

Smaller authority name: **HALESWORTH TOWN COUNCIL**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE	NOTES
<p>1. Date of announcement - Friday 28th June _____(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) David Lines Town Clerk & RFO. Halesworth Town Council, Waveney Local Office, London Road, Halesworth IP19 8LW P:01986 874517 E: finance@halesworthtowncouncil.gov.uk</p> <p>commencing on (c) Monday 1st July 2024 _____</p> <p>and ending on (d) Friday 9th August 2024 _____</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) David Lines Town Clerk & RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

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

The right to inspect the accounting records

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

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

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

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

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

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

The right to make objections at audit

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

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

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

A final word

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

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Annual Internal Audit Report 2023/24

Halesworth Town Council

www.halesworthtowncouncil.org.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓	*	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓	*	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

* see written report for recommendations.
 Date(s) internal audit undertaken: 15/05/2024
 Name of person who carried out the internal audit: V. NAPLES (on behalf of SA)
 Signature of person who carried out the internal audit: [Signature]
 Date: 15/05/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Halesworth Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

03/06/2024

and recorded as minute reference:

24.6.1.86) AGENCE

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

Chair

Jace Torday

Clerk

David Line

www.halesworthtowncouncil.org.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

Explanation for "NO" Answers

7. Shortfall in Fidelity Insurance Cover—increased to £500, 000 at the last renewal but to be reviewed

Absence of Website Accessibility and Disclaimer Statements—to be addressed in the short term, with plans to upgrade the website in the longer-term

This statement has been calculated on a Receipts and Payments basis and signed accordingly. On the next page, the statement is calculated on an Income and Expenditure Basis and was presented to the Council on July 1st for approval.

Section 2 – Accounting Statements 2023/24 for

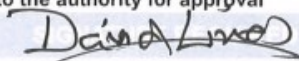
Halesworth Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	398981	473840	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	142524	159626	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	82445	176124	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	60113	77997	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	97073	213736	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	466764	517858	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	466764	496896	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	126964	134,292	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

29/05/2024

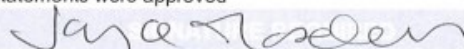
I confirm that these Accounting Statements were approved by this authority on this date:

03/06/2024

as recorded in minute reference:

24.6.2.8C) JENCE

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



At the third consecutive year with turnover exceeding £200,000, the Council is obliged to present its accounts on an Income and Expense basis. In essence, the treatment of VAT be received is different. The next page provides an explanation

Section 2 – Accounting Statements 2023/24 for

HALESWORTH TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	RESTATE D 407,072	473,840	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	142,524	159,626	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	74,354	176,124	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	60,113	77,997	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	89,997	213,736	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	473,840	517,858	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	466,764	496,896	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	126,964	134,192	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

27/06/2024

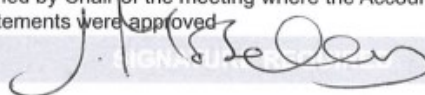
I confirm that these Accounting Statements were approved by this authority on this date:

01/07/2024

as recorded in minute reference:

24.07.01.8 ENGE

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



Halesworth Town Council
Reconciliation between Box 7 and Box 8

31/03/2024

This report explains the difference between the total balance in Box 7 and the cash balance in Box 8 by showing the totals for each type of adjustment, the details of which can be listed using the Adjustments report. It deducts the additional assets which have been included on the balance sheet and adds back in the liabilities to arrive at the balance for actual cash and short term investments. This only applies to Annual Returns prepared on Income and Expenditure basis

	<i>Amount</i>	<i>Amount</i>
Box 7 - Balances carried forward		517,857.72
Debtors		
Prepayments		
Stocks and Stores		
VAT Recoverable	20,961.52	
TOTAL DEDUCTIONS		20,961.52
Creditors		
Receipts in Advance		
Doubtful Debts		
TOTAL ADDITIONS		
Box 8 - Total cash and short term investments		496,896.20

Explanation of variances – pro forma

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

County area (local councils and): **Suffolk**

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

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

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• **New from 2020/21 onwards**: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23	2023/24	Variance	Variance	Explanation		
	£	£	£	%	Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	
						Explanation from smaller authority (<u>must include narrative and supporting figures</u>)	
1 Balances Brought Forward	407,072	473,840				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	The accounts have been calculated on an Income and Expenditure basis for the first time and VAT recoverable is not included
2 Precept or Rates and Levies	142,524	159,626	17,102	12.00%	NO		
3 Total Other Receipts	74,354	176,124	101,770	136.87%	YES		CIL Receipts were £96,413 higher than 2023, Grants and Donations received were £3,549 lower, Bank interest was £4,329 higher, Museum Income was £1,725 higher, Event Income was £2,111 higher and miscellaneous receipts were £1,256 higher.
4 Staff Costs	60,113	77,997	17,884	29.75%	YES		An additional junior member of staff was recruited in July 2023, accounting for £13,926 of the increase, all three staff received the national pay increase of £1,925 (pro-rata), and an increase in contract hours in November 2023 for the two permanent staff was offset by a reduction in contract hours for the Clerk on a fixed term contract.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	89,997	213,736	123,739	137.49%	YES		CIL expenditure (Community Hub consultation and Wayfinding project management) +£17,468, Events & Promotion +£33,951 (60% of which was for the 800th anniversary celebration of the Halesworth Market), Market costs+£771, Professional Fees(Asset Transfer and Locum Clerk) +£13,907 , Wayfinding Art and Hardware +£16,134, Admin Expenses +£5,688, Grants and Donations +£4,689, Allotments (new fencing) +£4,269, Street Furniture +£2,700, Office refurbishment +£26,253 (belated modernisation and decoration), Building Maintenance and Utilities +£3411 Memorial repair +£2,280, Youth Survey -£5,000, Neighbourhood Plan -£7,647, Digital Marketing £5,425, Museum Costs -£2,842, Youth & Green Initiatives -£3,480, Transfer to another organisation -£2,000, Market Regeneration £5,950, CCTV +592
7 Balances Carried Forward	473,840	517,657				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	466,764	496,896				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	126,964	134,192	7,228	5.69%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

	Bank Reconciliation at 31/03/2024		
	Cash in Hand 01/04/2023		466,763.70
	ADD Receipts 01/04/2023 - 31/03/2024		342,826.60
	SUBTRACT Payments 01/04/2023 - 31/03/2024		809,590.30
			312,694.10
A	Cash in Hand 31/03/2024 (per Cash Book)		496,896.20
	Cash in hand per Bank Statements		
	Petty Cash	31/03/2024	6.45
	5 Unity Trust Savings	31/03/2024	197,030.01
	6 Soldo Prepaid Account	31/03/2024	1,329.22
	4 Barclays Community	31/03/2024	5,372.32
	3 Barclays Savings	31/03/2024	94,032.57
	2 Barclays Current	31/03/2024	120,510.67
	1 Unity Trust Current	31/03/2024	79,614.96
			497,896.20
	Less unrepresented payments		1,000.00
			496,896.20
	Plus unrepresented receipts		
B	Adjusted Bank Balance		496,896.20

Halesworth Town Council
Summary of Receipts and Payments
All Cost Centres and Codes

5 April 2024 (2023-2024)

A - General Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
525	Interest		3,318.32	3,318.32				3,318.32 (N/A)
2	Other income							(N/A)
1	Precept	159,626.00	159,626.00					(0%)
524	REFUND		1,254.74	1,254.74				1,254.74 (N/A)
523	Suspense account							(N/A)
SUB TOTAL		159,626.00	164,199.06	4,573.06				4,573.06 (2%)

B - C.I. Levy Inc/Exp

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
520	Community Hub - Consultation				15,000.00	14,209.22	790.78	790.78 (5%)
3	Community Infrastructure Levy (I		115,029.69	115,029.69				115,029.69 (N/A)
SUB TOTAL			115,029.69	115,029.69	15,000.00	14,209.22	790.78	115,820.47 (772%)

C - Grant-funded Exp

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
502	Marketing (see digital marketing)							(N/A)
501	Transfer for another organisation							(N/A)
303	Wayfinding - Locality Grant (Con				15,000.00	14,880.00	120.00	120.00 (0%)
504	Wayfinding Maps							(N/A)
301	Wayfinding Signage Grant (7k)				4,988.67	1,031.00	3,957.67	3,957.67 (79%)
302	Youth Survey							(N/A)
SUB TOTAL					19,988.67	15,911.00	4,077.67	4,077.67 (20%)

D - Grants & Donations

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
533	Donations		30,000.00	30,000.00	1,000.00	1,000.00		30,000.00 (3000%)
60	Grants				30,000.00	33,745.00	-3,745.00	-3,745.00 (-12%)
530	poppy appeal		20.00	20.00		20.00	-20.00	(N/A)
SUB TOTAL			30,020.00	30,020.00	31,000.00	34,765.00	-3,765.00	26,255.00 (84%)

E - Admin/Personnel

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
528	Locum Fees				4,120.00	4,120.00		(0%)
32	Payroll Services				250.00	78.00	172.00	172.00 (68%)
31	Pension Costs				13,500.00	14,519.16	-1,019.16	-1,019.16 (-7%)
30	Salaries, PAYE & NI				62,500.00	63,477.89	-977.89	-977.89 (-1%)

Halesworth Town Council
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5 April 2024 (2023-2024)

24 Training	1,750.00	1,314.35	435.65	435.65 (24%)
SUB TOTAL	82,120.00	83,509.40	-1,389.40	-1,389.40 (-1%)

F - Admin/Office & IT

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
18 Office Equipment				2,000.00	2,293.50	-293.50	-293.50 (-14%)
19 Postage				150.00		150.00	150.00 (100%)
20 Printing & Reproduction				1,500.00	398.75	1,101.25	1,101.25 (73%)
21 Stationery				1,000.00	1,049.55	-49.55	-49.55 (-4%)
23 Telephone & Broadband				1,400.00	1,518.73	-118.73	-118.73 (-8%)
26 Website/email Costs				3,000.00	2,956.31	43.69	43.69 (1%)
SUB TOTAL				9,050.00	8,216.84	833.16	833.16 (9%)

G - Admin/Audit & Accts

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
527 Accounts Software							(N/A)
526 External Audit				700.00	630.00	70.00	70.00 (10%)
10 Internal Audit				500.00	454.00	46.00	46.00 (9%)
SUB TOTAL				1,200.00	1,084.00	116.00	116.00 (9%)

H - Admin/Other

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11 Bank Charges		3,060.10	3,060.10	250.00	254.10	-4.10	3,056.00 (1222%)
12 Chair's Allowance				1,000.00		1,000.00	1,000.00 (100%)
515 Chair's Unspent budget				757.80	757.80		(0%)
13 Election Costs				2,000.00	100.98	1,899.02	1,899.02 (94%)
14 General Expenses		320.62	320.62	500.00	365.24	134.76	455.38 (91%)
15 Insurance				2,500.00	2,809.85	-309.85	-309.85 (-12%)
507 Insurance (New Assets)				2,000.00		2,000.00	2,000.00 (100%)
17 Meeting Expenses				500.00	732.32	-232.32	-232.32 (-46%)
22 Subscriptions				2,250.00	2,115.18	134.82	134.82 (5%)
SUB TOTAL		3,380.72	3,380.72	11,757.80	7,135.47	4,622.33	8,003.05 (68%)

I - Planning

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
99 Consultancy							(N/A)
200 N Plan (HTC Budget)							(N/A)
SUB TOTAL							(N/A)

Halesworth Town Council
Summary of Receipts and Payments
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J - Highways

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
98 Dairy Farm Site							(N/A)
84 Signage				1,500.00	1,433.54	66.46	66.46 (4%)
SUB TOTAL				1,500.00	1,433.54	66.46	66.46 (4%)

K - Leisure & Environment

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
513 Climate Convention		2,111.25	2,111.25	3,250.00	3,254.51	-4.51	2,106.74 (64%)
518 Digital Marketing		2,000.00	2,000.00	8,425.00	3,950.00	4,475.00	6,475.00 (76%)
93 Festive Lights				1,000.00	100.00	900.00	900.00 (90%)
94 Free Parking							(N/A)
80 Green Initiative							(N/A)
519 High Street Imp. Wayfinding, Bol				13,925.00	800.00	13,125.00	13,125.00 (94%)
82 Play Equipment							(N/A)
83 Skatepark							(N/A)
514 Skatepark Event				750.00	720.00	30.00	30.00 (4%)
95 Town Marketing					150.00	-150.00	-150.00 (N/A)
86 Town Park				1,000.00	799.19	200.81	200.81 (20%)
531 Wayfinding HW Project CIL				70,000.00	15,318.50	54,681.50	54,681.50 (78%)
96 Youth Development				2,000.00		2,000.00	2,000.00 (100%)
SUB TOTAL		4,111.25	4,111.25	100,350.00	25,092.20	75,257.80	79,369.05 (79%)

M - L&E/Comm. Partnership

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4 Community Partnership Funding							(N/A)
SUB TOTAL							(N/A)

N - L&E/Events & Promotion

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
91 Advertising & Promotion				4,000.00	4,016.49	-16.49	-16.49 (-0%)
92 Civic Duties				1,000.00	7.49	992.51	992.51 (99%)
517 Coronation				3,000.00	2,031.29	968.71	968.71 (32%)
503 Coronation							(N/A)
505 Halesworth 800 Event				20,250.00	20,202.84	47.16	47.16 (0%)
97 Jubilee Event 2022							(N/A)
508 Marketing & Events (short term c				25,000.00	6,740.35	18,259.65	18,259.65 (73%)
512 New Events				5,000.00	192.90	4,807.10	4,807.10 (96%)
516 Other Reserves							(N/A)
89 Twinning				1,000.00		1,000.00	1,000.00 (100%)

Halesworth Town Council
Summary of Receipts and Payments
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SUB TOTAL					59,250.00	33,191.36	26,058.64	26,058.64 (43%)
- A & S/Assets								
		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
81	Bus Shelter Cleaning & Repairs				600.00	500.96	99.04	99.04 (16%)
87	CCTV				3,000.00	2,916.27	83.73	83.73 (2%)
509	External Maintenance (subcontr				15,000.00	1,740.00	13,260.00	13,260.00 (88%)
510	London Rd (Cleaning)				1,000.00		1,000.00	1,000.00 (100%)
511	London Rd (Gas & Electric)				2,000.00	548.61	1,451.39	1,451.39 (72%)
52	London Rd Building Rates				1,000.00	1,320.35	-320.35	-320.35 (-32%)
506	London Rd Imp. Reserves				35,000.00	26,252.66	8,747.34	8,747.34 (24%)
532	Market Regeneration	13,050.00	13,050.00		19,950.00	5,950.00	14,000.00	14,000.00 (42%)
53	Memorial Repairs				500.00	500.00		(0%)
522	Memorial Repairs (Reserves)				2,000.00	1,780.00	220.00	220.00 (11%)
51	Professionals Fees				1,000.00	10,903.39	-9,903.39	-9,903.39 (-990%)
54	Station Building		1,724.52	1,724.52	100.00	619.42	-519.42	1,205.10 (1205%)
85	Street Furniture				300.00	6,330.03	-6,030.03	-6,030.03 (-2010%)
521	VAS Installation				200.00	190.75	9.25	9.25 (4%)
SUB TOTAL		13,050.00	14,774.52	1,724.52	81,650.00	59,552.44	22,097.56	23,822.08 (25%)
- A & S/Services								
		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40	Allotments expenditure				5,500.00	5,254.04	245.96	245.96 (4%)
529	Allotments income		1,695.00	1,695.00				1,695.00 (N/A)
70	Market		2,540.00	2,540.00	2,000.00	2,378.07	-378.07	2,161.93 (108%)
SUB TOTAL			4,235.00	4,235.00	7,500.00	7,632.11	-132.11	4,102.89 (54%)
AT								
		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
500	VAT refund							(N/A)
SUB TOTAL								(N/A)
Summary								
NET TOTAL		172,676.00	335,750.24	163,074.24	420,366.47	291,732.58	128,633.89	291,708.13 (49%)
V.A.T.			7,076.36			20,961.52		
GROSS TOTAL			342,826.60			312,694.10		