


**TEWKESBURY TOWN COUNCIL
FINANCE COMMITTEE
THURSDAY 4TH NOVEMBER 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 4th November 2021 commencing at 4.30pm**

Members of the public and press are welcome to attend.



Debbie Hill
Town Clerk
27th October 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 for September 2021 and bank reconciliations for the 32 day notice account for August 2021 and all accounts for September 2021
9. To review the payments report for September 2021
10. To review the earmarked reserves report
11. To consider and agree grant applications from outside bodies
12. To note and discuss the Internal Audit Report for 2020/21
13. To note and discuss the Internal Control Check report for Q1 2021/22
14. To agree checkers for the Internal Control Check for Q2 2021/22
15. To discuss draft committee budgets for 2022/23 and the forward budget
16. 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 30/09/2021

Month No: 6

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	160,358	320,716	320,716	0			
1090 Interest Received	3	17	100	83			
1100 Grants & Donations Received	0	18	0	(18)			
Finance :- Income	160,361	320,750	320,816	66			0
4100 Professional Fees	0	(212)	2,000	2,212		2,212	
4150 Mayors Allowance	0	1,500	1,500	0		0	
4160 Bank Charges	52	152	80	(72)		(72)	
4170 Audit Fees	1,000	1,924	2,000	76		76	
4180 Legal Fees	201	201	10,000	9,799		9,799	
4190 Subscriptions & Memberships	372	5,290	4,000	(1,290)		(1,290)	
4195 Health & Safety	0	123	0	(123)		(123)	
4200 Insurance	95	6,920	7,000	80		80	
4210 Stationery Office Equipment	287	1,128	1,000	(128)		(128)	
4211 Contingency	0	0	6,000	6,000		6,000	
4212 Councillor Expenses	0	0	600	600		600	
4220 Telephone & Broadband (TC)	106	484	816	332		332	
4230 Photocopier	0	1,973	2,500	527		527	
4240 Website	0	0	450	450		450	
4250 IT	1,118	3,213	3,200	(13)		(13)	
4260 Publications	0	0	200	200		200	
4270 Newsletter	0	0	1,000	1,000		1,000	
4280 Events & Services	270	270	3,200	2,930		2,930	
4290 Regalia	0	0	400	400		400	
4300 Civic	90	373	1,000	627	250	377	
4310 Tourism & Marketing	25	1,048	1,000	(48)		(48)	600
4320 Town Crier	0	1,000	1,000	0		0	
4330 Grants Paid	3,300	5,800	10,000	4,200		4,200	
4350 Elections	0	0	1,000	1,000		1,000	
4990 Sundries/Petty Cash	57	114	1,000	886		886	
Finance :- Indirect Expenditure	6,973	31,301	60,946	29,645	250	29,395	600
Net Income over Expenditure	153,388	289,449	259,870	(29,579)			
6000 plus Transfer from EMR	0	600					
Movement to/(from) Gen Reserve	153,388	290,049					

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
130 Mayor's Charity							
1200 Mayor's Charity Income	20	1,020	0	(1,020)			
Mayor's Charity :- Income	20	1,020	0	(1,020)			0
4410 Mayor's Charity Expenditure	0	1,100	0	(1,100)		(1,100)	
Mayor's Charity :- Indirect Expenditure	0	1,100	0	(1,100)	0	(1,100)	0
Net Income over Expenditure	20	(80)	0	80			
Finance :- Income	160,381	321,770	320,816	(954)			
Expenditure	6,973	32,401	60,946	28,545	250	28,295	
Net Income over Expenditure	153,408	289,369	259,870	(29,499)			
plus Transfer from EMR	0	600					
Movement to/(from) Gen Reserve	153,408	289,969					
Building & Moorings							
200 Moorings							
1300 Moorings Income	346	3,456	5,500	2,044			
Moorings :- Income	346	3,456	5,500	2,044			0
4450 Maintenance	42	551	4,000	3,449		3,449	
4460 Rates	127	634	1,500	866		866	
4470 Mooring Leases	100	100	100	0		0	
4480 Projects - Moorings	0	0	5,000	5,000	650	4,350	
Moorings :- Indirect Expenditure	269	1,285	10,600	9,315	650	8,665	0
Net Income over Expenditure	77	2,172	(5,100)	(7,272)			
210 Museum							
1420 Museum Income	0	2,000	0	(2,000)			
Museum :- Income	0	2,000	0	(2,000)			0
4450 Maintenance	(2,860)	53,325	15,000	(38,325)		(38,325)	17,053
4500 Museum Projects	0	1,188	10,000	8,813		8,813	
Museum :- Indirect Expenditure	(2,860)	54,512	25,000	(29,512)	0	(29,512)	17,053
Net Income over Expenditure	2,860	(52,512)	(25,000)	27,512			
6000 plus Transfer from EMR	0	17,053					
Movement to/(from) Gen Reserve	2,860	(35,460)					

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>220 Town Hall</u>							
1400 Garden Income	0	0	100	100			
1410 Town Hall Income	3,811	8,497	18,000	9,503			
Town Hall :- Income	3,811	8,497	18,100	9,603			0
4195 Health & Safety	0	315	500	185		185	
4450 Maintenance	292	2,382	12,000	9,618	1,159	8,459	
4460 Rates	419	2,516	4,100	1,584		1,584	
4550 Water	192	468	800	332		332	
4560 Electric	0	724	1,200	476		476	
4570 Gas	19	402	2,500	2,098		2,098	
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	922	7,003	38,400	31,397	1,159	30,238	0
Net Income over Expenditure	2,889	1,495	(20,300)	(21,795)			
<u>230 War Memorial</u>							
4450 Maintenance	(54)	(54)	1,000	1,054		1,054	
War Memorial :- Indirect Expenditure	(54)	(54)	1,000	1,054	0	1,054	0
Net Expenditure	54	54	(1,000)	(1,054)			
Building & Moorings :- Income	4,157	13,954	23,600	9,646			
Expenditure	(1,723)	62,746	75,000	12,254	1,809	10,445	
Net Income over Expenditure	5,881	(48,792)	(51,400)	(2,608)			
plus Transfer from EMR	0	17,052					
Movement to/(from) Gen Reserve	5,881	(31,739)					
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					

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Movement to/(from) Gen Reserve	0	(1,265)					
310 Spring Gardens							
4450 Maintenance	57	1,884	3,060	1,176		1,176	
4460 Rates	0	(3,044)	3,060	6,104		6,104	
4550 Water	359	718	2,040	1,322		1,322	
4560 Electric	74	581	663	82		82	
4590 Projects	0	0	2,040	2,040	11,200	(9,160)	
Spring Gardens :- Indirect Expenditure	490	139	10,863	10,724	11,200	(476)	0
Net Expenditure	(490)	(139)	(10,863)	(10,724)			
320 Gloucester Road							
4450 Maintenance	0	300	1,785	1,485		1,485	
4460 Rates	0	(2,320)	2,244	4,564		4,564	
4550 Water	241	538	663	125		125	
4560 Electric	71	460	408	(52)		(52)	
Gloucester Road :- Indirect Expenditure	312	(1,022)	5,100	6,122	0	6,122	0
Net Expenditure	(312)	1,022	(5,100)	(6,122)			
330 Cleaning & Consumables							
4700 Cleaning & Maintenance Equip	0	176	1,530	1,354		1,354	
4710 Combined Consumables	147	1,459	2,550	1,091		1,091	
4720 Hygiene Contract	0	977	1,224	247		247	
Cleaning & Consumables :- Indirect Expenditure	147	2,612	5,304	2,692	0	2,692	0
Net Expenditure	(147)	(2,612)	(5,304)	(2,692)			
340 Outside Spaces							
4750 CCTV	0	234	5,000	4,766	2,472	2,294	
4755 Tree Maintenance	0	400	1,000	600		600	
4760 Street Furniture & Clock	596	3,089	6,000	2,911		2,911	490
4765 EmergencyPlan/Adverse Weather	0	0	1,000	1,000		1,000	
4770 Youth Budget	2,008	2,008	0	(2,008)		(2,008)	
4775 Insurance - Arrivall	0	0	285	285		285	
4780 Bus Shelter	341	534	1,500	966		966	
4785 GIS	0	450	480	30		30	
4790 Grass Cutting	190	1,138	2,840	1,702		1,702	
4795 Notice Boards	0	0	1,000	1,000	197	803	
Outside Spaces :- Indirect Expenditure	3,135	7,854	19,105	11,251	2,669	8,583	490
Net Expenditure	(3,135)	(7,854)	(19,105)	(11,251)			
6000 plus Transfer from EMR	0	490					
Movement to/(from) Gen Reserve	(3,135)	(7,364)					

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>700 Memorial Benches</u>							
1720 Memorial Benches Income	(78)	(78)	0	78			
Memorial Benches :- Income	<u>(78)</u>	<u>(78)</u>	<u>0</u>	<u>78</u>			<u>0</u>
Net Income	<u>(78)</u>	<u>(78)</u>	<u>0</u>	<u>78</u>			
Environment & Amenities :- Income	(78)	857	0	(857)			
Expenditure	4,085	12,421	51,492	39,071	13,869	25,202	
Net Income over Expenditure	<u>(4,162)</u>	<u>(11,565)</u>	<u>(51,492)</u>	<u>(39,927)</u>			
plus Transfer from EMR	0	1,130					
Movement to/(from) Gen Reserve	<u>(4,162)</u>	<u>(10,435)</u>					
Planning							
<u>400 Planning</u>							
4718 Community Development Planning	0	0	1,000	1,000		1,000	
4810 Outreach	0	0	500	500		500	
Planning :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(1,500)</u>	<u>(1,500)</u>			
Planning :- Income	0	0	0	0			
Expenditure	0	0	1,500	1,500	0	1,500	
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
Severn Ham							
<u>500 Severn Ham</u>							
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	<u>0</u>	<u>5,389</u>	<u>37,328</u>	<u>31,939</u>			<u>0</u>
4450 Maintenance	0	67	1,500	1,433		1,433	
4550 Water	40	80	255	175		175	
4850 Commoners Grazing Compensation	0	600	4,500	3,900		3,900	
4855 Hay Sowing Project	1,300	1,300	5,000	3,700		3,700	
4860 Volunteers (Rec & Prom)	0	0	2,000	2,000		2,000	
4865 Auction Fees	0	0	468	468		468	

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4870 Weeding	0	0	2,500	2,500		2,500	
4875 Tree Conservation	3,200	3,200	3,000	(200)		(200)	
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	0	440	520	80		80	
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	4,540	9,036	36,546	27,510	520	26,990	0
Net Income over Expenditure	(4,540)	(3,647)	782	4,429			
Severn Ham :- Income	0	5,389	37,328	31,939			
Expenditure	4,540	9,036	36,546	27,510	520	26,990	
Movement to/(from) Gen Reserve	(4,540)	(3,647)					
Watson Hall							
600 Watson Hall							
1150 Staffing Income	0	1,295	0	(1,295)			
1800 Watson Hall Income	871	6,919	22,000	15,081			
1810 Leases	0	0	300	300			
1820 Tudor Bar Income	4,064	20,298	40,500	20,202			
1830 Events Income	(591)	(384)	10,000	10,384			
Watson Hall :- Income	4,344	28,128	72,800	44,672			0
4195 Health & Safety	0	315	500	185		185	
4221 Telephone/IT (WH)	42	345	750	406		406	
4250 IT	48	48	0	(48)		(48)	
4280 Events & Services	0	795	10,000	9,205	2,069	7,136	
4450 Maintenance	123	2,520	10,000	7,480	300	7,180	
4550 Water	0	940	700	(240)		(240)	
4560 Electric	340	2,058	2,000	(58)		(58)	
4570 Gas	0	73	2,000	1,927		1,927	
4590 Projects	10,870	17,176	10,000	(7,176)	11,499	(18,675)	
4912 Bar Payroll Processing	18	88	100	13		13	
4913 Bar Equipment	303	736	200	(536)		(536)	
4914 Bar Card Charges	60	326	200	(126)		(126)	
4915 Events Card Charges	2	7	0	(7)		(7)	
4950 Bar Stock	1,884	14,409	12,240	(2,169)		(2,169)	
4955 Bar Salaries	1,727	9,827	4,080	(5,747)		(5,747)	

Detailed Income & Expenditure by Budget Heading 30/09/2021

Month No: 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4960 Equipment	0	3,842	2,040	(1,802)		(1,802)	
4965 Bar Equipment	0	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	<u>15,415</u>	<u>53,731</u>	<u>55,320</u>	<u>1,589</u>	<u>13,868</u>	<u>(12,279)</u>	<u>0</u>
Net Income over Expenditure	<u>(11,071)</u>	<u>(25,603)</u>	<u>17,480</u>	<u>43,083</u>			
Watson Hall :- Income	4,344	28,128	72,800	44,672			
Expenditure	15,415	53,731	55,320	1,589	13,868	(12,279)	
Movement to/(from) Gen Reserve	<u>(11,071)</u>	<u>(25,603)</u>					
Staffing							
<u>110 Staffing</u>							
1150 Staffing Income	0	969	0	(969)			
Staffing :- Income	<u>0</u>	<u>969</u>	<u>0</u>	<u>(969)</u>			<u>0</u>
4000 Staff Salary	6,138	36,589	101,935	65,346		65,346	
4030 PAYE and NI	6,394	13,207	16,000	2,793		2,793	
4040 Pension	88	7,613	24,000	16,387		16,387	
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	27,300	46,800	19,500		19,500	
4090 Payroll Processing	32	207	515	308		308	
4100 Professional Fees	165	3,603	3,605	2		2	
4110 Training	0	614	2,575	1,961		1,961	
Staffing :- Indirect Expenditure	<u>17,368</u>	<u>89,152</u>	<u>195,740</u>	<u>106,588</u>	<u>0</u>	<u>106,588</u>	<u>0</u>
Net Income over Expenditure	<u>(17,368)</u>	<u>(88,184)</u>	<u>(195,740)</u>	<u>(107,556)</u>			
Staffing :- Income	0	969	0	(969)			
Expenditure	17,368	89,152	195,740	106,588	0	106,588	
Movement to/(from) Gen Reserve	<u>(17,368)</u>	<u>(88,184)</u>					
Grand Totals:- Income	168,805	371,066	454,544	83,478			
Expenditure	46,658	259,487	476,544	217,057	30,316	186,741	
Net Income over Expenditure	<u>122,147</u>	<u>111,579</u>	<u>(22,000)</u>	<u>(133,579)</u>			
plus Transfer from EMR	0	18,782					
Movement to/(from) Gen Reserve	<u>122,147</u>	<u>130,361</u>					

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

Bank Reconciliation Statement as at 30/09/2021
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	30/09/2021		335,869.61
			<u>335,869.61</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			335,869.61
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			335,869.61
		Balance per Cash Book is :-	335,869.61
		Difference is :-	0.00

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank Savings A/c	30/09/2021	46	112,093.61
			<u>112,093.61</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			112,093.61
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			112,093.61
		Balance per Cash Book is :-	112,093.61
		Difference is :-	0.00

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayor's Charity	30/09/2021	1	1,281.76
			<hr/> 1,281.76
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			1,281.76
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			1,281.76
		Balance per Cash Book is :-	1,281.76
		Difference is :-	0.00

List of Payments made between 01/09/2021 and 30/09/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/09/2021	Tesco Mobile	Sept21	22.98		Mobile Phone
01/09/2021	Waterplus (Watson Hall - 03850	04869784	122.91		Watson hall water August
01/09/2021	Cellar Supplies Cheltenham Ltd	DD	1,768.48		Bar Stock
01/09/2021	Opus Gas Supply Limited	26667188	3.13		Town Hall gas
02/09/2021	HMRC	BACS	1,158.32	Tax/Ni August P5	Tax/Ni August P5
02/09/2021	Gloucester County Council	BACS	1,856.90		Penisons August P5
05/09/2021	TBC - Back Of Avon	5105564X	70.00		Back Of Avon Business Rates
05/09/2021	TBC - St Marys Lane	51055668	57.00		St Marys Lane Business Rates
06/09/2021	Inty Limited	INV0034197	79.98		recurring charges
06/09/2021	Ascot Wholesale Ltd	BGC	-69.08		P/Ledger Electronic Payment
08/09/2021	Cellar Supplies Cheltenham Ltd	153139	655.58		Purchase Ledger DDR Payment
08/09/2021	Debbie Hill	BACS	517.97		Expense Claim
14/09/2021	GAB	Std Ord	4,550.00		Contractor costs
16/09/2021	Cellar Supplies Cheltenham Ltd	153139.2	29.99		Bar Stock
17/09/2021	Tewkesbury in Bloom	002442	1,500.00		Tewkesbury in Bloom
17/09/2021	Tewkesbury Alley Revival	002441	1,000.00		Tewkesbury Alley Revival
20/09/2021	TBC - TC	Std Ord	419.00		Non Domestic Rates Town Hall
20/09/2021	Staff Salary	BACS	6,137.91		Net Wages Sept P6
20/09/2021	Staff Salaries	BACS	1,726.52		Net Wages Sept P6
21/09/2021	Ian Bishop	1	22,417.24		Museum roofing works
21/09/2021	CXCS	2	528.00		cross compliance
21/09/2021	Haywards Tewkesbury Ltd	3	150.21		Glass water bottles for TH
21/09/2021	Hillside Brewery	4	170.40		bar stock
21/09/2021	Hy-Clean Supplies Limited	5	330.73		bar equipment
21/09/2021	Imex Data & Communications Lim	6	57.60		August till maintenance
21/09/2021	Inferno Brewery Ltd	7	85.00		Bar Stock
21/09/2021	KB Heating	8	230.00		Glos Rd toilets
21/09/2021	Nick Joyce Architects	9	2,860.53		Museum Roofing works
21/09/2021	GeoXphere Ltd	10	540.00		parish online renewal
21/09/2021	Proactive Business Supplies Lt	11	519.24		Office supplies
21/09/2021	Rialtas Business Solutions Ltd	12	355.20		Annual Support and maint
21/09/2021	Simon Lloyd Signs	13	1,735.00		repaint the smart clock
21/09/2021	Tewkesbury Commons	14	600.00		compensation for loss of grazi
21/09/2021	Tewkesbury Direct	15	174.00		2030 future projects
21/09/2021	TKR Refrigeration Ltd	16	408.00		glasswasher water softener
21/09/2021	Trade UK (T/A Screwfix)	17	63.95		Post Supports Moorings Maint
21/09/2021	Vimto Out of Home	18	273.23		Bar Stock
21/09/2021	Digital Telecom Ltd	201396	76.21		Town Hall Phones
21/09/2021	Digital Telecom Ltd	201401	49.80		Watson hall Phones
21/09/2021	1st Tewkesbury Boys Brigade	002443	800.00		1st Tewkesbury Boys Brigade
21/09/2021	Tewkesbury Commons	002445	600.00		Tewkesbury Commons
21/09/2021	tewkesbury commons	002445	-600.00		tewkesbury commons
22/09/2021	Cellar Supplies Cheltenham Ltd	173535	149.93		Bar Stock
23/09/2021	Charlton Networks	36637	105.72		phone support
23/09/2021	NEST	DD	88.18		Nest Pension Sept 2021 P6
24/09/2021	Squeaky Clean Energy Ltd	828412	561.09		Watson Hall
28/09/2021	Diversity Business Services Lt	4249	165.00		HR-retainer

List of Payments made between 01/09/2021 and 30/09/2021

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
28/09/2021	Lloyds	DD	49.55		Service Charge September
29/09/2021	Cellar Supplies Cheltenham Ltd	173975	359.98		Bar Stock
30/09/2021	Waterplus (Watson Hall - 03850	05209280	122.91		Watson hall water August
30/09/2021	Ian Humphries Chartered Survey	421-10	300.00		Survey of garden 2 Saffron Rd
30/09/2021	HMRC	BACS	1,522.35		Tax/Ni September P6
30/09/2021	Gloucester County Council	BACS	1,856.90		Pensions September P6
30/09/2021	Ian Bishop	1	0.26		Addition to INV-178

Total Payments 59,313.80

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>

TEWKESBURY TOWN COUNCIL.
Internal auditor's report for the year ended 31 March 2021
Name of Auditor: GAPTC (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

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
1.1	Have Standing Orders been; a) tailored to council? b) formally adopted?	Yes Yes		Website, Policies, Standing Orders Minutes FC 13 th July 2020, item 059
1.2	Have Standing Orders been a) reviewed? b) minuted?	Yes Yes		a) & b) Minutes FC 13 th July 2020, item 059
1.3	Have Financial Regulations been a) tailored to council? b) formally	Yes Yes		a) & b) Minutes FC 8 th March 2021, item 201

	adopted?			
1.4	Have Financial regulations been a) reviewed? b) minuted?	Yes Yes		a) & b) Minutes FC 8 th March 2021, item 201
1.5	Does the council a) give grants? b) have a grant-awarding policy?	Yes	a) £1,800 to Medieval Festival for costs (July) £1,680 to Tewkesbury in Bloom (Sept) £1,800 to Tewkesbury Christmas Lights (Sept) b) Grant awarding policy is dated 2014. Recommend that a review is carried out and the policy updated if appropriate.	a) Minutes 14 th Sept 2020, item 20/21 – 081 b) Grant awarding policy
1.6	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes		Moorings – Flood risk / landscape and visual impact assessments. 3 quotations obtained June 2020
1.7	Code of conduct reviewed in the last 2/3 years?	No	Adopted on 18 th May 2015. Recommend that Code of Conduct is reviewed and adopted after each election	Website, Policies, Code of Conduct.

2. Admin

Ref	Test	Meets reqmts?	Internal Auditor's comments/recommendations	Evidence
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		Yes, No or N/A		
2.1	Has the General Power of Competence been adopted (e.g. a minute reference)?	Yes		Minutes FC 3 rd June 2019, item 19/20 - 027
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits?	N/A		
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders?	Yes	A list of approved payees is in place. Last formal review was carried out by Finance Committee in June 2019. Recommend that reviews are carried out annually and are formally recorded in the minutes.	Payees Approved List for S/Os and D/Ds – November 2020 Discussion with Clerk
2.4	Was Petty Cash expenditure approved, if any?	Yes		Petty Cash sheets and receipts for May 2020 – February 2021
2.5	Is all expenditure supported by VAT invoices, if applicable?	Yes		Rialtas finance reports
2.6	VAT – a) recorded in accounts b) reclaimed?	Yes Yes	Examples from management accounts	a) Rialtas cashbook reports b) VAT returns for Q2 and 4 Refund of £6,210.36 Bank Statement 15/10/20
2.7	Purpose of loan and power identified, if	N/A		

applicable?

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	Royal and Sun Alliance Policy RTT284462/00005 wef 1 st July 2020	Insurance schedule and schedule re amendment – Joint Insured Cover (Tewkesbury Museum)
3.2	Evidence of review of insurance cover to ensure still fit for purpose?	Yes	3-year contract in place and reviewed on an ongoing basis. Recommend that, at annual renewal, Council confirms that cover is still fit for purpose and that this is formally minuted.	Minutes FC 13 th July 2020, item 061
3.3	Copy of Risk Management policy seen?	Yes	Risk Management Register reviewed in September 2019. Not reviewed in 2020 due to absence of annual meeting. Recommend that this is reviewed at the next available opportunity.	Risk Management Register
3.4	Evidence that internal controls take place and are documented including bank reconciliations?	Yes	Detailed internal control checks are carried out quarterly by two councillors. Bank reconciliations are presented to every meeting of the Finance Committee and the corresponding bank statements were reviewed. In addition, bank reconciliations are presented to Full Council quarterly per Financial Regulations.	Minutes FC 8 th Feb 2021, item 175 Minutes, Finance 11 th January 2021, item F.20.083 Internal control report for Q3
3.5	Does the council carry out an annual review of the effectiveness of	No	Recommend that a review is carried out annually and that the Council confirms and minutes that the external auditor is considered to be independent of council and competent.	Discussion with Clerk

	their overall internal audit arrangements?			
3.6	Asset register seen and reviewed regularly?	Yes	Asset register is currently being migrated to Rialtas system. Regularly updated and reviewed as part of quarterly internal control checks. Last formal review was carried out by Finance Committee in July 2019. Recommend that full register is reviewed annually and that the review is recorded in the minutes.	Minutes FC 3 rd June 2019, item 021 Minutes Finance 19 th June 2019, item F.19.018 Internal control report for Q3
3.7	Evidence that assets a) have been inspected for risk? b) reported in minutes? c) any actions undertaken?	Yes Yes Yes	Responsibility for inspections lies with the relevant committee ie Environment and Amenities Committee or Buildings and Moorings Committee. Outcome of inspections and actions undertaken are reported in the relevant minutes.	Street furniture Minutes 3 rd November 2020 E&A 20/063 Play parks Minutes 5 th May 2020 E&A 20/009 Minutes 30 th June 2020 E&A 20/024 Trees Minutes 5 th May 2020 E&A 20/011 Minutes 3 rd June 2020 B&M 20/033
3.8	Review of a) investments? b) bank mandates?	No Yes	a) Recommend that a review of investments is carried out annually and the outcome recorded in the minutes. b) Bank mandates are reviewed on an ongoing basis and signatories updated as required.	a) & b) Discussion with Clerk
3.9	If credit / debit / prepaid cards in use, are proper procedures in place?	N/A	Clerk is investigating the possibility of using a charge card	Minutes Finance 2 nd March 2021 F.20.110
3.10	Are a) physical records secure? b) electronic records backed up?	Yes Yes	Kept in secure office space Backed up on server. IT support contract in place. Financial records backed up on Rialtas	a) & b) Discussion with Clerk

4. Transparency Code

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Minutes published on website in draft form within one month (mandatory for councils with a turnover of less than £25,000)?	Yes		Website, Meetings, Minutes
4.2	Compliance with Transparency Code for councils with turnover of less than £25,000 and over £200,000?	Yes, but see comments	List of Building and Land Assets published on website is dated 2018/19. Recommend that the list is updated, or the date amended if there have been no changes.	Website, Budget and Finance Reports, Building and Land Assets

5. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Was a budget properly for the year under review a) prepared?	Yes		a) Budget summary dated 15 th January 2020

	b) adopted? c) minuted?	Yes Yes		b) & c) Minutes FC 20 th January 2020, item 160
5.2	Reserves: a) Is there a reserve policy b) Were the objectives of the reserves identified?	No Yes	a) Recommend that a reserves policy is put in place in order to ensure that an appropriate ratio of reserves to precept is maintained. b) Earmarked reserves are recorded on Rialtas system and transfers approved by the relevant committee, as appropriate.	a) Discussion with Clerk b) Rialtas – Earmarked Reserves report
5.3	Was the precept demand for the year under review properly minuted in full council?	Yes		Minutes FC 20 th January 2020, item 161
5.4	Did the council regularly compare the actual income and expenditure to the budget (as detailed in the financial regulations) and evidenced in the minutes?	Yes	Clerk presents report of expenditure against budget to Full Council at least quarterly and any variances of more than £1,000 are reported to the Finance Committee	Minutes FC 8 th March 2021, item 195 Financial Regulations Clause 4.8
5.5	Are any significant unexplained variances from budget reported?	Yes	See comments for 5.4	Minutes FC 8 th March 2021, item 195

6. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
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6.1	Do all staff have a contract of employment?	Yes		Payroll Summary for 2020/21, month 12 Staff contracts – Hill, King, Blockley, Finnegan
6.2	Do salaries paid agree with those approved by Council?	Yes		Staff contracts Payslips
6.3	Has the Council registered as an employer with HMRC and have PAYE / NIC been properly dealt with (including year-end procedures)?	Yes	Payroll outsourced to Payrolls UK	Payroll records
6.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Yes	Mayor's allowance and Town Crier's annual stipend	Minutes FC 15 th June 2020, ref 20/21 - 037
6.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	Yes No	Pension arrangements form part of staff contract and payroll provider deals with administration. Recommend that outcome of offers to join pension scheme are formally noted by the Staffing Committee and recorded in the minutes.	a) & b) Staff contracts Discussion with Clerk
6.6	Has auto-enrolment registration with Pension Regulator been reviewed (if applicable)	Yes	Re-declaration made on 31 st March 2020	Minutes Staffing Committee 29 th Jan 2020, item 6

7. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
7.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting?	Yes		Rialtas management accounts
7.2	Does council as a whole consider the year-end accounts?	Yes		Minutes Finance 28 th May 2020 item F.20.022 Minutes FC 15 th June 2020 item 044
7.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000)	N/A		
7.4	Annual Governance Statement, section 1 of Annual Return,	Yes		Minutes FC 15 th June 2020 item 043

	approved by whole council			
7.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council?	Yes		Minutes FC 15 th June 2020 item 045
7.6	Are all sections of the Annual Governance & Accountability Return published on the website?	Yes		Website, Financial Information, Annual Accounts
7.7	Did council correctly provide for the exercise of public rights?	Yes	Recommend that the dates for the period of exercise of public rights in 2021 are reported to council and minuted.	Website, Notice of Period of Exercise of Electors' Rights
7.8	Previous internal audit report reviewed by council and action taken where recommended?	Yes		Minutes Finance 5 th March 2020, item F.19.160 Minutes FC 8 th June 2020, item 016
7.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	Yes	Council's legal position as trustee of the Watson Hall is still being investigated. External auditor has queried the inclusion of the Watson Hall income and expenditure within the accounts of the Council. This matter is expected to be concluded by March 2022.	Minutes FC 8 th Feb 2021, item 184 Minutes FC 8 th March 2021, item 196

8. Other matters

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
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 notice for 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 GAPTC website.)	Website, Policies
8.2	Is the Council a Managing Trustee?	Yes	Specialist legal advice is being sought regarding the exact legal status of the Watson Hall	Discussion with Clerk
8.3	Do trustees meet at least once a year and publish separate accounts?	Yes		Discussion with Clerk
8.4	Website Accessibility Statement on website home page?	Yes		Website, home page
8.5	Did council formally appoint GAPTC as the Internal Auditor?	Yes		Minutes Finance 1 st February 2021, item F.20.102
8.6	Are registers up to date for council-owned burial grounds and	N/A		

	purchase of Exclusive Rights of Burials certificate completed?			
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9. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
9.1	Minutes – DPIs or other interests recorded?	Yes		Minutes, 12 th Oct 2020, item 20/21 – 92 Minutes 9 th Nov 2020, item 20/21 - 110
9.2	Minutes initialled on each page and final page signed?	No but see comments	It has not been possible during the pandemic to obtain signatures on minutes, but this will be rectified once Covid restrictions permit.	Discussion with Clerk
9.3	List of members' interests held and published on the website?	Yes		Website, Councillors
9.4	Agendas signed and displayed 3 clear days' prior to meeting?	Yes		Website, Agendas
9.5	Summons issued in proper format?	Yes		Website, Agendas