

7 November 2018

**Town Clerk & RFO**  
Mr E Reilly CMgr FCMI FSLCC

Council Offices, The Priory Centre, St Neots, Cambridgeshire, PE19 2BH  
Tel: 01480 388911 - Email: [enquiries@stneots-tc.gov.uk](mailto:enquiries@stneots-tc.gov.uk) - Web: [www.stneots-tc.gov.uk](http://www.stneots-tc.gov.uk)

**To: Committee Members**

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

**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 13<sup>th</sup> November 2018 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 9<sup>th</sup> October 2018 as a true and accurate record. Attachment 1

4. **Digitising Burial Records**

To receive a report from the Deputy Town Clerk on the original quote obtained a few years ago to digitise the Council burial records.

5. **Payments for September 2018**

To receive the list of payments for September 2018 Attachment 2

6. **Internal Audit Report - First Interim - 2018-2019**

Members of the committee to review the report and recommend to the full council. Attachment 3

7. **Grants Committee meeting**

Members to agree a date for a Grants Sub Committee meeting to be held in January 2019

8. **Income and Expenditure Reports**

To receive the Income and Expenditure Reports per Budget Heading for the period ended 30/09/2018. Attachment 4

9. **Bank Cash and Investment Reconciliation Summary**

To receive the Bank Cash and Investment Reconciliation as at 30/09/2018. Attachment 5

10. **Balance Sheet**

To receive the balance sheet as at 30/9/2018 Attachment 6

11. **Ear Marked Reserve Schedule**

To receive the ear marked reserve schedule as at 30/9/2018 Attachment 7

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**Sharon Coe**  
**Deputy 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 9<sup>th</sup> OCTOBER 2018**

**Present:** Cllrs Thorpe (Chairman), Chapman (Deputy Chairman) Davies, Johnson, Gregson and Pitt

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

**Public Participation**

There was one member of public present.

**35. APOLOGIES**

Apologies were received from Cllrs Derek Giles, and Eyre with valid reasons.

**36. DECLARATIONS OF INTEREST**

There were no declarations of interest received.

**37. MINUTES**

It was proposed and seconded to accept the minutes of the Finance & Governance committee held on 11<sup>th</sup> September 2018 as a true and accurate record.

**RESOLVED to accept the proposal.**

**38. CURRENT FEES & CHARGES FOR REVIEW**

Cemetery Fees - it was proposed and seconded that £25 is charged for a basic search and £20 per hour for additional work, grave transfers are charged at £100 and memorial trees are charged at £100.

**RESOLVED to accept the proposal**

It was proposed and seconded that the office report back to committee members with the original quote received a few years ago to computerise all cemetery records.

**RESOLVED to accept the proposal**

Allotment and Farmers Market Fees - it was proposed and seconded to accept the fees as presented.

**RESOLVED to accept the proposal**

Priory Centre Bar Tariff - it was proposed and seconded that responsibility for setting bar tariff prices is delegated to the Centres Manager.

**RESOLVED to accept the proposal**

Community Centres Room Hire Rates - it was proposed and seconded that the Finance Manager and Centres Manager consider charging an hourly rate on all functions.

**RESOLVED to accept the proposal**

Event Pitch Fees - it was proposed and seconded that the Promotion and Events committee have delegated powers for their budget and approval for individual event pitch fees would be

agreed by that committee.

**RESOLVED to accept the proposal**

**39. PAYMENTS FOR AUGUST**

Members noted the report.

**40. RESERVES**

Members noted the report on Virements Made presented by the Finance Manager. It was proposed and seconded that item two on the report is recommended to Full Council to reduce the figure from £61,500 to £57,500 as the correct calculation of 2.5% of the 2.3million allocated by the combined authority.

**RESOLVED to accept the proposal**

Members noted the report on reserves. It was requested that more information is provided on each category highlighting when the last time money was withdrawn or paid in. This to be reported back to the next committee meeting.

The meeting closed at 8.35pm

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**Chairman**

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# Attachment 2

List of Payments  
September 2018

At : 15:44

## Barclaycard

## List of Payments made between 01/09/2018 and 30/09/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
08/09/2018	DVLA	BARCLAYCAR	257.50		ROAD TAX OPS - X241NAVV
08/09/2018	DVLA	BARCLCARD	252.50		ROAD TAX OPS - BK57 BEY
08/09/2018	TACKWOOD SERVICING	BARCLCARD	50.00		CLASS 7 MOT- BK 57BEY
08/09/2018	AO RETAIL LTD	BARCLCARD	150.00		FRIDGE - TC
08/09/2018	AMAZON	BARCLCARD	99.98	AUT. LIFE JACKETx2	AMAZON
08/09/2018	ACAS	BARCLCARD	510.00		TRAINING OPS x 3
08/09/2018	WYBOSTON	BARCLCARD	138.00		TRAINING ROOM HIRE
08/09/2018	AMAZON	BARCLCARD	19.72		REMOVANLE MINI LABELS
08/09/2018	MI SUPPLIES	BARCLARD	36.48		CLOTHING - PC
08/09/2018	IKEA	BARCLCARD	571.00		REFURBISHMENT PC RECEPTION
08/09/2018	FILTERED WATER COOLERS	BARCLCARD	98.93		HOT WATER FILTERS
08/09/2018	WAITROSE	BARCLCARD	4.00		GOLF DAY
08/09/2018	ALDI	BARCLCARD	27.33		GOLDF DAY SUPPLIES
08/09/2018	AMAZON	BARCLCARD	53.80		BUILDERS BAG WASTEX20
08/09/2018	AMAZON	BARCLCARD	7.99		PRIME SUBSC
08/09/2018	ALDI	BARCLCARD	95.84		IWA RECEPTION
08/09/2018	ALDI	BARCLCARD	25.10		IWA RECEPTION
08/09/2018	ITUNES	BARCLCARD	0.79		DATA STORAGE
<b>Total Payments</b>			<u>2,398.96</u>		



List of payments made between 01/09/2018 and 30/09/2018

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
04/09/2018	FIRST DATA	DD	22.74	CARD TERMINAL RENTAL -PC
04/09/2018	FIRST DATA	DD	22.74	CARD TERMINAL RENTAL - TC
14/09/2018	First Data Europe Ltd	DD-201	26.47	7929 Card transactions TC
14/09/2018	First Data Europe Ltd	DD-219	73.02	7880 Card transactions PC
17/09/2018	HDC	DD	1,632.00	RATES - PRIORY CENTRE
<b>Total Payments</b>			<b>1,776.97</b>	

**Town Council Current Account**  
**List of Payments made between 01/09/2018 and 30/09/2018**

<u>Date Paid</u>	<u>Payee Name</u>	<u>Ref</u>	<u>Amount Paid</u>	<u>Transaction Detail</u>
02/09/2018	ROYSTON TWON BAND	101119	225.00	ROYSTON TOWN BAND
03/09/2018	Priory Centre Cafe Petty Cash	PC PC	250.00	PC TOP UP
03/09/2018	ANGLIAN WATER SERVICES LTD	DD	15.60	7783 Water GNR 5-8/18 OPS
03/09/2018	Fuel Card Services	DD-1546	258.84	7830 Fuel bill 19-22/8 OPS
04/09/2018	BARCLAYS	DD	49.63	COMMISSION CHARGES
06/09/2018	BACS B/L Pymnt Page 3137	BACS Pymnt	120.00	BACS B/L Pymnt Page 3137
06/09/2018	PAYROLL	BACS	1,012.60	PAYROLL - W22
06/09/2018	ELAS	DD	655.55	MONTHLY SUBSCRIPTIONS
10/09/2018	Fuel Card Services	DD-01546	52.80	7833 Card protection 8/18 OPS
10/09/2018	Fuel Card Services Ltd	DD-1143	19.20	7831 Card protection 8/18 OPS
10/09/2018	BRITISH TELECOM	DD-036	121.73	7855 B/band gen & Redcare EC
10/09/2018	YELL	DD	50.71	ADVERTISING PC
12/09/2018	House of Flags Ltd	101124	4,805.76	CHQ Pymnt Page 3119
12/09/2018	BACS	BACS Pymnt	26,358.38	BACS B/L Pymnt Page 3120 - 3126
12/09/2018	INDIVIDUAL	101124	107.18	WINDOW REPLACEMENT
12/09/2018	ROYALS SOC OF ST GEORGE	101125	50.00	TICKETS FOR RECEPTION
13/09/2018	O2	DD-95/001	277.55	7928 Mobile phones 9/18 TC
13/09/2018	PAYROLL	BACS	1,031.25	PAYROLL - W23
14/09/2018	PAYROLL	BACS	78,254.79	PAYROLL - M6
17/09/2018	Priory Centre Cafe Petty Cash	PC PC	250.00	PC PC
17/09/2018	Fuel Card Services	DD-001546	329.08	7883 Fuel bill 30/8-7/9 OPS
17/09/2018	ANGLIAN WATER SERVICES LTD	DD-00589	140.18	7744 Water 5-8/18 EC
17/09/2018	ANGLIAN WATER SERVICES LTD	DD-66460	419.47	7784 Water Riv Park 5-8/18 OPS
17/09/2018	HDC	DD	27.00	RATES HOWITTS LANE CEMETRY
17/09/2018	HDC	DD	34.00	RATES-SOUTH STR TOILETS
17/09/2018	HDC	DD	48.00	RATES-OLD CEMETRY
17/09/2018	HDC	DD	103.00	RATES-SOUTH STREET STORE ADJ
17/09/2018	HDC	DD	132.00	RATES-6B SOUTH STR
17/09/2018	HDC	DD	139.00	RATES NEW CEMETRY
17/09/2018	HDC	DD	158.00	RATES-TEBBUTTS RD TOILETS
17/09/2018	HDC	DD	437.00	RATES-EATONS CENTRE
17/09/2018	HDC	DD	972.00	RATES - DEPOT
17/09/2018	Barclaycard	BARCLAYCAR	2,398.96	BARCL REPAYMENT
17/09/2018	SNDBT	BACS	90.00	TICKETS - SNDBT AWARDS NIGHT
18/09/2018	Restore Datashred	DD-4676	50.93	7824 Conf shredding 17/8 TC
19/09/2018	BACS	BACS Pymnt	150.00	BACS B/L Pymnt Page 3136
19/09/2018	BARCLAYS	DD	15.00	BANK CHARGES
19/09/2018	BEDFORD BRASS	101126	250.00	FARMERS MARKET PERFORMANCE
20/09/2018	PAYROLL	BACS	992.79	PAYROLL - W24
20/09/2018	ROYAL MARINES	BACS	32.00	TICKETS FOR CONCERT
22/09/2018	HMRC	BACS	14,869.11	PAYE & NIC - M5
24/09/2018	Fuel Card Services	DD-0001546	364.39	7903 Fuel bill 9-14/9 OPS
24/09/2018	Neopost Limited	DD-1098	306.00	7795 Franking 8/18 TC
24/09/2018	Scottish & Southern Energy - P	DD-2931	1,530.61	7873 Electricity 8-9/18 PC
24/09/2018	BIFFA WASTE SERVICES	DD-4618	115.44	7813 Waste disposal 8/18 OPS
25/09/2018	BOC LTD	DD-7075	62.17	7808 Gas for pumps PC
25/09/2018	Marston's PLC	DD-5334	2,920.91	7728 Brewery order 2/8 PC
26/09/2018	BACS	BACS Pymnt	27,450.00	BACS B/L Pymnt Page 3135
26/09/2018	Priory Centre Cafe Petty Cash	PC PC	250.00	PC PC
26/09/2018	BACS	BACS Pymnt	118.80	BACS B/L Pymnt Page 3147
26/09/2018	BARCLAYS	DD	15.00	BANK CHARGES
26/09/2018	HDC	BACS	740.00	ELECTRICITY CARDS AUGUST
26/09/2018	RIVERMILL	BACS	50.00	OVERPAYMENT REFUND
26/09/2018	PC COFFEE MORNING PROCEEDS	MAC MILLAN	158.39	PC COFFEE MORNING PROCEEDS
27/09/2018	BACS	BACS Pymnt	210.00	BACS B/L Pymnt Page 3144
27/09/2018	Virgin Media Services	DD-1001	36.00	Purchase Ledger Payment
27/09/2018	Employment Law Advisory Servic	DD-2675	26.00	7878 1 x Staff DBS check TC
27/09/2018	PAYROLL	BACS	1,099.68	PAYROLL - W25
28/09/2018	BACS	BACS Pymnt	72.00	BACS B/L Pymnt Page 3138
30/09/2018	Virgin Media Services	DD-1001	72.00	Purchase Ledger Payment
<b>Total Payments</b>			<b>171,351.48</b>	

At : 16:11

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>Cambridge Catering Hire</b>	<b>CAM008</b>				
23/06/2018	5587	7847 Chairs for AFD TC		120.00	0.00	120.00	0.00
					<b>0.00</b>	<b>120.00</b>	
				Above paid on : 06/09/2018		By BACS	<b>CAM008</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>120.00</b>	

At : 16:14

## Reprint of Purchase Ledger Payments Entered

Ledger No : 1			Month No : 6		Linked to Cash Book : 1		
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
<b>Trade UK</b>			<b>BQ2404</b>				
01/08/2018	0901654639	7725 Paint brushes & paint PC		103.59	0.00	103.59	0.00
03/08/2018	0902301942	7721 850 x Cable ties OPS		37.35	0.00	37.35	0.00
07/08/2018	0903121298	7765 Fencing & staples OPS		42.20	0.00	42.20	0.00
16/08/2018	0905265491	7775 Sand bolts & paint PC		82.64	0.00	82.64	0.00
21/08/2018	0906183111	7810 Credit for staples OPS		-2.19	0.00	-2.19	0.00
21/08/2018	0906348978	7809 Safety clothing OPS		152.44	0.00	152.44	0.00
21/08/2018	0906348986	4190 Staples OPS		10.99	0.00	10.99	0.00
						<b>0.00</b>	<b>427.02</b>
				Above paid on : 12/09/2018		By BACS	<b>5</b>
<b>DOVE'S HYGIENE SERVICES</b>			<b>DHS001</b>				
31/07/2018	28301	7743 Hygiene svc 7/18 PC		46.75	0.00	46.75	0.00
25/08/2018	28346	7796 Hyg svc 8/18 PC		116.01	0.00	116.01	0.00
31/08/2018	28445	7803 Hyg svc 8/18 EC		30.07	0.00	30.07	0.00
						<b>0.00</b>	<b>192.83</b>
				Above paid on : 12/09/2018		By BACS	<b>11</b>
<b>ESPO</b>			<b>ESP001</b>				
13/08/2018	4943002	7779 Stationery TC		58.97	0.00	58.97	0.00
						<b>0.00</b>	<b>58.97</b>
				Above paid on : 12/09/2018		By BACS	<b>12</b>
<b>HIRE OR BUY GROUP LTD</b>			<b>HIR001</b>				
18/08/2018	983491	7822 Cement & ballast OPS		388.13	0.00	388.13	0.00
						<b>0.00</b>	<b>388.13</b>
				Above paid on : 12/09/2018		By BACS	<b>14</b>
<b>HOPWELLS LTD</b>			<b>HOP001</b>				
08/08/2018	IK1648260	7745 8 Boxes of Ice PC		41.36	0.00	41.36	0.00
						<b>0.00</b>	<b>41.36</b>
				Above paid on : 12/09/2018		By BACS	<b>15</b>
<b>MASKEARAID INDUSTRIAL SUPPLIES</b>			<b>MAS002</b>				
31/07/2018	65491	7766 Cleaning materials OPS		560.92	0.00	560.92	0.00
						<b>0.00</b>	<b>560.92</b>
				Above paid on : 12/09/2018		By BACS	<b>25</b>
<b>ARTHUR IBBETT LTD</b>			<b>ART003</b>				

At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
14/08/2018	136583	7785 Inner tube & plunger OPS		50.74	0.00	50.74	0.00
					<b>0.00</b>	<b>50.74</b>	
				Above paid on : 12/09/2018		By BACS	<b>3</b>
		<b>SUNGLINT LTD</b>	<b>SUN001</b>				
15/08/2018	46313	7746 Post mix drinks PC		146.88	0.00	146.88	0.00
					<b>0.00</b>	<b>146.88</b>	
				Above paid on : 12/09/2018		By BACS	<b>49</b>
		<b>ARCHANT HERTS &amp; CAMBS</b>	<b>ARC007</b>				
03/08/2018	82897182	7726 Ad Hunts Post 1/8 PC		216.00	0.00	216.00	0.00
10/08/2018	82899309	7751 Ad Hunts Post 8/8 PC		48.00	0.00	48.00	0.00
17/08/2018	82901203	7759 Ad Hunts Post 15/8 PC		216.00	0.00	216.00	0.00
24/08/2018	82904144	7798 Ad Hunts Post 22/8 PC		48.00	0.00	48.00	0.00
31/08/2018	82906742	7802 Ad HUnts Post 29/8 PC		216.00	0.00	216.00	0.00
					<b>0.00</b>	<b>744.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>ARC007</b>
		<b>Bedford Windscreens</b>	<b>BED002</b>				
07/09/2018	SI-40453	7793 Windscreen repair OPS		217.33	0.00	217.33	0.00
					<b>0.00</b>	<b>217.33</b>	
				Above paid on : 12/09/2018		By BACS	<b>BED002</b>
		<b>BEDFORD TIMBER LTD</b>	<b>BED2205</b>				
07/08/2018	48254	7767 Joinery timber OPS		9.36	0.00	9.36	0.00
14/08/2018	48538	7788 Treated wood OPS		213.00	0.00	213.00	0.00
					<b>0.00</b>	<b>222.36</b>	
				Above paid on : 12/09/2018		By BACS	<b>BED2205</b>
		<b>berrycroft stores ltd</b>	<b>BER004</b>				
14/08/2018	61858	7819 Pots & netting OPS		918.89	0.00	918.89	0.00
					<b>0.00</b>	<b>918.89</b>	
				Above paid on : 12/09/2018		By BACS	<b>BER004</b>
		<b>KEN BOOTH &amp; CO LTD</b>	<b>BK0032</b>				
17/08/2018	288519	7774 Cleaning products PC		433.39	0.00	433.39	0.00
					<b>0.00</b>	<b>433.39</b>	
				Above paid on : 12/09/2018		By BACS	<b>BK0032</b>
		<b>BLACK WOLF MAKETING LTD</b>	<b>BLA001</b>				

At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
13/08/2018	BW11939	7786 Keys and rings OPS		11.50	0.00	11.50	0.00
					<b>0.00</b>	<b>11.50</b>	
				Above paid on : 12/09/2018		By BACS	<b>BLA001</b>
		<b>The Best of St Neots</b>	<b>BOS001</b>				
23/08/2018	1682	7801 Advertising 8/18 PC		288.00	0.00	288.00	0.00
					<b>0.00</b>	<b>288.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>BOS001</b>
		<b>BUSINESS PRINTING COMPANY</b>	<b>BPC001</b>				
02/08/2018	48874	7739 1250 x DBF programmes TC		474.00	0.00	474.00	0.00
					<b>0.00</b>	<b>474.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>BPC001</b>
		<b>BT Events</b>	<b>BT005</b>				
08/08/2018	INV-0178	7768 Stage & sound equip TC		4,272.00	0.00	4,272.00	0.00
					<b>0.00</b>	<b>4,272.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>BT005</b>
		<b>Bugs Pest Control</b>	<b>BUG001</b>				
30/07/2018	PE161092	7753 Pest control 8-10/18 PC		236.25	0.00	236.25	0.00
30/07/2018	PE161093	7752 Pest control 8-10/18 EC		118.13	0.00	118.13	0.00
					<b>0.00</b>	<b>354.38</b>	
				Above paid on : 12/09/2018		By BACS	<b>BUG001</b>
		<b>CAMBRIDGESHIRE COUNTY COUNCIL</b>	<b>CCC090</b>				
16/08/2018	423300001904	7800 Unfunded pensions 7/18 PC		317.00	0.00	317.00	0.00
					<b>0.00</b>	<b>317.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>CCC090</b>
		<b>Amey Cespa</b>	<b>DON001</b>				
03/08/2018	ASI85296	7749 Waste disposal 7/18 EC		66.62	0.00	66.62	0.00
03/08/2018	ASI85395	7750 Waste disposal 7/18 PC		208.10	0.00	208.10	0.00
					<b>0.00</b>	<b>274.72</b>	
				Above paid on : 12/09/2018		By BACS	<b>DON001</b>
		<b>D P Engraving</b>	<b>DPE001</b>				

At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
02/08/2018	040041	7740 Engraving Cup TC		25.00	0.00	25.00	0.00
					<b>0.00</b>	<b>25.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>DPE001</b>
		<b>Easiprint</b>	<b>EAS001</b>				
28/08/2018	2845	7797 Leaflets & posters PC		41.60	0.00	41.60	0.00
					<b>0.00</b>	<b>41.60</b>	
				Above paid on : 12/09/2018		By BACS	<b>EAS001</b>
		<b>Huntingdonshire District Council</b>	<b>HDC001</b>				
13/08/2018	70006137	7773 Lcnc Mkt Sq 18/19 TC		70.00	0.00	70.00	0.00
					<b>0.00</b>	<b>70.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>HDC001</b>
		<b>HYGIENE SOLUTIONS</b>	<b>HYG001</b>				
01/08/2018	034711	7723 Hyg svc 8-10/18 OPS		225.00	0.00	225.00	0.00
					<b>0.00</b>	<b>225.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>HYG001</b>
		<b>Bill Ibbott's Catering Equipment</b>	<b>IBB001</b>				
09/05/2018	658	7754 Hot cupboard repair PC		83.72	0.00	83.72	0.00
					<b>0.00</b>	<b>83.72</b>	
				Above paid on : 12/09/2018		By BACS	<b>IBB001</b>
		<b>i-d Image Development</b>	<b>IDI001</b>				
06/08/2018	473	7763 Event photography TC		540.00	0.00	540.00	0.00
					<b>0.00</b>	<b>540.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>IDI001</b>
		<b>Initial Washrooms Hygiene</b>	<b>INI001</b>				
13/08/2018	32826262	7780 Carpet cleaning 9-11 TC		81.30	0.00	81.30	0.00
					<b>0.00</b>	<b>81.30</b>	
				Above paid on : 12/09/2018		By BACS	<b>INI001</b>
		<b>JK's Hog Roast</b>	<b>JK0001</b>				
14/08/2018	14082018	7762 Staff food vouchers TC		16.50	0.00	16.50	0.00
					<b>0.00</b>	<b>16.50</b>	
				Above paid on : 12/09/2018		By BACS	<b>JK0001</b>
		<b>John Seymour Carpets</b>	<b>JSC001</b>				

At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
30/08/2018	JS14167	7799 Supply & fit carpet PC		468.00	0.00	468.00	0.00
					<b>0.00</b>	<b>468.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>JSC001</b>
		<b>Krystalklene</b>	<b>KRY001</b>				
31/07/2018	200510	7790 Cleaning T Rd 7/18 OPS		1,447.28	0.00	1,447.28	0.00
06/08/2018	200518	7791 Cleaning T Rd 1-5/8 OPS		238.56	0.00	238.56	0.00
					<b>0.00</b>	<b>1,685.84</b>	
				Above paid on : 12/09/2018		By BACS	<b>KRY001</b>
		<b>Lakeside Water</b>	<b>LAK002</b>				
18/08/2018	106592	7806 Water monitoring PC		480.00	0.00	480.00	0.00
					<b>0.00</b>	<b>480.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>LAK002</b>
		<b>Landsmans Ltd</b>	<b>LAN001</b>				
03/08/2018	6185	7764 12 Mobile toilets TC		780.00	0.00	780.00	0.00
					<b>0.00</b>	<b>780.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>LAN001</b>
		<b>Local Council Public Advisory Service</b>	<b>LCP001</b>				
14/08/2018	1671	7778 Councillor training TC		500.00	0.00	500.00	0.00
					<b>0.00</b>	<b>500.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>LCP001</b>
		<b>Reesink Turfcare</b>	<b>LEL001</b>				
13/08/2018	PSI1826554	7787 Sharpen mower blades OPS		108.00	0.00	108.00	0.00
21/08/2018	PSI1827521	7818 Mower parts OPS		89.93	0.00	89.93	0.00
22/08/2018	PSI1827719	7817 Mower parts OPS		56.26	0.00	56.26	0.00
23/08/2018	PSI1827850	7816 Bracket OPS		13.12	0.00	13.12	0.00
					<b>0.00</b>	<b>267.31</b>	
				Above paid on : 12/09/2018		By BACS	<b>LEL001</b>
		<b>MICHAELS CIVIC ROBES</b>	<b>MICC001</b>				
06/08/2018	72028	7782 Town Crier Uniform TC		4,421.40	0.00	4,421.40	0.00
					<b>0.00</b>	<b>4,421.40</b>	
				Above paid on : 12/09/2018		By BACS	<b>MICC001</b>
		<b>NRM Plumbing and Heating</b>	<b>NRM001</b>				



At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
13/08/2018	6694	7741 Toilet repairs PC		296.64	0.00	296.64	0.00
					<b>0.00</b>	<b>296.64</b>	
				Above paid on : 12/09/2018		By BACS	<b>NRM001</b>
		<b>Performance Ticket Printers</b>	<b>PER001</b>				
09/08/2018	381846	7747 Event tickets x 618 PC		91.24	0.00	91.24	0.00
					<b>0.00</b>	<b>91.24</b>	
				Above paid on : 12/09/2018		By BACS	<b>PER001</b>
		<b>PUBLIC PERFORMANCE LICENSING</b>	<b>PPL001</b>				
06/08/2018	SIN770986	7770 Mk Sq Music licn 18/19 TC		378.14	0.00	378.14	0.00
					<b>0.00</b>	<b>378.14</b>	
				Above paid on : 12/09/2018		By BACS	<b>PPL001</b>
		<b>R&amp;T Snacks</b>	<b>RTS001</b>				
04/08/2018	010	7761 Staff food vouchers TC		64.30	0.00	64.30	0.00
					<b>0.00</b>	<b>64.30</b>	
				Above paid on : 12/09/2018		By BACS	<b>RTS001</b>
		<b>Radio Technology Group</b>	<b>SHO001</b>				
01/08/2018	INV40337	7724 Shopsafe radio 18/19 PC		435.60	0.00	435.60	0.00
					<b>0.00</b>	<b>435.60</b>	
				Above paid on : 12/09/2018		By BACS	<b>SHO001</b>
		<b>SRM</b>	<b>SRM001</b>				
07/08/2018	4402	7769 Security & radio hire TC		688.80	0.00	688.80	0.00
					<b>0.00</b>	<b>688.80</b>	
				Above paid on : 12/09/2018		By BACS	<b>SRM001</b>
		<b>TCHIBO COFFEE INTERNATIONAL LTD</b>	<b>TCH001</b>				
31/08/2018	9411418347	7805 Coffee mchn rent 8/18 PC		98.82	0.00	98.82	0.00
					<b>0.00</b>	<b>98.82</b>	
				Above paid on : 12/09/2018		By BACS	<b>TCH001</b>
		<b>Thomas Ridley &amp; Son Ltd</b>	<b>THO001</b>				
06/08/2018	759021	7727 Cafe purchases PC		261.19	0.00	261.19	0.00
13/08/2018	762260	7757 Cafe stock PC		285.95	0.00	285.95	0.00

At : 16:14

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
20/08/2018	765599	7776 Cafe stock PC		112.85	0.00	112.85	0.00
					<b>0.00</b>	<b>659.99</b>	
				Above paid on : 12/09/2018		By BACS	<b>THO001</b>
		<b>Warren Access</b>	<b>WAA001</b>				
03/08/2018	77242	7812 Cherry picker hire TC		456.00	0.00	456.00	0.00
					<b>0.00</b>	<b>456.00</b>	
				Above paid on : 12/09/2018		By BACS	<b>WAA001</b>
		<b>WALLGATE LIMITED</b>	<b>WALL001</b>				
21/08/2018	15160	7820 Hand drier repair OPS		492.00	0.00	492.00	0.00
21/08/2018	15161	7821 Handrier parts OPS		364.55	0.00	364.55	0.00
					<b>0.00</b>	<b>856.55</b>	
				Above paid on : 12/09/2018		By BACS	<b>WALL001</b>
		<b>The Wash Basket (Cambs) Ltd</b>	<b>WAS002</b>				
31/08/2018	5	7807 Laundry svcs PC		72.97	0.00	72.97	0.00
					<b>0.00</b>	<b>72.97</b>	
				Above paid on : 12/09/2018		By BACS	<b>WAS002</b>
		<b>Wheels in Motion</b>	<b>WHE001</b>				
16/08/2018	V1009	7814 BK57 BEY repairs OPS		755.17	0.00	755.17	0.00
12/09/2018	ON ACC 0	BACS B/Pymnt P		0.00	0.00	1,378.54	-1,378.54
					<b>0.00</b>	<b>2,133.71</b>	
				Above paid on : 12/09/2018		By BACS	<b>WHE001</b>
		<b>Wolseley UK Limited</b>	<b>WOL006</b>				
31/07/2018	53943721	7789 Diaphragm washer OPS		4.73	0.00	4.73	0.00
					<b>0.00</b>	<b>4.73</b>	
				Above paid on : 12/09/2018		By BACS	<b>WOL006</b>
		<b>Xlpress Ltd</b>	<b>XLP001</b>				
09/08/2018	19137	7760 Golf Day Banner TC		40.80	0.00	40.80	0.00
					<b>0.00</b>	<b>40.80</b>	
				Above paid on : 12/09/2018		By BACS	<b>XLP001</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>26,358.38</b>	

At : 16:15

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>DJMC</b>	<b>DJM002</b>				
12/09/2018	927	7875 Halloween Disco DJ PC		150.00	0.00	150.00	0.00
					<b>0.00</b>	<b>150.00</b>	
				Above paid on : 19/09/2018		By BACS	<b>DJM002</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>150.00</b>	

At : 16:16

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>Kevin Bull Building Services</b>	<b>KEV001</b>				
20/08/2018	KBBS306	7896 Cemetery wall repairs OPS		27,450.00	0.00	27,450.00	0.00
					<b>0.00</b>	<b>27,450.00</b>	
				Above paid on : 26/09/2018		By BACS	<b>KEV001</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>27,450.00</b>	

At : 16:16

## Reprint of Purchase Ledger Payments Entered

Ledger No : 1

Month No : 6

Linked to Cash Book : 1

Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>SOCIETY OF LOCAL COUCIL CLERKS SLC009</b>					
28/09/2018	126465	7931 Online training course TC		118.80	0.00	118.80	0.00
					<b>0.00</b>	<b>118.80</b>	
				Above paid on : 26/09/2018		By BACS	<b>SLC009</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>118.80</b>	

At : 16:17

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>National Farmers Retail &amp; Markets</b>	<b>FAR001</b>				
31/05/2018	2386	7914 Ann subs 18/19 TC		210.00	0.00	210.00	0.00
					<b>0.00</b>	<b>210.00</b>	
				Above paid on : 27/09/2018		By BACS	<b>FAR001</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>210.00</b>	

At : 16:17

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>House of Flags Ltd</b>	<b>HOF001</b>				
25/06/2018	SIN112557	7845 Flag hire TC		72.00	0.00	72.00	0.00
					<b>0.00</b>	<b>72.00</b>	
				Above paid on : 28/09/2018		By BACS	<b>HOF001</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>72.00</b>	

At : 16:12

## Reprint of Purchase Ledger Payments Entered

		Ledger No : 1	Month No : 6	Linked to Cash Book : 1			
Invoice Date	Invoice No	Supplier Name and Invoice Details	Authorised	Amount Due	Disc Taken	Amount Paid	Invoice Balance
		<b>House of Flags Ltd</b>	<b>HOF001</b>				
22/06/2018	SIN112539	7771 Flag hire TC		3,634.80	0.00	3,634.80	0.00
23/07/2018	SIN113362	7772 26 banners TC		1,170.96	0.00	1,170.96	0.00
					<b>0.00</b>	<b>4,805.76</b>	
					Above paid on : 12/09/2018	By Cheque	<b>101124</b>
				<b>PAYMENT TOTALS</b>	<b>0.00</b>	<b>4,805.76</b>	



# Attachment 3

Internal Audit Report  
2018 - 2019

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# **St Neots Town Council**

*Internal Audit Report (First Interim) 2018-19*

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*Stephen Christopher*

*for Auditing Solutions Ltd*

## **Background and Scope**

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR). Auditing Solutions Ltd has been appointed to undertake this function on behalf of St Neots Town Council for the 2018-19 financial year.

This report sets out those areas examined during the course of our first visit to the Council for 2018-19 and the results of our audit work. The visit took place on 29<sup>th</sup> and 30<sup>th</sup> October 2018.

## **Internal Audit Approach**

In undertaking our internal audit work, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/AGAR. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our internal audit programme has been designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the AGAR, which requires independent assurance over a number of internal control objectives.

## **Overall Conclusion**

On the basis of the programme of work we have undertaken, we have concluded that, in overall terms, the Council has maintained adequate and effective internal control arrangements during the year to date. However, we have identified a number of areas where we consider further action is required.

As previously, the key issues arising are set out in the body of the report, with the recommendations further summarised in the appended Action Plan. We ask that Members consider the content of this report and respond in due course to the recommendations set out in the Action Plan, indicating, where appropriate, the actions to be taken and the likely timescale for their implementation.

# Detailed Report

## Accounting records & Banking arrangements

The Council continues to maintain its accounting records using the RBS Omega software, which is generally acknowledged as a market leader at this tier of local government.

Barclays Bank is used for day to day business banking services. Three accounts are in use; a Business Current Account and an Active Saver (instant access deposit) Account for the Council's main transactions, together with a separate Priory Centre Current Account. The two main Council accounts are combined into a single cashbook within Omega, in order to reduce the number of data entries and to reflect the fact that Barclays continues to operate an automatic daily transfer between the accounts to retain a balance of £100,000 in the current account.

In addition to the Barclays Active Saver, all other funds not required for immediate use are now held in the Public Sector Deposit Fund of CCLA Investment Management Ltd.

As in previous years, two accounts (current and savings account) are maintained to hold funds relating to the "Mayor's Charity", which are set aside for charitable donations. These form part of the Council's overall funds for accounting purposes.

Our objective in this area is to ensure that the accounting records are being maintained accurately and kept up to date, and that no anomalous entries appear in cashbooks or financial ledgers. To that end, in our audit work for the year to date, we have:

- Checked and agreed the opening trial balance on Omega for 2018-19 to the closing balances on the 2017-18 AGAR and detailed financial statements;
- Verified that the financial ledgers remained "in balance" as at the latest date of complete monthly data entry (30<sup>th</sup> September 2018).
- Confirmed that the accounting code structure remains appropriate to meet the Council's budget reporting and control requirements;
- Checked the detail in the Omega cashbooks for the Council's current/active saver accounts and the Priory Centre current account for a sample month (June 2018), by reference to the relevant bank statements;
- Checked the detail of all transactions on the other accounts for the year to date, again by reference to the relevant bank statements,
- Checked and agreed the detail on the bank reconciliations for all of the accounts as at 30<sup>th</sup> September 2018, and
- Confirmed that appropriate procedures remain in place for backing up financial and other IT systems in use at the Council.

### ***Conclusion***

***On the basis of our audit work to date, we are satisfied that, in general, the controls in place in this area are adequate and are operating effectively.***

***The only matter arising from our audit relates to the review of bank reconciliations. The***

***agreed control in place is for the monthly reconciliations of each bank account to be carried out by the Finance Manager and for this to be independently reviewed by the Town Clerk. However, during the extended sickness absence of the Town Clerk, the control has not been operating.***

*RI* At any month end where the agreed controls over bank reconciliations cannot be exercised due to sickness absence, an alternative arrangement should be put in place. We would suggest that in such circumstances, an independent review should be undertaken by a nominated Council member, other than the Mayor or a cheque signatory. In line with the latest NALC Model Financial Regulation 2.2, the Council might also consider whether a member review of the bank reconciliations should be undertaken on a quarterly basis, regardless of the existence of the regular control).

***We will undertake further audit testing at future visits, which will include verifying the accuracy of disclosure of the year-end balances in the AGAR and in the more detailed Statement of Accounts prepared for Members.***

## **Corporate governance**

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been, or are being, considered for implementation.

We have commenced our review of the Council's minutes for the current year, examining those for the Town Council and its Standing Committee meetings to date. We are pleased to record that we have not identified any issues that we consider might have an adverse effect on the Council's financial stability in the short, medium or longer term, or that give cause for concern that the Council is considering, or has taken, decisions that might result in ultra vires expenditure.

The Council has reviewed both its Standing Orders and Financial Regulations during the current financial year, taking into account model guidance provided by the National Association of Local Councils (NALC). The latest revision to the Standing Orders was approved by the Town Council at its meeting in June 2018.

Updated Financial Regulations were considered by the Finance & Governance Committee in July 2018. These included changes to reflect the greater emphasis on governance and forward planning (in particular the role of Members) included in the NALC guidance. From our discussions with the Finance Manager, we understand that, in accordance with the requirements of the Standing Orders the revised Financial Regulations are due to be presented to the Town Council for formal approval at its November meeting. We also understand that action is being taken to ensure that the scheme of delegation is consistent with the revised Financial Regulations.

### ***Conclusion and recommendations***

***On the basis of our audit work in this area to date, we consider that, in general, the Council has adopted a sound approach to its responsibilities in relation to corporate governance.***

*However, there were a number of matters arising from our audit work where we identified a need for further action.*

***(a) Approval of minutes***

*From our review of the file of approved minutes of the Town Council and committee meetings, we noted that:*

- (i) The approved minutes from the Town Council meeting of 17<sup>th</sup> May 2018 and the Finance & Governance committee meeting of 12<sup>th</sup> June 2018 were not held on the file, as is required by Schedule 12 of the Local Government Act 1972).*
- (ii) In four other instances, whilst the approved minutes of committee meetings were on file, the first page of the sets of minutes had not been initialled by the committee Chairman, as is also required by Schedule 12 of the Local Government Act 1972.*

*R2 All approved minutes of Council and Committee meetings must be retained on file, as required by Schedule 12 of the Local Government Act 1972. We would also recommend that, as they have legal status and are required to be held in perpetuity, they should be stored in a locked cupboard, rather than on an open shelf as is presently the case.*

*R3 In addition to signing the final page of each set of minutes, the Chair of the meeting approving the minutes must also ensure that all other pages are initialled, as required by Schedule 12 of the Local Government Act 1972.*

***(b) Minutes on the Council website***

*We undertook our initial review of the minutes via the Council's website. However, in doing so, we found that, in two instances, the approved minutes were not available on-line. These were the minutes of the Town Council meeting of 17<sup>th</sup> May 2018 (approved on 26<sup>th</sup> June 2018) and the Finance & Governance meeting of 12<sup>th</sup> June 2018 (approved on 10<sup>th</sup> July 2018).*

*R4 The Council should ensure that all Town Council and Committee minutes are made available on-line, following approval.*

***(c) Minuting of confidential matters***

*We noted three instances where items were considered in private sessions at the end of a meeting (i.e. following exclusion of the press and public). However, the approved minutes do not provide any indication of the nature of the items subsequently considered or whether any formal resolutions were made. It is our understanding that, whilst it is acceptable for certain matters to be considered in confidence, particularly those that are commercial sensitive or involve staffing issues, all actions of the Council must be formally minuted (Local Government Act 1972, Schedule 41).*

*R5 The Council should consider its approach to the minuting of matters that are considered in a confidential session. The minutes should indicate the general nature of any matters discussed and any resolutions that are confidential or for some reason are not in the public interest to disclose must be recorded in the minutes, without undermining or disclosing the confidential, or other, sensitive information.*

***(d) Appointment of temporary Responsible Financial Officer***

***In March 2018, the Finance & Governance Committee agreed that the Finance Manager should be temporarily appointed as Responsible Financial Officer (RFO) during the absence of the Town Clerk on extended sick leave. Whilst the Town Clerk returned to work shortly afterwards, he was again on extended sick leave at the time of our audit visit. Whilst it could be taken that the decision of the March 2018 continues to apply, it may be appropriate for this to be formally confirmed as applying on an ongoing basis. This is in line with the requirement in the Standing Orders adopted in June 2018 (SO 16a) that “the Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent”.***

***R6 The Council should consider formally appointing the Finance Manager to undertake the work of the Responsible Financial Officer in any instances where the RFO is absent.***

## **Expenditure**

Our objective is to ensure that:

- The Council’s resources are released in accordance with the approved procedures and budgets;
- Payments are appropriately supported, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official purchase order has been raised on every occasion when one would be expected (exceptions will be for ongoing contracts or certain one-off cheque payments);
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our review of the procedures in place in this area, selecting a sample of 38 non-pay related payments in the year to date for examination to check compliance with the above criteria. Our test sample included all payments in excess of £3,500, together with a more random selection of every 40<sup>th</sup> payment as recorded in the payments cashbook listing and invoices relating to the Priory Centre, totalling £218,000 and equating to 45% of non-pay expenditure to date.

We confirmed that VAT Returns continue to be submitted quarterly in electronic format, as required by extant legislation, with detail being reconciled to the Omega financial ledger. We reviewed the detail of the reclaims submitted for the first two quarters of the year, with no issues arising.

### **Conclusion**

***We are pleased to report that there are no matters arising from our audit work in this area***

*that require a formal comment or recommendation, with all of the above criteria met. We will extend our test sample to cover the remaining months of the year at future visits and will report any findings, as appropriate.*

## **Assessment and Management of Risk**

Our objective is to confirm that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

There is a requirement for the Council to formally review and approve its risk management arrangements during each financial year. We have confirmed that the risk register was updated and reviewed by the F&GP Committee at its meeting on 1<sup>st</sup> May 2018.

A range of health and safety reviews/inspections are undertaken during the course of the year, including the annual RoSPA reviews of play equipment, half yearly inspections of premises by the Council's insurers (Zurich) and weekly inspections of play areas by qualified Council staff. We examined the records maintained by the Operations team for the weekly inspections undertaken in the year to date and confirmed that these were complete and up to date.

The Council has a three year agreement with Zurich Municipal for the insurance cover, which runs until March 2020. We have examined the policy schedule for 2018-19 and confirmed that this includes employer's liability of £10m, public liability of £15 million and Fidelity Guarantee of £2 million. This level of cover appears adequate for the current needs of the Council.

### ***Conclusion and recommendations***

*We are satisfied that, in general, the Council has appropriate arrangements in place to manage identified risks. The one area of concern arising from our audit work to date, is in relation to the inspection of play areas.*

#### ***(a) External health and safety inspections of Play Areas***

*As noted above, there are contracts in place with both PlaySafety Ltd (RoSPA) and Zurich, its insurers, to undertake periodic inspections of the play areas. In the case of Zurich, the half-yearly inspections also cover the Priory Centre. In checking what action had been taken in relation to inspections undertaken in 2018-19 (in April 2018 by PlaySafety Ltd and in September 2018 by Zurich), we confirmed that the detailed reports had not been seen by the Operations Manager (or, in the case of the Priory Centre, by the Priory Centre Manager). We requested that the two companies be approached to provide copies of the reports. These were subsequently obtained and have been provided to the Managers for review and for follow-up on any actions required, as necessary.*

*R7 It is important to ensure that, in the future, the reports produced following all external health and safety inspections are obtained by the relevant managers, to enable them to ensure that any actions required are completed on a timely basis.*



***(b) Potential duplication of external play area inspections***

*From our review of the reports produced for the play area inspections undertaken by PlaySafety Ltd and Zurich we noted that, in both cases, the purpose of the inspections is to check for compliance with the relevant ‘Soft Play Area’ Standard EN1176. This is not a situation we have come across at other councils and the Operations Manager was not clear as to the background to the current arrangements.*

*R8 The Council should review the current arrangements for external play area inspections, to ensure that there is no unnecessary duplication.*

***(c) Monitoring action taken in response to the external and internal play area inspections***

*From our review of the weekly checklists completed by the Operations team, we noted that they do record remedial work required. However, they do not include an assessment of the priority for addressing the issues identified or explicit confirmation that these were subsequently carried out on a timely basis.*

*R9 Any matters arising from the inspections of play areas should be recorded on a separate schedule which should identify the action required, responsibility for action and confirmation of completion. It would also be helpful to assign a priority rating to each action, to ensure that key issues are dealt with first.*

***(d) Reporting to Members***

*At present, the results of the external and internal play area inspections and the actions taken to address matters highlighted by them are not reported to Members.*

*R10 The key issues arising from the external consultants’ play area safety inspection reports should be reported to the Operations & Amenities Committee, with a summary of the action taken by the Operations Team to address them.*

## **Budgetary Control and Reserves**

Our objective here is to confirm that the Council has robust procedures in place for identifying and approving its future budgetary requirements and the level of precept to be drawn down from Huntingdon District Council (HDC): also, that an effective reporting and monitoring process is in place. We also aim to confirm that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

Our work in this area in our first interim visit has been limited to the review of information provided to the Members on progress against the budget. We have confirmed that the F&G Committee continues to receive reports on progress against the current year budget on a quarterly basis and also, in line with our recommendation last year, is now receiving a regular update on the overall financial position. We also note that active consideration is now being given to the use of funding received through the Community Infrastructure Levy.

### ***Conclusion***

***There are no matters arising from our audit work in this area to date that require a formal***

*comment or recommendation. We will consider the budget setting and precepting arrangements in detail at our second interim visit in February 2019, together with the reserves position.*

## **Income**

In addition to its precept and contributions from developers (through section 106 or CIL), the Council receives income from a variety of sources, in particular hall hire (Priory Centre and Eatons Centre), allotment rents and cemetery charges.

Our objective is to confirm that robust procedures are in place to ensure that all income due to the Council is identified and invoiced (where appropriate) with recovery effected within a reasonable time span. At this first interim visit, we have examined underlying records relating to cemetery charges. Other income areas will be reviewed at our next visit.

*Cemeteries:* We have reviewed the interment applications made over a two-month period (May and June 2018) and confirmed that the invoices subsequently raised were in order. There are no matters arising from our review.

During our visit we have also reviewed the aged debtor position. We have confirmed that appropriate control arrangements remain in place and the value of outstanding debts over 3 months old remains relatively low.

## **Conclusion**

*There are no matters arising from our audit work in this area to date that require a formal comment or recommendation. As noted above, we will undertake a review of other income streams at our next audit, and we will also confirm that fees and charges have been reviewed as part of the budget setting process.*

## **Petty Cash**

We are required, when completing the 'Annual Internal Audit Report' in the Annual Return, to confirm that there are effective controls over any petty cash accounts operated by the Council. To meet that objective, we confirm that:

- Any petty cash accounts in operation are managed effectively and that all expenses incurred are appropriately supported by a trade invoice or relevant till receipt;
- Only low value expenditure is incurred from any petty cash account(s) in use;
- VAT is identified and coded accordingly to the VAT control account for periodic recovery from HMRC; and
- The physical cash held is periodically reconciled to the supporting records.

Two separate petty cash accounts are operated, one for the Council and one for the Priory Centre. During the course of our first interim audit, we have reviewed the Council petty cash account, held by the Finance staff and confirmed that it is being managed effectively and that the balance held as at the date of the audit visit agrees to the underlying accounting records. We will consider the Priory Centre account at a future audit visit.

## ***Conclusion***

***There are no matters arising from our audit work in this area to date that require a formal comment or recommendation.***

## **Salaries and Wages**

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being adhered to, that the requirements of HM Revenue and Customs (HMRC) legislation are satisfied regarding the deduction and payment over of income tax and NI contributions and that the requirements of the local government pension scheme are met.

The majority of the Council's staff are paid on a monthly basis, although a few casual bar staff and cleaning staff continue to be paid weekly. The Council has "outsourced" preparation of the payroll to a local bureau which provides detail of all relevant documentation by way of payslips, Yellow Book Returns and cost analyses, etc. in electronic format, some of which is printed off and filed routinely (NB: this excludes printing of payslips, although they are available electronically).

To meet the above objectives, we undertook the following work during our first interim visit:

- Confirmed that the Council reviews and approves pay scales for staff annually;
- Confirmed, that appropriate signed contracts of employment are held for new members of staff;
- Checked the detail of staff salaries and wages paid in September 2018 (monthly) and week 24 (weekly) respectively, by reference to the Finance Manager's schedule of staff in post and a selection (not all) of staff personnel files agreeing the gross salaries or hourly rates paid to the individual employment contracts;
- Checked to ensure that tax and NI deductions have been made applying the appropriate tax code and NI Table, also ensuring that appropriate amounts are paid over to HMRC regularly each month;
- Checked that the appropriate employee and employer contributions to the pension scheme have been determined and paid over to the County's Pension Fund Administrators;
- Checked that the appropriate employee and employer contributions to the pension scheme have been applied in accordance with the current arrangements;
- Reviewed timesheets, where relevant, to confirm the accurate payment of any enhanced hours due to employees; and certified for payment by their section head; and
- Examined the procedures in place for the release of staff salaries and wages by the payroll contractor to individual staff.

## ***Conclusion***

***On the basis of our audit work in this area to date, we consider that the control arrangements in this area are adequate and are operating effectively. There are no matters***

*arising from our audit work in this area to date that require a formal comment or recommendation.*

## **Investments and Loans**

Our objective here is to confirm that an appropriate investment strategy is in place, that any funds not required for immediate use, whether temporarily or on a longer term basis are invested in line with that strategy and that interest earned is brought to account correctly and appropriately in the accounting records. We also confirm that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

At our first interim visit, we have confirmed the following:

- The Council's investment strategy has been updated and was approved by the Council on 25<sup>th</sup> September 2018. The strategy document is in line with revised guidance issued by the Chartered Institute of Public Finance & Accountancy (CIPFA) which applies from the 2018-19 financial year;
- As noted earlier in this report, surplus funds that are not retained in the Council's main Barclays "Active Saver" account are held in the CCLA Public Sector Deposit Fund, and
- We have checked and agreed the first half-yearly instalment repayment on the outstanding PWLB loan from the third party "demand" notice to the cashbook and financial ledger detail.

### ***Conclusion***

***There are no matters arising from our audit work in this area to date that require a formal comment or recommendation.***

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Recommendation	Response
<b>Accounting records and banking arrangements</b>	
R1	At any month end where the agreed controls over bank reconciliations cannot be exercised due to sickness absence, an alternative arrangement should be put in place. We would suggest that in such circumstances, the independent review might be undertaken by a Council member other than the Mayor or a cheque signatory. In line with the latest NALC Model Financial Regulation 2.2, the Council might also consider whether a member review of the bank reconciliations should be undertaken on a quarterly basis, regardless of the existence of the regular control.
<b>Corporate Governance</b>	
R2	All approved minutes of Council and Committee meetings must be retained on file, as required by Schedule 12 of the Local Government Act 1972. We would also recommend that, as they have legal status and are required to be held in perpetuity, they should be stored in a locked cupboard, rather than on an open shelf as is presently the case.
R3	In addition to signing the final page of each set of minutes, the Chair of the meeting approving the minutes must also ensure that all other pages are initialled, as required by Schedule 12 of the Local Government Act 1972.
R4	The Council should ensure that all Town Council and Committee minutes are made available on-line, following approval.
R5	The Council should consider its approach to the minuting of matters that are considered in a confidential session. The minutes should indicate the general nature of matters discussed and any resolutions that are confidential or for some reason are not in the public interest to disclose must be recorded in the minutes, without undermining or disclosing the confidential, or other, sensitive information.
R6	The Council should consider formally appointing the Finance Manager to undertake the work of the Responsible Financial Officer in any instances where the RFO is absent.
<b>Risk management</b>	
R7	It is important to ensure that, in the future, the reports produced following all external health and safety inspections are obtained by the relevant managers, to enable them to ensure that any actions required are completed on a timely basis.

Recommendation	Response
R8 The Council should review the current arrangements for external play area inspections, to ensure that there is no unnecessary duplication.	
R9 Any matters arising from the inspections of play areas should be recorded on a separate schedule which should identify the action required, responsibility for action and confirmation of completion. It would also be helpful to assign a priority rating to each action, to ensure that key issues are dealt with first.	
R10 The key issues arising from the external consultants' play area safety inspection reports should be reported to the Operations & Amenities Committee, with a summary of the action taken by the Operations Team to address them.	

# Attachment 4

## Income and Expenditure Reports

Month No : 6

Committee Report

**Town Council**

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>101 Corporate Management</b>						
4380 Audit Fees	0	5,000	5,000		5,000	0.0 %
Corporate Management :- Expenditure	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0.0 %</b>
<b>Net Expenditure over Income</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>			
<b>102 Democratic Representation</b>						
4325 Website Maintenance	0	2,000	2,000		2,000	0.0 %
4333 Newsletter	0	6,000	6,000		6,000	0.0 %
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	0	5,480	5,480		5,480	0.0 %
4378 Armed Forces Day	4,426	7,500	3,074		3,074	59.0 %
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	4,428	6,156	1,728		1,728	71.9 %
Democratic Representation :- Expenditure	<b>20,160</b>	<b>56,039</b>	<b>35,879</b>	<b>0</b>	<b>35,879</b>	<b>36.0 %</b>
<b>Net Expenditure over Income</b>	<b>20,160</b>	<b>56,039</b>	<b>35,879</b>			
<b>105 Central Administration</b>						
4006 Salaries TC	190,805	367,161	176,356		176,356	52.0 %
4011 Wages Cleaning	2,100	4,200	2,100		2,100	50.0 %
4050 HR Consultants, DBS Staff Cost	5,010	6,287	1,277		1,277	79.7 %
4090 Staff Training And Seminars	5,873	13,494	7,621		7,621	43.5 %
4092 Staff Travelling	493	1,040	547		547	47.4 %
4100 Repairs & Maintenance	566	1,061	496		496	53.3 %
4146 TC Office Running Costs	1,281	3,700	2,419		2,419	34.6 %
4300 Equipment Purchases	234	2,481	2,247		2,247	9.4 %
4301 Computer Maintenance & Softwar	1,298	13,525	12,227		12,227	9.6 %
4320 Telephones	3,340	6,593	3,253		3,253	50.7 %
4322 Printing & Stationery	1,628	2,540	912		912	64.1 %
4323 Postage	1,078	5,190	4,112		4,112	20.8 %
4326 Subscriptions & Publications	1,002	4,768	3,766		3,766	21.0 %
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	551	888	337		337	62.0 %
4382 Insurances & Eng. Inspections	7,326	7,202	-124		-124	101.7 %
4386 Professional Fees	3,640	5,306	1,666		1,666	68.6 %
Central Administration :- Expenditure	<b>226,225</b>	<b>447,455</b>	<b>221,230</b>	<b>0</b>	<b>221,230</b>	<b>50.6 %</b>



Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1104 Photocopy Income	22	28	-6			79.3 %
1201 Sundry Income	457	587	-130			77.8 %
Central Administration :- Income	<b>479</b>	<b>615</b>	<b>-136</b>			<b>77.9 %</b>
<b>Net Expenditure over Income</b>	<b>225,746</b>	<b>446,840</b>	<b>221,094</b>			
<b>108 Other Costs and Income</b>						
4388 Loan Interest. Payable	7,353	15,219	7,866		7,866	48.3 %
4389 Loan Repayment. PWLB	7,500	15,000	7,500		7,500	50.0 %
4392 Loan Repayments HDC Priory C.	0	13,443	13,443		13,443	0.0 %
Other Costs and Income :- Expenditure	<b>14,853</b>	<b>43,662</b>	<b>28,809</b>	<b>0</b>	<b>28,809</b>	<b>34.0 %</b>
1251 Bank and Investment Interest	1,412	2,486	-1,074			56.8 %
1253 Precept	1,274,405	1,274,405	0			100.0 %
Other Costs and Income :- Income	<b>1,275,817</b>	<b>1,276,891</b>	<b>-1,074</b>			<b>99.9 %</b>
<b>Net Expenditure over Income</b>	<b>-1,260,964</b>	<b>-1,233,229</b>	<b>27,735</b>			
<b>201 Cemetery and Churchyard</b>						
4100 Repairs & Maintenance	5,004	8,573	3,569		3,569	58.4 %
4102 Street Furniture	2,159	3,000	841		841	72.0 %
4116 War Memorials	0	1,150	1,150		1,150	0.0 %
4131 Electricity	29	0	-29		-29	0.0 %
4135 Water	62	1,150	1,088		1,088	5.4 %
4145 Rates	1,287	1,971	684		684	65.3 %
4382 Insurances & Eng. Inspections	169	200	31		31	84.4 %
Cemetery and Churchyard :- Expenditure	<b>8,710</b>	<b>16,044</b>	<b>7,334</b>	<b>0</b>	<b>7,334</b>	<b>54.3 %</b>
1100 Cemetery Income	19,385	38,140	-18,755			50.8 %
Cemetery and Churchyard :- Income	<b>19,385</b>	<b>38,140</b>	<b>-18,755</b>			<b>50.8 %</b>
<b>Net Expenditure over Income</b>	<b>-10,675</b>	<b>-22,096</b>	<b>-11,421</b>			
<b>210 Play Areas and Open Spaces</b>						
4100 Repairs & Maintenance	2,775	5,740	2,965		2,965	48.4 %
4110 Allotments	63	1,066	1,003		1,003	5.9 %
4114 Village Greens	2,430	8,554	6,124		6,124	28.4 %
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	<b>12,095</b>	<b>22,440</b>	<b>10,345</b>	<b>0</b>	<b>10,345</b>	<b>53.9 %</b>

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1000 Allotment Rents	415	3,000	-2,586			13.8 %
1151 CCC - Grass Cutting Service	0	18,500	-18,500			0.0 %
Play Areas and Open Spaces :- Income	<b>415</b>	<b>21,500</b>	<b>-21,086</b>			<b>1.9 %</b>
<b>Net Expenditure over Income</b>	<b>11,680</b>	<b>940</b>	<b>-10,740</b>			
<b>220 Depot &amp; Operational</b>						
4026 Operational Staff	193,510	335,547	142,037		142,037	57.7 %
4100 Repairs & Maintenance	4,190	9,598	5,408		5,408	43.7 %
4103 Depot Maintenance Costs	490	2,239	1,749		1,749	21.9 %
4104 Grounds Maintenance	14,525	14,000	-525		-525	103.7 %
4106 Rent & Rates for Depot	22,332	34,141	11,809		11,809	65.4 %
4131 Electricity	190	1,013	823		823	18.8 %
4135 Water	142	533	391		391	26.6 %
4200 Vehicle Costs	11,732	20,274	8,542		8,542	57.9 %
4300 Equipment Purchases	515	2,666	2,151		2,151	19.3 %
4329 Staff Welfare & Uniforms	1,342	1,766	424		424	76.0 %
4382 Insurances & Eng. Inspections	4,489	5,321	832		832	84.4 %
Depot & Operational :- Expenditure	<b>253,458</b>	<b>427,098</b>	<b>173,641</b>	<b>0</b>	<b>173,641</b>	<b>59.3 %</b>
1201 Sundry Income	3,281	5,126	-1,845			64.0 %
Depot & Operational :- Income	<b>3,281</b>	<b>5,126</b>	<b>-1,845</b>			<b>64.0 %</b>
<b>Net Expenditure over Income</b>	<b>250,177</b>	<b>421,972</b>	<b>171,796</b>			
<b>230 Community Services</b>						
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	15,092	17,000	1,908		1,908	88.8 %
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	22,860	50,000	27,140		27,140	45.7 %
4400 Market Expenses	4,946	5,306	360		360	93.2 %
4505 Public Toilets	15,354	43,696	28,342		28,342	35.1 %
4506 CCTV	0	9,738	9,738		9,738	0.0 %
4513 Summer Band Concerts	2,832	2,440	-392		-392	116.1 %
4516 Christmas Lights	1,430	31,263	29,833		29,833	4.6 %
4555 Town Awards	0	10,500	10,500		10,500	0.0 %
4556 Community events-other	2,146	0	-2,146		-2,146	0.0 %
Community Services :- Expenditure	<b>69,200</b>	<b>182,280</b>	<b>113,080</b>	<b>0</b>	<b>113,080</b>	<b>38.0 %</b>
1003 Table Tennis Rent	100	100	0			100.0 %

Month No : 6

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	4,250	8,500	-4,250			50.0 %
1102 Market Income	1,800	5,040	-3,240			35.7 %
1108 Christmas Lights Income	0	2,000	-2,000			0.0 %
1110 Town Promotion Income	9,257	8,000	1,257			115.7 %
Community Services :- Income	<b>16,307</b>	<b>24,540</b>	<b>-8,233</b>			<b>66.4 %</b>
<b>Net Expenditure over Income</b>	<b>52,894</b>	<b>157,740</b>	<b>104,846</b>			
<b>250 Grants &amp; Donations</b>						
4354 Grants Power	14,590	60,800	46,210		46,210	24.0 %
4355 Art & Drama Awards	3,000	6,000	3,000		3,000	50.0 %
4356 Youth Provison Grants	800	6,000	5,200		5,200	13.3 %
Grants & Donations :- Expenditure	<b>18,390</b>	<b>72,800</b>	<b>54,410</b>	<b>0</b>	<b>54,410</b>	<b>25.3 %</b>
<b>Net Expenditure over Income</b>	<b>18,390</b>	<b>72,800</b>	<b>54,410</b>			
<b>301 Highways and The Environment</b>						
4105 Bus Shelters	0	1,066	1,066		1,066	0.0 %
4109 Street Light M/t	3,351	6,932	3,581		3,581	48.3 %
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	<b>3,431</b>	<b>13,598</b>	<b>10,167</b>	<b>0</b>	<b>10,167</b>	<b>25.2 %</b>
<b>Net Expenditure over Income</b>	<b>3,431</b>	<b>13,598</b>	<b>10,167</b>			
<b>370 Town Promotion</b>						
4334 Promotion of Town	15,051	18,450	3,399		3,399	81.6 %
Town Promotion :- Expenditure	<b>15,051</b>	<b>18,450</b>	<b>3,399</b>	<b>0</b>	<b>3,399</b>	<b>81.6 %</b>
<b>Net Expenditure over Income</b>	<b>15,051</b>	<b>18,450</b>	<b>3,399</b>			
<b>400 Capital Projects</b>						
4100 Repairs & Maintenance	22,875	0	-22,875		-22,875	0.0 %
4102 Street Furniture	5,802	0	-5,802		-5,802	0.0 %
4300 Equipment Purchases	2,865	0	-2,865		-2,865	0.0 %
Capital Projects :- Expenditure	<b>31,542</b>	<b>0</b>	<b>-31,542</b>	<b>0</b>	<b>-31,542</b>	
<b>Net Expenditure over Income</b>	<b>31,542</b>	<b>0</b>	<b>-31,542</b>			
Town Council :- Expenditure	<b>673,114</b>	<b>1,304,866</b>	<b>631,752</b>	<b>0</b>	<b>631,752</b>	<b>51.6 %</b>
Income	<b>1,315,683</b>	<b>1,366,812</b>	<b>-51,129</b>			<b>96.3 %</b>
<b>Net Expenditure over Income</b>	<b>-642,569</b>	<b>-61,946</b>	<b>580,624</b>			

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<b>Priory Centre</b>						
<b>501 Priory Centre-Staffing</b>						
4009	Salaries - PC	132,186	238,599	106,413	106,413	55.4 %
4092	Staff Travelling	0	135	135	135	0.0 %
4099	Added Years Pensions	1,266	3,748	2,482	2,482	33.8 %
4329	Staff Welfare & Uniforms	395	800	405	405	49.4 %
4330	Recruitment& Advertising Staff	0	800	800	800	0.0 %
	Priory Centre-Staffing :- Expenditure	<b>133,847</b>	<b>244,082</b>	<b>110,235</b>	<b>0</b>	<b>110,235</b> <b>54.8 %</b>
	<b>Net Expenditure over Income</b>	<b>133,847</b>	<b>244,082</b>	<b>110,235</b>		
<b>504 Priory Centre-Running Costs</b>						
4100	Repairs & Maintenance	3,214	13,000	9,786	9,786	24.7 %
4131	Electricity	6,574	17,000	10,426	10,426	38.7 %
4132	Gas	988	5,023	4,035	4,035	19.7 %
4135	Water	3,148	3,061	-87	-87	102.9 %
4145	Rates	9,792	16,542	6,750	6,750	59.2 %
4150	Cleaning Materials	1,711	2,724	1,013	1,013	62.8 %
4152	Licences	807	4,907	4,100	4,100	16.5 %
4231	Lease/Hire Contracts	8,299	9,823	1,524	1,524	84.5 %
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 & Stationery	194	504	310	310	38.4 %
4323	Postage	239	435	196	196	54.9 %
4324	Photocopying	151	400	249	249	37.7 %
4325	Website Maintenance	0	600	600	600	0.0 %
4331	Marketing & Advertising	3,156	8,182	5,026	5,026	38.6 %
4381	Bank and card terminal charges	421	435	14	14	96.8 %
4382	Insurances & Eng. Inspections	1,411	4,676	3,265	3,265	30.2 %
4416	Waste Disposal	1,374	2,112	738	738	65.1 %
	Priory Centre-Running Costs :- Expenditure	<b>45,490</b>	<b>99,424</b>	<b>53,934</b>	<b>0</b>	<b>53,934</b> <b>45.8 %</b>
1104	Photocopy Income	4	100	-96		4.0 %
1275	HDC PC Sponsorship	0	33,010	-33,010		0.0 %
	Priory Centre-Running Costs :- Income	<b>4</b>	<b>33,110</b>	<b>-33,106</b>		<b>0.0 %</b>
	<b>Net Expenditure over Income</b>	<b>45,486</b>	<b>66,314</b>	<b>20,828</b>		
<b>520 Priory Centre Bar &amp; Catering</b>						
4020	Catering & Bar Staff	18,876	35,342	16,466	16,466	53.4 %

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4600 Bar Purchases	17,351	36,400	19,049		19,049	47.7 %
4604 Catering Purchases	5,022	8,000	2,978		2,978	62.8 %
4605 Cafe Purchases	2,128	5,574	3,446		3,446	38.2 %
4610 Consumable Purchases	1,304	1,958	654		654	66.6 %
Priory Centre Bar & Catering :- Expenditure	<b>44,680</b>	<b>87,274</b>	<b>42,594</b>	<b>0</b>	<b>42,594</b>	<b>51.2 %</b>
1048 Bar Sales	39,340	77,422	-38,082			50.8 %
1051 Catering Sales	8,105	14,965	-6,860			54.2 %
1052 Cafe Sales	16,986	33,454	-16,468			50.8 %
1080 Overs & Unders	-7	0	-7			0.0 %
Priory Centre Bar & Catering :- Income	<b>64,424</b>	<b>125,841</b>	<b>-61,417</b>			<b>51.2 %</b>
<b>Net Expenditure over Income</b>	<b>-19,745</b>	<b>-38,567</b>	<b>-18,822</b>			
<b>525 Priory Centre-Functions</b>						
4021 Wages Toddlers Gym	1,414	5,388	3,974		3,974	26.2 %
4151 Laundry	61	303	242		242	20.1 %
4510 Events Expenses	1,268	3,242	1,974		1,974	39.1 %
4511 Toddlers' Gym Expenses	3	33	30		30	9.1 %
4515 Door Security	330	500	170		170	66.0 %
Priory Centre-Functions :- Expenditure	<b>3,076</b>	<b>9,466</b>	<b>6,390</b>	<b>0</b>	<b>6,390</b>	<b>32.5 %</b>
1045 Door Security	0	500	-500			0.0 %
1049 Events Income	3,649	7,482	-3,833			48.8 %
1050 Hall Hire	64,371	123,048	-58,677			52.3 %
1053 Kitchen Hire	892	750	142			118.9 %
1057 Toddlers Gym Income	870	1,504	-634			57.8 %
1058 Ballroom Income	626	1,756	-1,130			35.7 %
1070 Admin Fee/Surcharges	1,134	332	802			341.5 %
1075 Equipment Hire	2,302	3,000	-698			76.7 %
1255 Card Receipts Charges	0	188	-188			0.0 %
1256 Commission of Ticket Sales	223	266	-43			83.8 %
Priory Centre-Functions :- Income	<b>74,066</b>	<b>138,826</b>	<b>-64,760</b>			<b>53.4 %</b>
<b>Net Expenditure over Income</b>	<b>-70,991</b>	<b>-129,360</b>	<b>-58,369</b>			
Priory Centre :- Expenditure	<b>227,092</b>	<b>440,246</b>	<b>213,154</b>	<b>0</b>	<b>213,154</b>	<b>51.6 %</b>
Income	<b>138,495</b>	<b>297,777</b>	<b>-159,282</b>			<b>46.5 %</b>
<b>Net Expenditure over Income</b>	<b>88,598</b>	<b>142,469</b>	<b>53,871</b>			

Month No : 6

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
<b><u>Eatons Centre</u></b>							
<b>350</b>	<b><u>Eaton Community Centre</u></b>						
4010	Wages-Caretaking	1,800	3,890	2,090	2,090	46.3 %	
4100	Repairs & Maintenance	329	3,500	3,171	3,171	9.4 %	
4130	Biomass Fuel	0	1,500	1,500	1,500	0.0 %	
4131	Electricity	1,162	1,500	338	338	77.5 %	
4135	Water	279	666	387	387	41.9 %	
4145	Rates	2,620	4,347	1,727	1,727	60.3 %	
4150	Cleaning Materials	27	689	662	662	3.9 %	
4152	Licences	0	285	285	285	0.0 %	
4231	Lease/Hire Contracts	2,541	3,522	981	981	72.2 %	
4300	Equipment Purchases	0	600	600	600	0.0 %	
4320	Telephones	355	700	345	345	50.7 %	
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	403	700	297	297	57.5 %	
	Eaton Community Centre :- Expenditure	<b>12,444</b>	<b>25,097</b>	<b>12,653</b>	<b>0</b>	<b>12,653</b>	<b>49.6 %</b>
1040	River Church Lease - Eatons	2,779	5,697	-2,918			48.8 %
1050	Hall Hire	16,737	36,000	-19,263			46.5 %
	Eaton Community Centre :- Income	<b>19,516</b>	<b>41,697</b>	<b>-22,181</b>			<b>46.8 %</b>
	<b>Net Expenditure over Income</b>	<b>-7,072</b>	<b>-16,600</b>	<b>-9,528</b>			
	Eatons Centre :- Expenditure	<b>12,444</b>	<b>25,097</b>	<b>12,653</b>	<b>0</b>	<b>12,653</b>	<b>49.6 %</b>
	Income	<b>19,516</b>	<b>41,697</b>	<b>-22,181</b>			<b>46.8 %</b>
	<b>Net Expenditure over Income</b>	<b>-7,072</b>	<b>-16,600</b>	<b>-9,528</b>			

## Summary Income &amp; Expenditure by Budget Heading 30/09/2018

Month No : 6

## Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
<b><u>Town Council</u></b>						
Expenditure	673,114	1,304,866	631,752	0	631,752	51.6 %
Income	1,315,683	1,366,812	-51,129			96.3 %
Net Expenditure over Income	-642,569	-61,946	580,624			
<b><u>Priory Centre</u></b>						
Expenditure	227,092	440,246	213,154	0	213,154	51.6 %
Income	138,495	297,777	-159,282			46.5 %
Net Expenditure over Income	88,598	142,469	53,871			
<b><u>Eatons Centre</u></b>						
Expenditure	12,444	25,097	12,653	0	12,653	49.6 %
Income	19,516	41,697	-22,181			46.8 %
Net Expenditure over Income	-7,072	-16,600	-9,528			
<b><u>INCOME - EXPENDITURE TOTALS</u></b>						
Expenditure	912,651	1,770,209	857,559	0	857,559	51.6 %
Income	1,473,694	1,706,286	-232,592			86.4 %
Net Expenditure over Income	-561,043	63,923	624,967			

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# Attachment 5

## Bank Cash and Investment Reconciliation Summary

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## St. Neots Town Council 2018-19

### Bank - Cash and Investment Reconciliation as at 30 September 2018

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#### Confirmed Bank & Investment Balances

##### Bank Statement Balances

St Neots Current A/c	100,000.00	
St Neots Premium	635,255.45	
St Neots Town Council BPA	0.00	
Priory Centre Current	90,586.45	
Town Council Takings Tin	0.00	
Public Sector Deposit Fund	500,000.00	
Barclays Treasury Deposit	0.00	
Petty Cash Town Council	249.61	
Priory Centre Takings	1,830.00	
Santander Business Reward	0.14	
Priory Centre Cafe Petty Cash	215.26	
SNTC Mayor's Charity Fund	2,510.92	
Mayors BPA ACS	385.23	
Barclaycard	0.00	
		<b>1,331,033.06</b>

##### Other Bank & Cash Balances

**0.00**

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**1,331,033.06**

##### Unpresented Payments

**1,087.57**

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**1,329,945.49**

##### Receipts not on Bank Statement

**44.90**

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**1,329,990.39**

#### **Closing Balance**

##### All Cash & Bank Accounts

Town Council Current Account	734,467.88
Town Council BPA Account	0.00
Priory Centre Current Account	90,631.35
Takings Cash Book	0.00
Mayor's Charity Current	2,210.92
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	249.61
Barclaycard	0.00
Cash Floats Priory Centre	1,830.00
Priory Centre Cafe Petty Cash	215.26
Other Bank & Cash Balances	0.00

#### **Total Bank & Cash Balances**

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**1,329,990.39**

# Attachment 6

## Balance Sheet

31st March 2018

30/09/2018

		<b>Current Assets</b>
3,718	Debtors-Town Council	7,817
31,646	Debtors Priory Centre	14,590
0	Sundry Debtors	-651
19,543	Prepayments and accrued income	932
10,718	VAT Control Account	7,758
2,964	Bar Stock	2,964
81,317	Town Council Current Account	734,468
30,057	Priory Centre Current Account	90,631
0	Takings Cash Book	0
15,873	Mayor's Charity Current	2,211
318	Mayor's Charity Savings	385
0	SANTANDER BANK ACCOUNT	0
675,000	Public Sector Deposit Fund	500,000
165	Petty Cash Town Council	250
-1,245	Barclaycard	0
1,830	Cash Floats Priory Centre	1,830
174	Priory Centre Cafe Petty Cash	215

872,079

1,363,400

**872,079 Total Assets****1,363,400**

		<b>Current Liabilities</b>
68,246	Creditors-Town Council	36,257
13,050	Sundry Crds - TC Grants C/fwd	0
21,940	Accruals	12,600
1,100	Spare Accrual	0
100	Damage deposit-refundible	0
2,970	Electricity Card Receipts	1,180
16,653	PAYE & Pension Accrual	18,586
12,525	Rec. In Advance-PC Hall Deposi	8,215
2,310	Receipts In Advance-TC	0
1,356	Receipts in Advance EC Hall	2,226
245	Riverside	15
170	St Neots Players	719
0	Royal Marines Band	432
0	Vienna Fest Ballet	0
25	Wrestling	489

<b>31st March 2018</b>		<b>30/09/2018</b>	
10,010	Mayors Charity	309	
464	Vamps	412	
<hr/>		<hr/>	
<b>151,163</b>		<b>81,441</b>	
<hr/>		<hr/>	
<b>720,916</b>	<b>Total Assets Less Current Liabilities</b>	<b>1,281,959</b>	
<b>Represented By</b>			
219,346	General Reserve	866,939	
315,166	Earmarked Reserves	231,481	
144,189	CIL Reserve 2015-2016	141,324	
32,216	CIL Reserve 2016-2017	32,216	
9,999	CIL Reserve 2017-2018	9,999	
<hr/>		<hr/>	
<b>720,916</b>		<b>1,281,959</b>	

The above statement represents fairly the financial position of the authority as at 30/09/2018 and reflects its Income and Expenditure during the year.

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Chairman

Signed : \_\_\_\_\_ Date : \_\_\_\_\_  
Responsible  
Financial  
Officer

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# Attachment 7

## Ear Marked Reserve Schedule

	B	E	F	G
1	<b>St Neots Town Council - Earmarked Reserves As at 30 September 2018</b>			
2				
3	<b>Title</b>	<b>01/04/2018</b>	<b>Spent 18-19</b>	<b>Period Ended 30/09/2018</b>
4				
5	Allotment Land	43,699		43,699
7	Cemetery Land	90,000		90,000
8	Christmas Lights	3,368		3,368
9	Church Yards	1,579		1,579
11	Highway Improvements	1,115		1,115
12	Depot Equipment	850		850
13	Eatons Capital Projects	798		798
15	Eynesbury Community Centre	60,500		60,500
17	Grit Bins	2,000		2,000
18	Loves Farm Community Centre	6,655		6,655
20	Notice Boards	1,674		1,674
21	Play Areas (New & Upgrading)	1,642		1,642
22	Street Furniture	7,000	-5,802	1,198
23	Priory Centre Capital Projects	3,697		3,697
27	War Memorials	7,707		7,707
28	LHIF	5,000		5,000
30		<b>237,283</b>	<b>-5,802</b>	<b>231,481</b>
31				
32	<b>Spending in 18/19 to 30/09/2018</b>			
33	Ref 7318 - 3 Noticeboards		2,397	
34	Ref 7488 - Jubilee Mosaic		3,405	
35				
36	General Reserve			866,939
37	CIL Reserve 2015-2016			141,324
38	CIL Reserve 2016-2017			32,216
39	CIL Reserve 2017-2018			9,999
40				
41	<b>TOTAL RESERVES AS AT 30/09/2018</b>			<b>1,281,959</b>
42				