


**TEWKESBURY TOWN COUNCIL  
FINANCE COMMITTEE  
THURSDAY 5TH MARCH 2020**

**To: Members of Finance Committee:** Councillors T Walker, (Chairman), K Brennan, H Bowman, P Aldridge, C Danter, J Raywood and S Raywood

You are summoned to attend a meeting of the Finance Committee which will be held in the Mayor's Parlour, Town Hall, High Street, Tewkesbury, on **Thursday 5th March 2020 commencing at 6.00pm**

**Members of the public and press are welcome to attend.**



Debbie Hill  
Town Clerk  
26<sup>th</sup> February 2020

**AGENDA**

1. To receive apologies
2. To receive declarations of interests
3. To receive dispensations
4. To approve the minutes of the Finance Committee meeting held on 30<sup>th</sup> January 2020
5. Matters arising from the minutes – for information only
6. To receive correspondence relating to the Finance Committee
7. Public Participation *(to provide members of the public/press with the opportunity to comment on items on the agenda or raise items for future consideration. In accordance with Standing Orders this will not exceed 12 minutes in total and 3 minutes per person.)*
8. To review the bank reconciliations for January 2020
9. To review finance reports
10. To consider and agree grant applications from outside bodies
11. To agree the payments list
12. To receive feedback on the Internal Audit held on 3<sup>rd</sup> & 4<sup>th</sup> February 2020
13. To resolve that the press and public are excluded due to the confidential nature of the business under the Public Bodies (Admissions to Meetings Act) 1960 s.1. Sub section 2.
14. To agree the response to a Freedom of Information request

**Bank Reconciliation Statement as at 31/01/2020  
for Cashbook 1 - Lloyds - Business Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank Current A/c	31/01/2020	4	265,870.96
			<u>265,870.96</u>
<b><u>Unpresented Cheques (Minus)</u></b>			<b><u>Amount</u></b>
31/01/2020 Std Ord	Inty Cascade		70.69
31/01/2020 GPFA	Glos Playing fields Associatio		100.00
31/01/2020 11	Charlton Networks		36.00
31/01/2020 72	GAB Services		3,300.00
31/01/2020 3978	PAYROLLS UK LTD		47.40
31/01/2020 27569	Rialtas Business Solutions Ltd		70.80
31/01/2020 154	Ian Bishop		5,450.00
			<u>9,074.89</u>
			256,796.07
<b><u>Receipts not Banked/Cleared (Plus)</u></b>			
31/10/2019 WH Water			6.73
28/01/2020 501225			93.90
28/01/2020 14799356LS			14,456.34
			<u>14,556.97</u>
			271,353.04
			<b>Balance per Cash Book is :- 271,179.38</b>
			<b>Difference Excluding Adjustments is :- 173.66</b>
<b><u>Adjustments to Reconciliation</u></b>			
20/06/2018 2285	Expenses		1.66
31/03/2019 DD	Staff Costs		172.00
			<u>173.66</u>
			<b>Unreconciled Difference is :- 0.00</b>

**Bank Reconciliation Statement as at 31/01/2020  
for Cashbook 2 - Lloyds - Mayor's Charity A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayor's Charity	08/01/2020	1	4,231.76
			<u>4,231.76</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			4,231.76
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			4,231.76
		<b>Balance per Cash Book is :-</b>	<b>4,231.76</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Bank Reconciliation Statement as at 31/01/2020  
for Cashbook 4 - Lloyds - 32 Day Notice A/C**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank Savings A/c	31/01/2020	2	73,056.87
			<u>73,056.87</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			73,056.87
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			73,056.87
		<b>Balance per Cash Book is :-</b>	<b>73,056.87</b>
		<b>Difference is :-</b>	<b>0.00</b>

## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>Finance</b>							
<u>120 Finance</u>							
1076 Precept	0	301,288	301,288	0			
1090 Interest Received	0	387	250	(137)			
1100 Grants & Donations Received	0	40	1	(39)			
1990 Other Income	0	28	1	(27)			
Finance :- Income	<b>0</b>	<b>301,743</b>	<b>301,540</b>	<b>(203)</b>			<b>0</b>
4100 Professional Fees	0	798	3,500	2,702		2,702	
4150 Mayors Allowance	0	1,500	1,500	0		0	
4160 Bank Charges	(282)	159	60	(99)		(99)	
4170 Audit Fees	0	1,192	2,000	808		808	
4180 Legal Fees	0	9,065	12,000	2,935		2,935	
4190 Subscriptions & Memberships	0	3,044	4,000	956		956	
4195 Health & Safety	0	91	0	(91)		(91)	
4200 Insurance	0	6,577	6,000	(577)		(577)	
4210 Stationery & Consumables	0	893	1,600	707		707	
4211 Contingency	0	0	6,000	6,000		6,000	
4220 Telephone & Broadband	0	3,006	800	(2,206)		(2,206)	
4230 Photocopier	0	(397)	2,500	2,897		2,897	
4240 Website	0	300	350	50		50	
4250 IT	53	7,569	3,800	(3,769)		(3,769)	
4260 Publications	0	52	200	149		149	
4270 Newsletter	0	0	500	500		500	
4280 Events & Services	0	160	3,200	3,040		3,040	
4290 Regalia	0	3,897	2,000	(1,897)		(1,897)	1,494
4300 Civic	0	1,220	1,000	(220)		(220)	
4310 Tourism & Marketing	0	79	380	302		302	
4320 Town Crier	0	1,000	1,000	0		0	
4330 Grants Paid	210	6,400	10,000	3,600		3,600	
4340 Section 137 Expenditure	0	0	1	1		1	
4350 Elections	0	0	1,000	1,000		1,000	
4960 Equipment	0	309	0	(309)		(309)	
4990 Sundries	12	202	1,000	798		798	
Finance :- Indirect Expenditure	<b>(7)</b>	<b>47,114</b>	<b>64,391</b>	<b>17,277</b>	<b>0</b>	<b>17,277</b>	<b>1,494</b>
<b>Net Income over Expenditure</b>	<b>7</b>	<b>254,630</b>	<b>237,149</b>	<b>(17,481)</b>			
6000 plus Transfer from EMR	0	1,494					
<b>Movement to/(from) Gen Reserve</b>	<b>7</b>	<b>256,124</b>					

## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>130</u> <u>Mayor's Charity</u>							
1200 Mayor's Charity Income	0	4,128	1	(4,127)			
Mayor's Charity :- Income	<u>0</u>	<u>4,128</u>	<u>1</u>	<u>(4,127)</u>			<u>0</u>
4410 Mayor's Charity Expenditure	0	4,280	1	(4,279)		(4,279)	
Mayor's Charity :- Indirect Expenditure	<u>0</u>	<u>4,280</u>	<u>1</u>	<u>(4,279)</u>	<u>0</u>	<u>(4,279)</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>(152)</u>	<u>0</u>	<u>152</u>			
Finance :- Income	0	305,872	301,541	(4,331)			
Expenditure	(7)	51,394	64,392	12,998	0	12,998	
<b>Net Income over Expenditure</b>	<u>7</u>	<u>254,478</u>	<u>237,149</u>	<u>(17,329)</u>			
plus Transfer from EMR	0	1,494					
<b>Movement to/(from) Gen Reserve</b>	<u>7</u>	<u>255,972</u>					

Building & Moorings200 Moorings

1300 Moorings Income	144	4,298	5,500	1,202			
Moorings :- Income	<u>144</u>	<u>4,298</u>	<u>5,500</u>	<u>1,202</u>			<u>0</u>
4450 Maintenance	23	2,521	3,000	479		479	
4460 Rates	0	1,080	1,500	420		420	
4470 Mooring Leases	0	100	100	0		0	
4480 Projects - Moorings	0	88	5,000	4,913		4,913	
4550 Water	0	14	0	(14)		(14)	
Moorings :- Indirect Expenditure	<u>23</u>	<u>3,803</u>	<u>9,600</u>	<u>5,797</u>	<u>0</u>	<u>5,797</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>121</u>	<u>495</u>	<u>(4,100)</u>	<u>(4,595)</u>			

210 Museum

4450 Maintenance	0	152	4,000	3,848	12,849	(9,001)	
4500 Museum Projects	0	0	8,000	8,000		8,000	
4990 Sundries	0	0	1,749	1,749		1,749	
Museum :- Indirect Expenditure	<u>0</u>	<u>152</u>	<u>13,749</u>	<u>13,597</u>	<u>12,849</u>	<u>749</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(152)</u>	<u>(13,749)</u>	<u>(13,597)</u>			

220 Town Hall

1400 Garden Income	0	70	50	(20)			
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## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
1410 Town Hall Income	269	14,262	14,000	(262)			
Town Hall :- Income	<b>269</b>	<b>14,332</b>	<b>14,050</b>	<b>(282)</b>			<b>0</b>
4450 Maintenance	0	14,158	22,000	7,842	3,950	3,892	
4460 Rates	412	4,536	4,000	(536)		(536)	
4550 Water	0	519	675	156		156	
4560 Electric	0	579	1,500	921		921	
4570 Gas	0	1,559	2,500	941		941	
4580 Garden Expenditure	0	430	250	(180)		(180)	
4590 Projects	0	5,450	0	(5,450)		(5,450)	
4960 Equipment	0	334	0	(334)		(334)	
4990 Sundries	0	0	1,166	1,166		1,166	
Town Hall :- Indirect Expenditure	<b>412</b>	<b>27,564</b>	<b>32,091</b>	<b>4,527</b>	<b>3,950</b>	<b>577</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(143)</b>	<b>(13,232)</b>	<b>(18,041)</b>	<b>(4,809)</b>			
<u>230 War Memorial</u>							
1450 Fundraising	0	0	50	50			
1990 Other Income	0	700	1	(699)			
War Memorial :- Income	<b>0</b>	<b>700</b>	<b>51</b>	<b>(649)</b>			<b>0</b>
4450 Maintenance	0	650	250	(400)		(400)	
4990 Sundries	0	0	1,166	1,166		1,166	
War Memorial :- Indirect Expenditure	<b>0</b>	<b>650</b>	<b>1,416</b>	<b>766</b>	<b>0</b>	<b>766</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>50</b>	<b>(1,365)</b>	<b>(1,415)</b>			
Building & Moorings :- Income	<b>413</b>	<b>19,330</b>	<b>19,601</b>	<b>271</b>			
Expenditure	<b>435</b>	<b>32,169</b>	<b>56,856</b>	<b>24,687</b>	<b>16,799</b>	<b>7,888</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(22)</b>	<b>(12,839)</b>					
<b><u>Environment &amp; Amenities</u></b>							
<u>300 Play Parks</u>							
1500 Grants & Donations Received	0	40,000	1	(39,999)			
1510 Warwick Place Improvements	0	0	15,000	15,000			
Play Parks :- Income	<b>0</b>	<b>40,000</b>	<b>15,001</b>	<b>(24,999)</b>			<b>0</b>
4590 Projects	0	76,996	40,500	(36,496)		(36,496)	5,011
4600 Maintenance - Derek Graham	0	3,289	2,000	(1,289)		(1,289)	2,066
4610 Maintenance - Mitton	0	900	1,000	100		100	
4620 Maintenance - Warwick Place	0	521	1,500	979		979	27,239
Play Parks :- Indirect Expenditure	<b>0</b>	<b>81,706</b>	<b>45,000</b>	<b>(36,706)</b>	<b>0</b>	<b>(36,706)</b>	<b>34,316</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(41,706)</b>	<b>(29,999)</b>	<b>11,707</b>			
6000 plus Transfer from EMR	0	34,316					

## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>(7,390)</b>					
<b>310 Spring Gardens</b>							
1530 Spring Gardens Income	60	2,444	3,000	556			
Spring Gardens :- Income	<b>60</b>	<b>2,444</b>	<b>3,000</b>	<b>556</b>			<b>0</b>
4450 Maintenance	0	2,077	3,000	923		923	
4460 Rates	0	2,995	3,000	5		5	
4550 Water	0	1,394	2,000	606		606	
4560 Electric	0	900	650	(250)		(250)	
4590 Projects	0	0	2,000	2,000		2,000	
Spring Gardens :- Indirect Expenditure	<b>0</b>	<b>7,366</b>	<b>10,650</b>	<b>3,284</b>	<b>0</b>	<b>3,284</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>60</b>	<b>(4,922)</b>	<b>(7,650)</b>	<b>(2,728)</b>			
<b>320 Gloucester Road</b>							
1550 Gloucester Road Income	19	1,289	1,500	211			
Gloucester Road :- Income	<b>19</b>	<b>1,289</b>	<b>1,500</b>	<b>211</b>			<b>0</b>
4450 Maintenance	0	822	1,750	928		928	
4460 Rates	0	2,283	2,200	(83)		(83)	
4550 Water	0	463	650	187		187	
4560 Electric	0	445	400	(45)		(45)	
Gloucester Road :- Indirect Expenditure	<b>0</b>	<b>4,013</b>	<b>5,000</b>	<b>987</b>	<b>0</b>	<b>987</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>19</b>	<b>(2,724)</b>	<b>(3,500)</b>	<b>(776)</b>			
<b>330 Cleaning &amp; Consumables</b>							
4700 Cleaning & Maintenance Equip	0	549	1,500	951		951	
4710 Combined Consumables	0	649	2,500	1,851		1,851	
4720 Hygiene Contract	0	827	1,200	373		373	
Cleaning & Consumables :- Indirect Expenditure	<b>0</b>	<b>2,025</b>	<b>5,200</b>	<b>3,175</b>	<b>0</b>	<b>3,175</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(2,025)</b>	<b>(5,200)</b>	<b>(3,175)</b>			
<b>340 Outside Spaces</b>							
4750 CCTV	0	0	6,000	6,000		6,000	
4755 Tree Maintenance	0	0	3,000	3,000		3,000	
4760 Street Furniture & Clock	0	1,578	4,000	2,422		2,422	
4765 EmergencyPlan/Adverse Weather	0	0	1,000	1,000		1,000	
4770 Youth Budget	0	2,386	1	(2,385)		(2,385)	2,385



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Month No: 11

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4775 Insurance - Arrivall	0	268	250	(18)		(18)	
4780 Bus Shelter	0	1,565	1,000	(565)		(565)	
4785 GIS	0	450	650	200		200	
4790 Grass Cutting	0	2,368	2,840	473		473	
4795 Notice Boards	0	550	1	(549)	1,283	(1,832)	3,500
Outside Spaces :- Indirect Expenditure	<u>0</u>	<u>9,165</u>	<u>18,742</u>	<u>9,577</u>	<u>1,283</u>	<u>8,294</u>	<u>5,885</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(9,165)</u>	<u>(18,742)</u>	<u>(9,577)</u>			
6000 plus Transfer from EMR	0	5,885					
<b>Movement to/(from) Gen Reserve</b>	<u>0</u>	<u>(3,280)</u>					
<b>700 Memorial Benches</b>							
4725 Memorial Benches	0	70	0	(70)		(70)	
Memorial Benches :- Indirect Expenditure	<u>0</u>	<u>70</u>	<u>0</u>	<u>(70)</u>	<u>0</u>	<u>(70)</u>	<u>0</u>
<b>Net Expenditure</b>	<u>0</u>	<u>(70)</u>	<u>0</u>	<u>70</u>			
<hr/>							
Environment & Amenities :- Income	79	43,733	19,501	(24,232)			
Expenditure	0	104,345	84,592	(19,753)	1,283	(21,037)	
<b>Net Income over Expenditure</b>	<u>79</u>	<u>(60,612)</u>	<u>(65,091)</u>	<u>(4,479)</u>			
plus Transfer from EMR	0	40,201					
<b>Movement to/(from) Gen Reserve</b>	<u>79</u>	<u>(20,411)</u>					
<hr/>							
<b>Planning</b>							
<b>400 Planning</b>							
1600 CIL Income	0	0	140	140			
Planning :- Income	<u>0</u>	<u>0</u>	<u>140</u>	<u>140</u>			<u>0</u>
4715 Comm & Display Equipment	0	11	2,500	2,489		2,489	
4810 Outreach	0	147	500	353		353	
Planning :- Indirect Expenditure	<u>0</u>	<u>158</u>	<u>3,000</u>	<u>2,842</u>	<u>0</u>	<u>2,842</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>(158)</u>	<u>(2,860)</u>	<u>(2,702)</u>			
<hr/>							
Planning :- Income	0	0	140	140			
Expenditure	0	158	3,000	2,842	0	2,842	
<b>Movement to/(from) Gen Reserve</b>	<u>0</u>	<u>(158)</u>					

**Severn Ham**

## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>500 Severn Ham</b>							
1620 Hay Auction	0	167	190	23			
1630 Single Payment	0	14,491	13,000	(1,491)			
1640 Wayleaves	0	383	695	312			
1700 Fishing Rights	0	1,500	1,500	0			
1710 Natural England (HLS Payment)	0	27,582	22,248	(5,334)			
<b>Severn Ham :- Income</b>	<b>0</b>	<b>44,123</b>	<b>37,633</b>	<b>(6,490)</b>			<b>0</b>
4450 Maintenance	0	319	0	(319)		(319)	
4550 Water	0	29	250	221		221	
4850 Commoners Grazing Compensation	0	3,900	2,000	(1,900)		(1,900)	
4855 Hay Sowing Project	0	550	10,000	9,450		9,450	
4860 Volunteers (Rec & Prom)	0	0	2,000	2,000		2,000	
4865 Auction Fees	0	400	450	50		50	
4870 Weeding	0	0	2,500	2,500		2,500	
4875 Tree Conservation	0	0	5,000	5,000		5,000	
4885 Nesting Project	0	0	2,000	2,000		2,000	
4890 Carver Knowles	0	200	2,250	2,050		2,050	
4895 Cross Compliance Consultant	0	440	500	60		60	
4900 Conservation Advisor	0	5,000	5,250	250		250	
4905 Footpath Repairs	0	0	3,000	3,000		3,000	
4910 Severn Ham Compensation	25	(14,088)	1	14,089		14,089	
<b>Severn Ham :- Indirect Expenditure</b>	<b>25</b>	<b>(3,250)</b>	<b>35,201</b>	<b>38,451</b>	<b>0</b>	<b>38,451</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(25)</b>	<b>47,373</b>	<b>2,432</b>	<b>(44,941)</b>			
<b>Severn Ham :- Income</b>	<b>0</b>	<b>44,123</b>	<b>37,633</b>	<b>(6,490)</b>			
<b>Expenditure</b>	<b>25</b>	<b>(3,250)</b>	<b>35,201</b>	<b>38,451</b>	<b>0</b>	<b>38,451</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(25)</b>	<b>47,373</b>					

**Watson Hall**

<b>600 Watson Hall</b>							
1800 Watson Hall Income	400	16,767	15,000	(1,767)			
1810 Leases	0	20,135	20,150	15			
1820 Tudor Bar Income	0	24,432	1	(24,431)			
1830 Events Income	21	6,039	1	(6,038)			
<b>Watson Hall :- Income</b>	<b>420</b>	<b>67,373</b>	<b>35,152</b>	<b>(32,221)</b>			<b>0</b>
4195 Health & Safety	0	315	0	(315)		(315)	
4280 Events & Services	0	7,828	1	(7,827)	2,969	(10,796)	

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Month No: 11

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4450 Maintenance	0	12,214	8,000	(4,214)	3,300	(7,514)	
4550 Water	0	509	500	(9)		(9)	
4560 Electric	0	3,794	1,000	(2,794)		(2,794)	
4570 Gas	0	1,092	2,500	1,408		1,408	
4590 Projects	0	10,387	15,000	4,613		4,613	
4950 Tudor Bar	0	11,315	1	(11,314)		(11,314)	
4955 Bar Wages	0	2,869	0	(2,869)		(2,869)	
4960 Equipment	0	1,171	0	(1,171)		(1,171)	
4965 Tudor Bar Equipment	0	57	0	(57)		(57)	
4990 Sundries	(0)	84	1,166	1,082		1,082	
<b>Watson Hall :- Indirect Expenditure</b>	<b>(0)</b>	<b>51,636</b>	<b>28,168</b>	<b>(23,468)</b>	<b>6,269</b>	<b>(29,737)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>421</b>	<b>15,737</b>	<b>6,984</b>	<b>(8,753)</b>			

Watson Hall :- Income	420	67,373	35,152	(32,221)			
Expenditure	(0)	51,636	28,168	(23,468)	6,269	(29,737)	
<b>Movement to/(from) Gen Reserve</b>	<b>421</b>	<b>15,737</b>					

**Staffing****110 Staffing**

4000 Staff Salary	7,351	74,668	124,761	50,093		50,093	
4030 PAYE and NI	1,651	14,422	0	(14,422)		(14,422)	
4040 Pension	2,236	23,536	0	(23,536)		(23,536)	
4050 Staff Travel	0	206	100	(106)		(106)	
4070 Staff Other Expenses	0	793	0	(793)		(793)	
4080 FM Contractor	3,900	35,419	24,225	(11,194)		(11,194)	
4090 Payroll Processing	0	380	750	370		370	
4100 Professional Fees	165	398	3,500	3,102		3,102	
4110 Training	0	874	2,500	1,626		1,626	
<b>Staffing :- Indirect Expenditure</b>	<b>15,303</b>	<b>150,696</b>	<b>155,836</b>	<b>5,140</b>	<b>0</b>	<b>5,140</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(15,303)</b>	<b>(150,696)</b>	<b>(155,836)</b>	<b>(5,140)</b>			

Staffing :- Income	0	0	0	0			
Expenditure	15,303	150,696	155,836	5,140	0	5,140	
<b>Movement to/(from) Gen Reserve</b>	<b>(15,303)</b>	<b>(150,696)</b>					

## Detailed Income &amp; Expenditure by Budget Heading 13/02/2020

Month No: 11

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Grand Totals:- Income	912	480,431	413,568	(66,863)			
Expenditure	15,757	387,148	428,045	40,897	24,351	16,545	
<b>Net Income over Expenditure</b>	<u>(14,845)</u>	<u>93,283</u>	<u>(14,477)</u>	<u>(107,760)</u>			
plus Transfer from EMR	0	41,695					
<b>Movement to/(from) Gen Reserve</b>	<u>(14,845)</u>	<u>134,978</u>					

<u>Invoice Date</u>	<u>Invoice No</u>	<u>A/c Code</u>	<u>A/c Name</u>	<u>Net Value</u>	<u>VAT</u>	<u>Invoice Total</u>	<u>Balance</u>
05/11/2019	1069	TEW001	FULCHER	13.44	0.00	13.44	13.44
28/11/2019	1097	GLA001	GLADPRO	21.00	0.00	21.00	21.00
28/11/2019	1099	MOR001	MARMOR	94.00	0.00	94.00	94.00
07/01/2020	1117	CAM001	CAMRA	1,260.00	0.00	1,260.00	1,260.00
20/01/2020	1129	CRES001	CRESCENDO BB	47.50	0.00	47.50	47.50
20/01/2020	1134	ERO001	EDROB	17.50	0.00	17.50	17.50
29/01/2020	1139	FOE	FRIENDSOFEARTH	76.20	15.24	91.44	91.44
31/01/2020	1141	TBW	BIGWEEKEND	58.50	11.70	70.20	70.20
31/01/2020	1142	TBW	BIGWEEKEND	94.87	0.00	94.87	94.87
31/01/2020	1143	SA001	SAHAJA YOGA	32.00	6.40	38.40	38.40
31/01/2020	1144	PSY001	YAX02	134.20	24.40	158.60	158.60
31/01/2020	1145	CRA001	YAX	72.60	13.20	85.80	85.80
31/01/2020	1146	TEW001	FULCHER	46.20	8.40	54.60	54.60
31/01/2020	1147	TOX001	TOXTWI	50.00	0.00	50.00	50.00
10/02/2020	1148	████████	████████████████	50.00	0.00	50.00	50.00
10/02/2020	1149	████████	████████████████	50.00	0.00	50.00	50.00
10/02/2020	1150	████████████████	████████████████	48.00	0.00	48.00	48.00
11/02/2020	1151	TOH001	TO HAVE	299.50	0.00	299.50	299.50
TOTAL INVOICES				2,465.51	79.34	2,544.85	2,544.85

**TEWKESBURY TOWN COUNCIL.**  
**Internal auditor's report for the year ended 31 March 2020**  
**Date of Internal Audit: 3<sup>rd</sup>/4<sup>th</sup> February 2020**  
**Name of Auditor: Liz Dowie**

**GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners' Guide and the Accounts and Audit Regulations 2015.**

**The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.**

**Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.**

**1. Working documents**

<b>Ref</b>	<b>Test</b>	<b>Meets reqmts? Yes, No or N/A</b>	<b>Internal Auditor's comments/recommendations</b>	<b>Evidence</b>
1.1	Have Standing Orders been tailored to council and formally adopted?	Yes	Adopted 11/12/2017	Website - Policies
1.2	Have Standing Orders been reviewed and minuted?	No	No reviews recorded in Minutes. Recommend that Standing Orders are updated to the more recent NALC model published in 2018.	Website – Policies

1.3	Have Financial Regulations been tailored to council and formally adopted?	Yes	Adopted 11/12/2017	Website - Policies
1.4	Have Financial regulations been reviewed and minuted?	Yes, see comments	Financial Regulations are currently under review. Draft Regulations are to be considered by Full Council at February meeting.	Website – Policies Minutes – Finance 13/1/2020 F19.128 F Full Council 20/1/2020 19/20 - 162
1.5	Does the council have a grant awarding policy?	Yes	Grants policy adopted in Sept 2014. Council may wish to review policy.	Website – Our Services – Community Grants
1.6	Have items / services above the recommended amount been competitively purchased in accordance with Financial and Procurement Regulations? (LARGE COUNCILS)	No, but see comments	Contract Finder was not used for contract to update recreation areas (granted to Wicksteed approx. 3 years ago). However, 3 quotes were obtained.	Clerk, Deputy Clerk Payment to Wicksteed on 17/12/19 for £57, 216
1.7	Code of conduct reviewed?	No	Adopted on 18/5/2015. No evidence of review. Recommend that review is carried out following each election.	Website - Policies

## 2. Admin

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
2.1	Has the General Power of Competence been adopted (e.g. a minute reference)?	Yes	Adopted following 2019 election	Minutes - Full Council 3/6/2019 19/20 - 027
2.2	Is there a separate account for s.137 payments and within statutory limits?	N/A		
2.3	Council authorisation of Direct Debit list and Standing Orders?	Yes	Finance Committee approves and minutes all new Standing Orders and Direct Debits, with actual payments being authorised within requirements of Financial Regulations. Direct Debit list reviewed annually by Finance Committee. Subscriptions paid by Standing Order are reviewed annually.	Minutes New D/D Finance 5/11/19 F.19.087 D/D review Finance 19/6/19 F.19.017 Subscriptions Full Council 3/6/19 19/20 - 023
2.4	Was Petty Cash expenditure approved, if any?	Yes	Effective authorisation process in place and since Jan 2020 all petty cash withdrawals will be approved by Finance Committee. Monthly use of petty cash usually in region of £80 - £100 and regularly used for larger items. Recommend that Council considers using a charge card for items over £10.	Petty Cash record sheets April 2019 – Jan 2020 Minutes - Finance 13/1/2020 F.19.123 Larger items – Phone £24.99 (June), phone top-up £45.00 (July), key cutting £19.24 (Jan).
2.5	Receipts issued for cash income?	Yes	Receipts issued for cash received at Reception. Processes in place to ensure safe transit of cash	Receipts book Bar takings summary sheets



			bar takings between Watson Hall and Office, but recommend that these receipts are also signed for. Cash wages to casual bar staff are recorded but receipt not obtained – however, this is to be rectified when these staff are added to payroll w.e.f 1/4/2020.	
2.6	Is all expenditure supported by VAT invoices, if applicable?	Yes	Invoices	
2.7	VAT - recorded and paid / reclaimed properly?	Yes	VAT claims, bank statements Claim submitted 4/11/2019 £5,476.83 received in bank 8/11/2019	
2.8	Purpose of loan and power identified, if applicable?	N/A		

### 3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy in place?	Yes		Insurance Policy – WPS Brokers Renewed 1/7/2019 – 30/6/2021
3.2	Evidence of review of insurance cover to ensure still fit for purpose?	Yes		Minutes – FC 8/7/2019 19/20 - 050

3.3	Copy of Risk Management policy and Risk Assessment seen?	Yes	Reviewed annually.	Risk Management Register Review minuted – Finance 2/5/19 F.18.185
3.4	Evidence that internal controls take place and are documented	Yes	A very robust and detailed internal checking procedure is in place. Carried out by 2 councillors.	Quarterly internal check list Financial checking report 1/4/19 – 31/7/19 Appointment of checkers FC 8/7/19 19/20-046
3.5	Asset register seen and reviewed regularly?	Yes	Regularly reviewed and updated. Reviewed in July 2019. Also checked as part of internal control procedure. Records will be transferred to new RBS system when time permits.	Asset Register Financial checking report 1/4/19 – 31/7/19 Review - Finance 19/6/19 F.19.018 - FC 3/6/19 19/20 - 021
3.6	Evidence that assets have been inspected for risk, reported in minutes and actions undertaken?	Yes	Condition reports and risk assessments presented at relevant Committee meetings and minutes of these meetings are noted at subsequent Full Council meeting.	Minutes FC, B&M, E&A Condition reports eg E&A 3/9/19 19/034
3.7	Review of investments, including bank accounts?	Yes	Ongoing consideration by Finance Committee	Minutes eg Finance 5/11/19 F.19.086
3.8	Is 'two councillor signatures' rule applied for payment orders?	Yes, but see comments	Within sample of transactions, one payment was identified where the online list of payments had not been initialled by the authorising councillors, and one cheque payment where the cheque stub had not been initialled. Overall, robust procedures in place and adherence to procedures very good in light of the volume of transactions processed.	Online Payment 14/5/19 GES £456.00 Cheque 2378 14/5/19 C Danter £126.00

3.9	If credit / debit / prepaid cards in use, are proper procedures in place?	N/A		
3.10	Electronic and physical records backed up?	Yes	IT support contract Accounting software RBS – back ups	

#### 4. Transparency Code

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Details of public land and building assets on website (if applicable)?	Yes		Website – Budget and Finance Reports
4.2	Minutes published on website in draft form within one month (mandatory for councils with a turnover of less than £25,000)?	Yes		Website - Meetings

4.3	Compliance with Transparency Code for councils with turnover of less than £25,000 and over £200,000?	Yes	Payments over £500 published	Website – Financial Information
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## 5. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Was a budget properly prepared, adopted and minuted?	Yes	Committee budgets to Finance Committee, then approved by Full Council	Minutes Finance 7/1/19 F.18.117 FC 21/1/19 18/19 - 315
5.2	Were the objectives of the reserves identified?	Yes	Earmarked reserves are identified and reserves reviewed by Finance Committee.	AGAR Accounting Statement Box 7 £258,558 Precept 2019/20 £301,288 Review: Finance 19/6/19 F.19.014
5.3	Was the precept demand properly minuted in full council?	Yes		Minutes FC 21/1/19 18/19 - 316
5.4	Did council regularly review bank reconciliations and reconcile them with the cash book?	Yes	Bank reconciliations presented at each Finance Committee meeting. RFO and Finance Committee member initial balances on reconciliations and bank statements.	Bank reconciliations Bank statements Minutes eg Finance 19/6/19 F.19.008
5.5	Did the council regularly compare	Yes	Income and Expenditure reports reviewed at every Finance Committee meeting.	Minutes eg Finance F.19.010 FC 9/12/19 19/20 - 137

	the actual income and expenditure to the budget (as detailed in the financial regulations) and evidenced in the minutes?		Monthly finance reports presented at every Full Council meeting	
5.6	Are any significant unexplained variances from budget reported?	Yes	Incorporated within RBS reports	No significant variances identified within sample

## 6. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
6.1	Do all staff have a contract of employment?	Yes, but see comments	Staff appointed before 1/4/19 have contracts based on old salary scales. Recommend that council reviews contracts to reflect new spinal column points and pay scales which came into effect on 1/4/19	Staff contracts
6.2	Do salaries paid agree with those approved by Council?	Yes		Staff contracts Monthly payroll - February 2020
6.3	Has the Council registered as an	Yes	Payroll outsourced to Payrolls UK	

	employer with HMRC and have PAYE / NIC been properly dealt with (including year-end procedures)?				
6.4	Minimum wage paid?	Yes		Staff contracts	
6.5	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Mayor's Allowance £1,500 approved by Full Council	Minutes FC 3/6/19 19/20 - 014	
6.6	Pension provision – eligible employees offered pension scheme and outcome minuted?	Yes	NEST or LGPS provision is available to all staff.	Staff contracts	
6.7	Has auto-enrolment registration with Pension Regulator been reviewed (if applicable)	Yes	Reviewed at Staffing Committee on 29/1/20	Draft minutes not available at time of audit.	

## 7. Year-end procedures

Ref	Test	Meets	Internal Auditor's comments/recommendations	Evidence
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		reqmts? Yes, No or N/A		
7.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting?	Yes	Recorded on RBS reports and presented to each Finance Committee meeting.	RBS reports Minutes eg Finance 20/8/19 F.19.047
7.2	Council as a whole to consider the year-end accounts?	Yes		Minutes FC 27/6/19 19/20 - 039
7.3	Annual Governance Statement, section 1 of Annual Return, approved by whole council	Yes		Minutes FC 27/6/19 19/20 – 038
7.4	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council?	Yes		Minutes FC 27/6/19 19/20 - 040
7.5	Are all sections of the Annual Governance & Accountability	Yes		Website – Financial Information – Annual Accounts

	Return published on the website (mandatory for councils with turnover under £25,000)?			
7.6	Previous internal audit report reviewed by council and action taken where recommended?	Yes		Minutes Finance 19/6/19 F.19.012 FC 27/6/19 19/20 - 037
7.7	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Exercise of Public Rights – to be corrected this year A legal opinion is being sought regarding the Council's position as trustee of the Watson Hall and the inclusion of the Hall's income and expenditure within the AGAR Section 2 Accounting Statements. This matter is ongoing and will not be resolved before the year end and is therefore likely to be raised by the external auditor again this year.	

## 8. Other matters

Ref	Test	Meets reqmts?	Internal Auditor's comments/recommendations	Evidence
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		<b>Yes, No or N/A</b>		
8.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Yes, but see comments	A General Privacy Statement for residents and members of the public is published on the website. Recommend that a Privacy Statement for Staff, Councillors and Role Holders is also published. (ICO template available on the GAPTIC website)	Website - Policies
8.2	Is the Council a Managing Trustee?	Yes	Watson Hall (in part). As stated above, Council is seeking a legal opinion to resolve the complex trusteeship issues.	Clerk
8.3	Do trustees meet at least once a year and publish separate accounts?	Yes	Separate accounts are maintained. However, see 7.7.above regarding the end of year Accounting Statements.	RBS reports
8.4	Did council formally appoint GAPTIC as the Internal Auditor?	Yes		Minutes – Finance 28/11/19 F.19.106

## 9. Procedures

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments	For use by Council

		<b>N/A</b>		
9.1	Minutes – DPLs or other interests recorded?	Yes		Minutes – Full Council and Committees
9.2	Minutes initialled on each page and final page signed?	Yes		Minute books
9.3	List of members' interests held and published on the website?	Yes		Website – Councillor Profiles
9.5	Agendas signed and displayed 3 clear days' prior to meeting?	Yes		Website - Meetings
9.6	Summons issued in proper format?	Yes		Website - Meetings

## 10. Sampling

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence

10.1	Is income properly recorded and promptly banked and receipts issued for cash income?	Yes	See comments under 2.5 re receipts for cash income	Receipts book Bar summary sheets Bank paying in books
10.2	Audit trail for selected sample transactions?	Yes	Every invoice bears a stamp to record evidence of authorisation by councillors. Due to the volume of transactions, payments are ratified at the next Committee or Full Council meeting, with two councillors signing the relevant payments list. The total of the payments list is now included in the Minutes for cross-referencing purposes. However, on 2 transactions sampled there was no record on the invoice of where the payment was recorded in the minutes. Recommend that all invoices record the date and title of the meeting and that the payments lists also record this information in order to further improve the cross-referencing system. See also comments under 3.8	See sample of transactions worksheet
10.3	Are registers up to date for council-owned burial grounds and purchase of Exclusive Rights of Burials certificate completed?	N/A		