

MEMORIAL GARDENS TRUST
ANNUAL TRUSTEES REPORT
YEAR ENDING 31ST MARCH 2024

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café

Next rent review due in December 2024 as per terms of the lease. The lease is currently being renewed. Expenditure on Castle Café was £171 for clearing drains. The yard will be re-surfaced in April/May 2024 - in the next financial year.

Withernsea Coastguard Station.

The lease for the land at the Coastguard Station is currently being renewed – one has been received but was incorrect and is currently being amended by the solicitor.

Memorial Car Park

Car parking receipts totalled £26117.00 nett of VAT (compared with £22034 last year). This remains very good, whilst weather dependant the car park remains busy. The seasonal contract begins on good Friday and remains 7 days a week until the end of September. The current parking fees are:

Cars

3.50 per day

Seasonal Passes are £45 and limited to 10 only.

2 wheelchair access ramps have been fitted, one in the gardens and one from the car park. The car park lines have been re-painted. Paths are still to be repaired/reconfigured.

Renovation of the War Memorial was undertaken at a cost of £1052.80

Memorial Gardens

The gardens remain well tended. There were very few events in there over the summer.

The 6 month transfers (paid to Withernsea Town Council for work done on Memorial Land by the outside workers, and administration) totalled £14,000 as per the WTC budget.

The £1000 annual budget agreed for planting has made a big difference. The gardens are mainly looked after by Chris Herd who is doing a good job in maintaining them. The Trust has agreed to employ a seasonal groundsman to work in the Memorial Gardens from May-September which will take place in the forthcoming financial year.

Yorkshire Water pumping station remains in urgent need of repair. Some cosmetic tidying up is still needed and has been reported constantly to Yorkshire Water. They assured us that the work was due to be undertaken in March 2023. This was very minimal and it remains unsightly. We continue to pursue this though they have said that only basic maintenance is likely to be done.

Car boot sales for the Christmas Lights appeal continue to take place seasonally. The Memorial Trust receive a cut of the car boot fees (£101).

The COIF interest paid in this financial year was a healthy £1729.29.

The unaudited draft annual accounts are attached to this report – a copy is available on the table.

The Charity Commission's Annual Return will be completed when it is required.

Signed,

A handwritten signature in black ink, appearing to read 'A.J. Moxon', followed by a comma.

A.J. Moxon PSLCC– Secretary to the Trustees.

29/04/2024

12:41

Memorial Gardens Trust

Balance Sheet as at 31 March 2024

31st March 2023

31st March 2024

31st March 2023		31st March 2024	
Current Assets			
261	VAT Control A/c	0	
12,263	Current Bank A/c	19,643	
40,037	COIF	40,037	
<hr/>		<hr/>	
52,561			59,680
<hr/>			
52,561	Total Assets		59,680
Current Liabilities			
0	VAT Control A/c	76	
0	Accruals	25	
<hr/>		<hr/>	
0			101
<hr/>			
52,561	Total Assets Less Current Liabilities		59,580
Represented By			
52,561	General Reserves		59,580
<hr/>		<hr/>	
52,561			59,580


The above statement represents fairly the financial position of the authority as at 31 March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman



Date : 13 - 5 - 24

Signed :
Responsible
Financial
Officer



Date : 30-4-24

ANNUAL RETURN
FOR THE YEAR ENDED 31 MARCH 2024
Memorial Gardens Trust

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

J. Moxon

Date

30.4.24

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above ^{Trust}Council (Chair)

[Signature]

Date

13-5-24

Last Year £

This Year £

General Notes for Guidance

1	Balances brought forward	47,867	52,561	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
3	(+) Total other receipts	29,476	37,083	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4	(-) Staff costs	7,011	11,504	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	17,771	18,560	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	(=) Balances carried forward	52,561	59,580	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total value of cash and short term investments	52,301	59,680	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	Total fixed assets plus long term investments and assets	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<u>100 General Income</u>					
1076 Carpark Income	26,117	0	(26,117)		
1090 Interest Received	1,905	0	(1,905)		
1110 Castle Café Income	8,961	0	(8,961)		
1120 Car Boot Income	101	0	(101)		
General Income :- Income	37,083	0	(37,083)		
Net Income	37,083	0	(37,083)		
<u>110 Carpark</u>					
4000 Salaries	9,203	0	(9,203)		(9,203)
4030 PAYE and NI	2,301	0	(2,301)		(2,301)
4090 Maintenance	102	0	(102)		(102)
4100 Rates	476	0	(476)		(476)
Carpark :- Indirect Expenditure	12,082	0	(12,082)	0	(12,082)
Net Expenditure	(12,082)	0	12,082		
<u>120 Castle Café</u>					
4090 Maintenance	171	0	(171)		(171)
Castle Café :- Indirect Expenditure	171	0	(171)	0	(171)
Net Expenditure	(171)	0	171		
<u>130 General</u>					
4090 Maintenance	8,257	0	(8,257)		(8,257)
4110 Planting	733	0	(733)		(733)
4120 Grasscutting	0	0	(0)		(0)
4130 Maintenance	7,927	0	(7,927)		(7,927)
4990 Sundries	895	0	(895)		(895)
General :- Indirect Expenditure	17,812	0	(17,812)	0	(17,812)
Net Expenditure	(17,812)	0	17,812		
Grand Totals:- Income	37,083	0	(37,083)		
Expenditure	30,065	0	(30,065)	0	(30,065)
Net Income over Expenditure	7,018	0	(7,018)		
Movement to/(from) Gen Reserve	7,018	0	(7,018)		

Annual Internal Audit Report 2023/24

WITHERNSEA TOWN COUNCIL

www.withernseatowncouncil.co.uk Y AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>	✓		
O. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

14 02 2024 05 06 2024

ANTHONY ROOKES AUDITOR

Signature of person who carried out the internal audit

Date

06/06/2024

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

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