



**TOWN CLERK**  
Mrs S Villafuerte-Richards, CILCA

**DISS TOWN COUNCIL**  
Council Offices, 11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ

Telephone/Fax: (01379) 643848  
Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)

Date: 14 December 2023

## NOTICE OF MEETING

Dear Members of the Public and Press,

You are cordially invited to attend an extraordinary meeting of **Full Council** to be held in the **Marriage Room** at **Diss Town Council Offices** on **Wednesday 20<sup>th</sup> December 2023** at **7.15pm** to consider the business detailed below.

Town Clerk / Chief Executive Officer

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## AGENDA

1. **Apologies**  
To receive and consider apologies for absence.
2. **Declarations of Interest and Requests for Dispensations**  
To note any declarations of members' pecuniary and/or non-pecuniary/other interests pertaining to items on the following agenda, to note any dispensations granted in respect of business to be discussed and to consider any requests for dispensations.
3. **Minutes**  
To confirm as a true record, the minutes of the meetings of Full Council on 15<sup>th</sup> & 29<sup>th</sup> November 2023 (copies herewith).
4. **Public Participation**  
To consider a resolution under Standing Orders 3d to 3h to suspend the meeting to hear comments from members of the public on items to be discussed on the agenda (*members of the public are entitled to speak for a maximum of three minutes*).
5. **Items of URGENT business**  
To discuss any item(s) of business which the Town Mayor or Town Clerk has previously been informed at least 24 hours before the meeting and decides should be considered as a matter of urgency (*councillors are reminded that no resolutions can be made under this agenda item*).
6. **Finance**
  - a) To note bank outgoings for November 2023 (copy herewith).
  - b) To note Income & Expenditure report for November 2023 (copy herewith).
  - c) To note Earmarked Reserves for November 2023 (copy herewith).
7. **Internal Audit**  
To receive the internal audit report and consider proposed actions relating to the auditor's recommendations (report reference 46/2324 herewith).
8. **Community Infrastructure Levy**  
To approve the Council's Annual Community Infrastructure Levy Declaration for 2022-23 (copy herewith).

**9. Pride in Place Clean Up & Bloom Funding**

To note that an application has been submitted to South Norfolk Council for a £300 Pride in Place Clean Up & Bloom grant.

**10. Co-Option**

To note that the elections team at South Norfolk Council has been notified of the Council's casual vacancy and that it will be filled by co-option if an election is not called within 14 working days of the notice being displayed.

**11. Tree Preservation Orders**

To appoint an action group to consider suggesting tree preservation orders for Council owned trees that are under threat of being damaged or cut down and make a significant contribution to the amenity of an area.

**12. Budget**

To review the Council's budget proposals for the financial year 2024-25 for approval at the January meeting of Full Council (report reference 47/2324 herewith refers).

**13. Progress Report**

To note progress on decisions made at the last meeting of Council (copy herewith).

**14. Date of Next Meeting**

To note that the next meeting of Full Council is scheduled for Wednesday 10th January 2024 at 7.15pm.

**NOTES**

1 - Council has a statutory legal duty under the Localism Act 2011 s2 and has adopted a code dealing with the conduct that is expected of members in order to promote high standards of conduct as required by the Act. Members' disclosable pecuniary interests are kept on a register available to view on the Council's website. Allegations about the conduct of a councillor may be made to the district council's monitoring officer. Diss Town Council has also adopted a dispensation policy.

The reports and enclosures referred to in this agenda are available (unless marked confidential) for public inspection at the Council Offices during normal opening hours or on our website at <https://www.diss.gov.uk/full-council>.

**DISS TOWN COUNCIL**  
**MINUTES**  
***DRAFT***

*The Mayor thanked everyone involved in the Remembrance events.*

Minutes of the meeting of the **Town Council** held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 15<sup>th</sup> November 2023** at **7.15pm.**

Present: Councillors: D. Collins, M. Gingell, S. Kiddie, A. Kitchen, K. Murphy (Chair), R. Peaty, J. Robertson, L. Sinfield, E. Taylor, J. Welch & J. Wooddissee.

In attendance: Sarah Villafuerte-Richards (Town Clerk/Chief Executive Officer)  
 Susan Hurst (Responsible Finance Officer)  
 District Councillor Minshull  
 3 members of the public

**FC1123/01 APOLOGIES**

Apologies were received and accepted from Cllrs Browne, Olander & Waterman. There was a request to review the record of member absences given regular non-attendance and proximity to 6-month rule.

**FC1123/02 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATIONS**

Minute No.	Councillors Name	Personal/ Other Interest	Pecuniary Interest	Reason
FC1123/04	K. Murphy	X		This councillor is a member of South Norfolk Council's Development Management Committee.
FC1123/14	J. Wooddissee	X		This councillor is a member of the action group who contributed to confidential item 14.
FC1123/14	M. Gingell	X		This councillor is a member of the action group who contributed to confidential item 14.

**FC1123/03 MINUTES**

Members confirmed the minutes of the October meeting. It was

**RESOLVED:** To approve the minutes of the extraordinary meeting of Full Council held on 25<sup>th</sup> October 2023 as a true record to be signed by the Town Mayor.

**(Action: Town Clerk; immediately)**

**FC1123/04 PUBLIC PARTICIPATION**

There were 4 members of the public present. One resident raised the planning application regarding land to the north of Shelfanger Road, which will be heard by the District Council's Development Management Committee on 22<sup>nd</sup> November. He asked why the Town Council is supporting the development given the 50 comments against. The Council's Chair of Planning explained that the application is outline only to give an idea of how a scheme might look and was reviewed and supported by the Town Council approximately one year ago. This decision was based on recommendations from the Greater Norwich Local Plan, AECOM (consultants to the Diss & District Neighbourhood Plan) & the DDNP Steering Group. Often significant changes can be made by the time a full application is received.

It's unusual to take so long to be reconsidered but the applicant was awaiting the adoption of the DDNP. The now adopted plan is part of the GNLP & Joint Core Strategy to 2038

with the same rights that comes out of the GNLP for rest of the area. He explained that he will call a public meeting if & when a full application is received subject to the outline application being approved. This has been communicated to the resident on several occasions and the view remains the same until it can be reconsidered on its merits.

Another member of the public asked if the RFO could consider producing a high-level one-page monthly executive financial summary with the Full Council agenda, suggested an alternative approach to slowing down the development of the strategic plan and noted the relative expenditure of the estates staff and contractors.

**(Action: RFO; by 29.02.24)**

A third member of the public thanked those councillors who supported the Fair Green Neighbourhood Association Annual General Meeting.

County & District Councillor Kiddie gave his apologies and District Councillor Minshull provided an update. The Denmark St works have been completed including removal of the centre line and new signage. The sign on Mere St will be replaced by end of this week. The brown signs for the Diss beacon cycle trail will be installed soon along with the trees ordered for Fair Green. Following considerable rain, the works carried out under the railway on Sawmills Road & by the Desira garage have stayed relatively clear. The streetlights on the B1077 outside the Diss Youth & Community Centre should be fixed by the end of the week.

District Councillor Minshull and President of the Royal British Legion congratulated those involved for another successful event stating that the Deputy Lieutenant for Norfolk was very happy.

The planned major works to the leisure centre will start on 12<sup>th</sup> February and are scheduled for completion early December. The bottom of the pool will be reprofiled with a shallower deep end and air source heat pumps will replace gas boilers significantly reducing running costs. Members will be offered discounts to use other centres. He has attended two productive meetings relating to planning and preliminary discussions on the John Grose site, which included suggestions for improving the boundary line between that site and Madgett's Walk / the Park. The sale of the Long Stratton Council Offices has been approved and should be completed before the end of the year, generating additional income.

A Town Councillor raised the requirement to refresh the disabled road marking in parking bays on St Nicholas Street and it was agreed this would be raised with Norfolk County Council.

**(Action: NCC / Clerk; immediately)**

**FC1123/05**    **ITEMS OF URGENT BUSINESS**

There were no items of urgent business.

**FC1123/06**    **FINANCE**

- a) Members noted bank outgoings for September & October 2023. Several items were raised including the requirement to empty the cess pit. Reference the Corn Hall emergency lighting costs, it was noted that the lease agreement places responsibility for anything non-structural to the tenant and a meeting would be scheduled with the acting CEO and councillor Peaty to discuss. It was noted that the zip line was not a new piece of equipment but very well used.
- b) Members noted Income & Expenditure reports for September & October 2023.
- c) Members noted Earmarked Reserves for September & October 2023.
- d) Members considered a recommendation from the Executive Committee that invoice 10036 totalling £38.10 is written off and the trader blacklisted (report 35/2324 referred). It was

RESOLVED: To approve that invoice 10036 totalling £38.10 is written off and the trader blacklisted.

**(Action: RFO; immediately)**

**FC1123/07 PARISH PARTNERSHIP BID**

Members considered recommendations (report 36/2324 referred) regarding Parish Partnership Bid funding. It was

RESOLVED:

1. To put this project on hold for 2024/25 and revisit for the 2025/26 Parish Partnership Bid due to the Community Infrastructure Levy funds available being required for the Diss Youth & Community Centre roof regeneration.
2. To look at this project alongside the future of the Sports Ground to ensure the longevity of the money spent.

**(Action: Clerks; immediately)**

**FC1123/08 DEATH OF A PAST COUNCILLOR**

Councillors considered recommendations (report 37/2324 referred) regarding the passing of a past councillor or staff member. It was

RESOLVED: To continue to hold a minute's silence at the next Full Council meeting and inscribe the plaque in the Cemetery Chapel following the death of a past councillor.

**(Action: Clerk; immediately)**

**FC1123/09 COUNCIL PRIORITIES**

Councillors considered recommendations regarding Council priorities (report 38/2324 referred). It was

RESOLVED:

1. Focus Diss Town Council resources in the next 12 months to progressing and where possible completing the high and medium priority tasks as per the amended progress report.
2. Utilise the next 12 months to gather public feedback on the Council's future direction via regular community engagement events to better inform the Council's next strategic plan.
3. To appoint an Action Group of councillors Murphy, Robertson and Taylor to develop a plan for repairing our buildings and completing deferred projects.

**(Action: Clerks / KM / JR / ET; 30.11.24)**

**FC1123/10 PROGRESS REPORT**

Councillors noted the progress on decisions made at the last meeting of Council.

**FC1123/11 MEMBER FORUM**

There was no information or issues relevant to Council from members for brief discussion, action or inclusion on a future agenda.

**FC1123/12 DATE OF NEXT MEETING**

Councillors noted that the next meeting of Full Council is scheduled for Wednesday 20<sup>th</sup> December 2023 at 7.15pm.

**FC1123/13 PUBLIC BODIES (ADMISSIONS TO MEETINGS)**

Members considered a resolution under the Public Bodies (Admissions to Meetings) Act 1960 and Standing Orders 3d to exclude members of the public and press in order to discuss the following item which is properly considered to be of a confidential nature.

**FC1123/14**    **STAFFING**

Members considered recommendations (confidential report 39/2324 referred) regarding the staffing restructure and budgeting. It was

RESOLVED:

Please note that this section of the minutes had confidential items discussed, and resolutions made in the confidential session are recorded separately. These minutes are kept in the Clerks Secure folder.

Meeting Closed: 20.26pm.

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Councillor Murphy  
TOWN MAYOR

**DISS TOWN COUNCIL**  
**MINUTES**

Minutes of the extraordinary meeting of the **Town Council** held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 29<sup>th</sup> November 2023** at **7.15pm.**

Present: Councillors: D. Collins, S. Kiddie, K. Murphy (Chair), R. Peaty, J. Robertson, L. Sinfield, E. Taylor, J. Welch & J. Wooddissee.

In attendance: Sarah Villafuerte-Richards (Town Clerk/Chief Executive Officer)

*There was a question regarding whether the extraordinary meeting was being held legally. The Clerk referred to Standing Orders 6a which states that the Town Mayor may convene an extraordinary meeting of the Council at any time.*

**FC1123b/01 APOLOGIES**

Apologies were received from councillors Browne and Gingell. Apologies were not received from councillor Kitchen and councillor Olander was absent.

**FC1123b/02 DECLARATIONS OF INTEREST AND REQUESTS FOR DISPENSATIONS**

There were none.

**FC1123b/03 MINUTES**

Members confirmed the minutes of the September meeting. It was

**RESOLVED:** To note the minutes of the extraordinary meeting of Full Council held on 15<sup>th</sup> November 2023 will be approved at the next meeting of Council.

**FC1123b/04 PUBLIC PARTICIPATION**

There were no members of the public present.

**FC1123b/05 DATE OF NEXT MEETING**

Members noted that the next meeting of Full Council is scheduled for Wednesday 20<sup>th</sup> December 2023 at 7.15pm.

**FC1123b/06 PUBLIC BODIES (ADMISSIONS TO MEETINGS)**

Members considered a resolution under the Public Bodies (Admissions to Meetings) Act 1960 and Standing Orders 3d to exclude members of the public and press in order to discuss the following item which is properly considered to be of a confidential nature.

**FC1123b/07 CEMETERY TREE**

Members considered confidential report reference 42/2324 and the Council solicitor's recommendation regarding the removal of a tree at the Cemetery following the Facilities committee resolution.

It was noted that this decision could have serious financial implications for the Council given the recommendations by the Council's independent arboriculturalist, insurance provider and solicitor to fell the tree. The Town Council would be liable for insurance costs, legal costs of both parties and the costs of stabilising the affected property should it go against the advice received and lose the court case.

Members discussed the importance of planting replacement trees on an appropriate site and it was agreed that the contractor would be asked to leave the stump of the tree in the Cemetery for re-use by the Council. With two abstentions from councillors Collins & Welch, it was

RESOLVED: 1. To continue with the scheduled removal of tree 544 in the Cemetery on 30<sup>th</sup> November.

2. To plant six additional trees on a Council site to mitigate the removal of tree 544.

**(Action: Clerk / Green Corridors Network AG; immediately & by 31.05.24)**

Meeting Closed: 7.52pm.

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Councillor Murphy  
TOWN MAYOR



<b>BANK OUTGOINGS NOVEMBER 2023</b>				
<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01.11.2023	Red5 Networks Ltd	DD442	£ 203.74	Phone/Broadband Nov 2023 - DYCC, Council Office & Sports Pavilion
01.11.2023	Green Flag	DD443	£ 190.00	Breakdown Cover for VW Caddy & Ford Ranger
06.11.2023	Barclays Bank Plc	B.NET	£ 20.00	Barclays.Net Charges for 10 Oct to 9 Nov 2023
15.11.2023	Baldwin Skip Hire Ltd	Bacs2064	£ 242.06	Skip Hire - All Sites
15.11.2023	Cooleraid Ltd	Bacs2065	£ 37.20	Water Bottles x4 - Council Office
15.11.2023	CP Ceilings	Bacs2066	£ 408.00	Works on Suspended Ceiling for Roof Inspection
15.11.2023	Diss Garden Centre	Bacs2067	£ 573.48	Plants - Meres Street Planters
15.11.2023	Hillside Office Supplies Ltd	Bacs2068	£ 62.46	Stationery - Council Office
15.11.2023	Lighting & Illumination Technology Exp Ltd	Bacs2069	£ 4,355.04	2nd Installment of Triangle Christmas Lights 2023
15.11.2023	LR Wyard-Scott Ltd	Bacs2070	£ 199.56	Van Fuel - October 2023
15.11.2023	Proludic Ltd	Bacs2071	£ 34.61	Fixing Kit for Cable Seat & Chain on Mere Park
15.11.2023	Red Dune Ltd	Bacs2072	£ 738.00	Domain Name, Website Design & Build - VisitDiss
15.11.2023	Royal British Legion Poppy Appeal	112292	£ 18.50	Donation in Lieu of Wreath Purchase
15.11.2023	Screwfix Direct Ltd	Bacs2073	£ 131.44	Gloves, Drill Bits, Hozelock Fittings, Batteries, Lock, Cable & Cable Ties
15.11.2023	Simons Garage Services	Bacs2074	£ 45.00	MOT on VW Caddy
15.11.2023	South Norfolk District Council	Bacs2075	£ 168.00	Rates November 2023 - Cemetery Bungalow
15.11.2023	South Norfolk District Council	Bacs2076	£ 20.00	Small Lotteries Licence for Events
15.11.2023	Sue Kiddie	Bacs2077	£ 17.43	Expenses for Refreshments at Remembrance Service
15.11.2023	The Alarm Company	Bacs2078	£ 90.00	Service Intruder Alarm at DYCC
15.11.2023	Vmit Ltd	Bacs2079	£ 932.28	IT Support October 23 & IT Software November 23
16.11.2023	British Gas Trading Ltd	DD444	£ 72.68	Electricity Supplied October 2023 - Meres Mouth
17.11.2023	British Gas Trading Ltd	DD445	£ 1,019.07	Electricity Supplied October 2023 - DYCC
20.11.2023	Barclaycard	Oct-23	£ 164.49	Key Cutting, Padlocks & Padbolts - Cemetery, Extention Lead - Cncl Off
24.11.2023	Employees	BACS	£ 27,151.58	Salaries Month 8
30.11.2023	HM Revenue & Customs	BACS	£ 10,333.34	NI/PAYE Month 8
30.11.2023	Norfolk Pension Fund	BACS	£ 10,462.53	Pension Contributions Month 8
30.11.2023	Action Play & Leisure Ltd	Bacs2080	£ 1,092.02	New Bearing in Mere Park Roundabout
30.11.2023	Alliance Disposables Ltd	Bacs2081	£ 439.61	Sanitary Products - All Sites
30.11.2023	E.On Next	Bacs2082	£ 43.60	Electricity 28/10/23 to 27/11/23 at Cemetery Bungalow
30.11.2023	ESPO	Bacs2083	£ 279.64	Gas Supplied October 2023 - DYCC & Council Office
30.11.2023	Fatstickman Ltd	Bacs2084	£ 810.00	11x Banners for Christmas Lights Sponsorship

30.11.2023	Lauren Syder - Believe in Magic Parties	Bacs2085	£	100.00	Disney Princesses at Christmas Switch-On
30.11.2023	MLP Traffic Ltd	Bacs2086	£	600.00	Road Closure & Traffic Management for Remembrance 2023
30.11.2023	Mary Moppins Ltd	Bacs2087	£	1,692.00	Open & Clean Meres Mouth & Park Toilet November 2023
30.11.2023	Mrs Victoria Waples	Bacs2088	£	345.70	Interim Financial Audit 2023/24
30.11.2023	Norfolk County Council	Bacs2089	£	40.55	Road Closure for Carnival 2024
30.11.2023	P.Cottrell	Bacs2090	£	55.00	Bus Shelter & Window Cleaning Nov 23 - Council Office & Museum,
30.11.2023	Pearce & Kemp Ltd	Bacs2091	£	8,825.28	Install Christmas Lights - Mere Street & Market Place 2023
30.11.2023	PRTY Band (CM Ready)	Bacs2092	£	600.00	2x 30 Mins Performances at Christmas Switch On 2023
30.11.2023	Ram Building Consultancy	Bacs2093	£	3,024.00	Initial RAAC Assessment at DYCC
30.11.2023	Screwfix Direct Ltd	Bacs2094	£	67.27	Waterproofs, Wellies & Ear Defenders - Maint. Screws - Boardwalk
30.11.2023	Simons Garage Services	Bacs2095	£	45.00	MOT on Ford Transit Connect
30.11.2023	Society of Local Council Clerks	Bacs2096	£	348.00	Annual Full Membership 23/24 - Clerk
30.11.2023	Sonata Security Ltd	Bacs2097	£	72.00	Batteries for Fire Alarm - Cornhall
30.11.2023	Workwear (East Anglia) Ltd	Bacs2098	£	154.20	Safety Boots x 2 Pairs - Maintenance
			£	<b>76,324.36</b>	

05/12/2023

## Diss Town Council

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## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Agency Services</u>							
1000 Agency Services Income	3,848	3,456	(392)			111.3%	
Agency Services :- Income	<u>3,848</u>	<u>3,456</u>	<u>(392)</u>			<u>111.3%</u>	<u>0</u>
4000 NCC Grasscutting	79	100	21		21	78.8%	
Agency Services :- Indirect Expenditure	<u>79</u>	<u>100</u>	<u>21</u>	<u>0</u>	<u>21</u>	<u>78.8%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>3,769</u>	<u>3,356</u>	<u>(413)</u>				
<u>120 Allotments</u>							
1120 Allotment Rent	0	500	500			0.0%	
Allotments :- Income	<u>0</u>	<u>500</u>	<u>500</u>			<u>0.0%</u>	<u>0</u>
4020 Allotments - Insurance	28	28	0		0	100.0%	
Allotments :- Indirect Expenditure	<u>28</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>(28)</u>	<u>472</u>	<u>500</u>				
<u>140 Amenities</u>							
1140 Amenities Income	3,519	2,085	(1,434)			168.8%	
1143 Flock Income	9,999	0	(9,999)			0.0%	9,999
Amenities :- Income	<u>13,518</u>	<u>2,085</u>	<u>(11,433)</u>			<u>648.3%</u>	<u>9,999</u>
4030 Park Enhancement Costs (470)	42	0	(42)		(42)	0.0%	42
4040 Gardens/Floral Scheme	983	1,300	317		317	75.6%	
4060 Town/Park - R&R	15,281	20,000	4,719	567	4,152	79.2%	90
4061 Play Equipment R&R	4,892	5,000	108		108	97.8%	
4062 Boardwalk Maintenance	4,282	1,000	(3,282)		(3,282)	428.2%	4,136
4065 Van Replacement	0	1,000	1,000		1,000	0.0%	
4070 Van x 2 Running Costs	3,459	3,500	41		41	98.8%	
4071 Van Insurance	1,695	1,220	(475)		(475)	138.9%	
4075 Tree Management	2,090	9,000	6,910		6,910	23.2%	1,400
4085 Closed Churchyard - R&R	27	30	3		3	91.6%	
4090 Manorial Rights - R&R	2	10	8		8	20.2%	
4095 Mere - Water/drainage	0	2,800	2,800		2,800	0.0%	
4100 Mere - Fountain	1,500	1,500	0		0	100.0%	
4101 Mere - Fountain Electricity	2,314	4,830	2,516		2,516	47.9%	
4102 Mere Fountain/Kiosk -Insurance	155	155	0		0	100.0%	
4110 Park - Water Rates	33	100	67		67	33.4%	
4115 Park - Electricity	1,265	1,841	576		576	68.7%	
4120 Mere's Mouth - Rent	100	100	0		0	100.0%	
4125 Mere's Mouth - Business Rates	424	424	(0)		(0)	100.0%	

Continued over page

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4140 Park - Insurance	1,764	1,757	(7)		(7)	100.4%	
Amenities :- Indirect Expenditure	<u>40,310</u>	<u>55,567</u>	<u>15,257</u>	<u>567</u>	<u>14,690</u>	<u>73.6%</u>	<u>5,667</u>
<b>Net Income over Expenditure</b>	<u>(26,792)</u>	<u>(53,482)</u>	<u>(26,690)</u>				
7000 plus Transfer from EMR	5,667						
8001 less Transfer to EMR	9,999						
<b>Movement to/(from) Gen Reserve</b>	<u>(31,124)</u>						
<u>145 Mini Recycling Centre Adopter</u>							
1150 Mini Recycling Adopter Payment	0	450	450			0.0%	
Mini Recycling Centre Adopter :- Income	<u>0</u>	<u>450</u>	<u>450</u>			<u>0.0%</u>	<u>0</u>
<b>Net Income</b>	<u>0</u>	<u>450</u>	<u>450</u>				
<u>150 Bank Interest</u>							
1090 Interest Received	5,833	500	(5,333)			1166.6%	
Bank Interest :- Income	<u>5,833</u>	<u>500</u>	<u>(5,333)</u>			<u>1166.6%</u>	<u>0</u>
4202 Bank Charges	221	240	19		19	91.9%	
Bank Interest :- Indirect Expenditure	<u>221</u>	<u>240</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>91.9%</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>5,612</u>	<u>260</u>	<u>(5,352)</u>				
<u>160 Capital Expenditure</u>							
4200 Capital Expenditure	22,683	41,007	18,324		18,324	55.3%	
Capital Expenditure :- Indirect Expenditure	<u>22,683</u>	<u>41,007</u>	<u>18,324</u>	<u>0</u>	<u>18,324</u>	<u>55.3%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>(22,683)</u>	<u>(41,007)</u>	<u>(18,324)</u>				
<u>180 Cemetery</u>							
1180 Cemetery Interment/Chapel Fees	17,289	25,000	7,711			69.2%	
1185 Cemetery Memorial Fees	6,299	10,500	4,201			60.0%	
Cemetery :- Income	<u>23,589</u>	<u>35,500</u>	<u>11,911</u>			<u>66.4%</u>	<u>0</u>
4250 Cemetery - Grounds - R&R	6,442	8,000	1,558		1,558	80.5%	
4260 Cemetery - Chapels - R&R	46,406	1,000	(45,406)		(45,406)	4640.6%	11,456
4270 General Equipment	1,303	3,000	1,697		1,697	43.4%	
4271 General Equipment Insurance	142	142	0		0	100.0%	
4272 Ride on Mower Insurance	412	412	0		0	100.0%	
4275 Cemetery - Water Rate	111	150	39		39	74.2%	
4280 Cemetery - Electricity	487	472	(15)		(15)	103.3%	

10:00

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4285 Cemetery - Insurance	496	496	0		0	100.0%	
Cemetery :- Indirect Expenditure	<b>55,800</b>	<b>13,672</b>	<b>(42,128)</b>	<b>0</b>	<b>(42,128)</b>	<b>408.1%</b>	<b>11,456</b>
<b>Net Income over Expenditure</b>	<b>(32,211)</b>	<b>21,828</b>	<b>54,039</b>				
7000 plus Transfer from EMR	11,456						
<b>Movement to/(from) Gen Reserve</b>	<b>(20,755)</b>						
<u>190 Cemetery Gravedigging</u>							
1190 Cemetery Gravedigging Fees	5,238	0	(5,238)			0.0%	
Cemetery Gravedigging :- Income	<b>5,238</b>	<b>0</b>	<b>(5,238)</b>				<b>0</b>
4300 Cemetery Gravedigging Exp.	4,698	0	(4,698)		(4,698)	0.0%	
Cemetery Gravedigging :- Indirect Expenditure	<b>4,698</b>	<b>0</b>	<b>(4,698)</b>	<b>0</b>	<b>(4,698)</b>		<b>0</b>
<b>Net Income over Expenditure</b>	<b>540</b>	<b>0</b>	<b>(540)</b>				
<u>200 Christmas Lights</u>							
4320 Christmas Lights	14,613	21,000	6,387		6,387	69.6%	
4322 Insurance re. Christmas Lights	79	79	0		0	100.0%	
Christmas Lights :- Indirect Expenditure	<b>14,692</b>	<b>21,079</b>	<b>6,387</b>	<b>0</b>	<b>6,387</b>	<b>69.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(14,692)</b>	<b>(21,079)</b>	<b>(6,387)</b>				
<u>220 Corn Hall</u>							
4350 Corn Hall - Maint./R&R	6,260	6,000	(260)		(260)	104.3%	
4360 Corn Hall - Insurance	2,588	2,582	(6)		(6)	100.2%	
Corn Hall :- Indirect Expenditure	<b>8,848</b>	<b>8,582</b>	<b>(266)</b>	<b>0</b>	<b>(266)</b>	<b>103.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(8,848)</b>	<b>(8,582)</b>	<b>266</b>				
<u>240 Council Properties</u>							
1240 Office Rent/Service Charge	4,902	5,500	598			89.1%	
Council Properties :- Income	<b>4,902</b>	<b>5,500</b>	<b>598</b>			<b>89.1%</b>	<b>0</b>
4400 Office R&R	2,966	2,500	(466)		(466)	118.6%	
4405 Office Building Maintenance	985	0	(985)		(985)	0.0%	505
4410 Office Stairlift	0	340	340		340	0.0%	
4415 Cemetery Bungalow	2,443	2,000	(443)		(443)	122.2%	
4420 Electricity Testing 5 Yrly	798	0	(798)		(798)	0.0%	798
4425 Health & Safety	850	2,500	1,650		1,650	34.0%	
4435 Pk Toilets Servicing	6,985	12,000	5,015		5,015	58.2%	

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4445 Pk Toilets - Insurance	384	384	0		0	100.0%	
4450 Pk Toilet- Electricity	985	1,720	735		735	57.2%	
4460 Pk Toilets - Water Rates	244	2,070	1,826		1,826	11.8%	
4465 Mere's Mouth Toilets	8,602	15,000	6,398		6,398	57.3%	
4466 Mere's Mouth Electricity	644	1,500	856		856	42.9%	
4475 Staff Uniforms/Replacements	0	250	250		250	0.0%	
<b>Council Properties :- Indirect Expenditure</b>	<b>25,887</b>	<b>40,264</b>	<b>14,377</b>	<b>0</b>	<b>14,377</b>	<b>64.3%</b>	<b>1,303</b>
<b>Net Income over Expenditure</b>	<b>(20,985)</b>	<b>(34,764)</b>	<b>(13,779)</b>				
7000 plus Transfer from EMR	1,303						
<b>Movement to/(from) Gen Reserve</b>	<b>(19,682)</b>						
<u>260 Diss Youth &amp; Community Centre</u>							
1160 Loan Park Radio	900	0	(900)			0.0%	
1260 DYCC Hire Fees	15,092	20,000	4,908			75.5%	
<b>Diss Youth &amp; Community Centre :- Income</b>	<b>15,992</b>	<b>20,000</b>	<b>4,008</b>			<b>80.0%</b>	<b>0</b>
4500 DYCC - Electricity	4,357	7,758	3,401		3,401	56.2%	
4505 DYCC - Gas	448	830	382		382	53.9%	
4510 DYCC - Business Rates	5,040	5,200	160		160	96.9%	
4515 DYCC - Water Rates	852	710	(142)		(142)	120.0%	
4520 Licences - Music	0	247	247		247	0.0%	
4525 DYCC - Insurance	1,095	1,085	(10)		(10)	100.9%	
4530 Annual Service Costs	330	1,500	1,170		1,170	22.0%	
4540 DYCC - General R&R	8,674	4,000	(4,674)	156	(4,830)	220.8%	
<b>Diss Youth &amp; Community Centre :- Indirect Expenditure</b>	<b>20,795</b>	<b>21,330</b>	<b>535</b>	<b>156</b>	<b>379</b>	<b>98.2%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(4,803)</b>	<b>(1,330)</b>	<b>3,473</b>				
<u>280 Administrative Overheads</u>							
1285 Photocopying Income	42	0	(42)			0.0%	
<b>Administrative Overheads :- Income</b>	<b>42</b>	<b>0</b>	<b>(42)</b>				<b>0</b>
4610 Council Office Business Rates	4,853	4,860	7		7	99.9%	
4615 Council Office - Gas	1,304	1,230	(74)		(74)	106.0%	
4620 Council Office - Electricity	597	956	359		359	62.5%	
4625 Council Office - Telephone	1,108	2,000	892		892	55.4%	
4630 Council Office - Insurance	882	882	0		0	100.0%	
4657 IT Equipment, Software & Suppo	13,197	14,000	803		803	94.3%	
<b>Administrative Overheads :- Indirect Expenditure</b>	<b>21,941</b>	<b>23,928</b>	<b>1,987</b>	<b>0</b>	<b>1,987</b>	<b>91.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(21,899)</b>	<b>(23,928)</b>	<b>(2,029)</b>				

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## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>300 Grants</u>							
4720 General Grants	10,000	10,000	0		0	100.0%	
4765 Heritage Triangle Trust	475	0	(475)		(475)	0.0%	475
Grants :- Indirect Expenditure	<b>10,475</b>	<b>10,000</b>	<b>(475)</b>	<b>0</b>	<b>(475)</b>	<b>104.8%</b>	<b>475</b>
<b>Net Expenditure</b>	<b>(10,475)</b>	<b>(10,000)</b>	<b>475</b>				
7000 plus Transfer from EMR	475						
<b>Movement to/(from) Gen Reserve</b>	<b>(10,000)</b>						
<u>310 Highways</u>							
1070 Parish Partnership Bid Income	1,525	0	(1,525)			0.0%	
Highways :- Income	<b>1,525</b>	<b>0</b>	<b>(1,525)</b>				<b>0</b>
4785 Neighbourhood Plan	1,035	0	(1,035)		(1,035)	0.0%	1,035
Highways :- Indirect Expenditure	<b>1,035</b>	<b>0</b>	<b>(1,035)</b>	<b>0</b>	<b>(1,035)</b>		<b>1,035</b>
<b>Net Income over Expenditure</b>	<b>490</b>	<b>0</b>	<b>(490)</b>				
7000 plus Transfer from EMR	1,035						
<b>Movement to/(from) Gen Reserve</b>	<b>1,525</b>						
<u>320 Market</u>							
1320 Market Stallage	14,435	20,000	5,565			72.2%	
Market :- Income	<b>14,435</b>	<b>20,000</b>	<b>5,565</b>			<b>72.2%</b>	<b>0</b>
4805 Mere's Mouth - Maintenance	470	0	(470)		(470)	0.0%	470
4810 Market Place - Water Rates	54	63	9		9	86.4%	
4815 Market Place - Business Rates	2,470	2,800	330		330	88.2%	
4830 Market Expenditure	295	365	70		70	80.8%	
Market :- Indirect Expenditure	<b>3,290</b>	<b>3,228</b>	<b>(62)</b>	<b>0</b>	<b>(62)</b>	<b>101.9%</b>	<b>470</b>
<b>Net Income over Expenditure</b>	<b>11,146</b>	<b>16,772</b>	<b>5,626</b>				
7000 plus Transfer from EMR	470						
<b>Movement to/(from) Gen Reserve</b>	<b>11,616</b>						
<u>340 Promotion</u>							
4840 Promotion	827	250	(577)		(577)	330.6%	
4845 Website/Intranet Hosting/Maint	252	150	(102)		(102)	168.0%	
Promotion :- Indirect Expenditure	<b>1,079</b>	<b>400</b>	<b>(679)</b>	<b>0</b>	<b>(679)</b>	<b>269.6%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,079)</b>	<b>(400)</b>	<b>679</b>				

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## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>360 Precept</u>							
1076 Precept	591,978	591,978	0			100.0%	10,000
Precept :- Income	<u>591,978</u>	<u>591,978</u>	<u>0</u>			<u>100.0%</u>	<u>10,000</u>
<b>Net Income</b>	<u>591,978</u>	<u>591,978</u>	<u>0</u>				
8001 less Transfer to EMR	10,000						
<b>Movement to/(from) Gen Reserve</b>	<u>581,978</u>						
<u>370 General Expenditure</u>							
4600 Town Mayor's Allowance	658	1,500	842		842	43.8%	
4605 Ccl Members' Allowance & Exp	0	1,000	1,000		1,000	0.0%	
4635 Subscriptions	2,279	2,500	221		221	91.2%	
4640 Audit	2,421	2,180	(241)		(241)	111.1%	
4645 Training	3,537	4,500	963		963	78.6%	
4646 Liability Insurance	4,635	4,536	(99)		(99)	102.2%	
4655 Printing & Stationery	2,259	3,500	1,241		1,241	64.6%	
4660 Postage	25	100	75		75	24.9%	
4665 Wages - General Admin.	134,857	199,557	64,700		64,700	67.6%	
4666 Wages - General Maint.	135,127	197,102	61,975		61,975	68.6%	
4667 Staff Mileage	341	300	(41)		(41)	113.8%	
4675 Legal/Financial/Prof fees	436	2,000	1,564		1,564	21.8%	
4680 Vacancy Advert	0	2,000	2,000		2,000	0.0%	
4992 Annual Town Meeting	96	200	104		104	48.1%	
General Expenditure :- Indirect Expenditure	<u>286,672</u>	<u>420,975</u>	<u>134,303</u>	<u>0</u>	<u>134,303</u>	<u>68.1%</u>	<u>0</u>
<b>Net Expenditure</b>	<u>(286,672)</u>	<u>(420,975)</u>	<u>(134,303)</u>				
<u>375 Rechargeable</u>							
1280 Rechargeable Exp. Refunded	2,174	0	(2,174)			0.0%	
Rechargeable :- Income	<u>2,174</u>	<u>0</u>	<u>(2,174)</u>				<u>0</u>
4685 Rechargeable Expenditure	1,158	0	(1,158)		(1,158)	0.0%	
Rechargeable :- Indirect Expenditure	<u>1,158</u>	<u>0</u>	<u>(1,158)</u>	<u>0</u>	<u>(1,158)</u>		<u>0</u>
<b>Net Income over Expenditure</b>	<u>1,016</u>	<u>0</u>	<u>(1,016)</u>				
<u>380 S 137</u>							
4870 S 137 - Expenditure	19	0	(19)		(19)	0.0%	
S 137 :- Indirect Expenditure	<u>19</u>	<u>0</u>	<u>(19)</u>	<u>0</u>	<u>(19)</u>		<u>0</u>
<b>Net Expenditure</b>	<u>(19)</u>	<u>0</u>	<u>19</u>				



## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>400 Sports Ground</b>							
1400 Sports Ground Hire Fees	6,698	10,000	3,302			67.0%	
Sports Ground :- Income	<b>6,698</b>	<b>10,000</b>	<b>3,302</b>			<b>67.0%</b>	<b>0</b>
4900 Track Maintenance	0	4,000	4,000		4,000	0.0%	
4910 Pavilion Maintenance	6,495	0	(6,495)		(6,495)	0.0%	
4915 General Sports Ground Maint.	695	3,000	2,305	576	1,729	42.4%	
4920 Ground Maintenance	1,446	2,500	1,054		1,054	57.8%	
4930 Sports Grnd-Water Rate	367	553	186		186	66.4%	
4935 Sports Ground - Electricity	1,259	3,730	2,471		2,471	33.7%	
4940 Sports Ground - Phone	99	300	201		201	32.9%	
4945 Sports Ground - Insurance	1,334	1,332	(2)		(2)	100.2%	
4955 Skateboard Pk - Insurance/Insp	500	499	(1)		(1)	100.2%	
4965 Skateboard Pk-Maint. Materials	4,118	0	(4,118)		(4,118)	0.0%	2,059
Sports Ground :- Indirect Expenditure	<b>16,312</b>	<b>15,914</b>	<b>(398)</b>	<b>576</b>	<b>(974)</b>	<b>106.1%</b>	<b>2,059</b>
<b>Net Income over Expenditure</b>	<b>(9,614)</b>	<b>(5,914)</b>	<b>3,700</b>				
7000 plus Transfer from EMR	2,059						
<b>Movement to/(from) Gen Reserve</b>	<b>(7,555)</b>						
<b>420 Events</b>							
1330 Coronation Income	3,358	0	(3,358)			0.0%	
Events :- Income	<b>3,358</b>	<b>0</b>	<b>(3,358)</b>				<b>0</b>
4760 Remembrance Service Costs	558	800	242		242	69.7%	
4991 Coronation Expenditure	6,811	0	(6,811)		(6,811)	0.0%	
Events :- Indirect Expenditure	<b>7,369</b>	<b>800</b>	<b>(6,569)</b>	<b>0</b>	<b>(6,569)</b>	<b>921.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(4,010)</b>	<b>(800)</b>	<b>3,210</b>				
<b>425 Christmas Switch on Event</b>							
1235 Christmas Switch On Income	3,799	1,400	(2,399)			271.4%	3,799
Christmas Switch on Event :- Income	<b>3,799</b>	<b>1,400</b>	<b>(2,399)</b>			<b>271.4%</b>	<b>3,799</b>
4990 Christmas Switch on Event	1,516	2,800	1,284		1,284	54.1%	1,565
Christmas Switch on Event :- Indirect Expenditure	<b>1,516</b>	<b>2,800</b>	<b>1,284</b>	<b>0</b>	<b>1,284</b>	<b>54.1%</b>	<b>1,565</b>
<b>Net Income over Expenditure</b>	<b>2,284</b>	<b>(1,400)</b>	<b>(3,684)</b>				
7000 plus Transfer from EMR	1,565						
8001 less Transfer to EMR	3,799						
<b>Movement to/(from) Gen Reserve</b>	<b>50</b>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>430 Carnival</u>							
1435 Carnival Income	12,931	10,000	(2,931)			129.3%	14,569
	<u>12,931</u>	<u>10,000</u>	<u>(2,931)</u>			<u>129.3%</u>	<u>14,569</u>
Carnival :- Income							
4996 Carnival	13,081	11,455	(1,626)		(1,626)	114.2%	13,884
	<u>13,081</u>	<u>11,455</u>	<u>(1,626)</u>	<u>0</u>	<u>(1,626)</u>	<u>114.2%</u>	<u>13,884</u>
Carnival :- Indirect Expenditure							
<b>Net Income over Expenditure</b>	<u>(150)</u>	<u>(1,455)</u>	<u>(1,305)</u>				
7000 plus Transfer from EMR	13,549						
8001 less Transfer to EMR	14,904						
<b>Movement to/(from) Gen Reserve</b>	<u>(1,505)</u>						
<u>440 Town Mayor's Charity</u>							
1440 Town Mayor's Charity	607	0	(607)			0.0%	
	<u>607</u>	<u>0</u>	<u>(607)</u>				<u>0</u>
Town Mayor's Charity :- Income							
4795 Town Mayor's Charity Exp	2,558	0	(2,558)		(2,558)	0.0%	
	<u>2,558</u>	<u>0</u>	<u>(2,558)</u>	<u>0</u>	<u>(2,558)</u>		<u>0</u>
Town Mayor's Charity :- Indirect Expenditure							
<b>Net Income over Expenditure</b>	<u>(1,950)</u>	<u>0</u>	<u>1,950</u>				
<u>460 CIL</u>							
1460 CIL - CIL Income	52,196	0	(52,196)			0.0%	52,196
	<u>52,196</u>	<u>0</u>	<u>(52,196)</u>				<u>52,196</u>
CIL :- Income							
5000 CIL - Expenditure	6,907	0	(6,907)		(6,907)	0.0%	8,966
	<u>6,907</u>	<u>0</u>	<u>(6,907)</u>	<u>0</u>	<u>(6,907)</u>		<u>8,966</u>
CIL :- Indirect Expenditure							
<b>Net Income over Expenditure</b>	<u>45,289</u>	<u>0</u>	<u>(45,289)</u>				
7000 plus Transfer from EMR	8,966						
8001 less Transfer to EMR	52,196						
<b>Movement to/(from) Gen Reserve</b>	<u>2,059</u>						
<u>470 Streetlighting</u>							
4730 CCTV Costs	5,743	2,425	(3,318)		(3,318)	236.8%	5,509
4970 Streetlighting	5,902	7,575	1,673		1,673	77.9%	5,902
	<u>11,644</u>	<u>10,000</u>	<u>(1,644)</u>	<u>0</u>	<u>(1,644)</u>	<u>116.4%</u>	<u>11,411</u>
Streetlighting :- Indirect Expenditure							
<b>Net Expenditure</b>	<u>(11,644)</u>	<u>(10,000)</u>	<u>1,644</u>				
7000 plus Transfer from EMR	11,411						
<b>Movement to/(from) Gen Reserve</b>	<u>(234)</u>						

## Detailed Income &amp; Expenditure by Budget Heading 30/11/2023

Month No: 8

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	762,664	701,369	(61,295)			108.7%	
Expenditure	579,093	701,369	122,276	1,299	120,977	82.8%	
<b>Net Income over Expenditure</b>	<u>183,571</u>	<u>0</u>	<u>(183,571)</u>				
plus Transfer from EMR	57,957						
less Transfer to EMR	90,898						
<b>Movement to/(from) Gen Reserve</b>	<u>150,630</u>						

## SUMMARY REPORT OF EARMARKED RESERVES 2023-24

Project Ref	NC		Committee	Site	EMR	Balance as at 1st April 2023	Less: Actual Year to date Expense	Balance	Add: Year to date receipts	Balance as at 30th September 2023
RF	330	1	Executive	By-election	By-election costs	£ 5,000		£ 5,000		£ 5,000
NEW	335		Facilities	Facilities	Flock Project	£ -		£ -	£ 9,999	£ 9,999
RF	342	3	Executive	Events	Christmas Lights switch on	£ 3,680	£ 1,516	£ 2,165	£ 3,799	£ 5,964
RF	344	4	Executive	Events	Carnival	£ 3,981	£ 14,357	£ -10,376	£ 15,662	£ 5,286
I	370	5	Facilities	Cemetery	Cem Roads, Cem Monuments	£ 4,500		£ 4,500		£ 4,500
J	372	6	Facilities	Cemetery	Cemetery Chapels	£ 11,456	£ 11,456	£ -		£ -
L	375	7	Facilities	Corn Hall	Corn Hall	£ 25,975		£ 25,975		£ 25,975
M	384	8	Facilities	Council Offices	Building maintenance	£ 31,095	£ 505	£ 30,590		£ 30,590
D	390	9	Facilities	DYCC	Van Replacement	£ 7,000		£ 7,000	£ 1,000	£ 8,000
K	392	10	Facilities	DYCC	Replacement Ride-On Lawnmower	£ 3,000		£ 3,000		£ 3,000
O	398	11	Facilities	DYCC	DYCC	£ 4,317		£ 4,317		£ 4,317
P	400	12	Facilities	Market	Maintenance Market	£ 21,500		£ 21,500		£ 21,500
C	412	13	Facilities	Mere	Boardwalk	£ 4,473	£ 4,136	£ 338		£ 338
H	414	14	Facilities	Mere	Maintenance Mere's Mouth (Resurfacing)	£ 2,000	£ 470	£ 1,530		£ 1,530
G	416	15	Facilities	Mere	Mere Fountain	£ 22,815		£ 22,815		£ 22,815
A	422	16	Facilities	Park	Park General - Beacon Project	£ 6,842		£ 6,842		£ 6,842
B	424	17	Facilities	Park	Play Equipment	£ 500		£ 500		£ 500
Y	426	18	Facilities	Park	Park Toilets	£ 16,000		£ 16,000		£ 16,000
Q	430	19	Facilities	SPG	Athletics maintenance	£ 11,000		£ 11,000		£ 11,000
R	432	20	Facilities	SPG	SPG Floodlights	£ -		£ -		£ -
S	434	21	Facilities	SPG	SPG Pav maintenance	£ -		£ -		£ -
T	436	22	Facilities	SPG	SPG - Skateboard Park	£ 2,059	£ 2,059	£ -		£ -
F	440	23	Facilities	St Marys Churchyard	Closed churchyard repairs	£ 18,579		£ 18,579		£ 18,579
E	450	24	Facilities	Facilities	Tree Management	£ 1,000	£ 1,400	£ -400	£ 9,000	£ 8,600
N	469	25	Facilities		5 Yr Electrical Testing	£ 4,098	£ 798	£ 3,300		£ 3,300
U	470	26	Facilities		Park Enhancement Project	£ 12,181	£ 42	£ 12,140		£ 12,140
RF	455	27	HTP	HTP	HTP	£ 9,109	£ 475	£ 8,634		£ 8,634
RF	460	28	Infrastructure	Infrastructure	Bus Shelters maintenance	£ 15,721	£ 90	£ 15,631		£ 15,631
RF	462	29	Infrastructure	Infrastructure	Streetlights	£ 10,318	£ 5,902	£ 4,416		£ 4,416
RF	464	30	Infrastructure	Infrastructure	Community Infrastructure Levy (CIL)	£ 68,408	£ 8,966	£ 59,442	£ 52,196	£ 111,638
RF	466	31	Infrastructure	Infrastructure	CCTV	£ 7,184	£ 5,509	£ 1,675		£ 1,675
RF	468	32	Infrastructure	Infrastructure	D&D Neighbourhood Plan	£ 5,213	£ 1,036	£ 4,177		£ 4,177
V	471	33	Infrastructure	Infrastructure	Park Light Review	£ -		£ -		£ -
W	472	34	Infrastructure	Infrastructure	Mere Street Pedestrianisation	£ 10,000		£ 10,000		£ 10,000
X	473	35	Infrastructure	Infrastructure	Street Cleaner	£ 10,543		£ 10,543		£ 10,543
RF	445	36	Infrastructure	Infrastructure	Parish Partnership Works	£ 5,000		£ 5,000		£ 5,000
					TOTAL	£ 364,547	£ 58,716	£ 305,832	£ 91,657	£ 397,488

	% of EMR	Balance year end 2022/23	YTD Balance
Facilities	53%	£210,391.34	£209,525
HTP	2%	£9,108.59	£8,634
Infrastructure	41%	£132,386.40	£163,080
Executive	4%	£12,661.14	£16,250
TOTAL		£364,547.50	£397,488

30/11/2023	Current Year End balance (Precept)	£ 185,961
	General Reserves	£ 280,457
	EMR	£ 397,488
	Total Funds	£ 863,906

Streetlighting Funds Breakdown		
Capital Reserves (ring fenced)		£ 4,096
EMR General		£ 320
		£ 4,416



## DISS TOWN COUNCIL

Council Offices, 11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ.  
Telephone & Fax: (01379) 643848  
Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)  
Website: [www.diss.gov.uk](http://www.diss.gov.uk)

Report Number:  
**46/2324**

Report to:	Full Council
Date of Meeting:	20 <sup>th</sup> December 2023
Authorship:	Responsible Finance Officer
Subject:	Internal Audit Report 2023-24 (Interim)

### Introduction

1. The Council has received the interim internal audit from Victoria Waples, which evaluates the effectiveness of its risk management, control, and governance processes and considers internal auditing guidance for smaller authorities.
2. The Council should review and consider the report before agreeing to implement the recommendations and incorporating new guidance and changes into the Council's activities.
3. The interim internal report was conducted in person, on the 10<sup>th</sup> of October, by the auditor Mrs Victoria Waples.
4. The full interim internal audit report and recommendations response sheet is shown in the Appendix.

### Report Recommendations

5. Recommendation 1 – The Council should review this provision of the Transparency Code 2015 noting that certain information is to be published quarterly – details of any contracts, commissioned activity, purchase order, framework agreement, and any other legally enforceable agreement with a value that exceeds £5,000.
6. Recommendation 2 – The Council should note that by 31<sup>st</sup> December of the year that the Annual Community Infrastructure Levy (CIL) report relates to, the report should be published online. (Regulation 121B of The Community Infrastructure Levy (Amendment) (England) (No2) Regulations 2019).

### Proposed Actions

1. Recommendation 1 – The RFO, or Clerk will ensure that a report of contracts, commission activities, purchase orders, and framework agreements will be compiled and displayed on the Town Council's website before the final Year End Audit.
2. Recommendation 2 – The council's Annual CIL report has already been published on our website, so this recommendation has been completed.

### Recommendations

1. To note the contents of the internal interim audit report 2023/24 (Appendix).
2. To approve proposed actions as appropriate responses to the internal audit report's recommendations.

## **Report to Diss Town Council**

### **Internal Audit of the Accounts for the Period Ending 30<sup>th</sup> September 2023**

Smaller authorities are required by 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’.

The primary objective of Internal Audit will be to independently review, appraise and provide assurance upon the control environment, making sure that controls are mitigating the Council from increased risk exposure, and to achieve this, the internal auditor will adopt a predominantly systems-based approach to audit.

The Accounts for the period ending 30<sup>th</sup> September 2023 can be summarized as follows:

Income to date:	£701,256
Expenditure to date:	£456,305
Precept figure for the year:	£591,978

The following Internal Audit work was carried out on the adequacy of systems of internal control in accordance with the scope previously approved by the Council with particular emphasis upon the following:

- Review and assess the soundness, adequacy, effectiveness and reliability of financial and performance management systems
- Review and assess the efficiency and effectiveness of internal control arrangements and working practices and make recommendations to improve these where appropriate
- Review and assess the adequacy of procedures to ensure the Council's assets and interests are adequately protected and risks are identified and effectively managed
- Check for compliance with legislation and the Council's integrity and ethical standards, policies and procedures
- Review and test the books, accounts, transactions and vouchers on a sample basis in order to arrive at an opinion on the systems in place.

DISS INTERIM INTERNAL AUDIT – 2023 – 2024 – FINAL REPORT

Comments and any recommendations arising from the review are made below:

Subject & tests carried out	Comments/Recommendations
<p><b>1. Proper book-keeping.</b>  <b>Examination of</b></p> <ul style="list-style-type: none"> <li>• <b>Cashbook</b></li> <li>• <b>Reconciliations of cashbook</b></li> </ul>	<p>As stated in previous internal audit reports, the council uses the RBS Rialtas Omega accounting package which produces reports on an Income and Expenditure basis. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance.</p> <p>The cashbook is reconciled on a monthly basis, regularly verified against bank statements and contains entries from day to day of all sums of money received and expended by the council along with matters to which the income and expenditure relates. All receipts and expenditure transactions are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed. The Responsible Financial Officer (RFO) has ensured that the full range of the financial package has been used for the preparation of the end-of year accounts.</p> <p>Spot checks were made and were found to be correct. Journal entries between cost codes for the period under review were seen and verified. The RFO has ensured that the cash book is the focus for day-to-day accounting and is aware that the balancing off and reconciliation to the bank statement remains the most important control over the accounting system.</p>
<p><b>2. Payment controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Understanding of the process involved for reclaiming VAT</b></li> <li>• <b>Expenditure controls</b></li> <li>• <b>Internet Banking controls</b></li> <li>• <b>Procurement controls</b></li> <li>• <b>Tenders submitted</b></li> <li>• <b>General power of competence</b></li> </ul>	<p>VAT is identified in the cash book and reclaimed on an annual basis. The VAT Assessment Files for the two quarters to 30<sup>th</sup> September 2023, as produced by the accounting package operated by the Responsible Financial Officer, were scrutinised against cashbook and banking records. Settlement of the account submitted for these quarters was verified and evidenced from the Council's bank statements. It is noted that the claim for the last quarter of 2022-2023 in the sum of £34,775.61 was settled direct into the Council's nominated bank during April 2023. The issue as recorded in the year-end internal audit report relating to the late submission of two invoices into the accounting system after the year-end VAT claim had been run and submitted, has now been corrected.</p> <p><i>Comment: VAT has been appropriately identified in relation and correctly coded according to the Council's business and non-business activities within the financial records of the software used by council and the Council has robust arrangements in place for handling its responsibilities regarding VAT.</i></p>

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	<p>In accordance with its own Financial Regulation 5.2, all expenditure is presented to Council on a monthly basis for review and authorisation for payment is made by resolution. Council has ensured that, for the settlement of its invoices by the BACS system, and in accordance with Financial Regulation 6.10, there is a two-tier authorisation system which ensures that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories. A review of the procedures followed for receipt of invoices, agreement of invoice detail and confirmation of goods or services delivery along with approval for payments was undertaken on thirty (30) individual payments in the period between 1<sup>st</sup> March and 30<sup>th</sup> September 2023. In the actions undertaken in committing the Council’s resources, Council is operating within Financial Regulations 5.2; 6.9 through to 6.10.</p> <p>Council continues to show good practice by ensuring that, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. <i>Comment: this system continues to protect the Responsible Financial Officer as well as fulfilling an internal control objective to ensure the safeguarding of public money thereby allowing Council to ensure that it has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</i></p> <p>A further spot check of items paid via Direct Debit system from the Council's Accounts were cross checked against cashbook, bank statements and invoices. All were found to have an underlying audit trail with appropriate documentation in place. <i>Comment: in accordance with Financial Regulation 6.8, payments for utility supplies which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation may be made by variable Direct Debit provided that the instructions are signed by two Officers and any payment made are reported to Council.</i></p> <p>The Council’s Purchase Order file for items ordered in accordance with Council’s own Financial Regulations was reviewed during the internal audit visit. A random sample of orders placed during the period under review shows that Council has operated within its own Financial Regulations within the limits set for the purchase of goods and services above which three estimates or quotes should be invited from persons or firms competent to do the work.</p>
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	<p><i>Comment: Council follows good practice by ensuring that an official order is issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Council further demonstrates good practise by understanding that official orders both commit a supplier to a price and help prevent unauthorised credit being granted in the authority’s name. In accordance with proper practises, on receipt of invoices, verification that the relevant goods or services have been received is obtained and invoices are checked to ensure that the arithmetic is correct, agreed discounts have been deducted and everything is acceptable regarding reclaiming the VAT. The Purchase Order file is numerically held and controlled by the Responsible Financial Officer/Clerk. All orders are authorised in accordance with Financial Regulation 10.1.</i></p> <p>During the period under review there were no new significant contracts awarded. However, it is noted that the website does not show any procurement contracts that were awarded by the Council greater than £5,000 for the year 2021/2022 and 2022/2023.</p> <p><b>Recommendation: Council should review this provision of the Transparency Code 2015 noting that certain information is to be published quarterly - details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.</b></p> <p>Council, having declared that it fulfilled the eligibility criteria to use the general power of competence (at least two-thirds elected members and a qualified Clerk (CILCA or higher)), resolved at the meeting of 17<sup>th</sup> May 2023, to use the power until the next relevant Annual Council Meeting (post May 2027).</p> <p>The Schedule of Grants made during the year under review was reviewed and verified. Full Council to date has approved small grants to the sum of £10,000 against its annual budget of £10,000.</p> <p><i>Comment: Council has a comprehensive Grant Policy outlining grant aid that will be awarded to applicants from voluntary and not-for-profit organisations that work for the benefit of Diss residents supporting the town’s distinction and heritage, partnership and synergy, and community and people.</i></p> <p>The council has three Public Works Board Loan (Heritage Triangle Project and Boardwalk and Gardens). The balance outstanding as at 31<sup>st</sup> March 2023 was £119,493.10. The first</p>
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	<p>repayment for the year 2023-2024 in the sum of £18,324.82 was made in accordance with the instalment repayment schedule as issued.</p>
<p><b>3. Budgetary controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Verification of process of setting of budget</b></li> <li>• <b>Monitoring of budget</b></li> <li>• <b>Reporting of expenditure and variances</b></li> </ul>	<p>The minutes of 11<sup>th</sup> January 2023 show that Council agreed to formally to adopt the budget recommendations and precept request that had been proposed at the full Council meeting held on 21<sup>st</sup> December 2022 (Report 46/2223). This resulting in approval for a precept request of £591,978 equating to £208.59 for a Band D property which represented a nil increase over that set for the previous year. The meeting further determined that the minimum level of general reserves appropriate for the year 2023/2024 should be set at 6 months of expenditure.</p> <p>Evidence was seen of budget report to actual with committed expenditure and funds available for the period April – June 2023 (submitted 13<sup>th</sup> September 2023 Report 20/2324). Expenditure breakdown by heading was provided with detailed income and expenditure by account for currently funded projects. The income reports show income against specific budget headings. This is then further analysed to show percentage of income against budget. The reports submitted by the Responsible Financial Officer provide clarity on the day-to-day functioning of the revenue budgets along with transactions to/from Earmarked Reserves allowing for an understanding of the use of the annual precept funds and existing funds in the context of the Council’s overall budget assessment process. The reports submitted show income and expenditure to date under each heading of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget and, in accordance with the Council’s FR 4.8, variations (whether overspends or underspends) of 15% are reported as “material” variances.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year and ensures that in its monitored actual performance against its budget during the year taking corrective action where necessary.</i></p> <p>Council continues to operate within the parameters of its own FR 4.2 by ensuring that virements between budgets are considered by the Council as and when they arise, “No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate (‘virement’).” The Clerk is authorised to incur expenditure in cases of extreme risk to the delivery of Council services, whether or not there is any budgetary provision for the</p>

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	<p>expenditure, in accordance with the limits imposed under Financial Regulation 4.5 (£5,000).</p> <p><i>Comment: Council is mindful of the requirement for such authority to be evidenced by a minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chair.</i></p>
<p><b>4. Income controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Precept</b></li> <li>• <b>Other income:</b> <ul style="list-style-type: none"> <li>➤ <b>CIL</b></li> <li>➤ <b>Burial and associated fees</b></li> <li>➤ <b>Allotment fees</b></li> <li>➤ <b>Hall hire fees</b></li> <li>➤ <b>Market fees</b></li> <li>➤ <b>Bank Interest</b></li> </ul> </li> <li>• <b>Aged Debtor Listings</b></li> </ul>	<p>Council received precept in the sum of £591,978 from South Norfolk District Council for the period under review in April and September 2023 as reported within the Income and Expenditure Reports for the months of May (submitted to the meeting of 14<sup>th</sup> June 2023) and September (to be submitted to the meeting of 15<sup>th</sup> November 2023). Evidence was provided showing a full audit trail from Precept being discussed and approved to being served on the Charging Authority to remittance advice showing the Precept to be paid and receipt of same in the Council’s Bank Account.</p> <p>For the period under review Council received CIL Receipts in the sum of £3,462.02. CIL receipts are reported to full Council as part of its overall Income and Expenditure Reports.</p> <p>During the internal audit review for the year ending 31<sup>st</sup> March 2023, a copy of the annual report for the year ending 31<sup>st</sup> March 2023 was seen showing retained balance of £48,045.41. At the time of the review, this report was still to be formally signed off by the Council and uploaded onto the Council’s website. Although <i>Council is in conformity with the 2019 Regulations in that it has allocated retained balances of CIL funds against an Earmarked Reserve specifically allocated and has noted the relevant timeframes for such expenditure be annotated, it has still to abide by its reporting duties.</i></p> <p><b>Recommendation: Council should note that by 31 December of the year that the Annual CIL Report relates to, the report should be published online. (Regulation 121B of The Community Infrastructure Levy (Amendment) (England) (No 2) Regulations 2019).</b></p> <p>During the year under review, Council received income from a number of identified sources all of which was banked intact with the transactions identified within the accounting system operated by the Responsible Financial Officer. In accordance with Financial Regulation 9.3, Council continues to review all fees and charges annually, with increases as deemed appropriate, following a report as submitted by the Responsible Financial Officer. The meeting of the Facilities Committee of 31<sup>st</sup> May 2023 approved revised / new regulations and appropriate risk assessments.</p>

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	<p><i>Comment: in accordance with proper practices, Council has ensured that there are appropriate control procedures in place along with documentation to provide a clear audit trail through to invoicing and recovery of all such income.</i></p> <p>A sample review of the control rents for the market, allotments, hall hire and sports ground hire fees along with associated documentation was undertaken during the internal audit visit and all expected income was found to be based on the correct price, properly recorded and promptly banked with VAT (where appropriate) accounted for.</p> <p>Further spot checks during the internal audit visit on further items paid under BACS / Direct Credit into the Council's Accounts were cross checked against cashbook, bank statements and invoices raised by the Council. A review of the Omega transaction reports was undertaken to ensure income was coded to the appropriate nominal income code and all were found to be in order with appropriate control procedures and documentation to provide a clear underlying audit trail through to invoicing and recovery of all such income. Overall income is recorded in accordance with Financial Regulations and reported to Full Council within the monthly Income and Expenditure reports.</p> <p>The outstanding sales ledger invoices for the period ending 30<sup>th</sup> September 2023 was reviewed and verified. The Responsible Financial Officer has advised that there is one irrecoverable account for consideration as a bad debt. The agenda for the Executive Committee meeting of 20<sup>th</sup> September 2023 states that the committee is to receive a recommendation for the single bad debt totalling £38.10 to be written off (Report 27/2324). The minutes for this meeting are not yet available to view online.</p> <p><i>Comment: Council is aware that Proper Guidance states that uncollectible amounts, including bad debts, should only be written off with the approval of members, or under delegated authority by the Responsible Financial Officer and that such approval should be shown in the accounting records.</i></p>
<p><b>5. Petty cash/expenses procedure.</b></p>	<p>The Council does not operate a petty cash system.</p>
<p><b>6. Payroll controls.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Management of payroll</li> <li>• PAYE/NIC system in place</li> <li>• Compliance with HMRC procedures</li> </ul>	<p>The council's payroll service is conducted using the Sage payroll software and has been operated properly and overseen by the council as an employer.</p> <p><i>Comment: There are robust payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation and has met its pension obligations.</i></p>

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	<p>At year-end Council had 14 employees on its payroll, all which are members of the Local Government Pensions Scheme as operated by Norfolk County Council.</p> <p><i>Comment: Council should be aware that every three years an employer it must put certain staff back into a pension scheme. This is known as 're-enrolment'. This is an employer's legal duty and Council's must let the Pension Regulator know when they have completed the task by completing and submitting a re-declaration of compliance.</i></p> <p>In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Salaries are paid in accordance with contracted hours worked, appropriate pay scales for staff and as per the relevant staff point on the national NJC scales.</p> <p><i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i></p> <p>Cross-checks were therefore completed on items each of salary, PAYE and pension contributions and reviewed against the relevant pay scales, appropriate tax and NI contributions deduction tables and pension deductions for staff. The verification of net pay to employees was undertaken in relation to the monthly payroll for October and November 2022 and March 2023 and all were found to be in order. The Internal Auditor can also confirm that PAYE taxes, employee and employer National Insurance contributions (NIC) and pension contributions are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs and Norfolk Pension Fund on or before the dates prescribed. Of the samples reviewed, gross pay due is correctly calculated in accordance with the approved spinal point on the NJC scale and also with the contracted hours.</p> <p>In accordance with Council's FR 7.4 payments to employees and appropriate creditor of the statutory and discretionary deductions are recorded in a separate confidential record (cash book) which is only open to inspection or review under circumstances outlined under FR 7.4 a-d.</p>
<p><b>7. Bank reconciliation.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Reconciliations</b></li> <li>• <b>Cashbook</b></li> <li>• <b>Bank Statements</b></li> <li>• <b>Credit Card Transactions</b></li> <li>• <b>Monitoring of investments</b></li> </ul>	<p>Bank reconciliations are completed on a regular basis and reconcile with the cash sheets. Overall there is regular reporting of bank balances within the detailed financial reports submitted to Council. The importance of bank reconciliations is part of the mechanism by which proper management and monitoring of cash flow enables the Council to confirm the accuracy of its financial transactions at a given point in time.</p> <p>A review of sample of transactions from the cashbooks from the months of April to September 2023 across the accounts held by the Council was undertaken to verify the</p>

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	<p>detail held within the cashbooks to that shown on the bank statement. There were no matters arising from the review which suggested that there were errors in the entries and there was no identification of signs of fraud or duplicate entries (for which explanations or corrections were not forthcoming).</p> <p>Bank balances as at 30<sup>th</sup> September 2023 agree with the year-end bank statements and demonstrate that Council has ensured that its accounts remain in balance. Overall Council's has a year-end balance of £908,169.99 across the accounts held in the name of Diss Town Council.</p> <p><i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities. In accordance with Proper Practices, Council has implemented a system whereby the monthly reconciled bank accounts are presented to the Council appointed Internal Controller ensuring that there is access to not only the reconciliation of the cash book to bank statements but also the underlying background evidence upon which the reconciliation is based. The full reconciliations for the months of April through to September 2023 were made available to the Internal Auditor for full scrutiny. Approval of the bank reconciliation by the authority or an authority nominee is not only good practice but is also a safeguard for the Responsible Financial Officer and fulfils one of the authority's internal control objectives.</i></p> <p>Spot checks were carried out on the Credit Card Statements (Barclaycard) for the period under review and statements were interrogated to ensure a clear audit trail from point of purchase to allocation on the statement. The account is subject to automatic payment in full at each designated date for the month-end.</p> <p><i>Comment: with reference to council's own FR 6.18, council has ensured that it adheres to the specific control procedure for the use of any payments by a credit card with the limits authorised by the Chairman of the Executive Committee.</i></p> <p>In accordance with Council's own Financial Regulation 5.5b, the Clerk and Responsible Financial Officer are given delegated authorisation for fund transfers between the Council's savings and current accounts to cover expenditure due with a limit as to the reserve level that may be maintained. Where appropriate, Council approves the temporary suspension of financial regulations to allow transfer between the Council bank accounts of more than the current limit of the precept. The minutes of 17<sup>th</sup> May 2023 demonstrate such an occasion where agreement to temporarily suspend financial</p>
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	<p>regulations amendments was given to allow a transfer between Council bank accounts of more than the current limit of the precept and for the purpose of opening a new Lloyds bank account.</p> <p><i>Comment: Officers are aware that fund transfers within the councils banking arrangements as per Financial Regulation 5.5b are acceptable, provided that a list of such payments shall be submitted to the next appropriate meeting of the council and any such payment is in accordance with the limits set.</i></p>
<p><b>8. Internal Audit:</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• Reporting of Previous Internal Audit Reports</li> <li>• Review of internal audit</li> <li>• Appointment of internal auditor</li> </ul>	<p>The narrative Internal Audit Report to accompany the Annual Internal Audit Report (from the Annual Governance and Accountability Return) for the period ending 31<sup>st</sup> March 2023 was considered at a meeting of full Council on 12<sup>th</sup> July 2023 (Report Reference 10/2324) following a review of the report by the executive committee. Members resolved to note the contents of the final internal audit report.</p> <p>There were seven recommendations which required the completion of an audit plan:</p> <p>Recommendation 1 - review of the timing of the submissions of VAT reclaims undertaken to ensure that whilst submission they are undertaken within a timely manner, they are in line with the underlying records.</p> <p>Recommendation 2 – Standing Orders - review of updated LTN 87 Procurement for current procurement threshold figures.</p> <p>Recommendation 3 – Financial Regulations - review of the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21<sup>st</sup> December 2022.</p> <p>Recommendation 4 - Financial Regulations – reinstatement of the thresholds as written as footnotes under contracts have been mislaid and should be reinstated. FR11.1b and 11.1c refer.</p> <p>Recommendation 5 – Council to ensure that the Public Notice for the Exercise of Public Rights remains able to be viewed on its website for the current year until the year-end internal audit is carried out after 31<sup>st</sup> March 2024 to enable the control tests to be ascertained and for the Internal Auditor to be able to answer in the affirmative to Assertion M of the Annual Internal Audit Report.</p> <p>Recommendation 6 - Council to consider the adoption of a Document and Data Retention Policy.</p> <p>Recommendation 7 – Council to consider undertaking a cookie audit to ascertain whether the website uses cookies and, if applicable, provide easy to access information to users of the website about the manner in which cookies are used.</p>

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	<p>The meeting was provided with an audit plan which provided members with a comprehensive proposal to address the recommendations contained within the report and as outlined above. Members approved the proposed actions as appropriate responses to the Internal Auditor’s recommendations.</p> <p><i>Comment: Council has followed guidance which confirms that, in accordance with Proper Practices, the annual review of internal audit should be received and recorded as such by the Council (or delegated committee). Any actions planned from the outcomes of the tests undertaken along with the narrative reports from the Internal Auditors should be the subject of an audit plan detailing actions to be undertaken, members or officers responsible for delivering improvement and deadlines for the completion of the actions.</i></p> <p>Following the review of the original audit plan and having regard to the statutory requirements for internal audit in terms of size, scope and current financial arrangements, Mrs Waples was reconfirmed as having been appointed to act as the Council’s independent internal auditor, for the period October 2022 until March 2025 (appointed first approved at meeting of 16<sup>th</sup> March 2022). A letter of engagement has been provided to the Council detailing the provision of audit services for the year 2023-2024 covering the annual internal audit.</p> <p><i>Comment: Council has understood that it should have a letter of engagement detailing roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</i></p>
<p><b>9. External Audit</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Reporting of External Audit Report</b></li> <li>• <b>Publication of final certificate</b></li> </ul>	<p>The External Audit Report and Certificate for the year ending 31<sup>st</sup> March 2023 having been received by the Council in September 2023 was submitted to and noted by Full Council with formal adoption at the meeting of 13<sup>th</sup> September 2023. There were no matters which came to the attention of the external auditor that gave cause for concern that relevant legislation and regulatory requirements that have not been met.</p> <p><i>Comment: Council has noted Regulation 20 (in part) which states that the annual audit letter received from the auditor must be considered by the authority and published (including publication on the authority’s website) and to permit copies to be purchased.</i></p> <p>The Internal Auditor is able to verify that the external auditor report and certificate along with the conclusion of the external audit have been published on the Council’s website. Details as to how copies may be purchased have also been included.</p> <p><i>Comment: in order to comply with the Regulation 16 of the Accounts and Audit Regulations 2015, Council has demonstrated that it is aware that, as soon as it is reasonably practical after the conclusion of the audit, it should publish a statement saying that the audit has been concluded, giving the details of the public’s rights of</i></p>



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	<i>inspection under section 25 of the 2014 Act (Local Audit and Accountability Act 2014) and saying where and when those rights may be exercised.</i>
<p><b>10. Period-End Accounting Procedures Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Appropriate accounting procedures used</b></li> <li>• <b>Bank Statements and Cash Book agree</b></li> <li>• <b>Debtors and Creditors properly recorded</b></li> </ul>	<p>Accounts are produced on an income and expenditure basis. All were found to be in order. There is a full underlying financial trail from financial records to the accounts produced. Debtors and creditors have been properly recorded and the RFO has continued to ensure that the Council’s accounting software contains and records details on its assets and liabilities including the asset and investment register and other debts.</p> <p>The Internal Auditor confirms that having reviewed the period-end files, appropriate records were maintained throughout the period on an income and expenditure basis and that appropriate accounting arrangements were in place to account for debtors and creditors during this time.</p>
<p><b>11. Period for the Exercise of Public Rights set in accordance with the Audit &amp; Accounts Regulations of 2015 Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Dates set</b></li> <li>• <b>Minuting of dates set</b></li> <li>• <b>Have the</b></li> </ul>	<p>Members approved the dates for the period of public rights and the publication of the unaudited Annual Governance and Accountability Return (AGAR) at the council meeting of 14<sup>th</sup> June 2023. The internal auditor is able to confirm that the notice of the public rights was seen on the website and can confirm that the dates set were 3<sup>rd</sup> July to 11<sup>th</sup> August 2023.</p> <p><i>Comment: Council is aware that, to positively demonstrate that it has provided for the exercise of elector’s rights and that the dates set are in accordance with the period specified within the Accounts and Audit Regulations 2015 it is advised to not only publish the dates set but to also record in the minutes the agreed dates. Evidence of the proper provision for the exercise of the public rights is usually by means of publication of the supplied form on the Council’s website and a minute reference at the meeting at which the RFO confirms the dates set.</i></p>
<p><b>12. Publication requirements been met in accordance with the Audit &amp; Accounts Regulations of 2015. Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Publication requirements</b></li> </ul>	<p>The Internal Auditor is able to confirm that the Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 and published the following for the year 2022/23 on a public website:</p> <p>Annual Internal Audit Report of the AGAR  Section 1 – Annual Governance Statement of the AGAR  Section 2 – Accounting Statements of the AGAR  Section 3 – The External Auditor Report and Certificate  Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.  Notice of Conclusion of Audit  Section 3 – External Auditor Report and Certificate  Sections 1 and 2 of the AGAR as audited.</p>

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	<p>Council has also noted best practice which states that the Annual Internal Audit Report (page 3 of the AGAR) should also be published. This is to avoid any potential confusion by local electors and interested parties.</p>
<p><b>13. Transparency Code.</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Transparency code requirements</b></li> </ul>	<p>The Council is continuing to work towards ensuring compliancy with the minimum datasets that should be published as per the requirements as set out in the Local Government Transparency Code (2015), which provides that a larger parish/town council with a gross annual income and expenditure (whichever is the high) exceeding £200,000, must publish a number of documents relating to the current year. For Diss Town Council, the transparency code requirements include the publication of quarterly reporting of spending transactions valued over £500; quarterly reporting of invitation to tender for contracts over £5,000; quarterly publication of details of every transaction on a government procurement card; the annual reporting of organisational charts; annual reporting of details of remuneration and job title of certain senior employees whose salary is at least £50,000; annual reporting of all grants made to voluntary, community and social enterprise organisations and the annual reporting of the location of public land and assets.</p> <p><i>Comment: as per the recommendation made within the interim internal audit, Council should consider reviewing the frequency of information that is to be uploaded to its website which should include but is not limited to: Invitations to Tender exceeding £5,000 (publish quarterly), Contracts awarded exceeding £5,000 for (publish quarterly); Details of all grants given (publish annually); Details of all land and building assets (publish annually).</i></p>
<p><b>14. Responsibilities as a Trustee</b>  <b>Examination of:</b></p> <ul style="list-style-type: none"> <li>• <b>Council’s role and responsibilities under Charity’s Acts</b></li> <li>• <b>Submission of returns to Charity Commission</b></li> </ul>	<p>The Council acts as a sole trustee for the Diss Surveyor’s Allotment Charity (Charity Number 293613) with the Trust Document stating that the charitable objects are for any charitable purpose for the general benefit of the inhabitants of the parish of Diss. The Council holds separate meetings to discuss matters covering the allocation and release of funds with accounts covering the Trust’s transactions and assets being held and filed in accordance with the trust’s documents. The accounts for the year ending 31<sup>st</sup> March 2023 were approved by the Trustees of the Charity at a meeting on 14<sup>th</sup> June 2023. The Charity Commission’s Register of Charities confirms that the annual update for 31<sup>st</sup> March 2022 was received by the Commission on 3<sup>rd</sup> August 2022 and that reporting requirements are currently up to date.</p> <p><i>Comment: the annual update for the year ending 31<sup>st</sup> March 2023 does not appear to have been received by the Commission.</i></p> <p>At the meeting of 14<sup>th</sup> June 2023, Council approved a revised policy on the allocation of funding. A list of successful recipients for the years 2018 – 2021 can be seen on the Council’s website.</p>

DISS INTERIM INTERNAL AUDIT – 2023 – 2024 – FINAL REPORT

	<p><i>Comment: Council is aware that the Charity Meetings and Accounts should be recorded separately from those of the council and that an annual review should be undertaken of the level and activity of the charity along. (Sections 1.41 and 5.105 - 5.115 of the Practitioners Guide 2023 refer).</i></p>
<p><b>15. Summary</b></p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk and Responsible Financial Officer in completing this audit.</p> <p>It is reconfirmed that overall Council has demonstrated effective governance arrangements and can show evidence of strong governance and good financial practice. The internal audit review, undertaken on the documentation provided during both visits to the Council’s Offices, has provided evidence of the overall adequacy of the financial arrangements in place within the council.</p> <p>The examination of the period-end accounts and supporting documentation has further confirmed that the Responsible Financial Officer has satisfactorily undertaken the administration of the Council’s financial affairs and produced satisfactory financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made are to enhance the systems in place as opposed to detract from the positive assurance that can be given as to the manner in which the Council’s finances are managed.</p> <p><i>For further information and for the year effective 1<sup>st</sup> April 2023 please refer to Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements - March 2023.</i></p>

**Date of Internal Audit Visit: 10.10.2023**

**Date of Year-end Internal Audit Report: 16.10.23**

Victoria S Waples BA(Hons), CiLCA, PSLCC  
 Stoneleigh Lodge  
 37 Queenscliffe Road  
 Ipswich  
 IP2 9AS

## Community Infrastructure Levy Annual Report from Parish Council

Parish of: Diss

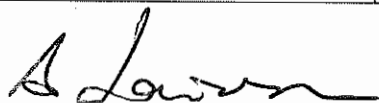
Year from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023

Total CIL receipts for 2022/2023	£20,362.44
Total CIL receipts retained from years: 1.4.2015 - 31.3.2016	NIL
1.4.2016 – 31.3.2017	NIL
1.4.2017 – 31.3.2018	NIL
1.4.2018 – 31.3.2019	NIL
1.4.2019 – 31.3.2020	£40,782.45
1.4.2020 – 31.3.2021	£3,161.92
1.4.2021 – 31.3.2022	£4,101.04
Total CIL Expenditure for 2022/2023 as listed below	£749.17
Total amount of CIL receipts received in 2021/2022 retained at the end of 31 <sup>st</sup> March 2023	£20,362.44
Total amount of CIL receipts from previous years retained at the end of 31 <sup>st</sup> March 2023	£48,045.41

### Summary of CIL expenditure during the year

Purpose	Amount
Hexagonal Tree Bench Mere Street	£749.17

Completed by:



ALEXANDRA JAMIESON

Position:

RESPONSIBLE FINANCE OFFICER

Date:

19/05/2023



## DISS TOWN COUNCIL

Council Offices, 11-12 Market Hill,  
Diss, Norfolk, IP22 4JZ.  
Telephone & Fax: (01379) 643848  
Email: [towncouncil@diss.gov.uk](mailto:towncouncil@diss.gov.uk)  
Website: [www.diss.gov.uk](http://www.diss.gov.uk)

Report Number:  
**47/2324**

Report to:	Full Council
Date of Meeting:	20th December 2023
Authorship:	Responsible Finance Officer (RFO)
Subject:	Budget 2024-25

### Introduction

- 1) At the Executive committee meeting held on 6<sup>th</sup> December, members considered recommendations from the Budget Action Group (BAG) and all committees regarding the 2024/25 budget (report 44/2324 referred).
- 2) Members resolved to recommend the following to the Full Council:
  - To approve the budget allocation for the Executive committee-related expenditure of £526,549 and income of £500, subject to the new staffing proposals.
  - To approve the total precept request of £645,390 to Full Council on 20<sup>th</sup> December including £18K to Earmarked Reserves (EMR) for Tree Management.
  - To approve transfer of £10,593 from the Street Cleaner EMR to the Diss Youth & Community Centre (DYCC) EMR.
- 3) This report sets out the:
  - a) Forecast for the use of the Earmarked and general reserves with the precept demand.
  - b) Proposed finalized summaries for all committees' income and expenditure budgets for 2024/25 (ref Appendix A).
  - c) Anticipated precept demand for approval at the budget setting meeting on 10<sup>th</sup> January 2024.

### Precept funding for the 2024/25 budget in relation to EMR and General Reserves

- 4) South Norfolk District Council has recently confirmed a decrease in Band D householders from 2,838 to 2,834. Due to significant shortcomings within the current budget, and the increased demand on the general reserves, the precept request is £649,673. This also considers the large reduction in projected income for the DYCC due to its closure.
- 5) The Council's approved Financial Reserves policy agrees to a minimum 6-month target for general reserves. It is estimated that the general fund balance on 31/03/24 will be approximately £162,215 representing 2.1 months of expenditure.

- 6) The EMR currently consists of £397,488. The Executive and Facilities committees have agreed that £10,543 should be allocated from the anticipated year end surplus to the EMR projects as shown in Appendix B.
- 7) With consideration to increased supplier costs and the proposed allocations, the risk assessment of the estimated year-end balance is deemed by the RFO as adequate with respect to general balance and provisions.

#### Income and Expenditure Budgets (ref Appendix A)

- 8) Agency services are expected to bring in a slightly higher income following on from last year's price increase. The Facilities Committee agreed to keep this income, and for the Buildings and Facilities Manager to make sure that the cutting only takes place for the 5 times agreed within the contract and no more, as currently cutting at a loss to the council.
- 9) Allotment income is proposed to increase by 5% in line with inflation, with a minimal spending increase due to insurance costs.
- 10) Amenities – this is a large cost heading that covers both income from hirers and projections for the proposed Facilities Committee spending plans. We have only requested £18,000 towards Tree Management costs in EMR, with all other EMR requests cut to keep the precept increase to a minimum. The running costs of the town amenities have been adjusted to reflect predicted actual costs, resulting in an increase from £55,000 in the current year to £73,000.
- 11) Bank interest income has been increased to recognize the global increase in rates and the addition of some high-interest rate accounts. We have seen an increase in bank charges, due to the increased use of Lloyds and the Sum-Up credit card machine.
- 12) Capital Expenditure – there are no changes proposed to the repayment schedule between the current financial year and 24-25.
- 13) Cemetery – income was only increased in July 2023, therefore it was agreed we would hold this pricing, to be reviewed again for the 25/26 budget. The grass cutting at the Cemetery has been agreed to be taken in-house by our maintenance team rather than using external contractors, with a saving of £4,800. The overall budget has expanded due to the inclusion of £5,000 for the mandatory inspection of the water table.
- 14) Cemetery Bungalow – costs for domestic rates and utilities, for which the council is liable until the property is sold, have been accounted for.
- 15) General Equipment – revenue expenditure is budgeted to increase for the maintenance equipment to £6,000 compared with the £3,000 current year, due to an overspend in the current year and the requirement to purchase 2 new lawnmowers.
- 16) Christmas Lights – quotes for the next 3 years from both supplier's total £21K, budgeting accordingly accounts for replacement light strings made necessary given the age of the lights.
- 17) Corn Hall – revenue costs for the Cornhall budget have increased slightly from the current year due to increases in insurance costs. A review of the responsibilities of the council for the expenditure at the Cornhall is currently being undertaken with the Cornhall Trust as tenants.
- 18) Council Offices - the 5% increase in hire charges for the council offices is expected to increase income. The expenditure for revenue costs has increased back to within the spend amount, as last year was under budgeted. Works to improve the cost efficiency, layout, and environmental impact of the building are in progress and are planned to be funded from the sale of the Cemetery bungalow.

- 19) Other Council Properties – costs of servicing, insurance, and provision for the park and mere’s mouth toilets have increased minimally, due to the increased costs of insurance and electricity.
- 20) DYCC – a significant decrease in income from the DYCC is anticipated, due to the notice of closure following the roof inspection, therefore the only income to be budgeted for is Park Radio and any storage charges. The expenditure has not decreased due to electricity cost increases, and annual service costs which need to remain due to the building still being in partial use.
- 21) Grants – the proposal of £10,000 for grants to remain the same as 2023/24.
- 22) Market – income and expenditure from the market are expected to increase slightly due to electricity costs, but we propose increasing trader income by 5%.
- 23) Promotion – we have increased this budget to £600 due to the Visit Diss Website costs for the promotion of the town, which was agreed by Full Council in September 2023.
- 24) General Expenditure – this heading covers expenditures such as I.T., audit, training, and subscriptions. Many of these have been covered and agreed by Council previously. There has been a significant increase in the I.T. budget for 2024-25 due to 3 staff members requiring new laptops and additional software for the management of the Cemetery.
- 25) Sports Ground – The increase in income is due to a proposed 5% increase. The running costs of the grounds and pavilion have increased from the current year due to increased electricity costs and underbudgeting in the previous year.
- 26) Events – contributions from the precept for the remembrance parade, Christmas lights switch-on and Carnival 24 continue at the same amount as in previous years. Both the switch-on and the carnival retain surpluses from previous years in their respective EMRs, with budgets closely monitored.
- 27) Wages – following recent reviews of staffing due to the restructuring review and changes within the finance department, salaries for 2024-25 are £397,205 and represent 61% of total expenditure. All salary rates are agreed by the Council as per clause 7.1 (of the Financial Regulations). The inclusion of an enhanced rate for Sunday working hours has been included within the maintenance wages budget.
- 28) Streetlighting – Suffolk County Council has advised an estimated 60% increase to the cost of streetlight maintenance and electricity. This along with revenue costs in case of any emergency lighting works has caused a minimal increase.

### Budget Conclusions

- 29) The proposed total precept request for 24-25 of £649,648, is £57,670 more than in 23-24. Divided by the 2834 band D householders the precept request of £229.23 represents a 9.9% increase.
- 30) To minimize the impact of increased supplier costs, budgets have been scrutinized to determine the need and if the funding is necessary from precept. Other sources of income are suggested where suitable.

## **Recommendations**

1. To approve a precept request of £18,000 for specified EMR Tree Management and £10,543 from the anticipated year-end surplus as shown in Appendix B.
2. Members recognize that the General Reserves' minimum threshold of 6 months' expenditure falls below the agreed-upon standard in our financial regulations. The council, collectively, will make efforts to save funds to restore this to an acceptable level.
3. That members approve the proposed income and expenditure budgets shown in Appendix A for 2024/25, which reflects a 9.9% increase for Diss taxpayers in the current year.
4. To approve the precept demand to South Norfolk Council of £649,648 or £229.23 for Band D householders.
5. To give delegated authority to the Town Clerk to work with the Responsible Finance Officer and the Chair of the Executive Committee to publicize the budget outcomes.



Annual Budget 2024/25

	Last Year		Current Year				Next Year Budget 24-25
	Budget 22-23	Actual 22-23	Budget 23-24	Actual YTD 23-24	Projected 23-24	Forecast 23-24	
<b>Agency Services</b>							
Total Income	£3,044	£2,880	£3,456	£3,848	£0	£3,848	£4,040
Overhead Expenditure	-£100	-£83	-£100	-£79	-£60	-£139	-£100
Income Less Expenditure	£2,944	£2,797	£3,356	£3,769	-£60	£3,709	£3,940
<b>Allotments</b>							
Total Income	£500	£500	£500	£0	£500	£500	£525
Overhead Expenditure	-£27	-£26	-£28	-£28	£0	-£28	-£30
Income Less Expenditure	£473	£474	£472	-£28	£500	£472	£495
<b>Amenities</b>							
Total Income	£2,085	£13,883	£2,085	£12,854	£2,954	£15,808	£2,000
Overhead Expenditure	-£61,187	-£90,954	-£55,567	-£32,454	-£32,110	-£64,564	-£73,243
Income Less Expenditure	-£59,102	-£77,071	-£53,482	-£19,600	-£29,156	-£48,756	-£71,243
<b>Mini Recycling Centre Adopter</b>							
Total Income	£450	£450	£450	£0	£450	£450	£450
Overhead Expenditure		£0					
Income Less Expenditure	£450	£450	£450	£0	£450	£450	£450
<b>Bank Interest rec'd/Bank Charges</b>							
Total Income	£150	£3,006	£500	£4,891	£2,575	£7,466	£6,500
Bank Charges	-£240	-£240	-£240	-£150	-£160	-£310	-£350
Income Less Expenditure	-£90	£2,766	£260	£4,741	£2,415	£7,156	£6,150
<b>Capital Expenditure - Loans</b>							
	-£41,007	-£41,007	-£41,007	-£22,593	-£18,414	-£41,007	-£41,007
<b>Cemetery</b>							
Total Income	£31,120	£44,605	£35,500	£26,826	£18,539	£45,365	£35,000
Overhead Expenditure	-£15,107	-£88,797	-£10,118	-£57,244	-£3,700	-£60,944	-£12,146
Income Less Expenditure	£16,013	-£44,192	£25,382	-£30,418	£14,839	-£15,579	£22,854
<b>Cemetery Bungalow</b>							
Total Income	£4,572	£762	£0	£0	£0	£0	£0
Overhead Expenditure	-£760	-£2,286	-£2,000	-£2,024	-£826	-£2,850	-£3,000
Income Less Expenditure	£3,812	-£1,524	-£2,000	-£2,024	-£826	-£2,850	-£3,000
<b>General Equipment</b>							
Overhead Expenditure	-£5,066	-£3,881	-£3,554	-£1,605	-£3,000	-£4,605	-£6,580
<b>Christmas Lights</b>							
Total Income	£0	£0	£0	£0	£0	£0	£0
Overhead Expenditure	-£19,081	-£18,049	-£21,079	-£3,708	-£17,371	-£21,079	-£21,081
Income Less Expenditure	-£19,081	-£18,049	-£21,079	-£3,708	-£17,371	-£21,079	-£21,081
<b>Corn Hall</b>							
Overhead Expenditure	-£13,636	-£12,899	-£8,582	-£7,613	-£1,308	-£8,921	-£8,846
<b>Council Offices</b>							
Total Income	£4,557	£6,753	£5,500	£3,298	£2,200	£5,498	£6,864
Overhead Expenditure	-£23,700	-£18,263	-£12,768	-£11,585	-£7,331	-£18,916	-£17,160
Income Less Expenditure	-£19,143	-£11,510	-£7,268	-£8,287	-£5,131	-£13,418	-£10,296
<b>Other Council Properties</b>							
Health & Safety	-£2,500	-£4,434	-£2,500	-£979	-£2,417	-£3,396	-£2,500
PK Toilet Servicing	-£8,450	-£11,832	-£12,000	-£4,595	-£7,347	-£11,942	-£12,000
Pk Toilet Insurance	-£133	-£365	-£384	-£384	£0	-£384	-£422
PK Toilet Electricity	-£1,900	-£1,203	-£1,720	-£684	-£892	-£1,576	-£1,783
PK Toilet B Rates	£0	£0	£0	£0	£0	£0	£0
Pk Toilet Water Rates	-£2,070	-£2,589	-£2,070	£1,051	-£3,121	-£2,070	-£2,000
Mere's Mouth Toilet	-£10,450	-£15,813	-£16,500	-£6,419	-£10,059	-£16,478	-£15,722
Staff Uniforms/Replacements	-£600	-£378	-£250	£0	-£250	-£250	-£250
Total Expense	-£26,103	-£36,614	-£35,424	-£12,010	-£24,086	-£36,096	-£34,677
<b>Diss Youth &amp; Community Centre</b>							
Total Income	£15,560	£24,582	£20,000	£15,564	£3,080	£18,644	£5,181
Overhead Expenditure	-£27,137	-£25,505	-£21,330	-£15,625	-£15,354	-£30,979	-£32,387
Income Less Expenditure	-£11,577	-£923	-£1,330	-£61	-£12,274	-£12,335	-£27,206
<b>Grants</b>							
Grants Income	£0	£0	£0	£0	£0	£0	£0
Grants Expenditure	-£20,000	-£1,432	-£10,000	-£10,475	£0	-£10,475	-£10,000
<b>Highways - Parish Partnership Bid</b>							
Income	£0	£11,837	£0	£0	£0	£0	£0
Parish Partnership Bid	-£11,600	-£5,103	£0	£0	£0	£0	£0
DDNP Contribution	-£2,800	-£8,373	£0	-£1,035	£0	-£1,035	-£1,000

Annual Budget 2024/25

	Last Year		Current Year				Next Year
	Budget 22-23	Actual 22-23	Budget 23-24	Actual YTD 23-24	Projected 23-24	Forecast 23-24	Budget 24-25
<b>Income Less Expenditure</b>	<b>-£14,400</b>	<b>-£1,639</b>	<b>£0</b>	<b>£1,035</b>	<b>£0</b>	<b>-£1,035</b>	<b>-£1,000</b>
<b>Market</b>							
Total Income	£22,022	£20,782	£20,000	£11,172	£13,137	£24,309	£21,000
Overhead Expenditure	-£3,613	-£3,492	-£3,228	-£3,166	-£1,499	-£4,665	-£3,378
Income Less Expenditure	£18,409	£17,290	£16,772	£8,006	£11,638	£19,644	£17,622
<b>Promotion</b>							
Overhead Expenditure	-£1,000	-£426	-£400	-£464	-£131	-£595	-£900
<b>SNC Grant</b>							
Total Income (SNC Grant)	£0	£0	£0	£0	£0	£0	£0
Total Income (SNC Grant)	£0	£0	£0	£0	£0	£0	£0
<b>General Expenditure</b>	<b>-£40,568</b>	<b>-£43,754</b>	<b>-£38,116</b>	<b>-£26,648</b>	<b>-£16,569</b>	<b>-£43,217</b>	<b>-£52,634</b>
<b>Sports Ground</b>							
Total Income	£14,215	£12,942	£10,000	£5,732	£6,091	£11,823	£10,500
Overhead Expenditure	-£15,493	-£10,675	-£15,914	-£14,154	-£10,131	-£24,285	-£20,184
Income Less Expenditure	-£1,278	£2,267	-£5,914	-£8,422	-£4,040	-£12,462	-£9,684
<b>Events</b>							
Event Income	£0	£0	£0	£3,358	£0	£3,358	£0
Overhead Expenditure	-£6,177	-£13,544	-£800	-£6,852	-£600	-£7,452	-£1,000
Income Less Expenditure	-£6,177	-£13,544	-£800	-£3,494	-£600	-£4,094	-£1,000
<b>Christmas Switch-On Event</b>							
Total Income	£1,400	£2,960	£1,400	£3,490	£1,200	£4,690	£1,400
Overhead Expenditure	-£2,650	-£3,992	-£2,800	-£41	-£2,759	-£2,800	-£1,250
Income Less Expenditure	-£1,250	-£1,032	-£1,400	£3,449	-£1,559	£1,890	£150
<b>Carnival</b>							
Total Income	£0	£12,366	£10,000	£12,931	£0	£12,931	£10,000
Overhead Expenditure	-£1,250	-£18,406	-£11,455	-£13,081	£0	-£13,081	-£1,250
Income Less Expenditure	-£1,250	-£6,040	-£1,455	-£150	£0	-£150	£8,750
<b>Wages</b>							
Recharged	£0	£3,066	£0	£1,410	£0	£1,410	£0
Wages Admin	-£181,482	-£186,769	-£199,557	-£97,742	-£117,692	-£215,434	-£210,422
Wages Maint	-£153,905	-£167,460	-£197,102	-£94,190	-£118,567	-£212,757	-£186,783
Income Less Expenditure	-£335,387	-£351,163	-£396,659	-£190,522	-£236,259	-£426,781	-£397,205
<b>Annual Town Meeting</b>	<b>-£200</b>	<b>-£245</b>	<b>-£200</b>	<b>-£40</b>	<b>-£160</b>	<b>-£200</b>	<b>-£200</b>
<b>Town Mayors Charity</b>							
Total Income	£0	£2,379	£0	£442	£500	£942	£0
Overhead Expenditure	£0	-£1,591	£0	-£2,558	-£746	-£3,304	£0
Income Less Expenditure	£0	£788	£0	-£2,116	-£246	-£2,362	£0
<b>CIL Income</b>	<b>£0</b>	<b>£20,362</b>	<b>£0</b>	<b>£3,462</b>	<b>£0</b>	<b>£3,462</b>	<b>£0</b>
<b>CIL Expenditure</b>	<b>£0</b>	<b>-£749</b>	<b>£0</b>	<b>-£6,907</b>	<b>£0</b>	<b>-£6,907</b>	<b>£0</b>
<b>Sec 106 Income</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Sec 106 Expenditure</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Streetlighting Income</b>	<b>£0</b>	<b>£15,137</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Streetlighting Expenditure</b>	<b>-£11,500</b>	<b>-£111,727</b>	<b>-£10,000</b>	<b>-£11,593</b>	<b>-£9,565</b>	<b>-£21,158</b>	<b>-£13,500</b>
	<b>-£11,500</b>	<b>-£96,590</b>	<b>-£10,000</b>	<b>-£11,593</b>	<b>-£9,565</b>	<b>-£21,158</b>	<b>-£13,500</b>
<b>HTP Grants Income</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>HTP Expenditure</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
Income Less Expenditure	£0	£0	£0	£0	£0	£0	£0
<b>Total Income</b>	<b>£99,675</b>	<b>£187,415</b>	<b>£109,391</b>	<b>£109,278</b>	<b>£51,226</b>	<b>£160,504</b>	<b>£103,460</b>
<b>Total Expenditure</b>	<b>-£685,389</b>	<b>-£916,342</b>	<b>-£701,369</b>	<b>-£455,664</b>	<b>-£402,139</b>	<b>-£856,768</b>	<b>-£753,108</b>
Precept	-£585,714		-£591,978				-£649,648
Tax Base	2,808		2,838				2,834
Band D Householder	£208.59		£208.59				£ 229.23
Estimated Increase in Band D Equivalent							9.90%

### EMR Review for 2024-25 Budget

Project Ref	EMR	Balance as at 31st October 2023	Year End Transfer	2024-25 Precept contribution	Notes
J	Cemetery Chapels	£0.00			Completed Project
E	Tree Management	£8,600.00		£18,000.00	New 3 year Plan - needs 18k per year
F	St Marys wall replacement	£18,579.00			Budget for in 2024-2025
G	Mere Fountain	£22,815.00			Funds to be taken from Cemetery Bungalow sale
M	Council Office Refurbishment	£30,590.00			Funds to be taken from Cemetery Bungalow sale
N	5 Yr Electrical Testing	£3,300.00			2023-24 action, funds sufficient
V	Park Light Review	£0.00			Completed Project
X	Street Cleaner	£10,543.00	-£10,543.00		Completed - funds can be transferred to another EMR at year end
RF	CCTV	£1,675.00			Completed Project - keep balance of the EMR in case of any emergency repairs
I	Cem Roads, Cem Monuments	£4,500.00			Budget for in 2024-2025
T	SPG - Skateboard Park	£0.00			Budget for in 2024-2025, not due to be looked into until 2028

RF	Parish Partnership Works	£5,000.00			Completed - keep balance of EMR in case of any further works
A	Park General - Beacon Project	£6,842.00			Includes grant specific funding
L	Corn Hall	£25,975.00			Await assessment of works
O	DYCC	£4,317.00	£10,543.00		Await assessment of works - CIL funding
Y	Park Toilets	£16,000.00			Await assessment of works
Q	Athletics maintenance	£11,000.00			Budget for in 2024-2025
R	SPG Floodlights	£0			Budget for in 2024-2025
S	SPG Pav maintenance	£0			Budget for in 2024-2025
U	Park Enhancement	£12,140.00			Budget for in 2024-2025
P	Market Electrical Points	£21,500.00			Budget for in 2024-2025
D	Van Replacement	£8,000.00			Budget for in 2024-2025
H	Maintenance Mere's Mouth (Resurfacing)	£1,530.00			Requires approx £20K in 2030
C	Boardwalk	£338.00			Requires approx £50K in 2032
K	Ride-On Lawnmower Renewal	£3,000.00			Budget for in 2024-2025
	Park Play Equipment	£500.00			Completed Project
RF	Christmas Lights switch on	£7,439.00		£1,250.00	Ringfenced for sub committee
RF	Carnival	£5,286.00		£1,250.00	Ringfenced for sub committee
RF	HTP	£8,634.00			Ringfenced for grant specific spending
W	Resident Parking Scheme	£10,000.00			Ringfenced for infrastructure spending
RF	Bus Shelters maintenance	£15,661.00			Ringfenced for grant specific spending
RF	Streetlights	£4,416.00			Most lights now replaced, balance for remaining few lights
RF	Community Infrastructure Levy (CIL)	£111,638.00			Ringfenced for infrastructure spending
RF	D&D Neighbourhood Plan	£4,177.00			Ringfenced for DDNP
RF	By-election costs	£5,000.00			Funds are sufficient
RF	Flock	£9,999.00			Ringfenced for Flock only
	<b>TOTAL</b>	<b>£398,994.00</b>	<b>£0.00</b>	<b>£20,500.00</b>	

## Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action
Full Council	FC0423/08a)	CEMETERY Bungalow	1)To remove the current condition of sale regarding the overage on the Cemetery bungalow. 2)To terminate the agreement with Abbotts and appoint Whittleby Parish to market the Cemetery Bungalow with an initial purchase price of offers of over £275k.	DepTC		Offer of £275k accepted and sale progressing.
Full Council	FC0623/17	TELEPHONE & BROADBAND CONTRACT	a)To extend the Council's telephone and broadband contract with the existing supplier etc ... (EAST ANGLIA) LTD & Red5 Networks for another two years. b)To remove Park Radio Ltd from the Council's internet connection to improve the phone line quality at the Diss Youth & Community Centre. c)To review the Council's telephone and broadband requirements during the budgeting process for 2025-26.	Clerk	by 30.06.23/01.09.24	In progress.
Full Council	FC0923/08	DISS YOUTH & COMMUNITY CENTRE	To approve expenditure of up to £3,500 allocated to DYCC Earmarked Reserves to re-inspect the DYCC roof subject to investigation of possible funding to help cover costs.	Town Clerk/ FBM	immediately	Drone survey confirmed additional RAAC concrete in roof structure. Building remains closed for up to 6 months whilst feasibility of required measures to make building safe are investigated. Park Radio space safe & Litterpicking Group continue to meet on the site.
Full Council	FC0923/13	CHRISTMAS LIGHTS SWITCH-ON EVENT	There has been a record level of sponsorship and it was suggested that the Museum might like to participate.	RP	immediately	
Full Council	FC1121/07	Emergency Plan	2. To confirm a date with the District's Emergency Planning Officer for a trial implementation of the Emergency Plan.	Clerks / SNC Emergency planning Officer	31.12.23	Following meeting with Emergency Planning team, plan has been updated to include a resilience plan. Feedback awaited from District.
Full Council	FC0623/04	PUBLIC PARTICIPATION	Cllr Waterman volunteered to review the cycle route signage with cllr Kiddie.	KK	by 06.07.23	New signage soon to be installed.
Full Council	FC0923/12	D-DAY 80 ANNIVERSARY	To appoint the Beacon sub-committee to consider an event to mark the 80th Anniversary of D-Day on 6th June 2024.	Town Clerk	immediately	First planning meeting took place in November. Next meeting scheduled for January.
Full Council	FC0923/16	MEMBER FORUM	The RFO needs more councillors as signatories and councillors Browne, Sinfield and Wooddissee volunteered their services.	RFO	immediately	RFO to complete mandate forms to get cllrs as signatories now that she is a signatory. Once this is resolved, additional signatories will be sought.
Full Council	FC0423/09	PARK	1) To appoint a working party of councillors Collins, Kiddie, Olander and Waterman and staff (Deputy Town Clerk / COO & Facilities & Buildings Manager) to work on the park enhancement project. 2) To fund up to £55k for the park enhancement project with the balance of the Park Security Earmarked Reserves allocation to be transferred alongside funds making up the difference from the EMR Community Infrastructure Levy.	DC/SK/SO/GW/CO O/FBM  RFO	12/07/23  Immediately	Given budget, £12.5k is earmarked to the park enhancement project.
Full Council	FC0523/14	AWARD SCHEMES	a) That the Clerk would apply for a Quality status of the Local Council Award Scheme with a plan for the Gold status to follow.	Clerk	31.03.25	This was proposed & agreed as a low priority project at the last FC.
Full Council	FC0723/9	CLOCKS	to repair the Diss clock subject to quotation and get it displayed in a prominent venue preferably in the Corn Hall.	RP	by 31.12.23	
Full Council	FC0923/19	VISIT DISS WEBSITE	To appoint Red Dune Ltd to develop a Visit Diss website as per quotation received with expenditure of £1,500 allocated to General Reserves / Bank Interest and with ongoing annual costs of £390 to be budgeted separately from 2024-25 under Promotion (power – encourage tourism to the council's area / statutory provision LGA 1972, s.144 / General Power of Competence.	Clerk/GW	immediately	Red Dune Ltd now working with District Council & first draft design proposal shared with DTC for feedback.

### Progress Report

Committee	Minute Reference	Subject	Action	Assigned to	Timescale	Comments or further action
Full Council	FC0523/06	PUBLIC PARTICIPATION	An update was requested on the railway through road, and it has been reported via FixMyStreet that the drain grids are sinking into the road outside the Park hotel and opposite Diss High School on Walcot Road. Other matters raised included the use of the new hub in Diss to facilitate meetings, working together with the Town Council on highways schemes prior to authorisation to help ease traffic flow, roadside charging points and the availability of 5G as in other market towns.	KK	08.06.23	Railway project due to be completed end of 2023.
Full Council	FC0623/04	PUBLIC PARTICIPATION	Cllr Minshull agreed to follow up with the Planning department to determine whether the Orchard Croft estate off Frenze Hall Lane had been signed off as planning consent required that the roadways would be brought back to previous standard.	GM	by 06.07.23	
Full Council	FC1023/06	MARKET PLACE TREES	1) To submit a planning application to the Planning Authority for the removal of the two alder trees on the Market Place with replacement of both trees with suitable alternatives at least one on the Market Place in a container and on another site to be agreed. 2) Reconsider re-surfacing / landscaping options given quote received.	Town Clerk	by 31.03.23	Press release to be drafted and request to tree surgeon to submit a planning application sent. Works will be carried out from the Spring.
Full Council	FC1123/04	PUBLIC PARTICIPATION	Consider producing a high-level one-page monthly executive financial summary with the Full Council agenda	RFO	29.02.23	
Full Council	FC1123/04	PUBLIC PARTICIPATION	Contact NCC ref refreshing disabled road marking in parking bays on St Nicholas Street.	KK / Clerk	immediately	Routine maintenance lining work will be undertaken in Spring (Browne's refreshed recently because of remedial work for Tarmac after the previous work failed prematurely).
Full Council	FC1123/06d	FINANCE	To approve that invoice 10036 totalling £38.10 is written off and the trader blacklisted.	RFO	immediately	Completed.
Full Council	FC1123/07	PARISH PARTNERSHIP BID	1.To put this project on hold for 2024/25 and revisit for the 2025/26 Parish Partnership Bid due to the Community Infrastructure Levy funds available being required for the Diss Youth & Community Centre roof regeneration. 2.To look at this project alongside the future of the Sports Ground to ensure the longevity of the money spent.	Clerks	30.06.24	
Full Council	FC1123/08	DEATH OF A PAST COUNCILLOR	To continue to hold a minute's silence at the next Full Council meeting and inscribe the plaque in the Cemetery Chapel following the death of a past councillor.	Clerk	Ongoing	
Full Council	FC1123/09	COUNCIL PRIORITIES	1. Focus Diss Town Council resources in the next 12 months to progressing and where possible completing the high and medium priority tasks as per the amended progress report.  2. Utilise the next 12 months to gather public feedback on the Council's future direction via regular community engagement events to better inform the Council's next strategic plan.  3. To appoint an Action Group of councillors Murphy, Robertson and Taylor to develop a plan for repairing our buildings and completing deferred projects.	Clerks  KM / JR / ET	30.11.24	
Full Council	FC1123/14	STAFFING	Please note that this section of the minutes had confidential items discussed, and resolutions made in the confidential session are recorded separately. These minutes are kept in the Clerks Secure folder.			
Full Council	FC1123b/07	CEMETERY TREE	1. To continue with the scheduled removal of tree 544 in the Cemetery on 30th November.  2. To plant six additional trees on a Council site to mitigate the removal of tree 544.	Clerk  Green Corridors Network AG	immediately  by 31.05.24	Completed and photos sent to insurance company.