberry Local Authority Services Ltd, as experience sector specialist internal auditors are competent to complete the internal audit process.

**We remind the council of the requirements of paragraph 4.11 of the SAPPP Practitioner’s Guide requiring councils to review the independence of the appointed internal auditor annually.**

### **Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2026/27 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](mailto: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 within the council’s financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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## INTRODUCTION

The council has an ongoing engagement with Mulberry Local Authority Services Ltd for the provision of internal audit services, with the most recent reappointment agreed at the Finance and Governance Committee meeting held on 11 March 2026 (minute ref 131.4).

The minute reference confirms that the council considered the independence of the internal auditor at the reappointment, and **I remind the council that in accordance with 4.11 of the Practitioner's Guide 'the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.'**

The audit was conducted on site with the officers. The information advised in advance had been requested and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website [www.lowestofttowncouncil.gov.uk](http://www.lowestofttowncouncil.gov.uk)

The council continues to demonstrate strong governance and robust financial controls, and I would like to congratulate the council for their recent achievement in being awarded Suffolk Council of the Year and for winning the Whole Community Health and Wellbeing Award at the Suffolk Community Awards yesterday.

## A. BOOKS OF ACCOUNT

### **Internal audit requirement**

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

### **Audit findings**

The council uses the Rialtas accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient detail to identify the source and nature of the transaction.

I conducted a sample of invoices and receipts drawn at random and can confirm the underlying documentation was easy to locate, agreed to the cashbook details and relevant bank statements. I make no recommendation to change in this system.

I reviewed the nominal ledger entries for the year to date to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

***Check receipt of VAT refund matches last submitted VAT return***

The VAT return is submitted on a quarterly basis. I reviewed the submission for the period ending 31 March 2026 which showed a refund amount due of £349,931.27 and was fully supported by the required details.

I was able to confirm receipt of £350,036.73 to the council's bank account on 13 May 2026, with the amount correctly processed as the VAT refund plus interest placed to a different nominal code. The council is up to date with its VAT submissions.

---

**CONCLUSION**

I am satisfied this internal control objective has been met.

---

**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*****Confirm by sample testing that councillors sign statutory office forms***

I have previously confirmed by sample testing that councillors sign "Acceptance of Office" forms and reference to the council minutes includes confirmation that the councillors agree to receive meeting papers in electronic format.

The council website includes a councillor page where the individual Register of Members' Interests forms are published. I note the council also publishes information on interests for non-councillors who are members of committees.

***Confirm that the council meets regularly throughout the year***

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published on the council website, along with a diary of future meeting dates and historic agendas and minutes for meetings.

***Check that agendas for meetings are published giving 3 clear days' notice***

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council publishes the non-confidential supporting documents accompanying agendas on the council website in accordance with the requirements of the Information Commissioner's Office (ICO).

***Check the draft minutes of the last meeting(s) are on the council's website***

Draft minutes are uploaded to the council website and clearly annotated as draft.

***Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months***

The Standing Orders are based on the current National Association of Local Councils (NALC) model and were most recently reviewed and adopted by council on 19 May 2026 (minute ref 9).

**Confirm that the Parish Council has adopted and recently reviewed Financial Regulations**

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 19 May 2026 (minute ref 9). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

**Check that the council's Financial Regulations are being routinely followed****Procurement**

The council's adopted Financial Regulations include processes relating to procurement and include the following:

- FR 5.6 For contracts estimated to exceed £60,000 excluding VAT, the Clerk shall seek formal tenders from at least three suppliers or advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.*
- FR 5.7 For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts.*
- FR 5.8 For contracts greater than £10,000 excluding VAT the Clerk shall seek at least three fixed price quotes.*
- FR 5.9 Where the value is between £2,500 and £10,000 excluding VAT, the Clerk shall try to obtain three estimates which might include evidence of online prices, or recent prices from regular suppliers.*
- FR 5.10 For purchases where the value is below £2,500, the Clerk shall still seek to achieve value for money.*

I tested a sample of two procurement exercises completed by the council and was able to confirm that the requirements of Financial Regulations 5.6 to 5.10 have been followed in obtaining prices from suppliers.

**Authorisation**

The council's adopted Financial Regulations include thresholds at which authorisations to spend must be obtained as below:

- FR 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:*
- the Clerk and RFO under delegated authority, as defined in the prevailing scheme of delegation as agreed by the council*
  - a duly delegated committee of the council for all items of expenditure within their delegated budgets under £7,500 excluding VAT or £10,000 in the case of the Finance and Governance Committee.*
  - a duly delegated sub-committee of the council for all items of expenditure within their delegated budgets under £3,750 excluding VAT.*

- *in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*
- *the council for all items over £10,000.*

*Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.*

**FR 5.18** *In cases of serious risk to the delivery of council services or to public safety on council premises, the Clerk may authorise expenditure of up to £25,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair of the Council or relevant Committee as soon as practicable.*

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I tested a sample of invoices and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations.

### **Payment**

The council's Financial Regulations include a section covering the making of payments via online banking and state:

- FR 7.4** *The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to an authorised signatory.*
- FR 7.5** *One authorised signatory shall check the payment details against the invoices before approving each payment using the online banking system.*
- FR 7.6** *Evidence shall be retained showing who approved the payment online and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes*
- FR 7.7** *A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.*

I tested a sample of payments and confirmed that the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations, and payment lists are appended to the minutes of relevant meetings.

### **Payment Cards**

The council's Financial Regulations include a section covering the use of payment cards, and states:

- FR 9.1** *Any corporate credit card or trade card account opened by the council will be restricted to use by any post authorised by the Finance and Governance Committee or Full Council and any balance shall be paid in full each month. Transaction limits will be in line with existing officer delegations.*

**FR 9.2** Personal credit or debit cards of members or staff shall not be used except with the express permission of the council (Finance and Governance Committee or Full Council)

I was provided with evidence of the posts authorised in accordance with FR 9.1 and confirmed that all spending was within the existing officer delegation limits.

**The council may wish to consider the practicalities of how a staff member can purchase low level items that may be needed instantly, as the combination of FRs 9.1 and 9.2 currently prevent use of their own card, and require only the authorised post holder to use the corporate card.**

*Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.60 per elector*

The council confirmed its eligibility and adopted the GPC, and the section 137 threshold does not apply.

*Confirm that checks of the accounts are made by a councillor*

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

---

## CONCLUSION

I am satisfied this internal control objective has been met.

---

## 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**

The council's adopted Financial Regulations include a section covering Risk Management and state:

- FR 2.1** *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*
- FR 2.2** *The Clerk and/or 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.*
- FR 2.3** *When considering any new activity, the Clerk and/or RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.*
- FR 2.4** *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement, which shall be in accordance with proper practices.*

The council has a Corporate Risk Management Policy process in place, which was most recently reviewed and approved by council on 19 May 2026 (minute ref 9) and a Risk Register which was reviewed at the same meeting (minute ref 10).

I reviewed the published Corporate Risk Management which provides background information on the council's approach to risk management, the risk management policy including a risk matrix assessing overall risk based on the likelihood and severity of an event occurring, the council's internal control statement and review of effectiveness and the corporate risk register.

The risk register then breaks down perceived risks into different areas of the council's operations, uses the risk matrix to determine an overall risk rating, details the mitigation controls in place and provides a timeframe and responsible officer for each risk.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities, and demonstrates the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. Insurance cover for land, buildings and key assets of the council is consistent with the council's asset register.

The insurance policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £5 million which is sufficient for a council of this size. The policy also includes cover for business interruption, although **there is no cover in place for cyber security and the council may wish to consider whether this is required.**

---

## CONCLUSION

I am satisfied this internal control objective has been met.

---

## 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**

#### **Budget**

Regular detailed budget reports are produced from the accounting software. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

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.

### Precept

The council set a precept of £2,664,909 for 2026/27. With a tax base of 13,379.84, this equates to a band D equivalent of £199.17 (compared to the average in England of £99.79).

I was able to confirm receipt of the first half of the precept to the council's bank account on 29 April 2026 with the second half due by the end of September.

The Clerk confirmed that the 2027/28 budget setting process is underway with the final budget and precept due to be agreed by the council meeting scheduled for December 2026 or January 2027.

### Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) 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.*

At the date of the interim audit, the council held circa £4,730,259 in earmarked reserves, split between categories as below:

- Capital EMR                    £73,605
- CIL EMR                        £18,014
- Other EMR                    £4,638,640

Among the other EMR totals is circa £3,183,483 allocated to the Town Hall project and the officers confirmed that the whole sum is likely to be used by the time the project is completed.

I note the council has an adopted Reserves Policy, which was most recently reviewed and approved at the council meeting held on 19 May 2026 (minute ref 9). The Policy includes the stated aim 'The Council is working towards achieving a target level of general reserves no less than the equivalent of four months' committed expenditure for that particular year.'

A review of the general reserve balance will be completed at the final internal audit, and the council is advised to follow the recommended range as detailed in the Practitioner's Guide and its own adopted policy.

---

## CONCLUSION

I am satisfied this internal control objective has been met.

---

## 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**

Apart from the precept, the council receives income from sources including hall and facility hire.

FR 12.2 states 'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process' and the RFO confirmed that this will take place over the next few months during the council's budget setting.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample invoice for a hall hire and was able to confirm rates charged were consistent with the council's published charging schedule.

I reviewed the outstanding debtors with the RFO. For a council of this financial size, the number and financial amount of outstanding debtors is very low, demonstrating that the council has robust procedures in place to chase outstanding amounts. The RFO is aware of the circumstances of the one more overdue amount and feels this is not at risk of being written off.

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## CONCLUSION

I am satisfied this internal control objective has been met.

---

## F. CASH

### **Internal audit requirement**

*Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.*

---

## CONCLUSION

The council has no cash expenditure and the testing for this internal control objective is not applicable.

---

## G. PAYROLL

### **Internal audit requirement**

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

### **Audit findings**

The council currently has 33 employees with the payroll processed in house using the SAGE payroll software. The data is input by Finance Assistant and checked by the RFO prior to payments being made. The backdated NJC pay award has been included in the September salary payments.

I reviewed the payroll summary, and the payroll deductions appear correct, and I was able to confirm the net salary payments.

I was able to verify that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the RFO is aware that if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

---

## CONCLUSION

I am satisfied this internal control objective has been met.

---

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

The SAPPP Practitioner's guide provides updated guidance on assets and asset registers as below:

- 5.58 *The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.*
- 5.59 *Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.*

- 5.60 *One item or group of similar items shall be regarded for inclusion in the fixed asset register.*
- 5.61 *Assets should be first recorded in the asset register at their actual purchase cost.*
- 5.62 *Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.*
- 5.63 *Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.*
- 5.64 *Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one pound (£1) value as a proxy for the zero cost.*
- 5.65 *Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as ‘community assets.’ Authorities should record community assets in the asset register in the same way as gifted assets.*
- 5.66 *The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority’s minutes and in the asset register.*
- 5.67 *For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.*
- 5.68 *Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.*
- 5.69 *The total value of an authority’s assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority’s AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.*

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, supplier information and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed by sample testing of the invoices that items added during the year have been accurately recorded at the original net purchase price.

The SAPPP Practitioner’s guide provides updated guidance on investments, and includes the following:

- 2.23 *Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:*
- a. are denominated in pounds Sterling;*
  - b. be realisable at full value on demand or have a maturity end date of **not more than 12 months**;*
  - c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and*

*d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.*

*2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.*

*5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the [Ministry Guidance](#) on local government investments.*

*5.189 Long-term investments should be recorded in the asset and investments register at original cost at acquisition (the purchase price) which for accounting purposes will remain unchanged until disposal. It is recognised that the market value of long-term investments may change over time; therefore, at each year end, the RFO should make a note in the asset register of the notional market value of each investment as at 31 March to inform readers.*

The council has bank balances exceeding £100,000 and has adopted an Investment Strategy to support its future decision making on placement of funds in accordance with the statutory guide. The Investment Strategy was most recently reviewed and adopted by the council at the meeting held in May 2026 and is published on the council website.

The council has borrowing through the Public Works Loan Board (PWLb) and confirmation of the figures for in year payments (box 5) and year-end balance (box 10) will be completed at the final internal audit against the PWLB statement and remittance advices.

---

## CONCLUSION

I am satisfied this internal control objective has been met.

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## I. BANK AND CASH

### **Internal audit requirement**

*Periodic bank account reconciliations were properly carried out during the year.*

### **Audit findings**

Financial Regulation 2.7 states 'At least once in each quarter, and at each financial year end, an appointed member other than the Chair or payment signatory, shall verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity, including any exceptions, shall be reported to and noted by the Finance and Governance Committee.'

Bank reconciliations are completed monthly. I reviewed the bank reconciliation for July and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget exceeds the €500,000 (£430,950 as of 3 July comparative date) threshold, it is not protected by the Financial Services Compensation Scheme (FSCS).

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## CONCLUSION

I am satisfied this internal control objective has been met.

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## 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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.*

---

## CONCLUSION

To be tested at the final internal audit.

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## K. LIMITED ASSURANCE REVIEW

### *Internal audit requirement*

*If the authority certified itself exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.*

### **Audit findings**

The council exceeded the threshold for exemption for the prior year.

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## CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

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## L: PUBLICATION OF INFORMATION

### *Internal audit requirement*

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

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## CONCLUSION

To be tested at the final internal audit.

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

*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.*

**Audit findings**

| Inspection – key dates                                 | 2025/26 Actual |
|--------------------------------------------------------|----------------|
| Date AGAR signed by council                            | 23 June 2026   |
| Date inspection notice issued                          | 30 June 2026   |
| Inspection period begins                               | 1 July 2026    |
| Inspection period ends                                 | 11 August 2026 |
| Correct length (30 working days)                       | Yes            |
| Common period included (first 10 working days of July) | Yes            |

I am satisfied the requirements of this control objective were met for the previous year, and assertion 4 on the Annual Governance Statement should therefore be signed yes by the council.

Although the minutes of the council meeting where the AGAR was signed state the Public Rights Dates were noted, the council is reminded that the actual dates should also be recorded in the minutes of the meeting in line with best practice.

**CONCLUSION**

I am satisfied this internal control objective has been met.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority complied with the publication requirements for the prior year AGAR.*

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

*Before 1 July 2026 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 2025/26, approved and signed, page 4*
- *Section 2 - Accounting Statements 2025/26, approved and signed, page 5*

*Not later than 30 September 2026 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 2026.

The External Auditor's Report for 2025/26 was not qualified, has been published on the council website along with the Notice of Conclusion of Audit by the 30 September 2026 and will be reported to the council meeting held on 29 September 2026.

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### **CONCLUSION**

I am satisfied this internal control objective has been met.

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## **O. DIGITAL AND DATA COMPLIANCE**

### ***Internal audit requirement***

*The authority complied with laws, regulations and proper practices relating to digital and data compliance.*

### **Audit findings**

Following the 'light touch' approach in 2025/26 to this internal control objective and associated Governance Assertion 10, a more robust audit approach is being taken in 2026/27. The council should ensure it has read the guidance in the Practitioner's Guide in addition to noting the internal audit comments below.

#### ***Website***

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA although it has no date of review, and this must be added to show that the council has completed a recent check of the accessibility.**

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 19 May 2026 (minute ref 9).

#### ***Email management and GDPR***

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

**Data Protection**

The SAPPP Practitioner's Guide contains the following regarding data protection:

5.124 To ensure compliance with data protection regulations, smaller authorities should:

- Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.
- Implement a Data Protection policy on data handling, storage and sharing.
- Provide regular training to ensure all staff and members are trained on data protection principles and practices.
- Secure data using appropriate technical and organisational measures to protect personal data from breaches.

The Clerk confirmed that a data audit is in the process of being completed, and this will need to be done, and completion evidenced by 31 March 2027 to meet the requirements.

The council has adopted a data protection policy which was last reviewed and approved on 19 May 2026 (minute ref 9) and is published on the council website.

The council is reminded of the need to conduct regular training for officers and councillors on data protection principles and ensure documentary evidence of completion is retained. The council has a process in place to meet this requirement.

**CONCLUSION**

I am not satisfied this internal control object has been met. Please see the comments above and our recommended course of action in the table at the end of this report.

**P. TRUSTEESHIP****Internal audit requirement**

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

**Audit findings**

The council is the trustee of Frank Thomas Arnold for a Park or Recreation Ground (charity number 304785). I reviewed the information available on the Charity Commission website and was able to confirm that all reporting is up to date and that the council is correctly listed as the sole trustee.

I was able to confirm that trustee meetings and accounts are recorded separately from those of the council. The level of financial activity of the charity accounts do not require an independent examination to be completed.

**CONCLUSION**

I am satisfied this internal control objective has been met.

## Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Where any are marked 'no', guidance is provided as to the corrective action required by the council before the year-end internal audit to achieve a positive response.

|   | INTERNAL CONTROL OBJECTIVE                                                                                                                                                                                                                                                                                 | YES                                  | NO | NOT COVERED |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----|-------------|
| A | Appropriate accounting records have been properly kept throughout the 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 | Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for                                                                                                                                                                                  |                                      |    | ✓           |
| G | Salaries to employees and allowances to members were paid in accordance with the 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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded. | To be tested at final internal audit |    |             |
| K | If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.                                                                                                                                         |                                      |    | ✓           |
| L | The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.                                                                                                                                          | To be tested at final internal audit |    |             |
| 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.                                                                                                                                             | ✓                                    |    |             |
| N | The authority complied with the publication requirements for prior year AGAR.                                                                                                                                                                                                                              | ✓                                    |    |             |
| O | <b>The authority has complied with laws, regulations and proper practices relating to digital and data compliance.</b>                                                                                                                                                                                     |                                      | ✓  |             |
| P | 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](mailto:andy@mulberrylas.co.uk)

Yours sincerely



**Andy Beams**

**Director Mulberry Local Authority Services Ltd**

### Internal Audit – Summary of recommendations

| Audit Point                                                  | Internal Audit Findings                                                                                                                                                                                                                                                                    | Council comments |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>     | The council may wish to consider the practicalities of how a staff member can purchase low level items that may be needed instantly, as the combination of FRs 9.1 and 9.2 currently prevent use of their own card, and require only the authorised post holder to use the corporate card. |                  |
| <b>C. RISK MANAGEMENT AND INSURANCE</b>                      | There is no insurance cover in place for cyber security, and the council may wish to consider whether this is required.                                                                                                                                                                    |                  |
| <b>M. EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS</b> | Although the minutes of the council meeting where the AGAR was signed state the Public Rights Dates were noted, the council is reminded that the actual dates should also be recorded in the minutes of the meeting in line with best practice.                                            |                  |
| <b>O. DIGITAL AND DATA COMPLIANCE</b>                        | The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA although it has no date of review, and this must be added to show that the council has completed a recent check of the accessibility.              |                  |



Department for  
Business & Trade



Office for Product  
Safety & Standards

## Consultation: fireworks and pyrotechnics in the UK

### Response form

#### Introduction

Fireworks are enjoyed by many for celebrations and cultural events. However, their use has become a growing concern, as seen from public complaints, parliamentary debates, and petitions calling for stronger controls due to the negative impacts on neighbourhood safety, vulnerable people, and animals.

This consultation explores these issues, in support of the UK Government's Safer Streets Mission to tackle anti-social behaviour. The goal is to find an approach that preserves the enjoyment of fireworks for celebrations while preventing harm and distress to others.

#### Why are we consulting

Before making any changes to fireworks regulations, we are seeking views on our proposals to ensure we receive all relevant evidence and perspectives. This will allow us to refine the policy to reduce unintended consequences and maximise the potential benefits. We are seeking views on proposals to:

- restrict the availability of noisier fireworks to the general public, with louder products only available to professional users.
- add products deemed to be carrying unacceptable risks to the list of existing banned pyrotechnic products set out in regulation 33 of the Pyrotechnic Articles (Safety) Regulations 2015 (as amended)
- review the regulations for fireworks and pyrotechnic products currently classified as lower risk to better reflect the different levels of risk they pose

**Please complete this form and return to:**

**[fireworksconsultation@businessandtrade.gov.uk](mailto:fireworksconsultation@businessandtrade.gov.uk)**

**Consultation Closes: 23:59 on 7 October 2026**

#### Confidentiality and data protection

DBT is committed to protecting the privacy and security of your information. Details on how we collect and process your personal data in accordance with data protection legislation when you respond to one of our public consultations are provided in the Confidentiality and data protection section of the [consultation document](#).

You can also read the [Public consultations privacy notice](#). Wherever possible please avoid including any additional personal data in free-text responses beyond that which has been requested or which you consider it necessary for DBT to be aware of.

| Your Details                                            |                                                                                                                                                                                      |   |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 1. Your name                                            |                                                                                                                                                                                      |   |
| 2. Your email address                                   | <a href="mailto:admin@lowestofttowncouncil.gov.uk">admin@lowestofttowncouncil.gov.uk</a><br><a href="mailto:admin@lowestofttowncouncil.gov.uk">admin@lowestofttowncouncil.gov.uk</a> |   |
| 3. Are you responding:                                  |                                                                                                                                                                                      |   |
| As an individual? Please go to 'Consultation Questions' |                                                                                                                                                                                      |   |
| On behalf of an organisation? Please continue           |                                                                                                                                                                                      | ✓ |
| 4. Name of organisation                                 | Lowestoft Town Council                                                                                                                                                               |   |
| 5. Number of employees                                  |                                                                                                                                                                                      |   |
| 1 to 9                                                  |                                                                                                                                                                                      |   |
| 10 to 49                                                |                                                                                                                                                                                      | ✓ |
| 50 to 249                                               |                                                                                                                                                                                      | ✓ |
| 250 or more                                             |                                                                                                                                                                                      |   |
| 6. Type of organisation                                 |                                                                                                                                                                                      |   |
| Business                                                |                                                                                                                                                                                      |   |
| Trade Association                                       |                                                                                                                                                                                      |   |
| Test House or Laboratory                                |                                                                                                                                                                                      |   |
| Consumer Body                                           |                                                                                                                                                                                      |   |
| Charity, community or campaign group                    |                                                                                                                                                                                      |   |
| NHS or healthcare organisations                         |                                                                                                                                                                                      |   |
| Local Authority and Trading Standards                   |                                                                                                                                                                                      | ✓ |
| Fire and Rescue Service, police or security             |                                                                                                                                                                                      | ✓ |
| Devolved Government or Government Body                  |                                                                                                                                                                                      |   |
| Other (Please specify)                                  |                                                                                                                                                                                      |   |

| Consultation Questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 1. Are there any other particular F2 and F3 fireworks products that you think the general public should not be allowed to buy? Please state which products and give your reasons.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |
| Products:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Various                             |
| You can provide reasons in the space below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |
| <p>Acknowledging that all fireworks products present their own issues and difficulties, there needs to be recognition of the difference between private use and public displays. Private use of fireworks makes it difficult to manage aspects such as risk assessments and the implementation of safety measures. Whereas managed public displays require clear risk assessments, mitigation measures and safety procedures.</p> <p>As public displays would require publication of locations, timings etc., this would allow for nearby residents to prepare, for example, in regard to animal welfare, residents could ensure their domestic pets are not unnecessarily stressed. In contrast, private use fireworks could be set off anywhere at any time, which can cause more anxiety in the community.</p> |                                     |
| 2. If more products are added to the regulation 33 banned list, what consequences might there be for consumers, industry, enforcement authorities, professional users, and others? Please give your reasons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |
| You can list consequences and provide reasons in the space below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |
| <p>Further restrictions could help make anti-social behaviour less impactful.</p> <p>Consequences should be attached to the sale of banned products, as enforcement against users of the product can be more difficult and does not deal with the source.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                     |
| 3. Do you agree that regulation 33(1)(g) should be amended to make explicit that a firework comprising more than one shot tube is banned from sale to the general public? Please give your reasons.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     |
| Agree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/>            |
| Neither agree nor disagree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <input checked="" type="checkbox"/> |
| Disagree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/>            |
| You can provide reasons in the space below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |
| <p>There needs to be further discussion on the overall size, amount of gunpowder and explosive power of the product.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                     |
| 4. Do you agree that the age limit for purchasing Christmas crackers should be removed? Please give your reasons.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |       |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----|
| <b>Agree</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |       | ✓✓ |
| <b>Neither agree nor disagree</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |    |
| <b>Disagree</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |       |    |
| <b>You can provide reasons in the space below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |    |
| Whilst acknowledging the choking hazard, there is no need to have strong regulation on these products.                                                                                                                                                                                                                                                                                                                                                                                   |       |    |
| <b>5.</b> Are there any other specific F1 and P1 pyrotechnics that should have their regulatory requirements increased or decreased? Please state which products, what regulatory requirements you think they should have and give your reasons.                                                                                                                                                                                                                                         |       |    |
| <b>Products:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | None. |    |
| <b>You can provide reasons in the space below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |    |
| N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |    |
| <b>6.</b> Do you agree the decibel level of fireworks consumers use should be lowered? Choose one of the following options:                                                                                                                                                                                                                                                                                                                                                              |       |    |
| No, the maximum noise limit for fireworks should remain at 120 dB (A,imp)                                                                                                                                                                                                                                                                                                                                                                                                                |       |    |
| Yes, to 110 dB (A,imp) (reducing perceived loudness by approximately half)                                                                                                                                                                                                                                                                                                                                                                                                               |       |    |
| Yes, to 100 dB (A,imp) (reducing perceived loudness by approximately three-quarters)                                                                                                                                                                                                                                                                                                                                                                                                     |       |    |
| Yes, to 90 dB (A,imp) (reducing perceived loudness by approximately seven-eighths)                                                                                                                                                                                                                                                                                                                                                                                                       |       |    |
| Don't know                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |       | ✓✓ |
| <b>7.</b> What might be the positive impacts of reducing the maximum decibel level of fireworks available to the general public? Please explain your answer, providing evidence where possible.                                                                                                                                                                                                                                                                                          |       |    |
| <b>You can provide your answer and explanation in the space below.</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |       |    |
| <p>Understanding that this relates to sale to the general public for private use, the positive impact of reducing the maximum decibel levels includes:</p> <ul style="list-style-type: none"> <li>-reducing harm and distress to wildlife, this would also include domestic pets</li> <li>-effects on surrounding residents e.g. vulnerable people will not suffer distress or anxiety due to the noise.</li> </ul> <p>This may not necessarily relate to organised public displays.</p> |       |    |

**8.** What might be the negative impacts of reducing the maximum decibel level of fireworks available to the general public? Please explain your answer, providing evidence where possible.

**You can provide your answer and explanation in the space below.**

Understanding that this relates to sale to the general public for private use, reducing the maximum decibel level this may affect the enjoyment of users, however the wellbeing of the community should be prioritised in this proposal.

This may not necessarily relate to organised public displays.

**9.** How much lead in time would businesses need to prepare for the changes proposed in this consultation and why? Please state a lead in time in months or years, and explain your answer, providing evidence where possible.

Lead in time in months or years:

2 Years

**You can provide your explanation in the space below.**

This timeframe should allow for the businesses to prepare as required and allow for the setting of two financial years/budget requirements etc.

**10.** What other things should we consider when setting a lead in time? You may wish to reference the impact on people who buy fireworks, enforcement bodies, police or the general public.

**You can provide your answer in the space below.**

Communications and education should be considered to ensure the general public understands the reasons for changes in legislation, having the support of the community will help ease the transition and changes.

**Please email this response form to:**  
**[fireworksconsultation@businessandtrade.gov.uk](mailto:fireworksconsultation@businessandtrade.gov.uk)**