

SKEGNESS TOWN COUNCIL

REPORT TO: BUSINESS AND RESOURCES COMMITTEE
24TH OCTOBER 2018
BY: TOWN CLERK
SUBJECT: Governance and Performance Monitoring Report

PURPOSE:

To report the second quarter's financial, risk and performance so that the Committee can identify any exceptions or new controls needed and make appropriate reports to Council.

1 INTRODUCTION AND BACKGROUND

- 1.1 The Council have a responsibility to ensure that the business, finances and risks of the Council are properly governed. The Council has appointed the Town Clerk and Responsible Finance Officer to take responsibility on a day to day basis and delegated the monitoring and governance to the Business and Resources Committee. Financial Procedures together with the Financial Regulations, form the basis of the Internal Control mechanisms. The regular Governance Report is one of the ways in which the Committee and thereby the Council can satisfy itself that everything is in order or raise any concerns.
- 1.2 This report covers the second quarter of 2018/19
- 1.3 Any matter of concern identified by the Committee must be reported to the next available meeting of the Council. It is emphasised that it is the responsibility of Councillors to scrutinise the information and make appropriate recommendations to Council.

2 FINANCIAL REPORT

- 2.1 The end of quarter summary income and expenditure sheet and balance sheet are set out in **Appendix A** and signed Bank Reconciliations are in **Appendix B**.
- 2.2 Not all expenditure is incurred at the same rate during the year and therefore there will be some budgets where no expenditure has yet occurred and others where the full year expenditure has incurred (e.g. business rates). It is difficult to see trends from the first quarter but at this stage it does not appear that there are any material concerns.

- 2.2.1 Employee costs are projected to be 7% over by year end due to the pay award for lower graded staff being more than the 2% estimated and extra resources used on Grounds Maintenance as approved by Council.
- 2.2.2 Town Hall expenditure is projected to be slightly below budget.
- 2.2.3 Supplies and Services is on target for the year.
- 2.2.4 Professional Fees will include the fees for the design, planning application and legal costs associated with the Tower Gardens Building and the asset transfers. The budget for these is partly within Public Property and Partly within reserves but will be recorded here for accounting purposes.
- 2.2.5 Grants and donations are expected to be fully spent.
- 2.2.6 Democratic and Civic include a provision of £5300 for election expenditure that will be transferred to the election reserve. Member training is lower than expected, but Member expenses has been higher. The Council will no longer be able to provide an allowance for co-opted Councillors due to the outcome of a judicial review at another Parish/Town Council. It has been agreed with the Councillors concerned, that the first quarter payment will be recouped by transferring the paid amount to legitimate expenses during the remainder of the year and the necessary adjustments made through payroll.
- 2.2.7 It is expected that Publicity and Marketing will be approximately 7% over by year end due to the need to undertake repairs to some of the electrical fittings that supply the Christmas lighting.
- 2.2.8 Industrial units are on budget.
- 2.2.9 Allotments are on budget
- 2.2.10 Burial grounds are on target for budget.
- 2.2.11 Gardens and Baskets is expected to show a saving this year.
- 2.2.12 Public property is showing underspent at present but see 2.2.4 above
- 2.2.13 Precept and General Income are as expected at this stage in the year.

3 EFFECTIVENESS OF INTERNAL CONTROL THROUGH RISK MANAGEMENT

- 3.1 The Council is required to assess the effectiveness of its systems of Internal Control at least annually and the Council has decided this should be done on a quarterly basis. The Business and Resources Committee

reviews the Council's risks at the end of each quarter and subsequently makes a report and recommendations to Council.

3.2 The revised Risk Register is attached as **Appendix C**.

3.3 The Risk Register shows three types of risks.

3.3.1 Strategic Risks:

- Compliance with the law and regulations
- Prioritisation and use of resources
- Communication and Reputation
- Council finances
- HR
- Management of assets
- Health and safety

3.3.2 Operational Risks:

- Significant risks occurring through routine activities

3.3.3 Project Risks:

- Significant risks that occur because of undertaking a specific non-recurring project or activity. Council has instructed that the principal risks associated with the Community Building and Asset Transfer project are overseen by the Committee

4 PUBLIC PROPERTY

4.1 Castleton Boulevard

4.1.1 Annual plants have finished and have been removed. Spring planting will be undertaken in due course

4.2 Sunshine Play Area

4.2.1 There are a few pieces of work that are awaiting a response from the supplier.

4.3 Lumley Road Baskets

4.3.1 The hanging baskets have been removed for the winter. Destructive Column Tests have been undertaken and the columns were satisfactory.

4.4 Allotments

4.4.1 Vacancies have been advertised several times on social media and on the website and this has led to virtually all the allotments being let.

4.4.2 Where time permitted the Ground Team occasionally strimmed vacant allotments and kept them clear. Allotments are generally now occupied and the expectation is that allotment holders will keep them clear and new allotment holders will need to clear vacant plots themselves.

4.5 Cemetery

4.5.1 We were awarded silver in cemetery of the year award.

4.6 Parish Paths

4.6.1 No complaints have been received this year.

4.7 Amenity Grass Cutting

4.7.1 A good first year after a tricky start. There have been lots of additions through the year and some of the larger areas have appeared this autumn so the impact will only be fully known next spring.

4.8 Christmas Illuminations

4.8.1 A new contract is in place and the non-destructive tests have been completed. There is work to be undertaken on several electricity supplies/timers before the decorations operate.

5 OTHER OPERATIONAL ACTIVITIES

5.1 Street Collection Licenses

	September		
EX/003/18	Royal Air Forces Association	Sat	15 th September 2018
001/N/18	Goldwing Owners Club – Notification only	Sat	29 th September
	October		
	Poppy Appeal	Sat	27 th October – Sat 10 th Nov 2018
	November		
	Poppy Appeal	See	Oct/Nov

5.2 Jolly Fisherman Licensing









5.2.1 No Licenses have been issued.

6 OUTSTANDING TASK LIST

6.1 The outstanding task list is attached at **Appendix D**

7 COMMUNICATIONS

7.1 We report each quarter on the level of communications. The table below sets out the statistics relating to the website and use of social media. The increase in Facebook statistics compared with last quarter is due to specific issues and events being reported. Twitter statistics have also increased. This may reflect an increased proficiency in the use of Twitter. Website use continues to increase and this likely reflects the amount of useful information contained.

Media	Previous Quarter	Statistic This Quarter	Measurement (12 month unless otherwise stated)
Website	402,109	426,924 	Annual page impressions
Twitter	331	353 	Followers
Twitter	23	18 	Ave monthly Tweets by Council
Twitter	108,055	122,567 	Twitter Impressions
Facebook	146	391 	Average number of unique users who have seen content each day. over period Jul to Sep
Facebook	254	692 	Daily average number of page impressions seen of any associated content over period Jul to Sep
Facebook	12	90 	Daily average number who engage with posts (like comment, repost etc) over period Apr to Jul
Instagram	182	213 	Number of Followers

8 RECOMMENDATIONS

8.1 The Business and Resources Committee is recommended to:-

- a) Receive the report and associated appendices for the second quarter of 2018/19
- b) Identify any changes or additional governance/performance information that is required for future reports
- c) Approve the amended Risk Register
- d) Identify any actions arising as a result of the report
- e) Identify any issues of concern that should be sent to Council

For information relating to this report please contact The Town Clerk, Town Hall Skegness or email townclerk@skegness.gov.uk

Background papers – None.

FOR DECISION

Summary Income & Expenditure by Budget Heading 30/09/2018

Month No: 6

Council Detail Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Employee Costs	Expenditure	124,154	249,964	125,810		125,810	49.7%
Town Hall Offices	Expenditure	6,549	13,646	7,097		7,097	48.0%
Supplies and Services	Expenditure	10,074	18,775	8,701		8,701	53.7%
Professional Fees	Expenditure	1,143	3,800	2,657		2,657	30.1%
Grants and Donations	Expenditure	1,100	4,500	3,400		3,400	24.4%
Democratic and Civic	Expenditure	7,981	22,130	14,149		14,149	36.1%
Publicity and Marketing	Expenditure	6,719	18,700	11,981		11,981	35.9%
Industrial Unit	Expenditure	9,962	16,132	6,170		6,170	61.8%
Allotments	Income	3,012	2,940	(72)			102.4%
	Expenditure	439	850	411		411	51.7%
	Movement to/(from) Gen Reserve	<u>2,573</u>					
Burial Grounds and Cemeteries	Income	24,364	42,770	18,407			57.0%
Public Property	Expenditure	10,286	117,500	107,214		107,214	8.8%
Precept	Income	435,637	435,637	0			100.0%
General Income	Income	6,255	750	(5,505)			834.1%
	Grand Totals:- Income	469,268	482,097	12,829			97.3%
	Expenditure	178,407	465,997	287,590	0	287,590	38.3%
	Net Income over Expenditure	290,861	16,100	(274,761)			
	Movement to/(from) Gen Reserve	290,861					

31st March 2017

30th September 2018

31st March 2017		30th September 2018
	Current Assets	
400	Debtors	0
9,968	VAT Control A/c	3,007
4,142	Prepayments	0
616	Stock	508
256,446	Current Account	532,338
47,912	Burial Ground Account	10,314
196,184	Nationwide Business Savings Ac	256,699
89	Petty Cash	211
<u>515,758</u>		<u>803,078</u>
515,758	Total Assets	803,078
	Current Liabilities	
82	Credit Card	257
2,489	Creditors	0
57	Accruals	0
1,170	Receipts in Advance	0
<u>3,798</u>		<u>257</u>
511,959	Total Assets Less Current Liabilities	802,821
	Represented By	
91,059	General Reserves	381,921
185,000	EMR - Cemetery Extension	185,000
25,000	EMR - Community Led Plan	25,000
12,500	EMR - Legal Fee	12,500
40,000	EMR - Sunshine Play Area	40,000
8,500	EMR - ITC and Office Fund	8,500
50,000	EMR - Public Prop Replacement	50,000
2,900	EMR -Civic Awards	2,900
10,000	EMR - Investment Reserve	10,000
2,000	EMR -War Memorial 2K Civic Soc	2,000
20,000	EMR - Election Reserve	20,000
65,000	EMR -Tower Gardens Development	65,000
<u>511,959</u>		<u>802,821</u>

Printed on : 12/10/2018

Skegness Town Council

At : 14:26

Balance Sheet as at 30th September 2018

31st March 2017

30th September 2018

The above statement represents fairly the financial position of the authority as at 30th September 2018 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible

Financial

Date : _____

**Bank Reconciliation Statement as at 30/09/2018
for Cashbook 8 - Nationwide Business Savings Ac**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Business Instant Sa	30/09/2018	23	256,699.02
			<hr/> 256,699.02
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			256,699.02
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			256,699.02
		Balance per Cash Book is :-	256,699.02
		Difference is :-	0.00



10/10/18

Nationwide Building Society



Private & Confidential
 Attn of Stephen Edward Lerner
 Skegness Town Council
 Town Hall
 North Parade
 Skegness
 United Kingdom
 PE25 1DA

Summary for 01 Sep 2018 - 01 Oct 2018

Start Balance	256,572.49
Total In	126.53
Total Out	0.00
End Balance	256,699.02

<i>Client Name</i>	Skegness Town Council		<i>Account Number</i>	90089852	
<i>Account Type</i>	Business Instant Saver Issue 4 - Monthly		<i>Statement Number</i>	23	
			<i>Currency</i>	Sterling	
			<i>Interest Rate as at 01 Oct 2018</i>	0.60%	
<i>Date</i>	<i>Description</i>	<i>Details</i>	<i>Payments</i>	<i>Receipts</i>	<i>Balance</i>
01 Sep 2018	Start Balance				256,572.49
28 Sep 2018	Interest Credited	For the period 01 Sep 2018 to 30 Sep 2018		126.53	256,699.02
01 Oct 2018	End Balance				256,699.02

The deposits in this account are eligible for protection under the Financial Services Compensation Scheme (FSCS)

Skegness Town Council

If you have a 95 Day Saver or Instant Saver account, you can pay in as often as you like. Just check your terms and conditions to find out the minimum payment and maximum balance for your account type.

You can find out how to make a payment on the back of this statement.

7.10-1497 1702785

**Bank Reconciliation Statement as at 30/09/2018
for Cashbook 2 - Burial Ground Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Treasurers Account 00154752	30/09/2018	6	10,314.00
			<hr/> 10,314.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			10,314.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			10,314.00
		Balance per Cash Book is :-	10,314.00
		Difference is :-	0.00



10/10/18

LLOYDS BANK



RECEIVED
08 OCT 2018

SKEGNESS TOWN COUNCIL
MR S LARNER
SKEGNESS TOWN COUNCIL
TOWN HALL
SKEGNESS
LINCS
PE25 1DA



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TREASURERS ACCOUNT
SKEGNESS TOWN COUNCIL

Your account statement
Statement sheet number: 6
Issue date: 28 September 2018
Page: 1 of 2

Write to us at:
PO Box 1000
Andover
BX1 1LT

Call us on: 0345 072 5555 (from UK)
+44 1733 347338 (from Overseas)
Visit us online: www.lloydsbank.com

Your branch: LUMLEY RD SKEGNESS
Sort code: 30-97-67
Account number: 00154752
BIC: LOYDGB21471
IBAN: GB91 LOYD 3097 6700 1547 52

Account Summary

Balance On 31 August 2018	£2,864.00
Total Paid In	£7,450.00
Total Paid Out	£0.00
Balance On 11 September 2018	£10,314.00

Account Activity

Date	Payment type	Details	Paid out (£)	Paid in (£)	Balance (£)
31 Aug 18		BALANCE BROUGHT FORWARD			2,864.00
11 Sep 18	Deposit	500218		1,375.00	4,239.00
11 Sep 18	Deposit	500217		3,585.00	7,824.00
11 Sep 18	Deposit	500216		2,490.00	10,314.00
11 Sep 18		BALANCE CARRIED FORWARD			10,314.00

Messages

Please note that only compensation related queries should be referred to the FSCS on the reverse of this statement. For our data privacy notice, please see: <http://www.lloydsbank.com/business/privacy.asp>

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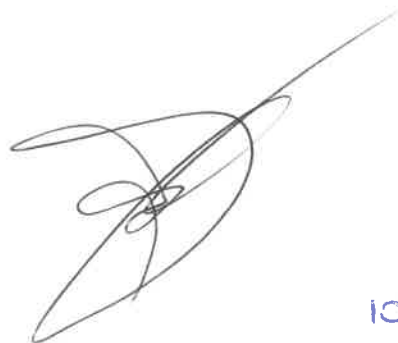
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**Bank Reconciliation Statement as at 30/09/2018
for Cashbook 1 - Current Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Extra 00123075	30/09/2018	25	532,348.10
			<u>532,348.10</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
24/04/2018 005177 SELTA		10.00	
			<u>10.00</u>
			532,338.10
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			532,338.10
		Balance per Cash Book is :-	532,338.10
		Difference is :-	0.00



10/10/18



Your account statement
 Statement sheet number: 25
 Issue date: 28 September 2018
 Page: 2 of 5

SKEGNESS TOWN COUNCIL
 MR S LARNER
 SKEGNESS TOWN COUNCIL
 TOWN HALL
 SKEGNESS
 LINCS
 PE25 1DA

Write to us at:
PO Box 1000
Andover
BX1 1LT

Call us on: **0345 072 5555** (from UK)
+44 1733 347338 (from Overseas)
 Visit us online: www.lloydsbank.com

Your branch: **LUMLEY RD SKEGNESS**
 Sort code: **30-97-67**
 Account number: **00123075**
 BIC: **LOYDGB21471**
 IBAN: **GB24 LOYD 3097 6700 1230 75**

BUSINESS EXTRA
 SKEGNESS TOWN COUNCIL



Account Activity

Date	Payment type	Details	Paid out (£)	Paid in (£)	Balance (£)
27 Sep 18		BALANCE BROUGHT FORWARD			532,367.31
28 Sep 18	Payment	SERVICE CHARGES REF : 260290213	19.21		532,348.10
28 Sep 18		BALANCE CARRIED FORWARD			532,348.10

26

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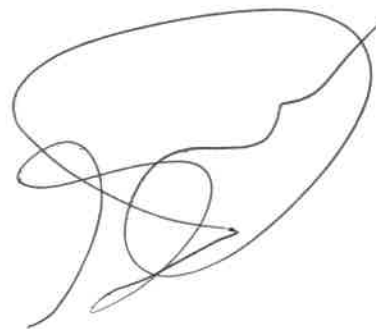
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Messages

Please note that only compensation related queries should be referred to the FSCS on the reverse of this statement.
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**Bank Reconciliation Statement as at 30/09/2018
for Cashbook 7 - Credit Card**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Credit Card	30/09/2018	10	-257.00
			<hr/> -257.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			-257.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			-257.00
		Balance per Cash Book is :-	-257.00
		Difference is :-	0.00



10/10/18



J3189M00J9PUAA0000000917001003000

MR STEPHEN LARNER
SKEGNESS TOWN COUNCIL
TOWN HALL
NORTH PARADE
SKEGNESS
PE25 1DA



Your Business Credit Card Statement of Account

Account number	5328 6500 0102 9194
Business limit	£2,000
Statement date	23 September 2018
New balance	£257.00
Available to spend	£1,743.00
Minimum payment due	£5.57
To reach your account by	08 October 2018

**Estimated Interest £5.93

Account Information

Please quote your Business Credit Card account number above in all correspondence.

Minimum payments

If you make only the minimum payment each month, it will take you longer and cost you more to clear your balance.

Your current monthly rate of interest is:

1.358% for Purchases

1.358% for Cash

Date	Reference	Name	Previous Balance £	Amount £
		PREVIOUS BALANCE	939.68	
04/09/18	5328 6500 0102 9194	DIRECT DEBIT PAYMENT - THANK YOU		939.68 CR
23/09	5328 6500 0102 9202	MR STEPHEN LARNER - CC27.		257.00
Total Balance				£257.00

7 LB02 21

(000928)

PLEASE DETACH HERE AND KEEP STATEMENT

Page 1 of 6

Cheques should be made payable to Lloyds Bank plc, followed by your name.

Please write your account number on the reverse

Please do not fold credit slip or cheque. ENTER AMOUNT IN TOTAL BOX.

Date _____
RECEIVING CASHIERS LB12
STAMP

bank giro credit



5328 6500 0102 9194
ACCOUNT NUMBER

Paid in by _____
Lloyds Bank plc
HEAD OFFICE
H.Q. COLLECTION ACCOUNT
MasterCard

CASH		
CHEQUES		

77-29-00

00000000

73

£

08108 5328 650001029194 557

25700

MR STEPHEN LARNER

















PLEASE DO NOT WRITE BELOW THIS LINE

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D3289M08B70 M3289M09661

COMMUNIS 9518

STRATEGIC RISKS

AIM	RISK	Method used to minimise risk	Timescale for implementation	UNDERLYING RISK LEVEL Likelihood x Impact	MANAGED RISK LEVEL Likelihood x Impact	Status  Risk Controlled  Action required  Aim is not being achieved  Risk Falling  No Change  Risk Rising	Person(s) Responsible
1. To ensure compliance with the Acts of Parliament, Council's Standing Orders, Financial Regulations and Code of Conduct.	1. Lack of knowledge of regulations and codes.	(a) Ensure that all Councillors have copies of Code of Conduct and Standing Orders together with the "Good Councillor Guide". Highlight essential parts and provide training where required. (b) Experienced and competent Town Clerk/Staff (c) Keep up to date with new regulations	Action Plan to comply with new General Data Protection Regulation	(3x4) = 12	(1x4) = 4	 	All Councillors, Town Clerk, Deputy Town Clerk, B&R Committee
	2. Standing orders are out of date.	(a) Ensure that Standing Orders are produced, understood by Councillors, and reviewed at least once per year.	Reviewed and updated May 2018	(2x3) = 6	(1x3) = 3	 	All Councillors, Town Clerk
	3. Actions by the Town Council outside its powers laid down by Parliament.	As at 1. above.	No Action required at this time	(2x4) = 8	(1x4) = 4	 	Council as advised by Town Clerk
	4. Lack of commitment and adherence to regulations and procedures.	(a) Regular reference to appropriate regulations in agenda items. (b) Reports/motions put forward by Members should contain a comment by the Town Clerk	Motions should contain a comment by the Town Clerk to reduce risks.	(2x3) = 6	(1x3) = 3	 	Chairman of Committees All Councillors Ongoing responsibility as advised by Town Clerk
(c) No delegation of responsibilities to individual Councillors (as there is no legal power).		No Action required at this time			 	Town Clerk to monitor - Ongoing responsibility	

SKEGNESS TOWN COUNCIL – RISK REGISTER

	5. Items/services purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	(a) All purchases to go through the Town Clerk's Office. (b) Ensure that all Councillors are aware of regulations re estimates and full tender procedures. (c) Review purchasing and contract procedure rules. (d) Adequate controls validated by regular Internal Audit	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ↔	Town Clerk acting as Responsible Finance Officer. Financial Regulations reviewed in May 2016 Committee to identify any areas it wishes to examine in addition to standard review.
	6. Payments made without prior approval and adequate control.	(a) Ensure all payments are approved in Council meetings and recorded in minutes. (b) Keep cash payments to a minimum and avoid if possible. (c) Review payment procedures (d) All cheques must be signed by at least 2 Members plus Town Clerk (e) Adequate controls validated by regular Internal Audit (f) Electronic payments to be separately categorised when reported to Council	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ↔	Petty cash payments checked and signed off at intervals during year and at year end by Mayor or other nominated Councillors. Council to appoint Internal Auditor to undertake annual review. B&R to identify any areas it wishes to examine in addition.
	7. Lack of control of signatories to cheques.	(a) Keep authorised signatories to a minimum consistent with practicalities. (b) Signatories approved by Council	No Action required at this time	(2x3) = 6	(1x3) = 3	✓ ↔	Town Clerk acting as Responsible Finance Officer Council review signatories annually.
	8. VAT not properly accounted for, resulting in overclaims and large demands from C&E.	(a) Ensure appropriate publications held and that Clerk has adequate knowledge of regulations. (b) Adequate controls validated by regular Internal Audit	External advice needed regarding Capital Projects	(3x3) = 9	(1x3) = 3	● ↑	Town Clerk acting as Responsible Finance Officer Chairman of Business and Resources Council to appoint Internal Auditor to undertake review
2. To identify and regularly review the Council's priorities, using a risk based approach, to ensure these are clear and achievable.	1. Lack of knowledge of how to set objectives, set priorities, and identify risks resulting in lack of clarity, direction and appropriate allocation of resources.	(a) All Councillors to be made aware of need for objectives and identification of risk. (b) Attend training sessions if practicable. (c) Establish agreed priorities that are matched to available resources.	No Action required at this time	(2x3) = 6	(1x3) = 3	✓ ↔	Chairman of Direction and Strategy Committee All Councillors
	2. Lack of "buy in" by council members to a risk based approach.	(a) Review risk assessment quarterly through the Governance and Performance Monitoring reports, identifying any new item and reviewing results and progress. (b) All reports and proposals to provide a risk assessment	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ↔	Chairmen of Committees and all Councillors
	3. No risk analysis carried out.	As at 2.2 above.	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ↔	All Councillors

SKEGNESS TOWN COUNCIL – RISK REGISTER

	4. No steps taken to combat identified risks	As at 2.2 above.	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk Chairmen of Business and Resources
3. To influence other Council departments and Government organisations to fulfil the requirements of the town population.	1. Lack of effective lines of communication with other organisations.	(a) Establish a Communication Plan (b) Attend invited events that are likely to impact Town (c) Lack of adequate feedback to Council	Linked to Gold Award Plan and NDP	(4x3) = 12	(1x3) = 3	✓ ⇄	Town Clerk B&R Committee All Councillors on Outside Bodies
	2. Lack of effective lines of communication with parishioners.	(a) Take every opportunity to publicise role of Town Council. (b) Create Town newsletter if none exists. (c) Effective use of notice boards and "fliers". (d) Use website to publicise Town Council work (e) Use key issues to raise profile of Town Council and to test parishioner's views. (f) Support creation of annual Town Council plan and put to parishioners for comment. (g) Create Community Engagement Policy (h) Implement Community Engagement Plan	Linked to Gold Award Plan and NDP	(4x4) = 16	(1x4) = 4	✓ ⇄	Chairmen of Business and Resources All Councillors
	3. Lack of preparation on subjects requiring influence.	(a) Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.	To be re-iterated by Committee	(3x3) = 9	(1x3) = 3	● ⇄	All Councillors as advised by Town Clerk
	4. Lack of confidence by Town Councillors.	(a) Experienced councillors to assist newcomers to establish essential contacts.	No Action required at this time	(4x2) = 8	(1x2) = 2	✓ ⇄	All Councillors
4. To ensure that all Councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.	1. Lack of knowledge of possible responsibility and liability of Councillors.	(a) Familiarisation with Standing Orders and Good Councillor Guide.	No Action required at this time	(4x2) = 8	(1x2) = 2	✓ ⇄	All Councillors
	2. Lack of education of Councillors regarding responsibility and liability.	(a) Experienced councillors to assist newcomers (protocol agreed). (b) Attend any training courses available. (c) Attend annual training on Financial Management & Responsibilities (Quality Gold Award Requirement)	To Establish Annual Financial Management & Responsibilities Training.	(4x2) = 8	(1x2) = 2	● ⇄	All Councillors
	3. Inadequate insurance cover taken out – Property, personal liability, employer's liability.	(a) Review annually at Business and Resources Committee (b) Review whenever significant operational changes	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk Chairmen of Business and Resources`
5. To keep appropriate books of account accurately and up to date	1. Lack of knowledge of accounting requirements.	(a) Ensure that all Councillors are familiar with current financial regulations and include them in standing orders. (b) Regularly review Financial Regulations.	No Action required at this time	(4x4) = 16	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer

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throughout the financial year.	2. Lack of commitment to accounting requirements.	(a) Ensure that all Councillors are familiar with current financial regulations and include them alongside standing orders. (b) Responsible Finance Officer to produce quarterly financial reports as part of the Governance and Performance Monitoring Report to Business and Resources. (c) Internal audit to be undertaken annually plus review of adequacy by B&R Committee. Reports to be made available to all Councillors and any recommendations to be acted upon promptly.	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer B&R Committee Council
	3. Bank charges unnecessarily incurred.	(a) Responsible Finance Officer to carry out regular inspection of books of account.	No Action required at this time	(2x1) = 2	(1x1) = 1	✓ ⇄	Town Clerk acting as Responsible Finance Officer - ongoing
	4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	(a) Responsible Finance Officer to ensure that accounts and systems are kept in such a way that internal controls are included and activated. (b) Accounting system that performs integrity checks and balances (c) Regular internal audits to advise on internal controls required.	No Action required at this time	(2x4) = 8	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer B&R reviewing financial reports
	5. Inaccuracies and interest losses caused by account transfers.	(a) Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	No Action required at this time	(2x3) = 6	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer Chairman of Business and Resources Committee D&S Interest rates are historically low and likely to fall further. Once the current economic situation becomes clearer a review will be undertaken.
	6. The most beneficial interest terms not being obtained.	(b) Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.	No Action required at this time	(2x4) = 8	(1x4) = 4	✓ ⇄	See 5 above
	7. Inadequate control of cash receipts and payments.	(a) Avoid cash payments and receipts if possible. (b) Where cash payments and receipts are unavoidable a properly controlled petty cash account with a set maximum balance.	No Action required at this time	(4x3) = 12	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer - ongoing
	8. Books of account not kept up to date/invoices not posted promptly.	(a) Regular checks by Responsible Finance Officer and internal auditor. (b) Responsible Finance Officer to produce quarterly financial reports as part of the Governance and Performance Monitoring Report to Business and Resources. (c) Accounting system to perform internal control and integrity checks	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer B&R Committee reviewing budget reports. Bank Reconciliations

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	9. Internal controls not in place or not operated.	As at 5.8 above.	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer – review by B&R Committee
	10. Payments missed or delayed due to inadequate filing of invoices.	As at 5.8. above.	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer – review by B&R Committee
	11. Clerk taken ill or leaves without replacement.	(a) Council have approved the appointment of a Deputy Town Clerk who is now CiLCA qualified. (b) Working Procedures to be documented and staff trained (c) Deputy Town Clerk is a full banking signatory and electronic banking administrator	No Action required at this time	(3x3) =9	(1x3) =3	✓ ⇄	Town Clerk acting as Responsible Finance Officer Chairman of HR Committee Deputy Town Clerk CiLCA qualified
	12. The tendering process being carried out in a manner that does not ensure fairness to tenderers or inspire public confidence in the tendering process.	(a) Adequate procedures set out in contract procedure rules (b) Tender processes reported to the Business and Resources Committee	No Action required at this time	(2x4) = 8	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer
6. To ensure that payments made from council funds and the use of assets represent value for money, are adequately managed, and comply generally with the wishes of the residents.	1. Lack of knowledge of wishes of residents.	(a) As at 3.2 above.	Linked to Gold Award Plan and NDP	(4x4) = 16	(1x4) =4	● ↓	All Councillors
	2. Use of funds not giving value for money.	(a) Effective budget planning processes. (b) Creation of a medium term financial plan linked to priorities (c) Expenditure monitored	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer Chairman Business and Resources Committee Chairman of Direction and Strategy
	3. Charges for use of facilities inadequate.	(a) Effective financial management by Responsible Finance Officer. (b) regular review of Fees and Charges at least at budget setting time. (c) Internal audit checks.	No Action required at this time	(3x2) = 6	(1x2) = 2	✓ ⇄	Town Clerk acting as Responsible Finance Officer Chairman of Direction and Strategy Committee
	4. Fund raising not properly controlled or not in accordance with regulations.	(a)All Councillors to be aware of need to check regulations before commencing fund-raising activities. (b) Effective financial management by Responsible Finance Officer.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	All Councillors Town Clerk acting as Responsible Finance Officer

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7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.	1. Lack of knowledge of budgetary process and Council regulations.	(a) Include Financial Regulations alongside Standing Orders issued to all Councillors. (b) Include within review of budget process and actions required through training	No Action required at this time	(3x3) =9	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer to re-issue and publish on website
	2. Lack of commitment to budgetary process.	(b) Involve all Councillors in budgetary process and are clear about responsibilities.	No Action required at this time	(3x3) =9	(1x3) = 3	✓ ⇄	Town Clerk Chairman of Committees All Councillors
	3. Inadequate consideration of requirements for annual precept.	(a) Place item on agenda early in September remind councillors of budget process and actions required.	No Action required at this time	(3x4) =12	(1x4) = 4	✓ ⇄	Town Clerk
		(b) Start consideration of calculation at least 3 months prior to submission date.	No Action required at this time				Town Clerk
		(c) see 6 (2b) above.	No Action required at this time				Chairman of Direction and Strategy
	4. Calculation not in accordance with Council regulations.	(a) Checks by Responsible Finance Officer and Internal Auditor.	No Action required at this time	(2x3) =6	(1x3) =3	✓ ⇄	Town Clerk acting as Responsible Finance Officer
	5. Inadequate internal controls with regard to monitoring expenditure.	(a) Checks by Responsible Finance Officer and Internal Auditor. (b) Summary of Financial and budget progress reports to Council with payment information.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer
6. Reserves set at wrong level.	(a) Monitored by RFO quarterly (b) Considered annually by Council as part of budget setting.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer	
8. To explore all possible sources of income and to ensure that expected income is fully received.	1. Lack of knowledge of possible sources of Income, e.g. grants.	(a) To be considered as part of any new scheme or change of service	To look at any available grant funding opportunities	(4x3) = 12	(2x3) = 6	● ⇄	Town Clerk Committee Chairman All members
	2. Lack of commitment/resources to pursue possible sources of income.	As at 8(1a) above.	No Action required at this time	(4x3) = 12	(2x3) = 6	✓ ⇄	Town Clerk Committee Chairman
	3. Receipts not banked or not banked properly.	Bank statement checks Internal audit checks.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Responsible Finance Officer
	4. Debts not pursued promptly.	Cross check between systems Internal audit checks.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Responsible Finance Officer

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9. To ensure that salaries paid to Employees and amounts paid to Councillors and contractors are paid in accordance with council regulations, and adequately monitored.	5. VAT claims not made promptly or made incorrectly.	Ensure Clerk has appropriate and up to date VAT official publications.	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Chairman of Business and Resources Town Clerk trained
	1. Inappropriate rate of pay to employees.	(a) Ensure employee regulations are available and understood. (b) Contracts of employment are in place for all staff and updated as required (c) Payroll entered by Finance Assistant and checked by Town Clerk	No Action required at this time	(2x3) = 6	(1x3) = 3	✓ ⇄	Town Clerk Chairman of Business and resources Committee
	2. Tax and NI arrangements not in accordance with regulations.	(a) RTI payroll system	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk to keep under review.
	3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	(a) Regular Internal audit checks with written confirmation. (b) Separation of duties between process and approval of payments	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk acting as Responsible Finance Officer Council
10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	4. Amounts paid to Councillors not in accordance with tax and NI arrangements and Council regulations.	(a) RTI payroll system	No Action required at this time	(3x3) = 9	(1x3) = 3	✓ ⇄	Town Clerk to keep under review.
	1. Lack of knowledge of Council regulations and procedures.	(a) Include financial regulations alongside standing orders. (b) Attend training seminars where available. (c) Arrange locally based training for interested Councillors whenever possible.	Councillors and employees to attend available training	(3x4) = 12	(1x4) = 4	● ⇄	Town Clerk acting as Responsible Finance Officer Council All Councillors
	2. Late or non-submission of annual accounts.	(a) Include a timetable in Financial Regulations.	No Action required at this time	(4x4) = 16	(1x4) = 4	✓ ⇄	Town Clerk acting as Responsible Finance Officer Council
	3. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	(a) Internal audit checks. (b) separation of duties and checks	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	RFO Internal Auditor
	4. Inadequate audit trail from records to final accounts.	As at 10(3a) above.	No Action required at this time	(3x3) =9	(1x3) =3	✓ ⇄	RFO Internal Auditor

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11. To identify, value and maintain all assets of the Town Council and ensure that asset and investment registers are complete, accurate and properly maintained.	1. Lack of knowledge of assets of Town Council.	(a) Ascertain and record all assets for which Town Council is responsible. (b) Create permanent asset register. (c) Update at least quarterly and when any new assets are transferred (d) Ward checks by Ward Councillors	Review and update alongside asset transfer project	(3x3) =9	(1x3) =3		Town Clerk/Deputy Town Clerk/Councillors. Business and Resources Committee
	2. Assets lost or misappropriated.	(a) Establish who is responsible for security and maintenance of each asset. (b) Asset register to be reported to Business and Resources for review at least annually.	No Action required at this time	(3x3) =9	(1x3) =3		Town Clerk Chairman of Business and Resources Committee
	3. Inadequate or inaccurate valuation of the Council's assets.	(a) Arrange for periodic review of valuations and arrange for professional valuation where necessary. (b) Annual check of assets vs insured (c) Annual report to B&R	To be reviewed alongside asset transfer project	(3x4) = 12	(1x4) =4		Town Clerk Chairman of Business and Resources Committee
	4. Asset register not established or inadequately maintained.	(a) Create asset register in accordance with Audit Commission requirements.	No Action required at this time	(3x3) =9	(1x3) =3		Town Clerk
12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children, etc.	1. Lack of knowledge of applicable legislation.	(a) Town Clerk to have all appropriate legislation available. (b) Council to have an appropriate policy in place (c) CiLCA qualified Town Clerk and Deputy	No Action required at this time	(3x4) =12	(1x4) = 4		Town Clerk Chairman of Business and Resources Committee
	2. Lack of public awareness of applicable legislation.	(a) Include, as appropriate, in any public consultations/reports.	No Action required at this time	(4x2) = 8	(1x2) =2		All Councillors
	3. Failure to comply with applicable legislation.	As at 12(1) above.	No Action required at this time	(3x4) = 12	(1x4) =4		All Councillors
	4. Councillors lacking knowledge of applicable legislation.	Arrange appropriate training for Councillors.	No Action required at this time	(3x4) = 12	(1x4) =4		Town Clerk will action after Elections
13. To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible.	1. Lack of information on properties, buildings and equipment.	(a) Adopt a Health and Safety Policy (b) Ensure that all current legislation and advice is held by Clerk. (c) Include in asset register all properties for which Town Council is responsible.	No Action required at this time	(3x3) =9	(1x3) =3		Town Clerk Chairman of Business and Resources Committee
	2. Lack of knowledge of safety requirements	(a) Adopt a Health and Safety Policy (b) Ensure that all current legislation and advice is held by Clerk. (c) Adequate risk assessments (d) Include in quarterly Governance Report to Business and Resources Committee	To be reviewed due to new machinery use for amenity grass cutting	(3x4) = 12	(1x4) =4		Town Clerk Chairman of Business and Resources Committee






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	3. Lack of resources to carry out safety checks.	As at 2. Above plus review staff arrangements regularly	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk Chairman of Business and Resources Committee
14. Sunshine Play Area	1. Inadequate checks lead to accident or fatality	(a) Undertake external annual safety check (b) Undertake routine checks at least weekly (c) Report findings to Business and Resources Committee as part of Governance Report	No Action required at this time	(4x4) = 16	(1x4) = 4	✓ ⇄	Town Clerk Chairman of Business and Resources Committee

SIGNIFICANT OPERATIONAL RISKS















AIM	RISK	METHOD USED TO MINIMISE RISK	Timescale for implementation	UNDERLYING RISK LEVEL Likelihood x Impact	MANAGED RISK LEVEL Likelihood x Impact	Status ✓ Risk Controlled ● Action required ✗ Aim is not being achieved ↓ Risk Falling ⇄ No Change ↑ Risk Rising	Person(s) Responsible
O1. Safety in Sunshine Play Area	Inadequate checks lead to accident or fatality	(a) Undertake external annual safety check (b) Undertake routine checks at least weekly (c) Report findings to Business and Resources Committee as part of Governance Report	No Action required at this time	(3x4) = 12	(1x4) = 4	✓ ⇄	Town Clerk Chairman of Business and Resources Committee
O2. To safeguard staff after meetings	1. Unknown person enters building after meeting and confronts lone worker. 2. Lack of adequate lighting once internal lights switched off when shutting building, which could result in accident or being vulnerable to attack	If only one member of staff present at meetings then the Chairman or another nominated councillor should remain until the open areas of the building have been checked and the front door secured. Town Clerk to contact ELDC as landlord to request external light on delayed timer (promised but not yet installed)	No Action required at this time	(2x4) = 8	(1x4) = 4	✓ ⇄	The Meeting Chairman
			Outstanding	(2x4) = 8	(1x4) = 4	✓ ⇄	ELDC as Landlord
O3. To ensure the ability to pay bills and staff.	1. Slow response to request to change bank mandates leaving Council unable to authorise cheque payments.	Attempt to keep at least 3 councillors on the list from year to year and avoid making frequent changes. Move as many payments as possible to electronic on-line payments	No Action required at this time	(4x3) = 12	(1x3) = 3	✓ ⇄	Council RFO

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O4. Manage financial liabilities	1. Current Council Policy is to refund pre-purchased exclusive rights to graves on request less an admin fee. The Council has maximum potentially £20,000 - £30,000 of liability in this respect.	The risk is to be accepted and the Council will monitor any significant change in the number of requests for a refund.	No Action required at this time	(2x3) =6	(2x3) =6		B&R Committee for monitoring
O5 Meet obligations and duties relating to the management of the Council Cemetery	1. Concerns that burial records kept from some years ago have been shown to contain inaccuracies some of which may place the Council at risk of making mistakes with burials, not being able to meet obligations or of highlighting a previous error	The risk can be better understood as the written records are computerised as this will most likely highlight any errors and enable resolutions to be devised prior to it becoming an issue at the time of an interment	Progress made in getting written records computerised, further progress needed.	(2x4) = 8	(2x4) = 8		B&R Committee for monitoring
O6. Meet the Councils operational & strategic objectives	2. Known short term staff resources problems	Pre-planning to include workload, avoid new projects with high resource implications. Manage existing priorities	No Action required at this time	(2x4) = 8	(1x4) = 4		Town Clerk
O7. Provide adequate Council accommodation and facilities	Concerns regarding uncertain future of Council Chamber and Council Offices. Issues around suitability, layout, and general maintenance increasing.	Plans in place for more suitable accommodation within the Community Hub in Tower Gardens. Risks significantly increase if this project does not move forward.	Connected to Community Building project. Progress to be monitored and alternative plans need to be made if this project does not move forward.	(3x3) = 9	(2x2) = 4		Town Clerk, Deputy Town Clerk, B&R Committee for monitoring.
O8. Meet obligations and duties relating to General Data Protection Principles	Data Breach or unable to process subject access request.	Action plan in place identifying all actions needed to be fully compliant. Information Security Policy updated to reflect changes in regulations and provide guidance.	To be reviewed on a regular basis and with new tasks	(4x3) = 12	(1x3) = 3		Town Clerk, Deputy Town Clerk and B&R Committee.

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SIGNIFICANT PROJECT RISKS (From Project Risk Registers)

AIM	RISK	METHOD USED TO MINIMISE RISK	Timescale for implementation	UNDERLYING RISK LEVEL Likelihood x Impact	MANAGED RISK LEVEL Likelihood x Impact	Status  Risk Controlled  Action required  Aim is not being achieved  Risk Falling  No Change  Risk Rising	Person(s) Responsible
P1. Maintain Gold Award Standard	1. Inadequate staff resources	(a) Gold award standard achieved (b) Consider overall resources and impact when starting new projects or activities. (c) Additional staff hours authorised (d) Monitor requirements are still being met	Monitor Gold Award Requirements are being met to maintain standard.	(3x3) = 9	(1x3) = 3	 	Town Clerk, Deputy Town Clerk and Chairman of Business & Resources.
	2. Insufficient Commitment from Councillors to achieve Community Engagement	(a) Volunteers requested from each ward for Community Engagement Events.	Committee to decide	(3x3) = 9	(1x3) = 3	 	
P2. To Deliver Community Hub & Asset Transfer Project	Inadequate staff resources.	(a) Report and review progress to Council each month. (b) Consider overall resources and impact when starting new activities within the project. (c) Additional staff hours authorised.	Project plan and assessment of resource requirements needed	(2x4) = 8	(1x4) = 4	 	Town Clerk, Deputy Town Clerk, Council, Business & Resources Committee.
	Financial resources cannot be found. Loan application refused.	a) Maintain good communication with LALC and Local Government Funding Policy Team (b) Ensure all loan requirements are met.	Log of consultation and reports completed which needs updating before submission	(3x4) = 12	(2x4) = 8	 	Town Clerk, Deputy Town Clerk, Council, Business & Resources Committee.

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Managing expectations	(a) Maintain good communication with all interested parties. (b) Community Engagement. (c) information website	Further Community engagement needed on plans.	(3x4) = 12	(1x4) = 4		Town Clerk, Deputy Town Clerk, Council.
ELDC does not transfer site or gardens	(a) Written confirmation of intent received from ELDC (b) Legal obligation will be obtained before the construction contract is signed.	ELDC Decision making to take place in Dec 18, delayed from Oct 18. Legal contracts to be put in place in the new year.	(3x4) = 12	(2x4) = 8		Town Clerk, Deputy Town Clerk, Council.
Construction cost are much higher than expected and cannot be contained by reasonable adjustment to the building	(a) Budget set as top priority in design brief. (b) Maintain good communication with SCAPE contractors to identify cost pressures early. (c) No additional features to be added until any spare capacity is known.	Monitoring and pragmatic design decisions need to be made.	(3x4) = 12	(2x4) = 8		Town Clerk, Deputy Town Clerk, Council, Business & Resources Committee.
Planning Consent Refused	(a) Keep open dialogue with planners (b) Ensure adequate FRA in place and dialogue with EA regarding the site.	Awaiting EA response on required floor height	(2x4) = 8	(1x4) =		Town Clerk, Deputy Town Clerk, Council
Inflation and/or interest rates makes revenue costs more expensive	(a) Fix the rate as early as possible to avoid possible increases	To Monitor, delays mean an increased likelihood of possible increase.	(3x4) = 12	(2x4) = 8		Town Clerk, Deputy Town Clerk, Council.
Costs of maintaining assets and gardens are higher than expected or income is lower	(a) Manage costs once transfer is complete (delays have reduced time to react to adverse challenges)	To Monitor, information on assets received from ELDC	(3x4) = 12	(2x4) = 8		Town Clerk, Deputy Town Clerk, Council, Business & Resources Committee.

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P3. Neighbourhood Plan.	1. Inadequate resources.	(a) Report and review progress to Council and Planning Committee (b) Consider overall resources and impact when starting new activities (c) Limited additional staff hours authorised. (d) Other projects taking priority and resource	To be considered as part of the NDP Program	(3x4) = 12	(2x4) = 8		NPD Working Group and NDP Steering Group
	2. Insufficient Commitment from Councillors to achieve Community Engagement.	(a) Volunteers requested from each ward for Community Engagement Events	Attendees for NDP Workshop needed	(3x4) = 12	(2x4) = 8		
	3. Lack of knowledge and understanding of Neighbourhood Plan	(a) Consultant support procured (b) Neighbourhood Plan Training Provided	No Action required at this time	(3x4) = 12	(1x4) = 4		
P4. To undertake a Memorial Safety Inspection	1. Inadequate staff resources.	(a) Consider overall resources and impact when starting activity. (b) Additional staff hours authorised.	Follow up inspection needed.	(3x4) = 12	(2x4) = 8		Town Clerk Deputy Town Clerk
	2. Unsuitable weather conditions for inspections.	(a) Monitor weather and plan accordingly.		(2x2) = 4	(1x2) = 2		
P5. Remembrance Parade	Insufficient Volunteer Marshals	(a) Seek community support	The need for Volunteers advertised and fair response so far.	(3x3) = 9	(2x3) = 6		Council, Town Clerk, Deputy Town Clerk
	2. No Permission Granted to Close Roads	(b) Communication with LCC and submission of TTRO request within deadline		(3x4) = 12	(1x4) = 4		
P6. Emergency Plan	1. Inadequate resources.	(a) Report and review progress to B&R Committee (b) Consider overall resources and impact when formulating the Emergency Plan (c) Other projects taking priority and resource	No Action required at this time	(2x3) = 6	(1x3) = 3		Business & Resource Committee, Council
	2. Insufficient Commitment from Councillors	(a) Core roles and volunteers requested from Council	To be established after training	(2x3) = 6	(1x3) = 3		
	3. Lack of knowledge and understanding of Emergency Plan Requirements	(a) Provide emergency planning training	To arrange emergency planning support and training	(2x3) = 6	(1x3) = 3		

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<p>P7. Cemetery Path Maintenance.</p>	<p>1. Inadequate resources. 2. Potential for accidents from poorly maintained path.</p>	<p>(a) Ensure earmarked reserves for future path replacement. (b) Undertake annual path inspections with any remedial works identified completed.</p>	<p>No Action required at this time. Current issues identified to be completed this winter.</p>	<p>(3x4) = 12 (1x4) = 4</p>	<p>(1x4) = 4 (1x4) = 4</p>	<p>✓ ⇄ ● ⇄</p>	<p>Town Clerk, Deputy Town Clerk, Business & Resources Committee</p>
<p>P8. Amenity Grass Cutting</p>	<p>1. New responsibility. 2. Inadequate resources. 3. Affected by weather conditions.</p>	<p>(a) Adequate training and supervision for new team members. (a) Plan around growing season and other pressures. (b) Fill any vacancies in a timely manner, especially in growing season (c) Additional resources approved. (a) Utilise annualised hours</p>	<p>Preparation ready for growing season, regular review needed. Asset transfers will increase workload</p>	<p>(2x4) = 8</p>	<p>(2x2) = 4</p>	<p>● ↑</p>	<p>Town Clerk, Senior Groundsmen</p>
<p>P9. Purchase of additional cemetery land.</p>	<p>1. Inadequate resources. 2. Unaffordability. 3. Breakdown in negotiations.</p>	<p>(a) Town Clerk authorised to proceed with initial negotiations. (b) Clear budget set. (c) Clear communication with Estate Agents.</p>	<p>Recommendations from D&S to be approved by Council in November.</p>	<p>(3x1) =3</p>	<p>(1x1)=1</p>	<p>● ⇄</p>	<p>Town Clerk, Council</p>

SKEGNESS TOWN COUNCIL – RISK REGISTER

RISK LEVEL MATRIX

IMPACT ON COUNCIL LIKELIHOOD	1	2	3	4
1	1	2	3	4
2	2	4	6	8
3	3	6	9	12
4	4	8	12	16

CONSEQUENCES OF IMPACT	
1	Temporary or minor impact on Customer, finance or reputation – impact over less than a month
2	Some impact on reputation and/or finances – impact less than 3 months
3	Substantial impact with moderate financial or reputational consequences – impact up to a year
4	Significant impact with likely large scale financial or reputational consequences – impact over more than one year

LIKELIHOOD	
1	Unlikely to happen – once in 20 years or more
2	Unlikely to happen – once in 10 years
3	Likely to happen within the 4 year term of Council
4	Very likely to happen within year or has happened recently

	Overall risk is low. Regular monitoring but action not urgently required
	Overall risk is medium. Monitoring essential and action required to mitigate risks
	Overall risk is high. Essential action is required immediately to manage risk.

**MONITORING NON-BUSINESS PLAN ACTIONS
AND DECISIONS AS AT
October 2018**

Action ID	Task	Details	Date Raised	Target Comp/Status	Who is leading	Overall Status	Risks/Comments
23	Memorial Safety Tests	<i>Initial risk assessment completed on-going inspections taking place at regular intervals.</i>	1/1/14	Ongoing	Town Clerk, Deputy Town Clerk	Amber	<i>Weather conditions Resources if diverted to other tasks. Ongoing task – follow up inspections needed. Further routine inspection program now needed.</i>
24	Computerisation of historic burial records	<i>Grave records Burial records Memorial records Deeds, Licenses. All new records from 1/4/13 are now computerised. Progress is being made on inputting historical records. A, AA, CC, B, C, D, E, G, J, K and L section are now computerised. F section has been started.</i>	1/1/14	31/12/14	Town Clerk	Red	<i>Very time-consuming task due to complexities on historic records. Resources if diverted to other tasks 447 records still to complete. No further progress made since last quarter.</i>
45	Section 106 Monies	<i>Community Benefit Scheme from section 106 caravan tariff</i>	27/05/2015	None set	Town Clerk and Deputy Town Clerk.	Green	<i>Linked with Community Led Plan to provided</i>

		<p><i>agreement: East Lindsey District Council contacted March 2017 and criteria clarified. Very limited amount available to Town Council. Future expected 106 monies earmarked for LCC provision of bus stop.</i></p> <p><i>Only £2,250 monies available for Winthorpe area which is a caravan contribution so spend must relate back to users of the site.</i></p> <p><i>Example: For benches, signage to nearby play park or shops. Improvements to nearby public toilets.</i></p>					<p><i>evidence of Community Wishes/Needs.</i></p> <p><i>Very limited availability. Some monies already earmarked – for example to LCC for provision of bus stop.</i></p>
47	Business Plan	<p><i>Business Plan has been updated and reviewed by D&S Committee 27/09/17 new draft published on website in February post budget updates.</i></p> <p><i>Further update needed for Hub/asset project.</i></p>	April 2015	5-year plan	TC, Councillors and Partner Organisations	Green	<p><i>Resources if diverted to other tasks.</i></p> <p><i>Business Plan will need further review and updates.</i></p>

51	Tower Gardens Community Building Project & Management of Tower Gardens and other Asset Transfers (previously separate project no 53)	<p><i>Initial consultation on project principles complete. Feasibility study complete.</i></p> <p><i>Letter of assurance received from ELDC and decision made to continue to design stage of project.</i></p> <p>Further public consultation and analysis of assets and implications to Council needed.</p>	Dec 2015	New Project plan.	Town Clerk	Amber	<p><i>Project requires high input from office-based employees along with some input from grounds team. Unable to take on any new tasks/projects.</i></p> <p>Delays with ELDC decision making and EA recommendations for planning have an impact on project timescales and risks.</p>
54	Neighbourhood Development Plan Monitored on separate plan	<p><i>To develop a neighbourhood plan to include community engagement tasks. ELDC have confirmed area for NDP.</i></p> <p><i>Support tendered, training and inception meeting taken place. Initial consultation campaign taken place report received. NDP Workshop taken place.</i></p> <p>Meeting with ELDC needed.</p>	Nov 2015	March 2019	Town Clerk, NDP Working Group and Steering Group.	Amber	<p><i>Complexed, lengthy task. Resources if diverted to other tasks. Expert advice and support needed.</i></p> <p>Project 51 is slowing down progress with this.</p>

56	Amenity Grass Cutting expansion.	<p><i>Amenity grass cutting brought in house, industrial unit leased to support project.</i></p> <p><i>Machinery and posts to support the project filled. Grass cutting has begun. Further resources approved in July 2018.</i></p> <p><i>New machinery to be purchased to support task. Staff requirements for task to be reviewed before next growing season and in connection with asset transfers.</i></p>	Mar 2017	March 2018 and ongoing expansion connected to project 51.	Town Clerk, Deputy Town Clerk, Direction & Strategy Committee.	Green	<p><i>Complexed lengthy task including recruitment, equipment requirements, strategy for standards and dealing with issues needed. Timebound project must be complete before growing season.</i></p> <p><i>High resource implications.</i></p> <p><i>Linked to project 51.</i></p>
57	Organise Marshals for Remembrance Parade 2018	<p><i>Costs and support for 2018 to be reviewed and organised.</i></p> <p><i>LCC have supplied barriers and signs.</i></p> <p><i>Parade service to be printed, final arrangements to be made.</i></p>	Mar 2017	November 2018	Town Clerk, Deputy Town Clerk	Green	<p><i>Possible cost implications.</i></p> <p><i>Resources if diverted to other tasks.</i></p> <p><i>Risk that not enough Volunteer marshals come forward to support the parade.</i></p> <p><i>A large parade expected due to centenary year.</i></p>

58	Establish an emergency plan	<p><i>Emergency plan and resource directory started.</i></p> <p><i>Training and support in completing the plan to be arranged. Core roles need identifying after training.</i></p> <p>Emergency Planning to be put on the next D&S meeting agenda.</p>	May 2017	None Set	B&R Committee	Amber	<p><i>Resources if diverted to other tasks.</i></p> <p>Lack of volunteers to support the plan.</p>
59	To be General Data Protection Regulation compliant	<p><i>Council made aware of change in law May 2017. Report to Council 04/04/18.</i></p> <p><i>Information audit completed.</i></p> <p><i>Ongoing monitoring and review needed.</i></p>	May 2017	May 2018	Town Clerk and Deputy Town Clerk	Amber	<p>Needs constant review, update and consideration when taking on new tasks.</p> <p>Deputy Town Clerk to review compliance and look at Trading Company Compliance.</p>
60	<p>Xmas Illuminations Contract</p> <p>COMPLETE - new contract in place, non-destructive testing</p>	<p><i>Review of provision including lighting, location and timings taken place.</i></p> <p><i>Agreed to go out to tender with similar</i></p>	December 2017	April 2018	Town Clerk and Illuminations Task & Finish Group	Amber	<p><i>Resource implications</i></p> <p><i>Managing expectations.</i></p> <p><i>Destructive column testing and electrical repair work</i></p>

	complete. SUGGEST REMOVAL	provision to current – tenders received, preferred supplier to go to Council in August for approval.					needed. To go out to tender.
61.	Purchase Additional Cemetery Land. (Provisional Task – awaiting Council approval)	Initial contact made with agents, awaiting response. Detailed agreement to be reached.	27/09/18 (Recs from D&S Committee)	None Set.	Town Clerk and Council.	Green	Resource implications. Needs to be affordable to Council.
62.	Renew Town Council Office Lease	Further 3-year lease offered and accepted.	03/10/2018	31 st March 2019 (end of current lease)	Town Clerk	Green	Six months' notice period required. Council to bear own legal costs.
63.	Protection of Fairy Dell	To look at the listing and protection of the fountain, prepare a nomination application for an Asset of Community Value. Working Group need to set date and time of first meeting.	03/10/2018	01/05/2018	Fairy Dell Working Group	Green	No officer resource to support this project at the moment.

SKEGNESS TOWN COUNCIL

REPORT TO: BUSINESS AND RESOURCES COMMITTEE
24th October 2018
BY: TOWN CLERK
SUBJECT: Budget

PURPOSE: To identify the required future operational budget to deliver the Council's current service levels and make recommendations to Council.

1 BACKGROUND

- 1.1 As part of the budget planning cycle for 2019/20 and beyond, the Business and resources Committee have the responsibility for identifying the budget requirement relating to the existing and ongoing business operation. The Council set a ceiling for any increase of 4.75% and it has been challenging to achieve this due to higher than anticipated inflation (it is currently running at a rate of 2.5% but with fuel and employee costs higher than this).
- 1.2 The Direction and Strategy Committee have examined the budget requirements relating to the 5-year Business Plan.
- 1.3 Once the first round of budget review is complete, Council will consider the position in November and determine whether further work is required.
- 1.4 A provisional budget sheet is attached at **Appendix A**. This takes into account inflationary pressures, where these are known, any agreed service changes and any efficiency savings identified by the Town Clerk. The Committee should scrutinise the budgets and make appropriate initial recommendations to Council. The impact on the total budget and potentially on the precept shows the impact of the Council's Business Plan as scrutinised by the Direction and Strategy Committee.
- 1.5 The proposals assume an increase to fees and charges for the allotments of **£5 per plot** for the year and to the cemetery fees as set out in **Appendix B**.
- 1.6 Anticipated reserve levels will be recalculated once the baseline budget is agreed but **Appendix A** shows predicted end of year levels on the information we currently have.

For information relating to this report please contact
The Town Clerk, Town Hall
Skegness or email
townclerk@skegness.gov.uk

Background papers – None.

FOR DECISION

Skegness Town Council

Draft Budget for the Year Ended 31st March 2020

	ACTUAL 2017/18 £	BUDGET 2018/19 £	BUDGET 2019/20 £	DIFFERENCE	FORECAST 2020/21 £	FORECAST 2021/22 £	FORECAST 2022/23 £	COMMENTS
EMPLOYEE COSTS								
Salaries & Wages	155,854	155,952	209,542		213,733	218,007	222,368	
New Grasscutting Team Salaries, NI & Pension costs	-	41,793	-					<i>moved to Salaries and Wages</i>
Event Officer	-	-	-					<i>removed (partially in room hiring admin)</i>
Overtime	1,860	3,000	3,000		3,060	3,121	3,184	
Employers NI	11,664	11,966	15,505		15,815	16,132	16,454	
Employers Superannuation	30,367	32,753	37,824		38,580	39,352	40,139	
Car User Allowance & Mileage	2,500	3,000	3,000		3,060	3,121	3,184	
Staff Training	38	1,500	1,500		1,530	1,561	1,592	
Miscellaneous Expenses	48	-	-		-			
Total Employee Costs	202,330	249,964	270,371	-	275,778	281,294	286,920	
TOWN HALL OFFICES								
Rent	2,650	2,650	1,990		-	-	-	<i>Changed to 9 months</i>
Service Charge	3,731	8,000	6,000		-	-	-	
Rates	2,773	2,996	1,600		-	-	-	
Miscellaneous Expenses	-	-	-		-	-	-	
Total Town Hall Offices Costs	9,154	13,646	9,590	-	-	-	-	
SUPPLIES & SERVICES								
Insurance	3,339	7,000	7,000		7,000	7,000	7,000	
Office Equipment	28	500	500		500	500	500	
IT Equipment	200	1,020	1,000		1,000	1,000	1,000	
Printing & Stationery	299	500	500		500	500	500	
Photocopier Lease	803	1,400	1,400		1,400	1,500	1,500	
Telephone & Broadband	768	950	950		1,000	1,000	1,000	
Postage Stamps	331	520	520		500	500	500	
Bank Charges	266	260	270		270	270	270	
Website	453	575	600		625	650	675	
Alarm System	496	700	600		500	500	500	
Software Support	4,776	4,800	5,000		5,000	5,100	5,200	
Contingency - Office	-	500	-		-	-	-	
Miscellaneous Expenses	1	50						
Total Supplies & Services Costs	11,758	18,775	18,340	-	18,295	18,520	18,645	
PROFESSIONAL FEES								
External Audit Fees	800	1,000	1,200		1,500	1,200	1,200	
Legal Fees	375	-						
Subscription	3,015	2,800	2,800		2,800	2,900	2,900	
Building Project Mgmt/Clerk Of Works Fees	-	-	50,517					
NDP			8,000					
Total Professional Fees Costs	4,190	3,800	62,517	-	4,300	4,100	4,100	
GRANTS AND DONATIONS								

	ACTUAL 2017/18 £	BUDGET 2018/19 £	BUDGET 2019/20 £	DIFFERENCE	FORECAST 2020/21 £	FORECAST 2021/22 £	FORECAST 2022/23 £	COMMENTS
Community Grants	5,500	4,500	4,500		4,500	4,500	4,500	
Donations	20	-						
Total Grants and Donations Costs	5,520	4,500	4,500	-	4,500	4,500	4,500	
DEMOCRATIC AND CIVIC								
Members Allowances	10,359	10,500	10,500		10,500	10,500	10,500	
Members Expenses	-	250	250		250	250	250	
Civic Events	1,852	2,400	2,400		2,000	2,000	2,000	reduced as will have own event space
Mayor's Allowance	2,880	2,880	2,880		2,880	2,880	2,880	
Members Training	203	500	350		350	350	350	
Civic Costs	178	300	300		250	250	250	
Election Costs	- 972	5,300	20,000		4,500	4,500	4,500	
Miscellaneous Expenses	25	-						
Total Democratic and Civic Costs	14,524	22,130	36,680	14,550	20,730	20,730	20,730	
Publicity and Marketing								
Electricity	234	-	250		250	250	250	We should include a provision for the xmas lights elec put in £250 for now
Advertising	-	150	-		-	-	-	Remove
World Host Customer Service Award	350	-			-	-	-	Remove
Family Friendly Scheme	-	-			-	-	-	Remove
Disability Friendly Scheme	-	-			-	-	-	Remove
Town Crier	-	250	250		250	250	250	
Events	-	-			-	-	-	
Christmas Illuminations	18,250	18,300	18,300		18,300	18,300	18,300	
Miscellaneous Expenses	1,466	-			-	-	-	
Total Publicity and Marketing Costs	20,300	18,700	18,800	100	18,800	18,800	18,800	
INDUSTRIAL UNIT								
Rent	7,984	10,000	10,000		10,000	10,000	11,000	
Rates	3,465	5,000	5,000		5,050	5,050	5,100	
Water	672	800	800		810	815	850	
Electricity	784	182	300		310	315	320	
Gas	-	-						Remove from budget
Repairs & Maintenance	-	-						Remove from budget
Bins & Skips	-	150	300					
Total Industrial Unit Costs	12,905	16,132	16,400	268	16,170	16,180	17,270	
ALLOTMENTS								
Water	140	250	250		250	250	250	
Repairs & Maintenance	-	200	200		200	200	200	
Commercial Waste	1,366	400	400		400	400	400	Should this be increased in line with current?
Miscellaneous Expenses	58	-						
Total Allotment Costs	1,565	850	850	-	850	850	850	
Allotment Rents	2,737	2,940	3,150		3,150	3,150	3,150	
Total Allotment Income	2,737	2,940	3,150	210	3,150	3,150	3,150	

	ACTUAL 2017/18 £	BUDGET 2018/19 £	BUDGET 2019/20 £	DIFFERENCE	FORECAST 2020/21 £	FORECAST 2021/22 £	FORECAST 2022/23 £	COMMENTS
Net Income over Expenditure	1,172	2,090	2,300	210	2,300	2,300	2,300	
PUBLIC PROPERTY AND GROUNDS								
Planter and basket plants	751	2,000	1,750		1,750	1,750	1,750	
Sunshine Play - Repairs and Maintenance	335	1,100	600		-	-	-	
Play Area Inspections	86	200	-		-	-	-	
Electricity	44	-	45		45	45	45	
Tools, Equipment & Materials	31,591	13,500	13,500		13,600	13,600	13,600	
Property Team Vehicle	12,373	7,600	7,600		7,700	7,800	7,900	
Pest Control		-						Remove
General Waste Disposal (Skips)		200	200		250	250	250	
Tree Work		2,000	2,000		2,000	2,000	2,000	
Cemetery Bin Contract	1,995	2,400	2,500		2,600	2,700	2,800	
Cemetery Building		-						
CCTV	5,249	6,000	6,000		6,000	6,000	6,000	
Amenity Grass Cutting	24,995							Remove
Contingency - Public Property		8,000	8,000		8,000	8,000	8,000	
Tower Gardens Pavilion	- 8,800	-			-	-	-	Remove
Business Plan	23,238	74,500	-		-	-	-	Moved to cover borrowing costs
Set Up Costs	-	-						Remove
Miscellaneous Expenses	250	-						Remove
Total Public Property Costs	92,107	117,500	42,195	- 75,305	41,945	42,145	42,345	
INCOME								
Burial Fees	5,400	5,000	5,000		5,250	5,250	5,250	
Sale of Graves	15,482	14,000	14,000		14,700	14,700	14,700	
Grave Digging Fees	15,485	12,000	12,000		12,600	12,600	12,600	
Memorial Fees	9,580	7,000	7,000		7,350	7,350	7,350	
Churchyard Service Fees	4,644	4,770	5,000		5,100	5,200	5,300	There is doubt about this continuing
Total Burial Grounds and Cemeteries Income	50,591	42,770	43,000	230	45,000	45,100	45,200	
Net Cost Public Property	41,516	74,730	- 805	- 75,535	- 3,055	- 2,955	- 2,855	
Business Plan (Tower Gardens, Building & Car Park):								
Gardens and Scarbrough Ave Car Park	-	-	66,771		70,905	71,730	73,523	
Building	-	-	34,750		63,500	83,040	85,116	
Loan Financing Costs (moved from Public Prop BP)	-	-	74,500		74,500	74,500	74,500	
Initial building start-up costs			45,000					
Business Plan (New Amenity Area Transfers):								
Skegness Amenity Areas	-	-	13,969		36,921	37,633	38,386	Taken from Grounds Tasks and Times spreadsheet which show 1200 hrs. Costed at £30 per hour in 2018/19 and then an element for inflation added
TOTAL BUSINESS PLAN EXPENDITURE			234,990		245,826	266,903	271,525	
BUSINESS PLAN INCOME								

	ACTUAL 2017/18 £	BUDGET 2018/19 £	BUDGET 2019/20 £	DIFFERENCE	FORECAST 2020/21 £	FORECAST 2021/22 £	FORECAST 2022/23 £	COMMENTS
Building Income			-		11,670	19,040	19,040	
Car Park Fees			10,000		24,700	24,700	24,700	
Rent (Estimated)			50,000		50,000	50,000	50,000	
Toilet Income			10,000		13,000	13,000	13,000	Delay in installing cash machine
TOTAL BUSINESS PLAN INCOME			70,000		99,370	106,740	106,740	
GENERAL INCOME								
Interest Received	540	650	650		400	400	400	
Amenity Grass Cutting	11,443	4,000	6,000		6,000	6,000	6,000	
Miscellaneous Income	22	100	-		-	-	-	
Total General Income	12,004	4,750	6,650	1,900	6,400	6,400	6,400	
TOTAL EXPENDITURE	374,352	465,996	715,233	249,237	647,194	674,022	685,685	
TOTAL INCOME (NOT INCL PRECEPT)	65,332	50,460	122,800	72,340	153,920	161,390	161,490	
NET EXPENDITURE OVER INCOME	309,020	415,537	592,433	176,896	493,274	512,632	524,195	
Transfer into General Reserves		20,100					300	
Transfer from General Reserves			14,400		15,260	11,900		Amended to maintain percentage increase
Transfer from Earmarked Reserves			121,700					However would mean drawing £21,630 from from general reserves over 5yr period. However borrowing costs will likely be lower than estimated depending on the drawdown which in turn depends on the payment profile of the construction contract (which is not yet available). Thus the drawdown on reserves may be less than shown.
Precept needed	403,837	435,637	456,333		478,014	500,732	524,495	
Band D Tax Base	5,334	5,493	5,493		5,493	5,493	5,493	
Cost per Band D	£ 75.71	£ 79.31	£ 83.08		£ 87.02	£ 91.16	£ 95.48	
Increase	£ 16.11	£ 3.60	£ 3.77		£ 3.95	£ 4.14	£ 4.33	
Increased cost per week	£ 0.31	£ 0.07	£ 0.07		£ 0.08	£ 0.08	£ 0.08	
Percentage Increase	27.04%	4.75%	4.75%		4.75%	4.75%	4.75%	
RESERVES		Projected O/T						
General Reserves (year end)	91,059	120,209	105,809					

	ACTUAL 2017/18 £	BUDGET 2018/19 £	BUDGET 2019/20 £	DIFFERENCE	FORECAST 2020/21 £	FORECAST 2021/22 £	FORECAST 2022/23 £	COMMENTS
Ear Marked Reserves								
Cemetery Extension	185,000	60,000	60,000					<i>Used to fund remaining project fees & building startup Aim for NDP to be completed during 2019/20</i>
Community Led Plan	25,000	16,000	0					
Legal Fee	12,500	-	0					<i>Transferred to Public Property</i>
Sunshine Play Area	40,000	40,000	0					
ITC and Office Fund	8,500	8,500	1,500					
Public Property Replacement	50,000	38,000	78,000					
Civic Awards	2,900	2,900	2,900					
Investment Reserve	10,000	10,000	10,000					
War Memorial	2,000	1,000	1,000					<i>£1000 for cleaning in 2018/19 This will be used to pay for election</i>
Election Reserve	20,000	20,000	5,300					
Tower Gardens Development	65,000	100,000	0					
Total Ear Marked Reserves	420,900	296,400	158,700					
TOTAL RESERVES	511,959	416,609	264,509	- 152,100				

WINTHORPE ST MARY'S CEMETERY - BURIAL AUTHORITY SKEGNESS TOWN COUNCIL

Ref	FEES AND CHARGES from 1st April 2019	CURRENT FEES		PROPOSED FEES		Notes
		Residents*	Non Residents	Residents*	Non Residents	
	Grave Purchase					See definition below
A	Purchase/Reservation of Grave for 40 years - Section M only	£500	£1,500	£525	£1,575	
B	Section M perimeter plot charge surcharge (the most sought after plots)	£200	£1,000	£200	£1,000	e.g. A + B
C	Purchase/Reservation of Grave for 40 years remaining plots - A-H, J-K	£400	£1,200	£425	£1,275	special price to use infill spaces
D	Purchase of Grave - Under 16 & over 12 months (all grave types) for 40 years - L Section Only	£0	£750	£0	£800	
E	Purchase of Grave - Stillborn and up to 12 months (all grave types) for 40 years - L Section Only	£0	£500	£0	£550	
F	Purchase/Reservation of Ashes Graves (age 16+)	£200	£750	£210	£775	
G	Non- Resident Full Burial Supplement		£1,000		£1,050	where a grave purchased after 1st Jan 2015 by a resident is subsequently used for a non-resident burial
H	Non- Resident Ashes Supplement		£550		£575	where a grave purchased after 1st Jan 2015 by a resident is subsequently used for a non-resident ashes
	Administrative Fees (obligations as burial authority to keep records in perpetuity)					
I	Interment Fee (will not apply to under 16s)	£100	£200	£105	£210	Per person interred
J	Grave deed transfer (spouse/next of kin/estate beneficiary on death)	£32	£64	£0	£0	This has been removed to encourage the notification of responsibility
K	Reserved Grave Re-purchase Admin Fee	£32	£64	£35	£70	
L	Grave deed transfer (to a third part other than spouse/next of kin/estate beneficiary)	£532	£1,564	£535	£1,570	This figure will be less the original purchase value. This is set to avoid bulk buying and re-selling
	Grave Digging (preparing a grave for burial, refill, level and seed)					
M	Full Grave (16+) Grave Digging	£400	£575	£435	£625	
N	Large grave digging surcharge(where coffin is greater than 18" (45.72cm) deep or 30" (76.2cm) wide or 84" (213.36cm) long	£120	£240	£130	£260	
O	Single urn Ashes Grave (16+) Grave Digging	£85	£170	£95	£190	
P	Double urn Ashes Grave (16+) Grave Digging	£170	£340	£190	£380	
Q	Child Grave (under 16) – Grave Digging	£0	£170	£0	£170	
R	Grave digging fee in Churchyards - Full Burial	£400	n/a	435*	n/a	If maintenance of graveyards is removed then the Council should remove this service. *Similar large grave supplements apply
S	Grave digging fee in Churchyards - Cremated Remains Burial	£85	n/a	£95	n/a	If maintenance of graveyards is removed then the Council should remove this service
T ₁	Funerals held outside normal hours supplement	£120	£240	£130	£260	available by arrangement only. All burials must be timed so as to allow the re-filling of the grave by dusk.
T ₂	Ashes Funerals held outside normal hours supplement			£30	£60	
	Memorial Permits and Licenses (obligations to record memorial and underwrite H&S risks)					
U	Permission to install a Memorial on Full Grave	£250	£600	£255	£610	
V	Permission to install Memorial across two adjacent occupied graves	£500	£1,200	£510	£1,220	
W	Permission for Additional Inscriptions or Refitting (following repair/removal of any memorial)	£125	£260	£130	£270	
X	Permission to install a double memorial across two adjacent graves replacing an existing single memorial)	£375	£860	£385	£880	
Y	Permission to install Memorial (Headstone, Vase or Tablet) on Ashes Grave	£230	£550	£235	£560	
Z	Permission to install Vase only Memorial (where separate from a full memorial)	£230	£550	£235	£560	(Sections A-L only - not permitted in M onwards)
AA	Supply of Memorial Bench - space permitting (excluding fitting)	At Cost	At Cost	At Cost	At Cost	Not currently being offered due to large number of benches
AB	Installation of Memorial Bench - space permitting (to existing base - inc admin)	£120	£240	£130	£260	
AC	Installation of Memorial Bench - space permitting (providing new base - inc admin)	£170	£340	£180	£360	
AD	Exhumation (minimum charge that will apply additional charges at cost)	£1,200	£1,200	£1,250	£1,250	

*the definition of a 'Resident' for the purpose of calculating the charges is:-

- A person on the Electoral Register at the time of death
 - A person under 18 whose parents/guardians appear on the current Electoral Register
 - A person who immediately prior to moving to a Nursing Home outside of Skegness, resided in Skegness for a period of at least 12 months and whose next of kin (Parent, Child or Sibling) appears on the current Electoral Register.
 - A person returning to be buried alongside a spouse/civil partner already interred and where the grave rights are owned
- NB** If someone claims residence but does not appear on the electoral register they will need to provide alternative proof and explain their absence from the electoral role.