


**TEWKESBURY TOWN COUNCIL  
FINANCE COMMITTEE  
MONDAY 3<sup>RD</sup> JULY 2023**

**To: Members of Finance Committee:** Councillors C Danter (Chair), H Bowman, P Brookes, K Moran, P Jones, J Raywood, 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 **Monday 3<sup>rd</sup> July 2023 commencing at 6.00pm**

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



Debbie Hill, Town Clerk  
28<sup>th</sup> June 2023

**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 5<sup>th</sup> June 2023
5. Matters arising from the minutes of 5<sup>th</sup> June – 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 approve the payments list
9. To review the financial reports and bank reconciliations of the Town Council for May 2023
10. To review the payments report for May 2023
11. To review the internal audit report for 2022/23 and to note recommended actions
12. To note dates for the exercise of public rights for 2022/23 is 30<sup>th</sup> June to 10<sup>th</sup> August 2023
13. To receive an update from the bar audit working group
14. To consider and agree grant applications from outside bodies

**MINUTES**  
*of the*  
**Finance Committee meeting held on 5th June 2023 at 6:00PM in the Town Hall,  
Tewkesbury**

**Present:** Cllrs C Danter (Chair), H Bowman, P Brookes, S Raywood, M Sztymiak, K Moran

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

**F.23.001 To receive apologies**  
Cllr J Raywood

**F.23.002 To receive declarations of interest**  
None.

**F.23.003 To receive dispensations**  
None.

**F.23.004 To approve the Minutes of the Finance Committee meeting held on 27<sup>th</sup> April 2023**  
It was RESOLVED to approve the minutes of the Finance Committee meeting held on 27th April 2023. Proposed by Cllr Brookes, seconded by Cllr Bowman.

**F.23.005 Matters arising from the Minutes of 27th April 2023 – for information only**  
**22.116 Online banking** - Assistant Town Clerk now has access to online banking – complete.  
**Debit cards** – now arrived – complete  
**22.124 Bar audit** – meeting with Bar Auditor has been arranged for 13<sup>th</sup> June at 3pm. Cllrs Brookes, Sztymiak and Jones to attend the meeting.  
**22.136 Transfer from business account to 32 day notice account** - complete

**F.23.006 To receive correspondence relating to the Finance Committee**  
None.

**F.23.007 Public Participation**  
None.

**F.23.008 To approve the payments list**  
It was RESOLVED to approve payments totalling £14,838.56. Proposed by Cllr S Raywood, seconded by Cllr Jones.

**F.23.009 To review the financial reports and bank reconciliations of the Town Council for April 2023**  
The financial reports were reviewed and the bank reconciliations were reviewed and checked against the bank statements.

**F.23.010 To review the payments report for April 2023**

The payments report was reviewed. There was a query regarding number of slats purchased for benches and surveys of Town Hall and Watson Hall due to transaction detail specifying Watson Hall only. **Action:** Town Clerk to investigate these queries.

**F.23.011 To review the Balance Sheet and Income & Expenditure Account for the financial year ended 31st March 2023**

Item deferred to Full Council on 12<sup>th</sup> June 2023.

**F.23.012 To review the Accounting Statement for financial year 2022/23**

Item deferred to Full Council on 12<sup>th</sup> June 2023.

**F.23.013 To receive an update on the external audit for financial year 2021/22**

The Town Clerk reported that the external audit for 2021/22 was now complete and that the certificate had been received and published as required. The except for items raised by the Auditor all relate to the accounting and treatment of the Watson Hall. It was noted that the item relating to the re-stating of the figures was disappointing, given that the information regarding the issues in opening a separate bank account for the Watson Hall had been supplied to the auditors over the last few years.

**F.23.014 To receive a report from Cllrs Bowman and Brookes 2022/23 Q4 internal control checks**

Cllrs Bowman and Brookes reported that Q4 checks have been completed. Their report was reviewed and it was agreed to add review of assets to the next Full Council meeting agenda. **Action** Town Clerk to add to 12<sup>th</sup> June agenda.

**F.23.015 To consider and agree grant applications from outside bodies**

All England Theatre application – no grant awarded but the committee would be supportive of a future application made in advance of the event so that advertising opportunities could be maximised. It was suggested that the Watson Hall could be offered as a possible venue. Excellent reports back from Councillors who attended the event. **Action:** Town Clerk to feedback to grant applicant.

There being no further business the meeting closed at 19:32.

Signature of Chairman upon approval of the minutes ..... 3<sup>rd</sup> July 2023

## Detailed Income &amp; Expenditure by Budget Heading May 2023

Month No: 2

## Budget Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<b>110 Staffing</b>						
4000 Staff Salary	15,818	106,000	90,182		90,182	
4030 PAYE and NI	1,442	23,500	22,058		22,058	
4040 Pension	2,182	26,000	23,818		23,818	
4050 Staff Travel	0	250	250		250	
4060 Councillor Travel	0	60	60		60	
4070 Staff Other Expenses	0	250	250		250	
4080 FM Contractor	11,900	71,400	59,500		59,500	
4090 Payroll Processing	74	550	476		476	
4100 Professional Fees	330	3,000	2,670		2,670	
4110 Training	60	2,700	2,640		2,640	
Staffing :- Indirect Expenditure	<b>31,806</b>	<b>233,710</b>	<b>201,904</b>	<b>0</b>	<b>201,904</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(31,806)</b>	<b>(233,710)</b>	<b>(201,904)</b>			
<b>120 Finance</b>						
1076 Precept	234,875	469,750	234,875			
1090 Interest Received	507	120	(387)			
1100 Grants & Donations Received	695	0	(695)			
1121 Tewkes Live Income	0	20,000	20,000			
1125 Christmas Lights Income	0	3,910	3,910			
1850 HAZ Income	48,127	0	(48,127)			
Finance :- Income	<b>284,205</b>	<b>493,780</b>	<b>209,575</b>			<b>0</b>
4100 Professional Fees	4,195	1,000	(3,195)		(3,195)	
4150 Mayors Allowance	0	1,500	1,500		1,500	
4160 Bank Charges	69	800	731		731	
4170 Audit Fees	(3,310)	2,000	5,310		5,310	
4180 Legal Fees	18	6,000	5,982		5,982	
4190 Subscriptions & Memberships	2,575	3,500	925		925	
4200 Insurance	94	17,000	16,906		16,906	
4210 Stationery Office Equipment	0	1,500	1,500		1,500	
4212 Councillor Expenses	0	100	100		100	
4220 Telephone & Broadband (TC)	202	1,000	798		798	
4230 Photocopier	678	2,600	1,922		1,922	
4240 Website	0	800	800		800	
4250 IT	1,348	5,000	3,652		3,652	
4260 Publications	0	100	100		100	
4270 Newsletter	0	1,061	1,061		1,061	
4280 Events & Services	100	3,000	2,900		2,900	
4290 Regalia	14	500	486		486	

## Detailed Income &amp; Expenditure by Budget Heading May 2023

Month No: 2

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4300 Civic	222	1,061	839		839	
4310 Tourism & Marketing	(1,300)	500	1,800		1,800	
4320 Town Crier	0	1,000	1,000		1,000	
4330 Community Grants	920	7,500	6,580		6,580	
4350 Elections	0	1,000	1,000		1,000	
4370 Tewkesbury Live Expenditure	0	22,000	22,000		22,000	
4375 Christmas Lights	0	6,683	6,683		6,683	
4380 Warm Spaces Expenditure	(201)	0	201		201	
4990 Sundries/Petty Cash	45	1,000	955		955	
Finance :- Indirect Expenditure	<b>5,668</b>	<b>88,205</b>	<b>82,537</b>	<b>0</b>	<b>82,537</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>278,537</b>	<b>405,575</b>	<b>127,038</b>			
<u>140</u> <u>Tewkesbury Live</u>						
1121 Tewkes Live Income	19,663	0	(19,663)			
Tewkesbury Live :- Income	<b>19,663</b>	<b>0</b>	<b>(19,663)</b>			<b>0</b>
4370 Tewkesbury Live Expenditure	1,074	0	(1,074)		(1,074)	
Tewkesbury Live :- Indirect Expenditure	<b>1,074</b>	<b>0</b>	<b>(1,074)</b>	<b>0</b>	<b>(1,074)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>18,588</b>	<b>0</b>	<b>(18,588)</b>			
<u>200</u> <u>Moorings</u>						
1300 Moorings Income	1,039	6,000	4,961			
1850 HAZ Income	35,103	0	(35,103)			
Moorings :- Income	<b>36,142</b>	<b>6,000</b>	<b>(30,142)</b>			<b>0</b>
4450 Maintenance	16	5,000	4,984		4,984	
4460 Rates	257	1,300	1,043		1,043	
4470 Mooring Leases	0	100	100		100	
4480 Projects - Moorings	26,943	10,000	(16,943)		(16,943)	
4960 Equipment	358	0	(358)		(358)	
Moorings :- Indirect Expenditure	<b>27,573</b>	<b>16,400</b>	<b>(11,173)</b>	<b>0</b>	<b>(11,173)</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>8,569</b>	<b>(10,400)</b>	<b>(18,969)</b>			
<u>210</u> <u>64 Barton Street</u>						
4195 Health & Safety	0	800	800		800	
4450 Maintenance	437	50,000	49,563		49,563	
4505 64 Barton St Fundraising	263	4,000	3,738		3,738	
64 Barton Street :- Indirect Expenditure	<b>699</b>	<b>54,800</b>	<b>54,101</b>	<b>0</b>	<b>54,101</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(699)</b>	<b>(54,800)</b>	<b>(54,101)</b>			

## Detailed Income &amp; Expenditure by Budget Heading May 2023

Month No: 2

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>220</u> <u>Town Hall</u>						
1400 Garden Income	0	50	50			
1410 Town Hall Income	2,516	20,000	17,484			
1850 HAZ Income	9,000	0	(9,000)			
<b>Town Hall :- Income</b>	<b>11,516</b>	<b>20,050</b>	<b>8,534</b>			<b>0</b>
4195 Health & Safety	0	600	600		600	
4450 Maintenance	67	12,735	12,668		12,668	90
4460 Rates	711	4,200	3,489		3,489	
4550 Water	116	900	784		784	
4560 Electric	418	5,000	4,582		4,582	
4570 Gas	258	3,500	3,242		3,242	
4580 Garden Expenditure	(208)	300	508		508	
4590 Projects	16,765	16,000	(765)		(765)	
4960 Equipment	0	2,000	2,000		2,000	
4961 Waste and recycling	0	200	200		200	
<b>Town Hall :- Indirect Expenditure</b>	<b>18,128</b>	<b>45,435</b>	<b>27,307</b>	<b>0</b>	<b>27,307</b>	<b>90</b>
<b>Net Income over Expenditure</b>	<b>(6,612)</b>	<b>(25,385)</b>	<b>(18,773)</b>			
6000 plus Transfer from EMR	90					
<b>Movement to/(from) Gen Reserve</b>	<b>(6,522)</b>					
<u>230</u> <u>War Memorial</u>						
4450 Maintenance	0	1,000	1,000		1,000	
<b>War Memorial :- Indirect Expenditure</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(1,000)</b>	<b>(1,000)</b>			
<u>300</u> <u>Play Parks</u>						
4590 Projects	0	5,000	5,000		5,000	
4600 Maintenance - Derek Graham	1,788	2,123	335		335	
4610 Maintenance - Mitton	0	1,061	1,061		1,061	
4620 Maintenance - Warwick Place	0	1,592	1,592		1,592	
4630 Annual Playground Inspection	1,500	1,592	92		92	
<b>Play Parks :- Indirect Expenditure</b>	<b>3,288</b>	<b>11,368</b>	<b>8,080</b>	<b>0</b>	<b>8,080</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,288)</b>	<b>(11,368)</b>	<b>(8,080)</b>			
<u>310</u> <u>Spring Gardens</u>						
4450 Maintenance	316	3,183	2,867		2,867	

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	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4550 Water	200	2,913	2,713		2,713	
4560 Electric	211	3,190	2,979		2,979	
4590 Projects	0	2,123	2,123		2,123	
Spring Gardens :- Indirect Expenditure	<b>727</b>	<b>11,409</b>	<b>10,682</b>	<b>0</b>	<b>10,682</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(727)</b>	<b>(11,409)</b>	<b>(10,682)</b>			
<u>320 Gloucester Road</u>						
4450 Maintenance	0	1,857	1,857		1,857	
4550 Water	99	946	847		847	
4560 Electric	113	2,015	1,902		1,902	
Gloucester Road :- Indirect Expenditure	<b>212</b>	<b>4,818</b>	<b>4,606</b>	<b>0</b>	<b>4,606</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(212)</b>	<b>(4,818)</b>	<b>(4,606)</b>			
<u>330 Cleaning &amp; Consumables</u>						
4700 Cleaning & Maintenance Equip	0	1,592	1,592		1,592	
4710 Combined Consumables	524	2,653	2,129		2,129	
4720 Hygiene Contract	0	1,273	1,273		1,273	
Cleaning & Consumables :- Indirect Expenditure	<b>524</b>	<b>5,518</b>	<b>4,994</b>	<b>0</b>	<b>4,994</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(524)</b>	<b>(5,518)</b>	<b>(4,994)</b>			
<u>340 Outside Spaces</u>						
4750 CCTV	3,375	5,000	1,625		1,625	
4755 Tree Maintenance	0	1,000	1,000		1,000	
4760 Street Furniture & Clock	100	6,000	5,900	290	5,610	
4765 EmergencyPlan/Adverse Weather	0	1,000	1,000		1,000	
4770 Youth Budget	0	3,500	3,500		3,500	
4775 Insurance - Arrivall	0	295	295		295	
4780 Bus Shelter	(6,205)	3,000	9,205		9,205	
4785 Parish Online	0	490	490		490	
4790 Grass Cutting	352	3,124	2,772		2,772	
4795 Notice Boards and Swapboxes	1,739	2,000	261		261	
Outside Spaces :- Indirect Expenditure	<b>(639)</b>	<b>25,409</b>	<b>26,048</b>	<b>290</b>	<b>25,758</b>	<b>0</b>
<b>Net Expenditure</b>	<b>639</b>	<b>(25,409)</b>	<b>(26,048)</b>			
<u>400 Planning</u>						
4718 Community Development Planning	0	1,000	1,000		1,000	
4719 Planning Consultancy	0	5,000	5,000		5,000	

## Detailed Income &amp; Expenditure by Budget Heading May 2023

Month No: 2

## Budget Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4810 Outreach	0	500	500		500	
Planning :- Indirect Expenditure	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(6,500)</b>	<b>(6,500)</b>			
<u>500 Severn Ham</u>						
1620 Hay Auction	0	190	190			
1630 Basic Payment Scheme	0	9,420	9,420			
1640 Wayleaves	0	390	390			
1700 Fishing Rights	0	1,500	1,500			
1710 HLS Payment	0	22,248	22,248			
1715 Reinstatement Compensation	34,175	0	(34,175)			
Severn Ham :- Income	<b>34,175</b>	<b>33,748</b>	<b>(427)</b>			<b>0</b>
4450 Maintenance	52	1,500	1,448		1,448	
4550 Water	8	265	257		257	
4850 Commoners Grazing Compensation	0	3,500	3,500		3,500	
4855 Hay Sowing Project	0	4,750	4,750		4,750	
4860 Volunteers (Rec & Prom)	0	1,500	1,500		1,500	
4865 Auction Fees	0	500	500		500	
4870 Weeding	0	2,500	2,500		2,500	
4875 Tree Conservation	0	3,000	3,000		3,000	
4880 Ancillary Management	0	4,000	4,000		4,000	
4885 Nesting Project	155	1,500	1,345		1,345	
4890 Carver Knowles	0	2,000	2,000		2,000	
4895 Cross Compliance Consultant	0	530	530		530	
4900 Conservation Advisor	1,250	5,571	4,321		4,321	
4905 Footpath Repairs	0	2,500	2,500		2,500	
4910 Reinstatement Expenditure	(359)	0	359		359	
Severn Ham :- Indirect Expenditure	<b>1,107</b>	<b>33,616</b>	<b>32,509</b>	<b>0</b>	<b>32,509</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>33,068</b>	<b>132</b>	<b>(32,936)</b>			
<u>600 Watson Hall</u>						
1800 Watson Hall Income	2,391	24,000	21,609			
1810 Leases	0	600	600			
1820 Tudor Bar Income	8,219	45,000	36,781			
1830 Events Income	0	7,000	7,000			
Watson Hall :- Income	<b>10,610</b>	<b>76,600</b>	<b>65,990</b>			<b>0</b>
4195 Health & Safety	0	800	800		800	
4221 Telephone/IT (WH)	184	1,000	816		816	



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Month No: 2

## Budget Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4280 Events & Services	140	7,000	6,860		6,860	
4450 Maintenance	1,394	10,000	8,606	162	8,444	
4550 Water	109	1,500	1,391		1,391	
4560 Electric	1,479	6,000	4,521		4,521	
4570 Gas	278	4,000	3,722		3,722	
4590 Projects	11,369	14,000	2,631		2,631	
4912 Bar Payroll Processing	42	220	178		178	
4913 Bar Equipment	0	1,500	1,500		1,500	
4914 Bar Card Charges	129	850	721		721	
4915 Events Card Charges	0	300	300		300	
4920 Bar Audit	0	520	520		520	
4950 Bar Stock	1,524	25,000	23,476		23,476	
4955 Bar Salaries	2,617	17,000	14,383		14,383	
4960 Equipment	1,200	2,000	800	300	500	
4961 Waste and recycling	31	300	269		269	
Watson Hall :- Indirect Expenditure	<b>20,496</b>	<b>91,990</b>	<b>71,494</b>	<b>462</b>	<b>71,032</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(9,885)</b>	<b>(15,390)</b>	<b>(5,505)</b>			
Grand Totals:- Income	<b>396,311</b>	<b>630,178</b>	<b>233,867</b>			
Expenditure	<b>110,661</b>	<b>630,178</b>	<b>519,517</b>	<b>752</b>	<b>518,765</b>	
<b>Net Income over Expenditure</b>	<b>285,649</b>	<b>0</b>	<b>(285,649)</b>			
plus Transfer from EMR	<b>90</b>					
<b>Movement to/(from) Gen Reserve</b>	<b>285,739</b>					

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR B&M 64 BS Maintenance	20,264.00		20,264.00
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 B&M Moorings Maintenance	0.00		0.00
324 EMR E&A Noticeboards & Swapbox	1,708.00		1,708.00
325 EMR E&A Playground Projects	20,105.00		20,105.00
326 EMR E&A Youth	4,105.00		4,105.00
327 EMR FIN Asset Management Proj	0.00		0.00
328 EMR B&M War Memorial	6,875.73		6,875.73
329 EMR SH Severn Ham	6,140.00		6,140.00
330 EMR E&A CCTV	2,500.00		2,500.00
331 EMR E&A Tree Maintenance	5,650.00		5,650.00
332 EMR E&A Street Furniture	3,050.00		3,050.00
333 EMR E&A Toilet Block Project	3,108.00		3,108.00
334 EMR E&A Gloucester Road Maint.	0.00		0.00
335 EMR E&A Bus Shelters	2,640.00		2,640.00
336 EMR FIN Regalia	0.00		0.00
337 EMR FIN Website	2,160.00		2,160.00
338 EMR FIN Professional	5,237.00		5,237.00
339 EMR FIN Legal	14,087.00		14,087.00
340 EMR FIN Elections	4,000.00		4,000.00
341 EMR FIN Tourism & Marketing	1,474.00		1,474.00
342 EMR FIN Newsletter	1,500.00		1,500.00
343 EMR SH Weeding	10,000.00		10,000.00
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 Footpath Repairs	10,738.00		10,738.00
347 EMR PLA Comm. & Display	1,306.00	-1,306.00	0.00
348 EMR PLA Outreach Sessions	0.00		0.00
349 EMR B&M Moorings Projects	6,363.00		6,363.00
350 EMR B&M Watson Hall Lease *	20,000.00		20,000.00
351 EMR B&M Moorings St Mary's Rd	2,433.00		2,433.00
352 EMR FIN Insurance	0.00		0.00
353 EMR FIN Shop Windows Project	0.00		0.00
354 EMR B&M TH Maintenance	10,129.00		10,129.00
355 EMR B&M WH Projects	19,319.00		19,319.00
356 EMR B&M WH Bar Equipment	1,914.00		1,914.00
357 EMR B&M 64 BS Projects	11,219.00		11,219.00
358 EMR SH Mythe Nature Reserve	5,000.00		5,000.00
359 EMR PLA Community Devel Planni	2,500.00		2,500.00
360 EMR B&M TH Projects	26,627.00		26,627.00
361 EMR FIN Community Grants	622.00		622.00
362 EMR FIN Tewkes Live Music Fest	0.00		0.00
363 EMR B&M WH Maintenance	307.00		307.00
364 EMR B&M 64 BS Fundraising Proj	720.00		720.00
365 EMR FIN Events and Services	482.00		482.00
366 EMR B&M TH Equipment	870.00		870.00
367 EMR E&A Toilet Block Utilities	1,429.00		1,429.00
368 EMR E&A VAS Repairs	1,655.00		1,655.00
369 EMR STA Training	2,087.00		2,087.00

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
	<u>277,142.96</u>	<u>-1,306.00</u>	<u>275,836.96</u>

## List of Payments made between 01/04/2023 and 18/04/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/04/2023	IMEX	Std Ord	57.60		Till Maintenace
03/04/2023	Opus Gas Supply Limited	DD2	510.46		March gas Town hall
03/04/2023	Tesco Mobile	Mobile	22.98		Work Mobiles
05/04/2023	Cellar Supplies Cheltenham Ltd	DD	340.14		Bar Stock
05/04/2023	TBC - Back Of Avon	5105564X	76.53		Back Of Avon Business Rates
05/04/2023	TBC - St Marys Lane	51055668	55.16		St Marys Lane Business Rates
11/04/2023	S Raywood	FPO	1,500.00		Mayor's Allowance 2022-2023
11/04/2023	HMRC	FPO	2,255.13		Tax/Ni MArch P12
11/04/2023	Gloucester County Council	FPO	1,972.75		Pensions March P12
11/04/2023	ABComplete Ltd	1	54.00		Pest control
11/04/2023	Carver Knowles Property Consul	2	240.00		Basic Payment scheme 2023
11/04/2023	Cate Cody - Jazz Singer	3	50.00		Tewkesbury Live Deposit
11/04/2023	Culligan (UK) Limited	4	1,230.00		Instalation water fountain
11/04/2023	Fans Fans Fans LTD	5	225.00		Moving Stage Lighting
11/04/2023	Gloucester Brewery	6	64.80		Bar Stock
11/04/2023	Timber & Hardware Supplies Ltd	7	338.89		Bench Slats
11/04/2023	Orchard Fundraising Ltd	8	120.00		Fundraising
11/04/2023	PAYROLLS UK LTD	9	69.60		Bar payroll March
11/04/2023	Proactive Business Supplies Lt	10	215.88		Supplies/shade sail
11/04/2023	Network Connections Uk Ltd T/A	11	4,050.00		Annual maintenance 2023-2024
11/04/2023	SPA Security	12	270.00		Supersonic Queen Security
11/04/2023	Tewkesbury Borough Council	13	1,800.00		Annual inspections of play are
11/04/2023	Tewkesbury Abbey	14	956.20		Civic Service
11/04/2023	Trade UK (T/A Screwfix)	15	187.87		Saw equipment
12/04/2023	Inty Limited	DD3	100.80		IT APRIL
12/04/2023	Ian Bishop	1	35,400.00		Town Hall Masonry Work
12/04/2023	Cotswold Cleaning	2	350.00		Bus shelter cleans
12/04/2023	Foster Surveys - Land and Buil	3	5,770.00		Watson Hall Survey
12/04/2023	Glasdon UK Limited	4	267.58		Grit Box
12/04/2023	Haywards Tewkesbury Ltd	5	80.39		Various March 2023
12/04/2023	Laitwaites Wine Gloucester Sh	6	533.88		Bar Stock
13/04/2023	Waterplus (Trough B. Avon - 08	DD4	6.10		March Water
13/04/2023	Waterplus (Toilet Block - 0513	DD5	81.69		March Water
13/04/2023	Waterplus (Town Hall - 0385036	DD6	95.21		March water
13/04/2023	Cellar Supplies Cheltenham Ltd	Bar Stock	773.96		bar Stock
14/04/2023	GAB	Std Ord	5,950.00		Contractor costs
18/04/2023	Alex Bayross	FPO	60.00		Deposit for 2023 TL

Total Payments	66,132.60
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**TEWKESBURY TOWN COUNCIL**  
**Internal auditor's report for the year ended 31 March 2023**  
**Name of Auditor: Anita Sach**

**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.**

**NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.**

**1. Council working documents**

<b>Ref</b>	<b>Test</b>	<b>Meets reqmts? Yes, No or N/A</b>	<b>Internal Auditor's comments/recommendations</b>	<b>Evidence</b>
1.1	Have Standing Orders been a) tailored to council? b) reviewed using the most recent	Y  Not in 22/23	Recommend that council reviews Standing Orders in 2023 to include the revised Section 18 from the 2022 version	Last review 2021 Documents section website

	version? c) minuted?	N/A	Annual Governance Statement Assertion 1	
1.2	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	Y Y Y	Annual Governance Statement Assertion 1	May minutes 22/23.19 Documents section website
1.3	Does the council a) give grants? b) have a grant-awarding policy?	Y Y	Recommend amending grants policy on website to show 2022 review date, as still dated 2014	May minutes 22/23-29; grant applications discussed throughout the year September minutes 22/23-92 grants policy reviewed Grants policy viewed on website
1.4	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Y	Annual Governance Statement Assertion 2 & 3	Finance Committee June minutes F.22.029 insurance March minutes SH22/074 2 Refurbishment of bund 2 quotes received but several companies approached
1.5	Code of conduct reviewed in the last 2/3 years?	Y	Annual Governance Statement Assertion 3	March minutes 22/23 -188 updated Code of Conduct adopted Documents section website

## 2. Finance

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments/recommendations	Evidence
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		<b>N/A</b>		
2.1	Has the General Power of Competence been adopted (e.g. a minute reference), if Council qualifies?	Y	Annual Governance Statement Assertion 3	Minute 19/20 027 3rd June 2019
2.2	S137 a) is there a separate account for payments? b) are totals within statutory limits? (for Council's that do not held General Power of Competence)	N/A	Annual Governance Statement Assertion 1 & 3	
2.3	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	Y	Annual Governance Statement Assertion 1	December minutes 22/23-133 And November FC
2.4	Was Petty Cash expenditure approved, if any? (Objective F)	Y	Annual Governance Statement Assertion 1	Sheet listing petty cash payments, initialled and counter-initialled and included as part of internal controls
2.5	Is all expenditure supported by VAT invoices, if applicable? (Objective B)	Y	Annual Governance Statement Assertion 1	Transaction sampling
2.6	VAT – a) recorded in accounts	Y		Reclaimed quarterly

	b) reclaimed? (Objective B)	Y	Annual Governance Statement Assertion 1	
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### 3. Risk management

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
3.1	Insurance policy a) in place? b) cover reviewed to ensure still fit for purpose? (Objective C)	Y Y	Annual Governance Statement Assertion 5	May minutes 22/23-23 Clerk confirmed insurance in place for all insured risks June FC F.22.029 3-yr insurance agreed Hiscox insurance policy schedule viewed
3.2	Copy of Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	Y but Y	Finance Risk Register but no formal policy covering other risks for council-owned assets. However, there is a schedule of inspections and findings are report to the Environment & Amenities Committee. Recommend that a Risk Register of assets is compiled, bringing together one document for inspections and responsibilities  Annual Governance Statement Assertion 5	May Finance Committee minutes F.22.017 Finance Risk Register reviewed
3.3	Asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	Y Y	Annual Governance Statement Assertion 5	F.22.047 Sep FC Asset register viewed Buildings list on website
3.4	Evidence that assets a) have been	Y		Play areas included in every Environment & Amenities committee agenda May E&A minutes 22/50; July E&A minutes



	<p>inspected for risk?  b) reported in minutes?  c) any actions undertaken?  (Objective C)</p>	<p>Y  Y</p>	Annual Governance Statement Assertion 5	22/010; October E&A minutes 22/025; January E&A minute 22/040/ March 22/056
3.5	<p>Evidence that internal controls  a) take place?  b) are documented?  c) minuted?  as per Council's Financial Regulations/Standing Orders  (Objective B)</p>	<p>Y  Y  Y</p>	Annual Governance Statement Assertion 2	February Finance Committee minutes F.22.096 Q3 checks Q1, Q2 and Q3 internal controls report viewed
3.6	<p>Bank reconciliations are on agenda to be considered by Council?  (Objective I)</p>	<p>Y</p>	Annual Governance Statement Assertion 1	Bank reconciliations presented on all agendas to Finance Committee and quarterly to full council Bank reconciliations viewed as part of agenda pack September minutes 22/23-87 November minute 22/23-111 February minutes 22/23-168 Finance Committee minutes F.22.042
3.7	<p>Review of  a) investments?  b) bank mandates (signatories on bank accounts)?  (Objective B/C)</p>	<p>Y  Y</p>	Recommend signatories reviewed following recent elections  Annual Governance Statement Assertion 1	a) F.22.032 Jun b) F.22.048 FC Sep
3.8	<p>If bank cards in use, are proper procedures in place?  (Objective B)</p>	<p>Y</p>	Annual Governance Statement Assertion 1	Debit cards approval in 22/23 July minutes 22/3-91 use of debit card reviewed in Financial Regulations 6.17

3.9	Are a) physical records secure? b) electronic records backed up?	Y Y	Annual Governance Statement Assertion 5	a) Locked office, alarmed & CCTV b) External Server – automatically backed up.
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#### 4. Budgetary controls

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
4.1	Was a budget properly for the year under review a) prepared? b) adopted? c) minuted? (Objective D)	Y Y Y	Annual Governance Statement Assertion 1	January minutes 21/22-123
4.2	a) Were the earmarked objectives of the reserves identified in the budget, if any? b) Were the general reserves reasonable? (Objective D)	Y Y	Annual Governance Statement Assertion 1	Budget document in January agenda viewed
4.3	Was the precept demand for the year under review properly minuted in full council?	Y		January minutes 21/22-124

4.4	Did the council a) regularly compare budget vs spend (as detailed in the financial regulations) b) and evidenced in the minutes? (Objective D)	Y Y	Annual Governance Statement Assertion 1	Summary income & expenditure by budget heading report presented at every full council and finance committee meeting February minutes 22/23-166
4.5	Are any significant variances from budget reported?	Y	Annual Governance Statement Assertion 2	Any variations included in budget reports

## 5. Payroll

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
5.1	Do all staff have a contract of employment?	Y	Annual Governance Statement Assertion 3	No new staff 22/23 Admin Assistant contract viewed for 21/22 audit
5.2	Do salaries paid agree with those approved by Council? (Objective G)	Y	Annual Governance Statement Assertion 1	November payroll information viewed together with payslip for Finance Officer
5.3	Has Council a) registered as an employer with HMRC? b) have PAYE / NIC been properly dealt with (including year-end procedures)?	Y Y		External Payroll Provider – Payrolls UK Ltd Payments to HMRC viewed in payments lists

	(Objective G)			
5.4	Are Councillor's allowances and expenses properly authorised & controlled, if any?	Y	Annual Governance Statement Assertion 1	Mayor's allowance approved 16 May minutes 22/23-16 £1500 Guidance given on its use
5.5	Pension provision – eligible employees a) offered pension scheme? b) outcome minuted?	N/A N/A	Annual Governance Statement Assertion 3	No new staff in 22/23
5.6	Is Council a) registered with the Pension Regulator for auto-enrolment pensions? b) Has auto-enrolment registration with Pension Regulator been reviewed (required every 3 years)	Y Y	Annual Governance Statement Assertion 3	Re-enrolment email confirmation dated 31/12/22 viewed

## 6. Year-end procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments/recommendations	Evidence
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6.1	Are debtors and creditors recorded properly on separate balance sheet if using Income & Expenditure reporting? <a href="#">(Objective J)</a>	Y	Annual Governance Statement Assertion 1	June minutes 22/23-44 Finance committee May minutes F.22-009 Balance sheet 31/3/23 viewed
6.2	Does Council as a whole consider the year-end accounts in addition to 6.5? <a href="#">(Objective J)</a>	Y	Annual Governance Statement Assertion 1	June minutes 22/23-43
6.3	Minute confirming that council is eligible for Certificate of Exemption (only for councils with a turnover of less than £25,000) <a href="#">(Objective K)</a>	N/A	Annual Governance Statement Assertion 1	
6.4	Annual Governance Statement, section 1 of Annual Return, approved by whole council (with separate minute number from Section 2 below)?	Y	Annual Governance Statement Assertion 3	June minutes 22/23-45
6.5	Annual Statement of Accounts, section 2 of Annual Return, approved by whole council (with	Y		June minutes 22/23-46

	separate minute number from Section 1 above)?		Annual Governance Statement Assertion 3	
6.6	Are all sections of the Annual Governance & Accountability Return published on the website? (Objective L/N)	N but	Because of a challenge to the AGAR, the external auditor has not yet finalised its report. However, recommend that other pages of the AGAR are posted on the website  Annual Governance Statement Assertion 3	Annual Accounts section on website
6.7	Did council correctly provide for the exercise of public rights? (Objective M)	Y	<b>Recommend that dates for exercise of public rights are given to council prior to their commencement</b>  Annual Governance Statement Assertion 4	F.22.045 Sep FC minute Form in Annual Accounts section on website
6.8	Previous internal audit report reviewed by council and action taken where recommended?	Y	Annual Governance Statement Assertion 7	Finance Committee minutes F.22.032 list of actions noted
6.9	Previous external audit report (for councils with turnover over £25,000) reviewed by council and action taken where recommended?	N/A	Annual Governance Statement Assertion 7	At time of audit, External Auditor had not yet completed its findings for 21/22 following a challenge to the AGAR

## 7. Other matters

Ref	Test	Meets reqmts? Yes, No or	Internal Auditor's comments/recommendations	Evidence
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		N/A		
7.1	Policies in place for compliance with GDPR, such as Data Protection Policy for Staff & Councillors and for the public?	Y but	Recommend that Council consider also adopt a data protection policy for staff and Councillors.  Annual Governance Statement Assertion 3	Privacy Policy link on home page of website May minutes 22/23-26
7.2	Is the Council a Managing Trustee?	Y	Annual Governance Statement Assertion 9	Anglo-American Garden of Remembrance & Riverside Walk & George Watson Memorial Hall
7.3	Do trustees meet at least once a year and publish separate accounts? (Objective O)	Y	Annual Governance Statement Assertion 9	Minutes viewed, for both trusts, dated February 2023 Anglo American Garden of Remembrance & Riverside Walk – no funds George Watson Memorial Hall – accounts submitted separately to the Charities Commission – viewed online
7.4	Website Accessibility Statement on website home page?	Y	Annual Governance Statement Assertion 3	Home page of website
7.5	Did council formally appoint GAPTC as the Internal Auditor?	Y	Annual Governance Statement Assertion 6	April minute F.22.135
7.6	Are registers up to date for council-owned burial grounds (if any) and purchase of Exclusive Rights of Burials certificate	N/A		

completed?		Annual Governance Statement Assertion 3	
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## 8. Procedures

Ref	Test	Meets reqmts? Yes, No or N/A	Internal Auditor's comments	Evidence
8.1	Minutes: a) DPIs or other interests recorded? b) published on website in draft form within one month (mandatory for councillors with a turnover of less than £25,000)? (Objective L) c) initialled on each page and final page signed?	Y  Y  Y	Annual Governance Statement Assertion 3	a) Interests on all agendas July 22/23-70 Cllr S Raywood declared a DPI and minutes show that he left the meeting and returned after the agenda item b) 15 May minutes on website by 23 May c) July minutes viewed
8.2	List of members' a) responsibilities (Objective L) and b) interests held and published on the website?	Y  Y	Annual Governance Statement Assertion 3	Councillors' page on website
8.3	Agendas signed and displayed on website/noticeboards 3 clear days' prior to meeting? (Objective L)	Y	Annual Governance Statement Assertion 3	Sample of full council and committee agendas on the website



8.4	Summons issued in proper format?	Y	Annual Governance Statement Assertion 3	Sample of full council and committee agendas on the website
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