

**TEWKESBURY TOWN COUNCIL  
FINANCE COMMITTEE  
MONDAY 1<sup>ST</sup> FEBRUARY 2021**

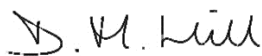
**To: Members of Finance Committee:** Councillors P Aldridge (Chair), H Bowman, K Brennan, C Danter, J Raywood, S Raywood and M Sztymiak

You are summoned to attend a meeting of the Finance Committee which will be held remotely via Zoom on **Monday 1<sup>st</sup> February 2021 commencing at 6.00pm**

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

**Zoom Meeting id: 920 3042 6886**

**Password: 338420**



Debbie Hill  
Town Clerk  
27<sup>th</sup> January 2021

## **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 8<sup>th</sup> December 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 financial reports and bank reconciliations to 31<sup>st</sup> December 2020
9. To consider and agree grant applications from outside bodies
10. To agree the payments list
11. To receive an update from the Town Clerk in respect of the External Audit 2019/20
12. To appoint GAPTC as Internal Auditor
13. To receive the Internal Control Checkers report relating to Q1 and Q2 2020/21
14. To authorise year end close down work
15. To approve to release £7,321 from Earmarked Reserves to Buildings & Moorings, Museum Maintenance

## MINUTES

### *of the*

#### **Remote Finance Committee meeting held on 11th January 2021 at 6:00PM via Zoom**

**Present:** Cllrs P Aldridge (Chair), H Bowman, K Brennan, C Danter, J Raywood, S Raywood, M Sztymiak

**In attendance:** D Hill (Town Clerk)

**F.20.078 To receive apologies**

None

**F.20.079 To receive declarations of interest**

Cllrs Brennan and J Raywood as Trustees of Tewkesbury Museum.

**F.20.080 To receive dispensations**

None

**F.20.081 To approve the Minutes of the Finance Committee meeting held on 8<sup>th</sup> December 2020**

It was RESOLVED to approve the Minutes of the Finance Committee meeting held on 8<sup>th</sup> December 2020. Proposed by Cllr Danter, seconded by Cllr Bowman.

**F.20.082 Matters arising from the Minutes – for information only.**

20.044 **Applying for a Lloyds Charge card:** Carry Forward

20.045 **Expenditure of legal advice for Watson Hall titles:** Carry Forward

**F.20.083 To receive correspondence relating to the Finance Committee**

The Town Clerk reported that the Internal Control Checks for periods Q1 and Q2 had been completed and that the report will be considered at the next Finance Committee meeting.

**F.20.084 Public Participation**

None.

**F.20.085 To review the financial reports, bank reconciliations and financial position of the Town Council to 30<sup>th</sup> November 2020**

The financial reports, bank reconciliations and financial position of the Town Council to 30<sup>th</sup> November 2020 were reviewed.

**F.20.086 To review budget report to 30<sup>th</sup> November 2020**

The budget reports to 30<sup>th</sup> November 2020 were reviewed.

**F.20.087 To consider and agree grant applications from outside bodies**

None.

- F.20.088 To agree to the payments list**  
It was RESOLVED to approve the payments list totalling £2,537.96. Proposed by Cllr S Raywood, seconded by Cllr Brennan.
- F.20.089 To receive an update from the Town Clerk in respect of the External Audit 2019/20**  
The Town Clerk reported that some questions had been raised by the External Auditor and that these had been answered.
- F.20.090 To agree a recommendation to Full Council for the budget for Financial Years 2021/22, 2022/223 and 2023/24 and the precept request for 2021/22**  
The Committee discussed the proposed budget. Reductions were made to the Environment & Amenities Committee budget and the Severn Ham budget. Following these amendments, the expenditure budget was £484,544 and the income budget was £133,382 leaving a shortfall of £351,216, representing a 11.82% increase on the current precept. **Action:** The Town Clerk was asked to undertake an exercise to estimate the amount to be added to general reserves as at 31/03/2020 to enable Full Council to consider reducing the increase by using reserves.
- F.20.091 To approve a virement of £6,000 from Contingency to Buildings & Moorings, Museum, Maintenance to fund emergency repair work required to make the roof watertight, prevent continued vermin access and prevent further risk to the Museum artefacts**  
It was RESOLVED to approve a virement of £6,000 from Contingency to Buildings & Moorings, Museum, Maintenance to fund emergency repair work required to make the roof watertight, prevent continued vermin access and prevent further risk to the Museum artefacts. Proposed by Cllr Sztymiak, seconded by Cllr Bowman.

There being no further business the meeting closed at 7.27 pm.

Signature of Chairman upon approval of the minutes ..... 1<sup>st</sup> February 2021

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

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	314,087	314,087	0			
1090 Interest Received	5	73	250	177			
1100 Grants & Donations Received	0	18	0	(18)			
1999 Unreconciled Receipt	93	93	0	(93)			
Finance :- Income	<b>98</b>	<b>314,270</b>	<b>314,337</b>	<b>67</b>			<b>0</b>
4100 Professional Fees	0	1,233	2,000	767		767	
4150 Mayors Allowance	1,500	3,000	1,500	(1,500)		(1,500)	
4160 Bank Charges	0	72	60	(12)		(12)	
4170 Audit Fees	0	0	2,000	2,000		2,000	
4180 Legal Fees	0	4,781	12,000	7,219		7,219	
4190 Subscriptions & Memberships	35	2,936	4,000	1,064		1,064	
4200 Insurance	0	6,662	8,000	1,338		1,338	
4210 Stationery Office Equipment	(17)	849	1,600	751		751	
4211 Contingency	0	0	6,000	6,000		6,000	
4212 Councillor Expenses	0	0	600	600		600	
4220 Telephone & Broadband (TC)	65	1,311	800	(511)		(511)	
4230 Photocopier	0	1,390	2,500	1,110		1,110	
4240 Website	0	600	350	(250)		(250)	
4250 IT	157	1,799	3,200	1,401		1,401	
4260 Publications	0	13	200	187		187	
4270 Newsletter	0	0	1,000	1,000		1,000	
4280 Events & Services	0	58	3,200	3,142		3,142	
4290 Regalia	0	0	400	400		400	
4300 Civic	154	353	1,000	647		647	
4310 Tourism & Marketing	0	0	1,000	1,000		1,000	
4320 Town Crier	0	1,000	1,000	0		0	
4330 Grants Paid	0	7,320	20,000	12,680		12,680	
4350 Elections	0	0	1,000	1,000		1,000	
4960 Equipment	0	35	0	(35)		(35)	
4990 Sundries/Petty Cash	0	122	1,000	878		878	
4999 Unknown - Needs Attention	0	145	0	(145)		(145)	
Finance :- Indirect Expenditure	<b>1,894</b>	<b>33,677</b>	<b>74,410</b>	<b>40,733</b>	<b>0</b>	<b>40,733</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(1,796)</b>	<b>280,594</b>	<b>239,927</b>	<b>(40,667)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

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 Mayor's Charity</u>							
1200 Mayor's Charity Income	0	1,100	0	(1,100)			
Mayor's Charity :- Income	<u>0</u>	<u>1,100</u>	<u>0</u>	<u>(1,100)</u>			<u>0</u>
4410 Mayor's Charity Expenditure	0	4,000	0	(4,000)		(4,000)	
Mayor's Charity :- Indirect Expenditure	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>(4,000)</u>	<u>0</u>	<u>(4,000)</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u>0</u>	<u>(2,900)</u>	<u>0</u>	<u>2,900</u>			
Finance :- Income	<b>98</b>	<b>315,370</b>	<b>314,337</b>	<b>(1,033)</b>			
Expenditure	<b>1,894</b>	<b>37,677</b>	<b>74,410</b>	<b>36,733</b>	<b>0</b>	<b>36,733</b>	
<b>Movement to/(from) Gen Reserve</b>	<u><b>(1,796)</b></u>	<u><b>277,694</b></u>					
<b><u>Building &amp; Moorings</u></b>							
<u>200 Moorings</u>							
1300 Moorings Income	101	2,493	5,500	3,007			
Moorings :- Income	<u>101</u>	<u>2,493</u>	<u>5,500</u>	<u>3,007</u>			<u>0</u>
4450 Maintenance	8,283	8,671	4,000	(4,671)		(4,671)	
4460 Rates	70	1,028	1,500	472		472	
4470 Mooring Leases	0	100	100	0		0	
4480 Projects - Moorings	0	4,867	5,000	133	650	(517)	
4550 Water	0	17	0	(17)		(17)	
4960 Equipment	0	15	0	(15)		(15)	
Moorings :- Indirect Expenditure	<u>8,353</u>	<u>14,697</u>	<u>10,600</u>	<u>(4,097)</u>	<u>650</u>	<u>(4,747)</u>	<u>0</u>
<b>Net Income over Expenditure</b>	<u><b>(8,252)</b></u>	<u><b>(12,204)</b></u>	<u><b>(5,100)</b></u>	<u><b>7,104</b></u>			
<u>210 Museum</u>							
4195 Health & Safety	(208)	(208)	0	208		208	
4450 Maintenance	0	12,849	12,000	(849)		(849)	
4500 Museum Projects	0	0	3,000	3,000		3,000	
Museum :- Indirect Expenditure	<u>(208)</u>	<u>12,641</u>	<u>15,000</u>	<u>2,360</u>	<u>0</u>	<u>2,360</u>	<u>0</u>
<b>Net Expenditure</b>	<u><b>208</b></u>	<u><b>(12,641)</b></u>	<u><b>(15,000)</b></u>	<u><b>(2,360)</b></u>			
<u>220 Town Hall</u>							
1400 Garden Income	0	0	100	100			
1410 Town Hall Income	146	3,513	18,000	14,487			
Town Hall :- Income	<u>146</u>	<u>3,513</u>	<u>18,100</u>	<u>14,587</u>			<u>0</u>

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4450 Maintenance	1,072	5,276	12,000	6,724	800	5,924	
4460 Rates	419	3,773	4,100	327		327	
4550 Water	0	517	700	183		183	
4560 Electric	84	564	1,500	936		936	
4570 Gas	285	787	2,500	1,713		1,713	
4580 Garden Expenditure	0	0	300	300		300	
4590 Projects	0	0	15,000	15,000		15,000	
4960 Equipment	121	1,087	2,000	913		913	
Town Hall :- Indirect Expenditure	<b>1,981</b>	<b>12,002</b>	<b>38,100</b>	<b>26,098</b>	<b>800</b>	<b>25,298</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(1,835)</b>	<b>(8,490)</b>	<b>(20,000)</b>	<b>(11,510)</b>			
<b><u>230 War Memorial</u></b>							
1450 Fundraising	0	0	200	200			
1990 Other Income	0	0	100	100			
War Memorial :- Income	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>			<b>0</b>
4450 Maintenance	0	0	1,000	1,000		1,000	
War Memorial :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>0</b>	<b>(700)</b>	<b>(700)</b>			
Building & Moorings :- Income	<b>247</b>	<b>6,005</b>	<b>23,900</b>	<b>17,895</b>			
Expenditure	<b>10,126</b>	<b>39,340</b>	<b>64,700</b>	<b>25,360</b>	<b>1,450</b>	<b>23,910</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>(9,879)</b>	<b>(33,334)</b>					

**Environment & Amenities****300 Play Parks**

1500 Grants & Donations Received	0	500	0	(500)			
Play Parks :- Income	<b>0</b>	<b>500</b>	<b>0</b>	<b>(500)</b>			<b>0</b>
4590 Projects	0	175	10,000	9,825		9,825	
4600 Maintenance - Derek Graham	0	357	2,000	1,643		1,643	
4610 Maintenance - Mitton	0	420	1,000	580		580	
4620 Maintenance - Warwick Place	0	125	1,500	1,375		1,375	
4630 Annual Playground Inspection	0	1,500	1,500	0		0	
Play Parks :- Indirect Expenditure	<b>0</b>	<b>2,576</b>	<b>16,000</b>	<b>13,424</b>	<b>0</b>	<b>13,424</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(2,076)</b>	<b>(16,000)</b>	<b>(13,924)</b>			

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

## Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>310 Spring Gardens</b>							
4450 Maintenance	133	1,488	3,000	1,512		1,512	
4460 Rates	304	2,740	3,000	260		260	
4550 Water	0	715	2,000	1,285		1,285	
4560 Electric	72	438	650	212		212	
4590 Projects	0	0	2,000	2,000		2,000	
4960 Equipment	0	86	0	(86)		(86)	
Spring Gardens :- Indirect Expenditure	<b>509</b>	<b>5,468</b>	<b>10,650</b>	<b>5,182</b>	<b>0</b>	<b>5,182</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(509)</b>	<b>(5,468)</b>	<b>(10,650)</b>	<b>(5,182)</b>			
<b>320 Gloucester Road</b>							
4450 Maintenance	115	589	1,750	1,161		1,161	
4460 Rates	232	2,088	2,200	112		112	
4550 Water	0	548	650	102		102	
4560 Electric	48	379	400	21		21	
Gloucester Road :- Indirect Expenditure	<b>395</b>	<b>3,605</b>	<b>5,000</b>	<b>1,395</b>	<b>0</b>	<b>1,395</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(395)</b>	<b>(3,605)</b>	<b>(5,000)</b>	<b>(1,395)</b>			
<b>330 Cleaning &amp; Consumables</b>							
4700 Cleaning & Maintenance Equip	216	586	1,500	914		914	
4710 Combined Consumables	0	1,518	2,500	982		982	
4720 Hygiene Contract	0	828	1,200	372		372	
Cleaning & Consumables :- Indirect Expenditure	<b>216</b>	<b>2,932</b>	<b>5,200</b>	<b>2,268</b>	<b>0</b>	<b>2,268</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(216)</b>	<b>(2,932)</b>	<b>(5,200)</b>	<b>(2,268)</b>			
<b>340 Outside Spaces</b>							
4450 Maintenance	0	45	0	(45)		(45)	
4750 CCTV	0	128	9,000	8,872	5,496	3,376	
4755 Tree Maintenance	0	370	3,000	2,630		2,630	
4760 Street Furniture & Clock	0	4,049	6,000	1,951	731	1,220	1,096
4765 EmergencyPlan/Adverse Weather	0	0	1,000	1,000		1,000	
4770 Youth Budget	0	492	4,500	4,008		4,008	
4775 Insurance - Arrivall	0	0	280	280		280	
4780 Bus Shelter	0	340	3,000	2,660	260	2,400	
4785 GIS	0	450	475	25		25	
4790 Grass Cutting	190	1,707	2,840	1,133		1,133	
4795 Notice Boards	62	1,870	2,000	130	197	(67)	1,500
Outside Spaces :- Indirect Expenditure	<b>252</b>	<b>9,451</b>	<b>32,095</b>	<b>22,644</b>	<b>6,684</b>	<b>15,960</b>	<b>2,596</b>
<b>Net Expenditure</b>	<b>(252)</b>	<b>(9,451)</b>	<b>(32,095)</b>	<b>(22,644)</b>			
6000 plus Transfer from EMR	0	2,596					

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

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>(252)</b>	<b>(6,855)</b>					
<u>700 Memorial Benches</u>							
1720 Memorial Benches Income	78	803	0	(803)			
Memorial Benches :- Income	<b>78</b>	<b>803</b>	<b>0</b>	<b>(803)</b>			<b>0</b>
4725 Memorial Benches Expenditure	78	1,003	0	(1,003)		(1,003)	
Memorial Benches :- Indirect Expenditure	<b>78</b>	<b>1,003</b>	<b>0</b>	<b>(1,003)</b>	<b>0</b>	<b>(1,003)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>(200)</b>	<b>0</b>	<b>200</b>			
Environment & Amenities :- Income	78	1,303	0	(1,303)			
Expenditure	1,449	25,035	68,945	43,910	6,684	37,227	
<b>Net Income over Expenditure</b>	<b>(1,372)</b>	<b>(23,732)</b>	<b>(68,945)</b>	<b>(45,213)</b>			
plus Transfer from EMR	0	2,596					
<b>Movement to/(from) Gen Reserve</b>	<b>(1,372)</b>	<b>(21,136)</b>					
<b>Planning</b>							
<u>400 Planning</u>							
4718 Community Development Planning	0	0	2,000	2,000		2,000	
4810 Outreach	0	0	500	500		500	
Planning :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>(2,500)</b>	<b>(2,500)</b>			
Planning :- Income	0	0	0	0			
Expenditure	0	0	2,500	2,500	0	2,500	
<b>Movement to/(from) Gen Reserve</b>	<b>0</b>	<b>0</b>					
<b>Severn Ham</b>							
<u>500 Severn Ham</u>							
1620 Hay Auction	0	2,158	190	(1,968)			
1630 Single Payment	14,697	14,874	13,000	(1,874)			
1640 Wayleaves	0	384	390	6			
1700 Fishing Rights	0	1,500	1,500	0			
1710 Natural England (HLS Payment)	22,066	22,066	22,248	183			
Severn Ham :- Income	<b>36,763</b>	<b>40,981</b>	<b>37,328</b>	<b>(3,653)</b>			<b>0</b>
4450 Maintenance	0	125	500	375		375	



## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4550 Water	0	389	250	(139)		(139)	
4850 Commoners Grazing Compensation	0	3,683	5,500	1,817		1,817	
4855 Hay Sowing Project	0	1,325	5,000	3,675		3,675	
4860 Volunteers (Rec & Prom)	0	0	2,000	2,000		2,000	
4865 Auction Fees	0	400	459	59		59	
4870 Weeding	0	0	1,000	1,000		1,000	
4875 Tree Conservation	0	0	3,000	3,000	3,200	(200)	
4885 Nesting Project	0	0	2,000	2,000		2,000	
4890 Carver Knowles	0	200	2,295	2,095		2,095	
4895 Cross Compliance Consultant	0	440	510	70		70	
4900 Conservation Advisor	1,250	3,750	5,355	1,605		1,605	
4910 Reinstatement Expenditure	(400)	910	0	(910)		(910)	
<b>Severn Ham :- Indirect Expenditure</b>	<b>850</b>	<b>11,222</b>	<b>27,869</b>	<b>16,647</b>	<b>3,200</b>	<b>13,447</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>35,913</b>	<b>29,759</b>	<b>9,459</b>	<b>(20,300)</b>			
<b>Severn Ham :- Income</b>	<b>36,763</b>	<b>40,981</b>	<b>37,328</b>	<b>(3,653)</b>			
<b>Expenditure</b>	<b>850</b>	<b>11,222</b>	<b>27,869</b>	<b>16,647</b>	<b>3,200</b>	<b>13,447</b>	
<b>Movement to/(from) Gen Reserve</b>	<b>35,913</b>	<b>29,759</b>					

Watson Hall

<u>600 Watson Hall</u>							
1800 Watson Hall Income	1,565	13,656	22,000	8,344			
1810 Leases	0	0	135	135			
1820 Tudor Bar Income	797	6,615	40,000	33,386			
1830 Events Income	165	1,845	10,000	8,155			
<b>Watson Hall :- Income</b>	<b>2,527</b>	<b>22,115</b>	<b>72,135</b>	<b>50,020</b>			<b>0</b>
4195 Health & Safety	0	277	1,000	723		723	
4221 Telephone/IT (WH)	66	1,165	0	(1,165)		(1,165)	
4280 Events & Services	265	4,452	10,000	5,548	2,069	3,479	
4450 Maintenance	0	11,360	10,000	(1,360)		(1,360)	
4550 Water	0	1,606	700	(906)		(906)	
4560 Electric	247	1,637	1,500	(137)		(137)	
4570 Gas	86	465	2,000	1,535		1,535	
4590 Projects	0	2,310	18,000	15,690		15,690	
4912 Bar Payroll Processing	0	53	0	(53)		(53)	
4913 Bar Equipment	0	1,410	0	(1,410)		(1,410)	
4914 Bar Card Charges	17	134	0	(134)		(134)	
4915 Events Card Charges	8	22	0	(22)		(22)	

## Detailed Income &amp; Expenditure by Budget Heading 31/12/2021

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4916 Bar Sales Charges	0	6	0	(6)		(6)	
4950 Bar Stock	(156)	4,475	12,000	7,525		7,525	
4955 Bar Salaries	670	3,407	4,000	593		593	
4960 Equipment	0	381	2,000	1,619		1,619	
4970 Telephone/Broadband	0	(1)	0	1		1	
4990 Sundries/Petty Cash	0	0	500	500		500	
<b>Watson Hall :- Indirect Expenditure</b>	<b>1,203</b>	<b>33,160</b>	<b>61,700</b>	<b>28,540</b>	<b>2,069</b>	<b>26,471</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,324</b>	<b>(11,044)</b>	<b>10,435</b>	<b>21,479</b>			

Watson Hall :- Income 2,527 22,115 72,135 50,020

Expenditure 1,203 33,160 61,700 28,540 2,069 26,471

**Movement to/(from) Gen Reserve 1,324 (11,044)**

**Staffing**110 Staffing

4000 Staff Salary	5,701	62,822	101,476	38,654		38,654	
4030 PAYE and NI	1,680	9,280	16,000	6,720		6,720	
4040 Pension	2,036	15,994	23,000	7,006		7,006	
4050 Staff Travel	0	0	150	150		150	
4060 Councillor Travel	0	0	50	50		50	
4070 Staff Other Expenses	0	900	100	(800)		(800)	
4080 FM Contractor	4,550	46,150	46,800	650		650	
4090 Payroll Processing	0	279	500	222		222	
4100 Professional Fees	1,330	5,248	2,500	(2,748)		(2,748)	
4110 Training	115	261	2,000	1,739		1,739	
<b>Staffing :- Indirect Expenditure</b>	<b>15,412</b>	<b>140,934</b>	<b>192,576</b>	<b>51,642</b>	<b>0</b>	<b>51,642</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(15,412)</b>	<b>(140,934)</b>	<b>(192,576)</b>	<b>(51,642)</b>			

Staffing :- Income 0 0 0 0

Expenditure 15,412 140,934 192,576 51,642 0 51,642

**Movement to/(from) Gen Reserve (15,412) (140,934)**

Grand Totals:- Income 39,712 385,775 447,700 61,925

Expenditure 30,934 287,367 492,700 205,333 13,403 191,930

**Net Income over Expenditure 8,778 98,408 (45,000) (143,408)**

plus Transfer from EMR 0 2,596

**Movement to/(from) Gen Reserve 8,778 101,004**

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR B&M Museum Maintenance	7,321.00		7,321.00
321 EMR B&M Town Hall Gardens	250.00		250.00
322 EMR B&M Moorings Prior's Court	19,894.23		19,894.23
323 EMR E&A Warwick Place Playpark	0.00		0.00
324 EMR E&A Noticeboards	1,500.00	-1,500.00	0.00
325 EMR E&A Derek Graham Playpark	0.00		0.00
326 EMR E&A Youth	2,615.00		2,615.00
327 EMR Fin Asset Management Proj	3,821.00		3,821.00
328 EMR B&M War Memorial *	5,557.73		5,557.73
329 EMR SH Severn Ham	6,140.00		6,140.00
330 EMR E&A CCTV	3,625.00		3,625.00
331 EMR E&A Tree Maintenance	2,520.00		2,520.00
332 EMR E&A Street Furniture	3,900.00	-1,096.00	2,804.00
333 EMR E&A Toilet Block Project	3,194.00		3,194.00
334 EMR E&A Gloucester Road Maint.	0.00		0.00
335 EMR E&A Bus Shelters	0.00		0.00
336 EMR Fin Regalia	0.00		0.00
337 EMR Fin Website	2,160.00		2,160.00
338 EMR Fin Professional	1,942.00		1,942.00
339 EMR Fin Legal	0.00		0.00
340 EMR Fin Elections	2,000.00		2,000.00
341 EMR Fin Tourism & Marketing	1,474.00		1,474.00
342 EMR Fin Newsletter	500.00		500.00
343 EMR SH Weeding	2,000.00		2,000.00
344 EMR SH Severn Ham Tree Maint	5,000.00		5,000.00
345 EMR SH Hay Sowing Project	5,000.00		5,000.00
346 EMR SH Carver Knowles	2,050.00		2,050.00
347 EMR Pla Comm. & Display	2,500.00		2,500.00
348 EMR Pla Outreach Sessions	342.00		342.00
349 EMR B&M Moorings Projects	4,263.00		4,263.00
350 EMR B&M Watson Hall Lease *	20,000.00		20,000.00
351 EMR B&M Moorings St Mary's Lan	2,433.00		2,433.00
	<u>112,001.96</u>	<u>-2,596.00</u>	<u>109,405.96</u>

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank Current A/c	31/12/2020		300,265.02
			<u>300,265.02</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
30/06/2020 18340 Hy-Clean Supplies Limited		32.33	
22/10/2020 DEBT107869 Tewkesbury Borough Council		210.00	
10/11/2020 2413 Tewkesbury Sea Cadets		300.00	
24/11/2020 HAR001 NOV Harcourt Players		250.00	
08/12/2020 PER001 NOV Ben Perry		350.00	
08/12/2020 PER001NOV2 Ben Perry		850.00	
08/12/2020 MCF11NOV The Royal British Legion Poppy		71.00	
			<u>2,063.33</u>
			298,201.69
<u>Receipts not Banked/Cleared (Plus)</u>			
29/09/2020 501241		210.00	
			<u>210.00</u>
			298,411.69
		Balance per Cash Book is :-	298,411.69
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/12/2020  
for Cashbook 4 - Lloyds - 32 Day Notice A/C

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank Savings A/c	31/12/2020	37	112,065.29
			<hr/> 112,065.29
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			112,065.29
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			112,065.29
		Balance per Cash Book is :-	112,065.29
		Difference is :-	0.00



## Fee Structure: 2020 – 2021 Internal Audit Service

Band	Higher of expenditure and income (range) £		Charge to Council £
1	0	5000	105
2	5001	25000	175
3	25001	50000	195
4	50001	100000	235
5	100001	200000	265
6	200001	300000	360
7	300001	400000	390
For every additional 100,000 (or part)			45

In addition to the above, mileage will be charged at 45p per mile from the Internal Auditor's base.

Should the Internal Auditor incur additional work because required documentation has not been supplied, there will be further charges.

## Tewkesbury Town Council - QUARTERLY INTERNAL CHECK LIST

Date range of Internal Check:			
Description	Yes	No	Comment
<b>Payments</b>			
Payments approved at a meeting or reported to the next meeting	✓	✓	Some, but not all, due to difficulties of Covid-19
Invoices signed by both signatories and initialled by RFO	✓	✓	Most were, but a couple were initialled by DH only
All cheque payments are authorised by two signatories and counterfoil initialled	✓		See note re Daybook 117 - payment to Commons
Petty cash checked and balanced		✓	Sheets checked and all correct. Cash not available for counting. Petty cash currently not reconciled.
Direct debit payments agree with authorised list	✓		
Payments are reconciled against bank statement monthly and signed	✓		We believe so, but see note re Daybook 117 - payment to Commons
Payment schedule presented to Full Council (state frequency)	✓	✓	Full Council or nearest committee, at least monthly. Currently done by screen share, or read out (Covid-19).
A reconciliation of accounts is presented to Council regularly and date of last one (state frequency)	✓		10/12/2020, Buildings and Moorings Committee
Bank statement cross referenced to Council documentation (minimum of 10 transactions)	✓		Full Council or nearest committee, at least monthly. Currently done by screen
<b>Salaries</b>			
PAYE and NIC paid over on time?	✓		

PAYE and NIC payments agreed to payroll and agree to bank statement	✓		
Check pension payments made agree to schedule	✓		
Evidence that all end of year reporting completed with HMRC (annually only)	✓		Done by Payrolls UK. No access to this
Check staff annual appraisal completed and any recommendations made to Staffing committee (annually only)	✓		1 member of staff due for review
<b>Income</b>			
Receipts are reconciled against bank statement monthly and signed	✓	✓	Some, but not all, due to difficulties of Covid-19
For funds being transferred between accounts, a virement has been agreed and recorded by the Council			N/A
Aged debtors are monitored and credit control is undertaken	✓		
A reconciliation of accounts is presented to Council regularly and date of last one	✓		09/11/2020 - Full Council 08/12/2020 - Finance Committee
Bank statement cross referenced to Council documentation (minimum of five transactions)	✓		
<b>Budget Control</b>			
Budgets regularly reviewed and monitored	✓		
Due consideration given to the budgets when authorising expenditure	✓		
Budget transfers considered as necessary	✓		
<b>VAT</b>			
There is a separate VAT entry on the accounting system tailored to the appropriate VAT rate	✓		
VAT return is submitted regularly (please state frequency & last reclaim date)	✓		15/05/2020 (£4,594.29)
<b>Asset Register</b>			
All council properties in register and up to date	✓		
<b>Financial Regulations</b>			



Reviewed and approved annually. Including any new policies	✓	✓	Reviewed but not approved currently
<b>Budget (annually)</b>			
Budget set in line with Financial Regulations		✓	Deadline missed due to challenges of Covid-19
Three year position considered	✓		Except for B&M and Finance where initial proposals delayed
Budget and precept requirement minuted correctly			N/A
<b>Audit</b>			
Council have reviewed internal/external auditor's comments and taken necessary action			Awaiting external auditor's comments
Council have appointed an independent Internal Auditor	✓		GAPTC
Transparency requirements are actioned			Some are actioned, and some are not yet applicable
<b>Other</b>			
<p>Any other comments:</p> <p>The financial checking guidelines should be reviewed and amended to reflect changes in current practice.</p> <p>Most of the issues found are due to the difficulties of getting people together to sign documents during the pandemic, the need to hold meetings remotely and also the impact of the pandemic on the finance assistant. Whereas other types of business can more easily manage financial affairs on a paperless basis, this is not so straightforward for parish councils.</p> <p>Re. Transparency, TTC must be mindful of the threshold for remuneration reporting, although it has not been reached yet.</p>			
<p><b>Internal Checker: - PRINT NAME</b></p> <p>J E Raywood</p>	<p><b>SIGNATURE:</b></p>		
<p><b>Internal Checker: - PRINT NAME</b></p> <p>S F Raywood</p>	<p><b>SIGNATURE:</b></p>		
<p><b>Date:</b> 18/12/2020</p>			