

**BRIGHTLINGSEA TOWN COUNCIL
FINANCE & PROPERTY COMMITTEE**

Minutes of the Meeting held at the Parish Hall, Victoria Place, Brightlingsea
on Tuesday 13th May 2025 at 10.00 a.m.

Present:

Councillors

D Atkinson (Chairman)

J Chapman (Vice Chairman)

J Carr, M Court, R Morgan and C Paveley

Also in Attendance:

Tracey Pulford - Town Clerk

2 members of the public

F.132 APOLOGIES FOR ABSENCE: Councillor Barry

F.133 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON THE 15TH APRIL 2025, RECEIVED BY COUNCIL ON THE 17TH APRIL 2025:

The Minutes were accepted as a true record.

F.134 DECLARATION OF DISCLOSABLE PECUNIARY INTERESTS:

Members were reminded of the requirement to disclose any interest in relation to items on the agenda when these are discussed.

F.135 COUNCILLOR INTERNAL CONTROLLER REPORT:

The Chairman informed members that at the Finance Meeting held in November 2024, Councillor Morgan was appointed Councillor Internal Controller. Councillor Morgan briefed members that on the 22nd April 2025 he had made checks to the accounts for 2024-2025, and a copy of his report/findings had been circulated to all members. This report was noted.

F.136 RISK ASSESSMENT:

The Chairman briefed members that a new format for the Risk Assessment had previously been agreed, however the document had not been finalised for this meeting. It was agreed that it would be made a priority for agreement at the June Finance Meeting.

Recommendation: Copy of the new format Risk Assessment would be available for the June Finance Meeting.

F.137 ASSET REGISTER 2024/2025:

A copy of the Asset Register had been circulated to all members. The Register was noted, and the figure of £2,706,570 is to be included on the AGAR – Section 2, box 9.

Recommendation: The Asset Register figure of £2,706,570 is to be included on the AGAR – Section 2, box 9.

F.138 END OF YEAR ACCOUNTS 2024/2025:

The Chairman briefed members on the end of year accounts, and the Consolidated Balance Sheet and Income and Expenditure Account. He stated that the opening year end reserves was £121,313 and the closing reserves for 2024/2025 was £171,640, an increase of £50,327. Considering the advance receipts for the Boat Park of £9,813, the reserves have increased by £40,514. Much discussion took place.

The Chairman thanked the Town Clerk for all her work in completing the end of year early this year and the Clerk thanked Councillor Atkinson for all his help and support during the year.

Councillor Atkinson recommended that £10,000 is taken from the 2025/2026 reserves and put into 'earmarked reserves' for the improvement of financial efficiency. **Agreed.**

Recommendation: £10,000 is taken from the 2025/2026 reserves and put into 'earmarked reserves' for the improvement of financial efficiency

The Chairman then briefed members on the Internal Auditors Report and the three recommendations that have been put forward in this End of Year Review:-

Recommendation: (1) The revised, up-to-date model Standing Orders and Financial Regulations published by the National Association of Local Councils (NALC) should be presented to the Council for consideration and adoption as soon as practicably possible. (2) The Full Council should undertake a formal review of the Risk Assessment documentation and the Statement of Internal Control during the year 2025/26 in order to comply with the Accounts and Audit Regulations 2015. (3) A cash Card under the Council's name is brought into effect with written instructions for the operation of the Petty Cash Account to be reviewed and approved by the Finance and Property Committee. (4) The construction of an effective Strategic Plan is still in progress and, on completion, will assist the Council in mapping a way forward over the medium term in order to facilitate the identification, monitoring and control of key projects and their funding arrangements.

Councillor Atkinson then proposed that the End of Year Accounts are agreed and signed off at the Council Meeting on 15th May 2025. Seconded by Councillor Morgan. Agreed.

Recommendation: The Year End Accounts are agreed and are to be signed off at the Council Meeting on 15th May 2025.

Councillor Paveley recommended that a sub-committee is formed from the Finance Committee, to look at Commercial aspects, i.e. leases etc. This was seconded by Councillor Chapman. Agreed.

Recommendation: A sub-committee is formed from the Finance Committee, to look at Commercial aspects, i.e. leases etc.

F.139 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2024-2025 – ANNUAL GOVERNANCE STATEMENT:

Members went through Section 1 of the Annual Governance Statement and answered questions 1-9 as follows:-.

		Yes	No	
1	We have put in place arrangements for effective financial management during the year and for the preparation of the accounting systems.	✓		
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		
7	We took appropriate action on all matters raised in reports from internal and external audit.	✓		
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting systems.	✓		
9	(For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s) assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A

As Box 5 had been completed as 'no' the following explanation will be given to the External Auditor:-

“Due to pressing commitments the formality of agreeing the Risk Assessment and Internal Control arrangements did not take place until the 2025/2026 year. The Risk Assessment will now be agreed and reviewed during the year.”

Box 9 was not completed, and members asked that the Internal Auditor is contacted to ask for his assistance that the Council is completing correctly.

This was agreed by all present.

Recommendation: Section 1 of the Annual Governance Statement is completed as follows: - questions 1-8 yes; question 5 – no, question 9 Internal Auditor is contacted to ensure the Council is completing correctly.

POST MEETING NOTE: The Internal Auditor has advised that as the Council is not a Sole Trustee to a Charity you will need to tick n/a in Box 9.

F.140 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2024/2025 – ACCOUNTING STATEMENTS:

A copy of the figures for Section 2 – Accounting Statements 2024/2025 (boxes 1-10) of the AGAR, as detailed below, had been circulated to all members. The figures for boxes 1-10 were **agreed** by all present. For boxes 11a and 11b, Members asked that the Internal Auditor is contacted to ask for assistance that the Council is completing correctly.

	Year ending 31 March 2023 £	Year ending 31 March 2022 £
1. Balances brought forward	133,541	121,313
2. (+) Precept of Rates and Levies	201,327	231,526
3. (+) Total other receipts	155,005	222,284
4. (-) Staff costs	205,598	211,688
5. (-) Loan interest / capital repayments	0	0
6. (-) All other payments	165,962	191,794
7. (=) Balances carried forward	121,313	171,641
8. Total value of cash and short-term investments	86,958	137,209
9. Total fixed assets plus long term investments and assets	2,704,579	2,706,570
10. Total borrowings	0	0

For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust Funds (including charitable) The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.			
11b. Disclosure note re Trust funds (including charitable) The figures in the accounting statements above do not include any Trust transactions.			

Recommendation:- The figures for boxes 1-10 are agreed. For boxes 11a and 11b, Members asked that the Internal Auditor is contacted to ask for assistance that the Council is completing correctly.

POST MEETING NOTE: The Internal Auditor has advised that as the Council is not a Sole Trustee to a Charity you will need to tick No in Box 11a and N/A in Box 11b.

F.141 ADDITIONAL PAPERWORK:

A copy of the additional paperwork to be sent off to the External Auditor had been circulated to all members. These documents were noted.

Recommendation: The additional paperwork to be sent off to the External Auditor were noted.

F.142 EXAMINING OF ACCOUNTS:

The Town Clerk informed members that due to the end of year it has not been possible to provide the accounts for April 2025. These will be provided at the next meeting. She then asked for two Councillors to approve the 20 payments in the sum of £15,520.55. Councillors Chapman and Paveley agreed to sign off the invoices at the end of the meeting.

Councillor Paveley informed members that he and Councillor Atkinson are both authorised to authorise payments on the Unity Bank, but another Councillor should be added to the account. Agreed that Councillor Morgan would become a signatory to the Unity Bank Account.

Recommendation: 20 payments in the sum of £15,520.55 are approved with Councillors Chapman and Paveley signing off the invoices at the end of the meeting.

F.143 APPOINTMENT OF INTERNAL AUDITOR FOR 2025/2026:

A discussion took place and it was agreed to appoint Trevor Brown CPFA as the Internal Auditor for 2025/2026.

Recommendation: Trevor Brown CPFA is appointed as the Internal Auditor for 2025/2026.

F.144 ASSET VALUATION POLICY:

A copy of an Asset Valuation Policy, which will form an addendum to the Model Financial Regulations had been copied to all members. Members agreed to adopt this Policy.

Recommendation: The Asset Valuation Policy, which will form an addendum to the Model Financial Regulation is agreed.

Before the meeting closed, the Chairman asked for questions from the public.

Question 1 – The tap in the Boat Park – is it working yet?

Answer 1 – Councillor Morgan replied yes, and the lights will be working soon too.

Councillor Paveley informed members that there is an issue of Japanese Knotweed in the Boat Park, which the Grounds Manager is looking into.

Councillor Atkinson thanked all members for their help over the last 12 months and thanked the ‘loyal visitors’ for attending every meeting. Councillor Morgan gave thanks from the Committee to the Chairman, for all his hard work during the past year.

F.145 CLOSE OF MEETING: There being no further business, the meeting closed at 10.55 a.m.

Received by Council on: 15.05.25
Signed by Chairman:

Approved by Committee on:
Signed by Chairman:

Action Points from meeting:

Minute Number	Decision	Actioned by
F.136	New format of Risk Assessment would be available for the June Finance Meeting.	Town Clerk
F.138	£10,000 is taken from the 2025/2026 reserves and put into 'earmarked reserves' for the improvement of financial efficiency	Town Clerk
	Revised Model Standing Orders and Financial Regulations are presented to Council for consideration and adoption as soon as practicable.	Town Clerk
	Full Council to undertake a formal review of the Risk Assessment and Statement of Internal Control during the year 2025/2026.	Full Council
	Cash card is obtained for the Barclays Bank Account XXXX7055, for maintaining a petty cash account.	Town Clerk
	The construction of an effective Strategic Plan is to be progressed.	Full Council
	The Year End Accounts are agreed and are to be signed off at the Council Meeting on 15 th May 2025.	Full Council
	A sub-committee is formed from the Finance Committee, to look at Commercial aspects, i.e. leases etc.	Finance Committee
F.139	Questions 1-8 yes; question 5 – no, question 9 Internal Auditor is contacted to ensure the Council is completing correctly.	Town Clerk
F.140	The figures for boxes 1-10 are agreed. For boxes 11a and 11b, Members asked that the Internal Auditor is contacted to ask for assistance that the Council is completing correctly.	Town Clerk
F.142	Councillor Morgan would become a signatory to the Unity Bank Account.	Town Clerk
F.143	Trevor Brown CPFA is appointed as the Internal Auditor for 2025/2026.	Town Clerk
F.144	The Asset Valuation Policy, which will form an addendum to the Model Financial Regulation is agreed.	