

**SWANAGE TOWN COUNCIL**

**Draft Proposed Scale of Fees & Charges - 2023/24**

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Tourism &amp; Local Economy Committee</b>				
<b>1. <u>BOAT PARK &amp; CAR PARKS</u></b>				
<b>Peveril Boat Park Per Grid (Trailer Included)</b>				
<b>Boats and trailers</b>				
<b>Up to 13 ft</b>				
Summer - 1 May - 31 October	1/5/22	328.00	361.00	10.06
Weekly	(1/5/21)	104.00	115.00	10.58
Autumn/Winter - 1 September - 30 April	1/5/22	246.00	271.00	10.16
Winter - 1 November - 30 April	1/5/22	137.00	151.00	10.22
Annual 1st May -30 April	1/5/22	456.00	502.00	10.09
<b>Up to 19 ft</b>				
Summer - 1 May - 31 October	1/5/22	520.00	590.00	13.46
Weekly	(01/05/2022)	150.00	170.00	13.33
Autumn/Winter - 1 September - 30 April	1/5/22	381.00	432.00	13.39
Winter - 1 November - 30 April	1/5/22	208.00	236.00	13.46
Annual 1st May -30 April	1/5/22	738.00	840.00	13.82
Summer 1 May - 31 October - returning next year	NEW	NEW	740.00	
<b>Up to 22 ft</b>				
Summer - 1 May - 31 October	1/5/22	607.00	668.00	10.05
Weekly	(01/05/2022)	150.00	165.00	10.00
Autumn/Winter - 1 September - 30 April	1/5/22	451.00	497.00	10.20
Winter - 1 November - 30 April	1/5/22	249.00	274.00	10.04
Annual 1st May -30 April	1/5/22	856.00	950.00	10.98
Summer 1 May - 31 October - returning next year	NEW	NEW	850.00	
<b>Up to 29 ft</b>				
Summer - 1 May - 31 October	1/5/22	829.00	965.00	16.41
Weekly	(01/05/2022)	175.00	203.00	16.00
Autumn/Winter - 1 September - 30 April	1/5/22	652.00	757.00	16.10
Winter - 1 November - 30 April	1/5/22	375.00	435.00	16.00
Annual 1st May -30 April	1/5/22	1,204.00	1,400.00	16.28
Summer 1 May - 31 October - returning next year	NEW	NEW	1,300.00	
<b>Kayak Rack Charge (not inc trailer)</b>				
Summer - 1 May - 31 October	1/5/22	52.00	70.00	34.62
Weekly	1/5/22	21.00	28.00	33.33
Winter - 1 November - 30 April	1/5/22	21.00	28.00	33.33
Annual 1st May -30 April	1/5/22	73.00	100.00	36.99
<b>10% discount on annual ticket if purchased before 30th April</b>				
<b>Daily Launch Fees - Throughout the year</b>				
Boat with trailer over 4.5m	NEW	NEW	30.00	
Boat with trailer under 4.5m	(1/4/19)	25.00	25.00	0.00
Jet Skis	(1/4/19)	25.00	25.00	0.00
Residents Permit Holders (25% discount on boats & jet skis)	(1/4/19)	20.00	20.00	0.00
Emergency Services and RNLI crew discount (25% on boats & jet skis)				
Small Dinghy (up to 12ft)	(1/4/22)	15.00	15.00	0.00
Kayaks	1/4/19	12.00	12.00	0.00
<b>Daily Launch Fees (Boat only - removal of Trailer)</b>				
Boats	(1/4/19)	20.00	20.00	0.00
Jet Skis	(1/4/19)	20.00	20.00	0.00
Residents Permit Holders (25% discount on boats & jet skis)	(1/4/19)	15.00	15.00	0.00
Small Dinghy (up to 12ft)	1/5/22	10.00	10.00	0.00
Kayaks	1/4/19	5.00	5.00	0.00
Slipway Launch Annual Ticket	1/5/22	260.00	270.00	3.85
Trailer Only-per day - Under 4.5m	1/5/18	7.00	7.00	0.00
Trailer Only-per day - Over 4.5m	NEW	NEW	12.00	
Winter Pontoon Storage	1/5/22	150.00	165.00	10.00
Fisherman's Hut Tenant Discount On All Boat Park Costs	1/5/22	20%	20%	0.00

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Broad Road</b>				
Cars Weekly #	1/4/11	33.00	35.00	6.06
Cars 3 days #	1/4/14	18.00	19.00	5.56
Cars/Motor caravans up to 24 hours*	(1/4/12)	8.00	8.40	5.00
Cars/Motor caravans up to 6 hours	1/4/14	7.20	7.60	5.56
Cars/Motor caravans for up to 4 hours	1/4/11	6.40	6.70	4.69
Cars/Motor caravans for 2 hours	1/4/11	3.40	3.60	5.88
Cars/Motor caravans for 1 hour	1/4/11	1.80	1.90	5.56
Overnight 6 p.m. to 8 a.m.	(1/4/15)	1.00	1.00	0.00
<b>Charges will apply 1st July to 31st August (inclusive).</b>				
Cars Weekly #	1/4/11	33.00	35.00	6.06
Cars 3 days #	1/4/14	18.00	19.00	5.56
Cars/Motor caravans up to 24 hours*	(1/4/12)	8.00	8.40	5.00
Cars/Motor caravans up to 6 hours	1/4/14	6.50	6.80	4.62
Cars/Motor caravans for up to 4 hours	(1/4/14)	5.00	5.30	6.00
Cars/Motor caravans for 2 hours	(1/4/14)	3.00	3.20	6.67
Cars/Motor caravans for 1 hour	(1/4/14)	1.50	1.60	6.67
Overnight 6 p.m. to 8 a.m.	(1/4/15)	1.00	1.00	0.00
<b>Charges will apply 1st April to 30th June and 1st September to 31st October (inclusive).</b>				
Cars/Motor Caravans up to 24 hours*	(1/4/18)	1.00	1.00	0.00
<b>Charges will apply 1st November - 31st March (inclusive)</b>				
<b>Main Beach (Victoria Avenue)</b>				
Cars Weekly #	1/4/11	33.00	35.00	6.06
Cars 3 days #	1/4/14	18.00	19.00	5.56
Cars/Motor caravans up to 24 hours*	(1/4/12)	8.00	8.40	5.00
Cars/Motor caravans up to 6 hours	1/4/14	7.20	7.60	5.56
Cars/Motor caravans for up to 4 hours	1/4/11	6.40	6.70	4.69
Cars/Motor caravans for 2 hours	1/4/11	3.40	3.60	5.88
Cars/Motor caravans for 1 hour	1/4/11	1.80	1.90	5.56
Coaches Weekly \$	1/4/14	40.00	42.00	5.00
Coaches 3 day \$	1/4/14	21.50	23.00	6.98
Coaches Daily (upto 24 hours)	1/4/13	9.50	10.00	5.26
Coaches 4 hours or less	1/4/14	7.00	7.50	7.14
<b>Charges will apply 1st July to 31st August (inclusive).</b>				
Cars Weekly #	1/4/11	33.00	35.00	6.06
Cars 3 days #	1/4/14	18.00	19.00	5.56
Cars/Motor caravans up to 24 hours*	(1/4/12)	8.00	8.40	5.00
Cars/Motor caravans up to 6 hours	1/4/14	6.50	6.80	4.62
Cars/Motor caravans for up to 4 hours	(1/4/14)	5.00	5.30	6.00
Cars/Motor caravans for 2 hours	(1/4/14)	3.00	3.20	6.67
Cars/Motor caravans for 1 hour	(1/4/14)	1.50	1.60	6.67
Coaches Weekly \$	1/4/14	40.00	42.00	5.00
Coaches 3 day \$	1/4/14	21.50	23.00	6.98
Coaches Daily (upto 24 hours)	1/4/13	9.50	10.00	5.26
Coaches 4 hours or less	1/4/14	7.00	7.50	7.14
<b>Charges will apply 1st April to 30th June and 1st September to 31st October (inclusive).</b>				
Cars/Motor Caravans up to 24 hours*	(1/4/18)	1.00	1.00	0.00
Coaches up to 24 hours	(1/4/18)	1.00	1.00	0.00
<b>Charges will apply 1st November - 31st March (inclusive)</b>				

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>North Beach (De Moulham Road)</b>				
Cars Weekly #	1/4/11	33.00	35.00	6.06
Cars 3 days #	1/4/14	18.00	19.00	5.56
Cars/Motor caravans up to 24 hours (not a roaming ticket)	(1/4/13)	6.00	6.30	5.00
Cars/Motor caravans up to 6 hours	1/4/14	5.00	5.30	6.00
Cars/Motor caravans for up to 4 hours	(1/4/13)	4.00	4.20	5.00
Cars/Motor caravans for 2 hours	(1/4/13)	2.50	2.60	4.00
Cars/Motor caravans for 1 hour	1/4/14	1.50	1.60	6.67
Coaches Weekly \$	1/4/14	40.00	42.00	5.00
Coaches 3 day \$	1/4/14	21.50	23.00	6.98
Coaches Daily (upto 24 hours)	(1/4/13)	9.50	10.00	5.26
Coaches 4 hours or less	1/4/14	7.00	7.50	7.14
(No camping - No sleeping)				
<b>Charges will apply 1st April to 31st October (inclusive).</b>				
<b>Free parking in North Beach when attending NHS mobile units</b>				
* This daily ticket is transferable between Main Beach and Broad Road long stay car parks only.				
#The 3 day & weekly ticket is transferable between all long stay car parks and is available on JustPark only				
\$ The 3 day & weekly coach ticket is transferable between Main & North Beach car parks and is available on JustPark only				
<b>Recreation Ground (Mermond Place) and Co op Pioneer (Central)</b>				
(Maximum of 2 hours between 8 a.m. & 7 p.m)				
Cars 1 hour - Summer (1st April to 31st October)	1/4/08	1.20	1.20	0.00
Cars 2 hours - Summer (1st April to 31st October)	1/4/11	2.10	2.10	0.00
Cars Hourly - Winter (1st November to 31st March)	1/4/11	0.60	0.60	0.00
Overnight parking 7 p.m. to 8 a.m.	1/4/07	no charge	no charge	0.00
(No camping - No sleeping)				
<b>Recreation Ground (Residents)</b>				
(Maximum of 2 hours between 10 a.m. & 7 p.m)				
Cars 1 hour - Summer (1st April to 31st October)	1/4/08	0.60	0.60	0.00
Cars 2 hours - Summer (1st April to 31st October)	1/4/11	1.20	1.20	0.00
Cars Hourly - Winter (1st November to 31st March)	1/4/05	no charge	no charge	0.00
Overnight parking 7 p.m. to 10 a.m.	1/4/00	no charge	no charge	0.00
(No camping - No sleeping)				
<b>Residents Parking Permits (per permit-not an annual fee)</b>	1/4/12	5.00	5.25	5.00
Permit holders are entitled to park in the Residents Car Park, Horsecliff Lane subject to the restrictions and charges as set out above.				
Additional entitlement to parking in Swanage Town Council Operated Car Parks is as follows:				
<u>Summer Period</u>				
Mermond/Co-op Car Park -free parking between 08:00 and 10:00				
Main Beach Car Park -free parking between 08:00 and 10:00 on a Market Day				
<u>Winter Period</u>				
Broad Road and Main Beach Car Parks-free parking max. 24 hr stay				
Co-op and Mermond Car Park-free overnight parking 19:00 to 10:00				
<b>Annual Private &amp; Business (Main Beach or North Beach)</b>	1/4/20	276.00	290.00	5.07
<b>Summer Season Ticket (1st April-31st October)</b>	1/4/20	184.00	194.00	5.43
cost to be 2/3 of annual ticket (agreed Car Parks Best Value Working Group 13/10/06 minute 3)d)				
start date extended to 1st April (agreed Roads and Transport Committee 24/11/2021 minute 7) 3/4 of annual ticket				
<b>North Beach Annual Coach Permit</b>	1/4/22	330.00	350.00	6.06
<b>Annual Taxicab (per permit)</b>	1/4/19	684.00	720.00	5.26
Charges will apply throughout the year.				
<b>Excess Charge Penalty</b>	1/4/04	60.00	60.00	0.00
* Reduced for payment within 10 days.				
<b>Peveril Point Residents Tickets</b>	1/4/07	25.00	25.00	0.00
max of 4 per household				
<b>Cashless Parking Transaction Fee</b>	(1/4/14)	0.00	0.00	0.00
Charges will apply throughout the year.				

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %	
<b>2. TOURIST INFORMATION CENTRE</b>					
Advertising Board 3ft x 4ft (Annual)	1/4/20	475.00	500.00	5.26	
National Express Administration Fee (excluding Coach Card requests)	1/5/18	2.00	2.10	5.00	
Commission on Gross Agency Ticket Sales (unless by contractual agreement)					
- General	1/4/16	10%	10%	0.00	
- Local Charities	1/4/16	5%	5%	0.00	
- Discretionary Rate For Local Charities/Community Groups		0%	0%	0.00	
Parasol hire (per day)	1/4/19	4.00	4.20	5.00	
Parasol hire (per week)	1/4/19	20.00	21.00	5.00	
Parasol hire (max charge per beach hut period booking)	1/4/19	50.00	52.50	5.00	
Additional beach hut chair (per day)	1/4/19	1.00	1.05	5.00	
Additional beach hut chair (per week)	1/4/19	5.00	5.25	5.00	
Additional beach hut chair (max charge per beach hut period booking)	1/4/19	20.00	21.00	5.00	
Deposit - Additional beach hut key	1/4/20	20.00	21.00	5.00	
Replacement beach hut key	1/4/22	25.00	26.25	5.00	
<b>3. PEVERIL POINT</b>					
Foreshore - Dinghy Storage (Angling Club)	1/4/15	tbc	tbc		
Dug-Out Storage Area, Rear of Waterside (per week)	1/4/20	11.90	12.50	5.04	
Rent of Hut Site (East of Lifeboat House)	1/4/15	tbc	tbc		
Fishermen's Huts	1/4/20	455.00	480.00	5.49	
Prince Albert Gardens - charge to be considered upon application to the Council					
<b>4. STONE QUAY &amp; MONKEY BEACH</b>					
Pleasure Boats (Private) - not exceeding 12 passengers	1/4/20	245.00	255.00	4.08	
Hut on Quay	1/4/20	160.00	165.00	3.13	
<b>5. MARKET</b>					
Artisans per session	1/4/22	see separate pricing schedule Appendix A			
<b>6. BEACH BUNGALOWS</b>					
<b>SCALE OF FEES: SHORE ROAD - 2023/24 SEASON</b>					
Agreed: Minute 64, Monthly Council Meeting held 13th September 2021 & Minute 6 (b) Finance & Governance Meeting held 9th November 2022					
Sat 1 April 2023 - Fri 12th May					
Lower Level Huts					
	Daily	1/4/15	15.00	15.00	0.00
	Weekly	26/3/22	60.00	60.00	0.00
	Whole period	26/3/22	357.00	306.00	-14.29
Upper Level Huts					
	Daily	(26/03/16)	10.00	10.00	0.00
	Weekly	26/3/22	40.00	40.00	0.00
	Whole period	26/3/22	238.00	204.00	-14.29
Sat 13th May - Fri 14th July					
Lower Level Huts					
	Daily	1/4/15	20.00	20.00	0.00
	Weekly	26/3/22	105.00	105.00	0.00
	Whole period	26/3/22	800.00	841.00	5.13
Upper Level Huts					
	Daily	28/3/20	15.00	15.00	0.00
	Weekly	26/3/22	70.00	70.00	0.00
	Whole period	26/3/22	535.00	535.00	0.00
Sat 15th July - Fri 1st September					
Lower Level Huts					
	Daily	26/3/22	32.00	32.00	0.00
	Weekly	26/3/22	220.00	220.00	0.00
Upper Level Huts					
	Daily	26/3/22	22.00	22.00	0.00
	Weekly	26/3/22	150.00	150.00	0.00
Sat 2nd September - Fri 15th September					
Lower Level Huts					
	Daily	1/4/15	20.00	20.00	0.00
	Weekly	26/3/22	105.00	105.00	0.00
Upper Level Huts					
	Daily	28/3/20	15.00	15.00	0.00
	Weekly	26/3/22	70.00	70.00	0.00
Sat 16th September - Fri 29th March					
Lower Level Huts					
	Daily	26/3/22	6.00	6.00	0.00
	Weekly	26/3/22	25.00 *	25.00	0.00
Upper Level Huts					
	Daily	26/3/22	6.00	6.00	0.00
	Weekly	1/4/15	25.00	25.00	0.00

		Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Winter whole period charges</b>					
Sat 16th September - Fri 29th March	- Lower Level	26/3/22	504.00	504.00	0.00
	- Upper Level	26/3/22	350.00	350.00	0.00
Sat 28th October - Fri 29th March	- Lower Level	(26/03/2022)	396.00	396.00	0.00
	- Upper Level	26/3/22	275.00	275.00	0.00
Sat 18th November - Fri 29th March	- Lower Level	26/3/22	342.00	342.00	0.00
	- Upper Level	26/3/22	237.00	237.00	0.00
Sat 9th December - Fri 29th March	- Lower Level	26/3/22	288.00	288.00	0.00
	- Upper Level	26/3/22	200.00	200.00	0.00
Sat 20th January - Fri 29th March	- Lower Level	26/3/22	180.00	180.00	0.00
	- Upper Level	26/3/22	125.00	125.00	0.00
<b>Whole period charges</b>					
Sat 1st April - Fri 29th March	- Lower Level	26/3/22	3350.00	3155.00	-5.82
	- Upper Level	26/3/22	1960.00	1930.00	-1.53
<b>Premium Huts</b>					
Sat 1 April 2023 - Fri 12th May					
Lower Level Huts					
	Daily	26/3/22	24.00	24.00	0.00
	Weekly	26/3/22	90.00	90.00	0.00
	Whole period	26/3/22	535.00	459.00	-14.21
Upper Level Huts					
	Daily	(26/03/16)	15.00	15.00	0.00
	Weekly	26/3/22	60.00	60.00	0.00
	Whole period	26/3/22	357.00	306.00	-14.29
Sat 13th May - Fri 14th July					
Lower Level Huts					
	Daily	24/3/18	31.00	31.00	0.00
	Weekly	26/3/22	160.00	160.00	0.00
	Whole period	26/3/22	1224.00	1224.00	0.00
Upper Level Huts					
	Daily	(26/03/16)	20.00	20.00	0.00
	Weekly	26/3/22	100.00	100.00	0.00
	Whole period	26/3/22	765.00	765.00	0.00
Sat 15th July - Fri 1st September					
Lower Level Huts					
	Daily	26/3/22	50.00	50.00	0.00
	Weekly	26/3/22	330.00	330.00	0.00
Upper Level Huts					
	Daily	(26/03/16)	31.00	31.00	0.00
	Weekly	26/3/22	215.00	215.00	0.00
Sat 2nd September - Fri 15th September					
Lower Level Huts					
	Daily	24/3/18	31.00	31.00	0.00
	Weekly	26/3/22	160.00	160.00	0.00
Upper Level Huts					
	Daily	(26/03/16)	20.00	20.00	0.00
	Weekly	(26/03/16)	100.00	100.00	0.00
Sat 16th September - Fri 29th March					
Lower Level Huts					
	Daily	26/3/22	10.00	10.00	0.00
	Weekly	26/3/22	40.00	40.00	0.00
Upper Level Huts					
	Daily	26/3/22	8.00	8.00	0.00
	Weekly	26/3/22	38.00	38.00	0.00
<b>Winter whole period charges</b>					
Sat 16th September - Fri 29th March	- Lower Level	(26/03/2022)	672.00	672.00	0.00
	- Upper Level	26/3/22	532.00	532.00	0.00
Sat 28th October - Fri 29th March	- Lower Level	(26/03/2022)	528.00	528.00	0.00
	- Upper Level	26/3/22	418.00	418.00	0.00
Sat 18th November - Fri 29th March	- Lower Level	(26/03/2022)	456.00	456.00	0.00
	- Upper Level	26/3/22	361.00	361.00	0.00
Sat 9th December - Fri 29th March	- Lower Level	26/3/22	384.00	384.00	0.00
	- Upper Level	26/3/22	304.00	304.00	0.00
Sat 20th January - Fri 29th March	- Lower Level	(01/04/2022)	240.00	240.00	0.00
	- Upper Level	26/3/22	190.00	190.00	0.00

		Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Whole period charges</b>					
Sat 1st April - Fri 29th March - Lower Level		24/3/18	4656.00	4584.00	-1.55
- Upper Level		24/3/18	3270.00	3223.00	-1.44
<b>Artisans on the Beach</b>					
Lower Level - Full Period		26/3/22	104.00	110.00	5.77
Upper Level - Full Period		26/3/22	52.00	55.00	5.77
Weekend Period		26/3/22	15.00	16.00	6.67
Premium Lower Level - Full Period		26/3/22	208.00	240.00	15.38
Premium Upper Level - Full Period		26/3/22	120.00	125.00	4.17
<b><u>SCALE OF FEES: SPA BUNGALOWS - 2023/24 SEASON (if operational)</u></b>					
Sat 1 April 2023 - Fri 12th May					
	Daily	26/3/22	7.00	7.00	0.00
	Weekly	26/3/22	30.00	30.00	0.00
Sat 13th May - Fri 14th July					
	Daily	26/3/22	10.00	10.00	0.00
	Weekly	26/3/22	50.00	50.00	0.00
Sat 15th July - Fri 1st September					
	Daily	26/3/22	20.00	20.00	0.00
	Weekly	26/3/22	125.00	125.00	0.00
Sat 2nd September - Fri 15th September					
	Daily	26/3/22	10.00	10.00	0.00
	Weekly	26/3/22	50.00	50.00	0.00
Sat 16th September - Fri 27th October					
	Daily	(1/4/14)	5.00	5.00	0.00
	Weekly	26/3/22	26.00	26.00	0.00
Spa Bungalows whole period (01/04/2023 - 27/10/2023 )		24/3/18	1,150.00	1,150.00	0.00
<b><u>SCALE OF FEES: SPA RETREATS - 2023/24 SEASON</u></b>					
Sat 1 April 2023 - Fri 12th May					
	Daily	24/3/18	15.00	15.00	0.00
	Weekly	(26/03/2022)	80.00	80.00	0.00
Sat 13th May - Fri 14th July					
	Daily	24/3/18	20.00	20.00	0.00
	Weekly	(26/03/2022)	125.00	125.00	0.00
Sat 15th July - Fri 1st September					
	Daily	24/3/18	35.00	35.00	0.00
	Weekly	(26/03/2022)	240.00	240.00	0.00
Sat 2nd September - Fri 15th September					
	Daily	24/3/18	20.00	20.00	0.00
	Weekly	(26/03/2022)	125.00	125.00	0.00
Sat 16th September - Fri 29th March					
	Daily	24/3/18	10.00	10.00	0.00
	Weekly	(26/03/2022)	68.00	68.00	0.00
Spa Retreats whole period (01/04/2023 - 29/03/2024)		26/3/22	3,250.00	3,250.00	0.00
STC staff use of a beach hut for one week outside peak period		30/3/19	0.00	0.00	0.00
Cancellation or change of booking charge		(24/03/2018)	£20 or 15%, whichever is the greater	£20 or 15%, whichever is the greater	0.00
Private Sites		1/4/22	405.00	425.00 *	4.94

\*To be considered in connection to increase in Rateable Value

Authority has been delegated to the Visitor Services Manager to discount prices when appropriate to maximise occupancy

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Community Services Committee</b>				
<b>1. BEACH GARDENS</b>				
<b>Tennis</b>				
Singles/Doubles Hourly (hourly per court)	1/4/18	9.00	10.00	11.11
With Club Member	1/4/18	5.50	6.00	9.09
Schools (per court)	(1/4/21)	5.00	5.50	10.00
Children (under 16 years)	1/4/18	3.50	4.00	14.29
Racket Hire	1/4/18	2.50	2.50	0.00
Tennis Ball Hire	1/4/18	1.00	1.00	0.00
Deposit for keys (Returnable) - Winter period only	1/4/14	5.00	5.00	0.00
Court Fees - Coaching				
-Adults (Non-members)	1/7/17	4.30	4.75	10.47
-Children (Non-members Under 16)	1/7/17	0.00	0.00	0.00
<b>Putting</b>				
Per Round - Adults	1/4/21	4.00	4.50	12.50
Per Round - Children (under 16)	1/4/21	2.00	2.50	25.00
Family (2 Adults + 2 Children)	1/4/21	10.00	11.00	10.00
Under 5s	1/4/18	0.00	0.00	0.00
Adult x 1 Season Ticket	(1/4/19)	35.00	45.00	28.57
Adult x 2 Season Ticket	1/4/19	65.00	80.00	0.00
Family Season Ticket	(1/4/19)	90.00	100.00	11.11
<b>Table Tennis bat and ball hire</b>	1/4/18	1.00	1.00	0.00
<b>Basketball Hire</b>	1/4/14	2.50	2.50	0.00
<b>Pavilion</b>				
(Charges include heating and lighting)				
Per Session (1 section)	1/4/22	26.75	30.00	12.15
Morning, Afternoon or Evening (2 sections)	1/4/22	37.00	41.00	10.81
<b>2. ALLOTMENTS</b>				
Prospect (per rod)	1/10/22	7.10	7.40	4.23
<b>3. TOWN HALL LETTINGS</b>				
<b>Council Chamber</b>				
Public Meetings and Lectures (per session)	1/4/17	45.00	45.00	0.00
Property Auctions	1/4/22	170.00	180.00	5.88
Civil Marriage/Partnership Ceremonies	1/4/22	145.00	155.00	6.90
<b>Committee Room</b>				
	1/4/18	30.00	30.00	0.00
* Community Groups (providing a service to Swanage residents) & Public Sector Organisations (agreed Minute 6) General Operations Committee 19th November		0.00	0.00	0.00
<b>4. KING GEORGE V FIELD</b>				
Football Pitch & Changing Facilities (Youth Teams)	1/4/02 (1/4/21)	25.00 0.00	25.00 0.00	0.00
<b>5. FORRES SPORTS FIELD</b>				
Football Pitch & Changing Facilities (Youth Teams)	1/4/02 (1/4/21)	25.00 0.00	25.00 0.00	0.00
<b>6. JOURNEY'S END</b>				
Football Pitches	1/4/01	12.00	12.00	0.00
Youth Teams	(1/4/21)	0.00	0.00	
<b>7. GODLINGSTON CEMETERY</b>				
<b>Garden of Rest</b>				
Cremation Plot for burial of cremated remains in casket or urn.				
(i) Exclusive Rights - for grant of right of burial for a period of one hundred years (each space in this section)	1/4/22	325.00	340.00	4.62
(ii) Interment Fees - for burial of casket or urn in plot 2' x 2':				
(a) first interment	1/4/22	175.00	185.00	5.71
(b) for each additional interment (to 4 interments)	1/4/22	175.00	185.00	5.71
(c) for additional multiple interments (2nd, 3rd or 4th interment)	1/4/22	58.00	60.00	3.45
Fee for multiple interments of cremated remains: one third of the full first interment fee if interment is made at the same time - as recommended by the General Operations Committee 01/04/15 - Agreed by Full Council Minute 177. 20/04/15				
(d) for interments on Saturdays, Sundays and Public Holidays	1/4/22	185.00	195.00	5.41
(iii) Memorials	1/4/22	190.00	200.00	5.26
(iv) Fee for persons not resident in the parish.		As above x 2	As above x 2	
(v) Transfer of Rights	1/4/22	56.00	60.00	7.14

	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
<b>Earthen Graves</b>				
(i) Exclusive Rights - for the grant of right of burial for a period of one hundred years each space in:				
Section A	1/4/22	525.00	550.00	4.76
Section B	1/4/22	420.00	440.00	4.76
Children's Section	(1/4/18)	10.00	10.00	0.00
(ii) Interment Fees - for body of				
(a) a child, in the Children's section, in a grave not exceeding in depth: 7 feet (2 interment)				
	(1/4/18)	No Charge	No Charge	0.00
(b) a person in a grave not exceeding in depth: 7 feet (2 interments)				
Casket-type coffin	1/4/22	360.00	380.00	5.56
	1/4/22	525.00	550.00	4.76
(c) for interments on Saturdays Sundays and Public Holidays				
	1/4/22	400.00	420.00	5.00
(d) scattering of ashes beneath turf				
	1/4/22	99.00	105.00	6.06
(e) scattering of ashes on existing grave/ garden of remembrance				
	1/4/22	35.00	40.00	14.29
<b>Note</b>				
Where the bodies of a still-born and/or other person are buried in the same grave at the same time the fees shall be related to the first interment.				
(iii) Fee for persons not resident in the parish.				
(iv) Transfer of Rights	1/4/22	56.00	60.00	7.14
<b>Brick Graves or Vaults</b>				
(i) Right to construct (including grant of right of burial therein for a period of one hundred years) on each space:				
Section A	1/4/15	Price upon application	Price upon application	
Section B	1/4/15	Price upon application	Price upon application	
(ii) First Interment	1/4/22	1775.00	1865.00	5.07
(iii) Re-opening	1/4/22	1775.00	1865.00	5.07
(iv) For interment Saturdays Sundays and Public Holidays	1/4/22	860.00	905.00	5.23
(v) Fee for persons not resident in the parish.				
		As above x 2	As above x 2	0.00
<b>Monuments, Gravestones &amp; Inscriptions</b>				
(i) Headstone, Cross or other Memorial when erected not exceeding 3ft, in height	1/4/22	190.00	200.00	5.26
(ii) Monument not exceeding 6' in height covering the whole grave space 7' x 3' when erected	1/4/22	565.00	595.00	5.31
(iii) Footstone not exceeding 2'6" x 2'6" x 6"	1/4/22	190.00	200.00	5.26
(iv) Kerb set	1/4/22	190.00	200.00	5.26
(v) Flatstone not exceeding 7' x 3' x 6"	1/4/22	300.00	315.00	5.00
(vi) Vase not exceeding 12" in height	1/4/22	49.00	50.00	2.04
(vii) Any other memorial not referred to above	1/4/08	By Agreement	By Agreement	
(viii) Each additional inscription after the first in respect of each person	1/4/22	40.00	45.00	12.50
(ix) Fee for persons not resident in the parish.				
		As above x 2	As above x 2	0.00
<b><u>GODLINGSTON MEADOWLAND BURIAL</u></b>				
(i) Exclusive Rights - for the grant of right of burial for a period of one hundred years				
	1/4/22	420.00	440.00	4.76
(ii) Interment Fees - for body of				
(a) a person in a grave not exceeding in depth: 7 feet (2 interments)				
Casket-type coffin	1/4/22	380.00	400.00	5.26
	1/4/22	545.00	570.00	4.59
(b) for interments on Saturdays Sundays and Public Holidays				
	1/4/22	400.00	420.00	5.00
(iii) Interment Fees - for burial of casket or urn				
(a) first interment				
	1/4/22	195.00	205.00	5.13
(b) for interments on Saturdays, Sundays and Public Holidays				
	1/4/22	185.00	195.00	5.41
(c) scattering of ashes beneath turf of existing grave				
	1/4/22	99.00	105.00	6.06
(d) scattering of ashes on existing grave/ garden of remembrance				
	1/4/22	35.00	40.00	14.29
(iv) Fee for persons not resident in the parish.				
(v) Transfer of Rights	1/4/22	56.00	60.00	7.14



	Date of Last Increase/ (Decrease)	Agreed Fees 2022/23 £/p	Proposed Fees 2023/24 £/p	Proposed Increase on Gross %
Memorial Tree Plaque	1/4/22	180.00	190.00	5.56
Cemetery services will not be available for the period 24th December to the third working day after the New Year's Day public holiday				
Hire of Cemetery Chapel - Godlingston interment		No Charge	No Charge	
Hire of Cemetery Chapel - External interment (agreed Minute 153, 14 March 2022)	14/3/22	150.00	150.00	0.00
8. <u>Memorial Benches</u> - 5 year future maintenance contribution	4/4/12	200.00	210.00	5.00

## Draft Capital Programme 2023/24 -2025/26

Incorporating changes made at the Capital Projects Sub-Committee Meeting held 30th November 2022

Project Ref:	Project	2022/23	2022/23	2023/24	2024/25	2025/26
		Estimate	Forecast for Year	Estimate	Estimate	Estimate
		£	£	£	£	£
1	Play Areas/Skate Park					
a	King Georges Skate Park	25,000	0	15,000		
b	King George's Play Area		42,490			
2	Cemetery					
	Godlingston Extension		30,295			
3	Parks					
	Days Park- Footpath Lighting Installation		70,000	37,000		
4	Station Approach					
	Infrastructure Improvements	10,000	0	50,000	70,000	
5	Downs					
	Peveiril Point Stabilisation Scheme	75,000	0	95,000		
6	Seafront Coastal Defence Projects (incorporating)					
a	Stone Quay - Reconstruction and Bonding	50,000	0			
b	Seafront Coastal Defence Works				450,000	
7	Depot					
	External/Shelter was(Mezzanine Decking)	22,000	0	15,750		
8	Spa					
	Stabilisation & Regeneration	300,000	0	300,000	585,000	585,000
9	Environmental					
	Carbon Neutral 2030 Implementation	36,000	0	50,000	50,000	50,000
10	Beach Gardens					
	Tennis Court Resurfacing	29,000	32,375			
11	Capital Grants					
	S&PDT - Football Club redevelopment	90,000	0	70,000	70,000	80,000
12	Vehicles					
a	Tractor	30,000	30,750			
b	Trimax Snake	0	24,450			
c	Electric Flatbed Truck			45,000		
13	Tourism					
	Beach Hut Booking System	15,000	0			
14	TIC					
	Beach Cleaning Store	15,000	0			
15	Roads					
a	Panorama Rd/Quarry Close - Upgrade/Improvement		54,520			
b	Cow Lane - Upgrade/Improvement		20,695			
16	Car Parks					
	P&D Machine		25,000			
	Main Beach- Phase 3 & EVCP Installation			20,000		
	<b>Total Capital Expenditure</b>	<b>697,000</b>	<b>330,575</b>	<b>697,750</b>	<b>1,225,000</b>	<b>715,000</b>

## To be finance from:

Usable Capital Receipts Reserve	343,000	136,260	150,750	140,000	265,445
Earmarked Reserves	325,000	58,190	335,000	1,035,000	449,555
CIL	11,000	76,000	37,000	0	0
Grants/Contributions	18,000	26,375	175,000	50,000	0
General Fund	0	33,750	0	0	0
<b>Total financing</b>	<b>697,000</b>	<b>330,575</b>	<b>697,750</b>	<b>1,225,000</b>	<b>715,000</b>

**Draft Significant One Off Revenue Expenditure/Minor Works 2023/24**

Incorporating changes made at the Capital Projects Sub-Committee Meeting held 30th November 2022

<u>Ref:</u>	<u>Service Area</u>	<u>Project</u>	<u>Estimated Project Cost</u>
<u>New projects for 2023/24</u>			
1	Roads/Misc Areas	Station Approach-Planning & consultation	5,000
2	Roads/Misc Areas	Panorama Road-Professional Advice	10,000
3	Central Services	Town Hall & Annexe external redecoration	50,000
4	Vehicles & Equipment	Front Loader	7,000
5	Parks & Gardens	Electricity-Parks & Gardens	10,000
6	Beaches & Foreshore	Quay & Slipway repairs	76,000
7	Parks & Gardens	Wifi-Parks & Gardens	5,000
8	Parks & Gardens	Path Repairs - Recreation Ground	27,000
9	Parks & Gardens	Accessibility works	5,000
10	Environmental	Cycle locker/signage & E-charge	5,500
			<u>195,000</u>
<u>Reserve List-2023/24 New Projects - Subject to Funding</u>			
R1	Beach Gardens	Awning	6,500
R2	TIC	Front of house changes	10,000
			<u>16,500</u>

**Swanage Town Council**



**DRAFT RESERVES POLICY**

**Contents**

1. Introduction
2. General Reserve
3. Policy
4. Financial Risk Management
5. Earmarked Reserves
6. Statutory Reserves
7. Review of Adequacy of Reserves

Approved – 17<sup>th</sup> January 2022

To review: Finance & Governance Committee 14<sup>th</sup> December 2022

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## **1. Introduction**

The Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 49A of the Local Government Finance Act 1992, as amended, requires that local precepting authorities in England have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. Consideration should also be given to the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.

The Council's policy on the establishment, maintenance and adequacy of reserves and balances will be considered during the annual review of the Council's Medium Term Financial Strategy (MTFS) and preparation of the annual budget.

The Council will hold reserves for these three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing - this forms part of general reserves;
- a contingency to cushion the impact of unexpected events or emergencies - this also forms part of general reserves;
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.

An authority has no legal powers to hold reserves other than those for reasonable working capital needs, or for specifically earmarked purposes. The general reserve should not be significantly higher than the annual precept.

## **2. General Reserves – The General Fund Balance**

The General Fund Balance, commonly termed the "working balance", is a balance on the Council's revenue account which is not held for any specific purpose other than to cushion the Council's finances against any unexpected short-term problems in the council's cash flow.

3. **Policy:** JPAG recommends that a General Reserve between three and twelve months of Net Revenue Expenditure is maintained, with larger authorities holding nearer to three months. However, an authority may adopt a General Reserve Policy to set a level appropriate to their size and situation. For this authority, a General Reserve is to be maintained at a level based upon a risk assessment carried out annually by the Responsible Finance Officer when setting the budget for the forthcoming year. Any surplus on the general reserve above the required balance may be used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept requirement.

## **4. Financial Risk Management**

In order to assess the adequacy of the general fund when setting the annual budget, the Responsible Finance Officer will take account of the strategic, operational and financial risks facing the Council. The requirement of the level of the general fund balance for the

forthcoming year will therefore be based upon a risk assessment of the Council's main areas of income and expenditure and take into account any provisions and contingencies that may be required. This financial risk assessment will be based upon the main financial risks identified in the Council's Corporate Risk Register

The main items to be considered are:

<b>Financial Risk</b>	<b>Analysis of Risk</b>
Pay inflation is greater than budgeted	The cost of living increase is above the level allowed for in the estimates.
Contractual inflation is greater than budgeted	A general assumption is made when estimating the percentage increase on rates & utilities. This may increase above budgeted inflation. Professional and other services costs increase above estimate.
Treasury management income is not achieved	The actual interest rate realised is below the rate predicted at budget setting.
Car park revenue is below forecast	That a decrease in revenue is realised from estimate.
Seasonal and rental income is lower than budgeted/shortfall in income from fees and charges	That a decrease in revenue is realised from estimate.
Insurance Cover	That events occur resulting in losses that are not covered by insurance.

## 5. Earmarked Reserves

Earmarked reserves represent amounts that are generally built up over a period of time which are earmarked for specific items of expenditure to meet known or anticipated liabilities or projects, and will naturally decrease as they are spent on their intended purpose. The 'setting aside' of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year. The Council, when establishing an earmarked reserve, will set out:

- the reason/purpose of the reserve;
- how and when the reserve can be used;
- procedures for the management and control of the reserve;
- a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

The following earmarked reserves will be held by the Council:

<b>Reserve</b>	<b>Use</b>	<b>Policy for Use</b>
Vehicle & Plant Replacement	To build up funds to replace vehicles and plant	That the purchase of vehicles and plant, as agreed by Council, be met from this reserve.

King Georges Play Area and Skate Park	To build up funds to replace play & skate park equipment	That the purchase of equipment, as agreed by Council, be met from this reserve.
Play Equipment-General Areas	To build up funds to replace play equipment	That the purchase of equipment, as agreed by Council, be met from this reserve.
Car Park Machines	To build up funds to replace car park ticket machines	That the purchase of equipment, as agreed by Council, be met from this reserve.
Tennis Courts Refurbishment	To build up funds to resurface the tennis courts	That a contribution of up to £3,600 be made by the Council with an equal contribution to be met by the Tennis Club.
Seafront Enhancement Reserve	To build up funds to meet the costs of improvements to the Spa, Weather Station Field and Sandpit Field	That expenditure to be met from the reserve is agreed by full council.
Sea Defence Project Reserve	To hold the funds provided by Wessex Water following an Enforcement Undertaking	To help fund a sea defence project
Public Conveniences Fund	To build up funds to meet future capital expenditure	To fund future capital projects as agreed by full council.
Beach Huts Reserve	To build up funds to meet future capital expenditure	To fund future capital projects as agreed by full council.
Football Club Facilities <b>To be removed</b>	To build up funds to meet future costs	To fund future capital expenditure at the Football Club.
De Moulham Back Roads	To fund the repair and maintenance of the De Moulham Estate Back Roads	That the surplus/(deficit) on the revenue account be appropriated to/(from) the reserve.
Insurance & Contingency Reserve	To hold funds to cover one-off costs that may result from devolved services	That any expenditure to be met from the reserve is agreed by Council.
Community Infrastructure Levy	To hold funds for the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on an area	This money must be spent in accordance with Regulation 59 C, within 5 years of receipt from the Unitary Authority. This reserve should be utilised in the first instance for works to 'infrastructure' as defined in Section 216 of the Planning Act 2008.
IT Equipment	To hold funds to meet future expenditure for IT equipment replacement	That the purchase of equipment, as agreed by Council, be met from this reserve.
Environmental Projects	To build up funds to meet future capital expenditure	To fund future capital projects as agreed by full council.
Committed revenue expenditure C fwd	To hold funds committed to revenue expenditure which have	To fund deferred revenue expenditure as recommended by



	been deferred to the next financial year	the Town Clerk and agreed by full Council.
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**6. Statutory Reserves**

Local Authorities also hold reserves that arise out of the interaction of legislation and proper accounting practices. At Swanage Town Council this is:

- Capital Receipts Reserve - this reserve holds the proceeds from the sale of assets, and can only be used for capital purposes in accordance with regulations.

**7. Review of the Adequacy of Balances and Reserves**

As the Council's level of reserves are related to its precept requirement it is important that these reserves are not excessive. In assessing the adequacy of reserves the strategic, operational and financial risks facing the authority will be taken into account. The level of general and earmarked reserves will be reviewed as part of the annual budget preparation.

**Table 1: Earmarked Reserves 2022/23**

<b>Earmarked Reserves</b>	<b>Actual 31/03/2022 £</b>
Vehicle & Plant Replacement	10,000
King Georges Play Area & Skate Park	89,587
Play Equipment-General Areas	11,406
Car Park Machines	34,248
Tennis Courts Refurbishment	9,632
Seafront Enhancement Scheme	1,334,557
Sea Defence Project	450,000
Public Conveniences	100,000
Beach Huts Reserve	65,000
Football Club Facilities	6,958
De Moulham Back Roads	21,406
Insurance & Contingency Reserve	40,000
Community Infrastructure Levy	172,701
IT Equipment Reserves	18,164
Environmental Projects	5,000
Committed revenue expenditure c fwd	94,100
<b>Total</b>	<b>2,462,759</b>

FINAL

Internal audit report 2022/23

Visits 2&3 of 6

# SWANAGE TOWN COUNCIL

Date: 14<sup>th</sup> December 2022

Report author: R Darkin-Miller  
Email: [r.darkin@darkinmiller.co.uk](mailto:r.darkin@darkinmiller.co.uk)

## **Introduction**

This report contains a note of the audit recommendations made to Swanage Town Council following the carrying out of internal audit testing on site on the 12<sup>th</sup> and 14<sup>th</sup> October, and the 21<sup>st</sup>, 25<sup>th</sup>, 28<sup>th</sup> and 30<sup>th</sup> November 2022.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', as supplemented by the requirements of later AGARs, with additional tests specific to the Council as agreed with the Town Clerk and Finance Manager.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

## **Audit Opinion**

As this audit report is an interim one, no audit opinion is offered at this stage.

The report issued after the final visit for 2022/23 (which will be in May 2023) will contain the audit opinion and a summary of all the high and medium level findings and recommendations made during the 2022/23 audit year.

The following areas were reviewed during this audit visit (all testing complete except where noted):

1. Payments – work in progress
2. Risk Management (minute review) – work in progress
3. Income – work in progress
4. Payroll
5. Publication
6. Town Market – work in progress
7. TIC rent (beach huts)

## Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report.

Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	1
Medium	6
Low	3
Info	0
TOTAL	10

I would like to thank Martin Ayres, Town Clerk; Alison Spencer, Finance Manager; Culvin Milmer, Visitor Services Manager; and the Visitor Services team for their assistance during this audit.

**Darkin Miller ~ Chartered Accountants**  
**2022/23 INTERNAL AUDIT OF SWANAGE TOWN COUNCIL**  
**FINAL REPORT VISITS 2&3 OF 6: 14<sup>th</sup> DECEMBER 2022**

**Appendix 1 – Recommendations and Action Plan**

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
5.1 – Action on debt collection	<p>I reviewed the outstanding debt as at 30/09/22 to confirm that it was acceptably low and that adequate effort is being put into debt recovery. I noted that the level of debt and the value and proportion of debt over 120 days had increased year on year, from £80.5k in total with £13k (16%) in older debt at 30/09/21, to £123k of total debt with £58k (47%) in older debt. The main reason for the change is the failure of two debtors (total value £39.5k) to pay in accordance with agreed payment plans. The Council is taking legal action to recover outstanding monies. Councillors have been kept apprised of the situation via regular reports to the Policy, Finance &amp; Performance Management Committee.</p> <p>Of the remaining debt, £11.2k of debt relates to debtors on payment plans or who have since paid. £4k relates to debt which is disputed (two water bills, and two customers who benefitted from a TIC ad board and did not inform the Council until late in the year that they did not wish to have an ad board), and £2.9k of debt (3 debtors) relates to amounts due from debtors which need to be chased for payment. £337 relates to income raised in relation to the Council's</p>	M	Agreed.	TH3 & TH4	January 2023

	<p>former merchant account relating to the phone and pay provider for charges thought to have been incurred during the transition from one provider to another. Due to the difficulty in proving the balance, and the relatively low value compared to the total value of car park income, this is likely to be written off.</p> <p>I recommend that steps are taken to resolve the disputes for the £4k of debt and chase the £2.9k of debt, and that the Council continues to take action to recover the £39.5k of debt and keep Members apprised of the outcome.</p>			
<p>7.1 – Sign timesheets and update staff profile</p>	<p>I checked a sample of other payments to employees to confirm that they were reasonable, properly support and approved by the Council. I found that all overtime and standby allowances paid for the sample month of August 2022 agreed to timesheets and hourly rate calculations, and that the majority were signed and countersigned to evidence self-certification by the employee, and approval to pay by the line manager.</p> <p>I noted that one mileage claim was not countersigned or dated, and that the timesheets for senior staff were not countersigned. I also noted that majority of the timesheets for one of the permanent members of the TIC team were not on file.</p> <p>I also noted that the staff profile showed recorded one member of staff as being paid at SCP40, when it should have shown SCP41 (the rate due and paid).</p>	L	<p>Agreed: An email approving overtime is noted prior to payment being made for management overtime. Officers will strive to obtain signatures in addition to email approval.</p> <p>The staffing profile has been updated.</p>	<p>TH3 &amp; TH8</p> <p>With immediate effect</p>

	<p>I recommend that mileage claims and senior staff timesheets are counter-signed, that the timesheets for the TIC employee are placed on file, and that the staff profile is updated to reflect the rates due and paid.</p>				
<p>21.1 – Ensure signed agreements in place for all stallholders</p>	<p>I checked to see that signed agreements were in place for all twelve market stallholders present on the day of the site visit (25/11/22), and that all had been charged and had paid the correct fee. I found that google form or signed paper agreements were in place for 11/16 (with their submission counting as a signature), but that there appeared to be no agreement in place for 5/16 stallholders. A similar recommendation was made during the 20/21 and 21/22 audits.</p> <p>A signed agreement should be in place for all stallholders to ensure that rights and responsibilities attaching to the licence to trade are clear.</p> <p>I recommend that signed agreements are put in place for all stallholders.</p>	<p>M</p>	<p>Due to reasonable high levels of staff turnover at the market for 2022, the collection of full documentation has been a challenge at times. However the Visitor Services Manager has now passed this responsibility to the new role of Business Development Officer and for next year is hoping to create a permanent role to support the Market each Friday. He is confident that this issue will be resolved going forward.</p>	<p>TIC1 &amp; TIC9</p>	<p>Ongoing</p>
<p>21.2 – Ensure market reconciliation spreadsheet is</p>	<p>A market reconciliation sheet has been created which contains a copy of the online trader agreements, and a note of the amounts due and paid in relation to seasonal (4+ week bookings) and daily (up to 4 week</p>	<p>M</p>	<p>Some of these issues have occurred as both the current Market Attendant and Business</p>	<p>TIC1, TIC9 &amp; SA01</p>	<p>Ongoing</p>



<p>up to date and reconciled to Sage</p>	<p>bookings). The management information it contains is significantly improved as compared to the previous audit check.</p> <p>Seasonal traders are invoiced via Sage, with the income for daily traders logged via the TIC summary sheet income (which is processed like cash). There were a small number of differences between the spreadsheet and accounting system for some of the seasonal traders e.g. the spreadsheet recorded that one trader owed £105, but the accounting software noted a payment on account of £100 (meaning that the trader had paid £100 too much). There was not a clear split of which traders were seasonal and which were daily on the spreadsheet (the distinction is important for raising invoices and debt monitoring).</p> <p>I recommend that the spreadsheet is reconciled to Sage with amendments posted to Sage or the spreadsheet as required in order to ensure that both contain an accurate, up to date record of the amount due to be paid by stallholders, and the monies received. I further recommend that the seasonal and daily trader information is clearly split out on the spreadsheet so that the audit trail is clearer. This will reduce the risk of fraud and error.</p>	<p>M</p>	<p>Development Officer have recently started their new roles and the training has coincided with a particularly busy time for the Visitor Services Manager. However he is now confident that this issue will be resolved going forward.</p>	<p>TIC 1 &amp; TIC9</p> <p>Ongoing</p>
<p>21.3 – Ensure new customers set up with the correct default</p>	<p>I noted that two invoices had been processed with standard rated VAT in error (the Council has not opted to tax the market so no VAT is due), and that one of the invoices had been created in Sage but not posted</p>	<p>M</p>	<p>This was human error and all those who input on Sage within the team will be reminded of the</p>	<p>Ongoing</p>

nominal code and VAT type	to the ledger (so was not shown in debtors or income). I recommend that when new customer accounts are created, the system defaults are used to set up the default income and VAT code, which will help to ensure that the correct nominal code and VAT type is used for each market income invoice.		appropriate VAT rates. The use of a default setting will be investigated as suggested.		
21.4 – Prompt posting of invoices	I further recommend that invoices are posted to Sage once they are raised in order to book the income and create the debtor, which will improve the accuracy of budget monitoring and the ability of the Council to manage and recover overdue debt.	M	Agreed	TH3 & TH4	Ongoing
21.5 – Amend invoices with VAT on them	I further recommend that the two invoices raised in error with VAT are amended in order to ensure that VAT is correctly accounted for.	L	Agreed	TH3	Complete
21.6 – Train Business Development Officer on Sage	I recommend that training on the finance system is provided to the Business Development Officer in order to ensure that the finance system is properly used.	M	The Business Development Officer has not yet had any access to SAGE and training will be taking place in January 2023.	TIC1	January 2023
21.7 – Ensure prompt correction of charging errors	During the 21/22 audit I found 1/18 prices charged was not correct. A stallholder was charged £228 for a standard stall for 12 weeks, instead of the £300 shown on the schedule of fees and charges. It was not clear why this error occurred. The error represents a rate of 1.4% on the total of fees checked for the period. I recommended that the amount due was charged when the next invoice is raised. This was not carried out and the trader concerned has since retired from market	M	Agreed	TIC 1 & TIC 9	Ongoing

<p>23.1 – Developer to ensure no further system errors within Beach Hut booking system</p>	<p>trading. I recommend that any future pricing errors are corrected promptly in order to ensure that the correct price is charged and all due income received for each market stall. I checked to see that the correct amount had been charged and VAT had been treated correctly for TIC rent income. I found that 9/10 samples had been correctly calculated, but that one sample (relating to two bookings) had been undercharged by £15 on a total booking which should have been charged at £576. The Visitor Services Manager noted that the system had incorrectly calculated both bookings and the Council only allows Sat-Fri bookings online so the booking that was made should not have been allowed within the system (one booking ran from Saturday to Thursday). He also noted that he has spoken with the developer who is resolving this. I recommend that the Council gets the developer to confirm that no other system errors are in place which would generate undercharges on the rental income.</p>	<p>H</p>	<p>This issue was resolved with the developer. In addition we are now using a new IT system from an alternative company.</p>	<p>TIC1</p>	<p>Complete</p>
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