

FOLKESTONE TOWN COUNCIL



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Date of Publication: 7 June 2024

AGENDA

Meeting: **Folkestone Town Council**
Date: **13 June 2024**
Time: **6.30 p.m.**
Place: **Town Council Offices, 1/2 Guildhall Street, Folkestone**

To: **Town Councillors**

YOU ARE HEREBY SUMMONED to attend a meeting of the Folkestone Town Council on the date and at the time and place shown above to transact the business shown on the agenda below. The meeting will be open to the press and public.

Any member who wishes to have information on any matter arising on the agenda which is not fully covered in these papers is requested to contact the Town Clerk prior to the meeting.

Toni Brenchley
Town Clerk

PRAYERS

1. APOLOGIES FOR ABSENCE

To receive any apologies for absence.

2. DECLARATIONS OF INTEREST

To receive any declarations of either personal or prejudicial interest that Members may wish to make.

3. MINUTES

To receive the Minutes of the Annual Council Meeting held on 30 May 2024 and to authorise the Town Mayor to sign them as a correct record.

4. INTERNAL AUDITOR'S REPORT

The Internal Auditor's Report for 2023/24 is attached for the Council's information.

5. STATEMENT OF INTERNAL CONTROL

To review the effectiveness of the system of Internal Control. Councillors are asked to consider the attached Statement of Internal Control in support of the Annual Governance Statement. The Chair of the meeting and the Town Clerk to sign.

6. ANNUAL GOVERNANCE STATEMENT 2023/24

To approve the Annual Governance Statement for 2023/24 (Section 1 of the Annual Return for the year ending 31 March 2024).

The Chair of the meeting and the Town Clerk to sign.

7. STATEMENT OF ACCOUNTS AND ANNUAL RETURN 2023/24

To approve the Statement of Accounts for 2023/24, the Annual Return for 2023/24 (Section 2 of the Annual Return for the year ending 31 March 2024) and the supporting Bank Reconciliation.

The Chair of the meeting to sign.

8. PERIOD OF EXERCISE OF PUBLIC RIGHTS

For information, the dates set for the period of exercise of public rights are 17 June 2024 to 26 July 2024, during which time members of the public may inspect accounting records by prior arrangement.

9. ANNUAL REPORT 2023/24

The 2023/24 Annual Report is attached for noting.

10. CORPORATE PLAN 2020-2025

The Town Clerk will brief Councillors on proposals for a review of the Corporate Plan 2020-2025.

11. CCTV

The Town Clerk will update members on recent upgrades to the CCTV infrastructure, funded by F&HDC.

12. STORAGE LEASE

Report C/24/365 sets out options for renewing the storage facility lease.

13. WORKING GROUPS

Council is asked to approve nominations for membership to Working Groups for 2024/25, as follows:

CCTV: Cllrs Akuffo- Kelly, Laura Davison, Nicola Keen, Adrian Lockwood, Connor McConville and Belinda Walker.

Highways Improvement Plan (HIP): Cllrs Jane Darling, Laura Davison, Christine Dickinson, Nicola Keen and Belinda Walker.

14. POLICIES

Code of Conduct – *Revised policy attached (as per the LGA's Model Code of Conduct)*

Publication Scheme – *Review of existing policy*

Community Engagement Policy – *Review of existing policy*

15. DATE AND TIME OF NEXT MEETING

19 September 2024 – Ordinary Full Council Meeting

Councillors on Committee:

Cllr Abena Akuffo-Kelly
Cllr Charlie Bain Smith
Cllr Bridget Chapman
Cllr Jane Darling
Cllr Laura Davison
Cllr Christine Dickinson
Cllr Peter Gane
Cllr Nicola Keen
Cllr Kieran Leigh
Cllr Adrian Lockwood
Cllr Connor McConville
Cllr Liz McShane
Cllr Lucy McGirr
Cllr Jackie Meade
Cllr Tim Prater
Cllr John Renshaw
Cllr Belinda Walker
Cllr Roger West

Parking available for Councillors @ 6.00pm on the precinct area at the front of the Town Hall.



Folkestone Town Council

MINUTES of the Full Council Meeting held at the Town Hall, Folkestone on Thursday, 30th May 2024 at 6.30pm.

TOWN COUNCILLORS PRESENT: Councillors Abena Akuffo-Kelly, Bridget Chapman, Jane Darling, Laura Davison, Christine Dickinson, Peter Gane, Nicola Keen, Kieran Leigh, Adrian Lockwood, Lucy McGirr, Jackie Meade, John Renshaw, Belinda Walker and Roger West.

ABSENT: Councillor Connor McConville

IN ATTENDANCE: Toni Brenchley (Town Clerk) and Jennifer Griffin (Administration Officer)

No questions were received.

2082. APOLOGIES

Apologies were received from Councillors Liz McShane, Tim Prater and Charles Bain Smith

RESOLVED: To accept the apologies from Councillors McShane, Prater and Bain Smith

Proposed: Councillor Nicola Keen

Seconded: Councillor Jackie Meade

Voting: F: 14, Ag: 0, Ab: 0

2083. DECLARATIONS OF INTEREST

There were no declarations.

2084. MINUTES

The Council was asked to receive and authorise the Minutes of Mayor Making held on 7th May 2024 and to ask the Town Mayor to sign them as a correct record.

RESOLVED: That the Minutes of the Annual Council Meeting held on 7th May 2024 be received and signed as a correct record, subject to an amendment in the spelling of Councillor Peter Gane's name.

Proposed: Councillor Lucy McGirr

Seconded: Councillor Christine Dickinson

Voting: F: 14, Ag: 0, Ab: 0

EXCLUSION OF PRESS AND PUBLIC

The remainder of the Agenda has classified item 4, Minute number 2085, as disclosing exempt information under Paragraph 3 of Schedule 12A of the Local Government Act 1972 (as amended) thereby excluding the press and public from

the meeting whilst this item is debated. Press and members of the public left the meeting.

Proposed: Councillor Peter Gane
Seconded: Councillor Kieran Leigh
Voting: F: 14, Ag: 0, Ab: 0

RESOLVED: To exclude the press and the public for the remainder of the Agenda.

2085. STAFFING

The Town Clerk provided an update to Councillors

RESOLVED: To approve the Personnel Sub-Committee's Resolution (no. 639) in relation to Post F05.

Proposed: Peter Gane
Seconded: Bridget Chapman
Voting: F: 14, Ag: 0, Ab: 0

The Town Mayor, Councillor Abena Akuffo-Kelly moved a vote of thanks to the Town Sergeant, Ian Bishop, for his dedication and hard work over the past few weeks.

2086. DATE OF NEXT MEETING

13th June 2024 – AGAR (Annual Governance and Accountability Return)

The meeting concluded at 6.45pm.

.....Town Mayor



Mr R Domingo
Folkestone Town Council
The Town Hall
1-2 Guildhall Street
Folkestone
Kent
CT20 1DY

14 May 2024

Dear Roland

Re: Folkestone Town Council
Internal Audit Year Ended 31 March 2024 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 14 May 2024 we enclose our report for your kind attention and presentation to the council. This report contains details of the additional testing conducted at year-end and should be considered alongside the interim audit report issued following our interim audit on 23 November 2023. The audits were 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 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 this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **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 Folkestone Town 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 Andy Beams of Mulberry & Co, who has over 30 years' experience in the financial sector with the last 13 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 2023/24 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.

Year-End Audit

The year-end audit was conducted on site. Information was requested from the council in advance of the audit taking place, and this was reviewed along with other information published on the council's website www.folkestone-tc.gov.uk

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Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments on actions taken since interim visit
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	A breach of the procedure for tendering has occurred during the year, which the council identified and reported to Members. Whilst the Acting Town Clerk confirmed that additional support from the Chair of the Finance Committee, along with the acknowledgement and adherence of the requirements of the Financial Regulations by current staff members has significantly reduced the likelihood of any reoccurrence, I must conclude that the council has not complied with the Financial Regulations during the year under review and therefore has failed to meet the requirements of this internal control objective.	The council is aware that this impact on Annual Governance Statement 2 <i>'We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness'</i> which I recommend they answer as 'No' and provide an explanation to the External Auditor for the breach, and assurances of future compliance through improved internal controls.
H. ASSETS AND INVESTMENTS	I recommend the council adopts an Investment Policy to support its future decision making on placement of funds in accordance with the Statutory Guidance on Local Authority Investments and in accordance with the JPAG guidance on investments.	The council adopted an Investment Policy at the Finance & General Purposes Committee meeting held on 25 January 2024 (minute ref 1627).
I. BANK AND CASH	The bank reconciliations have not been signed in accordance with the Financial Regulations and this will need to be evidenced to me by the year-end to achieve a positive sign-off for this internal control objective.	At the final audit, I was presented with signed bank reconciliations in accordance with the regulations.

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 that the council's Financial Regulations are being routinely followed

At the interim audit, I noted *'A breach of the procedure for tendering has occurred during the year, which the council identified and reported to Members.'*

Whilst the Acting Town Clerk confirmed that additional support from the Chair of the Finance Committee, along with the acknowledgement and adherence of the requirements of the Financial Regulations by current staff members has significantly reduced the likelihood of any reoccurrence, I must conclude that the council has not complied with the Financial Regulations during the year under review and therefore has failed to meet the requirements of this internal control objective.'

The council is aware that this impact on Annual Governance Statement 2 *'We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness'* which I recommend they answer as 'No' and provide an explanation to the External Auditor for the breach, and assurances of future compliance through improved internal controls.

Check that the council's Finance Regulations are being routinely followed.

Further to the detailed testing conducted at the interim audit, I reviewed the minutes and associated financial papers on the council website and am satisfied that the council has put in place sufficient Internal Controls to ensure that its adopted Financial Regulations are properly followed.

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

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

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

A review of minutes of Finance and General Purposes Committee meetings since the interim audit show that councillors continue to receive detailed financial reports, including lists of payments and receipts, reviews of budget monitoring reports and copies of bank reconciliations. This provides councillors with sufficient information to make informed financial decisions.

At the end of the financial year, the council held circa £369,417 in earmarked reserves (EMR) split between a range of clearly identifiable projects, including circa £139,878 as a Community Infrastructure Levy (CIL) EMR. The council also held circa £310,725 in the general reserve. I was able to compare reserve information across the management accounts and the AGAR working documents and found the totals to be consistent.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s guide states ‘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’ (para 5.33).

The general reserve balance is within the recommended range.

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

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has a Public Works Loan Board (PWLB) loan, and I confirmed the year-end balance and in year payments against the PWLB documents.

I note that as per the recommendation in the interim internal audit, the council adopted an Investment Policy at the Finance & General Purposes Committee meeting held on 25 January 2024 (minute ref 1627).

I. BANK AND CASH

Internal audit requirement

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

Audit findings

At the interim audit I noted 'I noted that the reconciliation and bank statement have not been signed in accordance with the Financial Regulations, and I will need to see evidence of this practice being reintroduced at the final internal audit to allow for a positive sign-off for this internal control objective.'

Financial Regulation 2.2 states 'On a regular basis, at the end of each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall verify bank reconciliations produced by the Town Clerk. The member shall sign the reconciliations as evidence of verification. This activity shall on conclusion be reported and noted by the Finance & General Purposes Committee.'

At the final audit, I am pleased to see that bank reconciliations are now being signed in accordance with Financial Regulation 2.2 and I was able to confirm this activity is reported to the Finance & General Purposes Committee, as evidenced in the minutes of the meeting held on 15 February 2024 (minute ref 1638).

I reviewed the March 2024 bank reconciliation for all accounts and was able to confirm the year-end balances to the bank statements and found no errors.

Due to the size of the council's annual budget, it does not benefit from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS). The council has mitigated this risk and opened accounts with different providers in accordance with its adopted Investment Strategy.

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

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	NO – during the year a breach of the Financial Regulations occurred.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2022/23 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council is not a trustee.

Section 2 – Accounting Statements

AGAR box number		2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	832,599	654,895	Agrees to 2022/23 carry forward (box 7)
2	Precept or rates and levies	915,510	952,970	Figure confirmed to central precept record
3	Total other receipts	158,335	218,763	Agrees to underlying accounting records
4	Staff costs	489,051	484,303	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	39,302	39,301	Confirmed to PWLB documents
6	All other payments	723,196	622,882	Agrees to underlying accounting records
7	Balances carried forward	654,895	680,142	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	653,880	660,235	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long-term investments and assets	3,587,436	3,660,251	Matches asset register total and changes from previous year have been traced
10	Total borrowings	258,144	231,013	Confirmed to PWLB documents
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. The council keeps detailed records of outstanding debtors, prepayments, stocks and stores, creditors and receipts in advance and I was able to verify the amounts included as adjustments in the year-end figures.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 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

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23 Actual	2023/24 Proposed
Date AGAR signed by council	15 June 2023	13 June 2024
Date inspection notice issued	16 June 2023	14 June 2024
Inspection period begins	19 June 2023	17 June 2024
Inspection period ends	28 July 2023	26 July 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	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.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
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	✓		
M	The authority, during the previous year (2022/23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
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



Andy Beams

Mulberry Local Authority Services Ltd

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
None		

FOLKESTONE TOWN COUNCIL



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Measures to prevent Financial Regulations breach

Councillors and officers have been made aware of the Financial Regulations to ensure all members of the Council are informed of the Financial Regulations and to follow under strict instructions at all times. The staff and Councillors have been encouraged to request financial advice if they are unsure of the procedure from the Responsible Financial Officer and Finance Officer.

The former Town Clerk, who suspended Financial Regulations (18.2) without prior approval from the Council, was subject to disciplinary action following the breach and was dismissed by Council's resolution.

During the former Town Clerk's suspension, the Deputy Clerk at the time was the Acting Town Clerk. The Council made a resolution for the Acting Town Clerk to become the permanent Town Clerk/Responsible Financial Officer due to the years of experience and capability of leading the Council lawfully with competent management skills of the staff. The Finance Officer has now become the Deputy Clerk and has a high level of skill in financial procedures and is competent in challenging/investigating any suspected discrepancies.

The current Town Clerk is in regular communication with the Chair of the Finance and General Purposes and the Town Mayor to ensure the Council is fully updated with new projects and acting within the Council's Standing Orders and Financial Regulations.

The Town Clerk is CiLCA qualified, the Finance Officer and one more officer is studying the CiLCA qualification this year to ensure staff are fully trained.

The Town Clerk and Finance Officer have been looking at the Financial Regulations regularly, reading updates from the National Association of Local Council Clerks (NALC) to prevent breaching the Financial Regulations, any new projects will be scrutinised by the Council, following the financial procedures at all times.

.....
Town Mayor

Cllr Abena Akuffo-Kelly

.....
Town Clerk

Mrs Toni Brenchley

**FOLKESTONE TOWN COUNCIL
STATEMENT OF INTERNAL CONTROL
FOR THE YEAR ENDING 31st MARCH 2024**

1. SCOPE OF RESPONSIBILITY

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

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

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

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

The system of internal control has been in place at the Council for the year ended 31 March 2024 and up to the date of approval of the annual report and accounts and, except for the details of significant internal control issues at section 5, accords with proper practice.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council has appointed a Town Mayor, who is responsible for the smooth running of Full Council meetings and for ensuring that all Council decisions are lawful. A Chairman is appointed by each of its Committees to assume similar responsibilities.

The Council reviews its obligations and objectives and approves budgets for the following year at its December Finance and General Purposes Committee meeting. The January meeting of the Full Council approves the level of precept for the following financial year.

The Full Council meets seven times each year and receives the minutes of each of its Committees for monitoring purposes.

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

Clerk to the Council / Responsible Financial Officer:

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

Payments:

All payments are reported to the Finance and General Purposes Committee. Two signatories of the Council must authorise payments, except where a scheme of delegation is in place, and sign each cheque (where this method of payment is used).

Risk Assessments / Risk Management:

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit:

The Council appointed an independent Internal Auditor who reported to the Council on the adequacy of its:

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

The effectiveness of the internal audit system is reviewed annually.

External Audit:

The Council's External Auditor, Mazars LLP, submits an annual Certificate of Audit, which is presented to the Finance and General Purposes Committee.

4. REVIEW OF EFFECTIVENESS

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

- the Full Council and its Committees;
- the Town Clerk / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the independent Internal Auditor who reviews the Council's system of internal control;

- Mazars LLP, the Council's external auditor, who makes the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Town Mayor and the Internal Auditor. The external auditor issues an annual audit certificate;
- the number of significant issues that are raised during the year.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

A breach of Council's financial regulations (18.2) was made by the Town Clerk during September 2024, this was reported to Council who took appropriate disciplinary action.

The former Deputy Clerk is now the Town Clerk/Responsible Financial Officer and works closely with the Finance Officer, Chair of Finance and General Purposes Committee and Town Mayor to ensure the Council is fully compliant with the Council's financial regulations and acting lawfully.

The Finance Officer is now also the Deputy Clerk and is competent and confident in challenging/investigating any suspected discrepancies.

The Council strives for the continuous improvement of the system it has adopted for internal control and will continue to address any other minor issues and weaknesses raised and reported during the review process.

Town Mayor

Town Clerk

Date:.....

Date:.....

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

Folkestone Town Council

<https://www.folkestone-tc.gov.uk/> ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

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 financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed 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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
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.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

23/11/2023 14/05/2024 DD/MM/YYYY

ANDY BEAUS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

14/05/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Folkestone Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

13/06/2024

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<https://www.folkestone-tc.gov.uk/>

ENTER AUTHORITY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

Folkestone Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	832,599	654,895	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	915,510	952,970	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	158,335	218,763	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	489,051	484,303	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	39,302	39,301	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	723,196	622,882	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	654,895	680,142	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	653,880	660,235	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,587,436	3,660,251	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	258,144	231,013	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

13/06/2024

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

Folkestone Town Council
ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

FOLKESTONE TOWN COUNCIL

Statement of Accounts

2023 – 2024

1 April 2023 – 31 March 2024

Folkestone Town Council

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4	Internal Auditor's Report
5 and 6	Income and Expenditure Account
7 and 8	Balance Sheet
8	Signatories
9 to 13	Notes to the Accounts

Folkestone Town Council

Council Information (2023/24)

Town Mayor

Cllr B Walker

Councillors

Cllr A Akuffo-Kelly
Cllr Charlie Bain Smith
Cllr Laura Davison
Cllr John Renshaw
Cllr Bridget Chapman
Cllr Peter Gane
Cllr Jane Darling
Cllr Liz McShane
Cllr Adrian Lockwood
Cllr Nicola Keen
Cllr Lucy McGirr
Cllr Christine Dickinson
Cllr Connor McConville
Cllr Jackie Meade
Cllr Tim Prater
Cllr Belinda Walker
Cllr Kieran Leigh
Cllr Roger West

Clerk to the Council

Toni Brenchley (Town Clerk)

Auditors

Mazars LLP

Internal Auditor

Mulberry Local Authority Services Ltd

**Internal Auditor's Report to the Council
on the Accounts for the Year ended 31 March 2024**

I certify that I have examined the Statement of Accounts and associated accounting notes on pages 4 to 12 of Folkestone Town Council, which have been prepared by the Financial Officer in accordance with the Accounts and Audit (England) Regulations 2011 and CIPFA Accounting Guidance Notes for Local Councils.

I have carried out an examination in accordance with relevant auditing standards, and my agreed audit programme. I have had due regard to the internal audit obligations and responsibilities as set out in the council's annual return.

The audit included examination, on a test basis, of evidence relevant to the amounts and disclosures in the Statement of Accounts, sufficient to give reasonable assurance that the financial statements are free from material misstatement.

In my opinion, the Statements of Accounts present fairly the financial position of Folkestone Town Council as at 31st March 2024 and its Income and Expenditure for the year then ended in accordance with the requirements of the Accounts and Audit (England) Regulations 2011 and CIPFA Accounting Guidance Notes for Local Councils.

Signature:



**Andy Beams (Director)
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD**

Date: 14th May 2024

**Income and Expenditure Account
for the Period ended 31 March 2024**

	2023 / 24	2022 / 23
INCOME	£	£
Precept on District Council	952,970	915,510
Bank and Investment Interest	27,990	12,002
Allotments	9,932	10,634
Rental Receipts	15,900	15,809
Museum/Heritage Sales	13,408	7,172
Play Areas Funding	0	9,000
Community Infrastructure Levy	71,058	65,741
CCTV Safer Streets Grant	60,185	28,085
Other	20,290	9,892
	-----	-----
	1,171,733	1,073,845
	-----	-----
 EXPENDITURE		
Employees/Administration	528,941	530,728
Democratic Costs	44,414	0
Civic and Ceremonial	20,137	24,834
Premises	157,499	164,464
Services	371,926	503,530
Fees	5,782	7,244
Museum/Heritage	17,787	20,749
	-----	-----
	1,146,486	1,251,549
	-----	-----

GENERAL FUND

	2023 / 24		2022 / 23
	£		£
Balance as at 1 April	235,189		248,400
Add: Total Income	1,171,733		1,073,845
Deduct: Total Expenditure	1,146,486		1,251,549
	<u>260,436</u>		<u>70,696</u>
Transfer (to)/from Reserves and Provisions:			
New Services	0	93,687	
Tree Planting	0	(20,000)	
Museum/Heritage	7,512	52,100	
Tourism	0	0	
Bus Shelters	0	(3,500)	
Ward Grants	0	19,393	
Town Grants	3,985	(1,217)	
Salt Bins	0		
FTC Elections	30,600	(10,200)	
Armed Forces Day	3,445	(3,445)	
Anti-Litter Campaign	0	0	
Benches	0	0	
Play Areas	492	86,606	
CCTV Maintenance	4,378	(20,202)	
Christmas Events (Cheriton)	1,300	(420)	
Neighbourhood Fund (CIL)	(71,058)	(31,882)	
Christmas Gifts for Children	0	0	
Community Transport	65,679		
Guildhall Umbrella Project	2,308	3,117	
Allotment Deposits	(650)		
Friends of Folkestone Museum	(2,379)		
Outstanding Invoices	4,677	50,289	455
			0
			0
General Reserve Balance at 31 March	<u>310,725</u>		<u>235,188</u>

Balance Sheet as at 31 March 2024

	2023 / 24		2022 / 23	
	£	£	£	£
Fixed Assets				
Freehold Land and Buildings	700,000		700,000	
Vehicles and Equipment	612,586		551,531	
Community Assets	<u>2,347,665</u>	3,660,251	<u>2,335,905</u>	3,587,436
		<u>3,660,251</u>		<u>3,587,436</u>
Current Assets				
Sundry Debtors	13,952		0	
HM Revenue & Customs - VAT	24,995		50,391	
Prepayments	9,808		0	
Stock Balance (Museum Merchandise)	2,392		895	
Current Bank Account	72,920		101,232	
Emergency Current Account	76,385			
Deposit Bank Account	28,168		50,000	
Short Term Investments	480,000		500,000	
Receipts Account	1,165		1,000	
Cash Not Presented	0		0	
Petty Cash	0		48	
Museum Shop Float	100		100	
Corporate Credit Card	<u>1,497</u>	711,382	<u>1,500</u>	705,166
Current Liabilities				
Sundry Creditors	0		2,332	
Receipts in Advance	8,079		6,154	
Accruals	<u>23,161</u>	31,240	<u>41,784</u>	50,270
Net Current Assets		<u>680,142</u>		<u>654,896</u>
Long Term Liabilities				
PWLB Outstanding Loan for Office Building	<u>231,013</u>	231,013	<u>258,144</u>	258,144
Net Assets		<u>4,109,380</u>		<u>3,984,188</u>

	2023 / 24	2022 / 23
	£	£
Represented by:		
Fixed Asset Restatement Account	3,660,251	3,587,436
PWLB Outstanding Loan for Office Building	(231,013)	(258,144)
Capital Receipts Reserve	0	0
Earmarked Reserves and Provisions: -		
Tree Planting	20,000	20,000
Museum/Heritage	151,802	159,313
Tourism	4,735	4,735
Bus Shelters	3,500	3,500
Town Grants	267	
		4,253
FTC Elections	0	
		30,600
Armed Forces Day	0	3,445
Salt Bins	6,168	6,168
Anti-Litter Campaign	2,000	2,000
Benches	100	100
Play Areas	12,903	13,395
CCTV Maintenance	15,824	20,203
Christmas Events (Cheriton)	1,369	2,669
Neighbourhood Fund (CIL)	139,878	68,820
Christmas Gifts for Children	2,217	2,217
Community Transport	5,624	71,303
Guildhall Umbrella Project	0	2,308
Allotment Deposits	650	
Friends of Folkestone Museum	2,379	
Outstanding Invoices	0	4,679
General Reserve	310,725	235,188
	<u>4,109,380</u>	<u>3,984,188</u>

The statement of accounts represents fairly the financial position of the Council as at 31 March 2024 and reflects its Income and Expenditure for the year.

.....
Town Mayor

.....
Responsible Financial Officer

Date.....

Date.....

Notes to the Accounts
31 March 2024

1. Statement of Accounting Policies

These accounts cover the Town Council's full year of operations for the period 1st April 2023 – 31st March 2024.

i) *Accounting Convention*

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized local Council. Consequently, the latest accounting policies, as set out in the Guide and, so far as they apply to this Council, have been adopted for the Council's Statement of Accounts.

ii) *Fixed Assets*

Assets in the balance sheet for 2023/24 are valued on the following basis:

Town Hall	purchase price (June 2011)
Statutory Allotments	actual cost
Parks Land	actual cost
Civic Regalia	
Statue and Memorial	professional valuation 2006
Folkestone Collection	insurance valuation 2013
Other	insurance valuation 2013
	purchase price where known (or estimated value)

iii) *Capital Receipts*

Capital receipts arising from the disposal of fixed assets are taken to the Capital Receipts Reserve until such time as they are used to finance new capital expenditure.

iv) *Debtors and Creditors*

The revenue accounts of the Council are maintained on an accruals basis in accordance with the guide. That is, sums due to or from the Council during the year are included whether or not the cash has actually been received or paid in the year.

v) *PWLB Loan*

In March 2011 the Council borrowed £500,000 from the Public Works Loans Board for the purchase of permanent office accommodation. Repayments of £39,301 (including interest) were made in 2023/24. The current outstanding capital amount is £231,013.

vi) Leases

The Council has no commitments under finance leases. Rentals payable under operating leases or contract hire agreements are charged to revenue on an accruals basis.

vii) Reserves and Provisions

The Council has arranged for appropriate reserves and provisions as shown below: -

General Reserve	£310,725	For unforeseen expenditure and emergencies
Tree Planting	£20,000	For tree planting
Museum/Heritage	£151,802	Lottery funding, internal and external contributions towards the development of the Museum/Heritage Centre
Tourism	£4,735	For the development of a tourism service
Bus Shelters	£3,500	For new bus shelters
Town Grants	£268	For town grants awarded by the Grants Committee
Salt Bins	£6,168	For additional salt bins in Folkestone
Anti-Litter Campaign	£2,000	For an Anti-Litter Educational Campaign
Benches	£100	For the installation and maintenance of benches
Play Areas	£12,903	For the maintenance of play areas
CCTV Maintenance	£15,824	For new installations of CCTV
Christmas Events (Cheriton)	£1,369	For the provision of Christmas events in Cheriton
Neighbourhood Fund (CIL)	£139,878	For the provision of infrastructure required to support growth within the town
Christmas Gifts for Children	£2,217	For the provision of Christmas gifts for children
Community Transport	£5,624	For the provision of community transport to/from the Town Hall
Allotment Deposits	£650	Deposit held from allotment tenants
Friends of Folkestone Museum	£2,379	Donation for the development of Folkestone Museum

viii) Investment Income

Investment income/bank interest for 2023/24 was £27,990.

2. Agency Work

During the year, the Council undertook no agency work on behalf of other authorities.

During the year, the Council commissioned no agency work to be performed by other authorities.

3. Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a.	Repairing/ Non-Repairing Non-Repairing
Silver Screen Cinema	The Town Hall	£12,000	

Council as tenant

Landlord	Property	Rent p.a.	Repairing/ Non-Repairing Non-repairing
Martello Plastics Ltd	Storage	£18,000	

4. Publicity

Publicity	2023/24 £	2022/23 £
Recruitment Advertising	347	232
Publicity	908	537
Other	0	0
	<hr/>	<hr/>
	1,255	769
	<hr/>	<hr/>

5. S.137 Expenditure

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to the product of £9.93 per head on the electoral roll in any one year for the benefit of the people in its area on activities or projects not specifically authorised by other powers.

	2023/24
	£
The theoretical amount available for this purpose was (34,660 x £9.93)	<u>344,174</u>

The following expenditure was incurred under this power during the year:

Payee	Description	Amount
Cheriton Baptist Church	Urban Pastors	£2,000
St Eanswythes School	Beach School Equipment	£767
Folkestone Optimist Hockey Club	Schools Outreach Programme	£2,500
Kent Coast Volunteering	Good Neighbours Service Folkestone	£2,500
Folkestone Festivals	Bands at the Bandstand	£2,500
Total		£10,267

6. Pensions

For the year of account, the Council's contributions equal 19.6% of employees' pensionable pay. These contributions are likely to change in future years as a result of the Actuary's regular pension reviews and any Government changes.

The employers' pension costs are charged to the Kent Superannuation Fund accounts in respect of qualifying employees and are equal to the contributions paid to the scheme for these employees.

Contributions to the Kent Superannuation Fund are determined by the fund's actuary and are set to meet 100% of the liabilities of that fund, in accordance with relevant Government regulations.

7. Fixed Assets

At 31 March the following assets were held:

	2024		2023	
	£		£	
<u>Freehold Land and Buildings</u>				
The Old Town Hall, Folkestone	<u>700,000</u>	700,000	<u>700,000</u>	700,000
<u>Vehicles and Equipment</u>				
Computer and Office Equipment	39,805		22,710	
Office Machinery	3,025		3,025	
Office Furniture	52,355		52,355	
Furniture (Council Chambers)	28,300		28,300	
Screen/Sound Equipment (Council Chambers)	24,900		24,900	
Street Furniture	26,750		26,750	
Bus Shelters	27,500		27,500	
Speed Watch Equipment	2,251		2,251	
CCTV Equipment	143,578		130,450	
Christmas Lights	72,658		72,370	
Play Equipment	150,000		150,000	
Other	<u>52,718</u>	623,840	<u>10,920</u>	551,531
<u>Community Assets</u>				
Allotment Land (2 sites)	2		2	
Parks Land (8 sites)	1		1	
Council Regalia and Artefacts	118,102		117,596	
William Harvey Statue	124,833		124,833	
War Memorial	59,073		59,073	
Gurkha Memorial	30,000		30,000	
Power Columns x 11 (Cheriton High Street)	4,400		4,400	
The Folkestone Collection (Museum/Heritage)	<u>2,000,000</u>	<u>2,336,411</u>	<u>2,000,000</u>	<u>2,335,905</u>
TOTAL FIXED ASSETS		3,660,251		3,587,436

The basis of valuation of the above assets is set out in the Accounting Policies (Note 1). The contra-entry is reflected in a Fixed Asset Restatement Account.

8. Fixed Assets - Disposals

During the year there were no disposals of fixed assets.

9. Creditors and accrued expenses

	2023/2024
	£
Trade Creditors	31,239
Deferred Income	13,952
Prepayments	9,808

10. Charitable Funds

The Town Mayor of Folkestone raises funds for charitable purposes during his/her term of office. The funds are held by the Council in separate accounts and disbursed at the Mayor's discretion.

	Balance at 01/04/2023 £	Contribution to fund £	Payments £	Balance at 31/03/2024 £
Mayoress's Charitable Funds	1,875	4,351	3,085	3,141

	Balance at 01/04/2023 £	Contribution to fund £	Payments £	Balance at 31/03/2024 £
Town Mayor's Christmas Fund	15,033	10,338	10,900	14,471

11. Capital Commitments

The Council purchased a community minibus total of £61,055 marked as capital expenditure during the financial year 2023/24.

12. Contingent Liabilities

The Council is not aware of any other contingent liabilities at the date of these accounts.

13. Democratic Costs

Folkestone Town Council four-year election commencing in the year 2023/24 cost of £44,187.

Folkestone Town Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/03/2024		
	Cash in Hand 01/04/2023		653,879.75
	ADD Receipts 01/04/2023 - 31/03/2024		1,210,502.19
	SUBTRACT Payments 01/04/2023 - 31/03/2024		1,864,381.94
			1,204,147.40
B	Cash in Hand 31/03/2024 (per Cash Book)		660,234.54
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2024	0.00	
	HSBC Current Account 31/03/2024	72,920.42	
	HSBC Deposit Account 31/03/2024	28,167.68	
	HSBC Receipts Account 31/03/2024	1,165.00	
	Credit Card (FairFX) 31/03/2024	1,496.50	
	Museum Shop Float 31/03/2024	100.00	
	Short Term Investment Account 31/03/2024	480,000.01	
	Old Credit Card 31/03/2024	0.00	
	Unity Trust Bank 31/03/2024	76,384.93	
			660,234.54
	Less unrepresented payments		
			660,234.54
	Plus unrepresented receipts		
B	Adjusted Bank Balance		660,234.54
	A = B Checks out OK		



ANNUAL REPORT 2023/24

Town Clerk
FOLKESTONE TOWN COUNCIL



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TOWN MAYOR 2023 - 2024



Being Mayor this year has been a great honour and has given me a greater insight into the behind the scenes workings of the Town Hall and into some of the wonderful people and organisations in our town. I believe the arts, music and cultural side of our town is second to none. We also have a strong sense of community with many working hard to ensure that no one is left behind – the work that goes on with the more marginalised parts of our society is quite humbling to see, with so many going above and beyond to help out.

I have hosted several events locally, including fundraisers for my three chosen charities this year – the Rainbow Centre, Shepway Spectrum Arts and the Marigold Centre, Age UK. I have hosted school and Brownie visits to the Town Hall to talk to children about the Mayoralty and local democracy, hosted a contingent of dignitaries from our twinned province of Mechinagar, Nepal and welcomed a Danish journalist, a Swedish Youth Orchestra and a Friendship group from Calais to Folkestone. I have visited and supported fellow Cinque Port Mayors in their fundraising events too. I have been to civic events, and it has been a real joy to observe some of the ancient and well-established traditions locally.

I had the honour of representing the town at the memorial for Lord Boyce, former Lord Warden of the Cinque Ports, at Westminster Abbey in London. I also had the pleasure of meeting the Princess Royal, Princess Anne, when she visited Folkestone. As well as representing Folkestone in other towns around Kent and beyond, I have supported the civic events in Folkestone. It has been the most incredible honour to have laid a wreath for our fallen, on behalf of the town on several occasions, most notably at Remembrance Sunday, and on Canada Day. I was also delighted to have had the chance to honour William Harvey, one of our town's famous inhabitants. I was also at the service for Samuel Plimsoll and was so pleased to hear that the day to honour him is going to be added to the civic calendar this year.

The local events have been a real pleasure to attend, I have spoken to primary, secondary and college students and encouraged them to get involved in their communities. I was delighted to present awards to those who were nominated by the public to receive a Town Mayor's Award for services to the town.

We are delighted, via the Town Council's Grant Scheme, to continue to offer support towards the valuable contribution made by many voluntary groups and organisations in the fields of arts; sport; culture; social care; services for children and young adults; services for the elderly and people with disabilities; and many others who contribute to the wellbeing of the local community.

I want to thank the Officers, fellow Councillors, Able Cadet Ilya Ovsyannikov and Chaplain Fr John for being with me and supporting me in what has been a hugely enjoyable but busy year. Folkestone is a town with a rich history, it is a vibrant town today and has a bright future ahead and it has been good to be part of that story this year.

Councillor Belinda Walker
The Worshipful Town Mayor of Folkestone (2023-24)

INCOME AND EXPENDITURE ACCOUNT

For the Period ended 31 March 2024

	2023/24	2022/23
INCOME	£	£
Precept on District Council	952,970	915,510
Bank and Investment Interest	27,990	12,002
Allotments	9,932	10,634
Rental Receipts	15,900	15,809
Museum/Heritage Sales	13,408	7,172
Play Areas	0	9,000
Community Infrastructure Levy	71,058	65,741
CCTV High Street Fund	60,185	28,085
Other	20,290	9,892
	-----	-----
	1,171,733	1,073,845
	-----	-----
EXPENDITURE		
Employees/Administration	528,941	530,728
Democratic Costs	44,414	0
Civic and Ceremonial	20,137	24,834
Premises	157,499	164,464
Services	371,926	503,530
Fees	5,782	7,244
Museum/Heritage	17,787	20,749
	-----	-----
	1,146,486	1,251,549
	-----	-----

GENERAL FUND

Balance as at 1 April		235,189		248,400
Add: Total Income		1,171,733		1,073,845
Deduct: Total Expenditure		<u>1,146,486</u>		<u>1,251,549</u>
		260,436		70,696
Transfer (to)/from Reserves and Provisions:				
New Services	0		93,687	
Tree Planting	0		(20,000)	
Museum/Heritage	7,512		52,100	
Bus Shelters	0		(3,500)	
Ward Grants	0		19,393	
Town Grants	3,985		(1,217)	
FTC Elections	30,600		(10,200)	
Armed Forces Day	3,445		(3,445)	
Benches	0		0	
Play Areas	492		86,606	
CCTV Maintenance	4,378		(20,202)	
Christmas Events (Cheriton)	1,300		(420)	
Neighbourhood Fund (CIL)	(71,058)		(31,882)	
Lunches for Children	0		0	
Christmas Gifts for Children	0		0	
Community Transport	65,679		0	
Guildhall Umbrella Project	2,308		3,117	
Allotment Deposits	(650)		0	
Friends of Folkestone Museum	(2,379)		0	
Outstanding Invoices	4,677	50,289	455	164,492
General Reserve Balance at 31 March		<u>310,725</u>		<u>235,188</u>

Balance Sheet as at 31 March 2024

Fixed Assets	2023/24		2022/23	
	£		£	
Freehold Land and Buildings	700,000		700,000	
Vehicles and Equipment	612,586		551,531	
Community Assets	2,347,665	3,660,251	2,335,905	3,587,436
		<u>3,660,251</u>		<u>3,587,436</u>
Current Assets				
Sundry Debtors	13,952		0	
HM Revenue & Customs - VAT	24,995		50,391	
Prepayments	9,808		0	
Stock Balance (Museum Merchandise)	2,392		895	
Current Bank Account	72,920		101,232	
Emergency Current Account	76,385		0	
Deposit Bank Account	28,168		50,00	
Short Term Investments	480,000		500,000	
Receipts Account	1,165		1,000	
Petty Cash	0		48	
Museum Shop Float	100		100	
Corporate Credit Card	1,497	711,382	1,500	705,166
Current Liabilities				
Sundry Creditors	0		2,332	
Receipts in Advance	8,079		6,154	
Accruals	23,161	31,240	41,784	50,270
		<u>680,142</u>		<u>654,896</u>
Net Current Assets				
Long Term Liabilities				
PWLB Outstanding Loan for Office Building	231,013	231,013	258,144	258,144
Net Assets		4,109,380		3,984,188

	2023/24 £	2022/23 £
Represented by:		
Fixed Asset Restatement Account	3,660,251	3,587,436
PWLB Outstanding Loan for Office Building	(231,013)	(258,144)
Capital Receipts Reserve	0	0
Earmarked Reserves and Provisions:-		
New Services	0	0
Tee Planting	20,000	20,000
Museum/Heritage	151,802	159,313
Tourism	4,735	4,735
Bus Shelters	3,500	3,500
Ward Grants	0	0
Town Grants	267	4,253
FTC Elections	0	30,600
Armed Forces Day	0	3,445
Salt Bins	6,168	6,168
Anti-Litter Campaign	2,000	2,000
Benches	100	100
Play Areas	12,903	13,395
CCTV Maintenance	15,824	20,203
Christmas Events (Cheriton)	1,369	2,669
Neighbourhood Fund (CIL)	139,878	68,820
Christmas Gifts for Children	2,217	2,217
Community Transport	5,624	71,303
Guildhall Umbrella Project	0	2,308
Allotment Deposits	650	0
Friends of Folkestone Museum	2,379	0
Outstanding Invoices	0	4,679
General Reserve	310,725	235,188
	4,109,380	3,984,188

THE TOWN COUNCIL'S MISSION

THE TOWN COUNCIL'S MISSION

The theme for this review and our mission for the future is:

“To revitalise our town of Folkestone, restore civic pride and regenerate a community spirit.”

We aim to do this by:

- *Improving the appearance and quality of the environment in which we live*
- *Encouraging a greater participation in the governance of our town by all sectors of society*
- *Working in partnership with Folkestone and Hythe District Council, Kent County Council, and other organisations to improve the public services in the town*
- *Working in partnership with the business and leisure communities to improve the experience of our visitors and thereby encourage the growth of tourism*
- *Supporting the work of community groups and voluntary organisations with grant aid and co-ordinating their activities to improve the social fabric of our community*
- *Working in partnership with Folkestone and Hythe District Council's Crime and Disorder Reduction Partnership to reduce the level of crime and anti-social behaviour in the town and encouraging the socially excluded back into the fold*
- *Sustaining the principals of “Quality Gold Council” status, following accreditation*

Future Events and Notes for your Diary

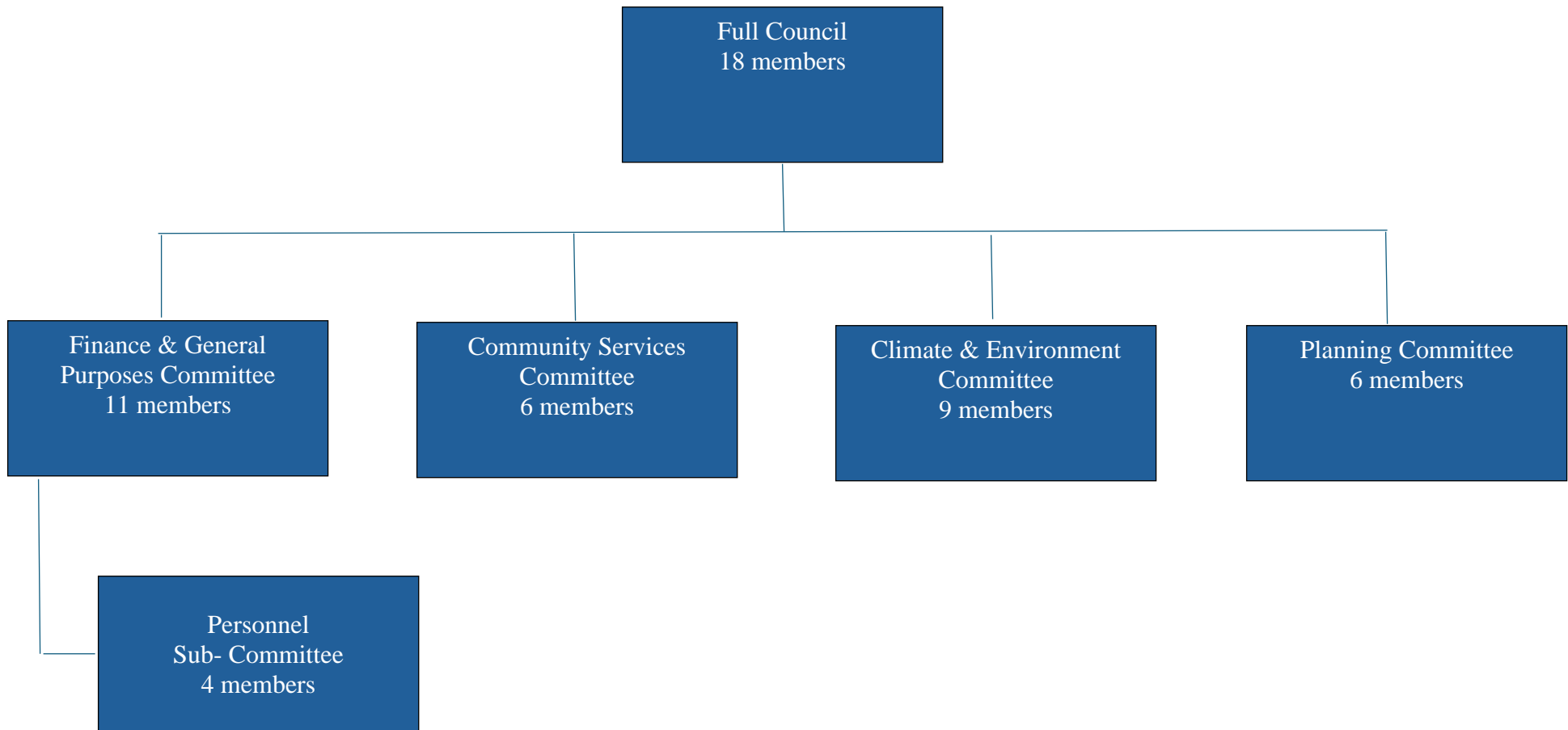
Date	Event
1 June 2024	Samuel Plimsoll Service
2 June 2024	William Harvey Sunday
6 June 2024	Normandy D-Day Service
6 June 2024	80 th Anniversary D-Day Beacon Lighting
30 June 2024	Armed Forces Day
1 July 2024	Canada Day
7 July 2024	Town Sunday
*7 July 2024	<i>Blessing of the Fisheries</i>
15 August 2024	VJ Day Anniversary
15 September 2024	Battle of Britain Wreath Laying
*20 October 2024	<i>Trafalgar Day Service</i>
3 November 2024	Dedication of Garden of Remembrance
10 November 2024	Remembrance Sunday
11 November 2024	Machine Gun Corps
TBC December 2024	Mayor's Yr6 Christmas Concert
27 th January 2025	Holocaust Memorial Day
TBC May 2025	Mayor Making

*Organised by an external organisation



COUNCIL STRUCTURE

The Council's decision-making process operates through a committee structure.



In the region of 50 Council/Committee meetings are held every year, together with a wide range of working group meetings.

Committee Meetings 2024/25

	Planning Committee 19.00 (Thursday)	Community Services Committee 19.00 (Tuesday)	Climate & Environment Committee 19.00 (Tuesday)	Finance & General Purposes Committee 19.00 (Thursday)	Personnel Sub- Committee 18.00 (Thursday)	Full Council 19.00 (Thursday)
April 2024	25	2	2 (19:45)	18	18	
May 2024	30					Tuesday 7 (Annual Council) Tuesday 14 (Town Assembly)
June 2024	27	4	11	13		13 (AGAR Meeting)
July 2024	25					
August 2024	29			22	22	
September 2024	26					19
October 2024	31	8	15	17		
November 2024	28					14
December 2024	TUES 17			12		
January 2025	30					9
February 2025	27	4	11	13	13	
March 2025	27					13
April 2025	24	1	8	17	17	
May 2025	29					Tuesday 6 (Annual Council) Tuesday 13 (Town Assembly)

Please note that all meeting dates are provisional and may be subject to change and/or cancellation.

Please check the Town Council website for up-to-date information www.folkestone-tc.gov.uk

Community Services Committee

The Community Services Committee met regularly throughout the year.

Once again, Folkestone Town Council delivered a successful Armed Forces Day on The Leas to circa. 15,000 members of the public to acknowledge Service Personnel, Veterans and Cadets past, present and future. FTC expresses its gratitude to all the military battalions, performers, organisations and service providers with special thanks to the amazing volunteers that gave up their time and worked so hard to ensure the event was a success and to enhance visitors' experiences.

During 2023 there were new and updated additions to the existing Christmas lighting scheme with further developments and improvements being considered for 2024 and beyond. The annual Christmas Light Switch On in November was a great success with a series of music and dance acts from local primary schools and youth groups delighting the crowds followed by the headline act East 17 which did not disappoint and thrilled thousands that were in attendance.

This year's Kwik Cricket is in the process of being organised, and hopefully we can revive the School's Football Competition this year.

Our Museum is improving all of the time; it has seen a 20% increase in visits this year, equating to 30,000 visits. We helped celebrate our local Rotary branch's centenary, the work of film & TV designer Mike Perry and diversity at the seaside with exhibitions. We welcomed over 60 school classes to the Museum and entertained over 2,500 children with our weekend and holiday workshops.

Thanks to all the officers at the Town Council who deliver so successfully on the events and services for our town.



Councillor Roger West
Chair

Councillor Abena Akuffo-Kelly
Vice Chair

Committee Members 2023/24:

Councillors Abena Akuffo-Kelly, Bridget Chapman, Peter Gane, Lucy McGirr, Liz McShane and Roger West.

Planning Committee

In rapidly shifting times, it is inevitable that we encounter ever increasing complexity and pressures from applicants to a rightly broadening range of stakeholders. Most of our applications are domestic and in this realm the balance of interests will often be tricky when demand for housing is high.

As a Committee, we have worked very hard to try to understand the impact of proposals on neighbouring properties whilst encouraging development, particularly when it increases or sustains local employment. It is not always easy for non-technical people to interpret technical drawings and whereas some applicants provide excellent documents, including 3D projections and contextual information, many comprise quite abstract line drawings which show nothing of adjacent buildings and the effect of proposals on them. We rely heavily on open-access satellite data to fill in what the applicant is not showing us.

A major concern is the lack of applicants to take on the provisions of the Building Safety Act 2023 in the wake of Grenfell. There is a mistaken assumption that it only applies to tall buildings whereas in fact it puts an onus on all construction projects to consider at the earliest stages of design, the safety of the end user. Too many applications imply that this can be somehow retrofitted when the Building Regulations are signed off. The Committee are engaged in trying to promote setting all development 'up for success'. The cost of a failure to do so, is otherwise borne by those who can least afford to do so.

Another major issue is assessing Prior Approval Applications particularly relating to Class E commercial to C3 housing. Applicants often seem to think that as 'planning permission' is not required, they should be automatically granted 'prior approval', but this is not the case. Issues such as transport, impact on neighbours, noise, contamination, flood risk and most importantly provision of adequate natural light in all habitable rooms, need to be satisfied. The solution may mean the removal of parts of the existing building rather than shoe-horning as much as possible into the existing envelope. These applications require plenty of technical consideration but of course can release valuable opportunities to address need.

Lastly the Committee notes that applications for works to trees in conservation areas are nearly always inadequately detailed. The consequent research needed then requires a great deal of time. Our trees and wildlife opportunities are a vital resource for both nature and the wellbeing of residents and visitors. The Committee has tried to be helpful in making suggestions where it has taken issue with proposals. The Committee trusts that planning matters have been fairly considered over the last year. There is often a fine line between the acceptable and the unacceptable. We recognise the need to provide new construction, new uses and good housing. 'Setting us up for success' does not mean making the perfect the enemy of the good.

Councillor Charles Bain Smith

Chair

Councillor John Renshaw

Vice Chair

Committee Membership 2023-24: Councillors Charles Bain Smith, Jane Darling, Laura Davison, Christine Dickinson, Lucy McGirr and John Renshaw.

Finance and General Purposes Committee

It was another busy year for the Finance and General Purposes Committee and I was privileged to continue as Chair.

The Committee met during the year and discussed many of the Council's important projects: the minibus scheme, the continuous support of our community parks, our tree and flower planting commitments within the town, our commitment to providing CCTV and our new partnership with Swale BC in delivering our CCTV monitoring for the town. We also continue to look at ensuring funds are available to undertake important works on our Town Hall.

The Committee recommended a well-produced, balanced budget to Council, which was approved, ensuring this coming year keeps the Council in a secure financial position.

I would like to thank all members of the Committee for their vital contributions during the meetings and all the staff who produced reports and offered guidance and advice.

Councillor Connor McConville
Chair

Councillor Tim Prater
Vice Chair



Committee Membership 2023/24: Councillors Bridget Chapman, Jane Darling, Laura Davison, Christine Dickinson, Peter Gane, Nicola Keen, Kieran Leigh, Adrian Lockwood, Connor McConville, Tim Prater and Belinda Walker.

Personnel Sub-Committee

The last year has not been without its challenges, there have been a number of issues, and staff changes that the Committee has had to deal with. As always for those Councillors who sit on the Personnel Committee, I would like to thank them for being pragmatic in their views and for making themselves, along with staff, available at short notice.

Going forward into the coming year I am hoping that things will have settled down and that we are able to continue to support our amazing staff team, without whom no Committee would run smoothly. I would also like to take the opportunity to welcome new members of staff and thank them for their contributions.

During the period 2023/24, despite the challenges that they were faced with, staff completed a comprehensive training programme. This was despite the extra roles and responsibilities that they willingly took on.

Moving into 2024/25 I am hoping that the Personnel Committee, with approval from Full Council, will be able to return to looking at ways that we can support our staff with training opportunities, both internally and externally to progress further in their fields.



Councillor Nicola Keen
Chair

Councillor Peter Gane
Vice Chair

Sub-Committee Membership 2023/24: Councillors Bridget Chapman, Peter Gane, Nicola Keen and Connor McConville

Climate & Environment Committee

The Climate and Environment Committee consists of ten Councillors and has met four times throughout the year.

The Committee considers many items affecting our environment including the tree planting schedule, flower and shrub bed maintenance as well as commenting on the Play Parks Upgrade project.

The Committee is committed to raising awareness of Fair Trade in the local community and putting the climate and environment at the heart of what we do and achieved mobilization of cafes/restaurants to serve Fairtrade tea and coffee, retailers to sell Fairtrade certified products, held events and ran campaigns to achieve impactful media coverage. As a result, during 2023 the Council was successful in achieving Fairtrade Town status for Folkestone, demonstrating that a cross section of the community are united in their support for Fairtrade and for farmers and workers in developing countries.

Councillor Abena Akuffo-Kelly
Chair

Councillor Lucy McGirr
Vice Chair



Committee Members 2023/24: Councillors Abena Akuffo-Kelly, Charles Bain Smith, Jane Darling, Kieran Leigh, Lucy McGirr, Liz McShane, Jackie Meade, John Renshaw and Roger West

Grants Awarded 2023/24

T = Town Grant W = Ward Grant

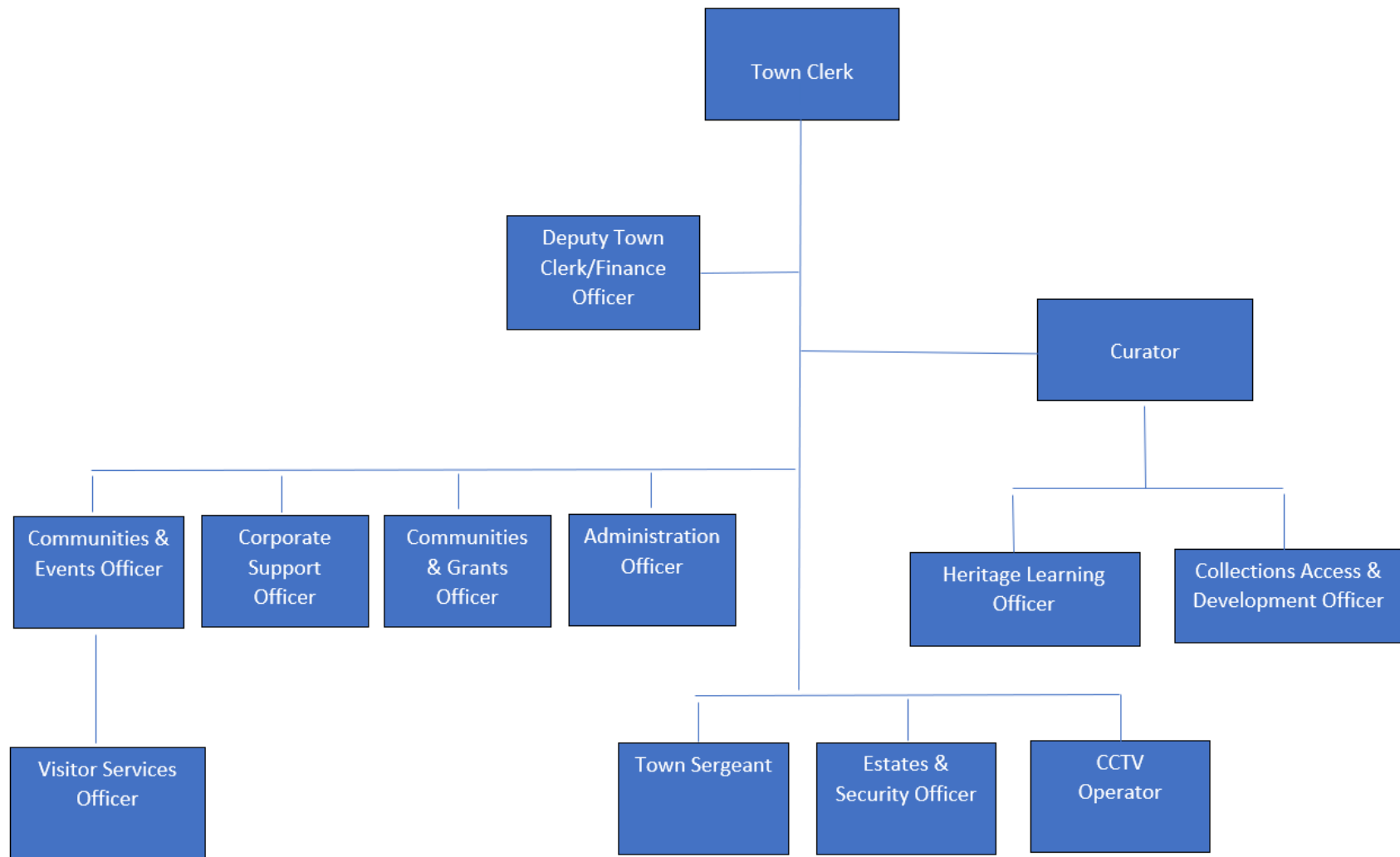
TYPE	ORGANISATION	PURPOSE	AWARD £
W	Oliver Senton	D&D East Kent – Who Needs Theatre?	150
W	Folkestone Pride	Pride Month	100
W	Harbour Ward Residents Association	Stade Planters	202.50
W	The Chambers	Make A Stand For Music	150
W	RBL Cheriton and Morehall Branch	Hosepipe for Jubilee Tree	45.50
W	Screen South	Folkestone Documentary Festival	250
W	All Souls Church	Fridge for Community Coffee Mornings	200
W	Screen South	Folkestone Documentary Festival	250
W	Folkestone Trawler Race	Folkestone Trawler Race Weekend	150
W	Folkestone Trawler Race	Folkestone Trawler Race Weekend	100
W	1 Degree East	Bringing together local theatre makers	150
T	Strange Cargo	The Resident Platform	2,500
T	Folkestone Gospel Singers	Singing For Health	800
T	HG Wells Short Story Competition	HG Wells Short Story Competition 2023	600
T	Screen South	Folkestone Documentary Festival	2,500
T	Cheriton Baptist Church	Urban Pastors	2,000
T	Disabled Friends and Family	Disabled Cycling Project	920
T	St. Eanswythes School	Beach School Equipment	767.11
T	Living Words Arts	Wintering	2,500
T	Sunflower House	Folke Art	2,000
T	Folkestone Optimist Hockey Club	Schools Outreach Programme	2,500
T	National Coastwatch Institution, Folkestone Station	Replacement of Marine VHF Radios	1,379.49
T	The Folkestone-Hythe Operatic & Dramatic Society	Pantomime Costumes	900
T	Kent Coast Volunteering	Good Neighbours Service Folkestone	2,500
T	Touchbase Care CIC	Community Christmas meals for adults with disabilities	950
T	Omus One Space	Abominable Micmen	2,500
T	Shepway Spectrum Arts CIC	Disabled Access Fire Door Entrance/Exit	2,500

T	Folkestone Festivals	Multicultural Festival	2,500
T	Smoking Apples Theatre	We Are More Alike Than You Think We Are!	2,000
T	Go Folkestone	Central Folkestone Community E-Waste Collection	650
T	Folkestone Festivals	Bands at the Bandstand	1,233.40
T	Folkestone Festivals	Bands at the Bandstand	1,266.60
W	Pavement Pounders Community Interest Company	Crossings Remembered	200
W	Pavement Pounders Community Interest Company	Crossings Remembered	200
W	Cheriton Bowls Club	New Mower for Green	400
W	Cheriton Bowls Club	New Mower for Green	200
W	Cheriton Bowls Club	New Mower for Green	200
W	South Kent Mind	Safe Spaces	200
W	Tyson Road Resident Association	Children's Xmas Party – Friday 15 th December 2023	225
W	Tyson Road Resident Association	Children's Xmas Party – Friday 15 th December 2023	150
W	Tyson Road Resident Association	Children's Xmas Party – Friday 15 th December 2023	150
W	Tyson Road Resident Association	Children's Xmas Party – Friday 15 th December 2023	225
W	The Real Power Of Music CIC	Music And The Body	281.50
W	The Real Power Of Music CIC	Music And The Body	200
W	Pavement Pounders Community Interest Company	Crossings Remembered	150
W	Ensor's	Christmas Community	200
W	Ensor's	Christmas Community	100
W	Ensor's	Christmas Community	100
W	Ensor's	Christmas Community	100
W	Ensor's	Christmas Community	100
W	Ensor's	Christmas Community	100
W	Community Donation Station	Lighting and Heating in the Shop	882
W	FTC Reserve	Cheriton Christmas Lights	200
T	Cheriton Bowls Club	New Mower for Green	200
T	Playground Proms	Playground Proms	937
T	Channel Rotary	Channel Triathlon	500
T	Folkestone Rescue	Funding Towards a Beach Supervisor Role	1,250
T	Fourth Wall	Fourth Wall Folkestone: A Takeover	1,006.14
T	Music and Arts for the Shepway Community	Shepway Community Choirs	1,250

W	United Response	Community Food Larder	500
W	Pavement Pounders Community Interest Company	Crossings Remembered	80
W	Cheriton Bowls Club	New Mower for Green	400
W	Cheriton Bowls Club	New Mower for Green	170
W	Cheriton Bowls Club	New Mower for Green	170
W	Strange Cargo	Charivari 2024	250
W	MOLO Czechs & Slovaks in Folkestone	Mothers Without Hands	200
W	Folkestone Live	Folkestone Live (theatre, children shows & stand up comedy)	200
W	Shepway Spectrum Arts CIC	Window Blinds	200
W	Shepway Spectrum Arts CIC	Window Blinds	100
W	Shepway Spectrum Arts CIC	Window Blinds	100
W	Folkestone First Timers CIC	First Timers Music Programme 2024	300
W	Folkestone First Timers CIC	First Timers Music Programme 2024	300
W	Folkestone First Timers CIC	First Timers Music Programme 2024	175
W	Folkestone First Timers CIC	First Timers Music Programme 2024	200
W	Folkestone Women's Forum	Take Up Space Festival	250
W	Baby Basics Folkestone	Baby Basics	250
W	ShivaNova/Equator Festival LTD	Women of the World International Women's Day Event	200
W	Custom Food Lab	Taking Root Creative Nature Club	150
W	Folkestone Music Town CIC	Music May	200
W	Music and Arts for the Shepway Community	Shepway Community Choir	200
W	Healing Image Projects CIC (HIPCIC)	Women Of Faith	130
T	Strange Cargo	Charivari 2024	2,000
T	Folkestone First Timers CIC	First Timers Music Programme 2024	1,250
T	Folkestone Music Town CIC	Music in May	2,000
T	Music and Arts for the Shepway Community	Shepway Community Choirs	375
T	Folkestone Rescue	Funding Towards a Beach Supervisor Role	1,250
T	MOLO Czechs & Slovaks in Folkestone	MOLO 2024	700
W	Folkestone First Timers CIC	First Timers Music Programme 2024	100
W	Folkestone Music Town CIC	Music in May	500
W	Folkestone Music Town CIC	Music in May	200

W	Folkestone Music Town CIC	Music in May	220
W	Folkestone Sports Centre Trust	Pickle Ball Equipment	170
W	Folkestone Malayalee Association	FMA Easter/Vishu/Eid Programme	200
Total			60,611.74

Staffing Structure



Officer Contact Details

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Salubritas et Amoenitas

Delightfulness and Healthiness