Hailsham Town Council
Inglenook ● Market Street ● Hailsham ● East Sussex ● BN27 2AE

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Town Clerk: John Harrison

HAILSHAM TOWN COUNCIL
AGENDA

COUNCILLORS ARE SUMMONED TO ATTEND a meeting of the HAILSHAM TOWN COUNCIL to be held at the Civic Community Hall, Vicarage Lane, Hailsham, BN27 1BH,

on

Wednesday 22nd July 2026 at 7.00 p.m.

1. **Apologies for Absence**
To receive apologies for absence from Council members.

2. **Declarations of Interest**
To receive declarations of personal or prejudicial interest in respect of items on this agenda.

3. **Confidential Business**
To resolve that the press and public are excluded during the discussion for agenda item 4 as it concerns: negotiations for contracts. (In accordance with the Council's Standing Orders No. 1E).

4 **Vicarage Lane Car Park - CONFIDENTIAL**
To receive an update from Wealden District Council officers on proposals for Vicarage Lane Car Park

5. **Public Forum**
(No more than 15 Minutes).

6. **Vicarage Field Consultation**
To receive an update from Wealden District Council officers on the Vicarage Field project and Consultation

7. **Confirmation of Minutes**
To resolve that the minutes of the Annual Meeting of Hailsham Town Council held on 20th May 2026 may be confirmed as a correct record and signed by the Chairman.

8. **Chairman's Update**
To receive a verbal update from the Chairman of Hailsham Town Council.

9. **Town Clerk's Update**
To receive a verbal update from the Town Clerk.

10. **East Sussex County Council Update**
To receive an update from the East Sussex County Councillors for Hailsham.

11. **Wealden District Council Update**
To receive an update from the Wealden District Councillors for Hailsham.

12. **Committee Recommendations to Council**
To consider recommendations made by committees, which are outside of their terms of reference or otherwise were resolved as recommendations to full council.

13. **ESALC AGM and Conference**
To appoint representatives to attend the ESALC AGM and Conference

14. **Town Council Finances**
To Note the Full Council's current income and expenditure position
To Note the Earmarked Reserves.
To Note the expenditure through CiL.
To Review, comment upon and approve the Councils Internal Control System
To Review and **Approve** the latest Internal Auditors Report.

15. **Mayoral Chain**
To consider a request for additional funding for repairs to the mayoral Chain

16. **Twinning Charter**
To consider a request to re-sign the Twinning Charter between Hailsham and Gournay-en-Bray

17. **Confidential Business**
To resolve that the press and public are excluded during the discussion on the agenda items 18, 19 and 20 as they concern: the terms and conditions of service or negotiations for contracts. (In accordance with the Council's Standing Orders No. 1E).

18. **Town Council Property Working Group - CONFIDENTIAL**
To receive an update and consider recommendations from the Town Council property Working Group

19. **Road Closures on South Road - CONFIDENTIAL**
To receive an update and appoint a member to attend weekly meetings

20. **Devolution Working group - CONFIDENTIAL**
To consider recommendations from the Devolution Working Group

John Harrison, Town Clerk
16th July 2026

Welcome

Welcome to the Vicarage Field Improvements Consultation Event.

Vicarage Field is an important part of Hailsham town centre, providing shops, services, public space, and key pedestrian connections through the town.

Wealden District Council aim to improve the appearance, functionality, and overall quality of Vicarage Field through a coordinated programme of building improvements and public realm enhancements.

The project is not redeveloping the area or changing the character of Hailsham. Instead, we aim to build on what already works well, better connect to the heritage of the area, and explore how the public spaces could better support everyday use of the town centre.

Please take a look at the proposals and share your thoughts. Thank you.

There are 2 parts to this project:

Building Remedial Works

Focused repairs and upgrades to the existing shopping centre buildings, including:

- replacement windows and cladding;
- canopy and façade improvements; and
- repairs and maintenance works.

Public Realm Improvements

Emerging proposals to improve the spaces around Vicarage Field, including:

- upgraded paving and landscaping;
- improved seating and lighting;
- enhanced pedestrian routes and accessibility; and
- a revitalised market square environment.

Why are we updating Vicarage Field?

Improve the quality and appearance of the town centre

Create a more welcoming and accessible environment

Enhance the setting of nearby heritage assets

Ensure Vicarage Field remains a vibrant destination for the future

Support local businesses and visitors

Project Team

Client
Wealden District Council

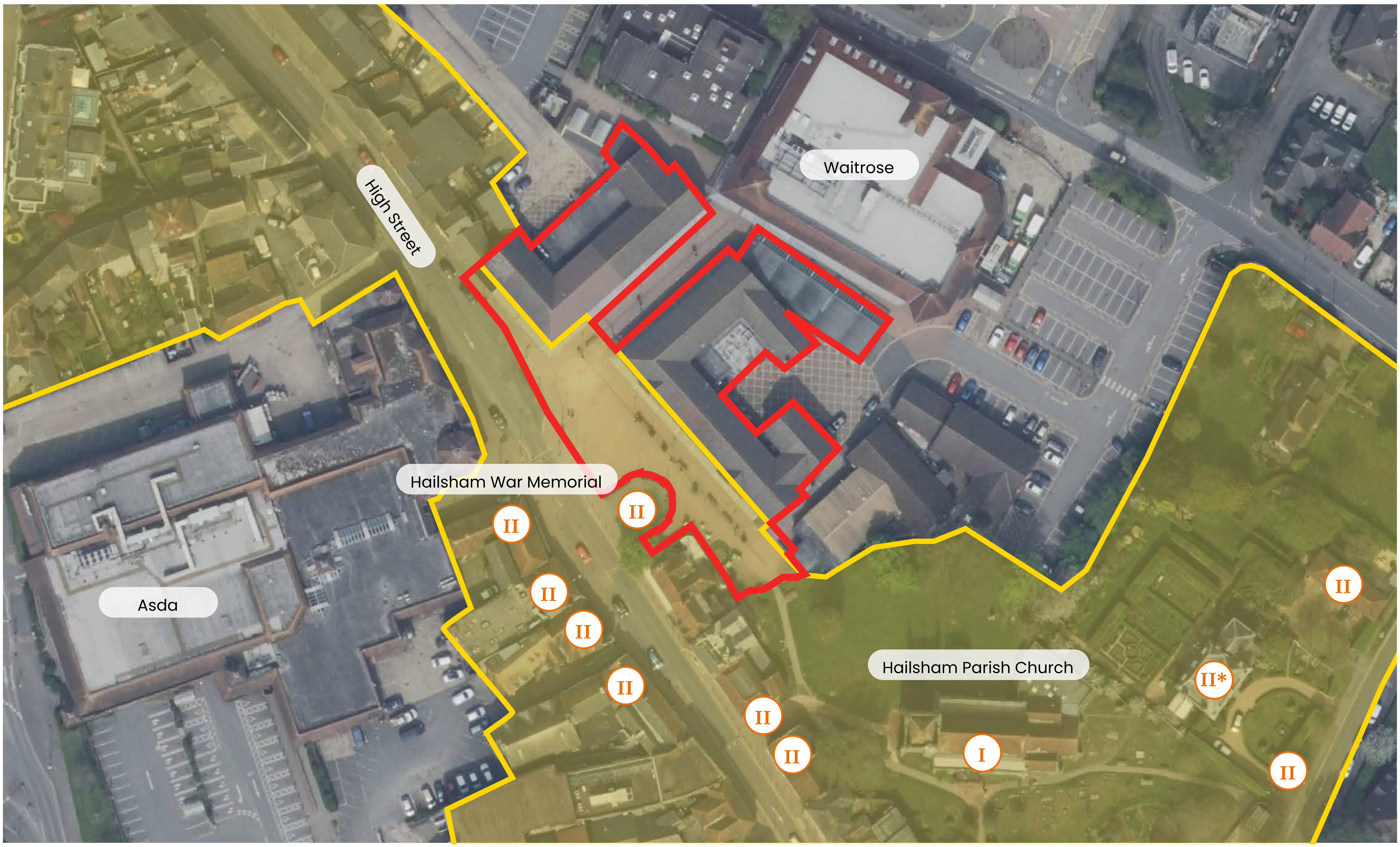
Architect
Roberts Limbrick

Project Manager & Quantity Surveying
Spider Projects

Planning Consultants
ECE Planning

Lighting
CES Group

Vicarage Field



Vicarage Field is an important part of Hailsham town centre, located between the High Street and Vicarage Lane.

Extent of proposals

Conservation area

II Grade II listed building

I Grade I listed building

Many people use Vicarage Field as:

A place to shop and access local services

A route through the town centre

A place to meet, visit, and spend time

Historic Hailsham

Hailsham has a long history as a traditional Sussex market town, with the High Street and surrounding spaces forming the historic heart of the town centre.

Vicarage Field sits within the Hailsham Conservation Area and close to several important heritage assets, including:

- Hailsham War Memorial — Grade II listed;
- Parish Church of St Mary — Grade I listed;
- The Old Vicarage — Grade II* listed; and
- other listed buildings along the High Street including The Crown Hotel.

The setting of these buildings and spaces contributes to the character and identity of Hailsham town centre.

The proposed improvement works seek to protect and enhance the setting of these heritage assets whilst improving the experience of moving through and using Vicarage Field.

Current Issues

Why Change is Being Considered

Vicarage Field is an important and well-used part of Hailsham town centre, but parts of the area now feel dated and would benefit from investment and improvement.

Over time, the condition and appearance of some buildings and public spaces have declined, while the way people use town centres continues to evolve.

Current issues identified within the area include:

- Ageing building materials and elements in need of repair;
- Inconsistent public realm materials and street furniture;
- Limited planting and greenery;
- Areas that feel dominated by paving;
- Opportunities to improve accessibility and movement through the site; and
- Views towards important buildings and spaces being reduced by clutter and layout.

Despite these issues, Vicarage Field remains an important part of the town centre and provides a strong foundation for future improvements.

The project aims to build on these existing strengths and explore opportunities to improve the quality, appearance, and experience of the area whilst respecting Hailsham's character and heritage.

Public Car Parks

Site needs to retain good access to surrounding car parks

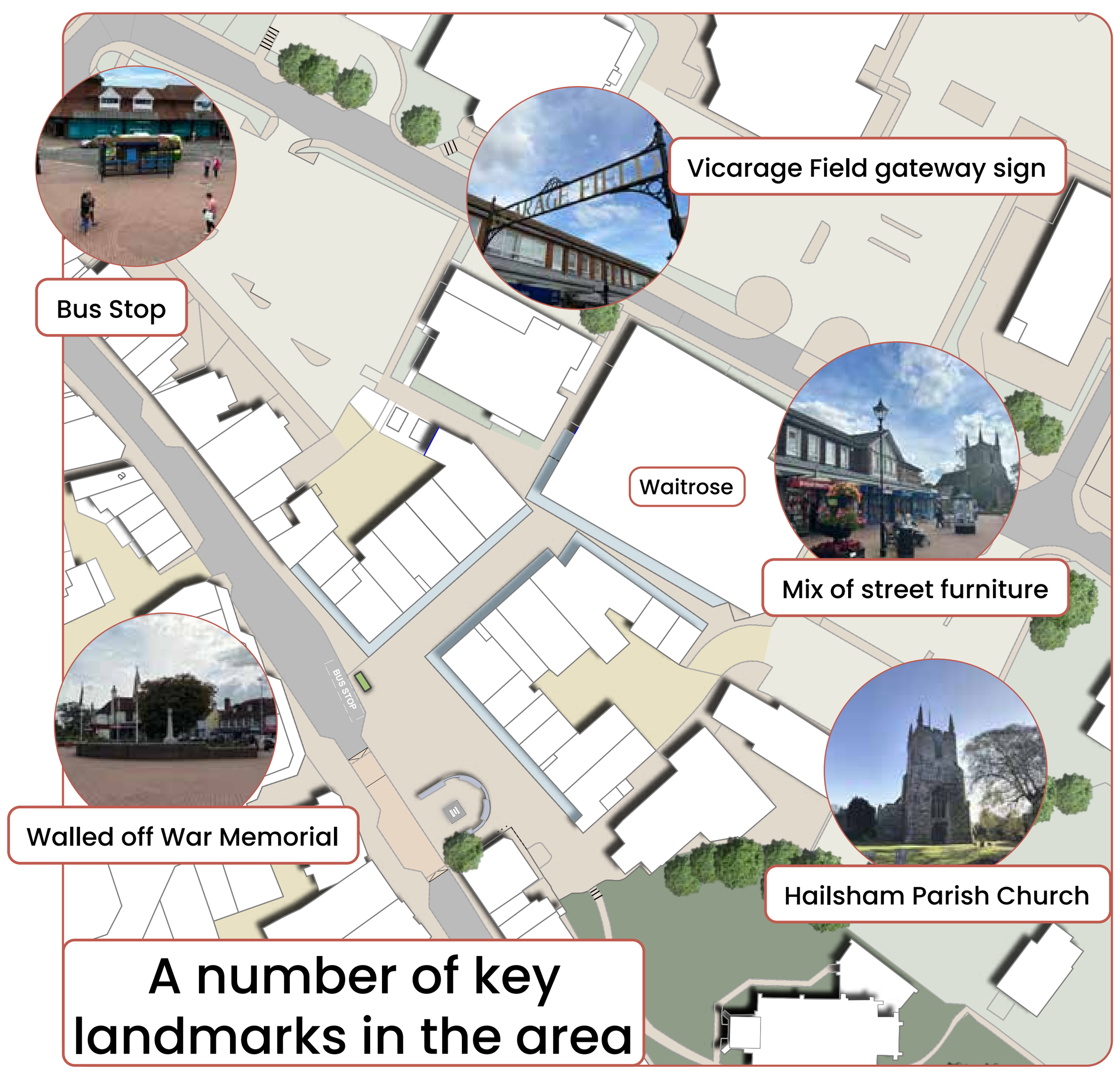
Service Yards

Service yards are situated behind

Key Pedestrian Links

Opportunity to link up key desire lines

Key Features

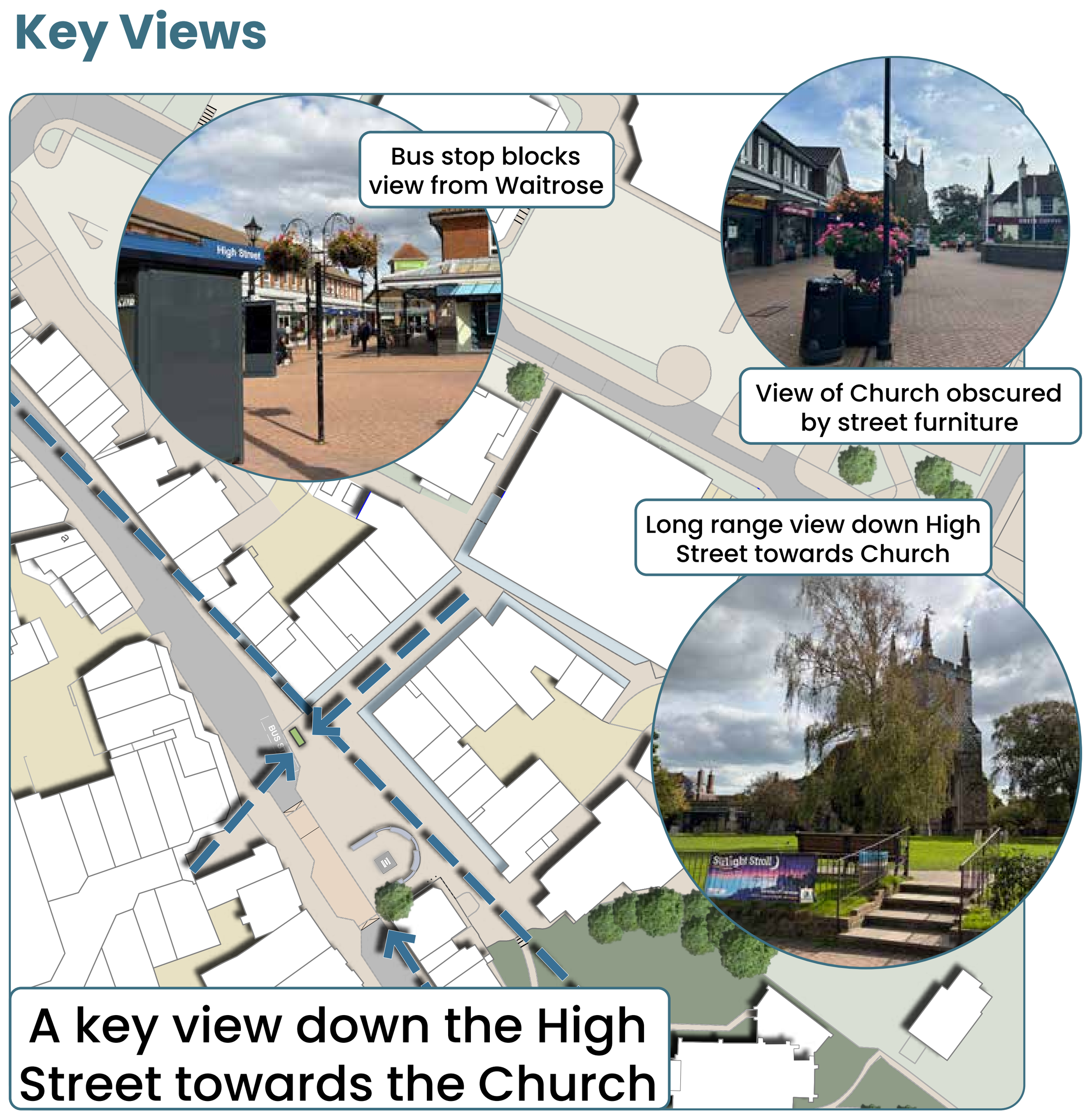


A number of key landmarks in the area

Historic Location of Trees

Historically two mature trees stood within the site

Key Views



A key view down the High Street towards the Church

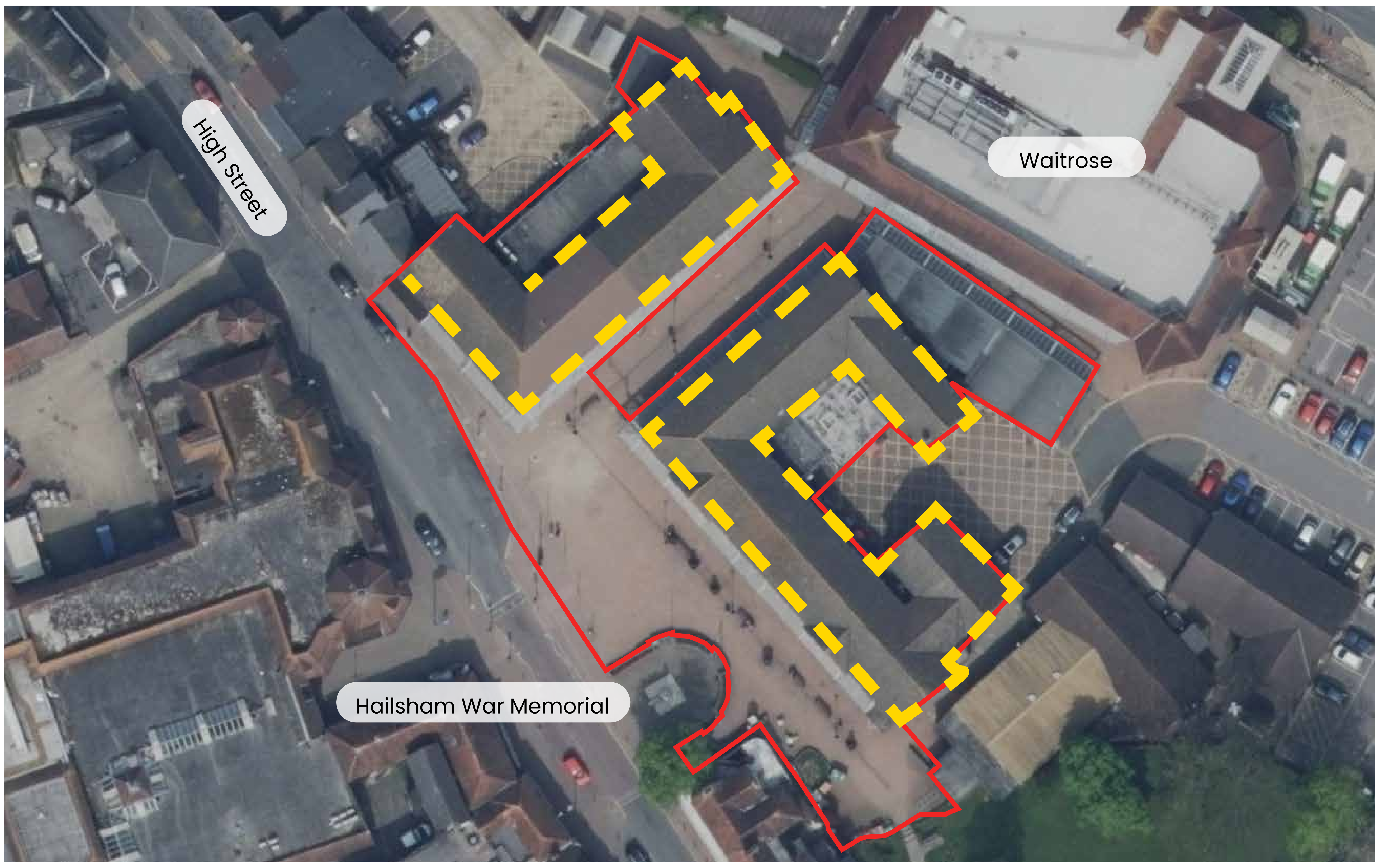
Building Proposals

The proposals will enhance the building façades to better reflect the character of the town and surrounding buildings. This will include a traditional tile hanging frontage and timber sash windows, new canopy posts and lighting for a more historic look.

Area within which improvements are proposed

Facade Improvements include:

- New clay tile hanging cladding;
- Replacement of all windows (timber double glazed heritage windows along conservation area frontage and double glazed uPVC/Aluminium elsewhere),
- New metal rainwater downpipes and gutters;
- Canopy alterations including colour coating to all frame;
- Decorative metalwork; and
- New lighting.



Building Proposals

Existing South-West facing façades (conservation area frontage)

Proposed South-West facing façades (conservation area frontage)

Colour Palette

Tile Hanging

Location: Principal elevations facing precinct and Conservation Area

Windows (Timber)

Location: Principal Elevations facing precinct and Conservation Area

Powder Coated Black

Location: Rainwater Goods & Canopy

Fascias & Soffits

Location: All Elevations

Windows (UPVC)

Location: Rear Elevations

Existing South-East facing façades

Proposed South-East facing façades

Existing North-West facing façades

Proposed North-West facing façades

Public Realm

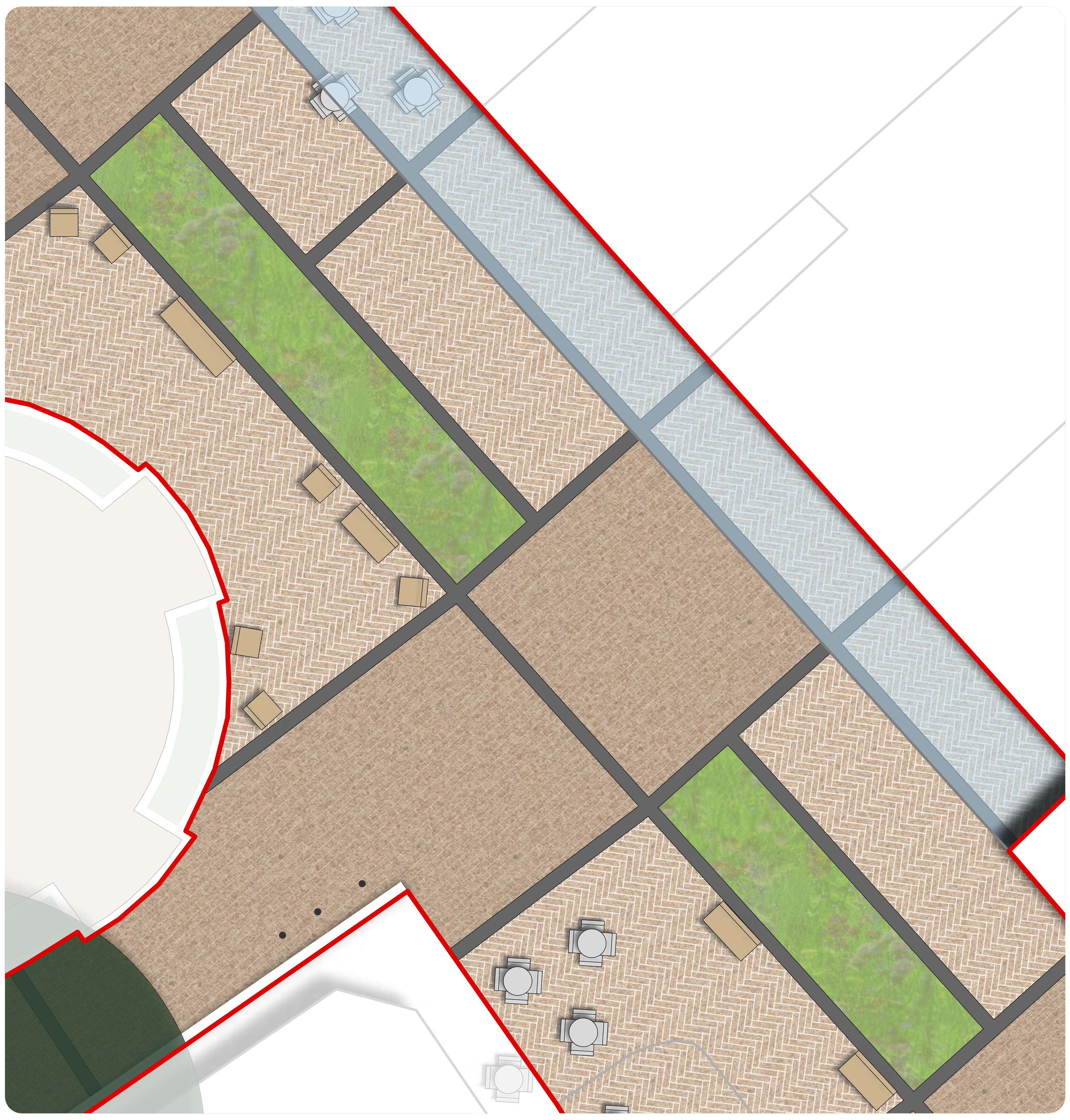
Enhancements of the public space outside of the shops will look to create a more vibrant and active town square. New trees and rain gardens will provide some much needed greenery, colour and shade to the space. New seating is arranged in clusters to be more social and space is kept in front of shops and cafés for seating and displays. More traditional materials will help create visual connections to the War Memorial and Church, with a central area able to be used for events and activities.

All images and photos are illustrative and are examples from other public spaces

Public Realm

Rain Gardens

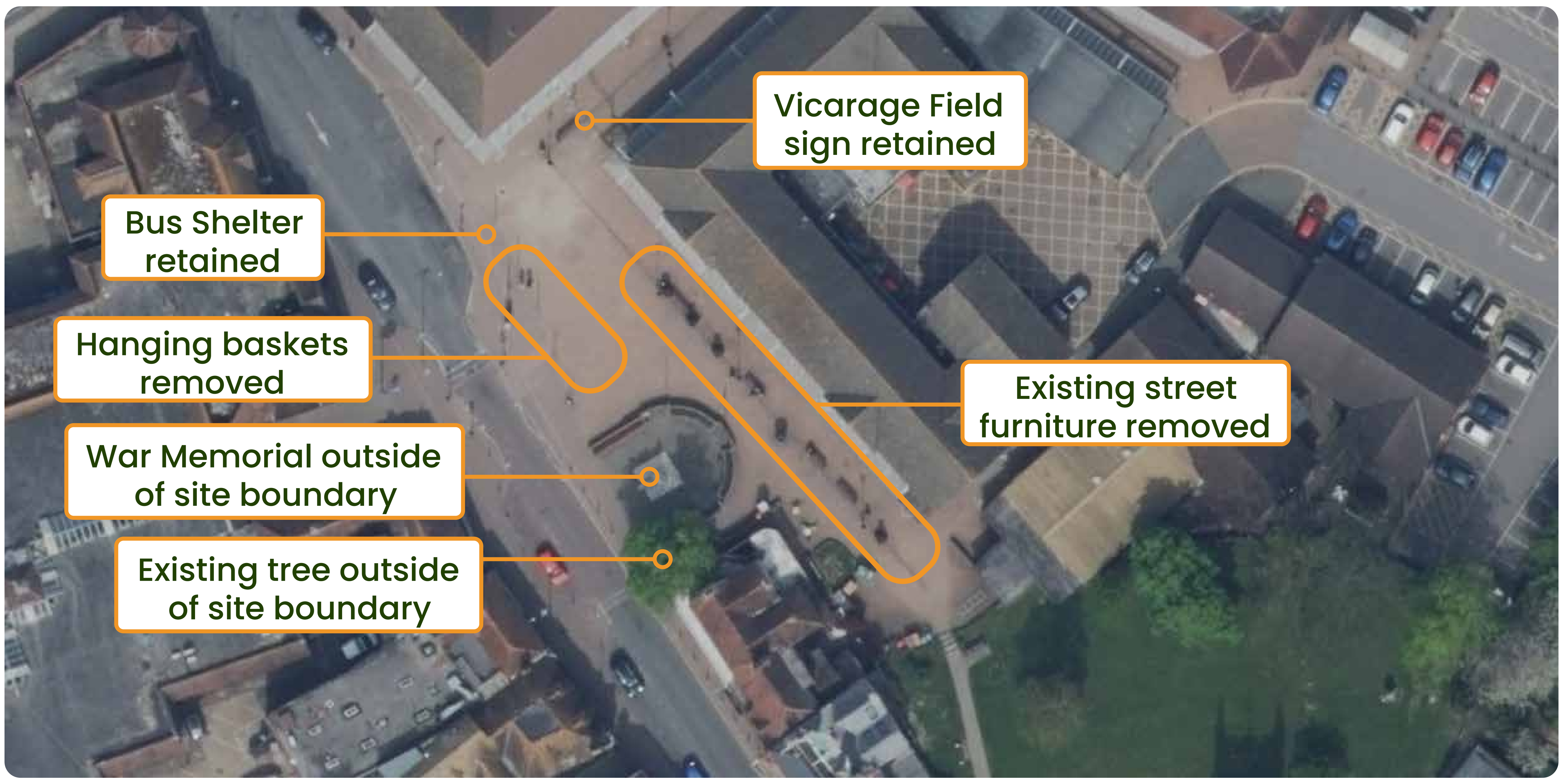
Rain gardens are shallow landscaped areas, planted with colourful native vegetation designed to capture rain water run-off from the paved areas. They will add some much needed landscaping to the space as well as help manage any flooding issues.



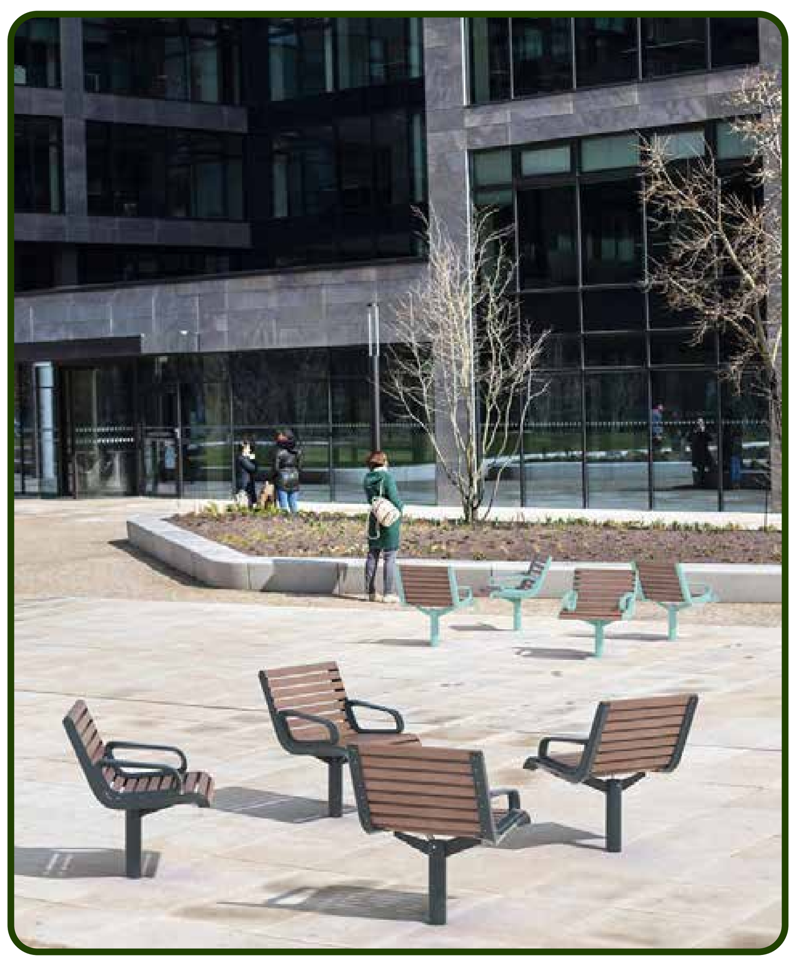
Seating & Lighting

The existing street furniture within the square will be removed and replaced with new seating and lighting.

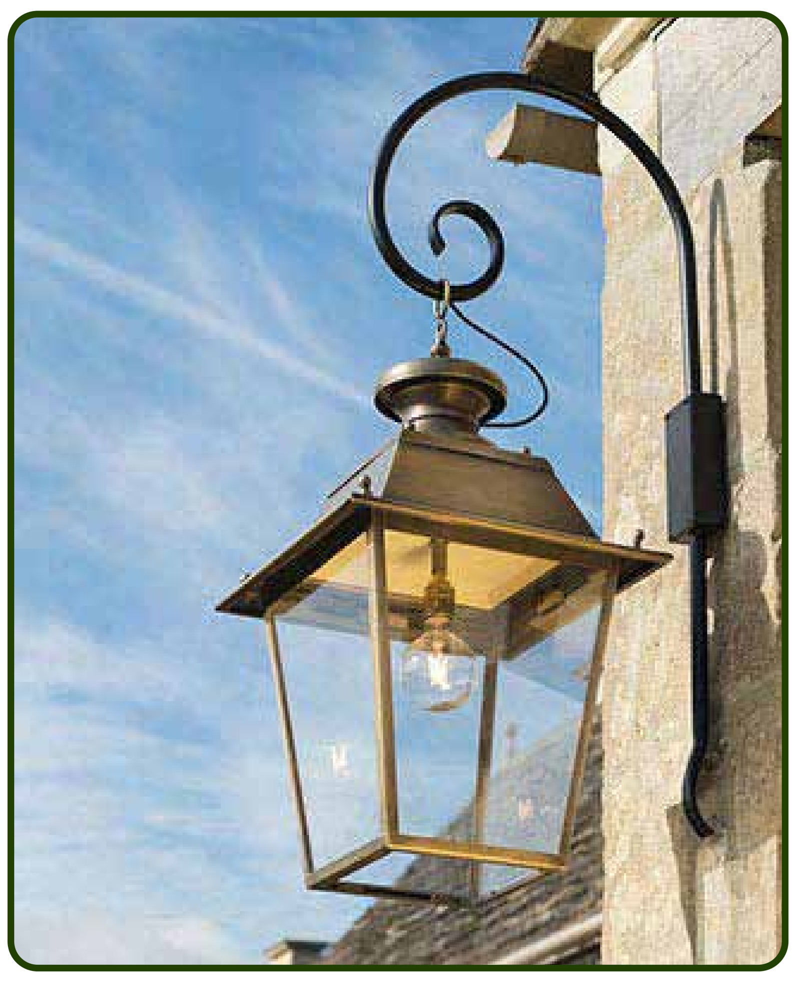
The existing tree and War memorial at the southern end of the square sit outside of the site boundary and so will not be altered by the proposals. The bus shelter and Vicarage Field sign will also be retained. The digital display will be retained but relocated adjacent to the existing bus shelter.

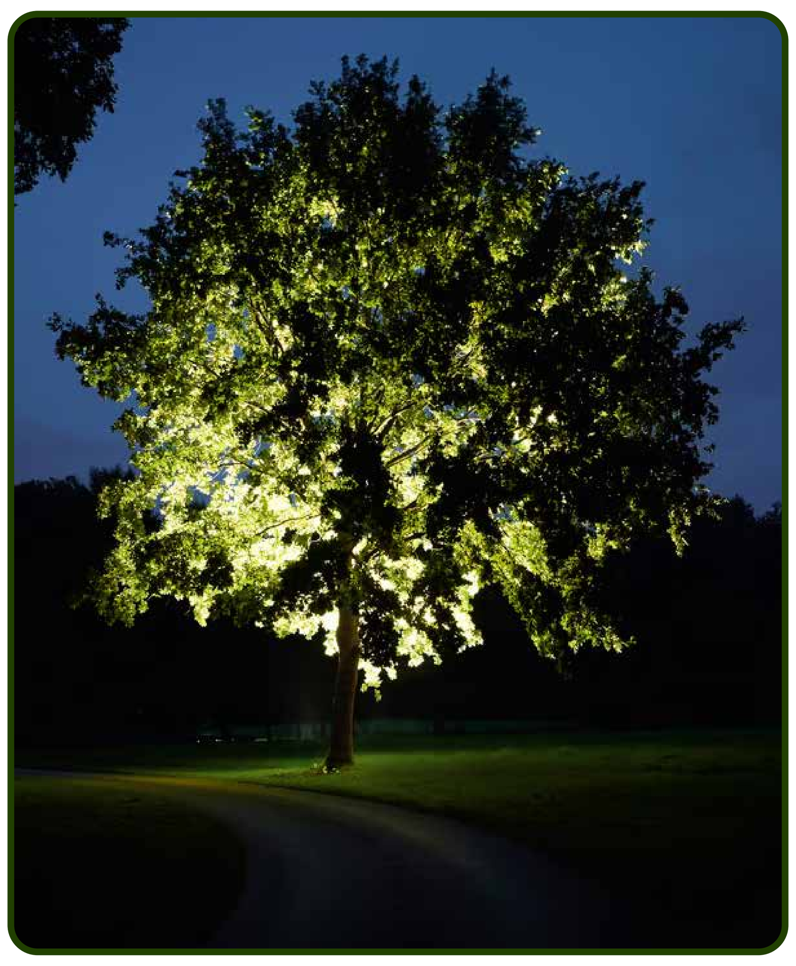


Seating Examples



Lighting Examples





Benefits & Next Steps

The proposals aim to:

Create a more welcoming and accessible town centre environment

Enhance walking routes and public spaces that people want to experience and enjoy

A better location for events and activities such as markets

Protect and enhance the setting of nearby heritage assets

A greener public space with more shade, wildlife habitats and cleaner air

Improve the appearance and condition of Vicarage Field buildings

Introduce improved planting, seating, and lighting

A more sociable town square where people can meet and dwell

What Happens Next?

Summer 2026

- Public Consultation and feedback review
- Development of Public Realm Proposals
- Planning Submission of Remedial Works to Buildings
- Planning Determination of Remedial Works to Buildings

Autumn 2026

- Detailed Design of Remedial Works
- Planning Submission of Public Realm

Winter 2026/2027

- Remedial Works to buildings to begin
- Determination of Public Realm Planning Application

Spring 2027

- Public Realm Works to start on site

Have Your Say

We welcome your feedback on the emerging proposals.

Please speak to a member of the project team and complete a feedback form during the consultation event.

You can also share your views online using the QR code.

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AGENDA ITEM NUMBERS:	14
MEETING DATE:	22nd July 2026
COUNCIL/COMMITTEE:	Full Council
TITLE:	Finance Report
PURPOSE OF REPORT:	To note the Officers Recommendations below
SUPPORTING DOCUMENTS:	Appendix A – Income & Expenditure Report
	Appendix B – EarMarked Reserves
	Appendix C – Internal Auditors Report
	Appendix D – Internal Controls
OFFICER CONTACT:	RFO

OFFICER RECOMMENDATIONS:	
	The Committee is RECOMMENDED to:
14.1	**Note** the Full Council's current income and expenditure position. Appendix A
14.2	**Note** the Earmarked Reserves Position. Appendix B
14.3	**Review and accept** the Internal Audit Report. Appendix C
14.4	**Review, comment upon and approve** the Internal Controls. Appendix D

14.1 Income and Expenditure

Attached as Appendix B is the Income & Expenditure report for all Committees for the financial year **2026/2027**. **Any recent significant variances are shown in bold**

Assets Committee

Common Pond Allotments (100)

Battle Road Allotments (105)

Harold Avenue Allotments (110)

Western Road Recreation Grounds (115)

4550 Water & Sewerage – we are still receiving large invoices due to bills being estimated and based on previous usage. This is being worked through and meter readings provided so credits should now follow. This is being closely monitored.
Maurice Thornton Playing Field (120)
Play Areas (125)
4510 General Maintenance – includes £28,844 from EMR funds for the Quinnell Park Play Area
Common Pond (135)
Horticultural & Grounds Maintenance (145)
Environment Services (160)
Town Council Site (300)
4125 Rates – are slightly more than budgeted for
5030 Office Rewire – an accounting adjustment for EMR funds from last year
Maurice Thornton Pavilion (305)
Grovelands Barn (310)
Union Corner Hall (315)
James West Community Centre (330)
4510 General Maintenance – includes £5,759 funds from EMR which covers £2,184 for mats and £3,574 for electrical works
Southview (335)
4130 Gas/Electricity – currently being invoiced to HTC but relates to the Trust. Money will be transferred across from the Trust
4510 General Maintenance – includes £1,086 funds from EMR which cover items from the Conditions Report
4550 Water/Sewage - currently being invoiced to HTC but relates to the Trust. Money will be transferred across from the Trust
1 Market Square (340)
1115 Rental Income – rent received from letting the premises which wasn't budgeted for
4550 Water/Sewage -tenant should be paying for the utilities. Waiting on a transfer
Cemetery Services & Overheads (405)
4510 General Maintenance – includes £5,758 funds from EMR which covers £1,377 for electrical works and £4,628 for the footpath
Street Lighting (500)
Street Furniture (505)
5400 Bus Shelters – includes £5,456 funds from EMR (Outside Maintenance Funds) for bus shelter repairs
Memorial Institute Trust (660)

Communities Committee
Tourism and Leisure (200)
4910 Event Advertising – Expense incurred for bunting along George Street which we will need to budget for in future years.

An advertising banner expense is also included with the money coming from EMR funds.
4920 Proms in the Park – budget overspent by £145
4941 Stand Proud - budget overspent by £250
4966 Hailsham Hero Award – currently has a credit on the account for an accrual brought forward from the previous financial year
<u>Youth Provision (615)</u>
1300 Fundraising & Donations – Slightly more money has been received from Hellingly Parish Council than was budgeted for
4115 Telephone – no budget was originally set but monthly costs are being incurred for a mobile phone sim only contract

<u>Staffing Committee</u>
No significant variances to report

<u>Finance and Governance Committee</u>
<u>Corporate Services (605)</u>
1078 CiL Received – no budget set £194,531.77 received as the first of two payments during 2026/27
4140 Insurance – Insurance premium was more than anticipated in the budget
4180 Subscriptions and Publications – includes subscription for My Compliance Manager (£1,546) which wasn't budgeted for but was agreed by committee
4185 Professional Fees – includes Locum RFO and Caretaker cover at James West
4225 Vending/Water Machine – these are now in place but hadn't been budgeted for
<u>Machinery/Tools/Protective Clothing (620)</u>
<u>Vehicle Costs (625)</u>
<u>Funded Services (650)</u>
5500 Hellingly P.C Subsidy - £7,000 has been used from EMR funds from an underspend last year but actual cost still came in over budget
5510 CCTV Camera Costs - includes £9,057 funds from EMR which covers CCTV camera replacements
<u>Account Interest (655)</u>

In summary, total expenditure for the year to date is £636,438 and around 33% of budget which is slightly more than anticipated at this time of the year.

14.2 Earmarked Reserves

The Councils EMR's for 2026/27 are attached as Appendix B.

Committee is asked to note balances of the Earmarked Reserves.

You will note that there is a list of committed expenditure from CiL funds at the bottom of the spreadsheet

14.3 Internal Auditors Report

Appendix C shows the internal auditors report and comments after the final audit for 2025/26.

Page 4 of this report provides an overview of the auditors recommendations.

Acting RFO Comments on these points are:

Point B – will be considered at the annual review process of the Financial Regulations in December 2026.

Point C – Fidelity Insurance was increased with the insurance renewal

Point E – The website has been updated to reflect current charges

Point I – Processes have been put in place to ensure that this happens each month

The Internal Auditor confirmed that all objectives had been met and there were no recommendations.

Finance and Governance Committee have reviewed the report and recommend to Full Council to resolve to accept this.

14.4 Internal Controls

Appendix D details the current protocols in place for ensuring transparency and correct procedural practices.

Background

Local Councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Town Council's Internal Controls including measures designed to prevent and detect fraud and corruption.

Part of this process is performed by the Internal Auditor who performs tests to check the effectiveness of the Internal Controls.

Annual Governance Statement

Councils are expected to make a number of representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The following statements appertain to this report. The review of the Internal Controls gives Council the assurance required to approve the Annual Governance Statement in June.

Statement	**Explanatory note**
2. 'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	This statement covers the Council's responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure they are working in an adequate and effective way.
5. 'We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.' 6. 'We maintained throughout the year an adequate and effective system of Internal Audit of the accounting records and control systems.' 7. 'We took appropriate action on all matters raised in reports from internal and external audit.'	These representations cover the Council's responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering: • the overall control environment, including internal audit; • the identification, evaluation and management of operational and financial risks; • budgetary control and monitoring arrangements; and • the documentation and application of control procedures.

The Internal Controls Have been reviewed by F&GP Committee and they have resolved to recommend that these are agreed by Full Council.

Acting RFO

Assets Committee

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Common Pond Allotments								
1000	Allotment Rent (Inc)	750	24	475	451			5.1%	
	Common Pond Allotments :- Income	**750**	**24**	**475**	**451**			**5.1%**	**0**
4210	Commercial Rubbish Disposal	2	0	0	0		0	0.0%	
4510	General Maintenance	1,796	508	2,060	1,552		1,552	24.7%	
4550	Water & Sewerage	161	14	750	736		736	1.9%	
4998	Allotment Refunds	50	0	0	0		0	0.0%	
	Common Pond Allotments :- Indirect Expenditure	**2,008**	**522**	**2,810**	**2,288**	**0**	**2,288**	**18.6%**	**0**
	Net Income over Expenditure	**(1,258)**	**(498)**	**(2,335)**	**(1,837)**				
105	Battle Road Allotments								
1000	Allotment Rent (Inc)	1,647	0	2,132	2,132			0.0%	
	Battle Road Allotments :- Income	**1,647**	**0**	**2,132**	**2,132**			**0.0%**	**0**
4510	General Maintenance	1,730	0	240	240		240	0.0%	
4550	Water & Sewerage	701	565	750	185		185	75.3%	
4998	Allotment Refunds	150	0	0	0		0	0.0%	
	Battle Road Allotments :- Indirect Expenditure	**2,581**	**565**	**990**	**425**	**0**	**425**	**57.0%**	**0**
	Net Income over Expenditure	**(934)**	**(565)**	**1,142**	**1,707**				
6000	plus Transfer from EMR	1,250	0	0	0				
	Movement to/(from) Gen Reserve	**316**	**(565)**	**1,142**	**1,707**				
110	Harold Ave Allotments								
1000	Allotment Rent (Inc)	552	24	611	587			3.9%	
	Harold Ave Allotments :- Income	**552**	**24**	**611**	**587**			**3.9%**	**0**
4510	General Maintenance	4,000	0	155	155		155	0.0%	
4998	Allotment Refunds	50	0	0	0		0	0.0%	
	Harold Ave Allotments :- Indirect Expenditure	**4,050**	**0**	**155**	**155**	**0**	**155**	**0.0%**	**0**
	Net Income over Expenditure	**(3,499)**	**24**	**456**	**432**				
6000	plus Transfer from EMR	4,000	0	0	0				
	Movement to/(from) Gen Reserve	**502**	**24**	**456**	**432**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
115	Western Road Recreation Ground								
1050	Rent Beaconsfield/Tennis/Pitch	30	30	30	0			100.0%	
	Western Road Recreation Ground :- Income	**30**	**30**	**30**	**0**			**100.0%**	**0**
4130	Gas/Electricity	263	44	200	156		156	22.2%	
4510	General Maintenance	3,648	2,500	1,105	(1,395)		(1,395)	226.2%	1
4550	Water & Sewerage	40,070	22,802	600	(22,202)		(22,202)	3800.3%	15,400
4560	Site Drainage	8,487	1,000	2,000	1,000		1,000	50.0%	
	Western Road Recreation Ground :- Indirect Expenditure	**52,467**	**26,346**	**3,905**	**(22,441)**	**0**	**(22,441)**	**674.7%**	**15,401**
	Net Income over Expenditure	**(52,437)**	**(26,316)**	**(3,875)**	**22,441**				
6000	plus Transfer from EMR	13,405	15,401	0	(15,401)				
	Movement to/(from) Gen Reserve	**(39,033)**	**(10,915)**	**(3,875)**	**7,040**				
120	Maurice Thornton Playing Field								
4130	Gas/Electricity	1	0	0	0		0	0.0%	
4510	General Maintenance	10,872	0	464	464		464	0.0%	
4550	Water & Sewerage	847	(26)	80	106		106	(32.9%)	
4560	Site Drainage	80	1,667	2,000	333		333	83.3%	
4600	Annual Rent	1,000	0	1,000	1,000		1,000	0.0%	
4605	Pitch Marking Paint	0	0	550	550		550	0.0%	
4610	Skate Park Maintenance	31,210	0	500	500		500	0.0%	
	Maurice Thornton Playing Field :- Indirect Expenditure	**44,010**	**1,640**	**4,594**	**2,954**	**0**	**2,954**	**35.7%**	**0**
	Net Expenditure	**(44,010)**	**(1,640)**	**(4,594)**	**(2,954)**				
125	Play Areas								
4510	General Maintenance	823	29,160	5,000	(24,160)		(24,160)	583.2%	28,844
4650	Safety Gates	0	0	1,000	1,000		1,000	0.0%	
	Play Areas :- Indirect Expenditure	**823**	**29,160**	**6,000**	**(23,160)**	**0**	**(23,160)**	**486.0%**	**28,844**
	Net Expenditure	**(823)**	**(29,160)**	**(6,000)**	**23,160**				
6000	plus Transfer from EMR	0	28,844	0	(28,844)				
	Movement to/(from) Gen Reserve	**(823)**	**(316)**	**(6,000)**	**(5,684)**				
130	Public Open Spaces								
1100	Fishing Permits	120	120	120	0			100.0%	
	Public Open Spaces :- Income	**120**	**120**	**120**	**0**			**100.0%**	**0**

Continued over page

Code	Description	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4620	Teen Shelter	0	0	1,000	1,000		1,000	0.0%	
4690	POS - General Main	0	0	500	500		500	0.0%	
4695	Vermin Control	459	153	614	461		461	24.9%	
4705	Outside Maintenance Fund	0	0	20,000	20,000		20,000	0.0%	
4715	Country Park - General Maint	0	0	538	538		538	0.0%	
4720	Orchard Park - General Maint	0	0	787	787		787	0.0%	
4725	Grafftii Cleaning	1,200	0	3,000	3,000		3,000	0.0%	
4735	Signage	0	0	500	500		500	0.0%	
	Public Open Spaces :- Indirect Expenditure	**1,659**	**153**	**26,939**	**26,786**	**0**	**26,786**	**0.6%**	**0**
	Net Income over Expenditure	**(1,539)**	**(33)**	**(26,819)**	**(26,786)**				
135	Common Pond								
4510	General Maintenance	15,687	204	1,000	796	16	780	22.0%	
	Common Pond :- Indirect Expenditure	**15,687**	**204**	**1,000**	**796**	**16**	**780**	**22.0%**	**0**
	Net Expenditure	**(15,687)**	**(204)**	**(1,000)**	**(796)**				
145	Horticultural & Ground Maint								
4750	Grass & Hedge Cutting	27,772	10,023	30,000	19,977		19,977	33.4%	
4755	Tree Surgery	28,915	5,340	30,000	24,660		24,660	17.8%	
	Horticultural & Ground Maint :- Indirect Expenditure	**56,687**	**15,363**	**60,000**	**44,637**	**0**	**44,637**	**25.6%**	**0**
	Net Expenditure	**(56,687)**	**(15,363)**	**(60,000)**	**(44,637)**				
160	Environment Services								
1090	ESCC - Urban Grass Sub	8,071	0	10,433	10,433			0.0%	
	Environment Services :- Income	**8,071**	**0**	**10,433**	**10,433**			**0.0%**	**0**
4745	Urban Grass Cutting	15,000	0	20,000	20,000		20,000	0.0%	
	Environment Services :- Indirect Expenditure	**15,000**	**0**	**20,000**	**20,000**	**0**	**20,000**	**0.0%**	**0**
	Net Income over Expenditure	**(6,929)**	**0**	**(9,567)**	**(9,567)**				
300	Town Council Site								
1115	Rental/Lease Income	41	0	0	0			0.0%	
1200	Kemer Kebab	10,771	5,250	10,500	5,250			50.0%	
1205	4 Market Square (Inc)	7,400	3,048	7,400	4,352			41.2%	
1225	Miscellaneous rents	1,108	0	0	0			0.0%	
1275	Insurance Recharge	140	0	420	420			0.0%	
	Town Council Site :- Income	**19,461**	**8,298**	**18,320**	**10,022**			**45.3%**	**0**

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115	Telephone & mobiles	10,362	0	0	0		0	0.0%	
4125	Rates	5,525	7,728	7,600	(128)		(128)	101.7%	
4130	Gas/Electricity	15,447	2,803	6,500	3,697		3,697	43.1%	
4140	Insurance	20,159	0	0	0		0	0.0%	
4200	Annual extinguisher etc., insp	0	0	350	350		350	0.0%	
4210	Commercial Rubbish Disposal	39	0	0	0		0	0.0%	
4510	General Maintenance	9,348	1,133	10,000	8,867		8,867	11.3%	
4550	Water & Sewerage	260	756	1,400	644		644	54.0%	
5005	External Repairs/General Maint	30,011	0	0	0		0	0.0%	
5010	Electronic Gates	0	0	1,000	1,000		1,000	0.0%	
5015	Maintenance 4 Market Sq	0	0	1,000	1,000		1,000	0.0%	
5020	Gas Boiler - Annual Service	0	0	320	320		320	0.0%	
5025	Intruder & Smoke Alarm Service	91	31	200	169		169	15.3%	
5030	Office Rewire	149,999	(2,010)	0	2,010		2,010	0.0%	(4,020)
	Town Council Site :- Indirect Expenditure	**241,242**	**10,442**	**28,370**	**17,928**	**0**	**17,928**	**36.8%**	**(4,020)**
	Net Income over Expenditure	**(221,781)**	**(2,144)**	**(10,050)**	**(7,906)**				
6000	plus Transfer from EMR	180,277	(4,020)	0	4,020				
	Movement to/(from) Gen Reserve	**(41,504)**	**(6,164)**	**(10,050)**	**(3,886)**				
305	Maurice Thornton Pavilion								
4130	Gas/Electricity	1,806	464	1,545	1,081		1,081	30.0%	
4510	General Maintenance	599	6	560	554		554	1.1%	
4550	Water & Sewerage	233	43	250	207		207	17.0%	
	Maurice Thornton Pavilion :- Indirect Expenditure	**2,638**	**513**	**2,355**	**1,842**	**0**	**1,842**	**21.8%**	**0**
	Net Expenditure	**(2,638)**	**(513)**	**(2,355)**	**(1,842)**				
310	Grovelands Barn								
1245	Income - recharge of utilities	0	0	500	500			0.0%	
	Grovelands Barn :- Income	**0**	**0**	**500**	**500**			**0.0%**	**0**
4125	Rates	0	3,094	3,237	143		143	95.6%	
4130	Gas/Electricity	0	80	310	230		230	25.7%	
4200	Annual extinguisher etc., insp	0	0	75	75		75	0.0%	
4510	General Maintenance	4,414	795	1,000	205		205	79.5%	
4550	Water & Sewerage	60	43	200	157		157	21.6%	
5100	MT Hut/Grovelands Barn Energy	314	0	0	0		0	0.0%	
5105	Grovelands Barn Rates	3,144	0	0	0		0	0.0%	
	Grovelands Barn :- Indirect Expenditure	**7,932**	**4,012**	**4,822**	**810**	**0**	**810**	**83.2%**	**0**
	Net Income over Expenditure	**(7,932)**	**(4,012)**	**(4,322)**	**(310)**				
6000	plus Transfer from EMR	1,350	0	0	0				
	Movement to/(from) Gen Reserve	**(6,582)**	**(4,012)**	**(4,322)**	**(310)**				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
315	Union Corner Hall								
4510	General Maintenance	1,367	0	6,000	6,000	4,250	1,750	70.8%	
	Union Corner Hall :- Indirect Expenditure	**1,367**	**0**	**6,000**	**6,000**	**4,250**	**1,750**	**70.8%**	**0**
	Net Expenditure	**(1,367)**	**0**	**(6,000)**	**(6,000)**				
325	Changing Pod								
4510	General Maintenance	0	490	500	10		10	98.0%	
4515	Cleaning/Maintenance	18,658	3,495	19,000	15,505		15,505	18.4%	
	Changing Pod :- Indirect Expenditure	**18,658**	**3,985**	**19,500**	**15,515**	**0**	**15,515**	**20.4%**	**0**
	Net Expenditure	**(18,658)**	**(3,985)**	**(19,500)**	**(15,515)**				
6000	plus Transfer from EMR	2,010	0	0	0				
	Movement to/(from) Gen Reserve	**(16,648)**	**(3,985)**	**(19,500)**	**(15,515)**				
330	Welbury Farm/Jim West Com Hall								
1115	Rental/Lease Income	0	210	0	(210)			0.0%	
1210	Meeting Room Lets/J West	38,452	7,676	35,000	27,324			21.9%	
	Welbury Farm/Jim West Com Hall :- Income	**38,452**	**7,886**	**35,000**	**27,114**			**22.5%**	**0**
4115	Telephone & mobiles	0	0	1,250	1,250		1,250	0.0%	
4125	Rates	9,855	2,471	10,156	7,685		7,685	24.3%	
4130	Gas/Electricity	6,680	1,778	6,000	4,222		4,222	29.6%	
4510	General Maintenance	7,584	6,566	2,575	(3,991)		(3,991)	255.0%	5,759
4515	Cleaning/Maintenance	8,900	138	13,000	12,862		12,862	1.1%	
4550	Water & Sewerage	2,431	452	2,386	1,934		1,934	19.0%	
5025	Intruder & Smoke Alarm Service	577	285	651	366		366	43.8%	
5150	Maintenance/Running Costs	235	0	150	150		150	0.0%	
5155	J West Refund	2,758	1,018	4,500	3,483		3,483	22.6%	
	Welbury Farm/Jim West Com Hall :- Indirect Expenditure	**39,019**	**12,708**	**40,668**	**27,960**	**0**	**27,960**	**31.2%**	**5,759**
	Net Income over Expenditure	**(567)**	**(4,822)**	**(5,668)**	**(846)**				
6000	plus Transfer from EMR	2,584	5,759	0	(5,759)				
	Movement to/(from) Gen Reserve	**2,017**	**937**	**(5,668)**	**(6,605)**				
335	Southview								
4130	Gas/Electricity	0	69	0	(69)		(69)	0.0%	
4510	General Maintenance	0	1,086	0	(1,086)		(1,086)	0.0%	1,086
4550	Water & Sewerage	0	38	0	(38)		(38)	0.0%	
	Southview :- Indirect Expenditure	**0**	**1,193**	**0**	**(1,193)**	**0**	**(1,193)**		**1,086**
	Net Expenditure	**0**	**(1,193)**	**0**	**1,193**				
6000	plus Transfer from EMR	0	1,086	0	(1,086)				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
	Movement to/(from) Gen Reserve	**0**	**(107)**	**0**	**107**				
340	1 Market Square								
1115	Rental/Lease Income	0	13,104	0	(13,104)			0.0%	
	1 Market Square :- Income	**0**	**13,104**	**0**	**(13,104)**				**0**
4125	Rates	6,362	6,520	6,553	34		34	99.5%	
4130	Gas/Electricity	1,414	579	1,000	421		421	57.9%	
4510	General Maintenance	7,924	0	500	500		500	0.0%	
4550	Water & Sewerage	1,010	44	0	(44)		(44)	0.0%	
	1 Market Square :- Indirect Expenditure	**16,710**	**7,142**	**8,053**	**911**	**0**	**911**	**88.7%**	**0**
	Net Income over Expenditure	**(16,710)**	**5,962**	**(8,053)**	**(14,015)**				
400	Cemetery Lodge								
1220	Cemetery Rent	7,744	1,364	8,844	7,480			15.4%	
	Cemetery Lodge :- Income	**7,744**	**1,364**	**8,844**	**7,480**			**15.4%**	**0**
5175	Cemetery Lodge Repairs	527	0	1,000	1,000		1,000	0.0%	
	Cemetery Lodge :- Indirect Expenditure	**527**	**0**	**1,000**	**1,000**	**0**	**1,000**	**0.0%**	**0**
	Net Income over Expenditure	**7,217**	**1,364**	**7,844**	**6,480**				
405	Cemetery Services & Overheads								
1500	Burial Fees	42,725	9,948	56,275	46,327			17.7%	
	Cemetery Services & Overheads :- Income	**42,725**	**9,948**	**56,275**	**46,327**			**17.7%**	**0**
4125	Rates	5,739	1,465	5,908	4,444		4,444	24.8%	
4130	Gas/Electricity	3,275	631	2,500	1,869		1,869	25.2%	
4210	Commercial Rubbish Disposal	0	377	1,968	1,591		1,591	19.2%	
4510	General Maintenance	0	6,342	1,000	(5,342)	275	(5,618)	661.8%	6,005
4550	Water & Sewerage	185	199	250	51		51	79.5%	
4750	Grass & Hedge Cutting	674	2,062	6,400	4,338		4,338	32.2%	
5210	Telephone	51	0	0	0		0	0.0%	
5215	Fire Extinguisher/Boiler Servi	437	0	250	250		250	0.0%	
5225	Repairs/Cleaning & Waste	1,866	322	2,000	1,678		1,678	16.1%	25
5300	Grave Digging	21,005	4,448	17,399	12,952		12,952	25.6%	
5305	Maintenance Flowers & Trees	656	135	3,000	2,865		2,865	4.5%	
5330	Cem WCs Refurb Project	56,036	0	0	0		0	0.0%	
	Cemetery Services & Overheads :- Indirect Expenditure	**89,924**	**15,980**	**40,675**	**24,695**	**275**	**24,419**	**40.0%**	**6,030**
	Net Income over Expenditure	**(47,199)**	**(6,032)**	**15,600**	**21,632**				
6000	plus Transfer from EMR	57,568	6,030	0	(6,030)				
	Movement to/(from) Gen Reserve	**10,369**	**(2)**	**15,600**	**15,602**				

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Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3 **Committee Report**

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
500	Street Lighting								
4510	General Maintenance	17,657	7,504	31,049	23,545		23,545	24.2%	
5375	New Lighting	11,600	3,500	19,468	15,968		15,968	18.0%	
5380	Energy (145516 kwh per year)	11,838	0	14,000	14,000		14,000	0.0%	
5390	Annual Repairs	9,968	0	0	0		0	0.0%	
	Street Lighting :- Indirect Expenditure	**51,063**	**11,004**	**64,517**	**53,513**	**0**	**53,513**	**17.1%**	**0**
	Net Expenditure	**(51,063)**	**(11,004)**	**(64,517)**	**(53,513)**				
505	Street Furniture								
5400	Bus Shelter Repairs	1,850	5,456	1,000	(4,456)		(4,456)	545.6%	5,456
5410	Defibulators	2,040	0	2,122	2,122		2,122	0.0%	
	Street Furniture :- Indirect Expenditure	**3,890**	**5,456**	**3,122**	**(2,334)**	**0**	**(2,334)**	**174.8%**	**5,456**
	Net Expenditure	**(3,890)**	**(5,456)**	**(3,122)**	**2,334**				
6000	plus Transfer from EMR	0	5,456	0	(5,456)				
	Movement to/(from) Gen Reserve	**(3,890)**	**0**	**(3,122)**	**(3,122)**				
630	Twinning								
4395	Civic Events	244	0	400	400		400	0.0%	
	Twinning :- Indirect Expenditure	**244**	**0**	**400**	**400**	**0**	**400**	**0.0%**	**0**
	Net Expenditure	**(244)**	**0**	**(400)**	**(400)**				
660	Mem Institute Trust Bldg								
5340	MIT Roof Project	43,328	0	0	0	21,752	(21,752)	0.0%	
	Mem Institute Trust Bldg :- Indirect Expenditure	**43,328**	**0**	**0**	**0**	**21,752**	**(21,752)**		**0**
	Net Expenditure	**(43,328)**	**0**	**0**	**0**				
6000	plus Transfer from EMR	43,328	0	0	0				
	Movement to/(from) Gen Reserve	**0**	**0**	**0**	**0**				
	Assets Committee :- Income	**119,551**	**40,798**	**132,740**	**91,942**			**30.7%**	
	Expenditure	**711,515**	**146,387**	**345,875**	**199,488**	**26,293**	**173,195**	**49.9%**	
	Net Income over Expenditure	**(591,964)**	**(105,589)**	**(213,135)**	**(107,546)**				
	plus Transfer from EMR	**305,771**	**58,555**	0	(58,555)				
	Movement to/(from) Gen Reserve	**(286,193)**	**(47,034)**	**(213,135)**	**(166,101)**				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Communities									
200	Tourism & Leisure								
1400	Street Market Stall Pitch Fee	817	308	1,500	1,192			20.6%	
1405	Christmas Lighting - Donations	250	0	250	250			0.0%	
1410	Christmas Market - Income	889	0	0	0			0.0%	
	Tourism & Leisure :- Income	**1,956**	**308**	**1,750**	**1,442**			**17.6%**	**0**
4125	Rates	499	41	519	478		478	8.0%	
4905	Misc. Expenses	12,415	0	0	(0)		(0)	0.0%	
4910	Event Advertising	0	259	0	(259)		(259)	0.0%	132
4915	Sussex Day	0	1,584	2,135	551		551	74.2%	
4920	Proms in the Park	0	1,285	1,140	(145)		(145)	112.7%	
4925	Summer Event/Bunting	904	200	1,796	1,596		1,596	11.1%	
4930	Christmas Light Switch On	1,273	6	1,065	1,059		1,059	0.6%	
4935	Christmas Market	858	0	1,580	1,580		1,580	0.0%	
4940	Hailsham Community Run	6,050	5,177	6,000	823		823	86.3%	
4941	Stand Proud Event	1,420	2,000	1,750	(250)		(250)	114.3%	
4942	Hailsham Festival	1,000	0	1,000	1,000		1,000	0.0%	
4945	Street Market	606	14	250	236		236	5.5%	
4955	Remembrance Sunday	1,145	0	800	800		800	0.0%	
4965	Bonfire S Summer Event	3,096	5,130	4,500	(630)		(630)	114.0%	
4966	Hailsham Hero Award	1,412	(167)	1,700	1,867		1,867	(9.8%)	
5505	Hailsham Revitalisation Fund	120	0	0	0		0	0.0%	
	Tourism & Leisure :- Indirect Expenditure	**30,797**	**15,530**	**24,235**	**8,705**	**0**	**8,705**	**64.1%**	**132**
	Net Income over Expenditure	**(28,841)**	**(15,222)**	**(22,485)**	**(7,263)**				
6000	plus Transfer from EMR	11,750	132	0	(132)				
	Movement to/(from) Gen Reserve	**(17,091)**	**(15,090)**	**(22,485)**	**(7,395)**				
205	Festive Lighting								
4975	Christmas Festoons	16,880	9,485	14,170	4,685		4,685	66.9%	2,355
	Festive Lighting :- Indirect Expenditure	**16,880**	**9,485**	**14,170**	**4,685**	**0**	**4,685**	**66.9%**	**2,355**
	Net Expenditure	**(16,880)**	**(9,485)**	**(14,170)**	**(4,685)**				
6000	plus Transfer from EMR	0	2,355	0	(2,355)				
	Movement to/(from) Gen Reserve	**(16,880)**	**(7,130)**	**(14,170)**	**(7,040)**				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
210	Filimg								
4905	Misc. Expenses	2,035	0	0	0		0	0.0%	
	Filimg :- Indirect Expenditure	**2,035**	**0**	**0**	**0**	**0**	**0**		**0**
	Net Expenditure	**(2,035)**	**0**	**0**	**0**				
615	Youth Provision								
1115	Rental/Lease Income	9,318	1,582	20,000	18,418			7.9%	
1300	Fundraising & Donations	8,296	8,619	8,500	(119)			101.4%	
1310	Activity Income	13,627	2,005	10,000	7,995			20.0%	
1600	External Grant Funding	12,000	3,000	12,500	9,500			24.0%	
	Youth Provision :- Income	**43,240**	**15,206**	**51,000**	**35,794**			**29.8%**	**0**
4115	Telephone & mobiles	20	20	0	(20)		(20)	0.0%	
4125	Rates	12,009	5,266	7,000	1,734		1,734	75.2%	
4130	Gas/Electricity	7,425	1,332	5,000	3,668		3,668	26.6%	
4140	Insurance	575	0	600	600		600	0.0%	
4300	Youth Service Actvities	14,974	3,776	12,000	8,224		8,224	31.5%	
4305	FNP	2,046	627	2,750	2,123		2,123	22.8%	
4330	Monday Club	53	0	0	0		0	0.0%	
4510	General Maintenance	21,198	16,133	20,000	3,867		3,867	80.7%	15,035
4515	Cleaning/Maintenance	2,842	2,826	12,000	9,174		9,174	23.6%	
4550	Water & Sewerage	2,535	1,435	2,000	565		565	71.7%	
	Youth Provision :- Indirect Expenditure	**63,677**	**31,416**	**61,350**	**29,934**	**0**	**29,934**	**51.2%**	**15,035**
	Net Income over Expenditure	**(20,436)**	**(16,210)**	**(10,350)**	**5,860**				
6000	plus Transfer from EMR	13,909	15,035	0	(15,035)				
	Movement to/(from) Gen Reserve	**(6,528)**	**(1,175)**	**(10,350)**	**(9,175)**				
	Communities :- Income	**45,196**	**15,514**	**52,750**	**37,236**			**29.4%**	
	Expenditure	**113,389**	**56,431**	**99,755**	**43,324**	**0**	**43,324**	**56.6%**	
	Net Income over Expenditure	**(68,193)**	**(40,917)**	**(47,005)**	**(6,088)**				
	plus Transfer from EMR	**25,659**	**17,522**	0	(17,522)				
	Movement to/(from) Gen Reserve	**(42,534)**	**(23,395)**	**(47,005)**	**(23,610)**				

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		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Staffing Committee									
600	Staffing Costs								
4000	Wages (Manual)	285,709	69,058	269,000	199,942		199,942	25.7%	
4005	Salaries (Admin.)	312,569	45,932	445,000	399,068		399,068	10.3%	
4010	Employer NICs (Manual/Admin)	73,765	17,321	88,500	71,179		71,179	19.6%	
4015	Pension (wages & salaries)	112,744	43,957	118,000	74,043		74,043	37.3%	
4020	Youth Service Salaries	171,402	45,326	171,500	126,174		126,174	26.4%	
4025	Employers NICs Youth Service	14,724	3,818	15,500	11,682		11,682	24.6%	
4030	Pension Youth Service	22,972	5,906	25,000	19,094		19,094	23.6%	
4040	Staff Review - new roles	0	0	5,000	5,000		5,000	0.0%	
4050	Temporary / Contract Staff	0	0	10,000	10,000		10,000	0.0%	
4055	Honoraria's (Bailiffs/Tree War	0	0	2,252	2,252		2,252	0.0%	
4060	Members Allowances	28,127	7,330	29,318	21,988		21,988	25.0%	
	Staffing Costs :- Indirect Expenditure	**1,022,012**	**238,648**	**1,179,070**	**940,422**	**0**	**940,422**	**20.2%**	**0**
	Net Expenditure	**(1,022,012)**	**(238,648)**	**(1,179,070)**	**(940,422)**				
	Staffing Committee :- Income	**0**	**0**	**0**	**0**			**0.0%**	
	Expenditure	**1,022,012**	**238,648**	**1,179,070**	**940,422**	**0**	**940,422**	**20.2%**	
	Movement to/(from) Gen Reserve	**(1,022,012)**	**(238,648)**	**(1,179,070)**	**(940,422)**				

Continued over page

Finance and Govenance

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
170	Funded Projects								
1250	Hailsham Memorial Institute Tr	0	0	10,000	10,000			0.0%	
	Funded Projects :- Income	**0**	**0**	**10,000**	**10,000**			**0.0%**	**0**
4980	Church Yard CCTV Service Cont	0	0	300	300		300	0.0%	
4985	War Memorial - All Costs	44	52	750	698		698	6.9%	
4990	CAB Rent & Grant	13,300	0	20,000	20,000		20,000	0.0%	
4991	Railway Club	0	0	500	500		500	0.0%	
4992	Hailsham Boxing Club	0	15,000	15,000	0		0	100.0%	
4993	Environment Hailsham	0	4,000	4,000	0		0	100.0%	
	Funded Projects :- Indirect Expenditure	**13,344**	**19,052**	**40,550**	**21,498**	**0**	**21,498**	**47.0%**	**0**
	Net Income over Expenditure	**(13,344)**	**(19,052)**	**(30,550)**	**(11,498)**				
605	Corporate Services								
1078	CIL Received	1,209,483	194,532	0	(194,532)			0.0%	194,532
	Corporate Services :- Income	**1,209,483**	**194,532**	**0**	**(194,532)**				**194,532**
4100	Office Equipment	2,845	398	10,000	9,602	60	9,542	4.6%	
4101	New HTC Website Fund	0	0	2,500	2,500		2,500	0.0%	
4105	Newsletter	345	0	0	0		0	0.0%	
4110	Annual Town Meeting	0	195	500	305		305	39.0%	
4115	Telephone & mobiles	0	2,639	6,000	3,361		3,361	44.0%	
4120	Contract Cleaning	12,230	2,035	9,000	6,965	75	6,889	23.5%	
4135	Annual Electrical Test of Equi	0	0	350	350		350	0.0%	
4140	Insurance	0	22,981	20,764	(2,217)		(2,217)	110.7%	
4145	Franking machine/postage	534	269	600	331		331	44.9%	
4150	Audit fees	3,448	0	3,564	3,564		3,564	0.0%	
4155	Travelling, Training & seminar	6,628	1,763	2,000	237	140	97	95.2%	
4156	Long Service Award	1,582	0	0	0		0	0.0%	
4160	Photocopier lease & Monthly Us	5,309	1,601	3,069	1,468		1,468	52.2%	
4165	Room Hire Expenses	1,283	307	1,400	1,093		1,093	21.9%	
4170	Computer Software/licenses	12,503	7,376	15,281	7,905		7,905	48.3%	
4175	Website Hosting/Domains	898	132	436	304		304	30.3%	
4180	Subscriptions & Publications	6,163	6,309	5,000	(1,309)		(1,309)	126.2%	
4185	Professional fees	54,932	29,423	10,000	(19,423)		(19,423)	294.2%	
4186	Survey Fees	0	0	2,000	2,000		2,000	0.0%	
4190	Election Fund	8,143	0	10,000	10,000		10,000	0.0%	
4195	Advertising / Publicity	302	2,000	2,500	500		500	80.0%	
4200	Annual extinguisher etc., insp	1,542	0	0	0		0	0.0%	

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4205	Stationery & Misc Equipment	3,105	621	2,500	1,879		1,879	24.9%	
4210	Commercial Rubbish Disposal	11,657	4,116	9,233	5,117		5,117	44.6%	
4215	Civic regalia	0	0	290	290		290	0.0%	
4220	Hailsham Neighbourhood Plan	21,838	12,123	13,000	877		877	93.3%	
4225	Vending/Water Machine	111	843	0	(843)		(843)	0.0%	
4550	Water & Sewerage	1,743	0	0	0		0	0.0%	
4905	Misc. Expenses	85	0	1,750	1,750		1,750	0.0%	
	Corporate Services :- Indirect Expenditure	**157,228**	**95,132**	**131,737**	**36,605**	**275**	**36,329**	**72.4%**	**0**
	Net Income over Expenditure	**1,052,256**	**99,400**	**(131,737)**	**(231,137)**				
6000	plus Transfer from EMR	519	0	0	0				
6001	less Transfer to EMR	1,209,483	194,532	0	(194,532)				
	Movement to/(from) Gen Reserve	**(156,709)**	**(95,132)**	**(131,737)**	**(36,605)**				
610	Chairmans Allowance								
4280	Chairmans allowance	425	0	1,500	1,500		1,500	0.0%	
	Chairmans Allowance :- Indirect Expenditure	**425**	**0**	**1,500**	**1,500**	**0**	**1,500**	**0.0%**	**0**
	Net Expenditure	**(425)**	**0**	**(1,500)**	**(1,500)**				
6000	plus Transfer from EMR	300	0	0	0				
	Movement to/(from) Gen Reserve	**(125)**	**0**	**(1,500)**	**(1,500)**				
620	Machinery/Tools/Protective Clo								
4350	Protective Clothing	40	0	5,000	5,000		5,000	0.0%	
4355	Tools	15,966	2,159	3,000	841		841	72.0%	
	Machinery/Tools/Protective Clo :- Indirect Expenditure	**16,005**	**2,159**	**8,000**	**5,841**	**0**	**5,841**	**27.0%**	**0**
	Net Expenditure	**(16,005)**	**(2,159)**	**(8,000)**	**(5,841)**				
625	Vehicle Fleet								
4360	Leasing costs	14,688	5,125	21,700	16,575		16,575	23.6%	
4365	Vehicle Overheads - fuel	3,959	1,365	3,850	2,485		2,485	35.5%	
4370	Vehicle Overheads - service &	1,491	264	1,200	936		936	22.0%	
4375	Vehicle Overheads - Insurance	404	0	0	0		0	0.0%	
	Vehicle Fleet :- Indirect Expenditure	**20,543**	**6,754**	**26,750**	**19,996**	**0**	**19,996**	**25.2%**	**0**
	Net Expenditure	**(20,543)**	**(6,754)**	**(26,750)**	**(19,996)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
635	Misc. Provision								
4400	Annual Grants	15,505	8,500	11,000	2,500		2,500	77.3%	
4950	Misc./Emergency Provision	0	0	2,000	2,000		2,000	0.0%	
	Misc. Provision :- Indirect Expenditure	**15,505**	**8,500**	**13,000**	**4,500**	**0**	**4,500**	**65.4%**	**0**
	Net Expenditure	**(15,505)**	**(8,500)**	**(13,000)**	**(4,500)**				
650	Funded Services								
5500	Hellingly P.C. subsidy (as pro	41,370	49,997	40,950	(9,047)		(9,047)	122.1%	7,000
5510	CCTV - Camera costs	4,156	13,213	5,000	(8,213)		(8,213)	264.3%	9,057
5515	Post Office Operation costs	40,000	0	40,000	40,000		40,000	0.0%	
	Funded Services :- Indirect Expenditure	**85,525**	**63,210**	**85,950**	**22,740**	**0**	**22,740**	**73.5%**	**16,057**
	Net Expenditure	**(85,525)**	**(63,210)**	**(85,950)**	**(22,740)**				
6000	plus Transfer from EMR	0	16,057	0	(16,057)				
	Movement to/(from) Gen Reserve	**(85,525)**	**(47,153)**	**(85,950)**	**(38,797)**				
655	Account Int & Commuted Sums								
1076	Precept	1,644,120	873,849	0	(873,849)			0.0%	
1080	Interest on accounts	69,505	29,553	40,000	10,447			73.9%	
	Account Int & Commuted Sums :- Income	**1,713,625**	**903,402**	**40,000**	**(863,402)**			**2258.5%**	**0**
5550	Bank charges	957	164	1,000	836		836	16.4%	
	Account Int & Commuted Sums :- Indirect Expenditure	**957**	**164**	**1,000**	**836**	**0**	**836**	**16.4%**	**0**
	Net Income over Expenditure	**1,712,667**	**903,238**	**39,000**	**(864,238)**				
	Finance and Govenance :- Income	**2,923,108**	**1,097,933**	**50,000**	**(1,047,933)**			**2195.9%**	
	Expenditure	**309,533**	**194,971**	**308,487**	**113,516**	**275**	**113,240**	**63.3%**	
	Net Income over Expenditure	**2,613,575**	**902,962**	**(258,487)**	**(1,161,449)**				
	plus Transfer from EMR	**819**	**16,057**	0	(16,057)				
	less Transfer to EMR	**1,209,483**	**194,532**	0	(194,532)				
	Movement to/(from) Gen Reserve	**1,404,911**	**724,487**	**(258,487)**	**(982,974)**				

Continued over page

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
NHP									
631	NHP								
4220	Hailsham Neighbourhood Plan	16,662	0	0	0		0	0.0%	
	NHP :- Indirect Expenditure	**16,662**	**0**	**0**	**0**	**0**	**0**		**0**
	Net Expenditure	**(16,662)**	**0**	**0**	**0**				
6000	plus Transfer from EMR	19,481	0	0	0				
	Movement to/(from) Gen Reserve	**2,819**	**0**	**0**	**0**				
	NHP :- Income	**0**	**0**	**0**	**0**			**0.0%**	
	Expenditure	**16,662**	**0**	**0**	**0**	**0**	**0**	**0.0%**	
	Net Income over Expenditure	**(16,662)**	**0**	**0**	**0**				
	plus Transfer from EMR	**19,481**	**0**	0	0				
	Movement to/(from) Gen Reserve	**2,819**	**0**	**0**	**0**				
	Grand Totals:- Income	**3,087,855**	**1,154,245**	**235,490**	**(918,755)**			**490.1%**	
	Expenditure	**2,173,110**	**636,438**	**1,933,187**	**1,296,749**	**26,569**	**1,270,180**	**34.3%**	
	Net Income over Expenditure	**914,745**	**517,807**	**(1,697,697)**	**(2,215,504)**				
	plus Transfer from EMR	**351,730**	**92,135**	0	(92,135)				
	less Transfer to EMR	**1,209,483**	**194,532**	0	(194,532)				
	Movement to/(from) Gen Reserve	**56,991**	**415,410**	**(1,697,697)**	**(2,113,107)**				

	Nominal Code	Cost Centre	Earmarked Reserves	Opening Balance	In	Out	Balance as at	Committed	Projected	
				01/04/2025			02/07/2026			
	325		Ripleys Land	19,791			**19,791**	8,500	11,291	Bus Shelter
	328		Ripleys POS	23,790			**23,790**	20,000	3,790	Union Corner Hall - New Toilets Summer 2026
				43,581	**0**	**0**	**43,581**	**28,500**	**15,081**	
	329		Street Lighting	25,270			**25,270**		25,270	
	330		S106	1,757			**1,757**		1,757	
	336		Transport Grant	2,750			**2,750**		2,750	Community Bus
				29,777	**0**	**0**	**29,777**	**0**	**29,777**	
	335		Cemetery New Burial Fund	17,500			**17,500**		17,500	Emergency Burial Purposes
	344		Cemetery Lodge Boiler	3,617			**3,617**		3,617	Been done?
	355		4 Market Square Roof	7,000			**7,000**		7,000	Roof needs work
				28,117	**0**	**0**	**28,117**	**0**	**28,117**	
	337		NHP	0			**0**		0	
	348		Revitalisation Fund	6,731		132	**6,599**	2,000	4,599	Advertising of Markets. General contingency
	354		Chairmans Allowance	1,044			**1,044**		1,044	
				7,775	**0**	**132**	**7,643**	**2,000**	**5,643**	
	350		Storm Damage	4,900			**4,900**		4,900	Emergency Tree Works
				4,900	**0**	**0**	**4,900**	**0**	**4,900**	
	356		Allotments	5,742			**5,742**		5,742	Contingency
				5,742	**0**	**0**	**5,742**	**0**	**5,742**	
	357		CiL 2023/2024	728,798		66,246	**662,552**	451,307	**211,245**	See List below for committed
	359		CiL 2024/2025	1,275,219			**1,275,219**		**1,275,219**	
	361		CiL 2025/2026	1,209,483			**1,209,483**		**1,209,483**	
	362		CiL 2026/2027		194,532		**194,532**		**194,532**	
				3,213,500	**194,532**	**66,246**	**3,341,786**	**451,307**	**2,890,479**	
370			Site Drainage	1,900			**1,900**		1,900	Maurice Thornton Drainage Issue

			Safety Gates	1,000			**1,000**		1,000	Replacement of gate at Battle Road Play Area
			Outside Maintenance Fund	20,000		5,456	**14,544**		14,544	Build up of fund towards future replacement of
			Graffiti Cleaning	1,800			**1,800**		1,800	Fund for graffiti cleaning
			Grass & Hedge Cutting	7,000			**7,000**		7,000	Equipment required
			Maintenance of Flowers and Trees	3,000			**3,000**		3,000	Equipment required
				34,700	**0**	**5,456**	**29,244**	**0**	**29,244**	
380			Summer Event	2,250		855	**1,395**		1,395	For Summer Event
			Christmas Festoons	1,500		1,500	**0**		0	For Christmas Event
	331		Communities Building	18,618			**18,618**		18,618	Emergency Repairs for Communities buildings
	333		Youth Services	14,110		10,944	**3,166**		3,166	To be used for the mezzanine project
				36,478	**0**	**13,299**	**23,179**	**0**	**23,179**	
390			Office Equipment	**2,000**			**2,000**		**2,000**	For new office equipment
			New HTC Website	**2,500**			**2,500**		**2,500**	Fund accumulating for new website
			Travelling / Training & Seminar	**3,350**			**3,350**		**3,350**	Training courses for staff
			Survey Fees	**2,000**			**2,000**		**2,000**	Professional Fees
			Election Fund	**1,750**			**1,750**		**1,750**	Fund for unplanned elections
			Misc /Emergency	**14,000**			**14,000**		**14,000**	Emergency fund for additional costs
			Hellingly Parish Subsidy	**7,000**		**7,000**	**0**		**0**	Hellingly Parish Subsidy - to be offset against I
			CCTV	**3,000**			**3,000**		**3,000**	In case of CCTV upgrades or increased camer
			Post Office	**20,000**			**20,000**		**20,000**	For support of the Post Office - unplanned cos
				55,600	**0**	**7,000**	**48,600**	**0**	**48,600**	
			Earmarked Reserves Total	**3,460,170**	**194,532**	**92,133**	**3,562,569**	**481,807**	**3,080,762**	

CiL Committed	
The Church for Mezzanine Floor	39,362
Conditions Report over 4 years	164,206
Cemetery to include footpaths	12,310
HMI Roof	11,672
James West Signs	1,000
Market Street Bollards	2,257
A22 Connectivity Project	200,000

Grafitti Boards	6,000
Grafitti Washing Machine	11,000
Solar Lights - Eastwell Place	3,500
	451,307

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Mr J Harrison
Hailsham Town Council
The Inglenook
Market Street
Hailsham
East Sussex
BN27 2AE

11 May 2026

Dear John

Re: Hailsham Town Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary
Following completion of our final internal audit on 11 May 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and proedcures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority's approval of the Annual Governance Statement.

Independence and competence
Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years' experience in the financial sector with the last 16 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 and inherent risk assessment
An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

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 within the council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

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INTRODUCTION

The audit was conducted remotely. The information advised in advance of the visit had been prepared and forwarded for review in advance of a scheduled telephone call, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion and a review of the council website www.hailsham-tc.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	Through discussion with the officers, I recommend that FR 7.7 is amended to remove the requirement to attach a printout of each payment to the invoices, as this is unrealistic and impractical given the volume of transactions completed by the council.	To be reviewed at next interim audit.
C. RISK MANAGEMENT AND INSURANCE	Based on the balances held by the council at the date of the interim audit, I recommend the council considers increasing the fidelity guarantee to ensure that it covers the maximum balance held at any point during the year.	To be reviewed at next interim audit. Policy due for renewal in June.
E. INCOME	I was able to confirm rates charged were consistent with the council's published charging schedule for the hall hire and cemetery, although the published allotment fees on the council website differ from those being charged, and may need updating to the most recently agreed version.	To be reviewed at next interim audit.
I. BANK AND CASH	The council is currently not completing this process in accordance with its adopted Financial Regulations, and I will need to see evidence of signed reconciliations and statements for quarters 3 and 4, along with the activity being reported to the Finance Committee meetings, to achieve a positive sign-off for this internal control objective.	Evidence of this activity now being completed in accordance with the adopted Financial Regulations was provided at the final internal audit.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are included in the table on page 4 of this report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are included in the table on page 4 of this report.

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."

It was confirmed that the council are not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION
I am satisfied this control objective has been met.

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
Testing conducted at the interim audit and findings included in the interim audit report.

Budget
The Clerk/RFO produces regular detailed budget reports from the accounting software. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept
The council set a precept of £1,644,120 for 2025/26. With a tax base of 7,796.1, this equates to a band D equivalent of £210.89 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

I confirmed from the minutes that the 2026/27 budget and precept were approved by the council at the meeting held on 28 January 2026 (minute ref HTC/26/4/205).

Reserves
The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

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

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

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

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

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

At the year-end, the council held circa £3,929,379 in reserves, split between categories as below:

- Earmarked EMR £3,460,171
- General Reserves £469,208

I checked the purpose of these earmarked reserves and am satisfied they are all for legitimate future planned projects of the council. CIL reserves account for £3,213,500 of the total earmarked amount.

The general reserve balance is which is within the recommended range as detailed in the Practitioner's Guide.

CONCLUSION
I am satisfied this control objective has been met.

E. INCOME

Internal audit requirement

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

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are included in the table on page 4 of this report.

CONCLUSION
I am satisfied this control objective has been met.

F. CASH

Internal audit requirement

Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

CONCLUSION

The council has no cash transactions and the testing for this internal control objective is not applicable.

G. PAYROLL

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION

I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements and was able to trace the changes to the previous year's total against the asset register.

The council has no borrowing through the PWLB.

CONCLUSION
I am satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement
Periodic bank account reconciliations were properly carried out during the year.

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommendations from the interim audit are included in the table on page 4 of this report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION
I am satisfied this control objective has been met.

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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings
The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

Section 1 – Annual Governance Statement

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

	Annual Governance Statement	*'Yes', means that this authority*	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.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**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.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured 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.*	**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.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**YES** – the requirements and timescales for 2024/25 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.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**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.	*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.*	**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.	*responded to matters brought to its attention by internal and external audit.*	**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.	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**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.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**YES –** the council has met its responsibilities as a trustee
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so*	**YES –** the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	2,728,481	3,014,635	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	1,582,898	1,644,120	Figure confirmed to central precept record
3	Total other receipts	1,495,159	1,443,735	Agrees to underlying accounting records
4	Staff costs	859,271	993,884	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	1,932,632	1,179,226	Agrees to underlying accounting records
7	Balances carried forward	3,014,635	~~3,929,379~~ **3,929,380**	Casts correctly and agrees to balance sheet **Adjusted for £1 rounding error**
8	Total value of cash and short- term investments	3,004,277	3,973,499	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	3,637,880	3,721,859	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed. This shows total year-end debtors of £53,147 and year-end creditors of £X97,267with a full breakdown of the individual debtors and creditors provided.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

CONCLUSION
I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement
If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

CONCLUSION
The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement
The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings
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 AGARs are available for review on the council website for the previous five financial years.

Confirm that the council is compliant with the relevant transparency code

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.

CONCLUSION

I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	11 June 2025	20 May 2026
Date inspection notice issued	13 June 2025	15 June 2026
Inspection period begins	16 June 2025	22 June 2026
Inspection period ends	25 July 2025	31 July 2026
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 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION

I am satisfied this control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2025 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 2024/25, approved and signed, page 4
• Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:
•Notice of conclusion of audit
•Section 3 - External Auditor Report and Certificate
•Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.
It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA.

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 25 September 2025 (minute ref HTC/25/3/158).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has completed a data audit in early 2026, and I recommend the council ensures this is completed regularly to comply with GDPR regulations. This may be included within the audit testing for Governance Assertion 10 in future years.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the 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), 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 the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access 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 correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

Should you have any queries please contact me directly on andy@mulberrylas.co.uk

Yours sincerely

Andy Beams
Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
None		

Hailsham TOWN COUNCIL

Hailsham Town Council
Inglenook • Market Street • Hailsham • East Sussex • BN27 2AE

T: (01323) 841702
E: enquiries@hailsham-tc.gov.uk
W: hailsham-tc.gov.uk

Town Clerk: John Harrison

To be reviewed annually by Finance &Governance Committee before being recommended to Full Council

Date of Review: June 2026 Resolution No:

INTERNAL CONTROL	RESPONSIBILITY

Minutes

CHECK QUORUM PRESENT FOR EACH FULL COUNCIL MEETING	CLERK TO MEETING
CHECK MINUTES PROPERLY SIGNED	CLERK TO MEETING
PAGES IN MINUTE BOOKS SEQUENTIALLY NUMBERED	CLERK TO MEETING
MINUTES REVIEWED BY TC & CHAIR	TC/CHAIR

Assets & Investments

1. Assets	
REGISTER OF ALL COUNCIL ASSETS	RFO
ASSET REGISTER AS PER FINAL ACCOUNTS & ANNUAL RETURN	RFO
2. Investments	
A MEMBER OF FINANCE & GOVERNANCE COMMITTEE (OTHER THAN THE CHAIR) TO CHECK BANK RECONCILIATIONS AGAINST BANK STATEMENTS AND SIGN COPIES OF ALL ON A MONTHLY BASIS	MEMBER OF FINANCE & GOVERNANCE COMMITTEE

Income

1. Credit Income	
CHECK BOOKINGS / MATCH INVOICING	FO
INVOICE FROM A SCHEDULE OF REGULAR INVOICES (e.g. annual invoicing)	FO

2. Credit Control	
CHECK DEBTOR BALANCES MONTHLY	RFO/FO
3. Bad Debts	
REVIEW REASONS FOR NON PAYMENTS	RFO
CHECK ALL REASONABLE STEPS TAKEN TO COLLECT DEBTS	RFO/FO
COUNCIL AUTHORITY OBTAINED FOR BAD DEBTS WRITTEN OFF	TC/RFO

Cash & Bank

1. Receipt of Money	
ALL CASH KEPT IN SECURELY & BANKED IN TIMELY MANNER	FO
ALL CASH RECONCILLED TO ACCOUNTS	RFO/FO
MOST INCOME TO BE RECEIVED BY BANK TRANSFER	RFO/FO
2. Bank Reconciliation	
PERFORMED AT LEAST ON A MONTHLY BASIS AND ALL BANK ACCOUNTS AGREED	RFO/FO
RFO CHECK & ENSURE NO PAYMENTS OR RECEIPTS ARE BEING C/F FOR A NO. OF MONTHS	RFO
A MEMBER OF F&G TO CHECK & SIGN MONTHLY RECONCILIATION WITH CORRESPONDING BANK STATEMENTS	RFO/MEMBER OF F&G
REVIEW CHEQUES OUTSTANDING FOR OVER 6 MONTHS AND ENSURE WRITTEN OFF	RFO

Payments

1. Payments	
PURCHASE ORDERS RAISED FOR PURCHASES WHICH REQUIRE THEM	STAFF/ FINANCIAL REGULATIONS
PURCHASE ORDER SPREADSHEET KEPT DIGITALLY & BACKED UP	RFO/FO

PURCHASE ORDERS AUTHORISED BY LIMITED OFFICERS. TC (OM or RFO in ABSENCE) TO SIGN PURCHASE ORDERS OVER £5000	COUNCIL/ FINANCIAL REGULATIONS
RFO AUTHORISES ALL INVOICE PAYMENTS (TC IN ABSENCE)	RFO/TC
ORDERING & AUTHORISING PAYMENT OF INVOICE CARRIED OUT BY SEPARATE OFFICERS	RFO/FO
RFO CAN ONLY SIGN ORDERS IF NO OTHER AUTHORISED MEMBER OF STAFF IS AVAILABLE- IF RFO SIGNS THEN TC TO AUTHORISE PAYMENT	RFO/TC
ORDERS & DELIVERY NOTES CHECKED AGAINST INVOICE AND ATTACHED TO BACK	FO/RFO
2 AUTHORISED COUNCILLOR SIGNATORIES	FINANCIAL REGULATIONS
PAYMENT SCHEDULE PRESENTED WITH PROPOSED BACS LISTING TO 2 AUTHORISED COUNCILLOR SIGNATORIES	FO/RFO/COUNCILLORS
PAYMENT SCHEDULE AGREED BY AUTHORISED SIGNATORIES	RFO/FO/COUNCILLORS
SECURITY OF CHEQUES - STORED IN SAFE	RFO/FO
MAJORITY OF PAYMENTS BY BACS, 1 PERSON TO INPUT (normally FO), DIFFERENT PERSON TO AUTHORISE (TC/COUNCILLORS). NO ONE PERSON CAN MAKE A PAYMENT - NEED TWO PEOPLE USING THEIR OWN PERSONAL FOB	RFO/FO

2. Charge Card payments	
CARDS KEPT SECURELY	RFO/TC
MAX £5000 per month (in line with agreed budgets) WITHOUT COMMITTEE APPROVAL	FINANCIAL REGULATIONS

Payroll

PREPARE CONTRACTS OF EMPLOYMENT FOR ALL STAFF	TC/CSM
CHECK REFERENCES FOR NEW STAFF	TC/CSM
CHECK GROSS PAY FOR EACH EMPLOYEE IS AT CORRECT RATE	RFO/FO

CHECK SICK LEAVE RECORDED CORRECTLY	RFO
CHECK ANNUAL LEAVE/PAY AGAINST LEAVE RECORDS	RFO
CHECK ANY STATUTORY SICK PAY OR MATERNITY PAY DEDUCTIONS	RFO
TC APPROVAL FOR NEW STARTERS	TC/CSM
PROMPT REMOVAL OF LEAVERS- FROM PAYROLL SYSTEM	RFO
TOWN CLERK TO COUNTERSIGN / AUTHORISE PAYROLL BEFORE BACS IS SUBMITTED	TC/RFO/FO
INTERNAL AUDITOR TO AUDIT ANNUALLY	RFO

Supplier Invoices

CHECK PURCHASE ORDERS & DELIVERY NOTES MATCH INVOICES	FO
CHECK PURCHASE ORDERS AUTHORISATION	FO
CHECK UNMATCHED PURCHASE ORDERS	FO
CHECK EXPENDITURE CODING TO CORRECT BUDGET HEAD & COST CENTRE	FO/RFO
CHECK AUTHORISATION FOR PAYMENT OF INVOICE	FO
ENSURE SUPPLIER STATEMENTS CHECKED AGAINST PURCHASE INVOICE RECORDS	FO
CHECK ANY OLD CREDITORS & ASCERTAIN WHY STILL UNPAID	RFO/FO

Insurance

REVIEWED ANNUALLY	RFO/TC
PROVIDER REVIEWED EVERY THREE YEARS	RFO/TC/FULL COUNCIL
REVALUATION EXERCISE TO TAKE PLACE AT LEAST EVERY 5 YEARS TO ENSURE THAT SUMS INSURED ARE ACCURATE	RFO

General

CHECK TRIAL BALANCE MONTHLY	RFO
AT LEAST TWICE EACH FINANCIAL YEAR- CHECK ACTUAL EXPENDITURE AGAINST ESTIMATES & INVESTIGATE ANY OVERSPENDS	RFO
VAT RETURN RECONCILLED TO ACOUNTS AND SUBMITTED QUARTERLEY	RFO
REGULAR REPORTING TO COMMITTEES OF EXPENDITURE AND VARIANCES FROM BUDGET	RFO
MONTHLY CHECKING OF ALL TRANSACTIONS FOR CORRECT CODING	RFO
ANNUALLY CHECK THE INDEPENDENCE AND COMPETANCE OF INTERNAL AUDITOR	RFO/F&G/FULL COUNCIL

TC= TOWN CLERK
RFO=RESPONSIBLE FINANCIAL OFFICER
FO= FINANCE OFFICER
OM=OPERATIONS MANAGER

CSM=CORPORATE SERVICES MANAGER

Charter of Twinning

Between the people of
HAILSHAM AND DISTRICT
and the citizens of
GOURNAY EN BRAY

This Charter of Friendship signifies the commitment of the people of Hailsham and District and the citizens of Gournay en Bray to work together to encourage an understanding between people and to serve the cause of peaceful friendship, in particular within the nations of Europe.
The Charter envisages that the two communities will seek to promote greater understanding, respect and friendship between their inhabitants in a framework which:

1) provides for a regular and meaningful exchange of ideas through personal visits and joint events; and

2) gives encouragement to exchanges involving young people, to cultural, sporting and other recreational activities and, in particular, to the development of commercial opportunities bringing greater prosperity to the respective communities.

The signatories to this document denote a pre-existing goodwill within both communities which can now be developed by elected representatives and others in accordance with the spirit of this Charter.

Signatories:

28th October 2000

Charte d'Amitie

Ville de
GOURNAY
en Bray
République Française

Entre la population de
HAILSHAM, SON DISTRICT
et celle de
GOURNAY EN BRAY

Selon cette Charte d'Amitié, les habitants de Hailsham, son district et ceux de Gournay en Bray expriment leur volonté de travailler ensemble pour encourager la connaissance entre eux et particuliérement entre les nations Européennes.
La Charte envisage que les deux communautés recherchent les meilleurs moyens possibles pour encourager l'entente, le respect et l'amitié entre leurs habitants dans un cadre qui pourra:

1) Fournir un échange régulier et riche d'idées grâce á des visites individuelles et la participation á des événements communs;

2) Encourager les échanges, en particulier concernant les jeunes gens, les activités culturelles, sportives, ou de loisirs, ainsi que le développement d'opportunités commerciales susceptibles d'apporter une plus grande prospérité aux communautés respectives.

Les signataires de ce document dénotent une bonne volonté qui préexiste parmi les deux communautés et qui peut maintenant être développée par les porte-parole élus ou non, conformément á l'esprit de cette charte.

Signataires:

28.10.2000.