Forest Row Parish Council

Clerk: Mr David O'Driscoll
Email: parishclerk@forestrow.gov.uk

(Office Hours: Monday to Friday 9am to 2pm)

QUALITY PARISH COUNCIL

Community Centre
Hartfield Road
Forest Row
East Sussex
RH18 5DZ
Tel: 01342 822661
Fax: 01342 825739
Email: info@forestrow.gov.uk
Website: www.forestrow.gov.uk

To: All members of FOREST ROW PARISH COUNCIL:
Cllrs. Eichner (Chair), Christie, Cocks, Evans, Gilbert, Jaffay, La Djoi, Matthews, Rainbow, Scott, Summers, Taylor-Smith, Volkers & A M Waters

Date: 27TH November 2024

Dear Sir/Madam,
Your attendance is required at an extra-ordinary meeting of the FOREST ROW PARISH COUNCIL to be held on **TUESDAY 3rd DECEMBER 2024** in the Garden Room at the Community Centre at **7.30 PM**.

Mr David O'Driscoll
Clerk to Forest Row Parish Council

THE FIRST FIFTEEN MINUTES ARE AVAILABLE FOR QUESTIONS AND REMARKS FROM THE PUBLIC. MEMBERS OF THE PUBLIC ARE WELCOME TO STAY AND ADD QUESTIONS OR COMMENTS ON THE AGENDA ITEMS, AT THE DISCRETION OF THE CHAIR OF THE MEETING

AGENDA

1. PUBLIC PARTICIPATION
2. APOLOGIES FOR ABSENCE
3. RECORDS OF PREVIOUS MEETING OF 24th SEPTEMBER 2024
4. DECLARATIONS OF INTERESTS/DISPENSATION REQUESTS FOR THIS MEETING
5. DELEGATED DECISIONS
6. CO-OPTION OF A NEW MEMBER OF COUNCIL (and allocation to Committees if appropriate)

REPORTS (written reports to be taken as read, subject to queries)

7. CHAIR'S COMMENTS
8. CLERK'S REPORT ON MATTERS NOT REQUIRING A DECISION
   - 8.1 Internal audit
   - 8.2 SLR meetings
   - 8.3 Appointment of new staff
9. SUMMARY FINANCIAL REPORT
10. PRINCIPAL COUNCILS
11. COMMITTEES & WORKING GROUPS
12. REPRESENTATIVES ON OUTSIDE BODIES

DRAFT REVENUE BUDGET FOR 2025/26

13. CONSIDERATION OF CONSOLIDATED DRAFT BUDGET

MATTERS FOR DECISION

14. USE OF FORESTERS GREEN (AND VENUe) FOR F/R FESTIVAL 2025
15 RATIFICATION OF COMMUNITY ORCHARD SITING
16. APPROVAL OF QUOTE FOR FORESTERS' GREEN SURVEY
17. AUTHORISATION OF PROJECT FOR GREEN BEHIND VILLAGE HALL
18. THE LITTER COLLECTION AND STREETSWEEPING PROJECT

19. ITEMS FOR FUTURE CONSIDERATION BY FULL COUNCIL OR COMMITTEE

FULL COUNCIL

BACKING PAPERS FOR MEETING 3rd DECEMBER 2024

COUNCILLORS' BRIEFING FOR THE MEETING OF FULL COUNCIL
ON 3rd DECEMBER 2024

1. **PUBLIC PARTICIPATION**
2. **APOLOGIES FOR ABSENCE**
3. **RECORDS OF PREVIOUS MEETING OF 24th SEPTEMBER 2024**
4. **DECLARATIONS OF INTEREST/ DISPENSATIONS** Members who have a financial interest in any of the items covered by this agenda may wish to declare a personal interest.
5. **DELEGATED DECISIONS**
   ACTION: to note & approve

CO-OPTION OF A NEW MEMBER (and allocation to Committee if appropriate)

6. **INTERVIEW OF CANDIDATE, DECISION AND ACCEPTANCE OF OFFICE**
   There is one candidate. Her personal statement is attached as a confidential backing paper. She will be interviewed by the Councillors, followed by a vote. A simple majority in favour suffices, and if successful the candidate will sign the Acceptance of Office form. Please note that Council is not obliged in law to accept a candidate, in which case the vacancy would remain open.
   If the co-option is accepted, Council may wish to assign the new Member to one or other Committee to fill the current vacancies.
   ACTION: to resolve as appropriate

REPORTS TO NOTE (written reports will be taken as read , subject to any queries)

7. **CHAIR'S COMMENTS**

8. **CLERK'S REPORT ON MATTERS NOT REQUIRING A DECISION**
   8.1 The interim internal audit took place on Wednesday last 20th November, and copy of the report is attached to the papers. The financial and procedural sampling was all in order, but it was noted that an amount of material required by regulation was not on the website. We explained why this was, but the deficiencies will have to be made good by the year end.
   8.2 SLR meetings. These are optional meetings between representatives of the Parish Council and of the County Council to discuss matters of overlapping interest. Inevitably, they tend to focus on highway issues. County recently relaunched the format, though several local councils have reported difficulties in communication and scheduling. I canvassed the Members to see if there was any appetite to participate, but have only had a couple of responses. Perhaps we should take a vote on the matter.
   8.3 New staff. We eventually had five candidates for the maintenance staff vacancy/ies. All five were interviewed by Cllr Waters, Don Isted and myself, and the decision was unanimous in favour of a job share between two candidates.

9. **SUMMARY FINANCIAL REPORT**
   A printout is attached giving the position to about mid-month 8, when the theoretical percentage against forecast would be about 62.5%. The overall income performance shows

as 98.9%, which allowing for an apportionment of the precept equals 66.7%. Expenditure is running overall at 56.3%, but we are likely to be incurring some major expenditure shortly, which will bring that figure nearer to forecast. The property side of Facilities is currently the highest spending area, but this reflects such items as non-domestic rates, which are paid in bulk at the beginning of the year. The overall picture is healthy.

10. REPORTS FROM PRINCIPAL COUNCILS

County/District Councillors have been invited to attend and report on any relevant matters.

11. STANDING COMMITTEES & WORKING GROUPS

The Chairs of F&P and Facilities, plus designated spokespersons from the active working groups, have been invited to report on progress, current projects and future plans.

12. REPRESENTATIVES ON OUTSIDE BODIES

Representatives from the above may report orally on any current matters.

DRAFT REVENUE BUDGET FOR 2025-2026

13. CONSIDERATION OF THE CONSOLIDATED DRAFT BUDGET

The revenue budget for next year has now been through preliminary drafting, individual consideration by Committees, and the 'Star Chamber' review by the Chairs of Council and Committees. This is now the opportunity for all Councillors to consider the attached draft, and suggest any amendments they feel are required, before formal adoption at the January precept-setting meeting. I stress 'required', because the overall shape of the budget is now settled, and any suggested changes need to be supported by appropriate reasons. An advice note is supplied as a separate backing paper.

ACTION: as above

MATTERS FOR CONSIDERATION/ DECISION

14. USE OF FORESTERS' GREEN (AND VENUe) FOR THE 2025 FESTIVAL

The organising committee have requested use of Foresters' Green for next year's Festival from the morning of Tuesday 10th June to the close of day on Monday 16th June. They have also asked if the VENUe building could be made available from Thursday 12th June to Sunday 15th June inclusive. For Council to decide.

ACTION: as above

15. RATIFICATION OF THE COMMUNITY ORCHARD SITING

We succeeded in obtaining a grant from Wealden for the planting of a small community orchard. The original site envisaged was on the Gleeson land, but that site did not fit Wealden's criteria, so we had to propose an alternative. The only available site was Rush Green, and we initially specified the little-used portion on the north side of Hartfield Road bordering Blacklands Close. However, this still gets waterlogged very easily, so the final site proposed is on the south side of Hartfield Road, east of Ashdown Road but south of the residential right of way. Council is invited to ratify this, to allow planting to proceed.

ACTION: to resolve accordingly

16. APPROVAL OF QUOTE FOR FORESTERS' GREEN TOPOGRAPHICAL SURVEY

As a precondition of updating facilities for and surrounding Foresters' Green, and in particular given the different levels of the site and its current mixed configuration, it has been proposed that a topographical survey be obtained. Three companies have been approached, of which two have responded and their anonymised quotes are attached. For Council to approve.

ACTION: to resolve accordingly

17. PROJECT FOR THE SPACE BEHIND THE VILLAGE HALL

The proposal to create a community space on the green space behind the Peter Griffits Hall was raised at the time of the village model event, and was on the agenda for Full Council in September but was deferred for further discussion. However, it does not seem at any point to have been formally adopted as a Council project. If it is, it seems likely that a survey of the site will be needed before any development of the site is started, and in that case, Council is asked to set a ceiling cost for such a survey.

ACTION: to resolve accordingly

18. ENHANCED LITTER COLLECTION AND STREETSWEEPING PROJECT

This has been on the Council's (and residents') wish list for many months, but I have been trying to negotiate with Wealden District Council (whose duties partly cover this area), to make a financial contribution on condition of our taking over the tasks. It is apparent that no such contribution will be forthcoming, and that the District Council is not going to commit any further resources of its own to the work involved. Hence, if we are to progress enhanced litter collection and street sweeping, we will have to take on these responsibilities ourselves. Council is accordingly requested to authorise the office and the maintenance team to plan the implementation of this project, for subsequent ratification by Full Council or Committee. It will involve: the purchase of dual purpose bins for the central village area, the purchase a motorised pavement cleaning machine, and the employment of some of our recently acquired new labour force to staff the operations. Sample illustrations of the equipment are attached to the papers.

19. ITEMS FOR FUTURE CONSIDERATION BY FULL COUNCIL OR COMMITTEE

FOREST ROW PARISH COUNCIL

ACTION TAKEN UNDER DELEGATED AUTHORITY

PERIOD - from: 01/05/2024 to: 27/11/2024

DECISION TAKEN	REASONS	OFFICERS NAME	DATE OF DECISION	COST
NONE				

MULBERRY
LOCAL AUTHORITY SERVICES LTD
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Mr D O'Driscoll
Forest Row Parish Council
Forest Row Community Centre
Hartfield Road
Forest Row
East Sussex
RH18 5DZ

20 November 2024

Dear David

Re: Forest Row Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary
Following completion of our interim internal audit on 20 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Forest Row Parish Council are well established and followed.

Regulation
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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence
Your audit was conducted by Michelle Webber of Mulberry Local Authority Services Ltd who has over 27 years' experience in the financial sector with the last 12 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter
An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment
The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The audit was conducted on site with the Clerk and Assistant Clerk, the Clerk is also the council's Responsible Financial Officer (RFO). The Clerk and Assistant Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.forestrow.gov.uk.

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

A review of the invoice authorisation process was conducted at interim, and the procedures are being followed.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and it was reported to Council meeting in September 2024, not minuted.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"*

The council website includes a councillor page but the register of interest information is not uploaded onto the website, but the forms are received paper form. **The Register of interest forms will need to be uploaded onto the new website.**

The Council website is in the process of being updated and this is planned to be completed by end of the year.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. A review of the council website shows that some of the information is published, **The transparency information needs updating on the new website.**

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors, but on different platforms not a.gov.uk email. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.

5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.

5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:

5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.

5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.

5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

The council is in the process of setting up.gov.uk emails however councillors are using their generic email but on different platforms.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year
In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published on the council website, along with future meeting dates and historic agendas and minutes for council and committee meetings.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice
I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

Check the draft minutes of the last meeting(s) are on the council's website
Draft minutes are uploaded to the council website and clearly annotated as draft.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months
The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 21 May 2024 (minute ref AM11/24).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

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Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 11 June 2024 (minute ref C88/24). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 5.15 Individual *purchases within an agreed budget for that type of expenditure may be authorised by:*

- *[the Clerk], under delegated authority, for any items below [£500] excluding VAT*
- *the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below [£2,000] excluding VAT*
- *{a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT*
- *{in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*
- *the council for all items over [£5,000];*

FR 5.18. *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although the council may wish to consider increasing the Clerk's authorisation limit within FR 5.15 to a higher figure based on their experience level.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

The most recent Standing orders and financial regulations need to be uploaded to the website.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the annual council meeting in May 2024 and the section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £6,940.26 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 28 October 2024. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

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C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

FR 2.2 The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

FR 2.3 When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.

FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

The council has a risk assessment process in place, which was last reviewed and approved by council in 21 May 2024 (minute ref AM14/24). I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring, and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed, and then a further assessment of the risk is included after the mitigation measures have been put in place.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note the council also has an adopted Statement of Internal Controls and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Municipal Insurance which covers the year under review. The policy includes Public Liability cover £15 million and Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £1 million which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £650,000 for 2024/25. With a tax base of 2,253.5, this equates to a band D equivalent of £288.44 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting process is underway, the process is detailed and covers clouncillors to committees, and then to Chair and vice chairs of committee and draft the budget to prepare a draft proposal for recommendation to the council at the 3 December 2024 meeting.

There is evidence within the minutes of Finance Committee meetings that reviews of financial performance take place during the year, including receiving income and expenditure reports, bank reconciliations and reviews of earmarked reserve balances and transfers. Finance committee include a list of payments, and these are appended to the minutes of the relevant meeting.

At the end of September, the income and expenditure report showed income at 96.9% of budget and expenditure at 47.7%, suggesting that the budget has been accurately set and carefully monitored throughout the year.

The council holds circa £132,000 in earmarked reserve at the date of the interim audit, spread across a range of clearly identifiable projects. I checked the purpose of these projects with the Clerk and am satisfied that they are all legitimate future planned projects for the council.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

The general reserve balance is within the recommended range outlined in 5.35 of the JPAG Practitioner's Guide and is at a suitable level for this size of council.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of sources including allotments, burial, grants, market income and event income.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

The fees for burials were reviewed and increased from April 2024, and the allotments are increased every 2 years.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

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Audit findings
The council maintains a small petty cash float used for incidental expenditure items, but this is due to be closed as prepaid cards are now mainly used for sundry purchases.

G. PAYROLL

Internal audit requirement
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings
The Council employees 18 employees and has a signed contract of employment, based on the NALC template. The salary is aligned to the NJC scale point range.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for November 2024 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments. I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are 7 councillor allowances, through payroll systems, paid monthly.

H. ASSETS AND INVESTMENTS

Internal audit requirement
Asset and investments registers were complete and accurate and properly maintained.

Audit findings
The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no Public Works Loan Board (PWLB) loans.

The council has no long-term investments.

I. BANK AND CASH

Internal audit requirement
Periodic and year-end bank account reconciliations were properly carried out.

Audit findings
Financial Regulation 2.6 states *'At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.'*

Bank reconciliations are completed monthly and presented to the Finance Committee for review. I reviewed the July 2024 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors. The reconciliation and accompanying bank statements have been signed in accordance with the requirements of FR 2.6.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

Testing to be conducted at final interim audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

Testing to be conducted at final interim audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	14 June 2024
Date inspection notice issued	17 June 2024
Inspection period begins	18 June 2024
Inspection period ends	29 July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4*
- *Section 2 - Accounting Statements 2023/24, approved and signed, page 5*

Not later than 30 September 2024 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing to be conducted at final interim audit.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		

J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely

M. Webber

Michelle Webber
Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	**The Register of interest forms will need to be uploaded onto the new website**	
FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	**The transparency information needs updating on the new website.**	
FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS	**The most recent Standing orders and financial regulations need to be uploaded to the website.**	

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Finance & Policy							
401	Finance & Administration						
4176	FI-Precept Received	651,991	650,000	(1,991)			100.3%
4181	FI-Wayleave Income	4	5	1			89.0%
4182	FI-Devolved Services Income	794	1,450	656			54.7%
4190	FI-Interest Received	5,288	5,000	(288)			105.8%
	Finance & Administration :- Income	**658,078**	**656,455**	**(1,623)**			**100.2%**
4101	FI-Salaries	221,487	418,700	197,213		197,213	52.9%
4102	FI-Payroll Outsource Costs	400	800	400		400	50.0%
4103	FI-Contrib. to Library Salary	0	5,000	5,000		5,000	0.0%
4105	Community services - developme	172	0	(172)		(172)	0.0%
4108	FI-Staff Training/Travel	(895)	1,000	1,895		1,895	(89.5%)
4111	Forest Rate	0	30	30		30	0.0%
4120	Postage	225	300	75		75	75.1%
4121	Telecommunications	6,021	7,700	1,679		1,679	78.2%
4123	Stationery	420	450	30		30	93.3%
4124	FI-Subscriptions	4,297	6,600	2,303		2,303	65.1%
4125	FI-Insurance	10,084	11,000	916		916	91.7%
4126	Printer/copier	3,015	4,400	1,385		1,385	68.5%
4133	FI-Chairman's Fund	0	250	250		250	0.0%
4134	FI-Parish Meeting	0	200	200		200	0.0%
4135	FI-Councillors Training/Travel	428	2,000	1,572		1,572	21.4%
4136	Security Checks	24	150	126		126	15.9%
4137	FI-Members Allowances	2,085	7,000	4,915		4,915	29.8%
4151	FI - Bank Charges	1,120	1,800	680		680	62.2%
4156	FI-Legal & professional fees	2,310	3,500	1,190		1,190	66.0%
4157	FI-Audit & Financial Managemen	4,259	4,000	(259)		(259)	106.5%
4158	FI-Van Lease	40	300	260		260	13.3%
4160	Office Equipment	831	500	(331)		(331)	166.1%
4161	Office Maintenance	0	500	500		500	0.0%
4165	FI-Election Fund	0	1,000	1,000		1,000	0.0%
4166	Wayleaves	1	10	9		9	14.5%
4169	Community Occasion	263	1,000	737		737	26.3%
7101	PR- Advertising/Publicity	115	1,500	1,385		1,385	7.7%
7102	PR-Website	720	1,000	280		280	72.0%
7110	PR-Newsletter & Distribution	0	2,000	2,000		2,000	0.0%
7113	PWLB Repayment	0	10,000	10,000		10,000	0.0%
	Finance & Administration :- Indirect Expenditure	**257,423**	**492,690**	**235,267**	**0**	**235,267**	**52.2%**
	Net Income over Expenditure	**400,655**	**163,765**	**(236,890)**			

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		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
403	Other Grants						
4358	Receipt from FrowResource CIC	5,000	0	(5,000)			0.0%
4380	Other Grants/donations	2,000	0	(2,000)			0.0%
	Other Grants :- Income	**7,000**	**0**	**(7,000)**			
4360	Other Grants	3,550	17,500	13,950		13,950	20.3%
	Other Grants :- Indirect Expenditure	**3,550**	**17,500**	**13,950**	**0**	**13,950**	**20.3%**
	Net Income over Expenditure	**3,450**	**(17,500)**	**(20,950)**			
	Finance & Policy :- Income	**665,078**	**656,455**	**(8,623)**			**101.3%**
	Expenditure	**260,973**	**510,190**	**249,217**	**0**	**249,217**	**51.2%**
	Movement to/(from) Gen Reserve	**404,105**					

Amenities & Services

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101	Allotments						
1180	Allotment Rents	1,970	2,000	30			98.5%
	Allotments :- Income	**1,970**	**2,000**	**30**			**98.5%**
1135	Allotments-Water & Upkeep	1,030	700	(330)		(330)	147.2%
	Allotments :- Indirect Expenditure	**1,030**	**700**	**(330)**	**0**	**(330)**	**147.2%**
	Net Income over Expenditure	**939**	**1,300**	**361**			
102	Village Greens						
1280	VG-Hire Income	1,580	750	(830)			210.7%
3188	Grants & Donations	0	100	100			0.0%
	Village Greens :- Income	**1,580**	**850**	**(730)**			**185.9%**
1236	Outdoor Maintenance	2,196	20,000	17,804		17,804	11.0%
1237	Outdoor Planting	609	1,000	391		391	60.9%
1238	Street Cleaning / Litter	0	12,000	12,000		12,000	0.0%
1239	VG-Utilities	0	400	400		400	0.0%
	Village Greens :- Indirect Expenditure	**2,805**	**33,400**	**30,595**	**0**	**30,595**	**8.4%**
	Net Income over Expenditure	**(1,225)**	**(32,550)**	**(31,325)**			
104	Amenities General						
1400	Amenities grants/donations	0	1,000	1,000			0.0%
4180	Misc Income	48	0	(48)			0.0%
	Amenities General :- Income	**48**	**1,000**	**952**			**4.8%**

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
1436	Skate & Play areas	18,394	18,000	(394)		(394)	102.2%
1447	Dog Fouling	1,716	3,500	1,784		1,784	49.0%
	Amenities General :- Indirect Expenditure	**20,110**	**21,500**	**1,390**	**0**	**1,390**	**93.5%**
	Net Income over Expenditure	**(20,062)**	**(20,500)**	**(438)**			
105	Outdoor Maintenance						
1501	Outdoor Maintenance Equipment	553	2,500	1,947		1,947	22.1%
	Outdoor Maintenance :- Indirect Expenditure	**553**	**2,500**	**1,947**	**0**	**1,947**	**22.1%**
	Net Expenditure	**(553)**	**(2,500)**	**(1,947)**			
203	Street Lighting						
2314	SL-Power	3,278	6,600	3,322		3,322	49.7%
2336	Streetlights	10,327	20,000	9,673		9,673	51.6%
	Street Lighting :- Indirect Expenditure	**13,605**	**26,600**	**12,995**	**0**	**12,995**	**51.1%**
	Net Expenditure	**(13,605)**	**(26,600)**	**(12,995)**			
204	Road Safety						
2436	RS-Road Safety	0	1,500	1,500		1,500	0.0%
2440	Shed Project	0	2,000	2,000		2,000	0.0%
	Road Safety :- Indirect Expenditure	**0**	**3,500**	**3,500**	**0**	**3,500**	**0.0%**
	Net Expenditure	**0**	**(3,500)**	**(3,500)**			
601	Cemetery						
6180	BU-Burial Fees	7,360	18,000	10,640			40.9%
	Cemetery :- Income	**7,360**	**18,000**	**10,640**			**40.9%**
6123	Cemetery Admin	441	350	(91)		(91)	125.9%
6151	BU- Cemetery Rates	1,480	1,200	(280)		(280)	123.4%
6152	BU-Memorial Repairs	116	0	(116)		(116)	0.0%
	Cemetery :- Indirect Expenditure	**2,037**	**1,550**	**(487)**	**0**	**(487)**	**131.4%**
	Net Income over Expenditure	**5,323**	**16,450**	**11,127**			
	Amenities & Services :- Income	**10,957**	**21,850**	**10,893**			**50.1%**
	Expenditure	**40,140**	**89,750**	**49,610**	**0**	**49,610**	**44.7%**
	Movement to/(from) Gen Reserve	**(29,183)**					

Property & Assets

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
205	Miscellaneous Assets						
1439	Public Seats	1,364	0	(1,364)		(1,364)	0.0%
	Miscellaneous Assets :- Indirect Expenditure	**1,364**	**0**	**(1,364)**	**0**	**(1,364)**	
	Net Expenditure	**(1,364)**	**0**	**1,364**			
301	Community Centre						
3180	CC-Lettings	21,228	20,000	(1,228)			106.1%
3181	CC-Equipment Hire	819	400	(419)			204.8%
3182	CC-Rents	9,665	22,000	12,335			43.9%
3185	MISC - incl books/copying)	379	400	21			94.8%
3187	CC Drinks Machine Income	387	600	213			64.4%
3189	Misc Property Refunds	18,600	0	(18,600)			0.0%
4180	Misc Income	98	0	(98)			0.0%
	Community Centre :- Income	**51,176**	**43,400**	**(7,776)**			**117.9%**
3108	CC-Staff Training	520	0	(520)		(520)	0.0%
3111	CC-Rates & Services	25,201	65,000	39,799		39,799	38.8%
3116	CC-Upkeep/Cleaning	32,577	0	(32,577)		(32,577)	0.0%
3127	CC - Drinks Machine	1,054	1,000	(54)		(54)	105.4%
3136	CC-Enhancement	19,902	5,000	(14,902)		(14,902)	398.0%
	Community Centre :- Indirect Expenditure	**79,255**	**71,000**	**(8,255)**	**0**	**(8,255)**	**111.6%**
	Net Income over Expenditure	**(28,078)**	**(27,600)**	**478**			
303	Venue on the Green						
3306	VOTG Income	981	2,200	1,219			44.6%
	Venue on the Green :- Income	**981**	**2,200**	**1,219**			**44.6%**
3304	Votg Non Youth Equip	0	500	500		500	0.0%
3305	VOTG Running Costs	2,807	4,000	1,193		1,193	70.2%
	Venue on the Green :- Indirect Expenditure	**2,807**	**4,500**	**1,693**	**0**	**1,693**	**62.4%**
	Net Income over Expenditure	**(1,827)**	**(2,300)**	**(473)**			
	Property & Assets :- Income	**52,157**	**45,600**	**(6,557)**			**114.4%**
	Expenditure	**83,426**	**75,500**	**(7,926)**	**0**	**(7,926)**	**110.5%**
	Movement to/(from) Gen Reserve	**(31,269)**					

Localism & Community Projects

Continued over page

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
206 Community Transport						
2678 Medical Car Scheme Income	67	300	233			22.3%
Community Transport :- Income	**67**	**300**	**233**			**22.3%**
2554 Wealdlink	792	1,200	408		408	66.0%
2601 Voluntary Medical Car Service	76	50	(26)		(26)	152.5%
Community Transport :- Indirect Expenditure	**868**	**1,250**	**382**	**0**	**382**	**69.5%**
Net Income over Expenditure	**(801)**	**(950)**	**(149)**			
207 Market						
3184 CC-Market Income	5,812	7,500	1,689			77.5%
Market :- Income	**5,812**	**7,500**	**1,689**			**77.5%**
3151 CC-Market expenditure	5,649	7,000	1,351		1,351	80.7%
Market :- Indirect Expenditure	**5,649**	**7,000**	**1,351**	**0**	**1,351**	**80.7%**
Net Income over Expenditure	**163**	**500**	**337**			
209 Localism & Community Proj Misc						
2670 Shed Project	(1,260)	0	1,260			0.0%
2905 Repair Cafe & Wellbeing Servic	0	500	500			0.0%
Localism & Community Proj Misc :- Income	**(1,260)**	**500**	**1,760**			**(252.0%)**
2700 Repair Cafe & Wellbeing	1,465	2,000	535		535	73.3%
2710 Environmental Support	0	1,000	1,000		1,000	0.0%
2715 Community Consultation	0	2,500	2,500		2,500	0.0%
2720 Capital Projects R & D	57	2,500	2,443		2,443	2.3%
2750 YOUTH FORUM	730	0	(730)		(730)	0.0%
Localism & Community Proj Misc :- Indirect Expenditure	**2,252**	**8,000**	**5,748**	**0**	**5,748**	**28.2%**
Net Income over Expenditure	**(3,512)**	**(7,500)**	**(3,988)**			
304 Cafe						
3480 Gages - Sales	14,598	22,000	7,402			66.4%
Cafe :- Income	**14,598**	**22,000**	**7,402**			**66.4%**
3436 Gages-Purchase of Equipment	369	2,000	1,631		1,631	18.5%
3460 Gages -Purchases Food etc	7,814	18,000	10,186		10,186	43.4%
Cafe :- Indirect Expenditure	**8,183**	**20,000**	**11,817**	**0**	**11,817**	**40.9%**
Net Income over Expenditure	**6,415**	**2,000**	**(4,415)**			

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Detailed Income & Expenditure by Budget Heading 25/11/2024

Month No: 8

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
306 Thursday Club						
3680 TC-Subscriptions	232	200	(32)			116.0%
Thursday Club :- Income	**232**	**200**	**(32)**			**116.0%**
3636 TC-Running Costs	212	750	538		538	28.3%
Thursday Club :- Indirect Expenditure	**212**	**750**	**538**	**0**	**538**	**28.3%**
Net Income over Expenditure	**20**	**(550)**	**(570)**			
406 Youth Provision						
4676 YP-Grants & Other Income	599	2,500	1,901			23.9%
Youth Provision :- Income	**599**	**2,500**	**1,901**			**23.9%**
4603 YP - Dev costs & General Expen	1,335	3,500	2,165		2,165	38.1%
4604 YP - Youth Forum	0	500	500		500	0.0%
Youth Provision :- Indirect Expenditure	**1,335**	**4,000**	**2,665**	**0**	**2,665**	**33.4%**
Net Income over Expenditure	**(736)**	**(1,500)**	**(764)**			
Localism & Community Projects :- Income	**20,047**	**33,000**	**12,953**			**60.7%**
Expenditure	**18,499**	**41,000**	**22,501**	**0**	**22,501**	**45.1%**
Movement to/(from) Gen Reserve	**1,548**					
Grand Totals:- Income	**748,239**	**756,905**	**8,666**			**98.9%**
Expenditure	**403,038**	**716,440**	**313,402**	**0**	**313,402**	**56.3%**
Net Income over Expenditure	**345,201**	**40,465**	**(304,736)**			
Movement to/(from) Gen Reserve	**345,201**					

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Planning Group Report (Dec 2024)

There have been an unusually low number of planning applications in the last few months and nothing particularly controversial.

We await the Planning Policy Framework which will be changed following the change in government. There will be a consultation on this and it is due out at the end of this year.

Councillor Patterson-Vanegas is putting together a training session on planning and all the group expressed their interest.

Cllr Maureen Summers

FRPC Outreach & Comms Working Group Report - December 2024

1. Website Plans continue to progress well under Jason's leadership. All members have been asked to review the circulated materials and provide feedback on any issues identified. Councilor Eichner continues development work, awaiting further input from Councillors. The preview is available here: https://atomswarm.com/frow/

2. Newsletter A concise one-page newsletter will be distributed before the Christmas period, with a more comprehensive edition planned for the New Year. This will be available in print plus an email newsletter via Mailchimp.

3. Social Media Following discussions about expanding our reach to younger community members, it was agreed that the Parish Council would establish an Instagram presence. Amanda Sinclair will manage this platform, using it to share project updates and community information alongside our existing communications channels.

4. Forest Row Local Magazine Content generation for Councillors' Corner was a challenge but now we're getting back on track for contributions. The December Councillors' Corner article has been submitted successfully. January's edition will address the cemetery consultation, while February's column is proposed to feature a comprehensive FRPC update.

5. Council Noticeboards A new initiative to improve council transparency and communication is underway, including a new noticeboard to be installed in the Community Centre corridor opposite the office and Comments box to be installed in the community centre's entrance lobby.

6. Meet & Greet Sessions Future sessions have been planned with specific focus areas. January's session will focus on the cemetery consultation. Upcoming suggested sessions are:

- Address flood concerns and establish a flood forum
- Community Energy project

7. Community Projects

- *Community Support Network*: Coordinating with primary school and doctor's surgery to identify and support those in need. Information about Christmas events to be distributed through these channels.
- *FRow Friends*: Volunteer recruitment drive underway, focusing on befriending services. Coordinating with WI and Age Concern. Promotional notices to be

displayed in strategic locations. Future Meet & Greet session to focus on this initiative

8. Focus Groups Event A community engagement event is scheduled for spring 2025. The event will concentrate on three key long-term planning areas:

- Foresters Green improvements
- Community Centre revamp
- Festival corner

All proposals will be submitted to Full Council for approval.

9. Christmas Community Celebration The initiative continues to receive strong community support, with the Seasons having hosted a successful fundraising dinner. Collection boxes have been distributed to local businesses. Coordination with the primary school is ensuring families in need are informed.

10. Youth Forum Feedback Following the successful Youth Forum event a comprehensive spreadsheet of suggestions has been circulated. Youth Activities proposals will be reviewed by Mel and other suggestions will be directed to relevant committees.

11. Future Initiatives / Under Consideration

- Death Cafés (noted as external to Parish Council activities)
- Street Representatives scheme (research ongoing with Frome Town Council)
- Targeted communication campaigns for devolved powers (to be included in next agenda)
- Proposed councillor visit to Gages - join us for lunch!

CONSOLIDATED DRAFT BUDGET
2025-26 (post-Committee)

FINANCE & POLICY INCOME		notes
4176 Precept	TBC	
4180 Misc F&P income	0	none guaranteed
4181 Wayleaves	5	unchanged
4182 Devolved services income	1600	inflation uprate
4190 Interest received	7000	rate dependent
TOTAL F&P INCOME	**8605**	**excl.precept & ringfenced carryover**
		approx 133% of 2024-45 figure

FINANCE & POLICY EXPENDITURE		notes
4101 Salaries	441000	current year + 5%
4102 Payroll costs	800	unchanged
4103 Library salary	6500	inflation uprate
4108 Staff training & travel	1000	unchanged
4111 Forest rate	30	unchanged
4120 Postage	450	inflation uprate
4121 Telecommunications	8500	inflation uprate
4123 Stationery	600	inflation uprate
4124 Subscriptions	6600	unchanged
4125 Insurances	11000	unchanged
4126 Printer/copier	5000	inflation uprate
4133 Chairmans Fund	0	no longer required
4134 Parish meeting/ event	200	for APM
4135 Cllr training & travel	1000	underused
4136 Security checks (DBS)	150	unchanged
4137 Cllr allowances	7000	current full sum
4151 Bank charges	1800	unchanged
4156 Legal & professional fees	3500	unchanged
4157 Audit/financial mgt	5000	inflation uprate
4158 Van lease	300	unchanged
4160 Office equipment	500	unchanged
4161 Office maintenance	500	unchanged
4165 Elections	1000	poss by-election
4166 Wayleaves	10	unchanged
4169 Commmunity event	1000	enhanced frequency
7101 Advertising	1500	general PR+banners
7102 Website	500	new website
7110 Newsletter	1000	print run allowance
4360 Grants made (incl FRSGA)	17500	unchanged
TOTAL F&P	**523940**	
		(approx 105% of 2024-25 budget figutr

FACILITIES: INCOME		
1180 Allotment rents	2200	as per 2024-25 forecast
1280 VG hire	1000	split prev two years performance
1281 VG utilities	0	unchanged
6180 Burial fees	15000	prev year + predicted increase
1400 Am'ts grants & donations	1000	guesstimate
3180 CC lettings	25000	as per 2024-25 forecast
3181 CC equipment hire	700	as per 2024-25 forecast

FACILITIES: EXPENDITURE		notes
1135 Allotment upkeep	1000	as per 2024-25 forecast
Village green utilities	0	now part of VENUe overheas
1236 Outdoor maintenance	10000	as per 2024-25 forecast
new Street cleaning/litter	2000	new code
1237 Outdoor planting	1000	unchanged
1501 Outdoor equipment	2500	unchanged
1436 Skate & play areas	10000	repairs & m'tce

3182 CC rents	12000	allowing rent 'holidays'
3185 CC misc income	500	as per 2024-25 forecast
3187 CC drinks machine	600	as per 2024-25 forecast
3188 CC grants & donations	0	none predicted
3306 VotG income	2000	return to 2023-24 level
TOTAL FACILITIES INCOME	**60000**	
		(approx 89% of 2024-25 figure)

1447 Dog waste	3500	as per 2024-25 forecast
6123 Cemetery admin	450	as per 2024-25 forecast
6151 Cemetery rates	1600	as per 2024-25 forecast
2314 Streetlights - power	6000	allows for increased bills
2336 Streetlights	20000	estimated inflation uprate
2136 Bus shelters	0	no budget allowance - to be
1439 Benches	0	financed through CIL monies
1442 Litter bins	0	see above new code
2551 Offsite car park	0	postponed this budget year
2553 Grit bins	0	no budget allowance - to be
6139 War memorial	0	financed through CIL monies
7108 Noticeboards	0	
3111 CC rates & services	70000	inflation uprate
3127 Drinks machine	1400	inflation uprate
3136 CC enhancement	20000	as per 2024-25 forecast
3304 VotG non-youth equipment	500	unchanged
3305 VotG running costs	3000	as per 2024-25 forecast
Local artists fund	1500	new code per F& P meeting
TOTAL FACILITIES EXPENDITURE	**154450**	
		(approx 94% of 2024-25 figure)

COMM.SERVICES		
2678 Medical transport income	120	as per 2024-25 forecast
3184 Market income	7500	unchanged
2905 Service development income	500	nominal
3480 Gages sales	22000	unchanged
3680 Th.Club subscriptions	200	unchanged
4676 Youth grants/subscriptions	1000	as per 2024-25 forecast
4180 Misc.income	0	not guaranteed
TOTAL C-S INCOME	**31320**	
		(= approx 95% of 2024-25 figure)

C/S EXPENDITURE		
2601 Medical car scheme	100	as per 2024-25 forecast
2554 Wealdlink	1100	matches current demand
3151 Market expenses	8000	as per 2024-25 forecast
3460 Gages food	15000	current year + inflation
3436 Gages equipment	2000	unchanged
3636 Thursday Club costs	750	unchanged
4603 Youth expenses	3000	current year + inflation
new: Youth forum	1000	as per 2024-25 forecast
new: Shed project	0	n/a
Emergency equipment	0	n/a
2436 Road safety	500	assessments
new: Environmental support	1000	as per 2024-25 forecast
new: Community consultation	2500	unchanged
2700 New service support	6500	to include counselling support
new: capital projects R&D	500	feasibility studies
TOTAL C-S EXPENDITURE	41950	(=approx 99% of 20234-25 figure

TOTAL INCOME (pre-precept):	99925
TOTAL EXPENDITURE:	720340

SHORTFALL for precept: 620415

26

ADVICE NOTE ON THE BUDGET 2025-26

The draft budget for 2025-26 has now been through both the Committee stage and scrutiny by the Chairs of Council and Committees, and is submitted for consideration by Full Council.

As Council will recall, 2024-25 was something of a watershed year, being the first budget prepared for this Council and involving a 40% uplift on the previous year's precept to £650,000. That occasioned some adverse comment. But my view, and the response of Council, was that the increase was necessary: a) to redress the internal balance of the council's finances; b) to compensate for the ongoing effects of inflation on our overheads; and c) to allow for Council to invest in a community-led programme of service development, which was the platform on which it was elected.

Reviewing the financial position towards the end of month 8, I am satisfied that objective a) has been largely achieved in terms of revenue provision, but subject to my observations below on reserves. I am also satisfied that objective b) has largely been met, and current performance against forecast bears this out. Service development has been something of a slow starter, partly because it has taken the new Council time to find its feet, and perhaps principally because Council has spent time and ongoing effort, to identify the residents' priorities for service provision.

The budget for 2025-26 is therefore intended as a continuity budget, with the following comments:

- The precept for 2024-25 was £650,000, but this was not all applicable to revenue. Predicted operational income was £106,905, and predicted expenditure £706,440, leaving a pre-precept shortfall of £599,535. That would have meant a precept of £600,000. However, I stated in my advice: "To this should be added a £50,000 increase in reserves, being a more realistic amount to bring them up to appropriate levels. Hence a precept of £650,000."
- Looking realistically at the likely revenue position for 2025-26, I have estimated that operational income, not including grants, will be £99,925 (a slight fall on the previous year), while the expenditure requirement will be £720,340. That creates a pre-precept shortfall of £620,415, or approximately 3.5% more than last year, which seems a realistic estimate in the current climate. Hence a first tranche of the precept of £620K to cover revenue expenditure.
- However, that is not the end of the matter. The additional injection into reserves last year restored them to their previous level. But it did not provide significant extra funding for longer term investment, particularly for play facilities, the overall costs of a cemetery extension, and the refurbishment of the Community Centre. (And, I might add, increasing the general reserve of £200K against a net annual liability of £620K, which is permissible, but not ideal). The Council has given serious thought this year to longer term priorities, and the wider local government context has shown the folly of over reliance on borrowing to provide services. I therefore propose for this year also an additional £50K on the precept to strengthen the reserves for longer term investment. Hence a total precept of £670,000: a 3.08% increase on last year, which will add less than £9 per year to a Band D Council tax bill.
- Finally, a point may be taken that on current figures, we may run a surplus on this year's revenue budget. That would be gratifying, but is in practice unlikely, as there are several projects coming to fruition before the financial year end which will absorb significant funds: the enhanced litter and street sweeping scheme, and completion of the Crittall window insulation, to name but two. The aim, as always, is as far as possible to balance the books.

DOD / Parish Clerk & RFO
27th November 2024

Dear David

FOREST ROW VILLAGE GREEN, HARTFIELD ROAD, FOREST ROW RH18 5DZ

Further to your email dated the 15th November 2024, I am pleased to submit our specification and quotation for preparing a 1/200 scale topographical survey of the above site.

The survey will extend to the area outlined red on your NTS site plan.

The specification, accuracy and working practices will be generally in accordance with the RICS Measured Surveys of Land, Building and Utilities guidance note 3rd Edition December 2014 for large scale land and building surveys and to comply with our Quality Procedures.

The precise requirements of the survey will be in accordance with items 1a-g, 2b & f of the attached specification dated August 2015. The survey coordinates and levels will be related to a local arbitrary datum unless specified.

Our quotation to undertake all necessary field work, to record all required data to produce a comprehensive survey (as described above), process and prepare digital data in 2D DWG and PDF formats for the sum of:
£1,840 (one thousand, eight hundred and forty pounds) exclusive of VAT.

I would expect to submit the survey in draft form within **1 weeks** and the final data within **1½ weeks** of commencing work on site. At the present time we could commence work within **2 weeks** of receiving your order to proceed.

Orders for the work should be placed by the Company or party to which invoices should be addressed and will be responsible for payment.

I trust the above meets with your approval and look forward to receiving your instructions.

Yours sincerely

[redacted]

- QUOTE REFERENCE KM_233256MB-SQ.
- CLIENT David John O'Driscoll
- CONTACT Forest Row.
- PROJECT [illegible] Road (postcode RH18 5[illegible])
- DATE 15.11.24
- TYPE OF SURVEY Topographical (RICS Standards)
- DESCRIPTION To survey the above site to the specification and extent of plan provided by the client.

  If no specification is provided, we will survey to the generic specification attached within this quotation.
  All changes in level to be shown and in open areas levels will be surveyed at 10m intervals where applicable. All service covers where visible, walls, boundaries, street furniture, changes of surface, watercourses (if applicable) building footprints together with surrounding building heights, extents of foliage and trees over 150mm diameter bole and above to be shown.

  Survey Grid and Levels will to OS GPS

FEE PROPOSAL

RICS Topographical Survey **£1,250.00+ vat**

Current Lead In time -1 weeks plus approximately 1 weeks to issue drawings after site completion.

[redacted]

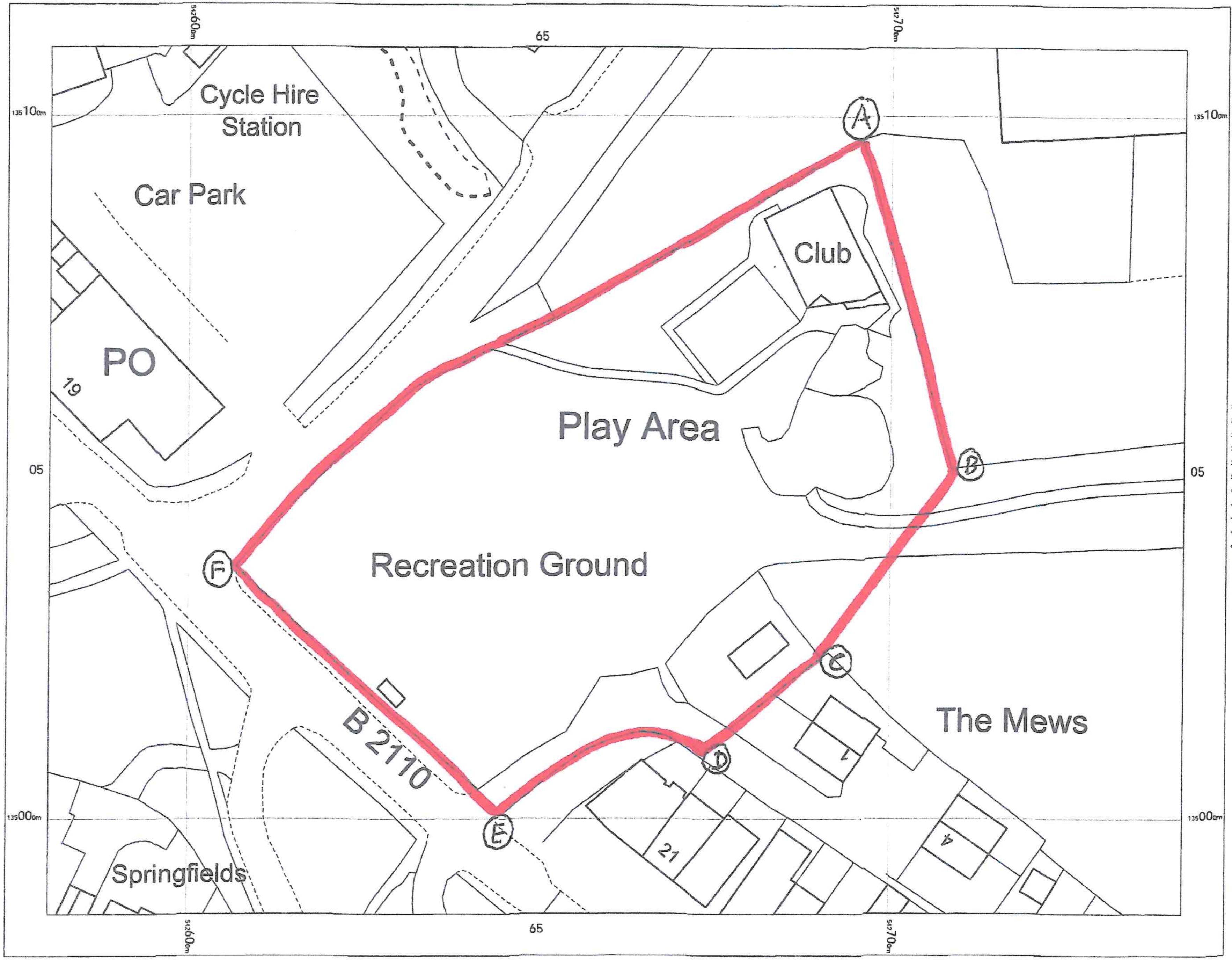
smas worksafe consultant www.smasltd.com as recognised by SSIP SAFETY SCHEMES IN PROCUREMENT

CHAS CONTRACTORS HEALTH & SAFETY ASSESSMENT SCHEME Accredited Contractor www.chas.gov.uk

THE SURVEY ASSOCIATION

Constructionline A UK GOVERNMENT CERTIFICATION SERVICE

Recreation Ground, Forest Row



Recreation Ground
Hartfield Road &
Station Road
Forest Row
RH18 5DY

N

OS MasterMap 1250/2500/10000 scale
Thursday, November 14, 2024, ID MDP-01194422
www.mapdataportal.co uk

1 500 scale print at A3, Centre 542661 E, 135041 N

MAPS@ Aworth
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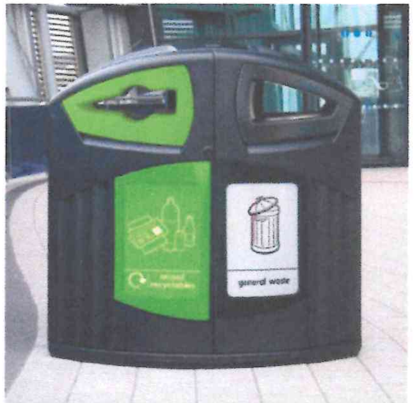
1 of 1

View Range

Glasdon Jubilee™ Recycling Bins

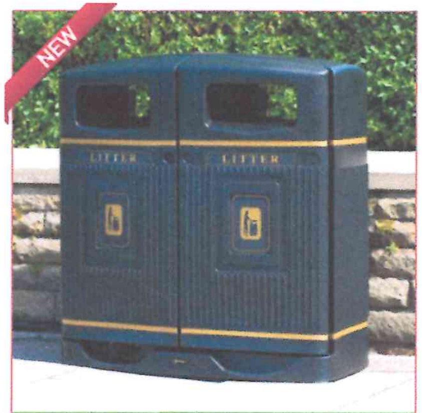
From: £705.56



View Range

Nexus® 200 Recycling Bins

From: £846.77



View Product

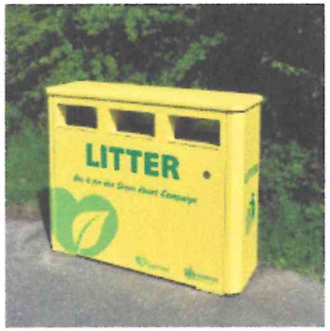
Glasdon Jubilee™ Duo 220 Litter Bin

Double Litter Bin

From: £690.00

BX45G 2800-D
Double Westleigh
Recycling Bin

£POA

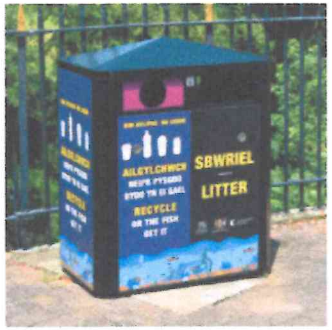


BX45G 2596-T-RC(W)
Derby Triple Slim
Recycling Bin

£690.00 Ex VAT

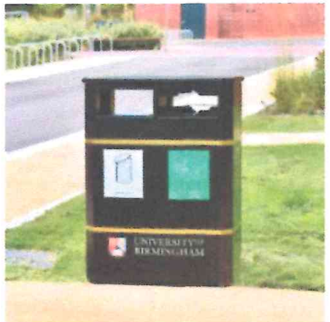
BX45G 2550-D-RC
Derby Double Recycling
Bin

£629.00 Ex VAT



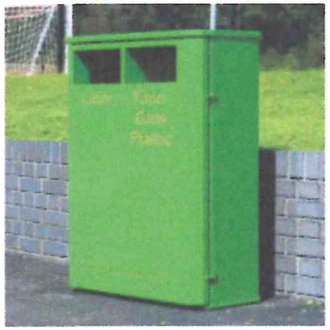
BX45G 2550-D-RC-E
Derby Double E Recycling
Bin

£499.00 Ex VAT



BX45G 2596-D-RC
Derby Double Slimline
Recycling Bin

£525.00 Ex VAT

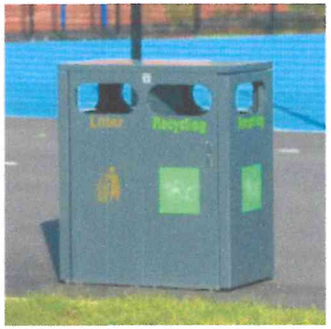


BX45G 2596-D-RC-E
Derby Double E Slimline
Recycling Bin

£460.00 Ex VAT

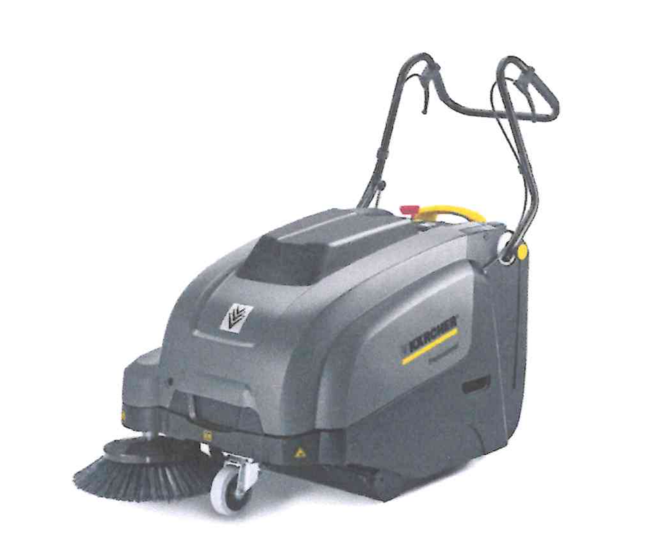
BX45G 2562-D
Athena Double Litter &
Recycling Bin

£555.00 Ex VAT



BX45G 2563-D
Buxton Double Recycling
Bin

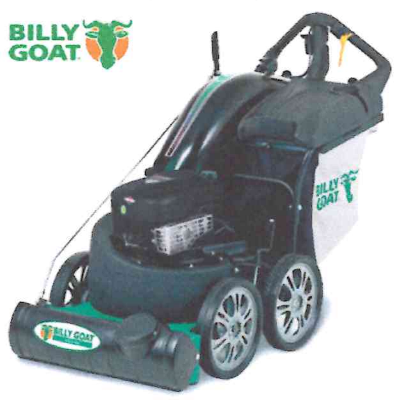
£598.00 Ex VAT



S | SPECIFICATIONS | ACCESSORIES

Drive	DC motor
Drive – power (V/W)	24 / 400
Max. area performance (m^2/h)	3375
Working width (mm)	550
Working width with 1 side brush (mm)	750
Waste container (l)	40
Hill climbing ability (%)	12
Operating speed (km/h)	4.5
Filter area (m^2)	1.8
Drive	BatteryBattery
Weight (with accessories) (kg)	124
Dimensions (L x W x H) (mm)	1430 x 750 x 1190

BILLY GOAT



MV SERIES

Commercial Duty Vacuum - Multi-Surface
Residential / Commercial

MODEL#
MV601SPE

USER MANUAL

DESCRIPTION

Step up to the heavy-duty clean up power of the MV Series 74cm/29" wide lawn and li vacuums. Designed for both hard surfaces and turf, the MV Series is ideal for larger properties, commercial lots, leaf clean up, hire companies, parks, city streets, school districts or municipal clean up. Powerful 6-blade serrated impeller for maximum suctio and debris reduction. Picks up cans, bottles, grass clippings, litter and other debris wit ease. Abrasion-resistant composite housing components reduce weight and won't rust dent.

This MV601SPE vacuum is self propelled, 3 speed, and features a Briggs & Stratton electric start engine. Made for easy starting.

SPECIFICATION