


**TEWKESBURY TOWN COUNCIL
FINANCE COMMITTEE
THURSDAY 30TH SEPTEMBER 2021**

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

You are summoned to attend a meeting of the Finance Committee which will be held in the Town Hall, High Street, Tewkesbury, on **Thursday 30th September 2021 commencing at 6.00pm**

Members of the public and press are welcome to attend.



Debbie Hill
Town Clerk
23rd September 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 16th August 2021
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 finance reports and bank reconciliations for August 202
9. To review the earmarked reserves report
10. To consider and agree grant applications from outside bodies
11. To note the Internal Audit Report for 2020/21
12. To note the External Auditor Report and Certificate for 2020/21
13. To consider budget requirements for 2022/23 and the forward budget
14. To agree the payments list

MINUTES
of the
**Finance Committee meeting held on 16th August 2021 at 6:00PM in the Town Hall,
Tewkesbury**

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

In attendance: D Hill (Town Clerk)

- F.21.017 To receive apologies**
Apologies received from Cllr Sztymiak.
- F.21.018 To receive declarations of interest**
None
- F.21.019 To receive dispensations**
None
- F.21.020 To approve the Minutes of the Finance Committee meeting held on 6th May 2021**
It was RESOLVED to approve the Minutes of the Finance Committee meeting held on 6th May 2021. Proposed by Cllr Aldridge, seconded by Cllr S Raywood.
- F.21.021 Matters arising from the Minutes – for information only.**
20.110 **Applying for a Lloyds Charge card:** Carry Forward
20.110 **Expenditure of legal advice for Watson Hall titles:** Carry Forward
20.128 **Bar wastage** – figures had been added to the bar wastage chart relating to the bar being closed during the pandemic. The total wastage figure was £1,072.48.
- F.21.022 To receive correspondence relating to the Finance Committee**
None
- F.21.023 Public Participation**
None.
- F.21.024 To review the financial reports and bank reconciliations of the Town Council for July 2021**
The reports were reviewed.
It was noted that expenditure relating to bank charges and subscriptions were higher than expected. **Action:** Town Clerk to investigate expenditure on these categories.
- F.21.025 To consider and agree grant applications from outside bodies**
The grant applications were reviewed. It was RESOLVED to award a grant of £800 to 1st Tewkesbury Boys Brigade. Proposed by Cllr Brennan, seconded by Cllr Danter. It was RESOLVED to award a grant of £185 to Little Start Playgroup. Proposed by Cllr Danter, seconded by Cllr Aldridge. Regarding the application from Tewkesbury Library, members felt they needed further information in order to make a decision. **Action:** Town Clerk to invite Anne Careless to the next Finance Committee meeting.

F.21.026 To retrospectively approve the purchase of a commercial dishwasher at a cost of £1,800 for the Watson Hall

It was RESOLVED to retrospectively approve the purchase of a commercial dishwasher at a cost of £1,800. Proposed by Cllr Bowman, seconded by Cllr Brennan.

F.21.027 To discuss the registration of assets with Land Registry and agree further actions

It was RESOLVED to proceed with the registration of assets with the Land Registry and for the Town Clerk to liaise with the Solicitor regarding work required for this. Proposed by Cllr Danter, seconded by Cllr Bowman.

F.21.028 To discuss the approach to be taken to marking the death of a significant national figure and agree any further actions required

The Town Clerk advised members that there was guidance for this from NALC on the GAPTC website. **Action:** guidance to be added to the Emergency Plan and Town Clerk to distribute guidelines to committee members for consideration.

F.21.029 To note the Platinum Jubilee in 2022 and consider any appropriate actions

It was noted that there was guidance for beacons to mark the jubilee, however it was felt that this was not something the Town Council wished to pursue in terms of a suitable location in the parish and also due to environmental concerns. **Action:** Committee to consider gift for all children attending primary school in the Parish.

F.21.030 To agree the payments list

It was RESOLVED to approve the payments list totalling £22,762.33. Proposed by Cllr Danter, seconded by Cllr S Raywood.

There being no further business the meeting closed at 7.35pm.

Signature of Chairman upon approval of the minutes

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Finance							
<u>120 Finance</u>							
1076 Precept	0	160,358	320,716	160,358			
1090 Interest Received	3	14	100	86			
1100 Grants & Donations Received	0	18	0	(18)			
Finance :- Income	3	160,389	320,816	160,427			0
4100 Professional Fees	0	250	2,000	1,750		1,750	
4150 Mayors Allowance	1,500	1,500	1,500	0		0	
4160 Bank Charges	34	100	80	(20)		(20)	
4170 Audit Fees	0	462	2,000	1,538		1,538	
4180 Legal Fees	0	0	10,000	10,000		10,000	
4190 Subscriptions & Memberships	0	4,918	4,000	(918)		(918)	
4195 Health & Safety	0	123	0	(123)		(123)	
4200 Insurance	6,296	6,825	7,000	175		175	
4210 Stationery Office Equipment	629	841	1,000	159		159	
4211 Contingency	0	0	6,000	6,000		6,000	
4212 Councillor Expenses	0	0	600	600		600	
4220 Telephone & Broadband (TC)	124	378	816	438		438	
4230 Photocopier	618	1,973	2,500	527		527	
4240 Website	0	0	450	450		450	
4250 IT	1,105	2,095	3,200	1,105	1,030	75	
4260 Publications	0	0	200	200		200	
4270 Newsletter	0	0	1,000	1,000		1,000	
4280 Events & Services	0	0	3,200	3,200		3,200	
4290 Regalia	0	0	400	400		400	
4300 Civic	0	283	1,000	717	250	467	
4310 Tourism & Marketing	364	1,023	1,000	(23)		(23)	600
4320 Town Crier	1,000	1,000	1,000	0		0	
4330 Grants Paid	0	2,500	10,000	7,500		7,500	
4350 Elections	0	0	1,000	1,000		1,000	
4990 Sundries/Petty Cash	4	57	1,000	943		943	
Finance :- Indirect Expenditure	11,673	24,328	60,946	36,618	1,280	35,338	600
Net Income over Expenditure	(11,670)	136,062	259,870	123,808			
6000 plus Transfer from EMR	0	600					
Movement to/(from) Gen Reserve	(11,670)	136,662					

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

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	1,000	0	(1,000)			
Mayor's Charity :- Income	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>			<u>0</u>
4410 Mayor's Charity Expenditure	0	1,100	0	(1,100)		(1,100)	
Mayor's Charity :- Indirect Expenditure	<u>0</u>	<u>1,100</u>	<u>0</u>	<u>(1,100)</u>	<u>0</u>	<u>(1,100)</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>(100)</u>	<u>0</u>	<u>100</u>			
Finance :- Income	3	161,389	320,816	159,427			
Expenditure	11,673	25,428	60,946	35,518	1,280	34,238	
Net Income over Expenditure	<u>(11,670)</u>	<u>135,962</u>	<u>259,870</u>	<u>123,908</u>			
plus Transfer from EMR	0	600					
Movement to/(from) Gen Reserve	<u>(11,670)</u>	<u>136,562</u>					
<u>Building & Moorings</u>							
<u>200</u> <u>Moorings</u>							
1300 Moorings Income	31	3,110	5,500	2,390			
Moorings :- Income	<u>31</u>	<u>3,110</u>	<u>5,500</u>	<u>2,390</u>			<u>0</u>
4450 Maintenance	215	509	4,000	3,491		3,491	
4460 Rates	127	507	1,500	993		993	
4470 Mooring Leases	0	0	100	100		100	
4480 Projects - Moorings	0	0	5,000	5,000	650	4,350	
Moorings :- Indirect Expenditure	<u>342</u>	<u>1,016</u>	<u>10,600</u>	<u>9,584</u>	<u>650</u>	<u>8,934</u>	<u>0</u>
Net Income over Expenditure	<u>(311)</u>	<u>2,095</u>	<u>(5,100)</u>	<u>(7,195)</u>			
<u>210</u> <u>Museum</u>							
4450 Maintenance	21,449	54,185	15,000	(39,185)		(39,185)	17,053
4500 Museum Projects	200	1,188	10,000	8,813		8,813	
Museum :- Indirect Expenditure	<u>21,649</u>	<u>55,372</u>	<u>25,000</u>	<u>(30,372)</u>	<u>0</u>	<u>(30,372)</u>	<u>17,053</u>
Net Expenditure	<u>(21,649)</u>	<u>(55,372)</u>	<u>(25,000)</u>	<u>30,372</u>			
6000 plus Transfer from EMR	0	17,053					
Movement to/(from) Gen Reserve	<u>(21,649)</u>	<u>(38,320)</u>					
<u>220</u> <u>Town Hall</u>							
1400 Garden Income	0	0	100	100			

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

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	1,112	4,686	18,000	13,314			
Town Hall :- Income	1,112	4,686	18,100	13,414			0
4195 Health & Safety	315	315	500	185		185	
4450 Maintenance	150	2,090	12,000	9,910	800	9,110	
4460 Rates	419	2,097	4,100	2,003		2,003	
4550 Water	0	277	800	523		523	
4560 Electric	177	724	1,200	476		476	
4570 Gas	3	383	2,500	2,117		2,117	
4580 Garden Expenditure	0	196	300	104		104	
4590 Projects	0	0	15,000	15,000		15,000	
4960 Equipment	0	0	2,000	2,000		2,000	
Town Hall :- Indirect Expenditure	1,064	6,081	38,400	32,319	800	31,519	0
Net Income over Expenditure	48	(1,395)	(20,300)	(18,905)			
<u>230 War Memorial</u>							
4450 Maintenance	0	0	1,000	1,000		1,000	
War Memorial :- Indirect Expenditure	0	0	1,000	1,000	0	1,000	0
Net Expenditure	0	0	(1,000)	(1,000)			
Building & Moorings :- Income	1,143	7,796	23,600	15,804			
Expenditure	23,055	62,469	75,000	12,531	1,450	11,081	
Net Income over Expenditure	(21,912)	(54,673)	(51,400)	3,273			
plus Transfer from EMR	0	17,052					
Movement to/(from) Gen Reserve	(21,912)	(37,620)					

Environment & Amenities

<u>300 Play Parks</u>							
1520 Severn Trent Compensation	0	934	0	(934)			
Play Parks :- Income	0	934	0	(934)			0
4590 Projects	0	0	5,000	5,000		5,000	
4600 Maintenance - Derek Graham	0	1,290	2,040	750		750	640
4610 Maintenance - Mitton	0	0	1,020	1,020		1,020	
4620 Maintenance - Warwick Place	0	49	1,530	1,481		1,481	
4630 Annual Playground Inspection	0	1,500	1,530	30		30	
Play Parks :- Indirect Expenditure	0	2,839	11,120	8,281	0	8,281	640
Net Income over Expenditure	0	(1,905)	(11,120)	(9,215)			
6000 plus Transfer from EMR	0	640					
Movement to/(from) Gen Reserve	0	(1,265)					

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
310 Spring Gardens							
4450 Maintenance	142	1,827	3,060	1,233		1,233	
4460 Rates	(3,960)	(3,044)	3,060	6,104		6,104	
4550 Water	0	359	2,040	1,681		1,681	
4560 Electric	112	506	663	157		157	
4590 Projects	0	0	2,040	2,040	11,200	(9,160)	
Spring Gardens :- Indirect Expenditure	(3,706)	(351)	10,863	11,214	11,200	14	0
Net Expenditure	3,706	351	(10,863)	(11,214)			
320 Gloucester Road							
4450 Maintenance	158	300	1,785	1,485		1,485	
4460 Rates	(3,017)	(2,320)	2,244	4,564		4,564	
4550 Water	0	297	663	366		366	
4560 Electric	104	389	408	19		19	
Gloucester Road :- Indirect Expenditure	(2,755)	(1,334)	5,100	6,434	0	6,434	0
Net Expenditure	2,755	1,334	(5,100)	(6,434)			
330 Cleaning & Consumables							
4700 Cleaning & Maintenance Equip	0	176	1,530	1,354		1,354	
4710 Combined Consumables	132	1,312	2,550	1,238		1,238	
4720 Hygiene Contract	0	977	1,224	247		247	
Cleaning & Consumables :- Indirect Expenditure	132	2,464	5,304	2,840	0	2,840	0
Net Expenditure	(132)	(2,464)	(5,304)	(2,840)			
340 Outside Spaces							
4750 CCTV	0	234	5,000	4,766	2,472	2,294	
4755 Tree Maintenance	400	400	1,000	600		600	
4760 Street Furniture & Clock	1,698	2,493	6,000	3,507		3,507	490
4765 EmergencyPlan/Adverse Weather	0	0	1,000	1,000		1,000	
4775 Insurance - Arrivall	0	0	285	285		285	
4780 Bus Shelter	0	193	1,500	1,307		1,307	
4785 GIS	450	450	480	30		30	
4790 Grass Cutting	190	948	2,840	1,892		1,892	
4795 Notice Boards	0	0	1,000	1,000	197	803	
Outside Spaces :- Indirect Expenditure	2,738	4,718	19,105	14,387	2,669	11,718	490
Net Expenditure	(2,738)	(4,718)	(19,105)	(14,387)			
6000 plus Transfer from EMR	0	490					
Movement to/(from) Gen Reserve	(2,738)	(4,228)					

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Environment & Amenities :- Income	0	934	0	(934)			
Expenditure	(3,592)	8,336	51,492	43,156	13,869	29,287	
Net Income over Expenditure	3,592	(7,402)	(51,492)	(44,090)			
plus Transfer from EMR	0	1,130					
Movement to/(from) Gen Reserve	3,592	(6,272)					

Planning400 Planning

4718 Community Development Planning	0	0	1,000	1,000		1,000	
4810 Outreach	0	0	500	500		500	
Planning :- Indirect Expenditure	0	0	1,500	1,500	0	1,500	0
Net Expenditure	0	0	(1,500)	(1,500)			

Planning :- Income	0	0	0	0			
Expenditure	0	0	1,500	1,500	0	1,500	

Movement to/(from) Gen Reserve 0 0

Severn Ham500 Severn Ham

1620 Hay Auction	0	5,206	190	(5,016)			
1630 Single Payment	0	183	13,000	12,817			
1640 Wayleaves	0	0	390	390			
1700 Fishing Rights	0	0	1,500	1,500			
1710 Natural England (HLS Payment)	0	0	22,248	22,248			
Severn Ham :- Income	0	5,389	37,328	31,939			0
4450 Maintenance	23	67	1,500	1,433		1,433	
4550 Water	0	40	255	215		215	
4850 Commoners Grazing Compensation	600	600	4,500	3,900		3,900	
4855 Hay Sowing Project	0	0	5,000	5,000		5,000	
4860 Volunteers (Rec & Prom)	0	0	2,000	2,000		2,000	
4865 Auction Fees	0	0	468	468		468	
4870 Weeding	0	0	2,500	2,500		2,500	
4875 Tree Conservation	0	0	3,000	3,000		3,000	
4880 Ancillary Management	0	0	4,000	4,000		4,000	
4885 Nesting Project	0	0	2,000	2,000		2,000	
4890 Carver Knowles	0	500	2,341	1,841		1,841	
4895 Cross Compliance Consultant	440	440	520	80		80	

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4900 Conservation Advisor	0	2,500	5,462	2,962		2,962	
4905 Footpath Repairs	0	0	3,000	3,000		3,000	
4910 Reinstatement Expenditure	0	350	0	(350)	520	(870)	
Severn Ham :- Indirect Expenditure	1,063	4,496	36,546	32,050	520	31,530	0
Net Income over Expenditure	(1,063)	893	782	(111)			
Severn Ham :- Income	0	5,389	37,328	31,939			
Expenditure	1,063	4,496	36,546	32,050	520	31,530	
Movement to/(from) Gen Reserve	(1,063)	893					

Watson Hall600 Watson Hall

1150 Staffing Income	0	1,295	0	(1,295)			
1800 Watson Hall Income	679	6,047	22,000	15,953			
1810 Leases	0	0	300	300			
1820 Tudor Bar Income	7,476	16,234	40,500	24,266			
1830 Events Income	188	207	10,000	9,793			
Watson Hall :- Income	8,344	23,784	72,800	49,016			0
4195 Health & Safety	315	315	500	185		185	
4221 Telephone/IT (WH)	48	303	750	447		447	
4280 Events & Services	(250)	795	10,000	9,205	2,069	7,136	
4450 Maintenance	798	2,397	10,000	7,603		7,603	
4550 Water	734	940	700	(240)		(240)	
4560 Electric	282	1,718	2,000	282		282	
4570 Gas	0	73	2,000	1,927		1,927	
4590 Projects	4,208	6,306	10,000	3,694	20,959	(17,265)	
4912 Bar Payroll Processing	0	70	100	30		30	
4913 Bar Equipment	287	433	200	(233)		(233)	
4914 Bar Card Charges	100	267	200	(67)		(67)	
4915 Events Card Charges	(2)	5	0	(5)		(5)	
4950 Bar Stock	5,492	12,525	12,240	(285)		(285)	
4955 Bar Salaries	1,460	8,101	4,080	(4,021)		(4,021)	
4960 Equipment	2,458	3,842	2,040	(1,802)		(1,802)	
4965 Bar Equipment	83	83	0	(83)		(83)	
4970 Telephone/Broadband	0	83	0	(83)		(83)	
4990 Sundries/Petty Cash	0	60	510	450		450	
Watson Hall :- Indirect Expenditure	16,012	38,316	55,320	17,004	23,028	(6,024)	0
Net Income over Expenditure	(7,669)	(14,532)	17,480	32,012			
Watson Hall :- Income	8,344	23,784	72,800	49,016			
Expenditure	16,012	38,316	55,320	17,004	23,028	(6,024)	
Movement to/(from) Gen Reserve	(7,669)	(14,532)					

Detailed Income & Expenditure by Budget Heading 31/08/2021

Month No: 5

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Staffing							
110 Staffing							
1150 Staffing Income	800	969	0	(969)			
Staffing :- Income	800	969	0	(969)			0
4000 Staff Salary	6,054	30,451	101,935	71,484		71,484	
4030 PAYE and NI	2,996	6,812	16,000	9,188		9,188	
4040 Pension	79	7,525	24,000	16,475		16,475	
4050 Staff Travel	0	20	155	135		135	
4060 Councillor Travel	0	0	52	52		52	
4070 Staff Other Expenses	0	0	103	103		103	
4080 FM Contractor	4,550	22,750	46,800	24,050		24,050	
4090 Payroll Processing	47	175	515	340		340	
4100 Professional Fees	403	3,438	3,605	167		167	
4110 Training	0	614	2,575	1,961		1,961	
Staffing :- Indirect Expenditure	14,129	71,785	195,740	123,955	0	123,955	0
Net Income over Expenditure	(13,329)	(70,816)	(195,740)	(124,924)			
Staffing :- Income	800	969	0	(969)			
Expenditure	14,129	71,785	195,740	123,955	0	123,955	
Movement to/(from) Gen Reserve	(13,329)	(70,816)					
Grand Totals:- Income	10,290	200,261	454,544	254,283			
Expenditure	62,341	210,830	476,544	265,714	40,147	225,568	
Net Income over Expenditure	(52,051)	(10,568)	(22,000)	(11,432)			
plus Transfer from EMR	0	18,782					
Movement to/(from) Gen Reserve	(52,051)	8,214					

Bank Reconciliation Statement as at 31/08/2021
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	31/08/2021		220,599.41
			<hr/> 220,599.41
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			220,599.41
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			220,599.41
		Balance per Cash Book is :-	220,599.41
		Difference is :-	0.00

Bank Reconciliation Statement as at 31/08/2021
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	31/08/2021	45	112,090.87
			<hr/> 112,090.87
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			112,090.87
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			112,090.87
		Balance per Cash Book is :-	112,090.87
		Difference is :-	0.00

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR B&M Museum Maintenance	11,240.00		11,240.00
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 (Not In Use)	0.00		0.00
324 EMR E&A Noticeboards	1,447.00		1,447.00
325 EMR E&A Playground Projects	7,110.00	-640.00	6,470.00
326 EMR E&A Youth	6,615.00		6,615.00
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	3,074.00		3,074.00
331 EMR E&A Tree Maintenance	5,150.00		5,150.00
332 EMR E&A Street Furniture	4,029.00	-490.00	3,539.00
333 EMR E&A Toilet Block Project	6,394.00		6,394.00
334 EMR E&A Gloucester Road Maint.	0.00		0.00
335 EMR E&A Bus Shelters	2,000.00		2,000.00
336 EMR Fin Regalia	0.00		0.00
337 EMR Fin Website	2,160.00		2,160.00
338 EMR Fin Professional	0.00		0.00
339 EMR Fin Legal	0.00		0.00
340 EMR Fin Elections	3,000.00		3,000.00
341 EMR Fin Tourism & Marketing	1,474.00		1,474.00
342 EMR Fin Newsletter	500.00		500.00
343 EMR SH Weeding	3,000.00		3,000.00
344 EMR SH Severn Ham Tree Maint	8,000.00		8,000.00
345 EMR SH Hay Sowing Project	8,675.00		8,675.00
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
352 EMR Insurance	1,556.00		1,556.00
353 EMR Shop Windows Project	3,890.00	-599.98	3,290.02
354 EMR TH Maintenance	5,831.00		5,831.00
355 EMR WH Projects	10,515.00		10,515.00
356 EMR WH Bar Equipment	1,619.00		1,619.00
357 EMR Museum Roof Project	18,750.00	-17,052.50	1,697.50
	<u>183,279.96</u>	<u>-18,782.48</u>	<u>164,497.48</u>

Annual Internal Audit Report 2020/21

TEWKESBURY TOWN COUNCIL

tewkesburytowncouncil.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

03/06/2021

Name of person who carried out the internal audit

GAPTC (Liz Dowie)

Signature of person who carried out the internal audit

L. Dowie

Date

03/06/2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **TEWKESBURY TOWN COUNCIL – GL0227**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. Figures in Section 2 of the comparative column should have been restated as necessary to account for trust fund transactions and balances that had been incorrectly included. Information received from the authority explains that this inaction was due to difficulties faced during the coronavirus pandemic.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

20/09/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Forward Budget Detail - By Centre

	Current Year Budget	Next Year Budget	Year 2 Budget	Year 3 Budget	Year 4 Budget	Year 5 Budget
120 Finance						
1076 Precept	320,716	0	0	0	0	0
1090 Interest Received	100	260	265	0	0	0
Total Income	320,816	260	265	0	0	0
4100 Professional Fees	2,000	2,000	2,000	0	0	0
4150 Mayors Allowance	1,500	1,500	1,500	0	0	0
4160 Bank Charges	80	62	63	0	0	0
4170 Audit Fees	2,000	2,081	2,123	0	0	0
4180 Legal Fees	10,000	12,485	12,735	0	0	0
4190 Subscriptions & Memberships	4,000	4,162	4,245	0	0	0
4200 Insurance	7,000	8,323	8,489	0	0	0
4210 Stationery Office Equipment	1,000	1,665	1,698	0	0	0
4211 Contingency	6,000	6,000	6,000	0	0	0
4212 Councillor Expenses	600	600	600	0	0	0
4220 Telephone & Broadband (TC)	816	832	849	0	0	0
4230 Photocopier	2,500	2,601	2,653	0	0	0
4240 Website	450	364	371	0	0	0
4250 IT	3,200	3,329	3,396	0	0	0
4260 Publications	200	208	212	0	0	0
4270 Newsletter	1,000	1,040	1,061	0	0	0
4280 Events & Services	3,200	3,329	3,396	0	0	0
4290 Regalia	400	2,081	2,123	0	0	0
4300 Civic	1,000	1,040	1,061	0	0	0
4310 Tourism & Marketing	1,000	1,040	1,061	0	0	0
4320 Town Crier	1,000	1,040	1,061	0	0	0
4330 Grants Paid	10,000	10,404	10,612	0	0	0
4350 Elections	1,000	2,081	2,123	0	0	0
4990 Sundries/Petty Cash	1,000	1,000	1,000	0	0	0
Total Overhead Expenditure	60,946	69,267	70,432	0	0	0
Net Income over Expenditure	259,870	(69,007)	(70,167)	0	0	0
Total Budget Income	320,816	260	265	0	0	0
Expenditure	60,946	69,267	70,432	0	0	0
Movement to/(from) Gen Reserve	259,870	(69,007)	(70,167)	0	0	0