


**TEWKESBURY TOWN COUNCIL
FINANCE COMMITTEE
MONDAY 5TH JUNE 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 5th June 2023 commencing at 6.00pm**

Members of the public and press are welcome to attend.



Debbie Hill, Town Clerk
31st May 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 27th April 2023
5. Matters arising from the minutes of 27th April – 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 April 2023
10. To review the payments report for April 2023
11. To review the Balance Sheet and Income & Expenditure Account for the financial year ended 31st March 2023
12. To review the Accounting Statement for financial year 2022/23
13. To receive an update on the external audit for financial year 2021/22
14. To receive a report from Cllrs Bowman and Brookes 2022/23 Q4 internal control checks
15. To consider and agree grant applications from outside bodies

MINUTES
of the
Finance Committee meeting held on 27th April 2023 at 6:00PM in the Town Hall,
Tewkesbury

Present: Councillors S Raywood (Chair), P Aldridge, H Bowman, K Brennan, P Brookes, C Danter, J Raywood and M Sztymiak

In attendance: D Hill (Town Clerk)

F.22.126 **To receive apologies**
None.

F.22.127 **To receive declarations of interest**
Cllr Brennan regarding item 22.138, TRI grant application.

F.22.128 **To receive dispensations**
None.

F.22.129 **To approve the Minutes of the Finance Committee meeting held on 11th April 2023**
It was RESOLVED to approve the minutes of the Finance Committee meeting held on 11th April 2023. Proposed by Cllr J Raywood, seconded by Cllr Brookes.

F.22.130 **Matters arising from the Minutes of 11th April 2023 – for information only**

22.116 **Online banking** - Cllr Brennan coming into the office to contact Lloyds bank concerning online access for the Assistant Town Clerk.
Debit cards - Debit card forms signed and sent to Lloyds.

22.124 **Bar audit** - Correct stock figure £4,502.62. There was an erroneous date in the report that had impacted on the stock figure.
Action: Town Clerk to arrange a meeting with the bar auditor.

F.22.131 **To receive correspondence relating to the Finance Committee**
None.

F.22.132 **Public Participation**
A member of the public wished to raise a matter relating to declaration of staff interests, previously raised at Full Council. Cllr Aldridge objected to this being raised at this committee. It was noted that this needed responding to as soon as possible and that moving forwards such responses need to be speedier.

F.22.133 **To approve the payments list**
It was RESOLVED to approve the payments list totalling £20,058.56. Proposed by Cllr Brennan, seconded by Cllr J Raywood.
Post minute note – actual figure is +£240 as VAT was missed from a manually entered Woodberry invoice making the new total £20,298.56.

- F.22.134 To review the financial reports, bank reconciliations and earmarked reserves report for the financial year ended 31st March 2023**
The financial reports were reviewed. The Town Clerk pointed out that the year end general reserve figure has been impacted by the expenditure on High Street Heritage Action Zone grant funded projects.
- F.22.135 To agree to appoint GAPTC as internal auditor for financial year and 2022-23 and to note that GAPTC internal audit service is independent to Tewkesbury Town Council**
It was RESOLVED to appoint GAPTC as internal auditor and it was noted that GAPTC internal audit service is independent to Tewkesbury Town Council. Proposed by Cllr Aldridge, seconded by Cllr Danter.
- F.22.136 To review the Town Council’s reserves and investments as at 31st March 2023**
All earmarked reserves have been reviewed by each committee prior to year end on 31st March 2023. It was RESOLVED to transfer £85,000 to from the business account to the 32 day notice account. Proposed by Cllr Aldridge, seconded by Cllr Brookes.
Action: Town Clerk to arrange transfer via internet banking.
- F.22.137 To review and agree a new copier contract**
Deferred to Full Council. Clarify actual usage on existing copier.
- F.22.138 To consider and agree grant applications from outside bodies**
A grant application was considered from Western Area AETF.
Cllr Danter proposed a grant of £200. This was not seconded, therefore the motion was not carried. **Action:** Town Clerk to obtain further information on how the grant application is relevant to Tewkesbury Town and also to query why other funding hasn’t been obtained.
Cllr Brennan left the meeting.
A grant application was considered from Tewkesbury Rejuvenation Initiative.
It was RESOLVED to award a grant of £88.80. Proposed by Cllr Bowman, seconded by Cllr Brookes.

There being no further business the meeting closed at 19:49.

Signature of Chairman upon approval of the minutes 5th June 2023

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	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	419,939	234,875	469,750	234,875			
1090 Interest Received	806	160	120	(40)			
1100 Grants & Donations Received	6,847	695	0	(695)			
1110 Warm Spaces Grant Recieved	1,000	0	0	0			
1120 Tewkesbury Live Grants Receive	11,000	0	0	0			
1121 Tewkes Live Income	20,434	0	20,000	20,000			
1125 Christmas Lights Income	0	0	3,910	3,910			
1850 HAZ Income	0	48,127	0	(48,127)			
Finance :- Income	460,026	283,858	493,780	209,922			0
4100 Professional Fees	0	0	1,000	1,000		1,000	
4150 Mayors Allowance	1,500	0	1,500	1,500		1,500	
4160 Bank Charges	677	42	800	758		758	
4170 Audit Fees	3,763	(3,310)	2,000	5,310		5,310	
4180 Legal Fees	1,497	0	6,000	6,000		6,000	
4190 Subscriptions & Memberships	3,191	2,475	3,500	1,025		1,025	
4200 Insurance	15,373	94	17,000	16,906		16,906	
4210 Stationery Office Equipment	1,276	0	1,500	1,500		1,500	
4212 Councillor Expenses	0	0	100	100		100	
4220 Telephone & Broadband (TC)	1,028	90	1,000	910		910	
4230 Photocopier	1,853	0	2,600	2,600		2,600	
4240 Website	611	0	800	800		800	
4250 IT	3,916	222	5,000	4,778		4,778	
4260 Publications	0	0	100	100		100	
4270 Newsletter	382	0	1,061	1,061		1,061	
4280 Events & Services	2,847	0	3,000	3,000		3,000	
4290 Regalia	1,758	(826)	500	1,326		1,326	
4300 Civic	564	41	1,061	1,020		1,020	
4310 Tourism & Marketing	1,360	(1,300)	500	1,800		1,800	
4320 Town Crier	1,000	0	1,000	1,000		1,000	
4330 Community Grants	11,200	800	7,500	6,700		6,700	
4350 Elections	0	0	1,000	1,000		1,000	
4360 Residents' Weekend	38	0	0	0		0	
4370 Tewkesbury Live Expenditure	22,927	0	22,000	22,000		22,000	
4375 Christmas Lights	0	0	6,683	6,683		6,683	
4380 Warm Spaces Expenditure	500	(201)	0	201		201	
4990 Sundries/Petty Cash	502	6	1,000	995		995	
Finance :- Indirect Expenditure	77,764	(1,867)	88,205	90,072	0	90,072	0
Net Income over Expenditure	382,262	285,725	405,575	119,850			
6000 plus Transfer from EMR	3,378	0					
6001 less Transfer to EMR	(9,893)	0					

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Movement to/(from) Gen Reserve	395,533	285,725					
<u>130 Mayor's Charity</u>							
1200 Mayor's Charity Income	4,683	0	0	0			
Mayor's Charity :- Income	4,683	0	0	0			0
4410 Mayor's Charity Expenditure	2,759	0	0	0		0	
Mayor's Charity :- Indirect Expenditure	2,759	0	0	0	0	0	0
Net Income over Expenditure	1,924	0	0	0			
<u>140 Tewkesbury Live</u>							
1121 Tewkes Live Income	(17,345)	18,785	0	(18,785)			
Tewkesbury Live :- Income	(17,345)	18,785	0	(18,785)			0
4370 Tewkesbury Live Expenditure	921	389	0	(389)		(389)	
Tewkesbury Live :- Indirect Expenditure	921	389	0	(389)	0	(389)	0
Net Income over Expenditure	(18,266)	18,395	0	(18,395)			
Finance :- Income	447,364	302,642	493,780	191,138			
Expenditure	81,443	(1,478)	88,205	89,683	0	89,683	
Net Income over Expenditure	365,920	304,120	405,575	101,455			
plus Transfer from EMR	3,378	0					
less Transfer to EMR	(9,892)	0					
Movement to/(from) Gen Reserve	379,191	304,120					
Building & Moorings							
<u>200 Moorings</u>							
1300 Moorings Income	6,855	513	6,000	5,487			
1850 HAZ Income	(35,103)	35,103	0	(35,103)			
Moorings :- Income	(28,248)	35,616	6,000	(29,616)			0
4450 Maintenance	14,692	0	5,000	5,000		5,000	
4460 Rates	1,098	132	1,300	1,168		1,168	
4470 Mooring Leases	100	0	100	100		100	
4480 Projects - Moorings	27,980	25,543	10,000	(15,543)		(15,543)	
Moorings :- Indirect Expenditure	43,870	25,675	16,400	(9,275)	0	(9,275)	0
Net Income over Expenditure	(72,118)	9,941	(10,400)	(20,341)			
6000 plus Transfer from EMR	335	0					
Movement to/(from) Gen Reserve	(71,783)	9,941					

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
<u>210</u> <u>64 Barton Street</u>							
4195 Health & Safety	382	0	800	800		800	
4450 Maintenance	1,445	0	50,000	50,000		50,000	
4500 64 Barton Street Projects	13,781	0	0	0		0	
4505 64 Barton St Fundraising	6,068	150	4,000	3,850		3,850	
64 Barton Street :- Indirect Expenditure	<u>21,675</u>	<u>150</u>	<u>54,800</u>	<u>54,650</u>	<u>0</u>	<u>54,650</u>	<u>0</u>
Net Expenditure	<u>(21,675)</u>	<u>(150)</u>	<u>(54,800)</u>	<u>(54,650)</u>			
6000 plus Transfer from EMR	6,788	0					
Movement to/(from) Gen Reserve	<u>(14,887)</u>	<u>(150)</u>					
<u>220</u> <u>Town Hall</u>							
1400 Garden Income	10	0	50	50			
1410 Town Hall Income	18,622	908	20,000	19,092			
1415 TH Merch Income	7	0	0	0			
1850 HAZ Income	(9,000)	9,000	0	(9,000)			
Town Hall :- Income	<u>9,639</u>	<u>9,908</u>	<u>20,050</u>	<u>10,142</u>			<u>0</u>
4195 Health & Safety	1,454	0	600	600		600	
4450 Maintenance	12,117	(1,596)	12,735	14,331		14,331	90
4460 Rates	4,192	357	4,200	3,843		3,843	
4550 Water	1,590	0	900	900		900	
4560 Electric	4,360	252	5,000	4,748		4,748	
4570 Gas	2,551	0	3,500	3,500		3,500	
4580 Garden Expenditure	618	(208)	300	508		508	
4590 Projects	1,079	16,765	16,000	(765)		(765)	
4960 Equipment	1,211	0	2,000	2,000		2,000	
4961 Waste and recycling	144	0	200	200		200	
Town Hall :- Indirect Expenditure	<u>29,316</u>	<u>15,570</u>	<u>45,435</u>	<u>29,865</u>	<u>0</u>	<u>29,865</u>	<u>90</u>
Net Income over Expenditure	<u>(19,677)</u>	<u>(5,662)</u>	<u>(25,385)</u>	<u>(19,723)</u>			
6000 plus Transfer from EMR	0	90					
Movement to/(from) Gen Reserve	<u>(19,677)</u>	<u>(5,572)</u>					
<u>230</u> <u>War Memorial</u>							
4450 Maintenance	22	0	1,000	1,000		1,000	
War Memorial :- Indirect Expenditure	<u>22</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
Net Expenditure	<u>(22)</u>	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>			
Building & Moorings :- Income	<u>(18,609)</u>	<u>45,524</u>	<u>26,050</u>	<u>(19,474)</u>			
Expenditure	<u>94,884</u>	<u>41,394</u>	<u>117,635</u>	<u>76,241</u>	<u>0</u>	<u>76,241</u>	
Net Income over Expenditure	<u>(113,492)</u>	<u>4,129</u>	<u>(91,585)</u>	<u>(95,714)</u>			
plus Transfer from EMR	7,123	90					

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
Movement to/(from) Gen Reserve (106,369)		4,219					
Environment & Amenities							
<u>300 Play Parks</u>							
4590 Projects	0	0	5,000	5,000		5,000	
4600 Maintenance - Derek Graham	1,826	0	2,123	2,123		2,123	
4610 Maintenance - Mitton	0	0	1,061	1,061		1,061	
4620 Maintenance - Warwick Place	100	0	1,592	1,592		1,592	
4630 Annual Playground Inspection	(3,130)	4,630	1,592	(3,038)		(3,038)	
Play Parks :- Indirect Expenditure	(1,204)	4,630	11,368	6,738	0	6,738	0
Net Expenditure	1,204	(4,630)	(11,368)	(6,738)			
<u>310 Spring Gardens</u>							
4450 Maintenance	3,236	260	3,183	2,923		2,923	
4550 Water	652	85	2,913	2,828		2,828	
4560 Electric	1,712	126	3,190	3,064		3,064	
4590 Projects	13,325	0	2,123	2,123		2,123	
Spring Gardens :- Indirect Expenditure	18,926	471	11,409	10,938	0	10,938	0
Net Expenditure	(18,926)	(471)	(11,409)	(10,938)			
6000 plus Transfer from EMR	5,834	0					
Movement to/(from) Gen Reserve	(13,092)	(471)					
<u>320 Gloucester Road</u>							
4450 Maintenance	781	0	1,857	1,857		1,857	
4550 Water	1,321	0	946	946		946	
4560 Electric	1,057	66	2,015	1,949		1,949	
Gloucester Road :- Indirect Expenditure	3,160	66	4,818	4,752	0	4,752	0
Net Expenditure	(3,160)	(66)	(4,818)	(4,752)			
<u>330 Cleaning & Consumables</u>							
4700 Cleaning & Maintenance Equip	551	0	1,592	1,592		1,592	
4710 Combined Consumables	2,384	182	2,653	2,471		2,471	
4720 Hygiene Contract	977	0	1,273	1,273		1,273	
Cleaning & Consumables :- Indirect Expenditure	3,912	182	5,518	5,336	0	5,336	0
Net Expenditure	(3,912)	(182)	(5,518)	(5,336)			

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
340 Outside Spaces							
4750 CCTV	(30)	3,375	5,000	1,625		1,625	
4755 Tree Maintenance	123	0	1,000	1,000		1,000	
4760 Street Furniture & Clock	4,489	0	6,000	6,000	290	5,710	
4765 EmergencyPlan/Adverse Weather	223	0	1,000	1,000		1,000	
4770 Youth Budget	3,619	0	3,500	3,500		3,500	
4775 Insurance - Arrival	59	0	295	295		295	
4780 Bus Shelter	7,673	(6,205)	3,000	9,205		9,205	
4785 Parish Online	450	0	490	490		490	
4790 Grass Cutting	2,276	0	3,124	3,124		3,124	
4795 Notice Boards and Swapboxes	1,739	0	2,000	2,000		2,000	
Outside Spaces :- Indirect Expenditure	20,619	(2,830)	25,409	28,239	290	27,949	0
Net Expenditure	(20,619)	2,830	(25,409)	(28,239)			
700 Memorial Benches							
1720 Memorial Benches Income	368	0	0	0			
Memorial Benches :- Income	368	0	0	0			0
4725 Memorial Benches Expenditure	2,209	0	0	0		0	
Memorial Benches :- Indirect Expenditure	2,209	0	0	0	0	0	0
Net Income over Expenditure	(1,841)	0	0	0			
Environment & Amenities :- Income	368	0	0	0			
Expenditure	47,621	2,519	58,522	56,003	290	55,713	
Net Income over Expenditure	(47,253)	(2,519)	(58,522)	(56,003)			
plus Transfer from EMR	5,834	0					
Movement to/(from) Gen Reserve	(41,419)	(2,519)					

Planning

400 Planning							
4718 Community Development Planning	0	0	1,000	1,000		1,000	
4719 Planning Consultancy	0	0	5,000	5,000		5,000	
4810 Outreach	0	0	500	500		500	
Planning :- Indirect Expenditure	0	0	6,500	6,500	0	6,500	0
Net Expenditure	0	0	(6,500)	(6,500)			
Planning :- Income	0	0	0	0			
Expenditure	0	0	6,500	6,500	0	6,500	
Movement to/(from) Gen Reserve	0	0					

Severn Ham

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
500 Severn Ham							
1620 Hay Auction	3,701	0	190	190			
1630 Basic Payment Scheme	11,762	0	9,420	9,420			
1640 Wayleaves	378	0	390	390			
1700 Fishing Rights	1,800	0	1,500	1,500			
1710 HLS Payment	22,066	0	22,248	22,248			
1715 Reinstatement Compensation	4,002	0	0	0			
Severn Ham :- Income	43,708	0	33,748	33,748			0
4450 Maintenance	0	0	1,500	1,500		1,500	
4550 Water	84	0	265	265		265	
4850 Commoners Grazing Compensation	600	0	3,500	3,500		3,500	
4855 Hay Sowing Project	2,200	0	4,750	4,750		4,750	
4860 Volunteers (Rec & Prom)	0	0	1,500	1,500		1,500	
4865 Auction Fees	500	0	500	500		500	
4870 Weeding	0	0	2,500	2,500		2,500	
4875 Tree Conservation	3,750	0	3,000	3,000		3,000	
4880 Ancillary Management	5	0	4,000	4,000		4,000	
4885 Nesting Project	118	40	1,500	1,460		1,460	
4890 Carver Knowles	200	0	2,000	2,000		2,000	
4895 Cross Compliance Consultant	475	0	530	530		530	
4900 Conservation Advisor	5,000	0	5,571	5,571		5,571	
4905 Footpath Repairs	0	0	2,500	2,500		2,500	
4910 Reinstatement Expenditure	3,539	(359)	0	359		359	
Severn Ham :- Indirect Expenditure	16,471	(319)	33,616	33,935	0	33,935	0
Net Income over Expenditure	27,236	319	132	(187)			
Severn Ham :- Income	43,708	0	33,748	33,748			
Expenditure	16,471	(319)	33,616	33,935	0	33,935	
Movement to/(from) Gen Reserve	27,236	319					

Watson Hall

600 Watson Hall							
1800 Watson Hall Income	30,242	1,468	24,000	22,533			
1810 Leases	0	0	600	600			
1820 Tudor Bar Income	44,375	4,559	45,000	40,441			
1830 Events Income	4,694	0	7,000	7,000			
1835 Go Fund Me Watson Hall	76	0	0	0			
Watson Hall :- Income	79,387	6,027	76,600	70,573			0

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4195 Health & Safety	1,499	0	800	800		800	
4221 Telephone/IT (WH)	1,013	92	1,000	908		908	
4250 IT	440	0	0	0		0	
4280 Events & Services	8,358	0	7,000	7,000		7,000	
4450 Maintenance	9,694	153	10,000	9,847	162	9,685	
4550 Water	1,411	53	1,500	1,447		1,447	
4560 Electric	8,282	898	6,000	5,102		5,102	
4570 Gas	1,990	197	4,000	3,803		3,803	
4590 Projects	5,245	8,051	14,000	5,949		5,949	
4912 Bar Payroll Processing	250	21	220	199		199	
4913 Bar Equipment	1,205	0	1,500	1,500		1,500	
4914 Bar Card Charges	636	77	850	773		773	
4915 Events Card Charges	253	0	300	300		300	
4919 Doors & Floor Project	16,155	0	0	0		0	
4920 Bar Audit	260	0	520	520		520	
4950 Bar Stock	23,731	(547)	25,000	25,547		25,547	
4955 Bar Salaries	17,032	1,268	17,000	15,732		15,732	
4960 Equipment	4,841	1,200	2,000	800	300	500	
4961 Waste and recycling	385	0	300	300		300	
4980 Workwear	102	0	0	0		0	
Watson Hall :- Indirect Expenditure	102,781	11,463	91,990	80,527	462	80,065	0
Net Income over Expenditure	(23,395)	(5,436)	(15,390)	(9,954)			
6000 plus Transfer from EMR	3,402	0					
Movement to/(from) Gen Reserve	(19,993)	(5,436)					
Watson Hall :- Income	79,387	6,027	76,600	70,573			
Expenditure	102,781	11,463	91,990	80,527	462	80,065	
Net Income over Expenditure	(23,395)	(5,436)	(15,390)	(9,954)			
plus Transfer from EMR	3,402	0					
Movement to/(from) Gen Reserve	(19,993)	(5,436)					

Staffing

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
110 Staffing						
4000 Staff Salary	93,378	7,953	106,000	98,047		98,047
4030 PAYE and NI	23,832	0	23,500	23,500		23,500
4040 Pension	26,038	187	26,000	25,813		25,813
4050 Staff Travel	166	0	250	250		250

Detailed Income & Expenditure by Budget Heading

Month No: 1

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	Transfer to/from EMR
4060 Councillor Travel	0	0	60	60		60	
4070 Staff Other Expenses	163	0	250	250		250	
4080 FM Contractor	68,000	5,950	71,400	65,450		65,450	
4090 Payroll Processing	475	37	550	513		513	
4100 Professional Fees	2,952	(275)	3,000	3,275		3,275	
4110 Training	591	60	2,700	2,640		2,640	
Staffing :- Indirect Expenditure	<u>215,595</u>	<u>13,912</u>	<u>233,710</u>	<u>219,798</u>	<u>0</u>	<u>219,798</u>	<u>0</u>
Net Expenditure	<u>(215,595)</u>	<u>(13,912)</u>	<u>(233,710)</u>	<u>(219,798)</u>			
Staffing :- Income	0	0	0	0			
Expenditure	215,595	13,912	233,710	219,798	0	219,798	
Movement to/(from) Gen Reserve	<u>(215,595)</u>	<u>(13,912)</u>					
Grand Totals:- Income	552,218	354,192	630,178	275,986			
Expenditure	558,796	67,492	630,178	562,686	752	561,934	
Net Income over Expenditure	<u>(6,578)</u>	<u>286,701</u>	<u>0</u>	<u>(286,701)</u>			
plus Transfer from EMR	19,737	90					
less Transfer to EMR	(9,892)	0					
Movement to/(from) Gen Reserve	<u>23,051</u>	<u>286,791</u>					

Earmarked Reserves

	<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

<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>

Bank Reconciliation Statement as at 30/04/2023
for Cashbook 1 - Lloyds - Business Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Lloyds Bank Current A/c	30/04/2023		406,967.60
			<u>406,967.60</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			406,967.60
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			406,967.60
		Balance per Cash Book is :-	406,967.60
		Difference is :-	0.00

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Lloyds Bank Savings A/c	30/04/2023	65	198,077.34
			<hr/> 198,077.34
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			198,077.34
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			198,077.34
		Balance per Cash Book is :-	198,077.34
		Difference is :-	0.00

List of Payments made between 01/04/2023 and 30/04/2023

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
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
19/04/2023	Cellar Supplies Cheltenham Ltd	Bar Stock2	264.45		Bar Stock
19/04/2023	Securitas Security Services (U	1355931	1,177.60		Fire alarm relay
19/04/2023	Smith's (Gloucester) Limited	C423909	118.20		annual duty of care/recycling
20/04/2023	TBC - TC	Std Ord	356.90		Non Domestic Rates Town Hall
20/04/2023	Staff Salaries	BP	7,953.06		Office Net Wages April P1
20/04/2023	Staff Salaries	BP	1,267.83		Bar Net Wages April P1
21/04/2023	Octopus Energy - Glos Rd Toile	DD1	69.42		APRIL 2023 Energy
21/04/2023	Waterplus (PC Spring Gdns. - 0	DD2	84.71		April Water
21/04/2023	Octopus Energy - Oldbury Rd To	DD3	132.10		APRIL 2023 Energy
21/04/2023	Octopus Energy - Town Hall	DD4	264.98		April 2023 energy

Continued on Page 2

List of Payments made between 01/04/2023 and 30/04/2023

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
21/04/2023	Octopus Energy - Watson Hall	DD5	1,078.09		April 2023 Energy
24/04/2023	Digital Telecom Ltd	DD6	52.55		April phones Watson Hall
24/04/2023	Waterplus (Watson Hall Bar- 03	DD7	52.82		April Water
24/04/2023	Digital Telecom Ltd	DD8	79.91		April Phones Town Hall
24/04/2023	Charlton Networks	DD9	166.03		April IT
25/04/2023	Brunel Engraving Company	224572	129.47		Brass plaque for tree
26/04/2023	GK Engineering, Building & Mar	Railings	7,935.00		Instalation of railings - fina
26/04/2023	NEST	DD	187.01		Pensions April P1
28/04/2023	Cellar Supplies Cheltenham Ltd	Bar Stock3	753.91		Bar Stock
28/04/2023	Tewkesbury Big Weekend	CHQ	800.00		002488 - Grant Awarded
28/04/2023	Diversity Business Services Lt	SO	165.00		April HR retainer
28/04/2023	Opus Gas Supply Limited	28174255	206.94		Watson hall gas
28/04/2023	Nick Joyce Architects	7525	2,747.52		Condition report
28/04/2023	Arthur J. Gallagher Insurance	1	94.18		Christmas Lights insurance
28/04/2023	GAPTC	2	2,474.93		Annual Subscription
28/04/2023	Hy-Clean Supplies Limited	3	218.88		Glous Rd
28/04/2023	Juice It	4	395.00		Tewkes Live Banner
28/04/2023	Orchard Fundraising Ltd	5	180.00		Fund-raising
28/04/2023	PAYROLLS UK LTD	6	69.60		bar payroll processing
28/04/2023	The Photo Studio (Tewkesbury)	7	49.61		Cllr photos and prints
28/04/2023	SLCC Enterprises Ltd	8	72.00		professional event
28/04/2023	Vimto Out of Home	9	383.70		Bar Stock
28/04/2023	Lloyds	PAY	33.05		Lloyds service charges
28/04/2023	Lloyds - 32 Day Notice A/C	Trasfer	85,000.00		transfer of funds
28/04/2023	Woodberry of Leamington Spa Lt	FPO	1,200.00		Outdoor tables x 6
28/04/2023	Woodberry of Leamington Spa Lt	5697	92.40		Outdoor tables x 6
28/04/2023	Gloucestershire Electrical Ser	1	5,346.00		Various Maint/Hand dryers
		Total Payments	187,785.45		

Final External Auditor Report and Certificate 2021/22 in respect of Tewkesbury Town Council – GL0227

Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2021/22

On 27 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review. The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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.

- Section 1, Assertion 9 has been incorrectly completed. Information has come to our attention that the Council has not met its responsibilities as a sole managing trustee during 2021/22. We have reported on this issue each year since 2017/18.
- The Council's accounts in Section 2 should have included the George Watson Memorial Hall transactions, since a separate bank account has never been set up for that trust.
- We recommend that the Council formalise arrangements for the trusts, such as ensuring Memoranda of Agreement are in place, as well as maintaining separate bank accounts. The Council should consider these points when responding to the declarations on the 2022/23 AGAR; however, we note the recent decision to dissolve the trust.

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

- We received challenge correspondence in relation to the 2021/22 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

PKF Littlejohn LLP

PKF Littlejohn LLP
17/05/2023

SFC3 – INTERNAL FINANCIAL CONTROL ADDITIONAL CHECKLIST FOR Q4			
Year:	Quarter:	Months:	Councillors:
Description	Yes	No	Comment
SALARIES			
PAYE and NIC paid over on time?			Has to be completed by 19th of the following month. Could be checked during the year and it now has a red box and marked statutory.
PAYE and NIC payments agreed to payroll and agree to bank statement			Ditto
Check pension payments made agree to schedule			Also shown on report and NEST
Evidence that all end of year reporting completed with HMRC (annually only)			Report for end of year 21st march 2023, last pay date of the financial year.
VAT			
There is a separate VAT entry on the accounting system tailored to the appropriate VAT rate			Yes, usually rate shown on the invoice and FO fills it in as necessary
VAT return is submitted regularly (please state frequency & last reclaim date)	Y		Every quarter 17 th April 2023 01-01-23 to 31-03-2023
ASSET REGISTER			
All council properties in register and up to date	Y		Reviewed annually assets acquired between 1-1-22 and 16-1-23 on separate sheet in addition to completed asset register 3-5-23 Assets disposed of put into finance process manual. What is the process for reconciliation between asset register and physical items? Bring up at a full council meeting. E and A perhaps would look at the rounds that were previously checked by councillor and committees to check the assets for their remits.
FINANCIAL REGULATIONS			
Reviewed and approved annually. Including any new policies			Reviewed March 2021 – updated February 2023

			22/23 – 171 Full Council 13 th Feb 2023 TTC website: no link to documents on the your council dropdown menu It is under recent documents , financial. Recent to be removed
ANNUAL BUDGET			
Budget set in line with Financial Regulations	Y		F.22.079 Jan 5 th 2023 Finance committee 22/23 – 144 9 th Jan 2023 Full Council
Three year position considered	Y		F.22.079 Jan 5 th 2023 Finance committee 22/23 – 144 9 th Jan 2023 Full Council
Budget and precept requirement minuted separately			Query RFO found at 22/23 -145 Jan 2023
AUDIT			
Council have reviewed internal/external auditor's comments and taken necessary action			22/23 – 187 Mar 13 th 2023 Full Council
Council have appointed an independent Internal Auditor			GAPTC agenda fin 27 April 2023 minutes needed F.22.135
Transparency requirements are actioned			Discuss what is needed with RFO The local council accounting system doesn't allow reports to comply totally with transparency rules. However the TC lists everything £500 and over and with any queries the details could be pulled out manually.
End of year report:			
Internal checker (print name)		Signature	Date
Internal checker (print name)		Signature	Date