

Council Offices, The Priory Centre, St Neots, Cambridgeshire, PE19 2BH
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To: Committee Members

CLlrs G Thorpe (Chairman), B Chapman (Deputy Chairman), D Giles, D Eyre, C Maslen,
J Cooper-Marsh, Christine Green, P Davies

Copies: County Councillors - J Wisson, S Taylor, & D Wells
District Councillors - N Johnson, D Wells, Dr P Gaskin, & K Prentice
Town Councillors (not a member of this committee)
Local Press, Town Council noticeboard and website

NOTICE IS GIVEN that an **FINANCE & GOVERNANCE COMMITTEE** will be held in the **PRIORY CENTRE**, Priory Lane, St Neots, PE19 2BH on **Tuesday 12 February 2019 at 7:15pm.**

Members of the Committee are HEREBY SUMMONED to attend to consider the following business:

Public Participation

There will be a 10 minute public participation before the meeting to allow any resident to address the Committee on any matter appearing on the agenda for this meeting.

A G E N D A

1. **Apologies for Absence**

To receive and accept Councillor's apologies for absence.

2. **Declarations of Interest**

To receive from Councillors declarations as to Disclosable Pecuniary Interests and/or Non Statutory Disclosable Interests along with the nature of those interests in relation to any agenda item.

3. **Minutes**

To approve the minutes of the Finance & Governance Committee held on 4 December 2018 as a true and accurate record. Attachment 1

4. **Payments**

To note the payment reports for November and December 2018. Attachment 2

5. **Section 106**

Section 106 receipts and play area expenditure reconciliation report. Attachment 3

6. **Bank - Cash & Investment Reconciliation**

Quarterly update report as at 31 December 2018 Attachment 4



7. Income & Expenditure Reports

- Summary of Income and Expenditure by Budget Heading - 1/4/18 - 31/12/18 Attachment 5
- Detailed report of Income and Expenditure by Budget Heading - 1/4/18 - 31/12/18
- Reserves Expenditure - 1/4/18 - 31/12/18

8. Balance Sheet Reports

- Balance Sheet as 31/12/18 Attachment 6
- Earmarked Reserves breakdown
- CIL Reserves schedule

9. Financial Regulations

To review and recommend for approval by Full Council Attachment 7

10. Risk Register

To review and recommend for approval by Full Council Attachment 8

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Ed Reilly
Town Clerk

Attachment 1

Minutes

MINUTES OF THE MEETING OF FINANCE & GOVERNANCE COMMITTEE
HELD IN THE GUEST HALL AT THE PRIORY CENTRE, PRIORY LANE, ST NEOTS
ON TUESDAY 4th DECEMBER 2018

Present: Cllrs Thorpe (Chairman) Chapman (Deputy Chairman), Maslen, Eyre, D Giles and Cooper-Marsh

Also present: Deputy Town Clerk, Civic Officer, Finance Manager

Public Participation

Cllr Ben Pitt and Mr Bob Farrer sat in the public area.

Mr Farrer requested a breakdown on the repair costs for Eaton Socon Church Wall and it was agreed that the Deputy Town Clerk would provide a written response to his enquiry.

51. Apologies

Apologies were received from Cllrs Christine Green and Davies
Cllr Hook was recorded as absent.

52. Declarations of Interest

There were no declarations of interest received.

53. Minutes

It was proposed and seconded to accept the minutes of the Finance & Governance committee held on 20th November 2018 as a true and accurate record.

RESOLVED to accept the proposal.

54. Budget 2019/2020

Members had before them for review a draft budget put together by the Chairman of each committee at a recent budget working group meeting.

The Finance Manager provided members with copies of pages 18, 19 & 20 to replace those sent out with the original agenda as some further updates had been applied based on decisions made at the recent Full Council meeting. A copy of the guidance received from HDC on CIL payments was also provided to members and that based on this it would be possible to claim costs for repairs and maintenance to community buildings under CIL. The question was raised that this guidance sheet is not the latest and that a more up to date version is available. Finance Manager to request the latest guidance information from HDC and distribute to members.

Members were referred to a decision made at the last Full Council meeting involving the allocation of playground expenses of £15,800 for Shady Walk and Riversmead play equipment. This equipment cost had been approved for recommendation to Full Council by the Operations and Maintenance Committee in August 2017, however at the Full Council in September 2017 did not vote on the recommendation as the minutes were still in draft format.

Cllr Eyre joined the meeting at 7.44pm and declared that he had no declarations of interest in the agenda items.

Cllr Chapman provided members with a document containing a list of questions he had prepared on the draft budget. The Finance Manager stated that if she had received the list prior to the meeting answers

could have been prepared.

Members went through the items on the list and the following recommendations were made.

It was proposed and seconded that the sum of £30k is included in the budget for new play equipment and the outdoor gym equipment and subsidised by landfill tax.

RESOLVED to accept the proposal.

It was proposed and seconded that the Personnel Committee be charged with investigating the grading for staff and how they are assessed.

RESOLVED to accept the proposal

It was proposed and seconded that this committee looks at all rents for council owned property in February 2019 with a view to increasing them from April 2020 and that this review is then carried out on annual basis.

RESOLVED to accept the proposal

It was proposed and seconded to suspend standing orders.

RESOLVED to accept the proposal

An additional sheet of financial statements was handed to members by Cllr Chapman, any questions regarding were to be directed to Cllr Chapman as the Finance Manager had not had any input in the preparation of these statements.

It was proposed and seconded that the 2019/2020 budget with the amendments above is recommended to full council for approval.

RESOLVED 5 for and 1 against to accept the proposal

Cllr Chapman commented that he was uncomfortable with the budget, there are rising costs in certain areas and in excess of the budget and a decrease in reserves. Does not support the budget and wants further controls on costs and to find a better way to control costs. He felt that the increase in costs needed more detail provided. He suggested a further meeting is held to gain more detail behind the costs and that there is time as he had spoken with HDC who have granted us a week's extension on the deadline date for submitting our precept to them.

The Finance Manager noted that there had been no written confirmation received regarding this extension and until then the Council have to work to the original deadline date for submission of 11th January 2019. Cllr Chapman agreed to ask HDC to confirm the new date in writing to the Finance Manager. Members were reminded that we are currently at 51% at end of September which is not a large overspend and to bear in mind that most of the additional expenditure had been approved by Full Council apart from the church wall. The Finance Manager felt there was an element of mistrust and asked how we should address this.

Cllr Cooper-Marsh asked for clarification of the headline precept increase in monetary terms which was noted as £1.00 per week for a Band D household.

Cllr Chapman objected to the Finance Manager's reference of mistrust stating that Officers have to provide the information to councillors it is not about trust but about good practice and is normal procedure. The Chairman reminded members to not let things get personal as it was inappropriate.

Cllr Eyre stated that we as finance committee members vote on these figures and receive reports on a monthly basis and if we haven't got control then it is our fault as a committee. If we want tighter control this should be sought during the next financial year rather than keep looking backwards. We as a committee have lost control.

It was noted by the Chairman that there are areas of concern and that responsibility had shifted away from councillors to staff. We need to find a solution to this. It was noted by some members that the budgets had never been prepared and presented in such a clear way and thanked the Finance Manager for all her hard work.

The Finance Manager and Deputy Town Clerk left the meeting.

55. Earmarked Reserves

Members reviewed and agreed the virement recommendations as listed in attachment 3 on the agenda.

56. Payments for October 2018

Members noted the report.

The Chairman closed the meeting at 9.38pm.

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Chairman

DRAFT

Attachment 2

Payments

At : 16:39

Priory Centre Current Account

List of Payments made between 01/11/2018 and 30/11/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
07/11/2018	FIRST DATA	DD	22.74		CARD TERMINAL RENTAL - TC
07/11/2018	FIRTS DATA	DD	22.74		CARD TERMINAL RENTAL-PC
07/11/2018	HDC	DD	1,632.00		RATES - PRIORY CENTRE
13/11/2018	American Express	DD	0.29		Purchase Ledger Payment
14/11/2018	First Data Europe Ltd	dd	77.32		8073 Card transaction 10/18 PC
14/11/2018	First Data Europe Ltd	DD	27.21		8083 Card transactions OCT TC
Total Payments			<u>1,782.30</u>		

At : 16:37

Barclaycard

List of Payments made between 01/11/2018 and 30/11/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/11/2018	EASICOOK	BARCLCARD	187.79		WINTERHALTER WASH ARM COMP
08/11/2018	ADOBE	BARCLCARD	12.64		SOFTWARE SUBSC
08/11/2018	B&M	BARCLCARD	29.98		HALLOWEEN MARKET
08/11/2018	B&M	BARCLCARD	28.42		HALLOWEEN MARKET
08/11/2018	B&M	BARCLCARD	16.97		HALLOWEEN MARKET
08/11/2018	B&M	BARCLCARD	29.28		HALLOWEEN MARKET
08/11/2018	AMAZON	BARCLCARD	7.99		PRIME SUBSC
08/11/2018	COLVER OFFICE SUPPLIES	BARCLCARD	12.50		HALLOWEEN TRIAL
08/11/2018	CLOVER OFFICE	BARCLCARD	8.75	HALLOWEEN TRAIL	CLOVER OFFICE
08/11/2018	B&M	BARCLCARD	5.28		HALLOWEEN MARKET
08/11/2018	TESCO	BARCLCARD	19.00		HALLOWEEN MARKET
08/11/2018	WAITROSE	BARCLCARD	3.00		HALLOWEEN TRIAL
08/11/2018	LIDL	BARCLCARD	20.20		HALLOWEEN MARKET
08/11/2018	WAITROSE	BARCLCARD	10.00		HALLOWEEN MARKET
08/11/2018	PERFORMER AT CHRISTM LIGHTS	BARCLCARD	144.00		PERFORMER AT CHRISTM LIGHTS
08/11/2018	UPPER REGENCY CAFE	BARCLCARD	2.90		STAFF TRAVEL
08/11/2018	MKC PARKING	BARCLCARD	22.38		STAFF TRAVEL
08/11/2018	WHITBREAD GROUP	BARCL CARD	2.75		STAFF TRAVEL
08/11/2018	M&S	BARCLCARD	2.75		STAFF TRAVEL
08/11/2018	MKC PARKING	BARCLCARD	20.38		STAFF TRAVEL
08/11/2018	ITUNES	BARCLCARD	0.79		ICLOUD STORAGE
08/11/2018	AMAZON	BARCLCARD	78.64		PUMPKIN TRIAL
08/11/2018	AMAZON	BARCLCARD	18.67		PUMPKIN TRIAL
08/11/2018	B&M	BARCLCARD	29.98		HALLOWEEN MARKET
08/11/2018	AMAZON	BARCLCARD	20.97		PUMPKIN TRAIL
08/11/2018	GRAFFIDOODLEUK	BARCLCARD	49.97		SOLDIER STICKERS
08/11/2018	GRAFFIDOODLE	BARCLCARD	16.99		SOLDIER STICKERS
08/11/2018	VINYL STYLE	BARCLCARD	72.45		POPPY STICKERS
Total Payments			875.42		

List of Payments made between 01/11/2018 and 30/11/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
01/11/2018	BACS	BACS Pymnt	9,082.09	BACS B/L Pymnt Page 3166
01/11/2018	ANGLIAN WATER SERVICES LTD	DD7847	18.87	7999 Water 7-10/18 Cemeteries
01/11/2018	ELAS	DD	655.55	MONTHLY SUBSC
01/11/2018	PAYROLL - W 30	PAYROLL	1,101.91	PAYROLL - W 30
02/11/2018	Scottish & Southern Energy - D	DD-3041	637.90	8036 Electricity 6-10/18 OPS
05/11/2018	Fuel Card Services	DD-1546	329.23	8056 Fuel bill 21-25/10 OPS
05/11/2018	BARCLAYS	DD	30.02	BANK CHARGE AND COMMISSION
07/11/2018	Yell Customer Service Team	DD-487A	50.71	8091 Advertising 10/18 PC
08/11/2018	PAYROLL - W31	PAYROLL	940.03	PAYROLL - W31
08/11/2018	RELATE	BACS	2,000.00	GRANT AID
09/11/2018	BRITISH TELECOM	DD-6891	162.79	8060 B Band & Redcare PC
09/11/2018	BLACK CAT RADIO	BACS	5,000.00	GRANT
12/11/2018	BACS	BACS Pymnt	7,114.20	BACS B/L Pymnt Page 3172-3174
12/11/2018	Fuel Card Services	DD-01546	388.16	8074 Fuel bill 28-31/10 OPS
12/11/2018	Fuel Card Services Ltd	DD-1143	19.20	8075 Card protection OPS
12/11/2018	SIEMENS	DD	659.18	COPIER LEASE RENTAL - 3M
12/11/2018	PWLB	DD	14,682.00	LOAN REPAYMENT
14/11/2018	O2	DD-295/001	277.55	Purchase Ledger Payment
15/11/2018	ANGLIAN WATER SERVICES LTD	dd-3221	10.75	8000 Water 7/18 Allotments
15/11/2018	ANGLIAN WATER SERVICES LTD	DD-3319	71.06	8001 Water 7-10/18 OPS
15/11/2018	Restore Datashred	DD-4676	50.93	8117 Conf shredding 11/18 TC
15/11/2018	HDC	DD	27.00	RATES- CEMETRY HOWITTS
15/11/2018	HDC	DD	34.00	RATES - SOUTH STR TOILETS
15/11/2018	HDC	DD	48.00	RATES - OLD CEMETRY
15/11/2018	HDC	DD	103.00	RATES - STORE ADJ SOUTH STR
15/11/2018	HDC	DD	132.00	RATES - 6B SOUTH STR
15/11/2018	HDC	DD	139.00	RATES - NEW CEMETRY
15/11/2018	HDC	DD	158.00	RATES - TEBUTTS RD TOILETS
15/11/2018	HDC	DD	437.00	RATES - EATONS CENTRE
15/11/2018	HDC	DD	972.00	RATES - LEVELLERS LANE
15/11/2018	Barclaycard	BARCLCARD	875.42	BARCLCARD REPAYM
15/11/2018	PAYROLL - W32	PAYROLL	717.67	PAYROLL - W32
15/11/2018	PAYROLL - M11	PAYROLL	67,670.91	PAYROLL - M11
19/11/2018	Fuel Card Services	DD-001546	252.65	8131 Fuel bill 4-5/11 OPS
19/11/2018	Fuel Card Services Ltd	DD-51143	27.65	8130 Fuel bill 5/11 OPS
20/11/2018	BACS	BACS Pymnt	6,067.54	BACS B/L Pymnt Page 3182 - 3183
20/11/2018	Petty Cash Town Council	1011130	250.00	TC PC TRF
20/11/2018	Priory Centre Cafe Petty Cash	1011130	250.00	PC PC TOP UP
21/11/2018	LOCUM CLERK	BACS	129.70	LOCUM CLERK
22/11/2018	HMRC	DD	15,647.12	OCTOBER PAYE & NIC
22/11/2018	PAYROLL - W33	PAYROLL	1,001.96	PAYROLL - W33
26/11/2018	Fuel Card Services	DD-0001546	177.91	8108 Fuel bill 13/11/18 OPS
26/11/2018	Fuel Card Services Ltd	dd-251143	52.08	Purchase Ledger Payment
26/11/2018	Southern & Scottish Energy -	DD-3131	135.21	8126 Electricity 9-10/18 TOILE
26/11/2018	Southern Electric - Museum	dd-4431	89.41	8127 Electricity 9-10/18 MUSEUM
26/11/2018	BIFFA WASTE SERVICES	DD-4618	115.44	8051 Waste disposal 10/18 OPS
26/11/2018	BOC LTD	dd-7075	22.05	8064 Gas for pumps PC
27/11/2018	Marston's PLC	DD-0738	1,526.10	7980 Brewery order 4/10/18 PC
27/11/2018	Neopost Limited	DD-1098	156.00	8048 Postage 10/18 TC
28/11/2018	Virgin Media Services	DD-1001	36.00	8118 Broadband 11-12/18 TC
28/11/2018	Southern & Scottish Energy - E	DD-111241	395.37	8138 Electricity 10-11/18 EC
28/11/2018	Virgin Media Services	DD-401001	72.00	8119 Broadband 11-12/18 TC
28/11/2018	Scottish & Southern Energy - P	DD-82931	1,658.25	Purchase Ledger Payment
29/11/2018	BARCLAYS	DD	15.00	BANK CHARGES
29/11/2018	Wellers Hedleys	BACS	669.00	8120 Red Cross Building TC
29/11/2018	PAYROLL	DD	1,153.44	PAYROLL - W34
29/11/2018	HDC	BACS	1,650.00	ELECTRICITY CARD REC-OCT 18
29/11/2018	CM MUSIC	BACS	50.00	CHRISTMAS LIGHTS PERFORMANCE
30/11/2018	Jola Cloud Solutions	DD-JNN29	442.96	8081 Telephony 10/18 TC
30/11/2018	MAILCHIMP	CARD	7.91	MONTHLY SUBSC
Total Payments			146,646.88	

At : 16:54

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 8	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Huntingdonshire District Council	HDC001				
09/10/2018	70008055	8021 CCTV 18/19 OPS		9,082.09	0.00	9,082.09	0.00
					0.00	9,082.09	
				Above paid on : 01/11/2018		By BACS	HDC001
				PAYMENT TOTALS	0.00	9,082.09	

At : 16:55

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 8	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Trade UK	BQ2404				
24/10/2018	0923196161	8027 PPE PC		108.73	0.00	108.73	0.00
26/10/2018	0923869476	8053 3 x 12ltr buckets OPS		2.91	0.00	2.91	0.00
				0.00		111.64	
				Above paid on : 12/11/2018		By BACS	5
		DOVE'S HYGIENE SERVICES	DHS001				
25/10/2018	28781	8029 Hygiene svc Oct PC		116.01	0.00	116.01	0.00
				0.00		116.01	
				Above paid on : 12/11/2018		By BACS	11
		ESPO	ESP001				
29/10/2018	5051495	8059 Stationery TC		72.00	0.00	72.00	0.00
				0.00		72.00	
				Above paid on : 12/11/2018		By BACS	12
		ARTHUR IBBETT LTD	ART003				
22/10/2018	140322	8035 Pressure washer OPS		257.60	0.00	257.60	0.00
22/10/2018	140401	8034 Sprocket kit OPS		84.05	0.00	84.05	0.00
29/10/2018	140728	8057 Car lights OPS		160.59	0.00	160.59	0.00
				0.00		502.24	
				Above paid on : 12/11/2018		By BACS	3
		ARCHANT HERTS & CAMBS	ARC007				
19/10/2018	82925606	7996 Ad Hunts Post 17/10 PC		48.00	0.00	48.00	0.00
26/10/2018	82928117	8026 Ad Hunts Post 24/10 PC		216.00	0.00	216.00	0.00
31/10/2018	82929802	8043 Ad Hunts Post PC		48.00	0.00	48.00	0.00
				0.00		312.00	
				Above paid on : 12/11/2018		By BACS	ARC007
		berrycroft stores ltd	BER004				
09/10/2018	62248	8033 Fertiliser OPS		153.00	0.00	153.00	0.00
				0.00		153.00	
				Above paid on : 12/11/2018		By BACS	BER004
		Bluefish Office Products	BLU001				
22/10/2018	IB858696	8023 Copier paper TC		75.46	0.00	75.46	0.00
				0.00		75.46	
				Above paid on : 12/11/2018		By BACS	BLU001
		Cheeky Moo Face Painting	CHE002				

At : 16:55

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 8	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
23/10/2018	158122	8055 Face painting @ market TC		150.00	0.00	150.00	0.00
					0.00	150.00	
				Above paid on : 12/11/2018		By BACS	CHE002
		Amey Cespa	DON001				
31/10/2018	10194200	8054 Waste disposal 10/18 EC		49.97	0.00	49.97	0.00
31/10/2018	10194318	8044 Waste collection Oct PC		256.13	0.00	256.13	0.00
					0.00	306.10	
				Above paid on : 12/11/2018		By BACS	DON001
		Mark Hansard and Gary Lee	HAN001				
17/10/2018	171018	8040 Compere DBF TC		250.00	0.00	250.00	0.00
					0.00	250.00	
				Above paid on : 12/11/2018		By BACS	HAN001
		Julia Charles Event Management Ltd	JUL001				
30/10/2018	INV-0759	8042 Balloon Modeller TC		576.00	0.00	576.00	0.00
					0.00	576.00	
				Above paid on : 12/11/2018		By BACS	JUL001
		Wider Plan Ltd	KID001				
22/10/2018	4390085	8024 Childcare voucher Nov TC		10.54	0.00	10.54	0.00
					0.00	10.54	
				Above paid on : 12/11/2018		By BACS	KID001
		Landsmans Ltd	LAN001				
29/10/2018	6279	8041 Toilets Xmas Lights TC		396.00	0.00	396.00	0.00
					0.00	396.00	
				Above paid on : 12/11/2018		By BACS	LAN001
		Local Authority Publishing Co Ltd	LOC003				
17/10/2018	93859	8038 6000 x SN Town Guide TC		1,805.00	0.00	1,805.00	0.00
					0.00	1,805.00	
				Above paid on : 12/11/2018		By BACS	LOC003
		Madingley Mulch	MAD001				
10/10/2018	0101145105	8052 Soil & sand 10t loose OPS		697.00	0.00	697.00	0.00
					0.00	697.00	
				Above paid on : 12/11/2018		By BACS	MAD001
		NRM Plumbing and Heating	NRM001				

Continued on Page No : 3174

At : 16:55

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 8	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
25/10/2018	7004	8028 Emergency call out EC		213.00	0.00	213.00	0.00
					0.00	213.00	
				Above paid on : 12/11/2018		By BACS	NRM001
		STL Property Services Ltd	STL001				
31/10/2018	311018	8061 Change light fittings PC		360.00	0.00	360.00	0.00
					0.00	360.00	
				Above paid on : 12/11/2018		By BACS	STL0001
		TCHIBO COFFEE INTERNATIONAL LTD	TCH001				
17/10/2018	9411437754	8050 Coffee shop supplies PC		417.25	0.00	417.25	0.00
					0.00	417.25	
				Above paid on : 12/11/2018		By BACS	TCH001
		Thomas Ridley & Son Ltd	THO001				
15/10/2018	810109	8030 Ice PC		106.73	0.00	106.73	0.00
29/10/2018	819447	8025 Bottled water etc PC		379.23	0.00	379.23	0.00
					0.00	485.96	
				Above paid on : 12/11/2018		By BACS	THO001
		Xlpress Ltd	XLP001				
19/10/2018	19755	8039 Pumpkin Trail Leaflet TC		105.00	0.00	105.00	0.00
					0.00	105.00	
				Above paid on : 12/11/2018		By BACS	XLP001
				PAYMENT TOTALS	0.00	7,114.20	

At : 16:57

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 8	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		COOLERAID LTD	COO001				
31/10/2018	1400716	8070 7 19 ltr bottled water PC		62.58	0.00	62.58	0.00
					0.00	62.58	
				Above paid on : 20/11/2018		By BACS	10
		DOVE'S HYGIENE SERVICES	DHS001				
31/10/2018	28931	8069 Hyg svc Oct EC		45.55	0.00	45.55	0.00
					0.00	45.55	
				Above paid on : 20/11/2018		By BACS	11
		ESPO	ESP001				
29/10/2018	5051496	8066 Stationery TC		25.74	0.00	25.74	0.00
					0.00	25.74	
				Above paid on : 20/11/2018		By BACS	12
		MASKEARAI INDUSTRIAL SUPPLIES	MAS002				
31/10/2018	66221	8079 Staff uniform & PPE OPS		287.14	0.00	287.14	0.00
31/10/2018	66222	8077 Handwash PUBLIC TOILETS		21.34	0.00	21.34	0.00
					0.00	308.48	
				Above paid on : 20/11/2018		By BACS	25
		Assured Fire & Security	ASS001				
11/09/2018	134968	8080 Alarm call out PC		30.00	0.00	30.00	0.00
					0.00	30.00	
				Above paid on : 20/11/2018		By BACS	ASS001
		BRIPAT Engineering Limited	BRI007				
15/10/2018	205315	8037 Monument repairs OPS		2,484.00	0.00	2,484.00	0.00
					0.00	2,484.00	
				Above paid on : 20/11/2018		By BACS	BRI007
		Bugs Pest Control	BUG001				
30/10/2018	PE161180	8068 Pest control 11-1/19 PC		248.06	0.00	248.06	0.00
30/10/2018	PE161181	8067 Pest control 11-1/19 EC		124.03	0.00	124.03	0.00
					0.00	372.09	
				Above paid on : 20/11/2018		By BACS	BUG001
		Reesink Turfcare	LEL001				

At : 16:57

Reprint of Purchase Ledger Payments Entered

			Ledger No : 1	Month No : 8	Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
24/10/2018	PS11833901	8078 Mudguards & cap OPS		204.54	0.00	204.54	0.00
					0.00	204.54	
					Above paid on : 20/11/2018	By BACS	LEL001
		PKF Little John	PKF001				
28/10/2018	SB201803171	8047 Professional svc 17/18 TC		2,400.00	0.00	2,400.00	0.00
					0.00	2,400.00	
					Above paid on : 20/11/2018	By BACS	PKF001
		Sheriff Amenity	SHE001				
30/10/2018	CD970711325	8076 4 sprayer nozzles OPS		13.96	0.00	13.96	0.00
					0.00	13.96	
					Above paid on : 20/11/2018	By BACS	SHE001
		The Wash Basket (Cambs) Ltd	WAS002				
31/10/2018	4286	8065 Laundry Services TC		120.60	0.00	120.60	0.00
					0.00	120.60	
					Above paid on : 20/11/2018	By BACS	WAS002
					PAYMENT TOTALS	0.00	6,067.54

22/01/2019

St. Neots Town Council 2018-19 Page No 1

At : 12:28

Priory Centre Current Account

List of Payments made between 01/12/2018 and 31/12/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
04/12/2018	FIRST DATA	DD	22.74	CARD TERMINAL RENTAL
04/12/2018	FIRST DATA	DD	22.74	CARD TERM RENTAL-PC
14/12/2018	First Data Europe Ltd	DD-219	93.54	8207 Card transactions Nov TC
17/12/2018	HDC	DD	1632	RATES - PC
28/12/2018	SSE business.co.uk	DD-341	612.5	8254 Gas 9-12/18 PC
		Total Payments	2383.52	

At : 12:26

Barclaycard

List of Payments made between 01/12/2018 and 31/12/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/12/2018	AMAZON	BARCLCARD	10.99		2 GLOW IN THE DARK TAPE
08/12/2018	AMAZON	BARCLCARD	10.99		2ND GLOW IN THE DARK TYPE
08/12/2018	ADOBE	BARCLCARD	12.64		ADOBE SOFTWARE LIC
08/12/2018	XMAS DIRECT	BARCLCARD	340.69		SPRUCE GARLAND * 30
08/12/2018	AMAZON	BARCLCARD	7.99		MONTHLY SUBS
08/12/2018	POUND STRETCHER	BARCLCARD	1.99		PHOTO FRAME-XMAS LIGHTS
08/12/2018	JASPER EVENT HIRE	BARCLCARD	236.70		CHAIRS & TABLES - XMAS LIGHTS
08/12/2018	AMAZON	BARCLCARD	10.99		ELF ON THE SHLEF STICKERS
08/12/2018	CARRIER BAG SHOP	BARCLCARD	21.60		ELF ON THE SHLEF
08/12/2018	AMAZON	BARCLCARD	22.99		ELF ON THE SHELF CANDY CANES
08/12/2018	ITUNES	BARCLCARD	0.79		ICLUD STORAGE

Total Payments	<u>678.36</u>
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Town Council Current Account

List of Payments made between 01/12/2018 and 31/12/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
03/12/2018	BACS	BACS Pymnt	520.13	BACS B/L Pymnt Page 3207
03/12/2018	ANGLIAN WATER SERVICES LTD	DD-0015	16.16	Purchase Ledger Payment
03/12/2018	Fuel Card Services Ltd	DD-1143	1.20	8261 Carbon count OPS
03/12/2018	Fuel Card Services	DD-1546	1.20	8260 Carbon count OPS
04/12/2018	BACS	BACS Pymnt	7,845.00	BACS B/L Pymnt Page 3206
05/12/2018	BARCLAYS	DD	34.72	BANK CHARGES
06/12/2018	ELAS	DD	655.55	MONTHLY SUBSCRIPTIONS
06/12/2018	PAYROLL	BACS	951.07	WAGES - W35
06/12/2018	CAB	BACS	8,500.00	GRANT AID-2ND INSTLLM 18/19
06/12/2018	STAFF EXPENSES	BACS	51.00	STAFF TRAINING EXPENSES
06/12/2018	BANK CHARGES	BARCLAYS	3.00	BANK CHARGES
10/12/2018	Scottish & Southern Energy - M	DD-2931	18.48	8259 Electricity 9-10/18 CEM
10/12/2018	Fuel Card Services Ltd	DD-51143	19.20	8211 Card protection OPS
10/12/2018	Yell Customer Service Team	DD-99EA	50.71	Purchase Ledger Payment
10/12/2018	BRITISH TELECOM	DD-0039	156.94	8168 Spare line & fax Nov TC
10/12/2018	Fuel Card Services	DD1546	104.59	8240 Fuel bill 27-30/11 OPS
13/12/2018	BACS	BACS Pymnt	49,312.74	BACS B/L Pymnt Page 3196 - 3203
13/12/2018	WELLERS HEDLEY'S	BACS	1,040.00	LAND&BUILDING CEMETRY RD
13/12/2018	PAYROLL	BACS	887.38	WEEK - 36
14/12/2018	ANGLIAN WATER SERVICES LTD	DD-0059	48.50	8137 Water 8-11/18 EC
14/12/2018	O2	DD-295/001	277.55	8232 Mobile phones 11/18 TC
14/12/2018	PAYROLL	BACS	72,353.62	MONTH - 9
14/12/2018	First Data Europe Ltd	DD-201	75.31	8213 Card transactions Nov PC
17/12/2018	Fuel Card Services	DD-01546	317.37	8241 Fuel bill 30/11-3/12 OPS
17/12/2018	ANGLIAN WATER SERVICES LTD	DD-6460	666.31	8128 Water 8-11/18 Riv TOILETS
17/12/2018	GH Online Accounting	DD-P678ON	1,272.30	8046 Payroll svc 7-9/18 TC
17/12/2018	HDC	DD	27.00	RATES - CEM HOWITTS LANE
17/12/2018	HDC	DD	34.00	RATES - SOUTH STREET TOILETS
17/12/2018	HDC	DD	48.00	RATES - OLD CEMETRY
17/12/2018	HDC	DD	103.00	STORE ADJ SOUTH STR
17/12/2018	HDC	DD	132.00	6B SOUTH STR
17/12/2018	HDC	DD	139.00	RATES NEW CEMETRY
17/12/2018	HDC	DD	158.00	RATES - TEBUTTS RD TOILETS
17/12/2018	HDC	DD	437.00	RATES - EATONS CC
17/12/2018	HDC	DD	972.00	RATES - LEVELLERS LANE
17/12/2018	Barclaycard	BARCLCARD	678.36	BARCLAYCARD
17/12/2018	CARING FOR CAMBS	BACS	500.00	MAYOR'S CHARITY PAYM
17/12/2018	3 PILLAR FEEDING THE HOMELESS	BACS	500.00	MAYOR'S CHARITY
19/12/2018	Priory Centre Cafe Petty Cash	250	250.00	PC PC TOP UP
19/12/2018	ACCA	BACS	246.00	MMEBERSHIP FEE
20/12/2018	PAYROLL - W 37	BACS	1,054.85	PAYROLL - W 37
21/12/2018	HMRC	BACS	15,421.88	PAYE AND NIC - M8
24/12/2018	Fuel Card Services	DD-1546	169.99	8239 Fuel bill 9-14/12 OPS
24/12/2018	Scottish & Southern Energy - P	DD-2931	1,618.17	8210 Electricity 11/18 PC
24/12/2018	BIFFA WASTE SERVICES	DD-4618	115.44	8229 Waste collection OPS
24/12/2018	BOC LTD	DD-7075	63.74	8231 Gas for pumps PC
27/12/2018	Neopost Limited	DD-1098	156.00	8233 Postage 11/18 TC
27/12/2018	Restore Datashred	DD-4676	50.93	8201 Confidential shredding TC
27/12/2018	PAYROLL - W 38	BACS	851.98	PAYROLL - W 38
28/12/2018	Virgin Media Services	DD-01001	72.00	8206 Broadband 12/18 TC
28/12/2018	Virgin Media Services	DD-1001	36.00	8205 Broadband 12/18 TC
28/12/2018	Scottish & Southern Energy - S	DD-1531	34.76	8243 Electricity 9-12/18Toilet
28/12/2018	Marston's PLC	DD-8186	2,292.55	Purchase Ledger Payment
31/12/2018	BACS B/L	BACS Pymnt	611.28	BACS B/L Pymnt Page 3204
31/12/2018	Fuel Card Services	DD-001546	1.20	8238 Carbon Count OPS
31/12/2018	Southern & Scottish Energy - E	DD-1241	406.26	8220 Electricity 11/18 EC
31/12/2018	Jola Cloud Solutions	DD-JNN29	446.04	8208 Telephony Nov TC
31/12/2018	MAILCHIMP	BACS	7.97	MONTHLY SUBS

Total Payments

172,815.43

At : 12:41

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 9		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
Trade UK			BQ2404				
13/11/2018	0928610381	8129 Cable ties OPS		65.81	0.00	65.81	0.00
15/11/2018	0929183754	8161 Floodlight etc PC		138.89	0.00	138.89	0.00
29/11/2018	0933266413	8160 Blue circle postcrete OPS		88.44	0.00	88.44	0.00
					0.00	293.14	
				Above paid on : 13/12/2018		By BACS	5
COOLERAID LTD			COO001				
06/11/2018	1402376	8150 Cooler rental 18/19 PC		115.68	0.00	115.68	0.00
30/11/2018	1406444	8190 6 x 19 ltr water PC		74.04	0.00	74.04	0.00
					0.00	189.72	
				Above paid on : 13/12/2018		By BACS	10
DOVE'S HYGIENE SERVICES			DHS001				
25/11/2018	29018	8155 Hygiene svc Nov PC		116.01	0.00	116.01	0.00
30/11/2018	29101	8165 Hyg svc NOV EC		40.39	0.00	40.39	0.00
					0.00	156.40	
				Above paid on : 13/12/2018		By BACS	11
HIRE OR BUY GROUP LTD			HIR001				
30/11/2018	990859	8178 Lighting towers x 4 TC		834.99	0.00	834.99	0.00
					0.00	834.99	
				Above paid on : 13/12/2018		By BACS	14
MASKEARAID INDUSTRIAL SUPPLIES			MAS002				
30/11/2018	66486	8164 Claenign products OPS		284.57	0.00	284.57	0.00
					0.00	284.57	
				Above paid on : 13/12/2018		By BACS	25
ARTHUR IBBETT LTD			ART003				
12/11/2018	141628	8140 Paraffin white spirit OPS		12.00	0.00	12.00	0.00
12/11/2018	141629	8141 Chainsaw gloves OPS		73.50	0.00	73.50	0.00
30/11/2018	142657	8163 Plugs & sockets OPS		39.15	0.00	39.15	0.00
					0.00	124.65	
				Above paid on : 13/12/2018		By BACS	3
GIBBS & DANDY PLC			GIB001				

At : 12:41

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
07/11/2018	3403/01130351	8109 Barrier tape brush set OP		231.64	0.00	231.64	0.00
					0.00	231.64	
				Above paid on : 13/12/2018		By BACS	40
		SUNGLINT LTD	SUN001				
30/11/2018	47628	8154 Post mix drinks PC		341.28	0.00	341.28	0.00
					0.00	341.28	
				Above paid on : 13/12/2018		By BACS	49
		A J Pearson	AJP001				
28/11/2018	AJP2018I-14	8172 Mtc J Gardens 7-11/18 OPS		60.00	0.00	60.00	0.00
					0.00	60.00	
				Above paid on : 13/12/2018		By BACS	AJP001
		Andrew Bourne	AND001				
23/06/2018	18	8152 Xmas Lights Performer TC		600.00	0.00	600.00	0.00
					0.00	600.00	
				Above paid on : 13/12/2018		By BACS	AND001
		ARCHANT HERTS & CAMBS	ARC007				
09/11/2018	82933801	8072 Ad Hunts Post 7/11/18 PC		216.00	0.00	216.00	0.00
16/11/2018	82936129	8136 Ad Hunts Post 14/11 PC		48.00	0.00	48.00	0.00
23/11/2018	82939062	8158 Ad Hunts Post 21/11 PC		216.00	0.00	216.00	0.00
30/11/2018	82941512	8188 Ad Hunts Post 28/11 PC		48.00	0.00	48.00	0.00
					0.00	528.00	
				Above paid on : 13/12/2018		By BACS	ARC007
		Assured Fire & Security	ASS001				
26/11/2018	140113	8153 Emergency call out PC		24.00	0.00	24.00	0.00
30/11/2018	140686	8162 Alarm mtc EC		372.00	0.00	372.00	0.00
					0.00	396.00	
				Above paid on : 13/12/2018		By BACS	ASS001
		Auditing Solutions Ltd	AUD001				
03/11/2018	A5692	8115 Int audit 29-30/10 TC		1,032.00	0.00	1,032.00	0.00
					0.00	1,032.00	
				Above paid on : 13/12/2018		By BACS	AUD001
		Axis Automatic Entrance Systems	AXI001				

At : 12:41

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
30/11/2018	4033626	8189 Auto door service PC		144.00	0.00	144.00	0.00
					0.00	144.00	
				Above paid on : 13/12/2018		By BACS	AXI001
		Barcham Trees Plc	BAR003				
07/11/2018	126114	8139 5 trees OPS		477.96	0.00	477.96	0.00
					0.00	477.96	
				Above paid on : 13/12/2018		By BACS	BAR003
		BEDFORD TIMBER LTD	BED2205				
07/11/2018	51664	8143 Tree braces OPS		11.76	0.00	11.76	0.00
08/11/2018	51700	8142 Repairs war memorial OPS		20.28	0.00	20.28	0.00
10/11/2018	51767	8145 Wedges for Xmas tree OPS		24.50	0.00	24.50	0.00
12/11/2018	51818	8144 Cable ties OPS		31.20	0.00	31.20	0.00
					0.00	87.74	
				Above paid on : 13/12/2018		By BACS	BED2205
		KEN BOOTH & CO LTD	BK0032				
16/11/2018	295837	8134 Cleaning materials PC		340.10	0.00	340.10	0.00
					0.00	340.10	
				Above paid on : 13/12/2018		By BACS	BK0032
		Bluefish Office Products	BLU001				
12/11/2018	IB864644	8123 Copier paper & card TC		61.00	0.00	61.00	0.00
					0.00	61.00	
				Above paid on : 13/12/2018		By BACS	BLU001
		BT Events	BT005				
13/11/2018	INV-0207	8182 Sound system TC		1,878.00	0.00	1,878.00	0.00
26/11/2018	INV-0213	8183 Sound System TC		6,864.00	0.00	6,864.00	0.00
					0.00	8,742.00	
				Above paid on : 13/12/2018		By BACS	BT005
		CAMB&PBORO ASSOCIATION OF	CALC05				
21/03/2017	294	8088 Training course TC		200.00	0.00	200.00	0.00
					0.00	200.00	
				Above paid on : 13/12/2018		By BACS	CALC05
		CAMBRIDGESHIRE COUNTY COUNCIL	CCC090				

At : 12:41

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
14/11/2018	423300003748	8116 Unfunded pensions10/18 PC		317.00	0.00	317.00	0.00
					0.00	317.00	
				Above paid on : 13/12/2018		By BACS	CCC090
		C J Myers Installation Services	CJM001				
29/11/2018	00846	8173 Repairs to Memorial OPS		270.00	0.00	270.00	0.00
					0.00	270.00	
				Above paid on : 13/12/2018		By BACS	CJM001
		CLM Electrical Solutions	CLM001				
12/12/2018	501	8193 Day column lighting OPS		125.25	0.00	125.25	0.00
12/12/2018	502	8192 Testing lights & Mtc TC		1,845.60	0.00	1,845.60	0.00
12/12/2018	503	8191 Repairs to PIR TOILETS		79.20	0.00	79.20	0.00
					0.00	2,050.05	
				Above paid on : 13/12/2018		By BACS	CLM001
		Amey Cespa	DON001				
16/11/2018	10195267	8133 Waste collection 11/18 PC		144.07	0.00	144.07	0.00
18/11/2018	10195811	8112 Waste collection 5/11 EC		16.66	0.00	16.66	0.00
30/11/2018	10198095	8169 Refuse collection Nov EC		16.66	0.00	16.66	0.00
30/11/2018	10198205	8170 Refuse collection Nov PC		80.04	0.00	80.04	0.00
					0.00	257.43	
				Above paid on : 13/12/2018		By BACS	DON001
		Dream Clean Services Ltd	DRE001				
27/11/2018	26859	8176 Oct cleaning svc TOILETS		1,334.40	0.00	1,334.40	0.00
					0.00	1,334.40	
				Above paid on : 13/12/2018		By BACS	DRE001
		ELVEDEN FARMS LIMITED	ELV601				
30/11/2018	EF03955	8197 30 ft spruce TC		1,380.00	0.00	1,380.00	0.00
					0.00	1,380.00	
				Above paid on : 13/12/2018		By BACS	ELV601
		Forest Fuels Ltd	FOR003				
30/11/2018	357949	8166 Wood pellets - boiler EC		1,028.99	0.00	1,028.99	0.00
					0.00	1,028.99	
				Above paid on : 13/12/2018		By BACS	FOR003
		Grape Entertainers	GRA002				

At : 12:41

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 9		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
12/10/2018	GR006128	8171 Xmas light entertainer TC		600.00	0.00	600.00	0.00
					0.00	600.00	
				Above paid on : 13/12/2018		By BACS	GRA002
		HAG-SMP Ltd	HAG001				
12/11/2018	061825	8089 Play equip Shady Walk OPS		8,400.00	0.00	8,400.00	0.00
12/11/2018	061826	8090 Play equip Riversmead OPS		10,560.00	0.00	10,560.00	0.00
27/11/2018	062087	8198 Play are reparations OPS		234.96	0.00	234.96	0.00
					0.00	19,194.96	
				Above paid on : 13/12/2018		By BACS	HAG001
		Huntingdonshire District Council	HDC001				
13/11/2018	70009737	8146 Licence 10/18-10/19 EC		180.00	0.00	180.00	0.00
					0.00	180.00	
				Above paid on : 13/12/2018		By BACS	HDC001
		HYGIENE SOLUTIONS	HYG001				
01/11/2018	035580	8087 Hyg Svcs 11-1/19 TOILETS		225.00	0.00	225.00	0.00
01/11/2018	035581	8084 Hygiene svc 11-1/19 TOILE		225.00	0.00	225.00	0.00
					0.00	450.00	
				Above paid on : 13/12/2018		By BACS	HYG001
		i-d Image Development	IDI001				
12/11/2018	479	8196 Photography 11/11 TC		222.00	0.00	222.00	0.00
27/11/2018	482	8195 Photography 26/11 TC		420.00	0.00	420.00	0.00
					0.00	642.00	
				Above paid on : 13/12/2018		By BACS	IDI001
		Initial Washrooms Hygiene	INI001				
15/11/2018	32917355	8121 Cleaning mats 12-2/19 TC		81.30	0.00	81.30	0.00
					0.00	81.30	
				Above paid on : 13/12/2018		By BACS	INI001
		Wider Plan Ltd	KID001				
22/11/2018	4408508	8122 Childcare voucher Dec TC		10.54	0.00	10.54	0.00
					0.00	10.54	
				Above paid on : 13/12/2018		By BACS	KID001
		North West Anglia NHS Foundation	NHS001				

At : 12:41

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
30/11/2018	17443795	8167 Health check TC		31.80	0.00	31.80	0.00
					0.00	31.80	
				Above paid on : 13/12/2018		By BACS	NHS001
		NRM Plumbing and Heating	NRM001				
14/11/2018	7142	8135 Plumbing works PC		654.60	0.00	654.60	0.00
					0.00	654.60	
				Above paid on : 13/12/2018		By BACS	NRM001
		R&T Snacks	RTS001				
27/11/2018	013	8187 Staff food vouchers TC		83.00	0.00	83.00	0.00
					0.00	83.00	
				Above paid on : 13/12/2018		By BACS	RTS001
		Same Difference Arts Ltd	SAM001				
26/11/2018	6070	8179 Xmas Light Performer TC		1,220.00	0.00	1,220.00	0.00
					0.00	1,220.00	
				Above paid on : 13/12/2018		By BACS	SAM001
		ST JOHN AMBULANCE	SJA246				
25/06/2018	SP18009760	8180 First aid provision TC		496.80	0.00	496.80	0.00
26/11/2018	SP18021289	8181 First Aid provision TC		110.40	0.00	110.40	0.00
					0.00	607.20	
				Above paid on : 13/12/2018		By BACS	SJA246
		Boyd Sport & Play Ltd	SPO001				
15/11/2018	29134	8159 Goal posts OPS		454.80	0.00	454.80	0.00
					0.00	454.80	
				Above paid on : 13/12/2018		By BACS	SPO001
		Sweet Paradise	SWE001				
08/11/2018	108	8194 Prizes for Halloween TC		415.00	0.00	415.00	0.00
					0.00	415.00	
				Above paid on : 13/12/2018		By BACS	SWE001
		Swift Stitch	SWI001				
05/11/2018	3390	8177 Staff Uniforms PC		125.82	0.00	125.82	0.00
					0.00	125.82	
				Above paid on : 13/12/2018		By BACS	SWI001
		TCHIBO COFFEE INTERNATIONAL LTD	TCH001				

At : 12:41

Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 9		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
31/10/2018	9411444695	8147 Coffee mchn rent OCT PC		98.82	0.00	98.82	0.00
15/11/2018	9411450894	8156 Coffee shop supplies PC		575.36	0.00	575.36	0.00
30/11/2018	9411456987	8157 Coffee mch rent Nov PC		98.82	0.00	98.82	0.00
					0.00	773.00	
				Above paid on : 13/12/2018		By BACS	TCH001
		Tess Electrical Mechanical Services Ltd TES001					
08/11/2018	21148	8110 PAT test leads OPS		33.79	0.00	33.79	0.00
					0.00	33.79	
				Above paid on : 13/12/2018		By BACS	TES001
		Thomas Ridley & Son Ltd	THO001				
01/11/2018	823239	8174 Credit for overcharge PC		-12.90	0.00	-12.90	0.00
06/11/2018	826861	8124 Crisps & butter PC		56.01	0.00	56.01	0.00
13/11/2018	833876	8148 Crisps & chocolate PC		282.18	0.00	282.18	0.00
19/11/2018	841455	8111 Crisps & chocolate PC		326.23	0.00	326.23	0.00
26/11/2018	848802	8175 Crisps, cheese etc PC		145.15	0.00	145.15	0.00
					0.00	796.67	
				Above paid on : 13/12/2018		By BACS	THO001
		Nene Business Services Ltd	VAT001				
31/05/2018	44368	8184 VAT consultancy TC		162.00	0.00	162.00	0.00
					0.00	162.00	
				Above paid on : 13/12/2018		By BACS	VAT001
		Carpantsexpress Ltd	CAR005				
14/11/2018	SS0079917	8132 Fuses OPS		1.20	0.00	1.20	0.00
					0.00	1.20	
				Above paid on : 13/12/2018		By BACS	wer
		Wrighton & Barker	WRI001				
06/11/2018	5004385	8085 2 x pier caps OPS		600.00	0.00	600.00	0.00
					0.00	600.00	
				Above paid on : 13/12/2018		By BACS	WRI001
		Xlpress Ltd	XLP001				
14/11/2018	19962	8186 Event banners TC		432.00	0.00	432.00	0.00
					0.00	432.00	
				Above paid on : 13/12/2018		By BACS	XLP001

At : 12:41

Reprint of Purchase Ledger Payments Entered

Ledger No : 1

Month No : 9

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
PAYMENT TOTALS					0.00	49,312.74	

At : 12:43

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Wallbanger Ltd	WALL002				
17/12/2018	321	8258 Locum Clerk TC		611.28	0.00	611.28	0.00
					0.00	611.28	
				Above paid on : 31/12/2018		By BACS	WALL002
				PAYMENT TOTALS	0.00	611.28	

At : 12:40

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		Cameo Curtains Ltd	CAM006				
02/12/2018	02122018	8151 Install motorized blinds		7,845.00	0.00	7,845.00	0.00
					0.00	7,845.00	
				Above paid on : 04/12/2018		By BACS	CAM006
				PAYMENT TOTALS	0.00	7,845.00	

At : 12:39

Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 9	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		T C Harriossn Ford	TCHF001				
30/11/2018	35739416	8230 Repairs to AD16 DKF OPS		520.13	0.00	520.13	0.00
					0.00	520.13	
				Above paid on : 03/12/2018		By BACS	tch
				PAYMENT TOTALS	0.00	520.13	

Attachment 3

Section 106

SECTION 106 SCHEDULE AND PLAY AREAS EXPENDITURE

Date of Receipt	Reference	Play Areas To be Used For	Amount received	Amount Spent	Details of Spent	Date of Inv
17/04/2014	Turnstone - TC Takings Ref 100624		6,500.00			
19/05/2015		Shady Walk and HDC - ID270 (0703782FL) - Kings Lane Riversmead	33,772.60	37,388.41	£12,868.60 – Riversmead & Shady Walk; £24,519.81 – Shady Walk	Riversmead - 17/04/15 & 17/07/15; Shady Walk - 03/08/15
14/03/2017	HDC - ID238 (0402044FUL) 15 Church	Multiuse Games Area at Duck Lane - total of £59,256.96	9,091.87	58,805.00	Duck Lane Muga	31/10/2016
14/03/2017	HDC - ID241 (0300838OUT & 0900495REM)(Off Site Provision)	Multiuse Games Area at Duck Lane - total of £59,256.96	30,619.21		Duck Lane Muga	31/10/2016
14/03/2017	West of Tesco Barford Road	Multiuse Games Area at Duck Lane - total of £59,256.96	118.20		Duck Lane Muga	31/10/2016
14/03/2017	HDC - ID270 (0703782FUL) Kings Lane	Multiuse Games Area at Duck Lane - total of £59,256.96	13,288.82		Duck Lane Muga	31/10/2016
14/03/2017	HDC - ID309 (1100326FUL) ATS Brook	Multiuse Games Area at Duck Lane - total of £59,256.96	6,138.86		Duck Lane Muga	31/10/2016
AT PRESENT THERE ARE NO OTHER PAYMENT DUE FROM HDC						
TOTAL UNDER SECTION 106 and Turnstone			99,529.56	96,193.41		

ADDITIONAL SPENT FOR RIVERSMEAD AND SHADY WALK

Date	Details	Minutes Ref			
01/09/16 and 13/10/2016	Play Area Refurbishment. HAGS - SMP are currently installing the new play equipment on the corner of Duck Lane and Sandfields Road. Once this work is completed, the play equipment at Riversmead (including disabled plat equipment) will be installed. It was confirmed that a letter was delivered to local residents informing them of the construction of the play area.	Ref 28 and 35		25,000.00	Riversmead 19/12/2016
27/11/2018	It was proposed and seconded that payment for these invoices to be made from general reserves and if Section 106 funds become available this should be paid back in to general reserves.	Ref 101		7,000.00	Shady Walk 12/11/2018
27/11/2018	It was proposed and seconded that payment for these invoices to be made from general reserves and if Section 106 funds become available this should be paid back in to general reserves.	Ref 101		8,800.00	Riversmead 12/11/2018

Attachment 4

Bank - Cash & Investment Reconciliations

St. Neots Town Council 2018-19

Bank - Cash and Investment Reconciliation as at 31 December 2018

Confirmed Bank & Investment Balances

Bank Statement Balances

St Neots Current A/c	100,000.00
St Neots Premium	194,522.65
St Neots Town Council BPA	0.00
Priory Centre Current	200,372.27
Town Council Takings Tin	0.00
Public Sector Deposit Fund	500,000.00
Barclays Treasury Deposit	0.00
Petty Cash Town Council	63.22
Priory Centre Takings	1,830.00
Santander Business Reward	0.14
Priory Centre Cafe Petty Cash	253.32
SNTC Mayor's Charity Fund	2,674.08
Mayors BPA ACS	385.23
Barclaycard	0.00
	1,000,100.91

Other Bank & Cash Balances

0.00

1,000,100.91

Receipts not on Bank Statement

2,900.05

Closing Balance

1,003,000.96

All Cash & Bank Accounts

Town Council Current Account	294,522.65
Town Council BPA Account	0.00
Priory Centre Current Account	203,272.32
Takings Cash Book	0.00
Mayor's Charity Current	2,674.08
Mayor's Charity Savings	385.23
SANTANDER BANK ACCOUNT	0.14
Barclays Treasury Deposit	0.00
Public Sector Deposit Fund	500,000.00
Petty Cash Town Council	63.22
Barclaycard	0.00
Cash Floats Priory Centre	1,830.00
Priory Centre Cafe Petty Cash	253.32
Other Bank & Cash Balances	0.00
Total Bank & Cash Balances	1,003,000.95

Attachment 5

Income & Expenditure Reports

Summary Income & Expenditure by Budget Heading 31/12/2018

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
<u>Town Council</u>						
Expenditure	1,040,471	1,304,866	264,395	0	264,395	79.7 %
Income	1,374,439	1,366,812	7,627			100.6 %
Net Expenditure over Income	-333,968	-61,946	272,022			
<u>Priory Centre</u>						
Expenditure	332,341	440,246	107,905	0	107,905	75.5 %
Income	201,798	297,777	-95,979			67.8 %
Net Expenditure over Income	130,542	142,469	11,927			
<u>Eatons Centre</u>						
Expenditure	19,188	25,097	5,909	0	5,909	76.5 %
Income	30,680	41,697	-11,017			73.6 %
Net Expenditure over Income	-11,492	-16,600	-5,108			
<u>INCOME - EXPENDITURE TOTALS</u>						
Expenditure	1,392,000	1,770,209	378,210	0	378,210	78.6 %
Income	1,606,918	1,706,286	-99,368			94.2 %
Net Expenditure over Income	-214,919	63,923	278,842			

Month No : 9

Committee Report

Town Council

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101 Corporate Management</u>						
4380 Audit Fees	860	5,000	4,140		4,140	17.2 %
Corporate Management :- Expenditure	860	5,000	4,140	0	4,140	17.2 %
Net Expenditure over Income	860	5,000	4,140			
<u>102 Democratic Representation</u>						
4325 Website Maintenance	0	2,000	2,000		2,000	0.0 %
4333 Newsletter	1,805	6,000	4,195		4,195	30.1 %
4375 Election Expenses	9,594	16,380	6,786		6,786	58.6 %
4376 Civic Events & Regalia	1,388	9,300	7,912		7,912	14.9 %
4377 WWI Beacon Lighting	4,727	5,480	753		753	86.3 %
4378 Armed Forces Day	5,514	7,500	1,986		1,986	73.5 %
4550 Members Allowances & Exps.	0	330	330		330	0.0 %
4551 Mayors' Allowance	323	2,893	2,570		2,570	11.2 %
4553 Council Chamber Expenses	5,592	6,156	564		564	90.8 %
Democratic Representation :- Expenditure	28,943	56,039	27,096	0	27,096	51.6 %
Net Expenditure over Income	28,943	56,039	27,096			
<u>105 Central Administration</u>						
4006 Salaries TC	281,123	367,161	86,038		86,038	76.6 %
4011 Wages Cleaning	3,150	4,200	1,050		1,050	75.0 %
4050 HR Consultants, DBS Staff Cost	6,894	6,287	-607		-607	109.7 %
4090 Staff Training And Seminars	9,234	13,494	4,260		4,260	68.4 %
4092 Staff Travelling	645	1,040	395		395	62.1 %
4100 Repairs & Maintenance	566	1,061	496		496	53.3 %
4146 TC Office Running Costs	2,812	3,700	888		888	76.0 %
4300 Equipment Purchases	234	2,481	2,247		2,247	9.4 %
4301 Computer Maintenance & Softwar	1,325	13,525	12,200		12,200	9.8 %
4320 Telephones	6,045	6,593	548		548	91.7 %
4322 Printing Postage & Stationery	3,425	7,730	4,305		4,305	44.3 %
4326 Subscriptions & Publications	3,071	4,768	1,697		1,697	64.4 %
4327 Sundry Expenses	0	159	159		159	0.0 %
4330 Recruitment & Advertising Staff	0	1,860	1,860		1,860	0.0 %
4381 Bank and card terminal charges	827	888	61		61	93.1 %
4382 Insurances & Eng. Inspections	7,326	7,202	-124		-124	101.7 %
4386 Professional Fees	5,124	5,306	182		182	96.6 %
Central Administration :- Expenditure	331,801	447,455	115,654	0	115,654	74.2 %

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1104 Photocopy Income	28	28	0			98.8 %
1201 Sundry Income	457	587	-130			77.8 %
Central Administration :- Income	484	615	-131			78.8 %
Net Expenditure over Income	331,317	446,840	115,523			
108 Other Costs and Income						
4388 Loan Interest. Payable	14,535	15,219	684		684	95.5 %
4389 Loan Repayment. PWLB	15,000	15,000	0		0	100.0 %
4392 Loan Repayments HDC Priory C.	0	13,443	13,443		13,443	0.0 %
Other Costs and Income :- Expenditure	29,535	43,662	14,127	0	14,127	67.6 %
1224 CIL Receipts - 2018-2019	22,673	0	22,673			0.0 %
1251 Bank and Investment Interest	3,015	2,486	529			121.3 %
1253 Precept	1,274,405	1,274,405	0			100.0 %
Other Costs and Income :- Income	1,300,093	1,276,891	23,202			101.8 %
Net Expenditure over Income	-1,270,558	-1,233,229	37,329			
201 Cemetery and Churchyard						
4100 Repairs & Maintenance	7,973	8,573	600		600	93.0 %
4102 Street Furniture	1,369	3,000	1,631		1,631	45.6 %
4116 War Memorials	910	1,150	240		240	79.2 %
4131 Electricity	39	0	-39		-39	0.0 %
4135 Water	81	1,150	1,069		1,069	7.0 %
4145 Rates	1,929	1,971	42		42	97.9 %
4382 Insurances & Eng. Inspections	169	200	31		31	84.4 %
Cemetery and Churchyard :- Expenditure	12,470	16,044	3,574	0	3,574	77.7 %
1100 Cemetery Income	30,690	38,140	-7,450			80.5 %
Cemetery and Churchyard :- Income	30,690	38,140	-7,450			80.5 %
Net Expenditure over Income	-18,220	-22,096	-3,876			
210 Play Areas and Open Spaces						
4100 Repairs & Maintenance	3,366	5,740	2,374		2,374	58.6 %
4110 Allotments	74	1,066	992		992	6.9 %
4114 Village Greens	2,883	8,554	5,671		5,671	33.7 %
4124 Glasshouses rental	1,500	2,000	500		500	75.0 %
4382 Insurances & Eng. Inspections	5,326	4,871	-455		-455	109.3 %
4519 Celebration Tree Scheme	0	209	209		209	0.0 %
Play Areas and Open Spaces :- Expenditure	13,149	22,440	9,291	0	9,291	58.6 %

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1000 Allotment Rents	1,058	3,000	-1,942			35.3 %
1151 CCC - Grass Cutting Service	17,899	18,500	-601			96.7 %
Play Areas and Open Spaces :- Income	18,957	21,500	-2,543			88.2 %
Net Expenditure over Income	-5,808	940	6,748			
220 Depot & Operational						
4026 Operational Staff	283,378	335,547	52,169		52,169	84.5 %
4100 Repairs & Maintenance	5,069	9,598	4,529		4,529	52.8 %
4103 Depot Maintenance Costs	494	2,239	1,745		1,745	22.1 %
4104 Grounds Maintenance	16,085	14,000	-2,085		-2,085	114.9 %
4106 Rent & Rates for Depot	30,748	34,141	3,393		3,393	90.1 %
4131 Electricity	722	1,013	291		291	71.3 %
4135 Water	213	533	320		320	39.9 %
4200 Vehicle Costs	14,450	20,274	5,824		5,824	71.3 %
4300 Equipment Purchases	772	2,666	1,894		1,894	28.9 %
4329 Staff Welfare & Uniforms	1,776	1,766	-10		-10	100.5 %
4382 Insurances & Eng. Inspections	4,489	5,321	832		832	84.4 %
Depot & Operational :- Expenditure	358,194	427,098	68,904	0	68,904	83.9 %
1201 Sundry Income	3,281	5,126	-1,845			64.0 %
Depot & Operational :- Income	3,281	5,126	-1,845			64.0 %
Net Expenditure over Income	354,913	421,972	67,059			
230 Community Services						
4118 Gatelodge Expenses	0	1,061	1,061		1,061	0.0 %
4119 The Cage Lock up	0	276	276		276	0.0 %
4343 Dragon Boat	15,342	17,000	1,658		1,658	90.2 %
4344 Outdoor cinema event	0	9,000	9,000		9,000	0.0 %
4345 Inland Waterways Festival	4,541	2,000	-2,541		-2,541	227.0 %
4351 Museum Running Costs	34,195	50,000	15,805		15,805	68.4 %
4400 Market Expenses	7,185	5,306	-1,879		-1,879	135.4 %
4505 Public Toilets	26,513	43,696	17,183		17,183	60.7 %
4506 CCTV	9,082	9,738	656		656	93.3 %
4513 Summer Band Concerts	2,881	2,440	-441		-441	118.1 %
4516 Christmas Lights	28,695	31,263	2,568		2,568	91.8 %
4555 Town Awards	0	10,500	10,500		10,500	0.0 %
4556 Community events-other	1,496	0	-1,496		-1,496	0.0 %
Community Services :- Expenditure	129,931	182,280	52,349	0	52,349	71.3 %
1003 Table Tennis Rent	100	100	0			100.0 %

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1006 ATC Rent	900	900	0			100.0 %
1007 Gatelodge Rent	6,375	8,500	-2,125			75.0 %
1102 Market Income	2,940	5,040	-2,100			58.3 %
1108 Christmas Lights Income	1,362	2,000	-638			68.1 %
1110 Town Promotion Income	9,257	8,000	1,257			115.7 %
Community Services :- Income	20,934	24,540	-3,606			85.3 %
Net Expenditure over Income	108,997	157,740	48,743			
250 Grants & Donations						
4354 Grants Power	32,890	60,800	27,910		27,910	54.1 %
4355 Art & Drama Awards	4,200	6,000	1,800		1,800	70.0 %
4356 Youth Provison Grants	800	6,000	5,200		5,200	13.3 %
Grants & Donations :- Expenditure	37,890	72,800	34,910	0	34,910	52.0 %
Net Expenditure over Income	37,890	72,800	34,910			
301 Highways and The Environment						
4105 Bus Shelters	0	1,066	1,066		1,066	0.0 %
4109 Street Light M/t	3,455	6,932	3,477		3,477	49.8 %
4123 Highways Improvements	80	4,000	3,920		3,920	2.0 %
4503 Notice Boards	0	1,600	1,600		1,600	0.0 %
Highways and The Environment :- Expenditure	3,535	13,598	10,063	0	10,063	26.0 %
Net Expenditure over Income	3,535	13,598	10,063			
370 Town Promotion						
4334 Promotion of Town	16,877	18,450	1,573		1,573	91.5 %
Town Promotion :- Expenditure	16,877	18,450	1,573	0	1,573	91.5 %
Net Expenditure over Income	16,877	18,450	1,573			
400 Capital Projects						
4100 Repairs & Maintenance	43,444	0	-43,444		-43,444	0.0 %
4102 Street Furniture	8,042	0	-8,042		-8,042	0.0 %
4111 Play Areas	14,158	0	-14,158		-14,158	0.0 %
4116 War Memorials	640	0	-640		-640	0.0 %
4125 Red Cross Building	1,599	0	-1,599		-1,599	0.0 %
4300 Equipment Purchases	2,865	0	-2,865		-2,865	0.0 %
6230 Loves Farm Community Fund	6,538	0	-6,538		-6,538	0.0 %
Capital Projects :- Expenditure	77,286	0	-77,286	0	-77,286	
Net Expenditure over Income	77,286	0	-77,286			

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Town Council :- Expenditure	1,040,471	1,304,866	264,395	0	264,395	79.7 %
Income	1,374,439	1,366,812	7,627			100.6 %
Net Expenditure over Income	-333,968	-61,946	272,022			

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
Priory Centre							
501 Priory Centre-Staffing							
4009	Salaries - PC	200,756	238,599	37,843	37,843	84.1 %	
4092	Staff Travelling	0	135	135	135	0.0 %	
4099	Added Years Pensions	2,534	3,748	1,214	1,214	67.6 %	
4329	Staff Welfare & Uniforms	557	800	243	243	69.7 %	
4330	Recruitment& Advertising Staff	0	800	800	800	0.0 %	
	Priory Centre-Staffing :- Expenditure	203,846	244,082	40,236	0	40,236	83.5 %
	Net Expenditure over Income	203,846	244,082	40,236			
504 Priory Centre-Running Costs							
4100	Repairs & Maintenance	6,401	13,000	6,599	6,599	49.2 %	
4131	Electricity	10,537	17,000	6,463	6,463	62.0 %	
4132	Gas	1,498	5,023	3,525	3,525	29.8 %	
4135	Water	3,728	3,061	-667	-667	121.8 %	
4145	Rates	14,688	16,542	1,854	1,854	88.8 %	
4150	Cleaning Materials	2,540	2,724	184	184	93.2 %	
4152	Licences	1,253	4,907	3,654	3,654	25.5 %	
4231	Lease/Hire Contracts	9,141	9,823	682	682	93.1 %	
4300	Equipment Purchases	1,221	2,000	779	779	61.1 %	
4304	PC VAT Irrecoverable	2,790	8,000	5,210	5,210	34.9 %	
4322	Printing Postage & Stationery	203	504	301	301	40.2 %	
4323	Postage	359	435	76	76	82.5 %	
4324	Photocopying	351	400	49	49	87.7 %	
4325	Website Maintenance	0	600	600	600	0.0 %	
4331	Marketing & Advertising	4,420	8,182	3,762	3,762	54.0 %	
4381	Bank and card terminal charges	648	435	-213	-213	149.0 %	
4382	Insurances & Eng. Inspections	1,411	4,676	3,265	3,265	30.2 %	
4416	Waste Disposal	1,828	2,112	284	284	86.5 %	
	Priory Centre-Running Costs :- Expenditure	63,016	99,424	36,408	0	36,408	63.4 %
1104	Photocopy Income	22	100	-78		21.7 %	
1275	HDC PC Sponsorship	0	33,010	-33,010		0.0 %	
	Priory Centre-Running Costs :- Income	22	33,110	-33,088		0.1 %	
	Net Expenditure over Income	62,995	66,314	3,319			
520 Priory Centre Bar & Catering							
4020	Catering & Bar Staff	27,357	35,342	7,985	7,985	77.4 %	

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4600 Bar Purchases	21,831	36,400	14,569		14,569	60.0 %
4604 Catering Purchases	7,320	8,000	680		680	91.5 %
4605 Cafe Purchases	3,000	5,574	2,574		2,574	53.8 %
4610 Consumable Purchases	1,796	1,958	162		162	91.7 %
Priory Centre Bar & Catering :- Expenditure	61,305	87,274	25,969	0	25,969	70.2 %
1048 Bar Sales	54,770	77,422	-22,652			70.7 %
1051 Catering Sales	11,956	14,965	-3,009			79.9 %
1052 Cafe Sales	25,563	33,454	-7,891			76.4 %
1080 Overs & Unders	-5	0	-5			0.0 %
Priory Centre Bar & Catering :- Income	92,285	125,841	-33,556			73.3 %
Net Expenditure over Income	-30,980	-38,567	-7,587			
525 Priory Centre-Functions						
4021 Wages Toddlers Gym	2,337	5,388	3,051		3,051	43.4 %
4151 Laundry	74	303	229		229	24.5 %
4510 Events Expenses	1,429	3,242	1,813		1,813	44.1 %
4511 Toddlers' Gym Expenses	3	33	30		30	9.1 %
4515 Door Security	330	500	170		170	66.0 %
Priory Centre-Functions :- Expenditure	4,173	9,466	5,293	0	5,293	44.1 %
1045 Door Security	0	500	-500			0.0 %
1049 Events Income	6,599	7,482	-883			88.2 %
1050 Hall Hire	93,965	123,048	-29,083			76.4 %
1053 Kitchen Hire	1,333	750	583			177.8 %
1057 Toddlers Gym Income	1,444	1,504	-60			96.0 %
1058 Ballroom Income	1,422	1,756	-334			81.0 %
1070 Admin Fee/Surcharges	1,454	332	1,122			437.9 %
1075 Equipment Hire	2,853	3,000	-147			95.1 %
1255 Card Receipts Charges	0	188	-188			0.0 %
1256 Commission of Ticket Sales	422	266	156			158.7 %
Priory Centre-Functions :- Income	109,492	138,826	-29,334			78.9 %
Net Expenditure over Income	-105,319	-129,360	-24,041			
Priory Centre :- Expenditure	332,341	440,246	107,905	0	107,905	75.5 %
Income	201,798	297,777	-95,979			67.8 %
Net Expenditure over Income	130,542	142,469	11,927			

Month No : 9

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
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Eatons Centre**350 Eaton Community Centre**

4010	Wages-Caretaking	2,700	3,890	1,190	1,190	69.4 %
4100	Repairs & Maintenance	1,743	3,500	1,757	1,757	49.8 %
4130	Biomass Fuel	1,438	1,500	62	62	95.9 %
4131	Electricity	2,092	1,500	-592	-592	139.5 %
4135	Water	302	666	364	364	45.4 %
4145	Rates	3,931	4,347	416	416	90.4 %
4150	Cleaning Materials	65	689	624	624	9.4 %
4152	Licences	180	285	105	105	63.2 %
4231	Lease/Hire Contracts	2,893	3,522	629	629	82.1 %
4300	Equipment Purchases	0	600	600	600	0.0 %
4320	Telephones	415	700	285	285	59.3 %
4331	Marketing & Advertising	1,584	1,700	116	116	93.2 %
4382	Insurances & Eng. Inspections	1,344	1,498	154	154	89.7 %
4416	Waste Disposal	500	700	200	200	71.4 %
	Eaton Community Centre :- Expenditure	19,188	25,097	5,909	0	76.5 %
1040	River Church Lease - Eatons	4,169	5,697	-1,528		73.2 %
1050	Hall Hire	26,511	36,000	-9,489		73.6 %
	Eaton Community Centre :- Income	30,680	41,697	-11,017		73.6 %
	Net Expenditure over Income	-11,492	-16,600	-5,108		
	Eatons Centre :- Expenditure	19,188	25,097	5,909	0	76.5 %
	Income	30,680	41,697	-11,017		73.6 %
	Net Expenditure over Income	-11,492	-16,600	-5,108		

A/c Code 4100		Repairs & Maintenance					Annual Budget	0	
Centre 400		Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
4100	400	6	30/09/2018	1644	Journal	Church wall repair- from 201	22,875.00		
4100	400	9	05/12/2018	IMI001	Purchase Ledger	8250 Mem Inspection SNTC OPS	10,704.00		
4100	400	9	05/12/2018	IMI001	Purchase Ledger	8263 Memorial Ins churd yd OPS	2,952.50		
4100	400	9	31/12/2018	AUD247	Purchase Ledger	8286 Tiered seating repairs PC	8,491.60		
4100	400	9	31/12/2018	1700	Journal	Virement from Earmarked		1,579.00	
Account Repairs & Maintenance							Account Totals	45,023.10	1,579.00
Centre Capital Projects							Net Balance Month 9	43,444.10	

A/c Code 4102		Street Furniture					Annual Budget	0	
Centre 400		Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
4102	400	1	30/04/2018	1522	Journal	Cost centre real from 4102	2,397.00		
4102	400	2	31/05/2018	1521	Journal	Mosaic install from earm res	3,405.00		
4102	400	7	29/10/2018	NAT001	Purchase Ledger	8022 Mosaic inspection TC	700.00		
4102	400	9	03/12/2018	CYC001	Purchase Ledger	8298 Bike rack hire TC	1,540.00		
Account Street Furniture							Account Totals	8,042.00	0.00
Centre Capital Projects							Net Balance Month 9	8,042.00	

A/c Code 4111		Play Areas					Annual Budget	0	
Centre 400		Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
4111	400	8	12/11/2018	HAG001	Purchase Ledger	8089 Play equip Shady Walk OPS	7,000.00		
4111	400	8	12/11/2018	HAG001	Purchase Ledger	8090 Play equip Riversmead OPS	8,800.00		
4111	400	9	31/12/2018	1700	Journal	Virement from Earmarked		1,642.00	
Account Play Areas							Account Totals	15,800.00	1,642.00
Centre Capital Projects							Net Balance Month 9	14,158.00	

A/c Code 4116		War Memorials					Annual Budget	0
Centre 400		Capital Projects					Committed	0
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit
Opening Balance							0.00	

4116	400	9	31/12/2018	1711	Journal	Real of Tommy Silhoue to cap e	640.00		
Account						War Memorials	Account Totals	640.00	0.00
Centre						Capital Projects	Net Balance Month 9	640.00	

A/c Code	4125	Red Cross Building					Annual Budget	0	
Centre	400	Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
4125	400	8	01/11/2018	WEL002	Purchase Ledger	8120 Red Cross Building TC	559.00		
4125	400	9	13/12/2018	BACS	Cashbook	LAND&BUILDING CEMETRY RD	1,000.00		
4125	400	9	13/12/2018	BACS	Cashbook	LAND REGSITRY FEE	40.00		
Account						Red Cross Building	Account Totals	1,599.00	0.00
Centre						Capital Projects	Net Balance Month 9	1,599.00	

A/c Code	4300	Equipment Purchases					Annual Budget	0	
Centre	400	Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
4300	400	4	17/04/2018	SCA001	Purchase Ledger	7688 5 Etesia Mowers OPS	2,865.00		
Account						Equipment Purchases	Account Totals	2,865.00	0.00
Centre						Capital Projects	Net Balance Month 9	2,865.00	

A/c Code	6230	Loves Farm Community Fund					Annual Budget	0	
Centre	400	Capital Projects					Committed	0	
Code	Centre	Month	Date	Reference	Source	Transaction	Debit	Credit	
Opening Balance							0.00		
6230	400	9	02/12/2018	CAM006	Purchase Ledger	8151 Install motorized blinds	6,537.50		
Account						Loves Farm Community Fund	Account Totals	6,537.50	0.00
Centre						Capital Projects	Net Balance Month 9	6,537.50	

Attachment 6

Balance Sheet Reports

31st March 2018

31/12/2018

Current Assets		
3,718	Debtors-Town Council	5,993
31,646	Debtors Priory Centre	11,154
0	Sundry Debtors	-25
19,543	Prepayments and accrued income	932
10,718	VAT Control Account	13,143
2,964	Bar Stock	2,964
81,317	Town Council Current Account	294,523
30,057	Priory Centre Current Account	203,272
0	Takings Cash Book	0
15,873	Mayor's Charity Current	2,674
318	Mayor's Charity Savings	385
0	SANTANDER BANK ACCOUNT	0
675,000	Public Sector Deposit Fund	500,000
165	Petty Cash Town Council	63
-1,245	Barclaycard	0
1,830	Cash Floats Priory Centre	1,830
174	Priory Centre Cafe Petty Cash	253

872,079

1,037,161

872,079 Total Assets**1,037,161**

Current Liabilities		
68,246	Creditors-Town Council	64,147
13,050	Sundry Crds - TC Grants C/fwd	0
21,940	Accruals	10,600
1,100	Spare Accrual	0
100	Damage deposit-refundible	0
2,970	Electricity Card Receipts	5,405
16,653	PAYE & Pension Accrual	17,132
12,525	Rec. In Advance-PC Hall Deposi	5,548
2,310	Receipts In Advance-TC	0
1,356	Receipts in Advance EC Hall	723
245	Riverside	0
170	St Neots Players	1,172
0	Vienna Fest Ballet	0
25	Wrestling	990
10,010	Mayors Charity	416

31st March 2018

31/12/2018

464	Vamps	1,783	
<hr/>		<hr/>	
151,163			107,916
<hr/>			<hr/>
	720,916	Total Assets Less Current Liabilities	929,245
Represented By			
219,346	General Reserve		522,174
315,166	Earmarked Reserves		202,399
144,189	CIL Reserve 2015-2016		139,784
32,216	CIL Reserve 2016-2017		32,216
9,999	CIL Reserve 2017-2018		9,999
0	CIL Reserve 2018-2019		22,673
<hr/>			<hr/>
720,916			929,245

The above statement represents fairly the financial position of the authority as at 31/12/2018 and reflects its Income and Expenditure during the year.

Signed : _____ Date : _____
 Chairman

Signed : _____ Date : _____
 Responsible
 Financial
 Officer

	B	E	F	G	H	I
1	St Neots Town Council - Earmarked Reserves As at 31 December 2018					
2						
3	Title	01/04/2018	Spent 18-19	Reallocations 18-19	Period Ended 31/12/2018	
4						
5	Allotment Land	43,699		-43,699	0	
6	Awards Scheme	0			0	
7	Cemetery Land	90,000		-90,000	0	
8	Land and buildings acquis reserve		-15,256	133,699	118,444	
9	Christmas Lights	3,368		-3,368	0	
10	Church Yards	1,579		-1,579	0	
11	Cinema Grant	0			0	
12	Highway Improvements and LHIF	1,115		7,000	8,115	
13	Depot Equipment	850			850	
14	Eatons Capital Projects	798		-798	0	
15	Office Equipment	0			0	
16	Eynesbury Community Centre	60,500		-60,500	0	
17	Electoral Expenses	0			0	
18	Communtiy Centres Combined			64,995	64,995	
19	Grit Bins	2,000		-2,000	0	
20	Loves Farm Community Centre	6,655	-6,538		117	
21	Newsletter	0			0	
22	Notice Boards	1,674	-1,674		0	
23	Play Areas (New & Upgrading)	1,642		-1,642	0	
24	Street Furniture	7,000	-4,828		2,172	
25	Priory Centre Capital Projects	3,697		-3,697	0	
26	Professional Fees	0			0	
27	Town Plan	0			0	
28	Town Promotion	0			0	
29	War Memorials	7,707			7,707	
32		237,283	-28,296	-6,589	202,399	

St Neots Town Council - CIL 2015-16 Reserves As at 31 December 2018

Date	Details	Supplier Name	Spent		
			31 Mar 18	2018/2019 per OMEGA	31 Dec 18
01/04/2018	Balance b'fwd		144,190		144,190
	Jul-18 Pushe mowers (ref 7688) 5*573			-2,865	-2,865
	Dec-18 Bike Port Hire			-1,541	-1,541
					0
					0
					0
					0
Total			144,190	-4,406	139,784

Attachment 7

Financial Regulations



DRAFT

FINANCIAL REGULATIONS

Revision at Finance & Governance Committee
Meeting held on: 12 February 2019

St Neots Town Council
Council Offices
The Priory
St Neots
Cams
PE19 2BH
www.stneots-tc.gov.uk

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial Regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.9. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.10. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.11. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are approved by the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.12. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- declaring eligibility for the General Power of Competence;

and shall be a matter for the full council only.

- 1.13. In these financial regulations, references to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners’ Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, the RFO shall provide Finance and Governance Committee with bank reconciliation for all bank accounts. The Committee can choose to nominate a member of the Council to verify the bank reconciliations produced by the RFO.
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.

- 2.6. The internal auditor shall:
- be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors

3. ANNUAL BUDGET PROCESS

- 3.1 Departmental Managers shall formulate and submit proposals to the Responsible Finance Officer in respect of revenue and capital including the use of reserves and sources of funding for the following financial year no later than the end of September each year.
- 3.2 Detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the year shall be prepared each year by the Responsible Finance Officers in the form of a budget to be considered by the council.
- 3.3 The Council shall review the budget not later than the end of December each year and shall fix the Precept to be levied for the ensuing year. The Responsible Finance Officer shall issue the precept to the billing authority and shall supply each member with a copy of the approval budget.
- 3.4 The annual budget shall form the basis of financial control for the ensuing year.

- 3.5 The Council shall consider the need for and shall have regard to a three year forecast of Revenue and Capital Receipts and Payments which may be prepared at the same time as the annual budget.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1 Whilst the Responsible Financial Officer is ultimately responsible for regular and effective monitoring of the budget, the Council's management structure is based on the department managers taking responsibility for a service and its related budget.

The Manager responsible for a budget may incur financial commitments and liabilities up to the amounts included in each approved budget. In particular they may make purchases of goods and services, subject to the requirements of these Financial Regulations and:

- Will be responsible for regular and effective monitoring and forecasting of the financial position relating to their services.
 - Will be responsible for proper financial and resource management and the prevention of fraud and corruption within the services and functions under their control.
 - Will determine the inherent risks, within their services, to the achievements of the Council's priorities and establish, maintain and document adequate systems of internal control and financial monitoring and ensure the employees or members are familiar with such systems.
 - Will be responsible for reviewing and varying fees and charges at least annually for services under their control for approval by the Council.
- 4.2 Expenditure on revenue items may be incurred up to the amounts included for the class of expenditure in the approved budget. All purchases in excess of £2,000 require authorisation by the Clerk/Responsible Finance Officer prior to the order being placed. The Council can, in addition and at the time of approving these Financial Regulations, nominate two members of the Finance and Governance Committee to approve expenditure over 2,000. The nominated members should be contactable during working hours and able to approve such expenditure within set time limit to ensure Council business is not impacted by delayed response.
- 4.3 Any expenditure that may exceed the amount provided in the revenue budget must be reported to the council. During the budget year, and with the approval of the council having considered fully the implications for the public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate.
- 4.4 The Responsible Finance Officer is to regularly provide the Finance and Governance Committee with Income and Expenditure Accounts to date under each head of the budgets, comparing actual expenditure to the appropriate data against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and explanation provided for any variances over 15%
- 4.5 The Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The Clerk shall report the action to the Council as soon as

practicable thereafter.

- 4.6 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the council.
- 4.7 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or requisite borrowing approval has been approved. All non-budgeted spending requests from committees are to be passed to the F & G Committee for consideration. The F & G Committee will then make a recommendation to the Full Council.
- 4.8 All capital works are to be administered in accordance with the Council's standing orders and financial regulations relating to contracts.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1 The Council's banking arrangements, including the Bank Mandate, shall be made by the Responsible Finance Officer and approved by the Finance and Governance Committee They shall be reviewed annually for efficiency.
- 5.2 Any grants payments not in excess of £5,000 shall be made following a resolution made by the Finance and Governance Committee.
Grants in excess of £5,000 should be approved by Full Council following a recommendation made from Finance and Governance Committee.
- 5.3 All payments made in accordance with paragraph 5.2 and 5.4 shall be signed/authorised by the Clerk/RFO.
- 5.4 The Council can, in addition and at the time of approving these Financial Regulations, nominate two members of the Finance and Governance Committee to approve payments over 2,000. The nominated members should be contactable during working hours and able to approve such payments within set time limit to ensure Council business is not impacted by delayed response.
- 5.5 In cases of cheque payments, signing is to be made in accordance with the approved bank mandate and the signatories shall also initial the cheque counterfoil.

6. INSTRUCTION FOR MAKING PAYMENTS AND REPORTING

- 6.1 The council will make safe and efficient arrangements for the making of its payments
- 6.2 All invoices for payment shall be examined, verified by departments' managers. The Responsible Finance Officer shall satisfy him/herself that the work, goods or services to which the invoice relates shall have been received, carried out, examined and approved before payment is made.
- 6.3 Invoices, signed by managers, shall be passed to Responsible Finance Officer who shall examine then in relation to arithmetical accuracy and authorisation, and shall check the coding is correctly done to the relevant expenditure account. The

- Responsible Finance Officer shall take all possible steps to settle all invoices submitted, and which are in order, within 30 days of their receipt.
- 6.4 The Responsible Finance Officer is to ensure that a list of all payments, excluding those made by petty cash, is submitted to the next appropriate meeting of the Finance and Governance Committee.
- 6.5 The Responsible Finance Officer may provide petty cash to officers for the purpose of defraying operations and other expenses. Vouchers for payment made shall be forward to the RFO with a claim for reimbursement.
- a) The Responsible Finance Officer shall maintain petty cash floats of £500 (£250 – Town Council and £250 – Priory Centre) for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash are to be kept to support the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown on the schedule of payments presented to the Finance and Governance Committee under 6.4 above.
- 6.6 Payment for utility supplies (energy, telephone and water) made by variable direct debit should have DD instructions, signed by the Town Clerk/Responsible Finance Officer and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be reviewed by the Finance and Governance Committee at least every two years.
- 6.7 Any corporate credit card will be specifically restricted to use by the department managers, subject to a monthly limit of £1,500 per card holder and automatic DD repayments shall be made in full each month.

7. SALARIES

- 7.1 The Council shall in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant national associations.
- 7.2 As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of the PAYE and National Insurance currently operating, and salaries shall be agreed by Council.
- 7.3 All time sheets shall be certified as to accuracy by the Manager Responsible.
- 7.4 Payment of salaries and payment of deduction from salary such as may be made for tax, national insurance and pension contributions, may be made in accordance with the payroll records.
- 7.5 The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid

8. LOANS AND INVESTMENTS

- 8.1 All loans and investments shall be negotiated by the Responsible Finance Officer in the name of the Council and shall be for a set period in accordance with Council policy. Any changes must be reported immediately to Council.
- 8.2 All investments of money under the control of the Council shall be in the name of the Council.
- 8.3 All borrowings shall be affected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The terms and conditions of borrowing shall be reviewed at least annually.
- 8.4 All investment certificates and other documents relating thereto shall be retained in the custody of the Responsible Finance Officer
- 8.5 The council is to produce for an Investment Strategy and Policy which, which shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

9. INCOME

- 9.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the Responsible Finance Officer.
- 9.2 Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the Council. The Responsible Finance Officer shall be responsible for the collection of all accounts due to the Council.
- 9.3 The Council will review all fees and charges annually, following a report of the Responsible Finance Officer.
- 9.4 The Debtors control account should be reconciled monthly and the list of outstanding balances reviewed on a monthly basis.
- 9.5 Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year by approval of the Council.
- 9.6 All sums received on behalf of the Council shall be banked intact as directed by the Responsible Finance Officer. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the Responsible Finance Officer considers necessary.
- 9.7 The origin of each receipt shall be recorded.
- 9.8 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.9 The Responsible Finance Officer shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 Section 33 shall

be made at least annually coinciding with the financial year end.

- 9.10 Where any significant sums of cash, in excess of £1,000, are regularly received by Council, the Responsible Finance Officer shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking cash

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.

Orders of all work, goods or service are to be approved by the department managers prior to order.

- 10.2 Purchase Order numbers shall be issued by the finance department to the budget holder when an order is needed to be placed.

- 10.3 All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below

- 10.4 The Finance Officer shall verify the lawful nature of any proposed purchase before the issue of the purchase order.

11. CONTRACTS

- 11.1 Procedures as to contracts are laid as follows:

a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

(i) for the supply of gas, electricity, water, sewage and telephone services;

(ii) for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

(iii) for work to be executed of goods or materials to be supplied which consists of repairs to or parts for existing machinery or equipment or plant;

(iv) for work to be executed or goods or materials to be supplied which, constitute an extension of an existing contracted by the council;

(v) for additional audit work of the external auditor up to an estimated value of £500.00 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council) and;

vi) For goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public services contract or public works contract as defined by The Public Contract Regulations 2015 ("the Regulations") which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations.

c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceeds thresholds in the Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).

d) When applications are made to waive financial regulations relating to contracts to enable a price to be neglected without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least two members of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Order (insert reference of the council's relevant standing order) and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the appropriate manager shall obtain 3 priced descriptions of the proposed supply; where the value is above £3,000 the appropriate manager shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

12.1 Payments on account of the contract sum shall be made within the time specified in the

contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

- 12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

- 13.1 The officer in charge of each section shall be responsible for the care and custody of the stores and equipment in that section.
- 13.2 Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 13.3 Stocks shall be kept at minimum levels consistent with operational requirements.
- 13.4 The Responsible Finance Officer shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

- 14.1 The Clerk shall make appropriate arrangements for the custody of all title deeds of properties owned by the Council. The Responsible Finance Officer shall ensure a record is maintained of all properties owned by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2 No property shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible moveable property does not exceed £1,000.
- 14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect

of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

- 14.4 The Responsible Finance Officer shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

- 15.1 Following the annual risk assessment (per Financial Regulation 17), the Responsible Finance Officer shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.
- 15.2 The Clerk shall give prompt notification to the Responsible Finance Officer of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The Responsible Finance Officer shall keep a record of all insurances affected by the Council and the property and risks covered thereby and annually review it.
- 15.4 The Responsible Finance Officer shall be notified of any loss, liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.
- 15.5 All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

16. CHARITIES

- 16.1 Where the Council is sole trustees of a Charitable body the Clerk and the Responsible Finance Officer shall ensure that separate accounts are kept of the funds held in charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and Responsible Finance Officer shall arrange for any audit or Independent Examination as may be required by Charity Law or any other Governing Document.

17. RISK MANAGEMENT

- 17.1 The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2 When considering any new activity, the Clerk with the appropriate manager shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the Council to review Financial Regulations of the Council each financial year. The Responsible Finance Officer shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirements for a consequential amendment to these financial regulations.
- 18.2 The Council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of the council.

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FINANCIAL REGULATIONS

Revision at Finance & Governance Committee
Meeting held on: 10th July 2018

St Neots Town Council
Council Offices
The Priory
St Neots
Cams
PE19 2BH
www.stneots-tc.gov.uk

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate

certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of £5,000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant national associations.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.

2.2. On a regular basis, at least once in each quarter, and at each financial year end, the RFO shall provide the Finance and Governance Committee with bank reconciliation for all bank accounts together with an explanation of variances to

bank balances if any.

- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions; or
 - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.

The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors

3. ANNUAL ESTIMATES (BUDGET)

- 3.1 Departmental Managers shall formulate and submit proposals to the Responsible Finance Officer in respect of revenue and capital including the use of reserves and sources of funding for the following financial year no later than the end of September each year.
- 3.2 Detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the year shall be prepared each year by the Responsible Finance Officers in the form of a budget to be considered by the council.
- 3.3 The Council shall review the budget not later than the end of December each year and shall fix the Precept to be levied for the ensuing year. The Responsible Finance Officer shall issue the precept to the billing authority and shall supply each member with a copy of the approval budget.
- 3.4 The annual budget shall form the basis of financial control for the ensuing year.
- 3.5 The Council shall consider the need for and shall have regard to a three year forecast of Revenue and Capital Receipts and Payments which may be prepared at the same time as the annual budget.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1 Whilst the Responsible Financial Officer is ultimately responsible for regular and effective monitoring of the budget, the Council's management structure is based on the department managers taking responsibility for a service and its related budget.

The Manager responsible for a budget may incur financial commitments and liabilities up to the amounts included in each approved budget. In particular they may make purchases of goods and services, subject to the requirements of these Financial Regulations and:

- Will be responsible for regular and effective monitoring and forecasting of the financial position relating to their services.
 - Will be responsible for proper financial and resource management and the prevention of fraud and corruption within the services and functions under their control.
 - Will determine the inherent risks, within their services, to the achievements of the Council's priorities and establish, maintain and document adequate systems of internal control and financial monitoring and ensure the employees or members are familiar with such systems.
 - Will be responsible for reviewing and varying fees and charges at least annually for services under their control for approval by the Council.
- 4.2 Expenditure on revenue items may be incurred up to the amounts included for the class of expenditure in the approved budget. All purchases in excess of £1,000 require authorisation by the Responsible Finance Officer prior to the order being placed.
- 4.3 No expenditure may be incurred that will exceed the amount provided in the revenue budget for the class of expenditure. During the budget year and with the approval of the

council having considered fully the implications for the public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate.

- 4.4 The Responsible Finance Officer is to regularly provide the Finance and Governance Committee with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate data against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and explanation provided for any variances over 15%
- 4.5 The Clerk may incur expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £3,000. The Clerk shall report the action to the Council as soon as practicable thereafter.
- 4.6 In non-urgent cases the Clerk and Responsible Finance Officer may incur expenditure up to a maximum of £2,000 on any item for which provision is made in the appropriate revenue budget provided that any action taken complies with any legislative provisions and the requirements of the Council's Constitution.
- 4.7 Unspent provisions in the revenue budget shall not be carried forward to a subsequent year unless placed in an earmarked reserve by resolution of the council.
- 4.8 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or requisite borrowing approval has been approved. All non-budgeted spending requests from committees are to be passed to the F & G Committee for consideration. The F & G Committee will then make a recommendation to the Full Council.
- 4.9 All capital works are to be administered in accordance with the Council's standing orders and financial regulations relating to contracts.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1 The Council's banking arrangements, including the Bank Mandate, shall be made by the Responsible Finance Officer and approved by the Council. They shall be reviewed annually for efficiency.
- 5.2 A schedule of monthly payments made, forming part of the Agenda for the Meeting, shall be prepared by the Responsible Finance Officer. If the schedule is in order it shall be noted by a resolution of the Council.
- 5.3 All payments made in accordance with the schedule referred to in paragraph 5.2 and with paragraph 5.4 shall be signed by signed by the RFO).
- 5.4 The Town Clerk shall be authorised to sign cheques, BACS and on-line payments on the Council's behalf for any sums not exceeding £1,500. Above £1,500, all such payments shall be signed by a member of the Finance and Governance Committee and the Town Clerk or the Deputising Officer in the Clerk's absence.

- 5.5 To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.

6. INSTRUCTION FOR MAKING PAYMENTS

- 6.1 The council will make safe and efficient arrangements for the making of its payments
- 6.2 All invoices for payment shall be examined, verified by departments' managers. The Responsible Finance Officer shall satisfy him/herself that the work, goods or services to which the invoice relates shall have been received, carried out, examined and approved before payment is made.
- 6.3 Duly certified invoices shall be passed to Responsible Finance Officer who shall examine them in relation to arithmetical accuracy and authorisation, and shall check the coding is correctly done to the relevant expenditure account. The Responsible Finance Officer shall take all possible steps to settle all invoices submitted, and which are in order, within 30 days of their receipt.
- 6.4 The Responsible Finance Officer is to ensure that a list of all payments, excluding those made from Petty cash, is submitted to the next appropriate meeting of the Finance and Governance Committee.
- 6.5 The Responsible Finance Officer may provide petty cash to officers for the purpose of defraying operations and other expenses. Vouchers for payment made shall be forward to the RFO with a claim for reimbursement.
- a) The Responsible Finance Officer shall maintain petty cash floats of £500 (£250 – Town Council and £250 – Priory Centre) for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash are to be kept to support the payment.
- b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.
- 6.6 If thought appropriate by the council payment for utility supplies (energy, telephone and water) made be made by variable direct debit provided that the instructions are signed by the Town Clerk and the Responsible Finance Officer and any payments are reported to council as made. The approval of the use of a variable Direct Debit shall be renewed by resolution of the council at least every two years.
- 6.7 Any corporate credit card will be specifically restricted to use by the department managers, subject to a monthly limit of £1,500 per card holder and automatic DD repayments shall be made in full each month.

7. PAYMENT OF SALARIES

- 7.1 As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The

payment of all salaries shall be made in accordance with payroll records and the rules of the PAYE and National Insurance currently operating, and salaries shall be agreed by Council.

- 7.2 All time sheets shall be certified as to accuracy by the Manager Responsible.
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- 9.10 Where any significant sums of cash, in excess of £1,000, are regularly received by Council, the Responsible Finance Officer shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking cash

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All officers are responsible for obtaining value for money at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction. If the value of the order is less than £25,000 but exceeds £3,000, excluding call-off, at least three prices are to be obtained in writing.

- 10.3 All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below

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be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:

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(ii) for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;

(iii) for work to be executed of goods or materials to be supplied which consists of repairs to or parts for existing machinery or equipment or plant;

(iv) for work to be executed or goods or materials to be supplied which, constitute an extension of an existing contracted by the council;

(v) for additional audit work of the external auditor up to an estimated value of £500.00 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council) and;

vi) For goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.

b) Where the council intends to procure or award a public supply contract, public services contract or public works contract as defined by The Public Contract Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations.

c) The full requirements of the Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceeds thresholds in the Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time).

d) When applications are made to waive financial regulations relating to contracts to enable a price to be neglected without competition the reason shall be embodied in a recommendation to the council.

e) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.

f) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least two members of council.

g) Any invitation to tender issued under this regulation shall be subject to Standing Order (insert reference of the council’s relevant standing order) and shall refer to the terms of the Bribery Act 2010.

h) When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph

(a) the appropriate manager shall obtain 3 priced descriptions of the proposed supply; where the value is above £3,000 the appropriate manager shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i) The council shall not be obliged to accept the lowest or any tender, quote or estimate.

Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)

12.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).

12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.

12.3 Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

13. STORES AND EQUIPMENT

13.1 The officer in charge of each section shall be responsible for the care and custody of the stores and equipment in that section.

13.2 Delivery Notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

13.3 Stocks shall be kept at minimum levels consistent with operational requirements.

13.4 The Responsible Finance Officer shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

14.1 The Clerk shall make appropriate arrangements for the custody of all title deeds of properties owned by the Council. The Responsible Finance Officer shall ensure a record is maintained of all properties owned by the Council, recording the location,

extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

14.2 No property shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible moveable property does not exceed £1,000.

14.3 No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).

14.4 The Responsible Finance Officer shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

15.1 Following the annual risk assessment (per Financial Regulation 17), the Responsible Finance Officer shall effect all insurances and negotiate all claims on the Council's insurers in consultation with the Clerk.

15.2 The Clerk shall give prompt notification to the Responsible Finance Officer of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

15.3 The Responsible Finance Officer shall keep a record of all insurances affected by the Council and the property and risks covered thereby and annually review it.

15.4 The Responsible Finance Officer shall be notified of any loss, liability or damage or of any event likely to lead to a claim, and shall report these to Council at the next available meeting.

15.5 All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.

16. CHARITIES

16.1 Where the Council is sole trustees of a Charitable body the Clerk and the Responsible

Finance Officer shall ensure that separate accounts are kept of the funds held in charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and Responsible Finance Officer shall arrange for any audit or Independent Examination as may be required by Charity Law or any other Governing Document.

17. RISK MANAGEMENT

- 17.1 The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 17.2 When considering any new activity, the Clerk with the appropriate manager shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

18. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 18.1 It shall be the duty of the Council to review Financial Regulations of the Council each financial year. The Responsible Finance Officer shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirements for a consequential amendment to these financial regulations.
- 18.2 The Council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of the council.

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Attachment 8

Risk Register

RISK ASSESSMENT AND REVIEW OF INTERNAL CONTROLS

Assessment	Date: 06/02/2019		Review Date: February/2020		
Area	Risk	Responsible Officer	Actions to Minimise Risk/Internal Controls	Likelihood	Impact
<u>Assets</u>	Protection of physical assets	Town Clerk/Deputy Clerk and RFO Centres and operations managers	<ul style="list-style-type: none"> - Adequate insurance - Regular health and safety reviews and audits - Adequate door security system - Alarm systems in place 	LOW	HIGH
	Failure to maintain record of council assets	RFO	<ul style="list-style-type: none"> - Maintenance of an asset register to ensure that all requisitions / disposals are accurately and promptly recorded - Carry out periodical inventory checks 	LOW	MEDIUM
<u>Investments</u>	Failure to retain long term investments and to comply with investment guidance for local government bodies	RFO	<ul style="list-style-type: none"> - Developing an Annual Investment Strategy to ensure that the Council has assessed the risk of committing funds to long term investments and properly planned to comply with legislative requirements - Reviewing the Investment Strategy annually - Seeking independent advice if long-term investment in assets is to be considered 	LOW	HIGH
<u>Finance</u>	Failure to comply with HMRC Regulations	RFO	<ul style="list-style-type: none"> - Maintenance of comprehensive records of all calculations on income tax, national insurance deducted from pay - Submit monthly returns to HMRC - Make prompt payment of all liabilities due - Ensure that all input tax and output tax is properly recorded - Complete and submit VAT claims promptly and on a regular basis. - Reconcile claims to accounting program - Correct treatment of payments and services provided by contractors and ensure these are not falling within the scope of PAYE 	LOW	HIGH

RISK ASSESSMENT AND REVIEW OF INTERNAL CONTROLS

	Poor financial management	Town Clerk Town Clerk and RFO	<ul style="list-style-type: none"> - Define responsibility through appointment of Responsible Finance Officer - Ensure appropriate standing orders and financial regulations are in place, which are subject to periodic review - Implement effective independent internal audit - Arrange for regular financial reports to committees/council - Annual review of contracts and insurance cover 	LOW	HIGH
	Failure to set a precept within sound budgeting arrangements	RFO	<ul style="list-style-type: none"> - Ensure that presentation to committees/ council follows an agreed timetable - Ensure that precept is set as a result of a full report detailing requirements of forthcoming year for all managers - Review all charges made by the Council - Review adequacy of all balances and reserves - Ensure that effective budget monitoring is in place throughout the year 	LOW	HIGH
	Failure to maintain adequate reserves	RFO	<ul style="list-style-type: none"> - Ensure that earmarked reserves are realistic and approved by the Council - General reserves are risk-assessed and approved annually by the Council 	LOW	HIGH
	Failure to maintain an effective payments scheme	RFO	<ul style="list-style-type: none"> - All payments to be supported by authorised invoice/voucher - All detail to be checked and payment entered onto the accounting program - At least two people are involved in each payment - All payments to be approved by Council and recorded in Minutes - All cheques to be signed by one authorised signature for less than £1,000 and two signatures required for expenditure over 	LOW	HIGH

RISK ASSESSMENT AND REVIEW OF INTERNAL CONTROLS

			<p>£1,000</p> <ul style="list-style-type: none"> - All expenditure to be the subject of budgetary control 		
	Failure to ensure proper use of funds under specific powers	RFO	<ul style="list-style-type: none"> - Ensure that total expenditure does not exceed the statutory limitation for the Council - Ensure that all grant applications are complete and fully supported prior to submission to committee/council - Ensure that all approvals are properly recorded in council minutes - Ensure that no alternative statutory authority is available 	LOW	MEDIUM
	Loss of money through theft/misappropriation	RFO	<ul style="list-style-type: none"> - Determine responsibility for all cash at all sources - Ensure that invoices/receipts are issued for all income - Ensure that secure arrangements are in place for prompt recording and banking of all cash received - Ensure regular bank reconciliation is carried out - Arrange regular report to Council - Ensure that the Council holds adequate fidelity guarantee insurance 	LOW	HIGH
	Failure to maintain adequate internal controls	RFO	<ul style="list-style-type: none"> - Take all reasonable steps to ensure that there are no matters of non-compliance with laws and regulations - Maintain throughout the year an adequate system of internal control - Appropriate action on a matter raised in an Internal Audit Report 	LOW	HIGH
<u>Liability</u>	Risk to third party, property or individuals	RFO and Department Managers	<ul style="list-style-type: none"> - Ensure that appropriate insurance cover / policy is in force - Open spaces and trees are being checked regularly - Investigations are being carried out when damage reported 	LOW	HIGH

RISK ASSESSMENT AND REVIEW OF INTERNAL CONTROLS

			- Risk assessment done on each individual event such as Christmas Lights		
	Liability as consequences of asset ownership (especially burial ground, playgrounds, trees)	Town Clerk/Deputy Clerk and Operations Manager	<ul style="list-style-type: none"> - Ensure that appropriate insurance cover and policies are in place - Regular checks of playgrounds and tree surveys - Risk assessment and regular checks carried out by ROSPA and tree surgeon - Staff training for playgrounds and trees inspection 	LOW	HIGH
<u>Legal Liability</u>	Incurring expenditure without proper legal authority	Town Clerk	<ul style="list-style-type: none"> - Ensure that legal position on any new proposal is being clarified and legal advice sought where necessary - Detailed information in Agendas and properly record expenditure in Minutes 	LOW	HIGH
<u>Employer Liability</u>	Compliance with Employment Law	Town Clerk and Deputy Clerk	<ul style="list-style-type: none"> - Membership of various national and regional bodies - Ensure that legal position is being clarified and legal advice sought where necessary - Ensure that appropriate insurance cover is in place 	LOW	HIGH
	Safety of Staff and Visitors	All Managers	- Regular health and safety reviews and audits are being carried out	LOW	HIGH
	Data Protection	Town Clerk and Deputy Clerk	<ul style="list-style-type: none"> - Training provided for staff - Regular reviews and audits are being carried out - Actions taken to address audit points 	MEDIUM	HIGH
IT	Cyber Security	Town Clerk	- IT Company ensures all measures are in place and that regular reviews are being carried out	LOW	HIGH