

Town Clerk (CEO)
Mrs S. Villafuerte-Richards (CiLCA)

Our Ref: FC 17.12.25
Date: 15/12/2025

For Information:
Town Clerk

Diss Express

Diss Town Council
Council Offices, 11-12 Market Hill,
Diss, Norfolk, IP22 4JZ

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Notice of Meeting

Dear Members of the Public and Press,

You are cordially invited to attend a meeting of **Full Council** to be held in the **Ceremony Room** at **Diss Council Office** on **Wednesday 17th December 2025** at **7:15pm** to consider the business detailed below.

Town Clerk / Chief Executive Officer

Agenda

1. Apologies

To receive and consider apologies for absence.

2. Declarations of Interest and Requests for Dispensations¹

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 Full Council on Wednesday 19th November 2025 (copy 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 (*The period of designated time for public participation is 20 minutes, unless directed by the Chair of the meeting, and individual members of the public are entitled to speak for a maximum of five minutes each*).

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 authorise the bank outgoings for November 2025 retrospectively (copy herewith).
- b) To note the Income & Expenditure reports for November 2025 (copy herewith).
- c) To note the Earmarked Reserves reports for November 2025 (copy herewith).

7. Budget 2026-27

To review the Council's draft budget proposals for the financial year 2026-27 for approval at the January meeting of Full Council (report reference 38/2526 herewith).

8. Internal Audit

To receive the interim internal audit report and consider proposed actions relating to the auditor's recommendations (report reference 39/2526 herewith).

9. Community Infrastructure Levy

To approve the Council's Annual Community Infrastructure Levy Declaration for 2025-26 (copy herewith).

10. Local Government Review Consultation

To respond to the Government's consultation on Local Government Reorganisation in Norfolk and Suffolk by the deadline of 11 January 2026 (copy details herewith).

11. Clerk & Town Mayor Reports

To note that the Clerk & Town Mayor's updates on activities since their last reports will be available at the January meeting.

12. Progress Report

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

13. Date of Next Meeting

To note that the next meeting of Full Council is scheduled for Wednesday 14th January 2026 at **7:15pm**.

14. Public Bodies (Admissions to Meetings)

To consider 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

15. Citizens Advice Porta Cabin

To consider a proposal to utilise the former Citizens Advice porta cabin to benefit the local community (copy details herewith).

*Merry Christmas and a very Happy New Year.
This meeting will be followed by Christmas refreshments and nibbles.*

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>.

<https://disstowncouncil.sharepoint.com/sites/DTCDoc/Committees/Full Council/Agendas/Full Council Agenda 17.12.25 NoM.docx>

Minutes

Draft

Minutes of the meeting of the **Town Council** held in the **Council Chamber** at **Diss Corn Hall** on **Wednesday 19th November 2025** at **7.15pm**.

Present: Councillors: D. Craggs (Chair), C. Dente, K. Murphy, J. Robertson (ex-officio), R. Peaty, L. Sinfield, J. Welch.

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

FC1125/01 Apologies

Councillor's Name	Apologies Received	Absent Without Apology	Reason / Approval
S. Browne	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ill health
S. Kiddie	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ill health
A. Kitchen	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Work commitment

FC1125/02 Declarations of Interest

Minute No.	Councillor's Name	Personal/Other Interest	Pecuniary Interest	Reason
FC1125/07b	K. Murphy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Member of South Norfolk District Council

FC1125/03 Minutes

Members received the minutes of the Full Council meeting on Wednesday 15th October 2025. It was

Resolved: To approve the minutes of the meeting of the Full Council held on Wednesday 15th October 2025 as a true record and were signed by the Chair.

FC1125/04 Public Participation

District Councillor Minshull passed on County & District councillor Kiddie's apologies due to his wife's ill health. South Norfolk Council has instigated its wet weather protocol and supporting rough sleepers into sheltered accommodation & vulnerable residents. Homelessness in the District usually in single figures and most choose to sleep rough. If they choose to decline help, they are provided with a mobile phone to maintain regular contact. It was noted that someone appeared to be sleeping rough near the Desira garage / river and Cllr Minshull will investigate.

(Action: GM; immediately)

Amount of people using the Swim Centre has far exceeded targets & additional staff have been recruited to offer extra swimming lessons. There have been issues with the filtration system forcing several recent closures. June 2026 will see the introduction of the new food waste scheme collected once a week and not affecting other waste collections.

Waste Electrical and Electronic Equipment items are being collected for recycling. They've experienced two lorry fires due to lithium batteries being incorrectly disposed of and due to staff training, were able to save the vehicle. They have also launched a Christmas toy appeal with a collection point at the swimming pool.

It was noted that the site McDonalds is interested in developing, has had 3 applications for fast food / coffee shop outlets refused over around 12 years. Five refusal grounds would need to be met including traffic impact, flooding risk (one on stilts was previously accepted), environmental (it is close to a county wildlife site, noise and disturbance (De Lucy's House), and the sequential test as

it is outside development boundary. There is already approval for such a development on the Scole roundabout & the Roy Humphreys airfield site only miles away. Preference would be for a town centre location.

It was acknowledged that Diss is doing above average (compared to other market towns) in terms of empty properties. We have a good selection of independent traders and some churn is normal. They have worked with No. 8 Marketplace to introduce the extra hour free parking scheme and free Saturday parking should be available throughout December.

A question was raised regarding responsibility for dumped tyres. It was noted that the District Council would collect from the highway / public land only and ensure the legitimacy of waste carriers by asking them to provide their name and licence number.

There were 3 other members of the public in attendance, one interested in item 9 on the agenda and will speak at the time.

FC1125/05

Items of Urgent Business

Members were encouraged to speak to people about the councillor vacancy opportunity and encourage a broad range of interest. We have at least two candidates seriously interested currently with co-option scheduled for the February agenda.

(Action: All; immediately)

FC1125/06

Finance

- a) Members noted bank outgoings for October 2025.
- b) Members noted the Income & Expenditure report for October 2025.
- c) Members noted the Earmarked Reserves report for October 2025.
- d) Members noted the reconciliations of income and expenditure with the Council's bank account statements for September & October 2025.

FC1125/07

Budget 2026-27

- a) Members considered a recommendation following an income & pricing structure review (report 31/2526 referred) to inform the draft budget for 2026/27. It was

Resolved: To approve the income increases and the retention of existing prices as outlined in the report above.

(Action: RFO; immediately)

- b) Members considered recommendations relating to maintenance contracts (report 32/2526 referred) to inform the draft budget for 2026/27.

Given the Diss Community Woodland Project's proposal to maintain the heritage gardens, which will be considered by the Assets, Infrastructure & Events committee next week, members were asked to allow for some flexibility regarding the grass cutting recommendation for that site. The RFO summarised the report findings & recommendations and it was noted that the Facilities & Buildings Manager had calculated hours of work against the maintenance tasks and needs to review all sites and tasks with contractor before issue anyway.

(Action: Clerk/Office Administrator; by 26.11.25 / FBM; by 30.01.26)

The Town Council does not currently cover its cost when verge cutting. There were a few concerns regarding the impact of less regular cuts, and it was noted that the District Council is already in the town cutting other verges. It was agreed that signage would be installed on the disabled toilet explaining they are multi-use and the radar lock would be removed. It was

Resolved: 1. To agree to pass back the verges contract to South Norfolk Council, with a reduction in income of £3,983, but an increase in maintenance time for other works to be carried out and that this is monitored.

(Action: RFO; immediately / FBM; 30.09.26)

2. To agree to the annual grounds contract, specifically for Contractor A, which is for a longer period and less monies than in-house & subject to the Diss Community Woodland Project's proposal & not exceeding £14,100.

(Action: FBM; by 28.02.26)

3. To agree the partial closure of the Park Toilets allowing for the use of the disabled toilet only during the winter months 2026, to reduce some costs.

(Action: FBM; by 30.09.26)

- FC1125/08 E-Vehicle**
Members considered recommendations to purchase an e-vehicle to replace the Ford Ranger for maintaining the Council's sites (report 33/2526 referred). There was a request to consider petrol options following an article on the environmental benefits of e-vehicles and to confirm the battery life for using the pressure washer. It was
- Resolved:** To note the contents of the report and associated appendices and acquire further information for consideration at a future meeting.
(Action: FBM / Clerk; by 28.02.26)
- FC1125/09 Skate Park**
Members considered a recommendation to undertake the repairs to the Skate Park (report 34/2526 referred). Members agreed that more positive input from the users would be appreciated particularly regarding fundraising support and it was suggested that the user group would be asked to provide feedback on the draft grant application. It was suggested that the users may require support in forming a constituted group and it would be beneficial in requiring a level of responsibility for reporting between the two parties and providing access to more grants.
- The recommended contractor is listed as having repaired / constructed the most Skate Parks on the UK Skatepark Builder Directory, has provided contacts for testimonials and have shown due diligence with response rates and information provided. It was noted that a pump track would attract smaller children and could be positioned in the corner of the Sports Ground next to the existing Park and would cost considerably less than the existing repair quote. It was
- Resolved:** 1. To appoint contractor providing quote C to undertake the repairs required to the Skate Park at a total cost of £38,664.
2. To submit a National Lottery Community Grant application to support the cost of repairs in liaison with the user group.
3. That the RFO processes a virement of up to £27,797 from the relevant Earmarked Reserves as stated at clause 10 above to Skate Park EMR subject to grant application.
4. That the total cost of the repairs (£38,664) is allocated to Earmarked Reserves Skate Park with the remainder to General Reserves subject to the grant application.
5. To allocate a Skate Park maintenance budget of a minimum of £1k to fund future repairs / maintenance from 2027-28 onwards.
(Action: FBM / RFO; immediately)
- FC1125/10 Norwich to Tilbury Examination**
Members considered registering for the Norwich to Tilbury Examination to make either a verbal or written representations about the Project. It was
- Resolved:** to register Diss Town Council for the Norwich to Tilbury Examination to make either a verbal or written representations about the Project.
(Action: Admin Officer; immediately)
- FC1125/11 Clerk & Town Mayor Reports**
Members received the Clerk & Town Mayor's updates on activities since their last reports. A few comments were received regarding the sound and volunteer feedback to inform the Remembrance event debrief on 24th November. It was noted that the Corn Hall is introducing a lottery as a fundraiser and Park Radio is offering a £500 advertising incentive for the winner of the Lights window dressing competition.
- FC1125/12 Progress Report**
Members noted progress on decisions made at the last meeting of Council. Replacement lights are being delivered for the Flock and a new method of installation is being trialed.
- FC1125/13 Date of Next Meeting**
Members noted that the next meeting of the Full Council is scheduled to take place on Wednesday 17th December 2025 at 6pm.

Meeting closed:

Councillor D. Craggs
Chair / Town Mayor

BANK OUTGOINGS NOVEMBER 2025				
<u>Date Paid</u>	<u>Payee Name</u>	<u>Bacs Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
03.11.2025	Red5 Networks Ltd	DD774	£ 122.97	Phone/Broadband November 2025 - Council Office & Skatepark CCTV
03.11.2025	South Norfolk Council	DD775	£ 2,156.96	Waste Collections October-December 2025 - All Sites
05.11.2025	Green Flag	DD776	£ 190.00	Breakdown Cover - Ranger & VW Caddy
07.11.2025	British Gas Trading Ltd	DD777-9	£ 585.17	Electricity 1-17th October 2025 - Cemetery, Fountain & Sportsground
14.11.2025	Baldwin Skip Hire Ltd	Bacs2801	£ 276.90	Mixed Waste Skip hire - All Sites
14.11.2025	Broadland Toilet Hire	Bacs2802	£ 66.00	Empty & Clean Cemetery Toilet
14.11.2025	Broxap Ltd	Bacs2803	£ 432.00	Cast Iron Fingerpost "Woodland Walk 2 mins"
14.11.2025	Diss Cornhall Trust	Bacs2804	£ 80.00	Council Chamber Hire with Online Meeting Access Set-up - October 2025
14.11.2025	D.S Aldridge	Bacs2805	£ 287.80	Refund for Exclusive Rights and Plot Reservation at Diss Cemetery
14.11.2025	Etc (East Anglia) Ltd	Bacs2806	£ 1,081.20	CCTV Repair and Replacement works
14.11.2025	Fresh Air Fitness	Bacs2807	£ 70.68	Parts for repairs to Exercise Equipment on Mere Park
14.11.2025	Greystone & Mason	Bacs2808	£ 14,574.00	St Marys Church Wall Repairs
14.11.2025	Hales Group Ltd	Bacs2809	£ 1,665.79	Agency Maintenance Operative 12 days - October 2025
14.11.2025	Lighting & Illumination Tech. Experience	Bacs2810	£ 4,481.38	2025 Festive Lighting in Heritage Triangle 2/3 Installment
14.11.2025	LR Wyard-Scott Ltd	Bacs2811	£ 156.23	Van Fuel - October 2025
14.11.2025	P.Cottrell	Bacs2812	£ 29.00	Window Cleaning Nov 2025 - Council Office & Museum
14.11.2025	Sandy Lane Nursery Ltd	Bacs2813	£ 611.28	Hedging & Plants - Rectory Meadow
14.11.2025	Screwfix Ltd	Bacs2814	£ 201.99	2x Safety Boots - Maint Staff, Security Bolts - Council Office, 1 Tonne Woven Bags & Barrier Tape - General Maintenance, Toilet Indicator Locks - Park Toilets
14.11.2025	Sonata Security Ltd	Bacs2815	£ 1,134.44	Fire Alarm Alterations - Cornhall
14.11.2025	Street First Aid	Bacs2816	£ 50.00	First Aid Provision at Remembrance Event
14.11.2025	Travis Perkins Trading Co Ltd	Bacs2817	£ 281.12	Decking Paint - Boardwalk, Postcrete - Town Sign Posts
14.11.2025	Vmit Ltd	Bacs2818	£ 1,022.28	IT Support & Software November 2025 - DDNP & Council
17.11.2025	Evolve Business Solutions (EA)	DD780	£ 104.43	Photocopier Charges November 2025 to January 2026 - Council Office
18.11.2025	British Gas Trading Ltd	DD781-785	£ 782.93	Electricity October 2025 - DYCC, Council Office, Fountain, Toilets & Park
20.11.2025	Barclaycard	Oct-25	£ 371.97	Visit.Diss Annual Website Fee, Key Cutting - DYCC, Threaed Rivets, Padlock - Skatepark, New Town Sign posts
25.11.2025	Employees	BACS	£ 19,344.08	Salaries Month 8
26.11.2025	EE Ltd	DD786	£ 52.90	Mobile Phones x3 18/10 to 17/11
28.11.2025	HM Revenue & Customs	BACS	£ 6,247.54	NI/PAYE Month 8
28.11.2025	Norfolk Pension Fund	BACS	£ 6,906.45	Pension Contributions Month 8
28.11.2025	Alarm Company	Bacs2819	£ 1,988.40	New Intruder Alarm - Council Office

28.11.2025	Black Dot Media	Bacs2820	£	60.00	Santa at Christmas Lights Switch-On
28.11.2025	Carla Balls	Bacs2821	£	150.00	Christmas Lights Performance 2025
28.11.2025	Carl Baker	Bacs2822	£	82.90	Bubble Entertainment for Christmas Lights Switch On Event 2025
28.11.2025	Core Highways (South East) Ltd	Bacs2823	£	420.00	Road Closure with Cones and Operatives for Remembrance Event 2025
28.11.2025	Diss Parochial Church Council	Bacs2824	£	250.00	St Marys Church Hire for Town Mayors Carol Concert & Christmas Light Switch-On
28.11.2025	Diss United Reform Church	Bacs2825	£	50.00	Room hire for Santas Grotto - Christmas Lights Event 2025
28.11.2025	Diss Van Centre	Bacs2826	£	588.77	VW Caddy Service, MOT, Brake Check & New Tyre
28.11.2025	ESPO	Bacs2827	£	203.10	Gas Supplied October 2025 - Council Office & DYCC
28.11.2025	Fatstickman Ltd	Bacs2828	£	156.00	New Signage for Diss Town Park
28.11.2025	Hales Group Ltd	Bacs2829	£	694.08	Agency Maintenance Operative 5 days - November 2025
28.11.2025	Hillside Office Supplies Ltd	Bacs2830	£	40.68	Stationery - Council Office
28.11.2025	JML Events	Bacs2831	£	2,000.00	Stage, Sound & Lighting for Christmas Lights 2025, Soundhouse Band - Carnival 2025
28.11.2025	Mary Moppins Ltd	Bacs2832	£	1,836.00	Monthly Cleaning & Opening Of Meres Mouth & Park Toilets - November 2025
28.11.2025	Paul Rackham	Bacs2833	£	1,333.00	5x Grave Digging October & November 2025
28.11.2025	Pearce & Kemp Ltd	Bacs2834	£	7,092.48	Christmas Lights & Christmas Tree 2025 - Mere Street
28.11.2025	Phoenix Events (East) Ltd	Bacs2835	£	659.22	Security and Radio Hire for Christmas Lights Switch On Event 2025
28.11.2025	POZ Childrens Entertainer	Bacs2836	£	175.00	Punch & Judy Show - Christmas Light Switch-On 2025
28.11.2025	Robin Dicker	Bacs2837	£	50.00	Performance at Christmas Lights 2025
28.11.2025	Screwfix Direct Ltd	Bacs2838	£	59.99	Safety Boots - Maintenance
28.11.2025	SJS Plumbing	Bacs2839	£	85.00	Repair Leak at Meres Mouth Toilet
28.11.2025	Stuart Peach	Bacs2840	£	150.00	Christmas Lights Photography 2025
28.11.2025	Travis Perkins Trading Co Ltd	Bacs2841	£	12.16	Compression Elbow & Wire Wool - Park Toilets Water Leak
28.11.2025	Treadfirst Ltd	Bacs2842	£	136.50	New Tyre & Rebalance - Ford Ranger CY15 KUO
28.11.2025	Mrs V A Waples	Bacs2843	£	367.05	Interim Internal Audit for 2025/26
30.11.2025	Unity Trust Bank Plc	Charges	£	30.00	Charges for October 2025 fee & Bulk Payments in November 2025
			£	82,037.82	

Income Expenditure August 2025

	Budget 25-26	Actual YTD 25-26	Percentage Spend
Agency Services			
Total Income	£3,848	£3,983	104%
Overhead Expenditure	-£100	-£23	23%
Income Less Expenditure	£3,748	£3,960	106%
Allotments			
Total Income	£525	£0	0%
Overhead Expenditure	-£1,030	-£30	3%
Income Less Expenditure	-£505	-£30	6%
Amenities			
Total Income	£2,000	£5,626	281%
Overhead Expenditure	-£76,137	-£37,756	50%
Income Less Expenditure	-£74,137	-£32,130	43%
Mini Recycling Centre Adopter			
Total Income	£450	£225	50%
Bank Interest rec'd/Bank Charges			
Total Income	£14,000	£113,851	813%
Bank Charges	-£400	-£308	77%
Income Less Expenditure	£13,600	£113,543	835%
Capital Expenditure - Loans	-£27,589	-£20,504	74%
Cemetery			
Total Income	£33,000	£30,401	92%
Overhead Expenditure	-£13,320	-£14,622	110%
Income Less Expenditure	£19,680	£15,779	80%
General Equipment			
Overhead Expenditure	-£4,596	-£1,183	26%
Christmas Lights			
Total Income	£0	0	0%
Overhead Expenditure	-£19,083	-£13,462	71%
Income Less Expenditure	-£19,083	-£13,462	71%
Corn Hall			
Overhead Expenditure	-£8,846	-£4,877	55%
Council Offices			
Total Income	£6,536	£5,428	83%
Overhead Expenditure	-£19,080	-£12,978	68%
Income Less Expenditure	-£12,544	-£7,550	60%
Other Council Properties			
Health & Safety	-£2,500	-£713	29%
PK Toilets	-£18,205	-£10,389	57%
Mere's Mouth Toilet	-£18,500	-£9,896	53%
Staff Uniforms/Replacements	-£500	£0	0%
Total Expense	-£39,705	-£20,998	53%
Diss Youth & Community Centre			
Total Income	£0	£1,539	0%
Overhead Expenditure	-£19,880	-£11,127	56%
Income Less Expenditure	-£19,880	-£9,588	48%
Grants			
Grants Expenditure	-£10,000	£0	0%
Highways - Parish Partnership Bid			
Income	£0	0	0%
Parish Partnership Bid	£0	0	0%
DDNP Contribution	-£1,000	-£22	2%
Income Less Expenditure	-£1,000	-£22	2%

Income Expenditure August 2025

	Budget 25-26	Actual YTD 25-26	Percentage Spend
Market			
Total Income	£21,000	£15,264	73%
Overhead Expenditure	-£3,180	-£2,799	88%
Income Less Expenditure	£17,820	£12,465	70%
Promotion			
Overhead Expenditure	-£1,300	-£588	45%
Precept			
Total Income	£717,191	£717,191	100%
General Expenditure (inc IT)			
Total Income	£0	£500	0%
Overhead Expenditure	-£53,725	-£45,465	85%
Income Less Expenditure			
Sports Ground			
Total Income	£10,500	£5,646	54%
Overhead Expenditure	-£21,522	-£6,838	32%
Income Less Expenditure	-£11,022	-£1,192	11%
Events			
Event Income	£0	£1,380	0%
Overhead Expenditure	-£1,300	-£1,645	127%
Income Less Expenditure	-£1,300	-£265	20%
Christmas Switch-On Event			
Total Income	£4,000	£0	
Overhead Expenditure	-£5,250	-£1,631	
Income Less Expenditure	-£1,250	-£1,631	
Carnival			
Total Income	£10,000	£11,434	114%
Overhead Expenditure	-£12,750	-£14,067	110%
Income Less Expenditure	-£2,750	-£2,633	96%
Wages			
Recharge	£0	£1,833	0%
Recharge	£0	-£6,558	0%
Wages Admin	-£219,705	-£123,665	56%
Wages Maint	-£205,552	-£130,540	64%
Income Less Expenditure	-£425,257	-£252,372	59%
Town Mayors Charity			
Total Income	£0	£373	0%
Overhead Expenditure	£0	-£1,172	0%
Income Less Expenditure	£0	-£799	0%
CIL			
Total Income	£0	£2,820	0%
Overhead Expenditure	£0	-£2,362	0%
Sec 106 Income	£0	0	0%
Sec 106 Expenditure	£0	0	0%
Streetlighting			
Total Income	£0	0	0%
Overhead Expenditure	-£16,000	-£2,395	15%
Income Less Expenditure	-£16,000	-£2,395	15%
Total Income	£823,050	£917,494	111%
Total Expenditure	-£781,050	-£513,376	66%

SUMMARY REPORT OF EARMARKED RESERVES 2025-2026

NC	Committee	Site	EMR	Balance as at 1st April 2025	Less: Actual Year to date Expense	Balance	Add: Year to date receipts	Balance as at 30th November 2025
320	AIE	Cemetery	Cemetery Bungalow Sale	£ 268,841.60		£ 268,841.60		£ 268,841.60
330	Exec	By-election	By-election costs	£ 5,000.00		£ 5,000.00		£ 5,000.00
335	AIE	Mere	Flock Project	£ 9,999.00		£ 9,999.00		£ 9,999.00
342	AIE	Events	Christmas Lights switch on	£ 4,262.42		£ 4,262.42		£ 4,262.42
344	AIE	Events	Carnival	£ 5,441.93		£ 5,441.93		£ 5,441.93
370	AIE	Cemetery	Cemetery Grounds (Inc Monuments)	£ 8,699.30	£ 5,735.00	£ 2,964.30	£ 2,987.50	£ 5,951.80
375	AIE	Corn Hall	Corn Hall	£ 24,455.21		£ 24,455.21		£ 24,455.21
384	AIE	Council Offices	Council Office Building Maint	£ 30,589.58	£ 3,575.00	£ 27,014.58		£ 27,014.58
390	AIE	DYCC	Van Replacement	£ 8,000.00		£ 8,000.00	£ 2,000.00	£ 10,000.00
392	AIE	DYCC	Replacement Ride-On Lawnmower	£ 6,345.00		£ 6,345.00		£ 6,345.00
398	AIE	DYCC	DYCC	£ 14,860.24		£ 14,860.24		£ 14,860.24
400	AIE	Market	Maintenance Market	£ 21,500.00		£ 21,500.00		£ 21,500.00
410	AIE	Mere	Anglian Gardens	£ 5,396.00	£ 4,893.00	£ 503.00		£ 503.00
412	AIE	Mere	Boardwalk	£ -		£ -	£ 5,000.00	£ 5,000.00
414	AIE	Mere	Maintenance Mere's Mouth	£ 1,530.00	£ 1,365.00	£ 165.00		£ 165.00
416	AIE	Mere	Mere Fountain	£ 22,815.00		£ 22,815.00	£ 5,000.00	£ 27,815.00
420	AIE	Rectory Meadow	Rectory Meadow Fencing	£ 7,000.00	£ 4,984.40	£ 2,015.60		£ 2,015.60
422	AIE	Park	Park General - Beacon Project	£ 1,229.46		£ 1,229.46		£ 1,229.46
424	AIE	Park	Play Equipment	£ 3,557.57		£ 3,557.57	£ 5,000.00	£ 8,557.57
426	AIE	Park	Park Toilets	£ 16,000.00		£ 16,000.00		£ 16,000.00
430	AIE	SPG	Athletics maintenance	£ 11,000.00		£ 11,000.00		£ 11,000.00
432	AIE	SPG	SPG Floodlights	£ -		£ -	£ 5,000.00	£ 5,000.00
434	AIE	SPG	SPG Pav maintenance	£ 1,919.58		£ 1,919.58		£ 1,919.58
436	AIE	SPG	SPG - Skateboard Park	£ 8,012.80	£ 1,325.00	£ 6,687.80		£ 6,687.80
440	AIE	St Marys	Closed churchyard repairs	£ 18,579.00	£ 12,145.00	£ 6,434.00		£ 6,434.00
445	AIE	Town	Parish Partnership Works	£ 5,000.00		£ 5,000.00		£ 5,000.00
455	AIE	HTP	HTP	£ 8,633.59		£ 8,633.59		£ 8,633.59
460	AIE	Town	Bus Shelters maintenance	£ 15,571.04		£ 15,571.04		£ 15,571.04
462	AIE	Town	Streetlights	£ 8,116.06	£ 3,700.00	£ 4,416.06	£ 15,000.00	£ 19,416.06
464	AIE	Town	Community Infrastructure Levy (CIL)	£ 81,327.35	£ 2,388.41	£ 78,938.94	£ 2,819.86	£ 81,758.80
466	AIE	Town	CCTV	£ 1,674.99		£ 1,674.99		£ 1,674.99
468	AIE	Town	D&D Neighbourhood Plan	£ 5,393.08	£ 25.60	£ 5,367.48		£ 5,367.48
469	AIE	Maintenance	5 Yr Electrical Testing	£ 3,300.00		£ 3,300.00		£ 3,300.00
470	AIE	Park	Park Enhancement Project	£ 12,139.67	£ 342.44	£ 11,797.23		£ 11,797.23
472	AIE	Town	Parking Scheme	£ 10,000.00		£ 10,000.00	£ 5,000.00	£ 15,000.00
			TOTAL	£ 656,189.47	£ 40,478.85	£ 615,710.62	£ 47,807.36	£ 663,517.98

30.11.2025	Current Year End balance (Precept)	£ 401,861.00
	General Reserves	£ 285,618.00
	EMR	£ 663,517.98
	Total Funds	£ 1,350,996.98

	Streetlighting Funds Breakdown	
	Capital Reserves (ring fenced)	£ 4,096.11
	EMR General	£ 319.95
		£ 4,416.06



DISS TOWN COUNCIL

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Report Number:
38 / 2526

Report to:	Full Council
Date of Meeting:	Wednesday 17 th December 2025
Authorship:	Responsible Finance Officer (RFO)
Subject:	Annual Budget 2026/27

1. Introduction

- 1.1 On 4 December 2025, the members of the Budget Action Group - councillors Peaty, Craggs, the Clerk, and the RFO - met to review updates to the draft budget previously presented to Full Council on 15 October 2025 and taking into account the decisions made at the meeting held on 19 November 2025.
- 1.2 The proposed budget for each committee is shown in Appendices 1 and 2, with the proposed income shown in Appendix 3.
- 1.3 Appendix 4 is the proposed Earmarked Reserves (EMR) to which some funds have been added this financial year, due to the feasibility study which has taken place, and the imminent requirement for funds to maintain various sites.

2. Assets, Infrastructure & Events

- 2.1 The Town and Park budget has been increased by £4,000 for the 2026/27 financial year to accommodate general cost increases and the planned purchase of bunting for the summer season.
- 2.2 The budget for Garden and Floral Scheme has been reduced from £2,000 to £1,500 due to the reduction in planters scheduled, and this will reduce the overall planting costs.
- 2.3 The Tree Management budget has been raised from £18,000 to £20,000 as we are currently finishing the 3rd year of a tree management plan, with all works complete. We will be going out to tender for a new 3-year management contract, but also need additional funds for emergency works in the interim.
- 2.4 The Mere Water Drainage budget has increased from £2,000 to £3,000 in response to the expected winter high-water levels, which may necessitate the additional hire of a pump. A more permanent solution is being explored as part of the John Grose site development.
- 2.5 The budgets for servicing the Park Toilets and Mere's Mouth Toilets will reduce when the new, more local cleaning contractor is appointed. Additionally, the agreed winter arrangement to open only the disabled toilet at the Park has lowered cleaning costs, further contributing to the reduction.

- 2.6 The DYCC running costs have been further reduced as the main building is now completely vacant. Park Radio will continue operating their broadcasting aerial from the site for the foreseeable future. Additionally, the maintenance team will still use the DYCC garages as a workshop, so costs for electricity, water, gas, rates, and annual servicing will continue to be incurred.
- 2.7 The works to remove the sportsground floodlights are being scheduled. The current year's budget will be transferred into an EMR to cover the costs if the work is not completed by year end. No additional budget will then be required.
- 2.8 The budget for streetlighting has been increased from £12,000 to £14,000 due to an expected 10% increase in the maintenance and electricity contract.

3. Executive

- 3.1 The loan repayment budget has been reduced following the full settlement of one of the three loans. The remaining loans are scheduled to be fully repaid during the 2026/27 financial year.
- 3.2 The training budget has been raised from £2,000 to £4,800 to cover the online training portal with Worknest for all staff, and Data Protection training for all staff and councillors as an urgent requirement.
- 3.3 A budget has been established for Property Valuations, which are required every three years at a cost of £4,500. To meet this obligation, £1,500 will be allocated annually, with any year-end balance transferred to an EMR to ensure funds are available when the next valuation is due.
- 3.4 The Human Resources Support budget has been increased from £2,800 to £3,800 to account for the annual price rises in 2025/26 and 2026/27, which were not included in last year's budget.

4. Income

- 4.1 The Income from South Norfolk for Agency Grass Cutting and the Servicing of the Mini Adopter Centres have both been removed. The Recycling centres on Rose Lane and Wilby Avenue have been removed, and the grass cutting contract has been handed back to the District Council as agreed by Full Council on 19 November 2025.
- 4.2 The income from the Sportsground has also reduced due to the closure of Diss and District Athletics Club and the athletics track is not in use.
- 4.3 The price increases agreed at Full Council on 19 November 2025 will see an overall increase of £7,446, which will cover the losses outlined above.

5. Earmarked Reserves

- 5.1 We currently have one van that requires urgent replacement, with funding being pursued through the District Council, as the new vehicle will also provide street-cleaning functionality. In addition, £5,000 has been allocated to strengthen the EMR, in anticipation of another vehicle needing replacement within the next two years.
- 5.2 An allocation of £5,000 has been added to the Cemetery Grounds EMR to cover works scheduled to begin in 2026/27. These works include extending the footpath within the Garden of Rest and carrying out safety testing of memorials across the entire site. The costs are being budgeted within the EMR rather than general reserves, as the expenditure may extend beyond the financial year end.

- 5.3 Funds have been earmarked for the following projects, with allocations intended to build up reserves in preparation for future works. The projects include five-year electrical testing, resurfacing at Meres Mouth, refurbishment of the Anglian Garden, and Boardwalk renovations.
- 5.4 Funds have been allocated to the DYCC, the Sports Park Improvements Project, and the Park Pavilion, as these initiatives are scheduled to progress in the immediate future.
- 5.5 £15,000 has been allocated to streetlighting, with similar annual contributions required going forward. This provision reflects the 25-year lifespan of the assets and the significant costs associated with their full replacement.

6. Budget Conclusions

- 6.1 The Executive budget, along with related EMR's has decreased from £537,054 to £531,889, which is a decrease of 0.96%.
- 6.2 The Assets, Infrastructure and Events budget, along with related EMR's has increased from £285,696 to £331,646, this is an increase of 16.08%.
- 6.3 The Income budget, less the amount of the precept is also set to increase from £105,859 to £110,851, which is an increase of 4.71%.
- 6.4 The overall budget (Appendix 5) gives a projected increase of precept of 3.70%, in line with inflation. This is an increased cost to band D households from £247.05 to £256.19 per year.

Recommendations

- 1. To approve the Assets, Infrastructure and Events budget.
- 2. To approve the Executive budget, along with the related Earmarked Reserves (EMR).
- 3. To approve the Assets budget, along with the related EMR's.
- 4. To approve the current budget with the increase of 3.70%, pending any further adjustments before the final budget-setting meeting in January 2026.

	Description	Code	24-25 Budget updated	24-25 Actual updated	25-26 Budget	Actual Costs to date	Projected remaining Costs	Total Projected	Under/over spend	Precept Revenue	Precept Revenue & EMR	Variation	Notes 25-26
1	Agency NCC Grass cutting	4000	100	80	100	17	54	71	-29.00	100	100	0	To be reviewed along with Verges income
2	Allotment Expenditure	4020	30	3,629	1,030	30	1,000	1,030	0.00	1,030	1,030	0	Agreed to add 1k for hedge works annually
	Garden & Floral Scheme	4040	2,000	918	2,000	386	870	1,256	-744.00	1,500	1,500	500	As planters to be reduced throughout the town by half, this would significant reduce the need for as many plants - by buy better quality ones.
3													
	Town/Pk	4060	22,000	26,115	26,000	12,955	17,517	30,472	4472.19	30,000	32,000	-4,000	Increase due to general pricing increases and £2000 to include bunting. (2k EMR for Anglian Gardens & Mere Mouth Resurfacing)
4													
	Play Equipment R&R	4061	5,000	1,942	5,000	0	1,700	1,700	-3300.00	5,000	5,000	0	possible further 5k to EMR for replacement play equipment in toddler area
5													
	Board Walk Main	4062	1,000	1,220	1,000	138	1,220	1,358	358.00	1,000	6,000	0	No refurb in 2024/25 and only vandalism repairs in 2025/26 - agreed 5k for EMR for more indepth repairs
6													
	Van Replacement	4065	0	0	0	0	0	0	0.00	-	5,000	0	Possible to add 2k to Van replacement EMR as Caddy will need to be replaced in next 2 years
7													
	Van Running Cost	4070	7,000	6,924	7,000	1,449	6,200	7,649	649.00	7,000	7,000	0	3 Van Running costs general use is approx 5k annually, but have a 2k contingency for any breakdown faults
8													
	Van Insurance	4071	1,865	1,748	1,810	1,811	1,748	3,559	1748.97	1,810	1,810	0	Insurance increase usually 3.5%
	Tree management	4075	18,000	30,065	18,000	2,270	3,950	6,220	-11780.00	20,000	20,000	-2,000	New tree management contract required - budgtd 12k per year for this and 8k for any emergency or remedial works outside of 3yr plan - looking at 1 year contract to save on Tender for ease
10													
	Bus Shelter Cleaning	4080	0	120	120	30	90	120	0.00	120	120	0	
11													
	Closed Churchyard R&R	4085	100	33	100	15	40	55	-45.00	100	100	0	Fuel costs for grass cutting, nothing for EMR for St Marys Wall Replacement 25/56
12													
	Manorial Rights R&R	4090	10	5	10	2	4	6	-4.00	10	10	0	
13													
	Mere Water Drainage	4095	2,000	4,599	2,000	0	2,000	2,000	0.00	3,000	3,000	-1,000	Additional 1k to cover pump hire over winter as levels already high at this point
14													
	Mere Fountain	4100	2,000	1,914	2,000	0	1,914	1,914	-86.00	2,200	2,200	-200	Service costs hasn't increase for last 2 years, so an increase is due.
15													
	Mere Fountain Electricity	4101	7,131	5,685	6,000	2,159	3,000	5,159	-841.00	5,600	5,600	400	
16													
	Mere Fountain/Kiosk Insurance	4102	170	160	170	166	0	166	-4.00	173	173	-3	
17													
	PK - Water	4110	100	73	100	19	56	75	-25.00	100	100	0	
18													
	PK - Electricity	4115	1,903	2,512	1,903	1,294	1,400	2,694	791.00	2,400	2,400	-497	Average spend currently around £200 per month
19													
	Park Pavilion & Lights	4117	0	0	0	0	0	0	0.00	500	10,500	-500	Robert to get lights investigated and give a quote to be budgeted for in 26/27
20													
	Mere's Mouth Rent	4120	100	100	100	0	100	100	0.00	100	100	0	
21													
	Mere's Mouth Business Rate	4125	424	424	424	212	212	424	0.00	424	424	0	
22													
	Mere's Mouth Water	4130	500	0	500	0	0	0	-500.00	500	500	0	SNDC to charge to DTC - but not happened as yet
23													
	Park Insurance	4140	1,940	1,819	1,900	1,885	0	1,885	-15.00	1,960	1,960	-60	Insurance increase usually 3.5%
24													
	AMENITIES TOTAL EXPENDITURE		73,373	90,085	77,267	24,838	43,075	67,913	-9353.84	84,627	106,627	-7,360	
25													
	Cemetery Grounds R&R	4250	9,300	5,101	10,300	4,816	5,500	10,316	16.00	10,700	15,700	-400	Grass Cutting & Hedge Trimming projected £7800 based on 4% increase, plus £2000 annually for Waste Collections. Additional £500 for any fuel costs
26													
	Cemetery Chapels R&R	4260	1,000	350	1,000	54	0	54	-946.00	1,000	1,000	0	For any emergency repairs, but all major works have been completed
27													
	Cemetery Water	4275	150	66	175	94	66	160	-15.00	175	175	0	
28													
	Cemetery Electricity	4280	1,151	831	1,300	202	1,050	1,252	-48.00	1,300	1,300	0	
29													
	Cemetery Insurance	4285	545	512	545	530	0	530	-15.00	552	552	-7	
30													
	Cemetery Grave digging Exp	4300	0	8,020	0	3,957	4,000	7,957	7957.00	-	-	0	No budget required as contra with income code - should we add something on top for our administration costs?
												-407	
	CEMETERY TOTAL EXPENDITURE		12,146	14,880	13,320	9,653	10,616	20,269	6949.00	13,727	18,727		

	Description	Code	24-25 Budget updated	24-25 Actual updated	25-26 Budget	Actual Costs to date	Projected remaining Costs	Total Projected	Under/over spend	Precept Revenue	Precept Revenue & EMR	Variation	Notes 25-26
30	General Maintenance Equipment	4270	6,000	4,355	4,000	444	2,000	2,444	-1556.00	4,000	4,000	0	Have quoted for general maintenance and services, with RL to conduct a review of the machines - several older machine to be disposed of
31	General Insurance Equipment	4271	156	146	156	153	0	153	-3.00	160	160	-4	
32	Ride on mower Insurance	4272	424	425	440	440	0	440	0.00	458	458	-18	
	General Equipment Total		6,580	4,926	4,596	1,037	2,000	3,037	-1559.00	4,618	4,618	-22	
32	CH Maint	4350	6,000	3,081	6,000	448	3,600	4,048	-1952.00	6,000	6,000	0	Currently working with Cornhall, leave as is for 2026/27
33	CH Insurance	4360	2,846	2,668	2,846	2,522	0	2,522	-324.00	2,655	2,655	191	
	CORN HALL TOTAL EXPENDITURE		8,846	5,749	8,846	2,970	3,600	6,570	-2276.00	8,655	8,655	191	
34	Office Business Rate	4610	4,860	4,853	4,860	2,475	2,477	4,952	92.00	4,952	4,952	-92	Increase due to now charging for Storage Container in Car Park annually - 16.07.25
35	Office Gas	4615	1,800	2,996	3,000	620	2,000	2,620	-380.00	3,000	3,000	0	
36	Office Electricity	4620	1,630	1,434	1,630	550	1,050	1,600	-30.00	1,630	1,630	0	
37	Office Telephone	4625	2,000	2,984	2,750	963	2,000	2,963	213.00	3,000	3,000	-250	
38	Office Insurance	4630	970	910	940	942	0	942	2.00	980	980	-40	
39	Office R&R	4400	4,500	2,322	3,500	2,191	900	3,091	-409.00	3,500	3,500	0	If office administrator remain in post - will require virement from Maintenance staff from Colins projected wages
40	Office Building	4405	1,000	375	2,000	180	500	680	-1320.00	2,000	2,000	0	
41	Office Stairlift	4410	400	375	400	0	399	399	-1.00	420	420	-20	Prices seem to increase by 5% each year, therefore should be £420 in 2026/7
	OFFICE BUILDING TOTAL EXPENDITURE		17,160	16,249	19,080	7,921	9,326	17,247	-1833.00	19,482	19,482	-402	
42	Electricity Testing 5 yrls	4420	0	0	0	0	0	0	0.00	-	1,000	0	Will require some funds in an ERM to build reserves for this
43	Health & safety	4425	2,500	297	2,500	403	600	1,003	-1497.00	1,500	1,500	1,000	Reduce this as kept high post covid, but this has not be utilized for several years
44	Pk Toilet Servicing	4435	12,000	10,828	14,000	4,739	8,000	12,739	-1261.00	11,000	11,000	3,000	Possible closure of Gender toilets, with disabled being a unisex WC from 01 Nov 26 to 01 Apr 27 (term time only). Quote from new cleaners £ 6,825 or £5,862 with closure, Plus cleaning products & Repairs
45	PK Toilet Insurance	4445	422	396	422	410	0	410	-12.00	426	426	-4	
46	PK Toilet Elect	4450	1,783	1,897	1,783	565	1,200	1,765	-18.00	1,783	1,783	0	
47	PK Toilet Water Rates	4460	2,000	1,818	2,000	-1,051	1,200	149	-1851.00	2,000	2,000	0	
48	Mere's Mouth Toilets	4465	15,000	12,532	17,000	6,325	8,000	14,325	-2675.00	14,000	14,000	3,000	We pay SNDC £850 per annum rent for these toilets, New cleaners at £6,825 per year, and cleaning products/Repairs
49	Mere's Mouth toilet Electricity	4466	722	983	1,500	369	800	1,169	-331.00	1,500	1,500	0	
50	Staff Uniforms/Replacements	4475	250	344	500	0	350	350	-150.00	500	500	0	
	OTHER PROPERTY TOTAL		34,677	29,095	39,705	11,760	20,150	31,910	-7795.00	32,709	33,709	6,996	
51	DYCC Electricity	4500	14,103	4,674	6,500	2,185	2,500	4,685	-1815.00	5,000	5,000	1,500	Should be minimal use as only electric will be maintenance team & Park Radio's Aerial
52	DYCC Gas	4505	830	747	830	223	500	723	-107.00	700	700	130	Keeping minimal heating over winter to protect the building
53	DYCC Business Rate	4510	5,200	5,040	3,800	2,520	2,520	5,040	1240.00	5,200	5,200	-1,400	Would only get reduction if the building is empty, including no storage or use by maintenance team
54	DYCC Water Rate	4515	800	800	800	78	600	678	-122.00	800	800	0	Keep this budget for Maintenance team
55	DYCC Licences Music	4520	250	0	0	0	0	0	0.00	-	-	0	No hirers, therefore no PRS/PPL
56	DYCC Insurance	4525	1,204	1,129	1,200	1,169	0	1,169	-31.00	1,216	1,216	-16	Increase from 25/26 of 4%
57	DYCC Annual Service Costs	4530	1,000	366	750	695	100	795	45.00	750	750	0	Will still require servicing of intruder and fire alarms
58	DYCC General R&R	4540	9,000	12,571	6,000	246	2,000	2,246	-3754.00	4,500	24,500	1,500	Reduced as building is closed, and should be empty apart from Maint team
	DYCC TOTAL EXPENDITURE		32,387	25,327	19,880	7,116	8,220	15,336	-4544.00	18,166	38,166	1,714	

	Description	Code	24-25 Budget updated	24-25 Actual updated	25-26 Budget	Actual Costs to date	Projected remaining Costs	Total Projected	Under/over spend	Precept Revenue	Precept Revenue & EMR	Variation	Notes 25-26
59	Market place - Water rate	4810	50	116	100	42	50	92	-8.00	100	100	0	
60	Market Business Rate	4815	2,800	2,470	2,480	1,235	1,235	2,470	-10.00	2,470	2,470	10	
61	Market Electricity	4830	528	503	600	136	350	486	-114.00	600	600	0	
	TOTAL MARKET EXPENDITURE		3,378	3,089	3,180	1,413	1,635	3,048	-132.00	3,170	3,170	10	
62	Sportsground General	4900	4,000	1,950	4,000	0	0	0	-4000.00	4,000	24,000	0	Renamed from Track Maintenance for Sportground General for any project works
	SPG Flood Lights	4905	0	0	1,685	0	1,685	1,685	0.00	-	-	1,685	Still awaiting tests to be carried out (£1685 for 25/26 into EMR to cover this) - Could require replacement of floodlights after inspection - Possible 5k added to EMR in 25/26
63	SPG Pavilion Maintenance	4910	2,500	580	2,500	536	200	736	-1764.00	2,500	2,500	0	Given enough budget incase any works required, with balance at Y/End going into an EMR for this site
64	SPG Grounds Maint	4920	5,000	2,943	5,000	1,796	2,700	4,496	-504.00	5,000	5,000	0	Grass Cutting contract currently £2760 - could increase and
65	SPG Water	4930	600	368	600	241	200	441	-159.00	500	500	100	
67	SPG Electricity	4935	4,767	3,876	4,767	741	3,800	4,541	-226.00	4,650	4,650	117	New British Gas Contract started October 2025
68	SPG Insurance Premium	4945	1,467	1,376	1,420	1,421	0	1,421	1.00	1,478	1,478	-58	
69	SKb Insurance	4955	550	515	550	539	0	539	-11.00	564	564	-14	Increases look to be 4.6% each year
	SKb Maintenance	4965	1,000	154	1,000	23	200	223	-777.00	2,500	7,500	-1,500	Agreed 5k to EMR to build funds for future required replacements
70	TOTAL SPORTS GROUND EXPENDITURE		20,184	11,762	21,522	5,297	8,785	14,082	-7440.00	21,192	46,192	330	
71	CCTV	4730	4,000	1,705	4,000	236	1,400	1,636	-2364.00	4,000	4,000	0	Need £320 per year for broadband costs at skatepark, Stuart has also quoted a possible cost of £3425 for maintenance of the CCTV at all sites each year (labour costs only). Currently have £1675 balance in the CCTV EMR.
72	Parish Partnership Bid	4780	0	0	0	0	0	0	0.00	-	-	0	Leave 5k in EMR for future PPB's, Infrastructure to inform of any projects. Possible footpath as SPG consultation underway - 22/2324 would need 27k (50% of funds with NCC) - Balance could come from CIL
73	DDNP - Neighbourhood Plan	4785	1,000	489	1,000	16	400	416	-584.00	-	-	1,000	Future use to come from EMR - Agreed with Sarah
	Streetlighting	4970	9,500	8,074	12,000	0	12,000	12,000	0.00	14,000	29,000	-2,000	12K for running costs, actual elec costs for 24-25 were £8,074 + expected 10% price hike to £8.9K for 25/26. Proposed increase for 26/7 is another 10%, plus possible £4,000 for revenue maintenance. Additional 15k to be placed into EMR for 400k replacements in 23yrs time
74	TOTAL INFRASTRUCTURE		14,500	10,303	17,000	252	13,800	14,052	-2948.00	18,000	33,000	-1,000	
75	Remembrance Service	4760	800	413	700	0	450	450	-250.00	700	700	0	
76	General Events	4991	200	94	600	289	100	389	-211.00	600	600	0	Includes the £200 costs for the ATM
77	Christmas Lights Switch-On	4990	2,650	5,195	5,250	46	800	846	-4,404.00	5,250	5,250	0	Budget is £1250 plus the budgtd income amount of £4000
78	Carnival	4996	12,750	14,100	12,750	11,901	200	12,101	-649.00	12,750	12,750	0	Budget is £2750 plus the budgtd income amount of £10000
	Total Events		16,600	27,128	19,300	12,237	1,550	13,336	-5,264.00	19,300	19,300	0	
	EARMARKED RESERVES	9000	0	0	42,000	27,673				88,000		-46,000	
	Total Assets,Infrastructure and Events Committee		241,331	238,984	285,696	112,167	122,757	206,800	-36,196	331,646	331,646	-45,950	

EXPENDITURE - EXECUTIVE COMMITTEE										
Description	Code	2024-2025		2025-2026		Projected Costs	Total Projected	2026-27		
		Budget 24-25	Actual 24-25	Budget 25-26	Actual to date			Budget 26-27	Variation	Notes 26-27 Budget
Bank Charges	4202	350	386	400	155	245	400	550	150	Charged increased from Unity to B.Net monthly charges, but interest increases more than compensate for this
Capital Expenditure (Loan Charges)	4200	41,007	41,007	27,589	2,179	25,409	27,588	14,170	-13,419	2x Loans have only 1 payment as will be completed
Wages- General Admin	4665	217,272	179,583	219,705	69,315	120,904	190,219	216,812	-2,893	See payroll calculations spreadsheet
Maintenance Wages	4666	187,033	185,931	205,552	82,620	132,192	214,812	207,559	2,007	See payroll calculations spreadsheet
Town Mayor's Allowance	4600	1,500	1,548	1,500	173	1,000	1,173	1,500	0	
Members Allowances/Mileage	4605	2,136	1,456	1,900	0	1,278	1,278	1,325	-575	8 members eligible to claim their allowance as elected. Mayor & Leader £318(x1), Committee Chair £190 (x3 possible) and Members £110 (x4), plus £222 for any mileage
Subscriptions	4635	2,500	2,134	2,500	1,495	410	1,905	2,500	0	Add extra for £550 for NPTS - 04.06.25
Audit	4640	2,500	2,842	3,000	397	2,500	2,897	3,200	200	Internal auditor will be £400 for interim and £450 for final - final year of 3 year agreement. External was £2,100 in 23/24
Training	4645	4,500	3,973	2,000	824	900	1,724	4,800	2,800	Added £800 to cover the Worknest Training programme for all staff, All Staff & Councillors Data Protection Training
Liability Insurance	4646	5,098	4,686	4,800	4,805	0	4,805	5,000	200	
Data Protection	4648	0	0	0	0	0	0	715	715	Being charged £650 in 25/26 with a 10% increase each year to be budgeted going forwards
Meeting Expenditure	4650	0	9	1,200	200	400	600	1,200	0	Hire of Cornhall Council Chamber for Meetings when building would otherwise be closed - £50 per time
Printing/Stationery	4655	4,000	4,051	4,000	1,266	2,000	3,266	4,000	0	
IT Equipment/ Software & Support/ Website	4657	24,000	22,483	22,000	8,787	12,000	20,787	25,500	3,500	Vmit Software & Support, Rialtas, Adobe & Wix will all have a price increase due to inflation, and Colin's laptop is due for replacing. Added Website charges for DTC instead of Separate code
Postage	4660	100	108	125	7	25	32	125	0	
Staff Mileage	4667	500	521	500	70	100	170	250	-250	No longer have Sonya's Uni travel & spend much reduced
NI/PAYE/Pension	4670	0	0	0	(13,876)	0	-13,876	0	0	No budget required
Legal/Financial/Prof fees	4675	2,000	5,620	6,500	3,793	650	4,443	6,800	300	Most Legal/Professional works completed - increase by inflation & balance to be transferred to EMR due to devolution costs
Property Valuations	4677	0	0	0	4,500	0	4,500	1,500	1,500	To be saved up for over 3 years in EMR
Vacancy Adverts	4680	1,000	0	1,000	0	0	0	1,000	0	To be kept for future recruitment of CEO using SLCC
Rechargeable	4685	0	2,835	0	625	0	625	0	0	No budget required
HR Support	4690	2,800	2,700	2,700	2,767	0	2,767	3,700	1,000	Increase of 2.5% from 24/25 - agreed within 3 year contract
S 137 Exp	4870	0	19	0	0	0	0	0	0	No budget required
CIL Expenditure	5000	0	11,814	0	0	0	0	0	0	No budget required
TM Charity	4795	0	1,172	0	1,172	0	1,172	0	0	No budget required
Sec 106 Expenditure	5005	0	0	0	0	0	0	0	0	No budget required
Christmas Lights Display	4320	21,000	19,839	19,000	3,734	14,939	18,673	19,000	0	TC has confirmed that £19K is required, replacement lights would cost £19K each year over three years by two suppliers. This is subject to global increases and supplier cannot guarantee but this is in the right region.
Insurance re. Christmas Lights	4322	81	81	83	83	0	83	83	0	
Promotion	4840	600	1,455	1,000	70	450	520	600	400	Visit Diss Website costs of £390 annually agreed from Promo (Sep FC Resolution)
Grants										
General Grants	4720	10,000	10,000	10,000	0	10,000	10,000	10,000	0	
Sub totals Executive Committee		529,977	506,253	537,054	189,037	325,402	500,563	531,889	-4,365	

Description	Code	24-25 Budget	24-25 Actual	25-26 Budget	Actual to date	Projected	25-26 Forecast	26-27 Budget	Variation	Notes 26-27
Executive										
Precept	1076	668,148	668,148	717,191	358,596	358,595	717,191	751,184	33,993	
Interest Received	1090	6,500	24,216	14,000	6,463		6,463	18,000	4,000	At 6 months already been paid 11k interest, so should be in the 22k mark, but interest rates are now going down
Long Term Investment Matured	1095	0	100,000	0	100,000		100,000	0		
Legal Fees Contributions	1100	0	0	0	500		500	0	0	Contributions from Park Radio & Cornhall for the Solicitors dealing with Sublease in 25/26 - nothing further
Christmas Lights	1230	0	250	0	0		0	0	0	
Rechargable Exp. Refunded	1280	0	2,835	0	751		751	0	0	This should balance to zero with 4685
Rechargable Wages. Refunded	1281	0	0	0	0		0	0	0	
Town Mayor's Charity	1440	0	1,172	0	40		40	0	0	
Town Mayors Income	1445	0	1,100	0	0			0	0	Income from insurance claim on Chain
Sec 106	1465	0	0	0	0		0	0	0	
CIL - CIL Income	1460	0	1,505	0	261		261	0	0	
sub-total		674,648	799,226	731,191	466,350	358,595	824,945	769,184	37,993	
Asset, Infrastructure & Events										
Agency	1000	4,040	3,848	3,848	3,983	0	3,983	0	-3,848	Last year had 3.5% increase, so hopefully will increase again by the same but no guaretees. Must be managed by our men more efficiently
Allotment Rent	1120	525	1,525	525	0		0	1,017	492	Increase of 10% annually agreed with DDAHA - agreed £440 contribution to hedge cutting
Amenities Income	1140	2,000	6,208	2,000	4,565	0	4,565	3,000	1,000	Income increases as Mere fishing licence and Pavilion Kiosk included.
VE/VJ Day Income	1146	0	0	0	800	0	800	0		
Mini Recycling Adopter Payment	1150	450	450	450	0	0	0	0	-450	Contract for this has been cancelled by South Norfolk Council
Cemetery Interment/chapel fees	1180	25,000	23,157	25,000	9,657	13,520	23,177	27,800	2,800	Increased pricing agreed FC Nov 2025
Cemetery Memorial fees	1185	10,000	8,039	8,000	3,334	4,666	8,000	8,000	0	Will look at pricing increase for 26/27 as not increased in 25/26
Cemetery Gravedigging Fees	1190	0	8,020	0	4,581	6,400	10,981	2,000	2,000	Agreed £75 admin fee on top of Grave Digging to be fixed until April 2028 Agreed FC Nov 2025
Christmas Switch On Income	1235	1,400	4,360	4,000	0	0	0	4,000	0	Income from 2024 carried forward along with the expenditure due to event being cancelled
Office Rent/Service Charge	1240	6,864	6,653	6,536	3,287	3,287	6,574	7,034	498	NCC no longer renting Marriage room, only office space. Menscraft renting Depwade weekly for £50
DYCC Hire fees	1260	5,181	13,616	0	1,227	935	2,162	0	0	DYCC Closure - need to agreed electricity for the Aerial once Park Radio move out
DDNP Income	1303	0	705	0	0	0	0	0	0	No further income agreed from other members for 2025/26
Market Stallage	1320	21,000	21,570	21,000	9,752	9,752	19,504	21,000	0	Sarah/Robert requested not to increase prices due to reduction in times on Market - look again in 2027/28. Starting to charge admin fee and up front fees for new traders
Extra Event Income	1330	0	0	0	46		46	0		
SPG Hire fees	1400	10,500	14,843	10,500	2,729		2,729	9,000	-1,500	Look at prices for Merryfields & scole lads
Carnival Income	1435	10,000	11,506	10,000	11,434	0	11,434	10,000	0	
Streetlighting	1470	0	14,600	0	0	0	0	0	0	No income expected 26/27
sub-total		96,960	140,621	91,859	55,395	38,560	93,955	92,851	992	
Total		771,608	939,847	823,050	521,745	397,155	918,900	862,035	38,985	

Earmarked Reserves

	Project Description	current	26/27 Budget	Notes
320	Cemetery Bungalow Sale	£ 268,841.60	£ -	Only spend on Buildings
330	By Election	£ 5,000.00	£ -	to be looked at
370	Cemetery Grounds	£ 5,951.80	£ 5,000.00	
375	Cornhall capital refurb	£ 24,455.21	£ -	
384	Council Office refurbishment	£ 27,014.58	£ -	
390	Van Replacement	£ 10,000.00	£ 5,000.00	Looking at vehicles currently
392	Ride on mower renewal	£ 6,345.00	£ -	Rename to Mere Street Cleanliness
398	DYCC Refurbishment	£ 14,860.24	£ 20,000.00	Project still pending
400	Market Maintenance	£ 21,500.00	£ -	
410	Anglian Gardens	£ 503.00	£ 1,000.00	
412	Boardwalk Renovation	£ 5,000.00	£ 5,000.00	
414	Meres Mouth Resurfacing	£ 165.00	£ 1,000.00	
416	Mere Fountain Renewal	£ 27,815.00	£ -	
420	Rectory Meadow Fencing	£ 2,015.60	£ -	Only hedging remaining, left over to 436 Skatepark at Y/End
422	Park - Beacon & Pavilion	£ 1,229.46	£ 10,000.00	
424	New Play Equipment	£ 8,557.57	£ -	
426	Park Toilets Improvements	£ 16,000.00	£ -	Hold pending completion of John Grose site
430	SPG Improvements Project	£ -	£ 20,000.00	Replacing Athletics Track & Floodlight EMR
434	SPG Pavilion/Nursery	£ 1,919.58	£ -	
436	Skateboard Park renewals	£ 34,485.03	£ 5,000.00	
440	St Marys Churchyard Repairs	£ 6,434.00	£ -	
445	Parish Partnership Bid	£ 5,000.00	£ -	
450	Tree Management	£ -	Bal at Y/End	
464	CIL	£ 81,758.80	£ -	
466	CCTV	£ 1,674.99	£ -	
469	5 yr Electrical Testing	£ 3,300.00	£ 1,000.00	
470	Park Enhancement	£ -	£ -	Project postponed
472	Residents Parking Scheme	£ 15,000.00	£ -	
		£ 594,826.46		

RINGFENCED - (not saving up for)

335	Flock	£ 9,999.00	£ -	
342	Christmas Lights Event	£ 4,262.42	Bal at Y/End	
344	Carnival	£ 5,441.93	Bal at Y/End	
455	HTP Mgt	£ 8,633.59	£ -	
460	Bus Shelter Maintenance	£ 15,571.04	£ -	
462	Street Lighting Capital	£ 19,416.06	£ 15,000.00	Will need over 300k by 2042
468	DDNP	£ 5,367.48	Bal at Y/End	
		£ 68,691.52		

Annual Budget 2025/2026

	Last Year		Current Year				Next Year
	Budget 24-25	Actual 24-25	Budget 25-26	Actual YTD 25-26	Projected 25-26	Forecast 25-26	Budget 26-27
Agency Services							
Total Income	£4,040	£3,848	£3,848	£3,983	£0	£3,983	£0
Overhead Expenditure	-£100	-£80	-£100	-£17	-£54	-£71	-£100
Income Less Expenditure	£3,940	£3,768	£3,748	£3,966	-£54	£3,912	-£100
Allotments							
Total Income	£525	£1,525	£525	£0	£0	£0	£1,017
Overhead Expenditure	-£30	-£3,629	-£1,030	-£30	-£1,000	-£1,030	-£1,030
Income Less Expenditure	£495	-£2,104	-£505	-£30	-£1,000	-£1,030	-£13
Amenities							
Total Income	£2,000	£6,208	£2,000	£4,565	£0	£4,565	£3,000
Overhead Expenditure	-£73,243	-£90,085	-£76,137	-£24,791	-£42,021	-£66,812	-£83,497
Income Less Expenditure	-£71,243	-£83,877	-£74,137	-£20,226	-£42,021	-£62,247	-£80,497
Mini Recycling Centre Adopter							
Total Income	£450	£450	£450	£0	£0	£0	£0
Overhead Expenditure	£0	£0	£0	£0	£0	£0	£0
Income Less Expenditure	£450	£450	£450	£0	£0	£0	£0
Bank Interest rec'd/Bank Charges							
Total Income	£6,500	£24,216	£14,000	£6,463	£0	£6,463	£18,000
Bank Charges	-£350	-£386	-£400	-£155	-£245	-£400	-£550
Income Less Expenditure	£6,150	£23,830	£13,600	£6,308	-£245	£6,063	£17,450
Capital Expenditure - Loans							
	-£41,007	-£41,007	-£27,589	-£2,179	-£25,409	-£27,588	-£14,170
Cemetery							
Total Income	£35,000	£39,216	£33,000	£17,572	£24,586	£42,158	£37,800
Overhead Expenditure	-£12,146	-£14,880	-£13,320	-£9,653	-£10,616	-£20,269	-£13,727
Income Less Expenditure	£22,854	£24,336	£19,680	£7,919	£13,970	£21,889	£24,073
General Equipment							
Overhead Expenditure	-£6,580	-£4,926	-£4,596	-£1,037	-£2,000	-£3,037	-£4,618
Christmas Lights							
Total Income	£0	£250	£0	0	£0	£0	£0
Overhead Expenditure	-£21,081	-£19,920	-£19,083	-£3,817	-£14,939	-£18,756	-£19,083
Income Less Expenditure	-£21,081	-£19,670	-£19,083	-£3,817	-£14,939	-£18,756	-£19,083
Corn Hall							
Overhead Expenditure	-£8,846	-£5,749	-£8,846	-£2,970	-£3,600	-£6,570	-£8,655
Council Offices							
Total Income	£6,864	£6,653	£6,536	£3,287	£3,287	£6,574	£7,034
Overhead Expenditure	-£17,160	-£16,249	-£19,080	-£7,921	-£9,326	-£17,247	-£19,482
Income Less Expenditure	-£10,296	-£9,596	-£12,544	-£4,634	-£6,039	-£10,673	-£12,448
Other Council Properties							
Health & Safety	-£2,500	-£297	-£2,500	-£403	-£600	-£1,003	-£1,500
PK Toilets	-£16,205	-£14,939	-£18,205	-£4,663	-£10,400	-£15,063	-£15,209
Mere's Mouth Toilet	-£15,722	-£13,515	-£18,500	-£6,694	-£8,800	-£15,494	-£15,500
Staff Uniforms/Replacements	-£250	-£344	-£500	£0	-£350	-£350	-£500
Total Expense	-£34,677	-£29,095	-£39,705	-£11,760	-£20,150	-£31,910	-£32,709
Diss Youth & Community Centre							
Total Income	£5,181	£13,616	£0	£1,227	£935	£2,162	£0
Overhead Expenditure	-£32,387	-£25,327	-£19,880	-£7,116	-£8,220	-£15,336	-£18,166
Income Less Expenditure	-£27,206	-£11,711	-£19,880	-£5,889	-£7,285	-£13,174	-£18,166
Grants							
Grants Expenditure	-£10,000	-£10,000	-£10,000	£0	-£10,000	-£10,000	-£10,000
Highways - Parish Partnership Bid							
Income	£0	£705	£0	0	£0	£0	£0
Parish Partnership Bid	£0	£0	£0	0	£0	£0	£0
DDNP Contribution	-£1,000	-£489	-£1,000	-£16	-£400	-£416	£0
Income Less Expenditure	-£1,000	£216	-£1,000	£16	£400	-£416	£0
Market							
Total Income	£21,000	£21,570	£21,000	£9,752	£9,752	£19,504	£21,000

Annual Budget 2025/2026

	Last Year		Current Year				Next Year
	Budget 24-25	Actual 24-25	Budget 25-26	Actual YTD 25-26	Projected 25-26	Forecast 25-26	Budget 26-27
Overhead Expenditure	-£3,378	-£3,089	-£3,180	-£1,413	-£1,635	-£3,048	-£3,170
Income Less Expenditure	£17,622	£18,481	£17,820	£8,339	£8,117	£16,456	£17,830
Promotion							
Overhead Expenditure	-£600	-£1,455	-£1,300	-£70	-£450	-£520	-£600
General Expenditure	-£52,634	-£54,985	-£53,725	-£29,709	-£21,263	-£50,972	-£63,115
Sports Ground							
Total Income	£10,500	£14,843	£10,500	£2,729	£0	£2,729	£9,000
Overhead Expenditure	-£20,184	-£11,762	-£21,522	-£5,297	-£8,785	-£14,082	-£21,192
Income Less Expenditure	-£9,684	£3,081	-£11,022	-£2,568	-£8,785	-£11,353	-£12,192
Events							
Event Income	£0	£0	£0	£46	£0	£46	£0
Overhead Expenditure	-£1,200	-£507	-£1,300	-£289	-£550	-£839	-£1,300
Income Less Expenditure	-£1,200	-£507	-£1,300	-£243	-£550	-£793	-£1,300
Christmas Switch-On Event							
Total Income	£1,400	£4,360	£4,000	£0	£0	£0	£4,000
Overhead Expenditure	-£2,650	-£5,195	-£5,250	-£46	-£800	-£846	-£5,250
Income Less Expenditure	-£1,250	-£835	-£1,250	-£46	-£800	-£846	£6
Carnival							
Total Income	£10,000	£11,506	£10,000	£11,434	£0	£11,434	£10,000
Overhead Expenditure	-£12,750	-£14,100	-£12,750	-£11,901	-£200	-£12,101	-£12,750
Income Less Expenditure	-£2,750	-£2,594	-£2,750	-£467	-£200	-£667	-£2,750
Wages							
Recharged	£0	£2,835	£0	£751	£0	£751	£0
Wages Admin	-£217,272	-£179,583	-£219,705	-£69,315	-£120,904	-£190,219	-£216,812
Wages Maint	-£187,033	-£185,931	-£205,552	-£82,620	-£132,192	-£214,812	-£207,559
Income Less Expenditure	-£404,305	-£362,679	-£425,257	-£151,184	-£253,096	-£404,280	-£424,371
Town Mayors Charity							
Total Income	£0	£1,172	£0	£40	£0	£40	£0
Overhead Expenditure	£0	-£1,172	£0	-£1,172	-£1,278	-£2,450	£0
Income Less Expenditure	£0	£0	£0	-£1,132	-£1,278	-£2,410	£0
CIL Income	£0	£1,505	£0	£261	£0	£261	£0
CIL Expenditure	£0	-£11,814	£0	£0	£0	£0	£0
Sec 106 Income	£0	£0	£0	0	£0	£0	£0
Sec 106 Expenditure	£0	£0	£0	0	£0	£0	£0
Streetlighting Income	£0	£14,600	£0	0	£0	£0	£0
Streetlighting Expenditure	-£13,500	-£9,779	-£16,000	-£236	-£13,400	-£13,636	-£18,000
	-£13,500	£4,821	-£16,000	-£236	-£13,400	-£13,636	-£18,000
EARMARKED RESERVE PROJECTS	£0	£0	-£42,000	-£27,673	£0	£0	-£88,000
Total Income	£103,460	£168,373	£105,859	£62,110	£38,560	£100,670	£110,851
Total Expenditure	-£771,308	-£741,585	-£823,050	-£328,876	-£449,437	-£750,640	-£863,535
Precept	-£667,848		-£717,191				-£752,684
Tax Base	2,834		2,903				2,938
Band D Householder	£235.66		£247.05				£ 256.19
Estimated Increase in Band D Equivalent							3.70%



DISS TOWN COUNCIL

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Report Number:
39 / 2526

Report to:	Full Council
Date of Meeting:	17 th December 2025
Authorship:	Responsible Finance Officer
Subject:	Internal Audit Report 2025-26 - Interim

1. Introduction

- 1.1 The Council has received the interim internal audit report from Mrs Victoria Waples. It assesses the effectiveness of the Council's risk management, control, and governance processes and considers internal auditing guidelines for smaller authorities.
- 1.2 The interim internal audit was conducted in person, on 20th October 2025. This marks the fourth year of auditing services, with the necessary letters of engagement completed and attached Appendix 1.
- 1.3 The report and recommendations response sheet are provided in Appendix 2.

2. Report Recommendations

2.1 **Recommendation 1 – Page 5**

Whilst council has partially complied with the requirements of the Transparency Code and provided a list of the grant recipients for years 2023-24 and 2024-25 on the website, it might wish to ensure the publication requirements of the code under paragraph 43 are fully adhered to in the preparation for Assertion 10 of the Annual Governance and Accountability Guide 2025-26.

Action on Recommendation 1

To comply with the new requirements under Assertion 10, we will be expanding the information we publish about our grant-making activities. Previously, we disclosed only the grant period, the beneficiary name, and the amount awarded.

Going forward, we will also publish the beneficiary's registered number, date the grant was paid and the purpose for which the grant was provided.

This additional information will now be included in the public domain as part of our commitment to transparency and compliance.

2.2 **Recommendation 2 – Page 7**

Council is advised to review paragraph 5.208 of the Practitioners Guide 2025 to ensure that Council's general reserve is more than three months but less than twelve months of net revenue expenditure. Revenue reserves held as general reserves outside these figures will warrant an explanation to the external auditor.

Action on Recommendation 2

The General Reserves should be between three and twelve months of net revenue spend, which equates to between £205,762 and £823,050. As we are a larger council, this should be nearer to between three and five months. We currently have £285,618 which is just over four months, and there should be some additional funds to increase this at year end, therefore no explanation to the external auditor should be required.

2.3 Recommendation 3 – Page 7

Council is advised to ensure that the Reserve Policy as reviewed in April 2024 is updated and contains up to date provisions from the Practitioners' Guide 2025 as produced by SAAAP.

Action on Recommendation 3

This is set to be reviewed and will be submitted to Full Council at the meeting in February 2026, along with the other key documents in the internal controls, including the updated Financial Regulations.

2.4 Recommendation 4 – Page 8

Whilst council is aware that its Fidelity Guarantee (employee's dishonesty) cover at £1 million is not in accordance with guidance, which provides that the cover should be at least the sum of the year end balances plus 50% of the precept/grants to be received in the following April/May, it should review this position and seek clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). It is expected that such an increase would result in a referral to the insurance underwriter, but council is advised to ensure that it is able to consider whether the increase in estimated premiums would outweigh the risk of exposure.

Action on Recommendation 4

We have been in contact with our insurers, and the cost to increase our Fidelity cover will only be £101 per year, with the cost waived until our renewal in April 2026. Therefore, this has now been increased to £2 million.

2.3 Recommendation 5 – Page 12

Council might wish to ensure that Financial Regulation 1.5 is amended to reflect the appointment of a Responsible Financial Officer (in accordance with S151 of the 1972 Act) noting that this role is not now filled by the Clerk.

Action on Recommendation 5

The Financial Regulations have now been updated and amended from the previously approved version that was provided to the Auditor. The updated regulations are scheduled to be presented to Full Council in February 2026.

Recommendations

1. To accept the Internal Audit Engagement of Victoria Waples, as per Appendix A.
2. To accept the contents of the interim internal audit report 2025-26 (Appendix B).
3. To approve the proposed actions as appropriate responses to the internal auditor report's recommendations.

DISS TOWN COUNCIL INTERNAL AUDIT ENGAGEMENT

**Diss Town Council
11 – 12 Market Hill
Diss
IP22 4JZ**

Attention: Susan Hurst, Finance Officer

23rd July 2025

Dear Susan,

Re: Diss Town Council – Engagement Letter for Internal Audit Services for 2025-2026

In accordance with the quotation provided and accepted by the Town Council and with reference to the primary objective of Internal Audit being to independently review, appraise and provide assurance upon the control environment, I am writing to confirm the approach to be taken for the internal audit services offered to the Town Council. For such purposes, this letter should be considered as the letter of engagement for the year 2025-2026.

As outlined previously, the internal audit services offered will be predominantly a systems-based approach to audit and will focus on ensuring that the controls operated by the Council safeguard it from increased risk exposure.

The scope of the internal audit activity

There are no limitations on internal audit's scope of activities. The scope of internal audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

Internal Audit work will be 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;
- Complete the Annual Internal Audit Report within the Annual Governance and Accountability Return (AGAR) in respect of the financial year under review (applicable only to the visit after the year-end).

DISS TOWN COUNCIL INTERNAL AUDIT ENGAGEMENT

Independence

The main determinant of the effectiveness of internal audit is that it is seen to be independent in its planning and operation. To ensure this, internal audit will operate within a framework that allows:

- unrestricted access to the officers of the council
- reporting in its own name
- segregation from the day-to-day operations of the council

I am able to state that in order to preserve objectivity, I am free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

Rights of access

There should be no limitations on internal audit's access to records. I should be able to have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee to the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required

Reporting

As agreed, there will be a minimum of two audit exercises in the financial year, with the first being scheduled for 21st October 2025 and the second as soon as possible after year end (31st March 2026).

Both audit exercises will take place in person unless unforeseen circumstances dictate otherwise.

A written report will be submitted to the Town Council with one copy each of the report being sent to the Town Clerk and the Town Mayor after each internal audit visit and will summarise:

- The work undertaken
- The results of any significant findings
- Agreed actions to be undertaken to immediately correct the findings
- Recommendations for the Council to consider via an audit plan.

The standards to be applied to all internal audit work will be those stipulated by the Joint Panel on Accountability and Governance Practitioners' Guide March 2025 (as issued by NALC) and will be under the specific direction and management of the Council (or as may be delegated to the Clerk).

It is anticipated that the Internal Audit testing of internal controls will be sufficient for the proper completion of the Annual Internal Audit Report (AIAR), which should provide an adequate level of assurance for the Council to complete the Annual Governance Statement within the AGAR.

DISS TOWN COUNCIL INTERNAL AUDIT ENGAGEMENT

Should I be unable to complete any of the boxes within the AIAR, an explanation will be provided with the opportunity to discuss a remedial action plan to address the issues arising.

Remuneration

Agreed audit fees for the year 2025 - 2026 are as follows:

- Interim audit to review the general systems of the Council £355.00 plus mileage at the HM Revenue and Customs prevailing rate (currently £0.45 pence per mile)
- Year-end audit to review the year-end procedures of the Council £405.00 plus mileage at the HM Revenue and Customs prevailing rate (currently £0.45 pence per mile)

Acknowledgement and Acceptance


I appreciate the opportunity to be of service to you and look forward to working with you on the provision of internal audit services.

Having considered the provisions of this engagement letter and my proposed appointment, could I please have your written agreement to these arrangements by signing and returning a copy of this letter.

Victoria

Diss Town Council agrees to the engagement of Victoria S Waples on and subject to the terms set out in this Engagement Letter.

Signed:



Duly authorised for and on behalf of Diss Town Council:

Printed Name: SUSAN HURST

Position: RESPONSIBLE FINANCE OFFICER

Date: 21/10/2025

Victoria S Waples, BA(Hons, CiLCA, PSLCC
37 Queenscliffe Road
Ipswich IP2 9AS
Email: victoria1363@icloud.com

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

Report to Diss Town Council - Interim Internal Audit for the Year Ending 31st March 2026

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 30th September can be summarized as follows:

Income to date:	£890,153
Expenditure to date:	£390,043
Precept figure for the year:	£717,191
Current Year Fund:	£500,109
General Reserves for period-end:	£272,227
Earmarked Reserves for the period-end:	£676,910

The following Internal Audit work was conducted 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 assess the books, accounts, transactions and vouchers on a sample basis in order to arrive at an opinion on the systems in place.

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

Subject & tests conducted	Comments/Recommendations
<p>1. Proper book-keeping. Examination of</p> <ul style="list-style-type: none"> • Cashbook • Reconciliations of cashbook 	<p>The council continues with its use of the Rialtas Omega Financial Software accounting package which produces a suite of tools to allow for reporting on an income and expenditure basis and incorporates the asset and bookings modules.</p> <p>As has previously been stated, the accounting procedure used by the RFO gives a more accurate presentation of the authority's true financial position by ensuring that there is detailed focus on the balance of economic benefits under the council's control, rather than just its bank balance. The financial software used by the Council allows the automation of many of its transactions involving income and expenditure and employee payroll, as well as reports and financial statements.</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. In accordance with good practice, the accounting records also contain a record of income and expenditure in relation to claims made for contribution, grant or subsidies from a government department or other public body. The reconciliations conducted allow for the process of comparing internal records against statements from financial institutions and other external sources to ensure money that exits in an account matches money spent.</p> <p>By focusing on the actual movement of cash within the council, the RFO is able to ensure that there is an efficient system of cash flow management by using strategic practices such as timely invoicing, prudent inventory management, and negotiating favourable credit terms with suppliers.</p> <p>Spot checks were made and were found to be correct. Journal entries between cost codes for the year under review were seen and verified with supporting documentation reviewed. 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>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

<p>2. Payment controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Understanding of the process involved for reclaiming VAT • Expenditure controls • Internet Banking controls • Procurement controls • Tenders submitted • General power of competence • PWLB 	<p>VAT is identified in the cash book and reclaimed on a quarterly basis. The VAT Assessment Files for the remaining quarter to 31st March 2025, as identified in the year-end accounts for 31st March 2025 (£12,651.82) was settled in April 2025.</p> <p>The VAT Assessment File for the first quarter, as produced by the accounting package operated by the Finance Officer was reviewed and verified as being settled in July 2025. The period-end figure of £10,419.91 is verified and evidenced on the Trial Balance on 30th September 2025 and correctly recorded as a period-end debtor. Settlement of the reclaim by HM Revenue and Customs is still to be received.</p> <p>The Internal Auditor undertook sample tests to ensure that the VAT element within payments is being clearly identified and appropriately accounted for within the accounting system. For the period under review, the Finance Officer has ensured that 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 thereby confirming that robust arrangements are in place for managing its responsibilities regarding VAT.</p> <p><i>Comment: council has ensured that it has complied with section 33 of the 1994 VAT Act which allows local authorities and other public bodies to recover VAT incurred on costs associated with: non-business activities, taxable business activities where the body is VAT registered (subject to the normal rules), and exempt business activities (where the input tax incurred in relation to exempt activities is considered to be insignificant).</i></p> <p>In accordance with relevant guidelines, partial exemption is applied where VAT input is to average less than £625 per month or £7,500 per annum or be less than 5% of the total VAT incurred.</p> <p>In accordance with its own Financial Regulation 5.2 (as per the adopted regulations of April 2025), 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 6.2, 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 twenty (20) individual payments in the</p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>period between 1st April and 30th September 2025. In the actions undertaken in committing the council's resources, Council is operating within Financial Regulations (adopted April 2025) 6.2 through to 6.9.</p> <p>Council continues to show good practice by ensuring that, on receipt of invoices, (and in accordance with Financial Regulation 6.3) 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.</p> <p><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.</p> <p><i>Comment: in accordance with Financial Regulation 7.8, 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 (adopted April 2025) 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 (adopted April 2025) 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> <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 practice 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 practices, 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</i></p>
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	<p><i>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>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 17th May 2023, to use the power until the next relevant Annual Council Meeting (post May 2027).</p> <p>Council operates a Community Grants Scheme (with an Annual Budget of £10,000) with grants being awarded under the terms of its Grants Policy. At period end, the budget was still to be expended. The Local Government Transparency Code 2015 requires all Parish Councils to publish data if they have a gross annual income or expenditure exceeding £200,000. The Code specifies how frequently data is to be published, be it quarterly, annually or once only, but in many cases encourages more frequent publication. Section 42 provides clarity on the manner in which this information should be produced whilst section 43 details the information that must be published as a minimum: date the grant was awarded; time period for which the grant has been given; local authority department which awarded the grant; beneficiary; beneficiary's registration number (if applicable) summary of the purpose of the grant, and amount.</p> <p>Recommendation: whilst council has partially complied with the requirements of the Transparency Code and provided a list of the grant recipients for the years 2023-24 and 2024-25 on the website, it might wish to ensure that the publication requirements of the code under paragraph 43 are fully adhered to in preparation for Assertion 10 of the Annual Governance and Accountability Guide 2025-2026.</p> <p>The council has two outstanding Public Works Board Loan taken out for a ten-year period. (Heritage Triangle Project and Boardwalk and Gardens). The balance outstanding as at 31st March 2025 was £41,027.18. Total balance outstanding at 29th September 2025 was £38,870.92. Repayments for the year-to-date total £18,324.84 was taken on 29th September 2025 were made in accordance with the instalment repayment schedule as issued. Loan types are fixed, and the repayment method is via an annuity. The Public Works Board for the Market Place Collapsed Path final instalment in the sum of £2,179.01 was made on 17th April 2025.</p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

<p>3. Budgetary controls.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Verification of process of setting of budget • Monitoring of budget • Reporting of expenditure and variances • Reserves 	<p>The minutes of 18th December 2024 confirm the approved budgeted expenditure was agreed at £823,050 with budgeted income at £105,859 representing an overall increase of 7.36%.</p> <p><i>Comment: council has ensured that, in accordance with current legislation, it has prepared and approved a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year.</i></p> <p>The minutes of the full council meeting of 8th January 2025 show that Council agreed to formally adopt the budget recommendations resulting in approval for a precept request of £717,191 equating to £247.05 for each Band D householder for the financial year 2025 – 2026 reflecting a 4.79% increase over that set for the previous year.</p> <p><i>Comment: to ensure clarity and transparency, council has followed best practice by expanding the minutes to show not only the percentage (%) but also the financial increase (£) the precept being set would have on a Band D Council Tax dwelling, taking into account movement in the tax base, over that set for the previous year.</i></p> <p>Evidence was seen of the detailed budget report to actual with committed expenditure and funds available for the 1st quarter as submitted to Full Council at its meeting of 30th July 2025. The written report from the Clerk, in accordance with Financial Regulation 4.10, provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned. Such reports submitted by the Clerk 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. For the period under review, it was stated that the budget was performing as expected for this time of the year and that there were no concerns of which the council needed to be mindful at that time.</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. Council continues to demonstrate that it shows good practice by following the recommended key stages as to the budgetary process have been followed throughout the year under review.</i></p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>Council continues to operate within the parameters of its own Financial Regulation 5.17 and ensures that virements between budgets are considered by resolution by full Council or a duly delegated committee acting within its Terms of Reference except in an emergency. The Clerk is authorised to incur expenditure of up to £5,000 excluding VAT, in cases of extreme risk to the delivery of Council services or to public safety on Council premises, on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. <i>Comment: in accordance with Regulation 5.18, 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>The Council on 30th September 2025 had overall reserves totalling £1,449,245.16. General Reserves stood at £272,227.00 with agreed Earmarked Reserves of £676,909.16. The Current Year Fund stood at £500,109.00.</p> <p>Recommendation: council is advised to review paragraph 5.208 of the 2025 Practitioners' Guide 2025 to ensure that council's general reserve is more than three months but less than twelve months of net revenue expenditure. Revenue reserves held as general reserves outside of these figures will warrant an explanation to the external auditor.</p> <p>Council's Reserve Policy, as adopted, states that the level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves which is considered appropriate for the Council will form part of the recommendations for the Annual Budget and Precept request by the Council. The policy outlines the current level of General Reserves to be held by the Council which is set at equal to between three and twelve months of precept for cash flow and contingencies.</p> <p>Recommendation: Council is advised to ensure that the Reserve Policy as reviewed in April 2024 is updated and contains up to date provisions from the Practitioners' Guide 2025 as produced by SAPPP.</p>
<p>4. Risk Management.</p> <ul style="list-style-type: none"> • Insurance in place <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed • Fidelity Guarantee Cover Insurance <ul style="list-style-type: none"> ➤ Adequate ➤ Reviewed 	<p>A scan of the minutes did not give rise to any unusual financial activity and there were no actions of a potentially unlawful nature being considered. A review of the financial period end process confirms that there were no events that have occurred during the period to the end of September 2025 that need to be considered by the council prior to the acceptance of the period end accounting statements in September 2025.</p> <p>At its meeting of 21st May 2025, Full Council reviewed and approved the insurance</p>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

<ul style="list-style-type: none"> • Internal Controls documented and regularly reviewed 	<p>schedule for 2025-2026 as part of its overall system of internal controls and arrangements for the management of risk as defined by the Audit & Accountability Act 2014 (A&A), s4(1). Such a review will form part of the and annual review of their overall effectiveness. The report submitted by the Finance Officer confirmed that the insurance premium takes into account the long-term agreement discount which keeps the underlying rates the same until 2027. Council was also advised that in the last 3 years rates for the whole insurance market have risen sharply (by approximately 25%) and this will need to be reflected in new agreements to be considered towards the end of 2026.</p> <p>Core cover showed the following: Public Liability £15,000,000; Employer's Liability £10,000,000; Hirer's Liability £2,000,000; Motor Insurance for five vehicles as identified within the policy & Fidelity Guarantee Cover at £1,000,000.</p> <p>Recommendation: whilst council is aware that Fidelity Guarantee (Employee's Dishonesty) cover at £1million is not in accordance with guidance, which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April/May, it should review this position and seek clarification from its current insurance providers over the increased cost to council to ensure cover for the maximum risk exposure (as determined by the council). It is expected that such an increase would result in a referral to the insurance underwriter, but council is advised to ensure that it is able to consider whether the increase in estimated premiums would outweigh the risk of exposure.</p> <p>Nine premises are covered under material damage with business interruption for three premises. All Risks cover is in place for the council's premises as noted and assets with cover non-location specific. As part of its overall area of risk management, with particular reference to play equipment and associated areas, all play area inspection reports are submitted to and considered with relevant actions being undertaken where necessary.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. Overall Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money.</i></p> <p>As previously reported, Council formally reviewed its Internal Controls for the year</p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>under review at its meeting of 21st May 2025 (Report 07/2526). The Governance and Management Risk Register is a live document covering the years 2024 – 2028 which is to be reviewed on an annual basis with confirmation to be given that an annual assessment has been undertaken and that amendments to the adopted policies will be incorporated for the coming year, if appropriate.</p> <p><i>Comment: the detailed reviews continue to demonstrate that Council has taken steps to ensure that it has processes in place to enable it to identify, assess and record the control mechanisms in place to ensure that all reasonable steps are taken to safeguard and protect public finances. Safe and efficient arrangements are also in place to cover how the council orders goods and services, incurs liabilities, manages debtors, makes payments and handles receipts.</i></p> <p>As part of its review of governance and internal control measures, Council has adopted an Internal Control Statement which covers the purpose of the system of internal control; the personnel involved with the internal control regime, internal and external audit remit, review of effectiveness of internal control along with an action plan to address issues raised within the internal control process.</p> <p><i>Comment: Council has ensured conformity with the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 and formally reviewed the effectiveness of its system of internal control.</i></p> <p>In accordance with Council's Financial Regulation 2.2 and 2.3, risk assessments including risk management proposals are submitted to Council for review and adoption including proposals for new activity or amendments to the overall management of risk. The minutes of the Executive Committee of 4th June 2025, demonstrate that the Committee resolved to amend Regulation 2.6 to allow the Mayor to continue as the Council's Internal Controls Councillor and continue to verify bank reconciliations (for all accounts) as produced by the Responsible Financial Officer.</p>
<p>5. Income controls. Examination of:</p> <ul style="list-style-type: none"> • Precept • Other income: <ul style="list-style-type: none"> ➤ CIL ➤ Burial and associated fees ➤ Allotment fees ➤ Hall hire fees 	<p>Council received precept in the sum of £717,192 from South Norfolk District Council for the period under review in April and September 2025 as reported within the Income and Expenditure Reports for the months of May (submitted to the meeting of 21st May 2025) and September (as submitted to the meeting of 15th October 2025). 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>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

<ul style="list-style-type: none"> ➤ Market fees ➤ Bank Interest • Aged Debtor Listings 	<p>For the period under review Council received CIL Receipts in the sum of £261.24 (April 2025). CIL receipts are reported to full Council as part of its overall Income and Expenditure Reports. The year-end levy annual report for 2024-2025 has been uploaded onto the council's website. The year-end balance showed retained CIL monies on 31st March 2025 of £81,327.35. Expenditure for the year totalled £31,816.77.</p> <p>As a Burial Authority and in accordance with proper practices, Council has ensured that it maintains a formal burial register which is up-to-date and accurately held. A review of a sample of interments and memorials were conducted at the annual internal audit review to ascertain whether they can be appropriately evidenced, and fees have been charged at the correct approved rate and recovered within a reasonable time. In accordance with guidance, the council acquires and retains copies of burial and cremation certificates.</p> <p><i>Comment: it was confirmed that prior to year-end, a review of the council's cemetery fees would be undertaken by the Facilities Committee.</i></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 13.2, Council understands that it should review all fees and charges annually, with increases as deemed appropriate, following a report as submitted by the Responsible Financial Officer. As referenced in the Annual Internal Audit Report for the year ending 31st March 2025, the budgetary papers for the setting of the budget for the year 2025 - 2026 referred to the decision taken for a nil increase to the market traders with the ambition of increasing the number of stall holders instead. Revised / new regulations and appropriate risk assessments for all hirings are delegated to the Facilities Committee.</p> <p><i>Comment: it is understood that council is aiming to carry out an annual review of all fees and charges to ensure that alternative ways of generating income are fully explored.</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>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<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>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 (adopted April 2025) and reported to Full Council within the monthly Income and Expenditure reports.</p> <p>The outstanding sales ledger invoices for the period ending 30th September 2025 was reviewed and verified. The Responsible Financial Officer has advised that there are no irrecoverable accounts for consideration as bad debts.</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>6. Petty cash/expenses procedure.</p>	<p>The Council does not operate a petty cash system.</p>
<p>7. Payroll controls. Examination of:</p> <ul style="list-style-type: none"> • Management of payroll • PAYE/NIC system in place • Compliance with HMRC procedures • Mayor's Allowance 	<p>The council's payroll function has been outsourced to the Norfolk Association of Local Councils 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> <p>At period-end Council had 9 employees on its payroll, all which are members of the Local Government Pensions Scheme as operated by Norfolk County Council.</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,</p>

	<p>appropriate pay scales for staff and as per the relevant staff point on the national NJC scales. At the meeting of Full Council of 30th July 2025, Council approved the recommendations from the staffing review undertaken by Local Council Consultancy which also included the appointment of a Responsible Financial Officer to replace the Finance Officer and Responsible Financial Officer (previously) and incremental contractual increases for a number of staff.</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>Comment: council might wish to ensure that Financial Regulation 1.5 is amended to reflect the appointment of a Responsible Financial Officer (in accordance with s151 of the 1972 Act) noting that this role is not now filled by the Clerk.</p> <p>At the meeting of 3rd September 2025, the Executive Committee reviewed the new staff employment contracts as recommended by the Council's contracted HR employment law advisors (report reference 22/2526 tabled) and resolved to adopt the new staff employment contracts noting that the majority of the changes were best practice updates, which provided greater legal protections.</p> <p><i>Comment: Minutes of the Executive Committee demonstrate that, under delegated powers, amendments to staff salaries are considered and express permission is granted for amendments to remuneration and matters relating to staff policies.</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 payrolls for April, June and September 2025 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.</p> <p><i>Comment: In accordance with Financial Regulation 11.5 (adopted April 2025), deductions are paid to HM Revenue and Customs and Norfolk Pension Fund on or before the dates prescribed. The total of all such payments is reported in accordance with the adopted regulations.</i></p> <p>Of the samples reviewed, gross pay due is correctly calculated in accordance with the approved spinal point on the NJC scale with the annualized base salary representing</p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>the fixed amount of pay each employee receives on a regular basis. The annualized salary allows for more accurate budgeting and forecasting, taking into account the number of hours an employee is expected to work and their hourly wage. It also provides a more accurate representation of the total compensation due to the council's employees.</p> <p>In accordance with Council's Financial Regulation 11.6 (adopted April 2025), payments to employees and appropriate creditor of the statutory and discretionary deductions are recorded in a separate confidential record (cash book) with the total of such payments each calendar month reported in the cashbook.</p> <p>Council's re-declaration of compliance with regards to re-enrolment was seen and verified as having been submitted and accepted by the Pension Regulator on 4th October 2022. The Responsible Financial Officer has confirmed that notice has been given that the re-declaration of compliance must be completed by 2nd March 2026. <i>Comment: within five months of the third anniversary of the council's start date (if this was the council's first re-declaration), or the previous re-enrolment date for subsequent re-declarations, council is aware that it will need to complete a further re-declaration of compliance informing the Pensions Regulator as to how it has met its legal duties.</i></p> <p>Within the annual budget set is a sum for the Mayor's Allowance. For the year 2025-2026 this was set at £1,500. Nil expenditure has been incurred to date. <i>Comment: Council is aware that section 15(5) of the LGA 1972 provides that Parish (and Town) Councils may for its Mayor "for the purpose of enabling them to meet the expenses of their office such allowance as the council think reasonable".</i></p> <p>Within the annual budget set is a sum for Member's Allowances. For the year 2025-2026 this has been set at £1,900. To date, nil expenditure has been incurred. <i>Comment: council is aware that under The Local Authorities (Members' Allowances) (England) Regulations 2003, application of the allowance is limited to members who, unless otherwise specified, are elected members of the parish council.</i></p>
<p>8. Asset control Examination of:</p> <ul style="list-style-type: none"> • Asset Register • Checks on existence of assets • Recording of fixed asset valuations 	<p>The Asset Register is held on a computerised system and covers those items listed under insurance and within the parish council's remit for maintenance and ownership. The Asset Register as defined in value for the year ending 31st March 2025 (£8,388,834.29) as submitted to the Executive Committee at its meeting of 4th June 2025, has been revised following the acquisition and disposal of equipment, fixtures</p>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

<ul style="list-style-type: none"> • Cross checking on insurance cover • Tenancies 	<p>and fittings. In addition, all of the council-owned properties have been assessed for reinstatement values for insurance purposes. The new reinstatement values have been updated on the asset register. The Committee was made aware of the overall reduction in the total assets reinstatement value of £865,553. Following the maturity of the long-term invested fund of £100,000 (June 2025), the fixed assets have been reduced accordingly.</p> <p>At period-end the register details assets held by the Council which have been defined as Fixed Assets broken down into Assets, Events and Infrastructure (£6,897,794.66), Executive (£4,233.59) and Heritage Triangle Project (£678,234.73). In accordance with proper practices, there are appropriate measures in place to allow for the tracking of additions and disposals from the previous year to the current year. <i>Comment: the council has understood the guidance issued ensuring that it maintains a formal asset register which is routinely updated to record new assets at historic cost price, net of VAT and to remove any disposed of / no longer serviceable assets.</i></p> <p>A spot check of the Asset Register was seen during the Internal Audit Visit and verification is given that the register contains a list of assets against insurance valuations. In some cases, a group of similar items have been included in the fixed asset register. The assessment carried out in June 2025, is set to be completed again in May 2028 and every three years thereafter. All assets were found to be appropriately insured or where appropriate, self-insured, by the Council. Where assets have been gifted or where there is no known value, assets have been given the proxy value of £1. This value has also been applied to a number of Community Assets, which, in accordance with guidance, are treated in the same manner as gifted assets. <i>Comment: This current valuation for assets commonly known as community assets is in line with requirements for smaller authorities to record each asset at its original purchase cost or where the original purchase cost is unknown at the time of first recording on the asset register, a current value is recorded, which acts as a proxy value to the original cost and will remain unchanged until disposal.</i></p>
<p>9. Bank reconciliation. Examination of:</p> <ul style="list-style-type: none"> • Bank Reconciliations • Approval of bank mandate • Bank Balances versus Cashbook • Credit Card Transactions 	<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>

<ul style="list-style-type: none"> • Monitoring of investments 	<p>The full reconciliations for the months of April to September 2025 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. The Audit Log for Bank Reconciliations was reviewed and found to be appropriately signed off.</p> <p>A review of sample of transactions from the cashbooks from the months of April to September 2025 across the accounts held by the Council was undertaken to verify the 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>Following the decision taken at a council meeting of 19th February 2025, Officers have enacted the approved recommendations from the Executive Committee for new banking arrangements. The move away from the current bankers (Barclays) to Unity Trust, along with the retention of the accounts with Lloyds Bank and Nationwide has taken place during the period under review.</p> <p><i>Comment: by following a process of diversification, council has sought to reduce its exposure to short-term investments and taken into account the need for prudent investment in terms of security, liquidity and yield.</i></p> <p>Following adoption of the NALC Financial Regulations at its meeting of 23rd April 2025, Regulation 6.1 defines the council's current banking arrangements as made by the Responsible Financial Officer and authorised by the Council. Council has resolved to bank with Unity Trust, Lloyds Bank Plc and Nationwide Building Society and is aware that these arrangements should be reviewed every two years for security and efficiency.</p> <p>At the meeting of Full Council of 21st May 2025, council agreed to suspend Financial Regulation 7.1 to allow the Council Leader alongside the Clerk or Finance Officer to authorise payments due to the limited availability of current signatories. Council is aware that this is contrary to Regulation 7.1 (The bank mandate agreed by the Council shall identify a minimum of 4 councillors who will be authorised to approve transactions on those accounts), however the process employed by the council ensures that a minimum of two people will be involved in any online approval</p>
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	<p>process. As part of the internal control for ensuring accountability in the handling of public funds, payment runs would be input by the Office Administrator-Cemetery Lead and authorised by one councillor alongside the Clerk or Responsible Financial Officer.</p> <p>Bank balances on 30th September 2025 agree with the period-end bank statements and demonstrate that Council has ensured that its accounts remain in balance. Overall Council had a year-end balance of £1,438,789 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.</i></p> <p>Detailed Balance Sheets along with Detailed Profit and Loss Account Reports are also submitted in accordance with the timescales prescribed within council's Standing Orders and form part of the minutes that are retained in hard copy by the council.</p> <p>Spot checks were conducted on the Credit Card statements 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. In accordance with proper practices, credit card transactions are kept as a separate cash book and entered into the bank account. Once the statement is received, the Responsible Financial Officer ensures that the account is reconciled and inter account transfers conducted to clear down the account. The account is reconciled in full on a monthly basis.</p> <p><i>Comment: with reference to council's own Financial Regulation 9.1, 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 council.</i></p> <p>Council's adopted investment policy (adopted in 2023), defines the authorisation, investment reports and responsibility as follows: within the provisions of the policy,</p>
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DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>(amendments to which may be made by the Executive Committee, subject to approval by full council) investments will be undertaken by the Responsible Finance Officer in consultation with the Chairperson of the Executive Committee who will ensure that deposits are placed with banks, building societies, local authorities or other public authorities or other recognised funds specifically targeted at the Public Sector. It is noted that the £100,000 long-term investment with Lloyds Bank reached maturity in June 2025 and has been transferred into the 95 Day Notice Account held with Lloyds Bank.</p> <p>Currently, Council has limited its investments to the banking sector and has no long-term investments requiring reporting at Section 2, Line 9 of the Accounting Statements of the AGAR.</p>
<p>10. Internal Audit: Examination of: <ul style="list-style-type: none"> • Reporting of Previous Internal Audit Reports • Review of internal audit • Appointment of internal auditor </p>	<p>The narrative Internal Audit Report for the year ending 31st March 2025 was considered at a meeting of full Council on 18th June 2025. Members resolved to note the contents of the final internal audit report with the council noting that there was one comment requiring action (publication of adopted Financial Regulations in 2025), and one recommendation (annual minuting of the minimum value for the reporting of fixed assets and general consumables).</p> <p>Council was advised that the adopted Financial Regulations (23rd April 2025), would be uploaded to the website once staffing commitments allowed.</p> <p><i>Comment: whilst this is still to be actioned, it is noted that the newly adopted Financial Regulations will require updating given the recent changes in staffing (Finance Officer / Responsible Financial Officer).</i></p> <p>Council was advised that the Clerk and Finance Officer would be reviewing the asset register during 2025 -2026 to determine the accuracy of historical values. Currently all assets with a purchase value over £500 are added to the Register. Once the review is completed, the matter will be returned to council along with the development of supporting policy.</p> <p>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.</p>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<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, Council approved the appointment of Mrs Waples to act as the Council's independent internal auditor for the year 2025 – 2026. A letter of engagement has been provided to the Council detailing the provision of audit services for the year 2025 - 2026 covering the audit work to be conducted in relation to the year ending 31st March 2026.</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>11. External Audit Examination of: <ul style="list-style-type: none"> • Reporting of External Audit Report • Publication of final certificate </p>	<p>The External Audit Report and Certificate for the year ending 31st March 2025 having been received by the Council in September 2025 will be submitted to Full Council at its meeting of 15th October 2025.</p> <p>Members will be expected to note the comment from the external auditor: "Section 1, Assertion 5 has been incorrectly completed. Information received from the smaller authority highlights that risk management arrangements were not reviewed and approved by the authority as a whole during the year. As a result, this assertion should have been answered 'No'."</p> <p><i>Comment: the comment is in relation to the annual review of council's Financial Regulations which took place outside of the year under review.</i></p> <p>There were no other 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 reconfirm 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</i></p>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<i>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 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>
12. Period for the Exercise of Public Rights set in accordance with the Audit & Accounts Regulations of 2015 Examination of: <ul style="list-style-type: none"> Dates set Minuting of dates set 	<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 18th June 2025. 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 23rd June to 1st August 2025 with the notice being dated 20th June 2025.</p> <p><i>Comment: Council has evidenced, by the notice on the website, the period for the exercise of public right; details of the manner in which the documents can be inspected; the name and address of the external auditor and the provisions as contained under section 25 and section 27 of the Act.</i></p>
13. Publication requirements been met in accordance with the Audit & Accounts Regulations of 2015. Examination of: <ul style="list-style-type: none"> Publication requirements 	<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 2025 - 2025 on a public website:</p> <p>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>
14. Period-End Accounting Procedures Examination of: <ul style="list-style-type: none"> Appropriate accounting procedures used Bank Statements and Cash Book agree Debtors and Creditors properly recorded 	<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 Responsible Financial Officer 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>Period-end balances agree with cash book and bank reconciliations: Debtors: £2,966 VAT Account: £10,420 Bank Accounts: £1,438,789 Trade Creditors: £2,930</p>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<p>Represented by:</p> <p>Total Reserves: £1,449,246</p>
<p>15. Digital and Data Compliance.</p> <p>Examination of:</p> <ul style="list-style-type: none"> • Email Management – use of secure e-mail systems • Compliance with the Website Accessibility Regulations 2018 • Compliance with Freedom of Information Act 2000 • Compliance with Transparency Code 2015 • Adoption of IT Policy • Adoption of a Publication Scheme • Publication of Cookie Notices on Website 	<p>Council is advised that there are changes to the Proper Practices for the year ending 31st March 2026. This has resulted in amendments being made to the Annual Governance Statement. Assertion 3 no longer contains reference to email management and data compliance as these are now contained within a new Assertion 10.</p> <p><i>Comment: council is advised to review the provisions for digital and data compliance as outlined in the Practitioners Guide 2025 prior to year-end to warrant a positive response to this assertion.</i></p> <p><i>In summary digital and data compliance covers the following matters:</i></p> <p><i>Data protection and security</i></p> <p><i>Compliance with policies</i></p> <p><i>IT policies</i></p> <p><i>Website accessibility</i></p> <p><i>Data protection</i></p> <p><i>Compliance with the Freedom of Information Act</i></p> <p><i>Compliance with the Local Government Transparency Code 2015</i></p>
<p>16. Summary</p>	<p>The Internal Auditor offers her appreciation for the assistance given by the Clerk and her staff in completing this audit. The period-end files were extremely well presented for review, and the Responsible Financial Officer is to be commended.</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 financial management information to enable the Council to make well-informed decisions.</p> <p>Recommendations made and/or commentary provided 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>

DISS INTERIM INTERNAL AUDIT – 2025 – 2026

	<i>For further information and for the year effective 1st April 2025 please refer to the Practitioners Guide 2025 – Governance and accountability for smaller authorities in England as produced by the Smaller Authorities Proper Practices Panel to be applied in the preparation of statutory annual accounts and governance statements - March 2025.</i>
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Date of Internal Audit Visit: 21.10.2025

Date of Year-end Internal Audit Report: 26.10.2025

**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 1st April 2024 to 31st March 2025

Total CIL receipts for 2024/2025	£ 1,505.38
Total CIL receipts retained from years: 01.04.2018 – 31.03.2019	NIL
01.04.2019– 31.03.2020	NIL
01.04.2020 – 31.03.2021	£ 3,161.92
01.04.2021 – 31.03.2022	£ 4,101.04
01.04.2022 – 31.03.2023	£ 20,362.44
01.04.2023 – 31.03.2024	£ 52,196.57
Total CIL Expenditure for 2024/2025 as listed below.	£ 31,816.77
Total amount of CIL receipts received in 2024/2025 retained at the end of 31 st March 2025	£ 1,505.38
Total amount of CIL receipts from previous years retained at the end of 31 st March 2025	£ 81,327.35

Summary of CIL expenditure during the year

Purpose	Amount
Planter/Bench/Tree	£ 2,574.00
Market Place Paving Works	£ 1,400.00
Trampoline Replacement – Mere Park	£ 2,947.31
Rectory Meadow Fencing & Additional Gates	£ 7,000.00
Anglian Garden New Sleeper Beds	£ 9,786.00
New Streetlight Columns – Mission Road	£ 3,700.00
Additional Skateboard Ramps	£ 4,409.46

Completed by : *Sarah Richards*
 Position: *Town Clerk*
 Date: *09.05.25*



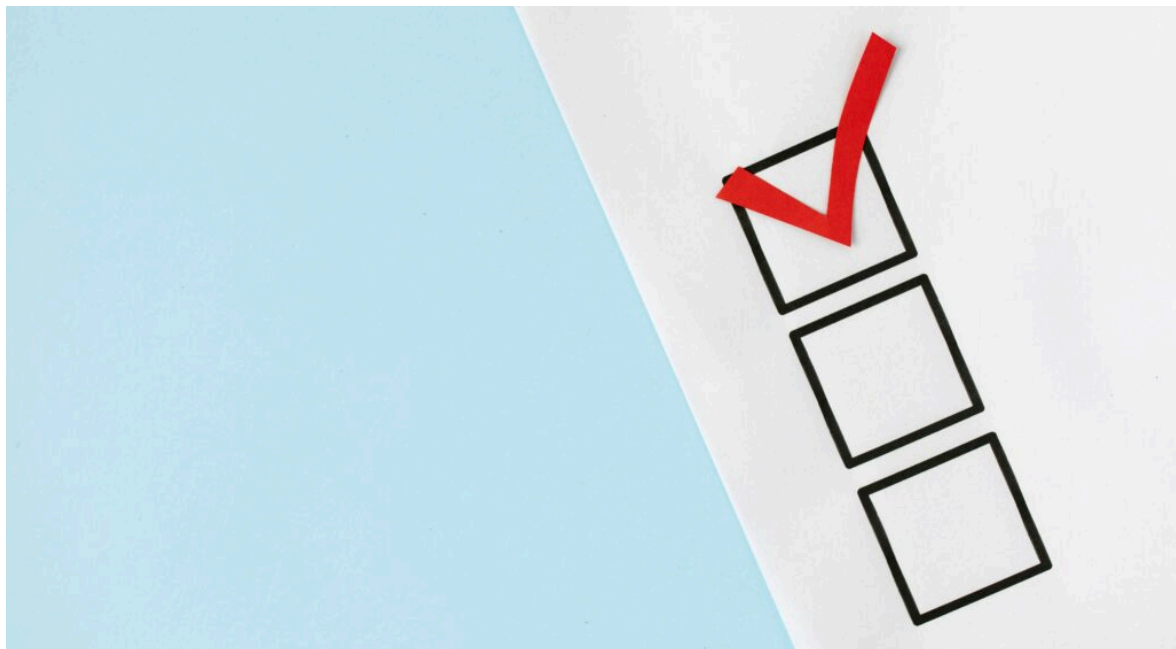
(<https://norfolcalc-gov-uk.stacktemp.com>)

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LGR proposals at a glance



Marketing Officer (<https://norfolcalc-gov-uk.stacktemp.com/author/marketingandsupportofficernorfolcalc-gov-uk/>)

📅 **December 2, 2025** (<https://norfolcalc-gov-uk.stacktemp.com/2025/12/02/>)

🕒 12:44 pm 📌 **Survey** (<https://norfolcalc-gov-uk.stacktemp.com/tag/survey/>)

Local Government Reorganisation (LGR) is now formally under consideration in Norfolk and Suffolk. Central government is consulting on three possible models and each has implications for representation, accountability, financial resilience, service delivery, and the role of parish and town councils.

Norfolk ALC remains strictly neutral. Our role is to support councils and councillors to understand the proposals, to identify areas where clarity is still needed, and to ensure that the collective voice of Norfolk's local councils is clearly heard.

Below you will find the three proposals at a glance, each with 15 key points you may wish to consider, you are also encouraged to explore further reading from each of the proposal websites for greater clarity.

The proposals

A single unitary council

Further reading (<https://www.norfolk.gov.uk/article/67898/Local-government-reorganisation>) for greater clarity.

▼ Read bullet points

1. One council will deliver a credible, evidence-based £39.8 million in annual savings, creating a financially sustainable model by reducing duplication, streamlining systems and having fewer senior managers and councillors.
2. Our financial analysis has shown that having two councils would save £1.5 million per year and having three would actually cost £33.8 million more, per year. One council would cost less to set up and repay its set-up costs in a year.
3. With 85% of local services already delivered county-wide, keeping them together avoids disruption and unnecessary cost, allowing the new council to focus on improving outcomes rather than managing fragmentation.
4. Our proposal includes empowering communities through Neighbourhood Area Committees to set priorities and allocate funding, supporting town and parish councils with tools and training to manage local assets and services, and working in partnership with the voluntary, community and social enterprise (VCSE) sector as a trusted partner.
5. With one council, you'll always know where to go for help. Whether online, by phone, by letter, in person, or through your councillor, it's simple and clear to access the services you need. One council would be here for everyone.
6. Having one council avoids the risks and costs of splitting up key county-wide services – such as children's services, adult social care, SEND, and highways. The most substantial costs would come from dividing county council functions, with around 85% of Norfolk's services currently delivered county-wide. A single unitary council also maintains strong relationships with the NHS, police, and business bodies, which represent the whole county, ensuring effective partnerships that benefit all communities.
7. Integrated Neighbourhood Teams and local Area Committees. INTs report on their performance and local outcomes to NACs, ensuring transparency and accountability. NACs provide community insight and help shape INT priorities, creating a responsive, resident-informed approach to service delivery. Devolving financial power and responsibility: Provide NACs with devolved budgets to enable genuine community-led action. Financial autonomy allows committees to address local priorities directly and move beyond consultation to real impact.
8. A new social contract with residents: Cultural changes must be communicated to residents. The council should develop a series of simple, memorable, resident-focused 'People Pledges' at the heart of its corporate strategy. As pioneered in Wigan, these

pledges make the new relationship tangible for residents, appearing on council tax leaflets and in all communications, forcing the organisation to look outwards and start with people, not services.

9. Having one council serving the whole of Norfolk makes sense. One council would be strong enough and financially secure enough to stand up for the county. By having the clout of the whole county behind it, the council will be able to make sure the whole county gets the investment it deserves, avoiding a postcode lottery. One council would have a strong focus on serving local needs and priorities, through Neighbourhood area committees with local budgets – and our network of libraries and other services based in neighbourhoods.

10. By bringing together the best of all eight councils, will create a modern, efficient organisation able to plan for Norfolk as a whole: joining up public services, driving sustainable growth, and investing where it will have the greatest impact.

11. We know how crucial town and parish councils are to our communities and to delivering key local government services. One council can offer clear, flexible options for a new relationship with town and parish councils, so that you are equipped to shape your own futures with the support and tools you need to succeed.

12. Town and parish councils who wish to can consider taking on a range of community assets and services, ranging from community centres to car parks and local services from grass cutting to community transport.

13. By having the clout of the whole county behind it, the council will be able to make sure the whole county gets the investment it deserves, avoiding a postcode lottery.

14. One council would have a strong focus on serving local needs and priorities, through neighbourhood area committees with local budgets – and our network of libraries and other services based in neighbourhoods.

15. Having one council means that town and parish councils can be supported to work together in groups, to share ideas, manage services and speak up with a stronger voice. Our neighbourhood area committees can support this work, setting local priorities with local budgets and reflecting local identity. There won't be a one size fits all approach.

Two unitary councils

Further reading

(<https://democracy.southnorfolkandbroadland.gov.uk/documents/s12664/Appendix%20A%20A%20Case%20for%20a%20Two%20Unitary%20Norfolk%20LGR%20Unlocking%20Poten> for greater clarity.

▼ Read bullet points

1. Compared to smaller or fragmented models, two larger authorities benefit from broader tax bases and more stable revenue streams, helping them better withstand financial shocks and deliver efficiencies from scale. It delivers £72 million in net savings in 2028/29, rising to £90 million in 2029/30.

2. The two unitary model creates two new councils that are more financially resilient than the three unitary model, based on potential deficits and borrowing that could be inherited
3. It achieves a single tier of local government for each area.
4. It helps maintain a sensible population ratio between Norfolk's local authorities and any future Strategic Authority, avoiding the dominance that would arise from a single large unitary. This balance is essential for equitable decision-making and effective regional collaboration.
5. It delivers a democratic saving by reducing the overall number of councillors, while still maintaining strong local connections and representation. It ensures that elected members remain close to the communities they serve, preserving accessibility and accountability.
6. It avoids artificial boundaries and uses existing district boundaries and county electoral divisions, enabling rapid and low-cost implementation.
7. It aligns with the Government's criteria by reflecting natural economic areas and ensuring fairer, more balanced tax bases.
8. This structure supports more coherent planning for housing, infrastructure, and services, delivering effective, place-based governance without the complexity or imbalance of single or three unitary options.
9. The broader Greater Norwich area has historically been the primary driver of housing and economic growth over the past twenty years with numerous housing developments and economic zones being built outside the city's boundaries. Housing delivery has been strong across the area since the inception of the Greater Norwich Partnership, delivering over 23,684 homes. The two unitary model keeps Greater Norwich intact as a key growth hub, while allowing West Norfolk to focus on its distinct local priorities.
10. An East/West Unitary split respects the functional economic area more closely than any other 2 or 3 Unitary proposals. It contains most of the Norwich TTWA and Great Yarmouth TTWA within one unitary and the Kings Lynn and North Norfolk TTWA within another unitary. It also respects the pull in the West towards Peterborough and Bury St Edmunds, as well as containing Kings Lynn and North Norfolk in the coastal TTWA areas.
11. Offers greater potential for economic growth by recognising the county's diverse economic landscape and enabling tailored local strategies that reflect a genuine understanding of each area's unique needs and characteristics.
12. It will deliver economies of scale and financial efficiencies through the consolidation of existing service arrangements that are currently duplicated across the existing councils.
13. Compared to a single county-wide authority, the two unitary model offers smaller, more locally focused councils that are better positioned to engage meaningfully with residents and community groups. This supports more responsive decision-making and fosters a stronger sense of local ownership.

14. The model balances local responsiveness with the ability to contribute meaningfully to county-wide and regional initiatives, ensuring that distinct community needs are represented within broader strategic planning.

15. The two unitary model provides the optimal scale and structure to deliver national priorities – enabling effective collaboration with agencies like Homes England for locally responsive housing delivery, supporting the Government’s energy security and net zero plans through strategic infrastructure alignment, and advancing the UK Industrial Strategy via place-based economic development. It avoids both over-centralisation and fragmentation, ensuring fair representation across Norfolk and enabling a structure that is locally responsive while regionally effective.

Three unitary councils

Further reading (<https://www.futurenorfolk.co.uk/people-place-progress>) for greater clarity.

▼ Read bullet points

1. Our modelling suggests that £16m of savings will be made by year 1, rising to £56m by Year 4, at which point the cumulative savings will outweigh any upfront investment.
2. Our modelling demonstrates that by Year 6 there is projected to be £56m recurring annual savings and a cumulative net impact of around £220m across the three unitaries. Considering the efficiencies that are possible through both reorganisation and public service reform, we expect that we will be able to meet transition costs over time from existing budgets, including from flexible use of capital receipts that can support authorities in taking forward transformation and invest-to-save projects.
3. Each of the three-unitary areas sensible economic areas, with balanced tax bases across the three and each is designed to recognises the different economic roles, social of the area. needs, and service demands across Norfolk’s varied geographies.
4. The three-unitary model will deliver on the Government’s mission to increase housing supply as it can respond to local needs but also act in a coordinated way.
5. The development of the proposed service delivery models has been informed by a comprehensive engagement exercise including council members, key stakeholders, and residents across Norfolk. We have also assessed the financial implications of reorganisation which estimated the costs, savings, and income implications of the three unitary model.
6. Our three-unitary councils are the right size to achieve efficiencies, efficiencies, improve capacity and withstand financial shocks as they deliver the optimal balance between scale and responsiveness. Our model prioritises the delivery of high quality and sustainable public services above all else.
7. The total population of the three unitary areas is 916,521. Greater Norwich has 278,285 more residents, East Norfolk has 336,524 residents and West Norfolk has 301,712 residents.

8. While the populations of our proposed the three unitary model are below the 500,000 figure typically cited in government guidance, our economic, demographic, and service delivery distinctiveness warrant a bespoke governance model. The case for unitarisation should not be built on strict adherence to population size, but on functional need and strategic opportunity, reflecting distinct opportunities and challenges, and the imperative to align services with the real geography of people's lives.

9. Our three-unitary model is the optimum way to provide high quality public services to citizens, as this provides the opportunity to design the new councils from first principles to address the distinct challenges and opportunities of each place, while providing a platform for deep transformation that can yield optimal savings.

10. From the outset, we moved from early awareness-raising and listening around the three pillars – People, Place, Progress – that lead us towards a confident, coordinated presentation of views aligned within our proposal that met the Government's criteria. A number of methods and strategies were specifically designed to ensure meaningful and constructive engagement, reflecting the mix of urban, rural and coastal areas.

11. Issues of local identity and cultural and historical importance are important elements of 'Place', which is one of the three pillars of our engagement strategy to ensure that the proposals actively and meaningfully considered issues of local identity.

12. Our three-unitary model for Norfolk, alongside multiple unitary councils proposed in Suffolk, strengthens devolution and engagement with the Mayoral Strategic Authority by combining strategic regional leadership with strong local representation. It enables balanced decision-making, supports shared priorities like infrastructure, skills, and housing, and ensures diverse voices inform regional governance.

13. This structure fosters inclusive growth, operational resilience, and a coherent approach to investment, skills, housing, and transport, unlocking the full potential of Norfolk and Suffolk through coordinated governance.

14. Specific structures for community engagement and neighbourhood empowerment have been developed for each unitary area, considering both existing town and parish councils and new democratic models and forms of community representation

15. Three local authorities which:

- are of significant size and scale.
- reflect the distinctive and meaningful geographies across our county, from city to coast to countryside.
- are anchored in our historic city and towns of Norwich, Great Yarmouth and King's Lynn.
- have economic opportunities which, partnering with our new Combined Authority, can unlock new homes, new skills and new jobs for local people.
- are financially sustainable, safe and legal, with real opportunities to drive efficiencies, savings and local benefit.
- Three authorities whose communities are different, with distinct needs best served by locally tailored public services.

We encourage all councils and councillors to examine any of the above points in greater depth. Understanding the practical implications of each model is essential to forming a well-informed view, both for your council and for the communities you represent.

Next steps

Once you have considered the proposals, please:

- Complete **Norfolk ALC's questionnaire** (<https://forms.office.com/e/ZVwyBw3J11>): This will allow us to prepare a **neutral, evidence-based summary** of the concerns and priorities of Norfolk councils, which we will submit directly to central government.
- **Respond directly to the government consultation** (<https://www.gov.uk/government/consultations/local-government-reorganisation-in-norfolk-and-suffolk>): Councils may submit organisational responses, and individual councillors are also encouraged to respond personally.

Your insights and questions are vital. By engaging fully with the consultation, Norfolk's local councils can help ensure that any future reorganisation reflects the needs and realities of our communities.

For more information on how responses will be managed, please **read our blog** (<https://norfolkalc-gov-uk.stacktemp.com/lgr-consultation/>).

Progress Report

Committee	Minute Ref	Subject	Action	Assigned to	Timescale	Comments or further action
FULL COUNCIL	FC0325/14	Rectory Meadow	2. That Diss Town Council assumes responsibility for the green infrastructure on the path side of the fence at Rectory Meadow. 3. That the lease between Diss Town Council and Diss Cricket Club is reviewed to reflect any changes. 4. To approve the proposed planting scheme for installation in Autumn 2025.	Clerk / FBM	31.10.25	Completed.
	FC0325/17	Gas Contract Renewal	3. To review the gas contract in September 2026 aiming for an 18-month contract, so they and at the same time as the electricity.	Finance Officer / Clerk	30.08.26	
	FC0625/13	Corn Hall	to approve funding of £505 towards the cost of remedial investigative work to the specialist lighting in the main hall at the Corn Hall.	Finance Officer	Immediately	Met with Operations Manager last week. Cost of replacing drivers to specialist lighting circa £8k with 5 year warranty. No update.
	FC0925/08	Emergency Plan	To approve the updated Town Emergency Plan including the procedure for operating as a Council during a pandemic or similar and publish.	Clerk / Admin Officer	Immediately	In progress
	FC0925/09	Council Sites / Premises	to arrange an informal workshop of members before the end of November to review the feasibility study, finance options and estimates for traditional & modular buildings.	Clerk	30.11.25	Following FC meeting
	FC1025/05	Urgent Business/Street Cleaner	Members were keen to understand the cost implications for a street cleaner to be supplied by the District Council to help support town cleanliness. It was noted that a meeting with the Environmental Health Officer is being scheduled, a site visit is being undertaken by providers of expert bird and pest and control and that the press release is being revised to form an open public letter to enlist their support in tackling the issue.	FBM/Clerk	19.11.25	Update awaited from SNDC regarding funding for street cleaner hopefully before Christmas but purchase likely to be in the new financial year.
	FC1125/04	Homeless/ Rough sleeping	It was noted that someone appeared to be sleeping rough near the Desira garage / river	Graham Minshull	Immediately	
	FC1125/05	Councillor Vacancies	Members were encouraged to speak to people about the councillor vacancy opportunity	All	Immediately	
	FC1125/07	Budget 2026/27	A) To approve the income increases and the retention of existing prices as outlined in the report above. B)Diss Community Woodland Project's proposal to maintain the heritage gardens To agree to pass back the verges contract to South Norfolk Council, with a reduction in income of £3,983, but an increase in maintenance time for other works to be carried out and that this is monitored. To agree to the annual grounds contract, specifically for Contractor A, which is for a longer period and less monies than in-house & subject to the Diss Community Woodland Project's proposal & not exceeding £14,100. partial closure of the Park Toilets allowing for the use of the disabled toilet only during the winter months 2026, to reduce some costs.	RFO Clerk/Office Administrator FBM 1.RFO/FBM 2.FBM 3.FBM	A)Immediately B)26.11.25 & FBM by 30.01.26 1.RFO Immediately & FBM by 30.09.26 2.28.02.26 3.30.09.26	On agenda
	FC1125/09	Skate Park	1. To appoint contractor providing quote C to undertake the repairs required to the Skate Park at a total cost of £38,664. 2. To submit a National Lottery Community Grant application to support the cost of repairs in liaison with the user group. 3. That the RFO processes a virement of up to £27,797 from the relevant Earmarked Reserves as stated at clause 10 above to Skate Park EMR subject to grant application. 4. That the total cost of the repairs (£38,664) is allocated to Earmarked Reserves Skate Park with the remainder to General Reserves subject to the grant application. 5. To allocate a Skate Park maintenance budget of a minimum of £1k to fund future repairs / maintenance from 2027-28 onwards.	FBM/RFO	Immediately	In progress Completed Completed
	FC1125/10	Norwich to Tilbury Examination	to register Diss Town Council for the Norwich to Tilbury Examination to make either a verbal or	Admin Officer	Immediately	Completed