



Broadstairs & St Peter's Town Council

16 July 2024

To: Cllrs: J Bright, Farooki, Garner, Kemp, Orhan, Roberts & Rusiecki.

You are summoned to a meeting of the **Finance & General Purposes Committee** to be held on **Monday 21 July 2025 at 7pm in the Council Chamber at Pierremont Hall.**

A handwritten signature in black ink, appearing to read 'Kirsty Holroyd'.

Kirsty Holroyd
Town Clerk

AGENDA

1. **ELECTION OF CHAIRMAN AND VICE CHAIRMAN FOR THE 2025-26 CIVIC YEAR.**
2. **APOLOGIES FOR ABSENCE**
3. **DECLARATIONS OF INTEREST**
To receive from members of the Council and the Town Clerk declarations of interest in accordance with the Code of Conduct adopted by the Town Council on 29 July 2024.
4. **TERMS OF REFERENCE**
To receive the document and consider whether it is still fit for purpose. **Attach 1**
5. **MINUTES OF THE FINANCE AND GENERAL PURPOSES COMMITTEE**
To approve the minutes of the meeting held on 14 April 2025. **Attach 2**
6. **MATTERS ARISING FROM THE MINUTES NOT COVERED ELSEWHERE**
7. **QUESTIONS AND/OR OBSERVATIONS FROM THE ELECTORATE OF BROADSTAIRS AND ST PETER'S**
To agree to suspend the meeting in accordance with Standing Orders 3e, 3f, and 3g which permit a maximum of three members of the parish to address the council for a maximum of three minutes each.
8. **GRANTS**
To receive a summary of grants awarded this financial year **Attach 3**
To consider a request for funding from Crampton Tower Museum **Attach 4**
9. **BUDGETS**
To receive a budget summary to 30 June 2025 and note any virements which might be necessary. **Attach 5**

10. LOCAL GOVERNMENT PENSION SCHEME

To receive a report on the pooling of pension funds for Town and Parish Councils and consider any questions or comments to be submitted to KCC. **Attach 6**

11. RISK MANAGEMENT STATEMENT REVIEW

To receive the document and note the amendments as per Financial Regulation 2.2 **Attach 7**

12. STATEMENT OF INTERNAL CONTROL

To receive the updated governance document and consider recommending it to Council as per Financial Regulation 2.4 **Attach 8**

13. ANNUAL GOVERNANCE STATEMENT

To receive the updated document and consider recommending it to Council as per Financial Regulation 2.4 **Attach 9**

14. INDEPENDENT INTERNAL AUDITOR

To receive a quote for the works and confirm the appointment of the I.I.A. for 2025-26 **Attach 10**

15. PREFERRED CONTRACTORS POLICY REVIEW

i) To receive the document and consider whether it is still fit for purpose.

Attach 11

ii) To receive the list of preferred contractors, consider whether it can be accepted and note any conflicts of interest.

Attach 12

16. DATE OF THE NEXT MEETING - Monday 13 October 2025 at 7pm in the Council Chamber, Pierremont Hall

BROADSTAIRS & ST PETER'S TOWN COUNCIL
Terms of Reference for
The Finance and General Purposes Committee
Reviewed at F&GP meeting on 22 July 2024
Approved by Council on Monday 29 July 2024

MEMBERSHIP

- The F&GP Committee shall consist of up to eight Councillors who shall be elected by the Council and may be re-elected each year at the Annual Meeting of the Town Council
- Councillor members shall have full voting rights on the committee.
- All Councillors may receive electronic papers for committee meetings and have the right to attend meetings and speak but not vote on agenda items.

PROCEDURES

- At the first meeting of the Committee after the Annual Meeting of the Town Council the Committee shall elect a Chairman and Vice Chairman for the forthcoming year from amongst the committee membership. The Chairman and Vice Chairman may be re-elected.
- The committee will submit minutes of their meetings to the next meeting of the Council and seek approval for recommendations made.
- The quorum for the committee shall be three. Business cannot be transacted with fewer than three voting members present.
- The Committee shall act lawfully and in accordance with the Council's Standing Orders.
- The Clerk to the Council or an appropriate officer shall provide administrative support for the Committee.

FREQUENCY OF MEETINGS

- The Committee will normally meet quarterly. The schedule will be published along with all other committee meetings.
- Meetings will take place at Pierremont Hall or other suitable venue and will be open to the public.

COMMITTEE FUNCTIONS –

The committee shall

- Make recommendations to Council for all items over £10,000
- Monitor the Council's income and expenditure and receive **bi-monthly** budget comparisons. It will draw the attention of the Council to any matters of concern.
- Prepare a budget in conjunction with the Town Clerk
- Prepare precept estimates for consideration by the Council
- Undertake an annual review of the financial management procedures and financial regulations of the Council and make recommendations to the Council on other matters delegated to the committee
- Monitor reserves and assets
- Advise Council on all matters on internal audit with regard to Section 1 of the Annual Governance and Accountability Return, the Annual Governance Statement.
- Advise and make recommendations to Council on all aspects of finance and governance.



Broadstairs & St Peter's Town Council

FINANCE & GENERAL PURPOSES COMMITTEE MINUTES

Monday 14 April 2025 at 7pm in the Council Chamber, Pierremont Hall

Present: Councillors J Bright, K Bright, M Garner, C Kemp, G Rusiecki & S Roberts.

Town Clerk: Kirsty Holroyd

190. APOLOGIES FOR ABSENCE

None.

191. DECLARATIONS OF INTEREST

None received.

192. MINUTES OF THE PREVIOUS MEETING

Members considered the minutes of the meeting held on Monday 9 December 2024.

RESOLVED: that the minutes be approved as a true record of the meeting and signed by the Chairman.

193. MATTERS ARISING FROM THE MINUTES NOT COVERED ELSEWHERE

Min 186: The Town Clerk reported that Thanet Disabled Riding Centre had provided satisfactory answers to the questions raised and had therefore been awarded the £2000 grant requested.

194. QUESTIONS AND/OR OBSERVATIONS FROM THE ELECTORATE OF BROADSTAIRS AND ST PETER'S

None

195. BUDGETS AND ACCOUNTS

i) Members reviewed a summary of Council income and expenditure for 2024-25 by cost centre. Significant over and underspends and the reasons behind them were discussed.

RESOLVED: That the report be noted.

ii) Members considered the effect of the end of year position on the budget forecasting for 2025-26. Members noted the significance of the anticipated underspend which had been factored in at the budget drafting stage in order to offset the precept demand. It was noted that the actual surplus at year end had been slightly higher than anticipated due to the slow progress of some legal issues. Members also considered the fact that the mayoral civic year does not align with the financial year and as such the mayor was without a budget unless the funds were brought forward.

RECOMMENDATION: That the underspend in the mayoral budget be ringfenced and brought forward for the current mayor to use before the end of his term in May.

Members also considered the effect of anticipated income against actual income received during 2024-25. Income had also been factored into the budgeting process and used to offset the total demand. Members noted that income had been slightly higher than anticipated.

RESOLVED: That the reports be noted.

iii) Members considered any amendments to 2025-26 cost code budgets in light of the final position 2024-25. The Town Clerk reported that the majority of the estimated underspends and overspends had been identified at the budget meetings in late 2024 and the necessary adjustments had already been made within the 2025-26 budget.

RESOLVED: that no further adjustments are need at this stage but that the budget will be monitored throughout the coming year.

196. GRANTS

i) Members received an update on the applications received this year to date.

RESOLVED: Members agreed to note

ii) Members received and considered new applications for 25-26

- Broadstairs and St Peter's Twinning Association

RESOLVED: That a grant of £500 be awarded.

- Food Festival – Easter event

RESOLVED: That sponsorship of £5000 be awarded on the condition that additional attention be paid by the volunteers to litter picking outside the confines of the festival arena.

- Paddle media

RESOLVED: That an online meeting with the applicant be arranged so that members can ask questions and understand the project better.

197. INTERNAL AUDIT

Members received and considered an extract from the JPAG Practitioner's Guide and assessed the Town Council's internal audit responsibilities.

The Town Clerk explained that this process was to provide an extra layer of assurance to the rest of Council that all appropriate measures were being taken to ensure proper practices were upheld within the Council, and that responses to the assertions within section one of the Annual Governance and Accountability Return (AGAR) could be made confidently.

RESOLVED: Members noted that the Council met all the criteria for responding positively to the assertions at the signing of the AGAR.

198. INVESTMENT STRATEGY

Members received and reviewed the document. The Town Clerk brought

Members' attention to the delegated power agreed at Council minute 325 which states:-

RESOLVED: that the Town Clerk be granted delegated authority to move monies between the Unity Trust Current account and the interest-bearing account in order to maximise income as per the IIA's recommendation.

The Town Clerk suggested an amendment be made to make clear she is also empowered to move the money back from the interest bearing account as needed.

RECOMMENDATION: That minute 325 be extended to provide that the Town Clerk may also move money from the interest bearing account to the current account to cover day to day expenditure.

It was confirmed that such actions still need to be authorised by two signatories to the account.

199. DATE OF THE NEXT MEETING - Monday 21 July 2025 at 7pm in the Council Chamber, Pierremont Hall
Meeting closed at 19.35.

Signed _____

Date _____

Attach 3

[illegible]



Broadstairs & St Peter's Town Council

APPLICATION FORM FOR FUNDING FOR GROUPS AND ORGANISATIONS

PLEASE READ THESE NOTES BEFORE COMPLETING THIS FORM

- a) Please complete the form carefully in readable CAPITALS in black ink, or typed. The application needs to contain ALL the information requested and is required to be completed and returned with all relevant documentation. The grant-making criteria is on the Town Council's website at www.broadstairs.gov.uk.
- b) Please enclose an up-to-date copy of the Constitution/Rules of your organisation.
- c) Please enclose a copy of the latest accounts for your organisation. Please be accurate about your budget and finances. If your funding application is approved we may ask for evidence of quotes to back up your budget statement.
- d) Public sector funds are limited so we are seeking a clear account of how you meet the Council's priorities in putting on your event. Please ensure that you consider your answers carefully as the Panel of Councillors will have a scoring sheet and be assessing your application in accordance with the Grant Criteria as set out on our website.
- e) If appropriate, the Council may require that a member of the organisation attend a meeting of the appropriate Committee to give a presentation about the request.
- f) If appropriate, the Council may require that a Member of the Town Council be appointed to the organisation requesting financial assistance.
- g) Should your organisation be successful in its grant application, the Town Council requires that you acknowledge its financial assistance in ALL publicity, publications and social media posts by using the Town Council crest, with text "Broadstairs & St. Peter's Town Council" under the crest. Please contact the office for a high-resolution copy of this.
- h) Any financial assistance is given on the understanding that your organisation complies with current legislation on Equalities and Diversity and Unlawful Discrimination.

Your Details

Name of Organisation:

Crampton Tower Museum Broadstairs

Grant amount requested:

£4990

FOR OFFICE USE ONLY

Date form received

10/7/25

Accounts Enclosed

yes

Copy of Constitution

.....

Grant Approved / Declined

.....

1. Contact Name

2. Position

Treasurer

3. Address

Crampton Tower Museum
The Broadway
Broadstairs
Kent
CT10 2AB

4. Telephone

01792 302140 Peter Shaw

5. email

Thecramptontowermuseum@gmail.com - Timothy Jordan
cramptontower@hotmail.com - Peter Shaw

6. Website

Cramptontower.co.uk

7. Name & address
Of TREASURER

Timothy Jordan
14 Schellars Road
Broadstairs
Kent
CT10 2AB

8. If your organisation has a management committee, how is it appointed?
If not, how is your organisation managed? Does your group/organisation have constitutional rules?

Trustees of the organisation are voted in on a yearly basis
These include, a committee chair, vice chair, secretary, and treasurer and site caretakers,
These are agreed by a majority committee vote, by members of the organisation who are legible for voting.

9. What are the aims / objectives of your organisation?

The purpose of the organisation is to preserve and display within the museum a history of the works and achievements of the great Victorian engineer Thomas Crampton, who constructed the site the museum stands today. The historic buildings forming part of the museum site are listed and owned by TDC. The museum is run and organised by a dedicated team of enthusiastic volunteers.

Alongside the interesting, historical and educational purpose of the museum the organisation makes use of the facilities by running hall hire and social events. The community hall is a very valuable asset to the local community which is used by a variety of groups and clubs on a weekly basis, throughout the year. The income raised from this helps with maintaining the museum and keeping it open as a valued used social

10. How does your organisation benefit the local community of Broadstairs & St. Peter's?

Provide community hub and historic museum, giving useable space for more than 16 groups which are used on a regular basis. Facilities provided for one off event such as community talks, birthday parties, Quiz nights to raise monies for other local charities and major town events including Folk week, Broadstairs food festival, Dickens week and polling station.

11. Approximately how many people benefit from the activities of your organisation?

Members: ...30....	Non-members: ...3000....	Broadstairs & St. Peter's Residents: ...3000....	Visitors: ...3000....
Approximate overall TOTAL:6000..... Footfall and regular users			

12. Amount of grant being requested
An amount must be stated

£4990

13. For what purpose will the grant be used? *Please be specific.*

This grant will be used in renovating two new rooms which have recently been vacated by long term users; however we now require this area to be suitable to be used by new groups. Within the renovation works re-decoration of the rooms, removal of old unused pipework, and electrical equipment. The upgrade of lighting within the space to energy efficient LED units, installation of new energy efficient electrical heaters which will make the space useable during the winter months helping bring in additional income to the museum.

14. Please explain how the project links to at least one of the Council's 'Cleaner, Safer, Kinder' initiatives:

By upgrading both the lighting and heating within the new useable space we will both make the area more energy efficient and greener and save money on our utility bills, the new heaters will be easier and safer to use and create a comfortable space that can be enjoyed by the groups that will use it.

15. Has your organisation previously received a grant from the Town Council? **YES** / NO
If YES, how much during the past financial year and when ?

£	1500	Date(s)2023
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16. How was this money spent?

Renovation of small gauge railway track, replacing all old rotten wooden planks, treating them and relaying the track to insure safe use by members of the public on special museum events

Please provide a breakdown of your project's costs. Please note that this should be a breakdown of your total project costs

Expenditure (eg Equipment, Transport etc)	£
Electrical works	£2300.00
Painting and decorating	£440.00
Removal of unused pipework and unused gas equipment	£500.00
Toilet Plumbing works	£400.00
flooring	£800.00
Door repairs	£50.00
Total Project Costs This should match the Total funding required for your project	£4490.00

Please provide the following details from your most recent annual accounts. 2024	
Total Income	£30910.00
Less Total Expenditure	£21900.00
Surplus / Loss	£9010.00
Savings (Reserves, Cash, Investments)	£137.56

You should **also enclose the most recent set of accounts.** (See checklist on front page)

Your Declaration

**Please complete the section below as the final part of your application.
Failure to complete this declaration could result in a delay to your application.**

Have you read and do you agree to comply with the Broadstairs and St. Peter's Town Council Criteria for the Awarding of Grants?

Yes:

No:

Are you an employee of the Town Council or Thanet District Council? Are you related to an employee or a Councillor at the Town Council or Thanet District Council?

No

I am an Employee: Please record your job title, department and line-manager.

My relative is: Please provide their name, your relationship to them, and the role/job that they play at the Council.

I certify that the information given on this form is correct, and understand that the form will provide the basis on which the grant application is considered. I enclose an up to date copy of the constitution or rules of the organisation and the latest accounts.

SIGNED:

T.Jordan

DATE: 9/7/2025

Please return the completed form – together with all appropriate attachments:

**The Town Clerk
Broadstairs & St. Peter's Town Council
Pierremont Hall
Broadstairs
CT10 1JX**

town.clerk@broadstairs.gov.uk

Balance Sheet

Crampton Tower Museum

10/07/2025

02/01/2025 - 31/12/2025

ASSETS	
Bank	
Bank Account CRA-30969300279403	-2,616.97
Total Bank	-2,616.97
Other Current Assets	
Undeposited Funds	0.00
Total Other Current Assets	0.00
TOTAL ASSETS	-2,616.97
LIABILITIES & EQUITY	
Equity	
Net Income	-2,616.97
Total Equity	-2,616.97
TOTAL LIABILITIES & EQUITY	-2,616.97

Profit and Loss

Crampton Tower Museum

10/07/2025

02/01/2025 - 31/12/2025

INCOME	
Income	
Room Hire	6,802.50
Donations	360.00
Lottery	28.50
Memberships	291.00
Kiosk sales and entry	371.50
Storage Facility	250.00
Sales	
Kiosk Sales	39.00
Exhibition sales	198.50
Total Sales	237.50
Total Income	8,341.00
INCOME	8,341.00
GROSS PROFIT	8,341.00
EXPENSES	
Expenses	
Call Out Expense	-1,128.00
Maintenance	-394.62
Exhibition stall	-45.00
Professional membership	-30.00
Phone and Internet	-431.40
Loan repayment	-1,500.00
Insurance Expense	-1,077.09
Rent or Lease Expense	-4,500.00
Repairs Expense	-523.53
Utilities Expense	-1,708.19
Total Expenses	-11,337.83
TOTAL EXPENSES	-11,337.83
OTHER INCOME AND EXPENSES	
Other Income	
Other Income Miscellaneous	322.40

Broadstairs & St. Peter's Town Council

15 July 2025 (2025-2026)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

Attach 5

Admin & Office Costs

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10	Stationery				1,000.00	172.45	827.55	827.55 (82%)
11	Printer/Photocopier				1,700.00	192.87	1,507.13	1,507.13 (88%)
12	Licences				7,000.00	3,597.13	3,402.87	3,402.87 (48%)
13	IT				3,200.00	1,313.43	1,886.57	1,886.57 (58%)
15	Insurance & Audit				11,500.00	703.64	10,796.36	10,796.36 (93%)
16	Professional Fees		21.50	21.50	20,000.00	7,442.96	12,557.04	12,578.54 (62%)
17	Training & Subscriptions				4,000.00	2,509.76	1,490.24	1,490.24 (37%)
18	Equipment & Furniture				3,000.00		3,000.00	3,000.00 (100%)
20	Elections							(N/A)
101	Phones and Internet				7,500.00	1,507.67	5,992.33	5,992.33 (79%)
102	Office sundries				2,000.00	522.98	1,477.02	1,477.02 (73%)
103	Finance costs				1,000.00	84.25	915.75	915.75 (91%)
104	Container hire				1,200.00	174.46	1,025.54	1,025.54 (85%)
105	Council business rates				3,750.00	3,992.00	-242.00	-242.00 (-6%)
SUB TOTAL			21.50	21.50	66,850.00	22,213.60	44,636.40	44,657.90 (66%)

Amenities

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	Bandstand Kiosk				2,000.00	70.00	1,930.00	1,930.00 (96%)
27	Notice Boards				1,000.00	19.16	980.84	980.84 (98%)
29	Defibrillators				2,500.00	973.20	1,526.80	1,526.80 (61%)
30	Street Furniture				2,000.00		2,000.00	2,000.00 (100%)
35	Decorative Lighting				22,000.00		22,000.00	22,000.00 (100%)
37	Flagpole				1,000.00	325.00	675.00	675.00 (67%)
SUB TOTAL					30,500.00	1,387.36	29,112.64	29,112.64 (95%)

Civic Costs

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
19	Councillor Allowances				9,000.00		9,000.00	9,000.00 (100%)
24	Town Mayor				8,626.00	756.45	7,869.55	7,869.55 (91%)
25	Civic Events				2,500.00	83.00	2,417.00	2,417.00 (96%)
SUB TOTAL					20,126.00	839.45	19,286.55	19,286.55 (95%)

Community

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
38	Neighbourhood Plan							(N/A)
39	Community Payback				2,000.00	54.00	1,946.00	1,946.00 (97%)
53	Beach Security				25,000.00	5,278.50	19,721.50	19,721.50 (78%)
905	Dickens House Matchfunding				5,000.00		5,000.00	5,000.00 (100%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

919 Youth Activities	6,883.00	100.00	6,783.00	6,783.00 (98%)
SUB TOTAL	38,883.00	5,432.50	33,450.50	33,450.50 (86%)

Earmarked reserves

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
921 Retort car park repairs							(N/A)
922 VAT liability							(N/A)
923 New van purchase							(N/A)
931 Viking Bay Boardwalk							(N/A)
935 Electricity reimbursements				35,788.18	29,823.49	5,964.69	5,964.69 (16%)
SUB TOTAL				35,788.18	29,823.49	5,964.69	5,964.69 (16%)

Events

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40 Bandstand entertainment	11,200.00		-11,200.00	16,500.00	6,645.00	9,855.00	-1,345.00 (-4%)
41 Summer Theatre				5,000.00		5,000.00	5,000.00 (100%)
42 Punch & Judy				3,000.00	380.00	2,620.00	2,620.00 (87%)
43 visitor information kiosk							(N/A)
44 November Fireworks				8,500.00		8,500.00	8,500.00 (100%)
46 Broadstairs in Bloom		625.00	625.00	20,000.00	4,195.00	15,805.00	16,430.00 (82%)
401 VE Day 80th Commemorations				2,500.00	2,366.00	134.00	134.00 (5%)
402 Misc. events				1,000.00		1,000.00	1,000.00 (100%)
912 Christmas Event		633.34	633.34	1,500.00		1,500.00	2,133.34 (142%)
916 Community Event		275.00	275.00	3,000.00	2,973.36	26.64	301.64 (10%)
932 event marketing				2,865.00	480.00	2,385.00	2,385.00 (83%)
SUB TOTAL	11,200.00	1,533.34	-9,666.66	63,865.00	17,039.36	46,825.64	37,158.98 (49%)

Grants

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
26 Grants				100,000.00	35,057.00	64,943.00	64,943.00 (64%)
SUB TOTAL				100,000.00	35,057.00	64,943.00	64,943.00 (64%)

Income

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1 Precept	817,160.00	446,580.00	-370,580.00				-370,580.00 (-45%)
2 Grants							(N/A)
3 Bank Interest	2,000.00	20,573.70	18,573.70				18,573.70 (928%)
5 B in B Sponsorship							(N/A)
7 VAT Refund		2,538.94	2,538.94				2,538.94 (N/A)
8 Sundry Income							(N/A)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

917 Overpayment

(N/A)

SUB TOTAL

819,160.00

469,692.64

-349,467.36

-349,467.36 (-42%)

Open Spaces

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
34	Traffic Initiatives				10,000.00		10,000.00	10,000.00 (100%)
47	Allotments	1,200.00		-1,200.00	2,500.00	69.78	2,430.22	1,230.22 (33%)
48	Culmers Amenity Land				10,500.00	2,332.17	8,167.83	8,167.83 (77%)
49	Mocketts Wood				7,500.00	1,672.70	5,827.30	5,827.30 (77%)
50	Tree Survey & Works				3,500.00	800.00	2,700.00	2,700.00 (77%)
51	Tree planting budget				5,000.00		5,000.00	5,000.00 (100%)
52	Environmental Initiatives				9,307.00	5,024.53	4,282.47	4,282.47 (46%)
86	town maintenance (van costs)		36.22	36.22	1,000.00	58.22	941.78	978.00 (97%)
87	Facilities Team sundry items				2,500.00	531.38	1,968.62	1,968.62 (78%)
924	Victoria Gardens				6,000.00	1,094.37	4,905.63	4,905.63 (81%)
SUB TOTAL		1,200.00	36.22	-1,163.78	57,807.00	11,583.15	46,223.85	45,060.07 (76%)

Phase 3 - Basement

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
925	Professional fees				88,000.00	12,431.00	75,569.00	75,569.00 (85%)
SUB TOTAL					88,000.00	12,431.00	75,569.00	75,569.00 (85%)

Pierremont Annual Maintenance

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
601	Algae and gutter clearance				1,350.00	1,125.00	225.00	225.00 (16%)
602	Bathroom items				1,000.00	346.48	653.52	653.52 (65%)
603	Waste removal				3,000.00	875.61	2,124.39	2,124.39 (70%)
604	Hygiene services				2,000.00	675.96	1,324.04	1,324.04 (66%)
605	cleaning				13,000.00	2,983.51	10,016.49	10,016.49 (77%)
606	Drain Clearance				3,310.00	580.00	2,730.00	2,730.00 (82%)
607	electricity		2,633.60	2,633.60	20,000.00		20,000.00	22,633.60 (113%)
608	EICR							(N/A)
609	Fire alarms and emergency light				698.00	729.50	-31.50	-31.50 (-4%)
610	Fire doors and extinguisher chec				987.00	595.00	392.00	392.00 (39%)
611	Fire drills and assessments				595.00		595.00	595.00 (100%)
612	Glass Door maintenance				334.00	212.17	121.83	121.83 (36%)
613	Grounds Maintenance				10,635.00	2,608.75	8,026.25	8,026.25 (75%)
614	intruder alarm				673.00	159.54	513.46	513.46 (76%)
615	Legionnaires testing				839.00		839.00	839.00 (100%)
616	PAT testing				360.00	770.00	-410.00	-410.00 (-113%)
617	Roof inspections				2,000.00		2,000.00	2,000.00 (100%)
618	Site security				11,000.00	1,520.00	9,480.00	9,480.00 (86%)
619	Water rates				2,000.00	176.60	1,823.40	1,823.40 (91%)
620	Window cleaning				1,800.00	330.00	1,470.00	1,470.00 (81%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

933 Water Heater servicing

(N/A)

SUB TOTAL

2,633.60

2,633.60

75,581.00

13,688.12

61,892.88

64,526.48 (85%)

Pierremont Events

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
45	Commercial Events - Marketing				2,500.00	1,954.50	545.50	545.50 (21%)
200	Events - Catering							(N/A)
201	Events -Bar		4,514.15	4,514.15		727.44	-727.44	3,786.71 (N/A)
204	Events - Equipment		368.32	368.32		188.32	-188.32	180.00 (N/A)
903	Events Room Hire	40,000.00	13,939.32	-26,060.68		149.19	-149.19	-26,209.87 (-65%)
904	Room Hire - Refundable Deposit							(N/A)
929	Stripe Fee					38.94	-38.94	-38.94 (N/A)
930	Stripe Return							(N/A)
SUB TOTAL		40,000.00	18,821.79	-21,178.21	2,500.00	3,058.39	-558.39	-21,736.60 (-51%)

Pierremont Hall

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
54	Planned building works				10,000.00		10,000.00	10,000.00 (100%)
55	Tenants' rent	44,000.00	8,849.72	-35,150.28				-35,150.28 (-79%)
56	Tenants' parking	6,500.00	500.00	-6,000.00				-6,000.00 (-92%)
57	Annual maintenance schedule				5,000.00	726.17	4,273.83	4,273.83 (85%)
59	Contribution to 7 year paint							(N/A)
60	Water					133.97	-133.97	-133.97 (N/A)
61	Rates				4,500.00		4,500.00	4,500.00 (100%)
62	Unplanned building works				4,000.00	2,415.59	1,584.41	1,584.41 (39%)
64	Licence				550.00		550.00	550.00 (100%)
85	Landscaping and planting				4,000.00		4,000.00	4,000.00 (100%)
88	Furniture/equipment				1,000.00		1,000.00	1,000.00 (100%)
203	Electricity				1,000.00	8,770.36	-7,770.36	-7,770.36 (-777%)
906	Waste services							(N/A)
911	EVCP							(N/A)
934	Water heater servicing							(N/A)
SUB TOTAL		50,500.00	9,349.72	-41,150.28	30,050.00	12,046.09	18,003.91	-23,146.37 (-28%)

PWLb Loan

Receipts

Payments

Net Position

Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
75	Loan Repayments				35,824.00		35,824.00	35,824.00 (100%)
SUB TOTAL					35,824.00		35,824.00	35,824.00 (100%)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2025 and 30/06/2025)

Retort House

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
66	Retort House Bookings	20,000.00		-20,000.00				-20,000.00 (-100%)
67	Retort House Tenants	15,000.00		-15,000.00				-15,000.00 (-100%)
68	Utilities				4,000.00	321.87	3,678.13	3,678.13 (91%)
69	Rates				2,750.00	495.00	2,255.00	2,255.00 (82%)
70	Annual maintenance schedule				4,000.00	400.00	3,600.00	3,600.00 (90%)
72	Licences				500.00		500.00	500.00 (100%)
73	Cleaning				2,500.00	190.84	2,309.16	2,309.16 (92%)
81	Unplanned building works				3,000.00		3,000.00	3,000.00 (100%)
83	Equipment				500.00		500.00	500.00 (100%)
909	Tenant service charge	3,338.50		-3,338.50				-3,338.50 (-100%)
915	Security				1,250.00	450.00	800.00	800.00 (64%)
927	Electricity - Retort				6,000.00	1,158.45	4,841.55	4,841.55 (80%)
SUB TOTAL		38,338.50		-38,338.50	24,500.00	3,016.16	21,483.84	-16,854.66 (-26%)

Staff Costs

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
21	Salaries				273,000.00	76,017.04	196,982.96	196,982.96 (72%)
22	Pension				54,110.00	19,510.41	34,599.59	34,599.59 (63%)
23	NI & Tax				126,352.00	6,727.85	119,624.15	119,624.15 (94%)
76	Travel and Subsistence				300.00	53.80	246.20	246.20 (82%)
78	Payroll company				1,300.00	680.60	619.40	619.40 (47%)
79	Eye tests and glasses				200.00		200.00	200.00 (100%)
SUB TOTAL					455,262.00	102,989.70	352,272.30	352,272.30 (77%)

YE Adjustments

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
900	Debtors							(N/A)
901	Creditors							(N/A)
902	Void transactions		10.43	10.43				10.43 (N/A)
913	Receipts in advance 23-24							(N/A)
914	Receipts in advance 24-25							(N/A)
SUB TOTAL			10.43	10.43				10.43 (N/A)

Summary

NET TOTAL	960,398.50	502,099.24	-458,299.26	1,125,536.18	270,605.37	854,930.81	396,631.55 (19%)
V.A.T.		25,976.49			21,160.33		
GROSS TOTAL		528,075.73			291,765.70		

Kirsty Holroyd

From: kentpensionfundconsultation@kent.gov.uk
Sent: 04 June 2025 10:49
To: kentpensionfundconsultation@kent.gov.uk
Subject: Kent Pension Fund -Pooling of Town & Parish Council - Formal Consultation - Deadline: 4 August 2025
Attachments: Town and Parish Council Pooling Report -4 June 2025.pdf

Dear Scheme employer,

Introduction

In preparation for the 31 March 2025 triennial valuation results, the Kent Pension Fund (the Fund) is formally consulting with town and parish councils currently participating in the Fund, and other interested parties (e.g. borough, district and city councils), on proposals to form a Local Government Pension Scheme (LGPS) funding pool (the Pool) specifically for town and parish councils as at 31 March 2025, with a possible universal LGPS pooled employer contribution rate for all involved, operative from 1 April 2026.

The consultation period

This consultation starts on 4 June 2025 and ends on 4 August 2025.

Responding to this consultation

Responses are invited during the above consultation period via email to kentpensionfundconsultation@kent.gov.uk

Background

The Local Government Pension Scheme (LGPS) is a Defined Benefit pension scheme in which the funding risks lies with the employer and not with the individual members. Employer admission to the LGPS is currently governed by the Local Government Pension Scheme Regulations 2013 (as amended from time to time).

The Fund is not formally segregated so individual employers do not have legal ownership of any of the Fund's assets. However, in order to set contribution rates for individual employers, the Fund Actuary notionally allocates assets in the Fund to employers based on how much has been paid in and out of the Fund in relation to the employer's membership, and allocates a proportionate share of the investment returns achieved on the Fund's assets (which may be positive or negative). Employer contributions are set by calculating the cost of benefits accruing to the employer's employee members (net of employee contributions) and making adjustments as required where the notional asset share is more or less than the value of the employer's liabilities.

Town and parish councils do not participate as employers in the Fund by default as do for example, bodies such as county, borough, district or city councils. Instead town and parish councils may resolve to join the Fund by making a written resolution in accordance with Regulations 2, 3 and Schedule 2 Part 2 of the Regulations [LGPS regulations Schedule 2 PART2 2](#). As a town or parish council participating in the Fund, you have been included in this consultation.

There are currently 61 town or parish councils participating in the Fund who vary in membership, size and by the longevity of their participation in the Fund. However, most are small employers with a small number of active members. In order to deliver greater stability of contributions for employers (which is easier to achieve based on a greater number of members), as well as reduce the burden on the Fund of administering separate contribution rates for all 61 councils, we are proposing to "pool" contributions for town and parish councils. In simple terms this means calculating a single contribution rate across the group. Further details of the proposals and why we are suggesting pooling are set out in the attached note which has been prepared with input from the Fund Actuary.

Next steps

In advance of the expected consultation on the [Funding Strategy Statement](#), the Fund is offering a formal period of consultation, allowing you to comment, ask questions regarding and to give feedback on the proposed pooling of the individual funds of town and parish councils for funding purposes.

The attached Report explains the options regarding pooling and the consequences of those options.

We would be grateful if you could now take the time to read and consider the attached report on the pooling of town and parish councils.

Please let us have your views, feedback, comments, or questions as early as possible, but in any event no later than **4 August 2025**. After this date the responses to the consultation will be considered before a final decision is made by the Kent Pension Fund Committee.

Please send your feedback to kentpensionfundconsultation@kent.gov.uk

If, after considering the outcome of the consultation process, the Pension Fund Committee, decide to proceed with entering into a Pooling arrangement it is anticipated that those arrangements will be implemented on and from 1 April 2026 in line with the operative date of the 31 March 2025 triennial valuation results.

Kind regards

Nick Buckland | Head of Pensions and Treasury | Kent County Council | Sessions House | County Square | Maidstone | Kent | ME14 1XQ | External: 03000 413984 |
Website: www.kentpensionfund.co.uk | LinkedIn: [Kent Pension Fund](#)



Kent Pension Fund

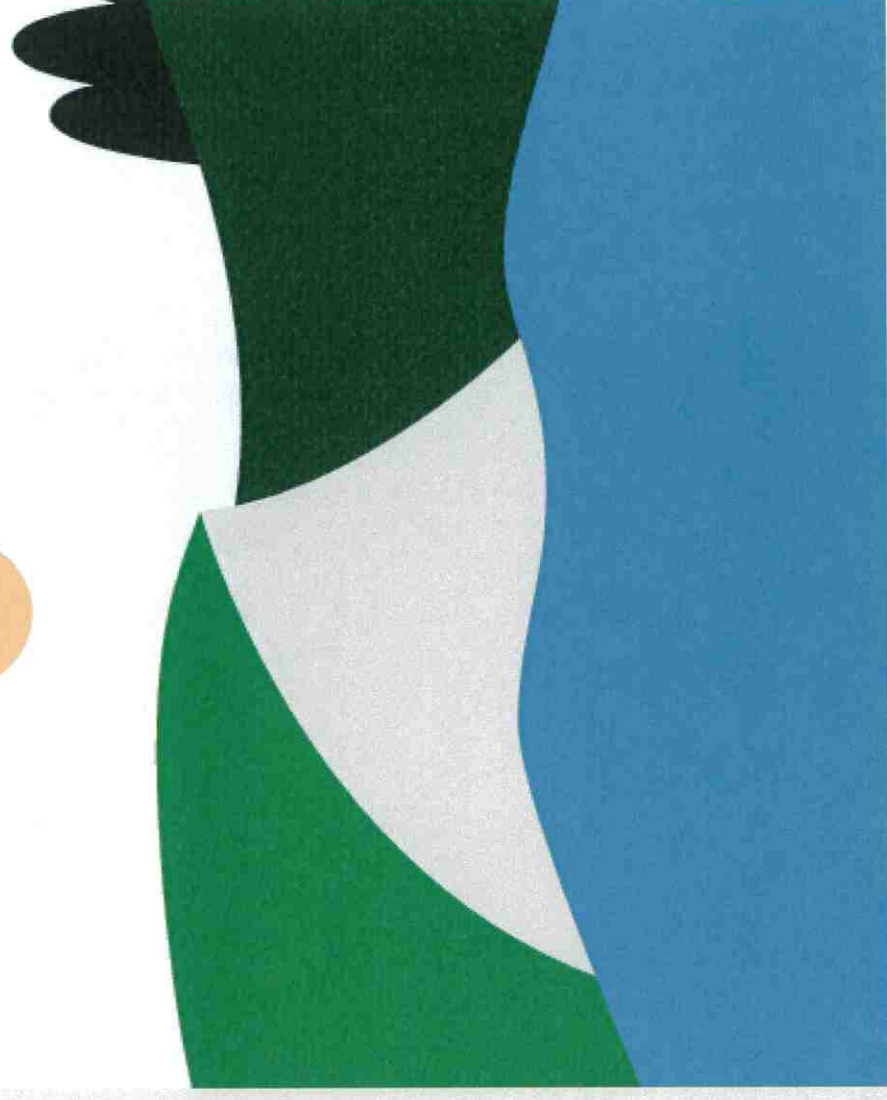


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Kent Pension Fund Consultation Town and Parish Council Pooling

4th June 2025 to 4th August 2025

4th June 2025



Kent Pension Fund

Proposal

The Kent Pension Fund (the Fund) propose that all town and parish councils are fully pooled at the 2025 valuation, with a pooled employer contribution rate in place from 1 April 2026.

This short paper explains what pooling is, what it could mean for affected employers and why the Fund considers it appropriate.

The Fund is consulting with affected employers from 4 June 2025 to 4 August 2025 on this proposal and would welcome any comments as part of the consultation process.

Please email Kentpensionfundconsultation@kent.gov.uk if you have any questions.

What is pooling?

Pooling is the grouping together of employers for the purposes of sharing risks and setting employer contribution rates at each funding valuation.

The key reason for pooling employers is to minimise employer contribution rate volatility which is a stated aim in the LGPS Regulations. Stable employer contributions are also noted as the main purpose of pooling in the Fund's [Funding Strategy Statement \(FSS\)](#).

As many town and parish councils are small employers, without pooling, they are currently subject to significant risk of volatility in funding positions and employer contribution rates.

What are the advantages and disadvantages of pooling

The main advantage of pooling is that it controls volatility of employer contributions and funding positions for employers which is impacted by individual employer membership. E.g., Age and gender of members, members joining, leaving or retiring, Fund asset returns and pension increases.

Employer contributions are expected to stay more stable than for an individual employer and pooling helps with affordability of pensions costs and budgeting. Under a pooled approach, funding positions are expected to be more stable, which helps to keep employer contribution rates stable. Whilst there could be winners and losers in the initial stages, in the long term the benefits would be expected to even out amongst all employers

The main disadvantage of pooling is that employers will share experience and costs with other employers in the pool. The contributions that an employer pays will be driven by the experience of all employers in the pool.

This means that some employers will benefit from being in the pool by paying less than if they were funded for individually, whilst others may pay more than if they were funded for individually.

Approach adopted at the 2022 valuation

At the 2022 valuation all town and parish councils were provided with an individual funding level and employer contribution rate based on their individual experience.

The Fund adopted funding pools for Kent County Council, some colleges and all academies, so examples of successful pools already exist within the Fund. In all cases, the pooling consists of both a pooled employer contribution rate and funding level.

More information on the Fund's approach to pooling, including the formation of a new pool can be found in the FSS. In particular, it notes that a new pool could be formed if 'the Fund identifies a group of employers with similar characteristics'.



Considerations for setting up a new pool

Different pooling options

Employers can be pooled in a variety ways. Some examples include:

Full pooling where all employers in the pool pay the pooled total employer contribution rate and are assigned assets such that they share the pool's funding level

Pooling past experience only where all employers share the funding level of the pool, and therefore share a secondary employer contribution rate, but pay their own primary employer contribution rate, reflecting their active members' profile

Pooling future service only where all employers in the pool pay the pooled primary employer contribution rate but retain their individual funding level, and so their individual secondary employer contribution rate

The Fund believe fully pooling the town and parish councils would provide the greatest benefit in terms of reducing funding level and employer contribution rate volatility.

How employers join and leave the pool

If the Pool was established town and parish councils would not choose whether they joined the Pool hence, when a new town or parish council joins the Fund they automatically join the Pool. This would mean the new employer would be certified with the Pool's total employer contribution rate and be notionally allocated with assets such that the employer had the same funding level as the Pool. If the member(s) of the new town or parish council had any past service, assets equal to the past service liabilities (as calculated on an ongoing funding basis) would be transferred to the Pool.

Similarly, employers would not choose whether to leave the Pool. The next section describes a scenario where an employer might be required to leave the Pool and what would be involved in this.

What happens on cessation?

It is common with town or parish councils that the last active employee will leave service and a period of no active members follows until a replacement is found.

To avoid employers leaving and re-joining the Pool unnecessarily, when the last active member leaves an employer in the Pool the employer could enter what is known as a 'suspension period' where they essentially become a deferred employer in the Fund. The maximum duration for a suspension period is three years. After those three years, if no new members join the employer, the actuary would carry out a formal cessation valuation. During this suspension period the employer would continue to pay deficit employer contributions, which would be calculated as a monetary lump sum using recent pay information.

On cessation the employer would remain in the Pool as a ceased employer, the cessation could be carried out on an ongoing funding basis and the ceasing employer would pay any deficit into the Pool and become a ceased employer in the Pool. They wouldn't be required to pay anything else into the Pool unless they re-join.

Impact on self-insurance

If the town and parish councils are pooled they would no longer be included in the self-insurance reserve. The proposed Pool would provide protection for the employers in terms of ill-health and death-in-service risk.

Town and parish councils will continue to contribute to the self-insurance reserve until the Pool is formed, if the Fund decide to do so, so that the employers continue to be protected.

Next steps

The Fund will consult with affected employers on this proposal from 4 June 2025 to 4 August 2025 and welcome your views.

If you have any questions on the information set out in this paper, please [email](mailto:kentpensionfundconsultation@kent.gov.uk) kentpensionfundconsultation@kent.gov.uk

4th June 2025



Kent Pension Fund

Kent Pension Fund

Website: www.kentpensionfund.co.uk

Phone: 03000 41 34 88

Monday to Friday 9am to 3pm

To call from abroad dial +44 3000 41 34 88

Email: KentPensionfundconsultation@kent.gov.uk



Kent Pension Fund

Delivering an outstanding service to our customers

4th June 2025



Kent Pension Fund

Broadstairs Town Council

RISK MANAGEMENT ASSESSMENT 2024/2025 approved by Council 29 July 2024
Next review July 2025

1. Physical Assets		Control	Status	Action
<p>Risk</p> <p>1.a. Loss or significant damage to assets Including risk of fire damage</p>		<p>1.a.1. Register of assets</p> <p>1.a.2. Buildings and street furniture insured and value adjusted annually.</p> <p>1.a.3. Items on insurance to be checked against Asset Register</p> <p>1.a.4 Fire risk assessment of Pierremont site and Retort house undertaken in August 2021 and annually thereafter</p>	<p>In place</p> <p>To be done</p> <p>Done: needs review</p> <p>completed</p>	<p>An Asset Register has been compiled. Equipment is included at original and at replacement value.</p> <p>Photographs to be taken to provide electronic register in line with IIA recommendations</p> <p>Asset register reviewed and updated every March to comply with insurance valuations and completion of AGAR</p> <p>All buildings professionally valued by RICS certified surveyor February 2022 and updated values sent to insurance company.</p> <p>Actions on identified areas for improvement implemented immediately. Experts employed for advice. Staff trained in use of fire extinguishers</p> <p>Staff trained in fire warden duties</p> <p>Regular testing of fire alarms, smoke and heat alarms and emergency lighting implemented</p> <p>Fire assembly point signage installed</p> <p>Fire alarm, intruder alarm and CCTV now remotely monitored</p>

Attach 7.

1.b. Damage/decay of assets due to lack of maintenance/attention	1.b.1. Regular maintenance arrangements for physical assets (to cover also security and fire safety).	In place	
	1.b.2. Risk assessment of Mockett's Wood, Culmer's Amenity Land, both allotment sites to be reviewed annually by relevant committee.	In place	Annual maintenance schedule designed and implemented
	1.b.3 Safety Inspections of Mockett's Wood, Culmer's Amenity land, and both allotment sites to be undertaken by individuals twice yearly.	In place	Maintenance issues addressed as soon as staff notified
	1.b.4 Fixed Assets and Asset Valuation Policy Facilities Officer employed to ensure building is well maintained, and hazards, damage and deterioration dealt with promptly and efficiently.	In place	Document updated if new amenities added or circumstances change Hazards identified and reported to the office and relevant committee. Checked back against risk assessment for appropriate action.
	Operations Officer employed from April 2022 to ensure prompt attention to any hazard or asset needing repair and negating the need to involve lengthy waiting times with third parties	Employed from June 2021. Made permanent in August 2022	

<ul style="list-style-type: none"> 1.c improper asset management – without the right management information, outdated patterns of use may run on unchallenged or unnoticed; 	<p>Building currently has very few tenants. Staff can manage but situation to be monitored when tenants increase again.</p> <p>Independent RICS qualified accountancy firm has carried out end of year service charge validation check.</p> <p>Risk assessments for new or major projects are undertaken by professional company to ensure best practice</p>	<p>In place April 2022</p>	<p>Issues identified will be dealt with accordingly and risk assessment used as basis for future assessments</p>
<ul style="list-style-type: none"> Assets purchased or acquired without due consideration of on-going resource needed to adequately protect, maintain and run it or without due consideration of legislative or financial constraints upon the council or consideration of financial, reputational, strategic and operational risks facing the Council 	<p>No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).</p>	<p>Financial Regulation 16.4 reviewed and adopted along with all other standing orders March 2025</p>	<p>Council has developed an action plan to guide effective decision making over the four-year term. All decisions to be weighed against a risk matrix to establish good decision making, quantify benefits to the Town, and underpin prudent use of public funds.</p>
2. Financial			

2.a. Inadequate financial controls and/or records	<p>2.a.1. Standing Orders and Financial Regulations in place with annual review.</p> <p>2.a.2. Regular bank reconciliations (done monthly by the Clerk) approved by Council.</p>	<p>In place</p> <p>To be done</p>	<p>NALC Model Standing orders 2018 adopted. Reviewed and readopted by Council in April 2025</p> <p>New 2024 Financial Regulations considered and approved by Council on 31 March 2025 (replacing 2018 version)</p>
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batches are kept to a manageable size.

Risk	Control	Status	Action
	<p>2.b.2. Payments approved retrospectively by council meeting –invoices checked against onscreen amount at point of approval by signatory.</p> <p>2.b.3. Annual Review of effectiveness of internal audit and system of internal control</p> <p>Professional internal auditor appointed.</p>	In place	Council auditors to be appointed ??
2.c. Non compliance with legislation on employer/ee liability.	2.c.1. Insurance is in place for the clerk.	In place	Reviewed annually. Next review July 2026
2.d. Non compliance with HM Revenue & Customs.	2.d.1. Regular returns to HM Revenue and Customs on advice of Batchelor Coop	In place	Insurance cover reviewed March 2024. Three year agreement renewed with Zurich.
2.e. Non compliance with Revenue & Customs regulations.	<p>2.e.1. VAT 100 is submitted monthly.</p> <p>Professional advice sought to address issues raised by operational changes within the organisation</p>	In place	Monthly payroll runs carried out by Batchelor Coop and monthly payments made to HMRC.
2.f. Inadequate budgetary control. Significant over/under spend.	2.f.1. Regular budget monitoring - expenditure against budget monitored monthly and reported to council.	In place	VAT 100 completed from financial information system
2.g. Non compliance with borrowing regulations	<p>2.g.1. Procedures for dealing with, and monitoring of, loans received</p> <p>2.h.1. Procedures for dealing with, and monitoring of, grants made by the Council:</p> <ul style="list-style-type: none"> accounts of the organisation and purpose of the grant to be submitted with the request; for match funding, accounts to be submitted and checked. 	In place	Quarterly reports presented to Town Council
2.h. Inappropriate use of funds granted to the community		In place	PWLB loan repaid in interest and capital instalments twice yearly
			Grants are often made up front unless stipulated by Council. Grant recipients required to complete a monitoring form.

2.i. Inadequate control and/or poor performance/ standards under grants/partnership agreements	2.i.1. Monitoring of partnership standards and/or performance.	Not applicable	Currently no partnership agreements are in place.
	2.i.2. Recording in the Minutes the precise powers under which grants are made	In place	To be recorded in minutes and website summary report

Risk	Control	Status	Action
	2.i.3. Developing systems of performance measurement	In place	No partnership agreements in place at the present time
2.j. Damage/injury to third party property or individuals Claims made on Council's insurance policy	2.j.1. Public Liability insurance cover is in place. Public areas visually inspected periodically. In addition twice yearly safety inspections and risk assessments are done. Facilities Officer ensures works are carried out to highest H&S standards	In place	Insurance cover reviewed in March 2024. Annual and regular inspections too be carried out. See also 1.b.2
	2.j.2. Annual review of land maintenance contracts	n/a	Culmer's amenity land lease expires 2033
	2.j.3. Verification of insurance cover of service suppliers when contract given.	In place	All contractors to provide evidence of public liability insurance.
2.k. Non compliance with 'Employer Liability' requirements. New Councillors unaware of obligations as an employer	2.k.1. Compliance with employment laws - employer liability insurance held 2.k.2 Training session to be held to explain council's responsibilities	In place To be arranged	Insurance cover reviewed March 2025. Next review March 2026
	2.k.2. Compliance with Disability and Discrimination Act	Communal areas comply with the Act as far as is practicable	
2.l Financial loss through non-payment of rents and service charges by tenants	Leases to be drawn up by suitably qualified professionals. As existing leases expire, new standardised leases to be offered. Month end checks on receipt of payments of invoices. Direct debit for rental payments is mandatory Reminder invoices are be sent. Any payments outstanding after reminder invoice to be reported to Council immediately.	In place but under constant review	New standardised lease developed throughout 2023 and offered to Viking Suite. All new leases to follow this one ensuring consistency and efficiency.

3. Compliance with Legal Requirements				
3.a. Parish Council business or activity not within appropriate legal powers.	3.a.1 Activities checked by the Clerk when setting the agenda for meetings.	All in place	General Power of Competence reinstated at Council meeting of June 26 2023	
	3.a.2. Powers under which activities to be carried out will be stated on the agenda.			
	3.a.3. Precise legal powers recorded in the Minutes and also in the notes for the Internal Auditor.			
	3.a.4. Clerk to clarify the legal position for any new proposal.			
	3.a.5. Legal advice sought if necessary.			
	3.a.6. Section 137 payments listed separately in the Receipts and Payments book and recorded in the Minutes.			
3.b. Non compliance with relevant legislation.	3.b.1. The Council's acknowledgement of Acts to be recorded in the minutes and documented. (Relevant Acts - Race Relations Act, Freedom of Information Act, and Disability Discrimination Act.)	Needs renewing	The Council has adopted the Freedom of Information Act (January 2019) and is fully compliant with the requirements of the Act including its publication scheme. Information is published on the Council's web site and is available from the Clerk. The Council has registered with the ICO	
Risk	Control	Status	Action	
3.c. Non compliance with procedures when electors wish to exercise their rights of inspection.	3.c.1. Documented Procedures: - council's publication scheme, in compliance with Freedom of Information Act, on website - Agendas and calendar of meetings displayed on the High Street notice board; and - audit notices and audited accounts displayed on the High Street notice board and the website in accordance with Audit Regulations.	In place In place In place	Notice of agendas and agendas are displayed prior to meetings but notice boards are too small to display 8/9 pages of minutes. They are published on the web site and available in the Parish Office. Compliance with Accounts and Audit Regulations etc carried out for 2024/2025 Final Accounts	

3.d. Inadequate reporting of Council business.	<p>3.d.1. Timely preparation and distribution of agendas and minutes for all meetings.</p> <p>3.d.2. Minute items properly numbered, minutes paginated and agreed by the Council at the following meeting. Agreed minutes signed (all pages) by the Chairman.</p> <p>3.d.3. Approved, signed copy of minutes filed by the Clerk.</p>	In place	Minute book of council minutes to be paginated and stored separately
<p>3.e. Inadequate documentation:</p> <ul style="list-style-type: none"> – loss, damage, incomplete; – no evidence to support decisions; and – no evidence of adequate stewardship or performance of council. 	<p>3.e.1. Safe storage of legal business:</p> <ul style="list-style-type: none"> – old Minutes and Parish Records to be properly and safely archived – deeds and legal documents for all Parish Council owned lands are securely kept. 	In place	<p>All current records are safely and securely stored at Pierremont Hall. Fireproof and waterproof filing cabinet ensures documents secure.</p> <p>Document management policy and archiving policy written and adopted July 2021. Reviewed and readopted November 2023</p>
Risk	<p>3.e.2. Documented procedures for:</p> <ul style="list-style-type: none"> – receipt/response and handling of documents; – responding to consultations; – dealing with enquiries by the public; and – dealing with complaints by the public. 	In place	<p>Work to be undertaken.</p> <p>Complaints procedure in place and recently reviewed (April 2023)</p>
	3.f.1. Register kept of all allowances paid. All allowances paid to be published at the end of the Financial year on the High Street notice board.	Status	Action
3.f. Councillors allowances not made in compliance with legislation.		In place	To be displayed on notice boards and web-site along with East Kent Remuneration Panel report for 2021

3.g. Clerk unavailable.	3.g.1 Written procedures to cover the temporary or permanent loss of the Clerk's services.		Short term absence – senior member of staff to stand-in or share services of a neighbouring parish clerk. Long term absence – Use of Locum or share services of a neighbouring parish clerk and advertise the position in local papers and KALC newsletter and web site.
4. Councillor Property			
4.a. Bribery/conflict of interests, inducements or favours from council.	4.a.1. Procedures in place for monitoring members' interests and any gifts and/or hospitality received. 4.a.2. Registers of interests, gifts and hospitality in place. Register of Councillors' interests kept by the Monitoring Officer at the District Council Offices. (Copies held by the Clerk.)	All in place	Councillors to be reminded annually about obligations to keep the Register up to date
4.b. Inappropriate action/conduct by Parish Council/Councillors.	4.b.1. Code of Conduct adopted by all council members on appointment.	In place	New Kent Model considered and adopted at Council meeting of 29 July 2024 Council formally signed up to Civility and Respect pledge November 2024 min 523.
4.c. Inadequate risk management. Poor performance/stewardship by Council.	4.c.1. Risk management procedures in place – this document. 4.c.2. This document to be reviewed annually, also as/when any changes to council business/activity are made or other circumstances require it. 4.c.3 Detailed risk register to be compiled 4.c.4 Annual timetable of risk assessments established 4.c.5 Risk Management Strategy document to be written	In place In place Summer 2024 In place Summer 2024	This document was reviewed and updated in July 2025. Next review due in July 2026.

Copies of the Risk Management Assessment document are available from the Clerk to the Council:

**STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31ST
MARCH 2025**

Reviewed by F&GP committee on 21 July 2025

To be approved by Council on 28 July 2025

Next review July 2026

I SCOPE OF RESPONSIBILITY

The Broadstairs and St Peter's Town Council (The Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

II THE PURPOSE OF THE INTERNAL CONTROL

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

III THE INTERNAL CONTROL ENVIRONMENT

The Council

The Council has appointed a Chairman to the Council and Chairmen of its committees, who are responsible for the smooth running of meetings and – with the assistance of the Clerk if necessary – for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and its committees make budget recommendations to the Finance and General Purposes Committee. The Finance and General Purposes Committee approves budgets for the following year, and recommends any council tax increase, at its December meeting. The January meeting of the Council approves the level of precept for the following financial year.

The Council has appointed a Finance and General Purposes Committee that convenes four ordinary meetings each year and monitors progress against objectives, financial systems and procedures, budgetary control and has regular reviews of financial matters. The minutes of the meetings are reported to and approved by the Council.

The Council meets eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Finance and General Purposes Committee and the Town Clerk.

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

Clerk to the Council/Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are followed.

Payments

All payments and out of meeting payments are reported to the Council for approval.

Payments made out of the Natwest current accounts are for direct debits and staff payments (salaries, HMRC, pension) only. Direct debits and regular payments are approved en masse at the Annual Council Meeting each May under Financial Regulation 7.9. They are then paid automatically and added to the accounting system by the Finance Officer. They are included on the payment schedule presented at each Council meeting. The payments regarding staff costs are approved at the Annual Council Meeting each May under Financial Regulation 6.6. The total amount each month for salaries, tax and NI payments and pension payments is reported at each Council meeting checked quarterly by an appointed councillor.

Cheque signatories are Cllrs Joanne Bright, Kristian Bright, Mike Garner and Paul Moore. Two signatories are required in order to set up a new direct debit.

Changes to the Nationwide 95-day Notice account must be approved by Council and then authorised by two signatories: account signatories are Cllrs Jill Bayford, Kristian Bright, Paul Moore and James Hobson.

Payments out of the Unity Trust current account must be electronically authorised by two signatories. Signatories are Cllrs Joanne Bright, Kristian Bright, Mike Garner and Paul Moore. Cllr G Rusiecki has also been approved by Council as a signatory and this process is underway.

Risk Assessment/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls. An Annual Assessment of Risk is created by the Town Clerk and is regularly reviewed annually.

Internal Audit

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:-

- records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The effectiveness of the internal audit system is reviewed annually.

External Audit

Smaller Authorities' Audit Appointments Ltd (SAAA) was formally appointed in January 2016 as the 'person specified to appoint local auditors' under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015 to perform the functions set out in legislation for smaller authorities.

Following a tender process in 2022 Mazars was appointed to all relevant smaller authorities (i.e. local councils, including town council and parish councils, and parish meetings) in 36 contract areas for 5 years from 2022/3, as well as all internal drainage boards (IDBs) and 'other' smaller authorities (e.g. charter trustees, port health authorities, etc) in England.

On conclusion of the external audit Mazars will produce an annual External Auditor Report and certificate, which is presented to the Council.

IV REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- the full Council;
- the Finance and General Purposes Committee;
- the Clerk to the Council/Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the independent Internal Auditor who reviews the Council's system of internal control;
- Mazars, the Council's external auditors, who make the final check using the Annual Governance and Accountability Return (AGAR) duly signed by the Responsible Financial Officer, the Chairman and the Internal Auditor together with any additional information requested for audit. Mazars issue an annual external audit report and certificate.
- Central Government or external agency on any significant issue, matter or legislation that's raised or implemented during the year.

V SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the 2024-25 financial year, and following an internal audit undertaken on the 7th May 2025, the internal auditor signed the Annual Internal Audit Report 2024/25.

Whilst no significant internal control issues were identified during the year, the Council strives for the continuous improvement of the system it has adopted for internal control and seeks to address any minor issues and weaknesses raised and reported during the review process.

ANNUAL GOVERNANCE STATEMENT 2024/25

(FOR INCLUSION IN THE AGAR)

Note: all statements that will have to be considered are set out below

	Agreed		
	Yes	No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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

ANNUAL GOVERNANCE STATEMENT FOR THE YEAR 2024-2025

Review of Internal Controls

Reviewed by F&GP committee 21 July 2025

For approval by Council 28 July 2025

Next review July 2026

Appointments

- (i) The Town Clerk, Kirsty Holroyd, is the Proper Officer and the Responsible Financial Officer from the 11th January 2021 (min.311 of 2020-2021).
- (ii) It was resolved at the Council Meeting on the 13 December 2021 min 410 (2021-22) that Mr David Buckett be appointed as the Town Council's internal auditor.
N.b. This appointment should be considered and approved by Council annually.

Terms of Reference for the Appointment of the Internal Auditor

Scope of Internal Audit

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts

The scope of the Town Council's internal audit is set out in the following annual guide:
"Governance and Accountability for Smaller Authorities in England:
A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements."

The most recent guide was published in May 2025.

The scope of internal control includes the audit of income and expenditure bookkeeping and accounting, adopted 'Standing Orders' and 'Financial Regulations', payment controls, risk management, risk assessment, budgetary controls, income controls, petty cash procedures, payroll controls, assets controls, bank reconciliations and year end procedures.

Independence

The internal auditor will have no role in the Town Council's financial or decision-making process and will be totally independent of the Council. He/she will not be a Councillor or an employee or be any relation to a Councillor or employee. The internal auditor's report to the Council shall be made in his/her or organisation's own name and address.

Competence

The Town Council must be satisfied that the internal auditor is competent to carry out the work as contained in these 'Terms of Reference'. It is expected that he/she will have a sound track record at senior level working or associated with local government and will preferably also have formal qualifications in local government accounting and/or business administration. Membership of a relevant institute, e.g. the 'Chartered Institute of Public Finance and Accountancy' would be ideal.

It is essential that he/she will have the following competencies.

- Understanding of basic accounting processes.
- Understanding of the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of the Town Clerk.
- Awareness of risk management issues; and
- Understanding the accounting requirements of the legal framework and powers of a local council.

There should be no evidence that the internal audit work has not been carried out ethically, with integrity and objectivity.

Relationships

The internal auditor will develop a working relationship with, and receive all information and records from, the Town Clerk. The Town Clerk, who is also the duly appointed Responsible Financial Officer (RFO), is responsible for the Town Council's organisational internal governance which includes risk management, internal finance, procedural control, anti-fraud and corruption. The internal auditor will be responsible for the audit of all these functions.

The internal auditor will report his/her audit findings, in writing, to Full Council and will attend and report to Full Council if requested.

To ensure that Councillors are clear regarding their responsibilities, for the protection of the public purse within the internal audit framework, external KALC, NALC, SLCC training will be available to all Members of the Council.

Audit Planning and Reporting

The Internal Auditor will perform a minimum of one audit per fiscal year, which is to be undertaken at the end of the financial year and to ensure the successful submission of the AGAR. The Annual Internal Audit Report 2025/26 will be completed by the internal auditor at this stage.

The Internal Auditor will report his/her findings from all audits undertaken during the civic year in writing to the Town Council following guidance in the 'Governance and

Accountability for Smaller Authorities in England: A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements'.

The Internal Auditor will report any irregularities to the Town Clerk: If the internal auditor finds or suspects any fraud or corruption then he/she will report, in the first instance, to the Finance and General Purposes Committee.

If the Internal Auditor finds no matters of concern have arisen from his/her internal audit this must be formally reported in writing to the Full Council.

The Internal auditor may be required to give his/her guidance and independent advice on any matter raised by the external auditors.

External Auditor Report Review

The most recent External Auditor Report is for the year ending 31st March 2024. The External Auditor, Mazars, reported on the 25th September 2024 that:

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

Mazar's 'External Auditor's Certificate and Opinion' was reported to Council on 30 September 2024 Min 486.

The Notice of Conclusion of Audit had been posted at the same time.

Work on the Annual Governance and Accountability Return 2024-25 has now been completed. The council's system of internal control and the Annual Governance Statement will be reviewed at the Council Meeting of 30 July 2025. The AGAR will be submitted to the External Auditor within the statutory time frame.



David J Buckett
1 Champion Court Cottages
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Sittingbourne
KENT, ME9 0JX



01795 890240
davidjbuckett@gmail.com

QUOTATION No: 81

Date: 14 July 2025

To:
Broadstairs & St Peter's Town Council
The Charles Cockerell Suite
Pierremont Hall
Broadstairs
KENT
CT10 1JX

FAO Ms Kirsty Holroyd, Town Clerk

For: Internal Audit Services for 2025-26

- To meet with the Town Clerk and other staff as required to undertake the internal audit of the accounting papers and documents provided in accordance with the Audit Plan based on the JPAG Internal Audit Checklist Para 4.21 to 4.26 (March 2025 edition), which will be updated prior to the scheduled audit visit with any current issues affecting the Council. In addition, a "helpline" style service is included via e-mail and or telephone.
- Prepare a Report for consideration by the Council after each audit visit.
- Fee for an interim & year-end Audit (2 visits). £1400.00
- Mileage to Broadstairs - 2 x 66 @ 45p per mile (the current HMRC rate) £59.40

TOTAL £1459.40

Please note: I reserve the right to charge for additional support, BUT the Clerk will be notified of any charge prior to any additional support provided.

THANK YOU FOR YOUR ENQUIRY



Broadstairs and St Peter's Town Council

Preferred Contractor Policy

Adopted: July 2023 minute 232 ii)
Last reviewed: July 2024
To be reviewed by F&GP 21 July 2025
For approval by Council 28 July 2025

In July 2023 the F&GP committee recommended the implementation of a preferred contractors' list. This was approved by council and necessitated an amendment to the Financial Regulations which allows for the list to be approved annually and used for small and urgent works as follows: -

Financial Regulation 5.22

The Council is not required to obtain multiple quotes for small items of expenditure where it would not be a good use of office resources to do so. For this reason the Council has developed a preferred contractors' list. A list of tried and tested local suppliers has been drawn up by staff and has been approved by Council.

Office staff may request quotes from these companies to carry out small jobs or regular supplies without seeking second or third quotes for comparison. However this does not mean that the council may not seek multiple quotes if it wishes.

Quotes will still be submitted to Council for approval unless the work is urgent and falls below the £2000 or £10,000 limit as stipulated in clause 5.15 or if it falls below the £2000 de minimis amount in clause 5.18.

The list will be reviewed and reapproved annually and those contractors selected by Council as preferred will be openly acknowledged in the interests of transparency. Potential conflicts of interests with staff or councillors will be recorded.

Proposed list of preferred contractors:

To be considered by F&GP committee on 21 July 2025

For approval by Council on 28 July 2025

Next review July 2026

David Atkins, general handyman

Clear Flow Drains for emergency blockages and regular preventative maintenance

Dyno rod for emergency plumbing and drain issues

Brian Jarman, Locksmith

DAM High Access for work at heights with cherry picker

John Couzens Roofing services emergency callouts

ADMI for the automatic glass door,

The Glass Shop, broken windows etc,

Top Branch for tree maintenance

Invicta Arboriculture for tree surveys

Total Supplies for cleaning/washroom supplies

Box Green for urgent grounds maintenance (regular maintenance is under contract)

Viking Direct for stationery

Salford GIS for mapping

Breakthrough for community surveys/social media campaigns

AECOM for design codes

Danielle Dunn for NDP (continuation of historic contract)

Ramsgate Trophies for engraving

Viking Fireworks

Cyber Central, IT services

Zonkey for the Town Council's website

Youngs for plants @ Victoria Gardens

DB Waste Removal for allotment non-recyclable waste removal

Culligan for office drinking water

Alan's removals – office moves and waste clearance

Spurling Canon for commercial landlord service charge certification.

Expressions Signs

Harvey Waste