

Minutes of the Meeting of the **FINANCE AND GOVERNANCE COMMITTEE** held at the Town Hall, Swanage on **WEDNESDAY 18th MARCH 2026** at 12.00 p.m.

PRESENT:- Councillor M. Bonfield (Town Mayor) – Chairman

Councillor T. Foster
Councillor C. Moreton
Councillor G. Suttle
Councillor C. Sutton
Councillor C. Tomes
Councillor S. Vile

Also in attendance: -

Dr M Ayres	Town Clerk and RFO
Ms G Percival	Assets & Compliance Manager
Miss A Spencer	Finance Manager
Mr C Squires	Project Officer

There were no members of the public present at the meeting.

1. **APOLOGIES**

There were no apologies to report.

2. **DECLARATIONS OF INTEREST**

Members were invited to declare their interests and consider any requests for Grants of Dispensations in accordance with Section 9 and Appendix B of the Council's Code of Conduct.

Agenda Item No. 3 – Councillor Tomes declared a non-pecuniary interest in the scale of charges under the Code of Conduct by reason of close family members being private beach hut site licensees.

Further to his declarations of interest under item 2) above, Councillor Tomes left the meeting.

3. **PRIVATE SITES LICENCE FEE – UPDATE ON NNDR AND VAT**

Consideration was given to a briefing note regarding matters relating to Business Rates (NNDR) and VAT in connection with the Private Beach Hut Sites licence fee charged by the council. It was reported that the matters initially under discussion had been resolved with the appropriate bodies, i.e. the VOA and HMRC. It was noted that the individual sites could not be individually rated and that the standard rate of VAT had correctly been applied to the licence fee.

However, following correspondence with an officer at HMRC, it was determined that the incorrect rate of VAT had been applied for the licence fee for the 2021 and 2022 seasons due to a change introduced during Covid. It was noted that a reduced rate of VAT should have been applied to the licence fee rather than the standard rate, resulting in an overpayment of VAT by the licensees. It was reported that a refund of the overpaid VAT had been received from HMRC in relation to the 2022 licence fee which would be passed on to the licensees, but a refund for the 2021 licence fee had been refused due to being outside of the 4-year time limit for the notification of errors.

A discussion ensued during which it was recognised that although the council did not have an obligation to refund licensees in respect of the 2021 licence, it was felt that it would be right to do so. It was noted that this should draw all outstanding matters in relation to VAT and NNDR in connection with the private sites to a conclusion. It was proposed by the Town Mayor, seconded by Councillor Suttle, and RESOLVED UNANIMOUSLY: -

To issue a credit note to the Private Beach Hut Site licensees for the value of the overpaid VAT in relation to the 2021 licence, as a gesture of goodwill.

Councillor Tomes re-entered the meeting.

4. DRAFT CORPORATE PLAN 2026-30 – TO CONSIDER RESPONSE TO FORMAL CONSULTATION AND AGREE NEXT STEPS

Members considered a briefing note summarising responses to the recent public consultation regarding the Draft Corporate Plan. It was noted that there had been a total of 214 responses, a small majority being paper submissions, demonstrating the importance of sending the consultation document to every home. Although this was not a large response, it was an improvement on the 181 responses received in 2022. There had been greater engagement with many of the Council's key partners than last time, resulting in a number of detailed responses from this group of consultees. It was reported that comments had largely been supportive of the draft Corporate Plan content, 93% of respondents agreeing with the Council's five priorities.

A discussion ensued about some of the key points raised via the consultation survey. Consideration was given as to how best to integrate culture into the plan. It was suggested that this would be best under the Tourism and Local Economy section as culture was likely to play a part in the delivery of regenerative tourism. The introduction of a sixth priority to address cultural matters was ruled out given the need to focus the Town Council's limited resources on matters within its remit. The use of the word 'advocate' in relation to third party activities, over which the council had no authority, was also questioned. The view that the primary focus of the Corporate Plan should be on matters under the Town Council's direct influence was strongly expressed, although it was acknowledged that the Council has an important role to play as a partner organisation to support the delivery of projects by third parties.

The potential for making stronger references to youth services in the Corporate Plan was raised, but again it was noted that the Town Council's focus should be on the provision of facilities within its direct control (e.g. play parks and the proposed improvements to Day's Park), whilst supporting youth services provided by third parties.

It was noted that many of the comments received related to the activities of Dorset Council or other public sector bodies. The benefits of publicising a pictorial representation of the responsibilities of each of the tiers of local government was highlighted. Following further discussion, it was proposed by Councillor Vile, seconded by Councillor Suttle, and RESOLVED UNANIMOUSLY: -

That officers should prepare a revised draft plan, reflecting the discussion at this meeting, to be presented to a forthcoming Council Meeting for approval.

5. ANNUAL HEALTH & SAFETY REPORT 2025/26 - TO NOTE CONTENT

Consideration was given to a report, prepared by the Assets and Compliance Manager, setting out the number of accidents and incidents involving the Council's workforce during the period April 2025 to March 2026. Members were pleased to note the implementation of a Challenging and Aggressive Behaviour Reporting Procedure and Incident Form. The content of the health and safety report was noted.

6. **COUNCIL PRIORITIES SPRING/SUMMER 2026 AND TO NOTE OUTTURN FOR 2025/26**

Members were updated as to the progress made with the Council's priorities. It was noted that good progress had been made since the last review. The need to finalise the committee structure and terms of reference was noted, and it was felt best that this was addressed after the adoption of the Corporate Plan and the appointment of the committees in May.

The priority list for the forthcoming six-month period was noted, with key projects being the Green Seafront Scheme, Charitable Trust review, Football Club and Neighbourhood Plan. It was suggested that the UK Town of Culture 2028 bid be included in the Spring/Summer 2026 priorities list, pending approval at the Council meeting on 23rd March.

It was proposed by Councillor Moreton, seconded by Councillor Suttle and RESOLVED UNANIMOUSLY:

TO RECOMMEND

That the draft Council Priority Plan for spring/summer 2026 be approved, including the UK Town of Culture 2028 bid.

7. **ITEMS OF INFORMATION AND MATTERS FOR FORTHCOMING AGENDAS**

The following matters were listed for forthcoming agendas.

- **Update on creation of FOI webpage** – It was reported that a plan to make this live in the near future had been developed.
- **Digital Transformation** – It was noted that various options were being explored to adopt AI and digital technology to improve efficiency.
- **Member Training** - It was reported that cyber security training had recently been undertaken, but it was noted that a wider training schedule would be beneficial.
- **Review of Social Media Policy**
- **Audit 2025/26 – Assertion 10** – It was noted that this was a new requirement for the AGAR in 2025/26. It was reported that an IT policy had been adopted.
- **Prospect – Replacement of water pipes** - The Assets & Compliance Manager reported that a broken drainage pipe through the Greengage Community Garden and Prospect Green had been discovered and was in need of urgent repair. The Town Clerk stated that he had approved the expenditure under his delegated authority, due to the urgency of the matter, at an estimated cost of £5.5k. It was noted that further works may be required.

EXCLUSION OF PRESS AND PUBLIC

Proposed by the Town Mayor, seconded by Councillor Foster and RESOLVED UNANIMOUSLY:-

That, under Standing Order No. 1 c), in the public interest, the press and public be excluded from the Meeting in view of the confidential nature of the business to be transacted under agenda items 8, 9 and 10 in relation to legal matters and data protection requirements.

8. SCHEDULE OF DEBTORS AND REVIEW OF BAD DEBT PROVISION

A report on aged debtors dated 13th March 2026 was submitted for information and it was noted that the majority of debts were anticipated to be collected. Concern was raised over two debts, and it was reported that further steps would be taken in relation to the first debt due to the value and repayment plan already in place. Consideration was given to a second bad debt, with a value of £277. Following discussion it was proposed by the Town Mayor, seconded by Councillor Vile, and RESOLVED UNANIMOUSLY:-

To send a solicitor’s letter in connection with the outstanding debt of £277.

The bad debt provision of £35,000 was noted to be retained until outstanding debts had been recovered.

9. INSURANCE – NOTIFICATION OF CLAIMS

It was reported that the council had two live claims being reviewed by its insurers, Zurich. These were noted as one public liability claim and one property claim.

10. ANNUAL REVIEW OF CORPORATE RISK REGISTER

Members gave consideration to the Council’s Corporate Risk Register last updated in March 2025. It was reported that The Practitioners’ Guide expects Members to be fully engaged in the review of the Council’s Risk Register.

In addition to minor changes, including updated completion and target dates, the following significant amendments were proposed as the basis of a recommendation to the Town Council.

Financial Risks	
A change in Dorset Council policy leads to unplanned transfer of assets and/or services to Swanage Town Council	Update control – remove EMR: Ensure maintain close contact with ward members and build relationships with senior leadership team; attend DAPTC briefings. As part of budget setting process, consideration to be given annually to establishing an earmarked reserve to provide emergency funding to support key services.
Compliance Risks	
Failure to comply with General Data Protection Regulations	Amend control to include: Annual review of implementation of data protection policies by Data Protection Officer with action plan. Staff training provided.
Operational Risks	
Loss of computer data leads to inability to deliver Council services.	Update control: All data saved to Town Council main server which is backed up daily. Accounts and payroll data also backed up separately. All back-ups saved in fire-proof safe. IT policy restricts personal use of internet during working hours. Appropriate firewalls and anti-virus software in place. Update actions, as follows: Improved business continuity plan required. IT policy to be reviewed. Cyber insurance to be considered.

New risk: Loss of computer data/data breach as a result of a cyber attack/hacking incident	Control measure: IT Policy introduced for members and officers; data protection policies in place and compliance regularly reviewed; cyber security training provided for members and officers; firewalls and anti-virus software in place.
Strategic Risks	
Lack of continuity planning leads to over-reliance on key individuals.	Amend control to include: Options identified for employing temporary cover for key officers.

It was proposed by Councillor Tomes, seconded by Councillor Sutton and RESOLVED UNANIMOUSLY:-

TO RECOMMEND:

That the revised Corporate Risk Register for 2026/27, incorporating the amendments in the table above, be adopted.

11. PROVISIONAL DATE OF NEXT MEETING

The provisional date of the next scheduled meeting was noted as 22nd July 2026.

The meeting concluded at 1.10 p.m.
