



CHARD TOWN COUNCIL

The Guildhall, Fore Street, Chard, Somerset TA20 1PP

01460 239567 www.chard.gov.uk

Mayor: Cllr Garry Shortland Town Clerk: Gareth Hughes

**All Council & Committee Meetings are open to the
Public and Press**

FINANCE & AUDIT COMMITTEE

Date of Publication: Wednesday 17th May 2023

TO: All Members of the Finance & Audit Committee

Cllr V Bates, Cllr T Eggins, Cllr J Hawkes, Cllrs A Kenton, Cllr J Kenton and
Cllr Z Williams (Chair).

NOTICE OF MEETING

You are hereby summoned to attend a meeting of the Finance & Audit Committee to be held on Tuesday 30th May 2023, commencing at 19:00 hours in The Guildhall, Fore Street, Chard TA20 1PP.

Adrian Turner, Proper Officer

PUBLIC PARTICIPATION

Before the meeting there will be a public session to enable the people of Chard to ask questions of, and make comments, to the Finance & Audit Committee. Questions not answered at this meeting will be answered in writing to the person asking the question, or may appear as an agenda item for the next meeting. Members of the Public are asked to restrict their comments, and/or questions to three minutes.

Public Participation Time

This section (at the Chairman's discretion may last up to 15 minutes) is not part of the formal meeting of the Committee.

2023/12 APOLOGIES FOR ABSENCE

Schedule 12 of the Local Government Act 1972 requires a record be kept of the members present and that this record form part of the minutes of the meeting. Members who cannot attend a meeting should tender apologies to the Town Clerk as it is usual for the grounds upon which apologies are tendered also to be recorded. Under Section 85(1) of the Local Government Act 1972, members present must decide whether the reason(s) for a member's absence are acceptable.

2023/13 DECLARATIONS OF INTEREST

Under the Localism Act 2011 (sections 26-37 and Schedule 4) and in accordance with the Council's Code of Conduct, members are required to declare any interests which are not currently entered in the member's register of interests or if he/she has not notified the Monitoring Officer of it.

2023/14 TO RESOLVE TO EXCLUDE MEMBERS OF THE PRESS AND PUBLIC

As certain items are expected to include the consideration of exempt information The Committee is, therefore, recommended to resolve "That, in accordance with Section 100A(4) of the Local Government Act 1972, the public be excluded during the discussion of the matters referred to under Confidential Items, on the grounds that they involve the likely disclosure of exempt information, as defined in the respective paragraph of Part 1 of Schedule 12A of the Act, and the public interest in maintaining the exemption outweighs the public interest in disclosing the information".

2023/15 COMMITTEE MEETING MINUTES

To confirm and sign the minutes of the Finance & Audit Committee meeting held on Monday 13th February 2023.

2023/16 TOWN CLERK'S REPORT

To receive the Clerk's Report on matters outstanding that may not appear on the agenda.

2023/17 APPOINTMENT OF MEMBERS TO TASK & FINISH GROUPS

To consider appointing the following Task & Finish Groups:

- Budget Planning Group
- Policy Review

2023/18 APPOINTMENT OF MEMBERS TO SUB-COMMITTEES

To appoint members to the following sub-committee:

- Grants (5 members required per Scheme of Delegation)

2023/19 FINANCIAL REPORT FOR 2022/23

(a) **Overview report for 2022/23** – please see attached report

(b) **Asset Register as at 31 March 2023** – for information, see attached

(c) **Payments over £500 in 2022/23** – for information, see attached

2023/20 INTERNAL AUDIT REPORT

To consider the final Internal Audit report for 2022/23 which is attached, including recommendations R8 and R9 which require action.

To address these recommendations, it is proposed that this Committee recommends to Full Council that authority is delegated to Officers to research methods for diversifying funds to minimise the risk of loss should the existing banks 'fail' whilst maximising interest earning opportunities. Resultant research should be reported back to Full Council for their decision on the optimum way forward.

In addition, with a clear approach to investment in place, an Investment Strategy/Treasury Management Policy should be developed to support the Council's preferred methodology.

2023/21 ANNUAL GOVERNANCE STATEMENT 2022-2023 AND ACCOUNTING STATEMENTS 2022-2023

(a) **Annual Governance Statement** – To recommend the approval of the Annual Governance Statement 2022-2023. Please see attached.

(b) **Accounting Statement** – To recommend the approval of the Accounting Statements 2022-2023. Please see attached.

2023/22 GENERAL AND EARMARKED RESERVES

(a) **To review the General and Earmarked Reserves** – To recommend proposals for adjusting reserves. Please see attached.

(b) **To review the Reserves Policy** – To consider and recommend approval of the attached policy to Council.

2023/23 MONTHLY BANK RECOILIATIONS

To appoint 2 committee members, in accordance with the Financial Regulations, to sign off monthly bank reconciliations.

2023/24 MOBILE PHONE FOR TOWN CLERK

To agree to sourcing a mobile phone for the Town Clerk for which a virement of £168 will be made to cover the cost. Please see attached.

2023/25 NEW AMENITIES OPERATIVE – ADDITIONAL VEHICLE INSURANCE

To agree to an increased vehicle premium to support recruitment of a new Amenities operative and a virement between nominal codes to cover the overspend. Please see attached.

2023/26 DATE OF NEXT MEETING

- (a) To note that the next meeting of the Finance & Audit Committee will be held on Tuesday 25th July 2023 in the Guildhall, Fore Street, Chard TA20 1PP commencing at 7pm.
- (b) To consider any items Committee Members wish to include on the next agenda.

2023/27 CONFIDENTIAL MATTERS

At the time of publication there were no confidential matters to consider.



CHARD TOWN COUNCIL

The Guildhall, Fore Street, Chard, Somerset TA20 1PP

01460 239567 www.chard.gov.uk

Mayor: Cllr Jenny Kenton

FINANCE & AUDIT COMMITTEE

Minutes of the Finance & Audit Committee held on Tuesday 13th February 2023 commencing at 7.00pm in The Guildhall, Fore Street, Chard TA20 1PP.

PRESENT: Cllr J Kenton (Mayor), Cllr Baker, Cllr Bates, (Chair), Cllr A Kenton, Cllr Richter

OFFICERS PRESENT: Democratic Services Officer (DSO), Beverley Newman, Grants Officer Gail Chadwick

Public Participation Time:

One member of the public was present.

ADDITIONAL COMMENT FROM THE CHAIR:

Attendees of the meeting were informed that there would be an audio recording of the meeting.

2023/01 APOLOGIES FOR ABSENCE

Apologies were received and accepted from: Cllr Brown (Maternity Leave), Cllr Hassan (work) and Cllr Hawkes (work).

2023/02 DECLARATIONS OF INTEREST

One declarations of interest were made:
Cllr Baker: Personal; 2023/07; (a); 3.

2023/03 TO RESOLVE TO EXCLUDE MEMBERS OF THE PRESS AND PUBLIC

There were no Confidential Items to consider.

2023/04 COMMITTEE MEETING MINUTES

Proposed Cllr J Kenton
For: 4

Seconded Cllr Baker
Abstain: 1

RESOLVED Minutes were agreed to be an accurate account of 19th December 2022. Minutes from the 26th July meeting are still to be agreed and will be added to the next Finance & Audit agenda 18th April 2023

2023/05 FINANCIAL MATTERS

(a) Consideration of the Financial Report

Proposed Cllr Richter
Unanimous

Seconded Cllr J Kenton

RESOLVED Committee noted the Financial Report

Proposed Cllr J Kenton
Unanimous

Seconded Cllr Richter

RESOLVED That Cllr A. Kenton and Cllr J Baker take over monthly signatory duties of the Bank Reconciliations for the next 6 months.

(b) Risk Register.

Proposed Cllr J Kenton
Unanimous

Seconded Cllr Richter

RESOLVED That Finance and Audit members recommend the approval of the revised Risk Register to Full Council.

2023/06 INTERIM INTERNAL AUDIT REPORT

Proposed Cllr J Baker
Unanimous

Seconded Cllr Richter

RESOLVED That Finance and Audit members recommend that minor amendments to Financial Regulations are submitted to the Full Council meeting, March 13th 2023

2023/07 GRANTS

(a) Annual Grants

1. Proposed Cllr J Baker
Unanimous

Seconded Cllr Richter

RESOLVED to adopt the unanimous recommendation of the Grants Sub-Committee payment to Chard Museum of £1,000

2. Proposed Cllr J Kenton
For: 4

Seconded Cllr Richter
Abstain 1

RESOLVED to adopt the unanimous recommendation of the Grants Sub-Committee payment to Chard Carnival Committee of £1,000

3. Proposed Cllr A Kenton
For: 3

Seconded Cllr Richter
Abstain 2

RESOLVED to adopt the unanimous recommendation of the Grants Sub-Committee payment to Chard Town Team of £1,000

(b) Annual support grant

Proposed Cllr Baker Seconded Cllr Richter
Unanimous

RESOLVED to adopt the unanimous recommendation of the Grants Sub-Committee in regard to the annual support grant to Chard Area Youth Committee (CAYC) of £10,000 to be paid in quarterly instalments of £2,500 subject to entering into a new service level agreement. In addition, the grants Officer to continue to support CAYC in sourcing available relevant grants and making them aware of these.

(c) Community Development Fund

2023/08 POLICIES

(a) Proposed Cllr Baker Seconded Cllr J Kenton
Unanimous

RESOLVED to recommend to Full Council the revised Mayor's Allowance policy be adopted.

COMMENT: It was suggested that consideration should be given to increasing the Mayoral Allowance in the next 6 months given:

- i. There has been no increase for some years
- ii. Room hire at the the Guildhall is chargeable (apart from the Mayor's Parlour)
- iii. The increase in cost of everything.

(b) Proposed Cllr J Kenton Seconded Cllr Baker
Unanimous

RESOLVED to recommend to Full Council the new Civic Award's policy be adopted.
Unanimous

2023/09 ELECTRONIC PAYMENT

Proposed Cllr J Kenton Seconded Cllr Richter
Unanimous

RESOLVED To agree in principal to purchase a card terminal but before purchase Events Officer to research some alternative products for greater costs analysis and provide the additional information at the next Finance and Audit meeting 18th April 2023

2023/10 DATE OF NEXT MEETING

There being no other business the Chair thanked members for their attendance and participation, closed the meeting at 19.34 and confirmed the date of the next meeting as Tuesday 18th April 2023 19.00

2023/11 There were no confidential matters to consider

CHAIR:

DATE:

DRAFT

CHARD TOWN COUNCIL

FINANCIAL REPORT 2022/23

1. OVERVIEW

- 1.1 The financial report covers the period from 1st April 2022 to 31st March 2023. The following reports provide an overview of the financial transactions undertaken during the financial year by Chard Town Council.
- 1.2 During the year 7 projects, which were supported by grant funding from the Market Towns Investments Group, were completed. Details are shown below. All projects were paid for by the Council as reflected in the expenditure, with grants claimed on production of paid invoices. These grants are accounted for as 'Grants Rec'd SSDC' in the attached detailed Income and Expenditure Report for the year end in 2 cost centres – 309 Amenities Capital for all except the 'Bringing the Guildhall to Life' project which is under 102 Civic & Council. The Council's funds were charged to the MTIG Earmarked Reserve as agreed by Full Council, and are shown in the final column of the attached report as 'Transfer to/from EMR'. Thus, grants and movements from Earmarked Reserves covered the cost of these projects.

MTIG PROJECTS	GRANT	CTC	TOTAL
Street Furniture	£5,309.88	£5,309.88	£10,619.76
CCTV & Festive Lights	£13,435.16	£13,435.17	£26,870.33
Replacement Lighting Columns	£20,376.53	£20,376.53	£40,753.06
Signage Improvements	£8,479.83	£8,479.84	£16,959.67
Stringfellow Sculpture	£2,173.38	£2,862.38	£5,035.76
Bringing the Guildhall to Life	£2,437.25	£2,437.25	£4,874.49
Ashcroft Park Play Equipment, seating & banners	£8,908.42	£0.00	£8,908.42
Total Grants	£61,120.45		
Total CTC monies		£52,901.05	
Total Cost			£114,021.49

In addition, the air-conditioning in the Auditorium was improved at a total cost of £25,900 (G&T Capital & Non-Recurring). This was funded as follows:

SCC – Opening Up Safely	£2,500
S.106 Monies	£11,603
SSDC Community Fund	£5,000
Chard Town Council (from Sinking Fund - Guildhall)	£6,797
TOTAL	£25,900

Other projects undertaken during the year include refurbishment of Watts Store, replacement of Guildhall lighting and Lower Henson skatepark

floodlights with LEDs, Recycling-on-the-go and preparation to extend the Cemetery and consider options for future Cemetery provision. Costs for these are all detailed in the attached report for the Earmarked Reserves, which were utilised to cover costs.

- 1.3 As previously advised to this committee and Full Council, operating expenditure other than projects has exceeded budget. The original budget was set with a net deficit of £18,268, which Council agreed would be funded from the General Reserve. However, total expenditure for the year was £1,136,804 with an income of £920,529 leaving a net deficit of £216,275 at the year-end. The deficit was reduced by a net transfer from Earmarked Reserves of £108,887, leaving an actual deficit of £107,888. This amounted to an overspend of £89,120 against the original budget.

Key variances can be identified from the income and expenditure report attached and the reasons for those variances are as follows:

INCOME

101	Administration	Reason
1096	Interest Received	Increase due to improving interest rates
1077	Grants Rec'd SSDC	Grant from MTIG to cover 50% of costs of Comedy Night/HOD
1184	Council Run Events	Income generated from Comedy Nights & Jubilee events
107	Grants	Reason
1070	CIL Money	Income from the Community Infrastructure Levy. To be used to upgrade Council owned property as directed by Council.
1089	Miscellaneous Income	Balance of Mayor's HSBC bank acct. Closed due to level of charges being levied. Now moved to balance sheet liability code to separate from Council monies
201	Guildhall	Reason
1002	FiT Electric Generation Tariff	Meter readings now being supplied regularly to ensure correct tariff payments
1003	FiT Electric Export Tariff	Meter readings now being supplied regularly to ensure correct tariff payments
1020	Letting Income	Increasing usage of Guildhall
209	G&T Capital	Reason
1077	Grants Rec'd	Grants for Aircon in Guildhall
304	Amenities General	Reason
1079	Grant Received	Grant received for community orchard planting
1089	Misc Income	£1,250 from Wessex Water for Bonds Meadow. £250 from the Step Centre. £75 for brackets for flower baskets.

309	Amenities Capital	Reason
1077	Grants Rec'd SSDC	MTIG grants
1078	Grants Rec'd SCC	Climate Change grant re Solar Panels
1079	Grants Rec'd other	SCC grant re LED light replacements

EXPENDITURE

101	Administration	Reason
4001	Payroll Costs	Original budget set at £150,000. After 3 months the spend represented 41.7% of budget. Allocations were reviewed by HR Committee and the Admin Payroll budget was increased to £179,000. At the end of December, the actual spend was £174,314 with 3 months payroll costs still to be covered and the lump sum payment to the former Town Clerk.
4021	Telephone & Fax	Monthly bills have increased due to price rises.
4025	Insurance	Overspent by £3,224. This is due to significant increases in insurance costs and local government being considered a hot sector. A number of insurance companies no longer provide cover for the local government sector.
101	Administration	Reason
4038	Maintenance/Service Contracts	Licence/maintenance for 3CX, bookings software, allotment software, PT Mapper support & Making Tax Digital. No original budget set.
4206	Council Website	Unbudgeted £150 re operation London Bridge Plug-in and costs for developing separate website/logo for Guildhall Events.
102	Civic & Council	Reason
4190	Queen's Jubilee Events	Worked to budget of £10,000 as agreed by Council but no allocation included in original budget.
4200	Mayor's Allowance	Appears to be overspent but funding held over from 2021/22 to cover outgoing mayoral expenditure offset against balance held on 107/1089 – see above
107	Grants	Reason
4020	Miscellaneous Expenditure	Mayor's Charity Donation

201	Guildhall	Reason
4002	Temporary/Casual Staff	Budget exceeded as unable to recruit full time staff into caretaker and admin receptionist roles.
4015	Gas	Increased costs
4036	Property maintenance	Monies allocated from Guildhall Sinking Fund to cover repairs to Watts Store £27,030, Repair to wall/Guildhall café £1,985 and full-fix wiring test £2,944, Supply & Fit GSM unit/SIM to lift
4038	Maintenance/Service contract	Increased renewal costs for engineering policy plus other general cost increases. Overspent due to a number of items that needed to be caught up with and insurance company required the vents to be cleaned in the kitchen at a cost of £820.
209	G&T Capital	Reason
4922	CP – Guildhall A/C	Total cost of new Aircon
301	Cemetery	Reason
4036	Property Maintenance	Cost of reclaimed sleepers £3,300 used for extending the cemetery - covered by movement from Cemetery EMR.
4037	Grounds Maintenance	Digging out tree stumps £4,950 and cemetery extension work £2,589.
302	Street Cleaning (agency)	Reason
4041	Equipment Hire	Cost of the street sweeper in 2021/22. No budget set.
303	Allotments	Reason
4001	Payroll	Journal transfers from Admin & Amenities cost centres to cover staff costs re time spent involved in allotments. No original budget.
4013	Rent Payable	Lease cost for land £2650 p.a.
4022	Postage	Cost of sending out invoices and chasers to allotment holders
304	Amenities General	Reason
4036	Property Maintenance	Replacement of beacon post £2,883
4040	Street Furniture	Cost of Grit bins £1,402
4048	Flower Beds – planting, etc	Overspent by £798 due to cost being higher than forecast for summer & winter bedding plants
308	Amenities Central	Reason
4046	Vehicle Fuel	Overspent due to increased fuel cost
4047	Vehicle Licence/Insurance	Increase in insurance cover costs by £963.
309	Amenities Capital	Reason
4067	MTIG	See 1.2 above re MTIG projects
4068	Climate Change	LED lighting Guildhall £39,076; LED lighting Lower Henson £9,804

- 1.4 The Balance Sheet indicates that as at 31st March 2023 Chard Town Council held £533,597 net assets of which £419,355 is identified in Earmarked Reserves. This is a reduction of £216,275 from the previous year due to the net income deficit highlighted above, which has caused the general Reserve to reduce to £114,242. The Reserves will be considered later in the agenda at 2023/22 (a).

Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Administration</u>								
1010 Rent Received	0	100	100	0			100.0%	
1020 Letting Income	0	(79)	0	79			0.0%	
1021 Customer photocopies	9	158	0	(158)			0.0%	
1060 Commission Income	0	8	0	(8)			0.0%	
1076 Precept	0	681,615	681,615	0			100.0%	
1096 Interest Received	3,259	3,672	500	(3,172)			734.4%	
Administration :- Income	<u>3,267</u>	<u>685,473</u>	<u>682,215</u>	<u>(3,258)</u>			<u>100.5%</u>	<u>0</u>
4001 Payroll Costs	8,260	233,661	179,000	(54,661)		(54,661)	130.5%	
4003 Superannuation Deficit Funding	0	6,110	6,120	10		10	99.8%	
4007 Health & Safety	0	3,078	3,000	(78)		(78)	102.6%	
4008 Training/Courses	572	2,721	3,000	279	647	(368)	112.3%	
4009 Travelling	0	18	600	582		582	3.1%	
4021 Telephone & Fax	87	1,842	1,000	(842)		(842)	184.2%	
4022 Postage	12	348	400	52		52	86.9%	
4023 Stationery	(180)	1,198	1,000	(198)		(198)	119.8%	
4024 Subscriptions	0	2,699	2,500	(199)		(199)	108.0%	
4025 Insurance	0	28,224	25,000	(3,224)		(3,224)	112.9%	
4026 Photocopy and Printing Charges	0	1,648	1,500	(148)		(148)	109.8%	
4028 IT Hosting and Support	846	8,429	9,500	1,071		1,071	88.7%	
4029 Staff Recruitment	0	1,389	500	(889)		(889)	277.8%	
4031 Other Advertising	75	233	0	(233)		(233)	0.0%	
4038 Maintenance/Service Contracts	2,000	3,383	0	(3,383)		(3,383)	0.0%	
4051 Bank Charges	91	1,204	1,000	(204)		(204)	120.4%	
4055 Other Professional Fees	600	19,567	7,000	(12,567)		(12,567)	279.5%	4,625
4056 Legal Fees	3,325	4,275	2,000	(2,275)	2,238	(4,513)	325.6%	
4057 Audit Fees	480	3,260	3,200	(60)		(60)	101.9%	
4063 Christmas Lights	0	10,842	15,000	4,158	3,775	383	97.4%	
4206 Council Website	0	2,285	2,000	(285)		(285)	114.3%	
Administration :- Indirect Expenditure	<u>16,168</u>	<u>336,414</u>	<u>263,320</u>	<u>(73,094)</u>	<u>6,660</u>	<u>(79,754)</u>	<u>130.3%</u>	<u>4,625</u>
Net Income over Expenditure	<u>(12,900)</u>	<u>349,060</u>	<u>418,895</u>	<u>69,835</u>				
6000 plus Tfr from EMR	0	4,625						
Movement to/(from) Gen Reserve	<u>(12,900)</u>	<u>353,685</u>						
<u>102 Civic & Council</u>								
1077 Grants Rec'd SSDC	0	2,437	0	(2,437)			0.0%	
1184 Council Run Events (Income)	(833)	4,264	1,500	(2,764)			284.3%	
1250 Mayor's Fundraising Income	(1,499)	0	0	0			0.0%	
Civic & Council :- Income	<u>(2,332)</u>	<u>6,702</u>	<u>1,500</u>	<u>(5,202)</u>			<u>446.8%</u>	<u>0</u>

11:01

Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4005 Member Training	995	2,034	2,000	(34)		(34)	101.7%	
4009 Travelling	0	0	100	100		100	0.0%	
4184 Council Run Events	594	7,189	6,500	(689)		(689)	110.6%	1,505
4190 Queens Jubilee Events	0	7,561	0	(7,561)		(7,561)	0.0%	
4200 Current Mayor's Allowance	135	7,729	4,500	(3,229)		(3,229)	171.8%	
4203 Councillors' Expenses	0	0	100	100		100	0.0%	
4208 Civic & Regalia costs	0	503	750	247		247	67.0%	
4210 Election Expenses	2,949	5,602	3,000	(2,602)		(2,602)	186.7%	1,522
4211 Town Crier Honorarium	0	250	250	0		0	100.0%	
4213 Mace Bearer Honorarium	0	250	250	0		0	100.0%	
Civic & Council :- Indirect Expenditure	4,673	31,118	17,450	(13,668)	0	(13,668)	178.3%	3,027
Net Income over Expenditure	(7,005)	(24,417)	(15,950)	8,467				
6000 plus Tfr from EMR	1,522	3,027						
Movement to/(from) Gen Reserve	(5,483)	(21,389)						
105 Youth Council								
4020 Miscellaneous Expenses	30	30	1,000	970		970	3.0%	
Youth Council :- Indirect Expenditure	30	30	1,000	970	0	970	3.0%	0
Net Expenditure	(30)	(30)	(1,000)	(970)				
107 Grants								
1020 Letting Income	0	(10)	0	10			0.0%	
1070 CIL Money	0	12,674	0	(12,674)			0.0%	12,674
1089 Miscellaneous Income	0	2,376	0	(2,376)			0.0%	
Grants :- Income	0	15,040	0	(15,040)				12,674
4020 Miscellaneous Expenses	0	2,371	0	(2,371)		(2,371)	0.0%	
4740 Community Payback Scheme	0	0	900	900		900	0.0%	
4750 Grant Aid	0	5,812	7,000	1,188		1,188	83.0%	
4751 Annual Grants	0	3,000	3,000	0		0	100.0%	
4753 Support Grant	0	7,500	7,500	0		0	100.0%	
Grants :- Indirect Expenditure	0	18,683	18,400	(283)	0	(283)	101.5%	0
Net Income over Expenditure	0	(3,643)	(18,400)	(14,757)				
6001 less Tfr to EMR	0	12,674						
Movement to/(from) Gen Reserve	0	(16,317)						

11:01

Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>109 Administration Capital</u>								
4044 Equipt/Furniture/Small Tools	207	8,512	10,720	2,208		2,208	79.4%	
Administration Capital :- Indirect Expenditure	<u>207</u>	<u>8,512</u>	<u>10,720</u>	<u>2,208</u>	<u>0</u>	<u>2,208</u>	<u>79.4%</u>	<u>0</u>
Net Expenditure	<u>(207)</u>	<u>(8,512)</u>	<u>(10,720)</u>	<u>(2,208)</u>				
<u>201 Guildhall</u>								
1002 FIT Electric generation tariff	102	1,994	1,200	(794)			166.1%	
1003 FIT Electric Export Tariff	23	519	250	(269)			207.8%	
1010 Rent Received	0	1,020	0	(1,020)			0.0%	
1011 Antiques Fair	58	1,054	1,600	546			65.9%	
1014 Guildhall Cafe/Bar Franchise	300	300	300	0			100.0%	
1020 Letting Income	4,423	23,383	15,000	(8,383)			155.9%	
1022 Hirers Refreshments	10	1,542	0	(1,542)			0.0%	
1077 Grants Rec'd SSDC	(16,603)	0	0	0			0.0%	
Guildhall :- Income	<u>(11,686)</u>	<u>29,811</u>	<u>18,350</u>	<u>(11,461)</u>			<u>162.5%</u>	<u>0</u>
4001 Payroll Costs	7,854	83,675	91,000	7,325		7,325	92.0%	
4002 Temporary/Casual Staff	377	13,506	1,000	(12,506)		(12,506)	1350.5%	
4006 Protective Clothing	0	157	750	593		593	20.9%	
4008 Training/Courses	0	430	1,500	1,070		1,070	28.7%	
4011 Rates	(0)	7,734	8,250	516		516	93.8%	
4012 Water Charges	0	1,522	1,500	(22)		(22)	101.4%	
4014 Electricity	498	9,215	12,000	2,785		2,785	76.8%	
4015 Gas	3,598	48,719	12,000	(36,719)		(36,719)	406.0%	
4016 Janitorial	199	994	1,200	206		206	82.8%	
4017 Refuse/Waste Disposal	0	0	1,500	1,500		1,500	0.0%	
4021 Telephone & Fax	0	8	0	(8)		(8)	0.0%	
4027 Hirers Refreshments	4	66	0	(66)		(66)	0.0%	
4031 Other Advertising	453	870	500	(370)		(370)	174.1%	
4036 Property Maintenance	261	41,164	5,000	(36,164)		(36,164)	823.3%	33,134
4038 Maintenance/Service Contracts	330	6,682	5,000	(1,682)	300	(1,982)	139.6%	
4044 Equipt/Furniture/Small Tools	2	1,361	4,000	2,639		2,639	34.0%	
4059 Licences (incl PRS)	0	1,025	2,000	975		975	51.2%	
4062 Heating & Air Conditioning	(25,900)	0	0	0		0	0.0%	
Guildhall :- Indirect Expenditure	<u>(12,325)</u>	<u>217,126</u>	<u>147,200</u>	<u>(69,926)</u>	<u>300</u>	<u>(70,226)</u>	<u>147.7%</u>	<u>33,134</u>
Net Income over Expenditure	<u>639</u>	<u>(187,315)</u>	<u>(128,850)</u>	<u>58,465</u>				
6000 plus Tfr from EMR	<u>(6,297)</u>	<u>33,134</u>						
Movement to/(from) Gen Reserve	<u>(5,658)</u>	<u>(154,181)</u>						

Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>202 Local Information Centre</u>								
1077 Grants Rec'd SSDC	0	500	500	0			100.0%	
Local Information Centre :- Income	0	500	500	0			100.0%	0
4014 Electricity	0	421	500	79		79	84.2%	
Local Information Centre :- Indirect Expenditure	0	421	500	79	0	79	84.2%	0
Net Income over Expenditure	0	79	0	(79)				
<u>209 G & T Capital & Non-Recurring</u>								
1077 Grants Rec'd SSDC	16,603	16,603	0	(16,603)			0.0%	
G & T Capital & Non-Recurring :- Income	16,603	16,603	0	(16,603)				0
4071 Loan Capital Repaid	0	52,096	53,723	1,627		1,627	97.0%	
4072 Loan Interest Payable	0	1,627	0	(1,627)		(1,627)	0.0%	
4922 CP -Guildhall Air Conditioning	25,900	25,900	0	(25,900)		(25,900)	0.0%	6,797
G & T Capital & Non-Recurring :- Indirect Expenditure	25,900	79,623	53,723	(25,900)	0	(25,900)	148.2%	6,797
Net Income over Expenditure	(9,297)	(63,020)	(53,723)	9,297				
6000 plus Tfr from EMR	6,797	6,797						
Movement to/(from) Gen Reserve	(2,500)	(56,223)						
<u>301 Cemetery</u>								
1020 Letting Income	0	72	250	178			28.8%	
1030 Interment Income	1,166	21,032	22,800	1,768			92.2%	
1031 Memorial Fees	300	4,332	5,400	1,068			80.2%	
1032 Burial Rights	1,346	8,235	7,000	(1,235)			117.6%	
Cemetery :- Income	2,812	33,671	35,450	1,779			95.0%	0
4001 Payroll Costs	2,128	25,289	24,000	(1,289)		(1,289)	105.4%	
4011 Rates	0	3,593	3,650	57		57	98.4%	
4012 Water Charges	0	255	750	495		495	33.9%	
4014 Electricity	736	1,172	1,300	128		128	90.1%	
4020 Miscellaneous Expenses	0	163	0	(163)		(163)	0.0%	
4036 Property Maintenance	0	3,740	500	(3,240)		(3,240)	748.1%	3,300
4037 Grounds Maintenance	400	7,939	250	(7,689)		(7,689)	3175.7%	4,700
4044 Equip/Furniture/Small Tools	0	123	0	(123)		(123)	0.0%	
4055 Other Professional Fees	8,250	8,250	0	(8,250)	8,250	(16,500)	0.0%	
Cemetery :- Indirect Expenditure	11,513	50,523	30,450	(20,073)	8,250	(28,323)	193.0%	8,000
Net Income over Expenditure	(8,701)	(16,852)	5,000	21,852				
6000 plus Tfr from EMR	0	8,000						
Movement to/(from) Gen Reserve	(8,701)	(8,852)						

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Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
302 Street Cleansing (Agency)								
4017 Refuse/Waste Disposal	0	(1)	0	1		1	0.0%	
4041 Equipment Hire	0	12,130	0	(12,130)		(12,130)	0.0%	
Street Cleansing (Agency) :- Indirect Expenditure	0	12,130	0	(12,130)	0	(12,130)		0
Net Expenditure	0	(12,130)	0	12,130				
303 Allotments								
1010 Rent Received	(109)	3,816	4,100	284			93.1%	
1015 Licence Fee	103	205	350	145			58.6%	
Allotments :- Income	(6)	4,021	4,450	429			90.4%	0
4001 Payroll Costs	2,700	2,700	0	(2,700)		(2,700)	0.0%	
4012 Water Charges	0	0	650	650		650	0.0%	
4013 Rent Payable	1,325	2,650	1,900	(750)		(750)	139.5%	
4022 Postage	0	100	0	(100)		(100)	0.0%	
4037 Grounds Maintenance	0	52	200	148		148	25.9%	
Allotments :- Indirect Expenditure	4,025	5,502	2,750	(2,752)	0	(2,752)	200.1%	0
Net Income over Expenditure	(4,031)	(1,481)	1,700	3,181				
304 Amenities General								
1010 Rent Received	0	0	765	765			0.0%	
1040 Sponsorship Income	0	900	1,125	225			80.0%	
1079 Grants Rec'd Other	0	774	0	(774)			0.0%	
1089 Miscellaneous Income	0	2,021	0	(2,021)			0.0%	
Amenities General :- Income	0	3,694	1,890	(1,804)			195.5%	0
4012 Water Charges	0	0	250	250		250	0.0%	
4013 Rent Payable	0	0	795	795		795	0.0%	
4014 Electricity	0	0	700	700		700	0.0%	
4017 Refuse/Waste Disposal	100	2,198	6,000	3,802		3,802	36.6%	1,179
4035 Vandalism	0	0	1,000	1,000		1,000	0.0%	
4036 Property Maintenance	0	2,910	500	(2,410)		(2,410)	581.9%	
4037 Grounds Maintenance	0	2,402	2,500	98		98	96.1%	
4039 Play Equipment Maintenance	4,949	21,786	25,000	3,214	814	2,400	90.4%	
4040 Street Furniture	77	2,772	1,500	(1,272)		(1,272)	184.8%	
4048 Flower Beds - planting etc	0	5,298	4,500	(798)		(798)	117.7%	
4049 Flower Baskets	0	1,109	2,500	1,391		1,391	44.4%	
4054 Arboriculture	4,700	4,934	5,000	66		66	98.7%	
4065 CCTV	0	(6)	500	506		506	(1.3%)	
Amenities General :- Indirect Expenditure	9,827	43,401	50,745	7,344	814	6,529	87.1%	1,179
Net Income over Expenditure	(9,827)	(39,707)	(48,855)	(9,148)				
6000 plus Tfr from EMR	1,179	1,179						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Movement to/(from) Gen Reserve	<u>(8,647)</u>	<u>(38,528)</u>						
308 Amenities Central Costs								
1010 Rent Received	675	4,718	2,160	(2,558)			218.4%	
1026 Insurance claim receipt	0	810	0	(810)			0.0%	
1089 Miscellaneous Income	0	11	0	(11)			0.0%	
Amenities Central Costs :- Income	<u>675</u>	<u>5,539</u>	<u>2,160</u>	<u>(3,379)</u>			<u>256.5%</u>	<u>0</u>
4001 Payroll Costs	8,012	116,134	134,163	18,029		18,029	86.6%	
4006 Protective Clothing	31	712	2,250	1,538		1,538	31.6%	
4008 Training/Courses	0	1,128	3,000	1,872		1,872	37.6%	
4011 Rates	0	1,210	1,250	40		40	96.8%	
4012 Water Charges	0	0	100	100		100	0.0%	
4014 Electricity	877	1,734	3,500	1,766		1,766	49.5%	
4016 Janitorial	0	0	100	100		100	0.0%	
4017 Refuse/Waste Disposal	112	112	0	(112)		(112)	0.0%	
4021 Telephone & Fax	138	1,652	1,512	(140)		(140)	109.3%	
4035 Vandalism	0	7	1,000	993		993	0.7%	
4036 Property Maintenance	213	1,454	1,500	46		46	96.9%	
4039 Play Equipment Maintenance	814	814	0	(814)		(814)	0.0%	
4041 Equipment Hire	100	350	5,000	4,650		4,650	7.0%	
4042 Equipment Maintenance	807	2,729	2,500	(229)		(229)	109.2%	
4043 Vehicle Maintenance	0	1,622	4,300	2,678		2,678	37.7%	
4046 Vehicle Fuel	223	5,296	3,000	(2,296)		(2,296)	176.5%	
4047 Vehicle Licence/Insurance	0	3,214	2,000	(1,214)		(1,214)	160.7%	
4050 Consumables	0	0	400	400		400	0.0%	
4068 Climate Change	0	0	0	0		0	0.0%	7,611
Amenities Central Costs :- Indirect Expenditure	<u>11,326</u>	<u>138,168</u>	<u>165,575</u>	<u>27,407</u>	<u>0</u>	<u>27,407</u>	<u>83.4%</u>	<u>7,611</u>
Net Income over Expenditure	<u>(10,651)</u>	<u>(132,628)</u>	<u>(163,415)</u>	<u>(30,787)</u>				
6000 plus Tfr from EMR	0	7,611						
Movement to/(from) Gen Reserve	<u>(10,651)</u>	<u>(125,017)</u>						
309 Amenities Capital								
1077 Grants Rec'd SSDC	5,000	74,567	0	(74,567)			0.0%	
1078 Grants Rec'd SCC	0	18,000	0	(18,000)			0.0%	18,000
1079 Grants Rec'd Other	0	25,000	0	(25,000)			0.0%	
Amenities Capital :- Income	<u>5,000</u>	<u>117,567</u>	<u>0</u>	<u>(117,567)</u>				<u>18,000</u>
4044 Equipt/Furniture/Small Tools	55,260	57,627	5,000	(52,627)	49,994	(102,620)	2152.4%	260
4067 MTIG	0	88,125	0	(88,125)		(88,125)	0.0%	50,464

Detailed Income & Expenditure by Budget Heading 26/04/2023

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4068 Climate Change	0	48,882	0	(48,882)		(48,882)	0.0%	24,464
Amenities Capital :- Indirect Expenditure	55,260	194,634	5,000	(189,634)	49,994	(239,627)	4892.5%	75,188
Net Income over Expenditure	(50,260)	(77,066)	(5,000)	72,066				
6000 plus Tfr from EMR	10,647	75,188						
6001 less Tfr to EMR	0	18,000						
Movement to/(from) Gen Reserve	(39,613)	(19,879)						
<u>401 Markets</u>								
1012 Markets	62	1,906	2,800	894			68.1%	
Markets :- Income	62	1,906	2,800	894			68.1%	0
4011 Rates	0	520	750	230		230	69.4%	
Markets :- Indirect Expenditure	0	520	750	230	0	230	69.4%	0
Net Income over Expenditure	62	1,386	2,050	664				
Grand Totals:- Income	14,396	920,529	749,315	(171,214)			122.8%	
Expenditure	126,604	1,136,804	767,583	(369,221)	66,018	(435,239)	156.7%	
Net Income over Expenditure	(112,208)	(216,275)	(18,268)	198,007				
plus Tfr from EMR	13,848	139,561						
less Tfr to EMR	0	30,674						
Movement to/(from) Gen Reserve	(98,360)	(107,388)						

Earmarked Reserves 2022/23

Code	Account	Opening		Closing Balance
		Balance	Net Transfer	
320	Capital Receipts Reserve	£5,861.76	£0.00	£5,861.76
330	EMR MUGA	£56,000.00		
	Transfer to EMR Play Equipment		<u>-£56,000.00</u>	£0.00
333	EMR - Election Costs	£1,521.90		
	Balance from budget 2022/23		£347.37	
	Recharge Holyrood Election		<u>-£1,869.27</u>	
			<u>-£1,521.90</u>	£0.00
338	EMR Play Equipment	£20,750.00		
	EMR MUGA		£56,000.00	
	Sinking Fund - Jocelyn Park		£1,500.00	
			<u>£57,500.00</u>	£78,250.00
341	EMR Cemetery Chapel	£55,750.00	£0.00	£55,750.00
343	EMR Cemetery	£172,153.60		
	Digging out tree stumps		-£4,700.00	
	CDS Feasibility Report		-£1,650.00	
	CDS Feasibility Report		-£2,975.00	
	Sleeper for Cemetery Extension		-£3,300.00	
			<u>-£12,625.00</u>	£159,528.60
344	EMR CIL	£11,563.21		
	CIL monies received		£11,563.21	
	CIL monies received		£1,110.92	
			<u>£12,674.13</u>	£24,237.34
346	EMR MTIG	£62,607.31		
	Street Furniture		-£5,309.88	
	CCTV & Festive Lights		-£13,435.16	
	Replacement Lighting Columns		-£20,376.54	
	Bringing Ghall to Life		-£2,437.25	
	Stringfellow Sculpture Refurb		-£2,862.38	
	Signage Improvements		-£7,547.83	
	Legal fees - Welcome sign		-£260.00	
			<u>-£52,229.04</u>	£10,378.27
347	EMR Climate Change	£54,190.88		
	LEDs Guildhall CTC contribution		-£14,077.00	
	LEDs Lower Henson - CTC contribution		-£7,610.72	
	SCC Grant re Solar Panels		£18,000.00	
	Recycling on the go - cost of bins		-£10,387.00	
	Recycle project - 12mths recycle costs		-£1,179.42	
			<u>-£15,254.14</u>	£38,936.74
350	Sinking Fund - Guildhall	£74,386.26		
	Watts Store		-£9,000.00	
	Watts Store		-£18,030.00	
	Full fixed wiring test		-£2,943.50	
	Repair to rear Ghall & Café		-£1,985.00	
	Supply & Fit GSM unit/SIM Lift		-£1,175.00	
	CTC contribution to AC Auditorium		-£6,797.00	
			<u>-£39,930.50</u>	£34,455.76
351	Sinking Fund - Civic Regalia	£2,500.00	£0.00	£2,500.00
352	Sinking Fund - Closed Ch'yard	£7,750.00	£0.00	£7,750.00
353	Sinking Fund - Jocelyn Park	£1,500.00		
	Transfer to EMR Play Equipment		<u>-£1,500.00</u>	£0.00
354	Sinking Fund - Guildhall Screen	£1,706.55	£0.00	£1,706.55
	TOTALS	£528,241.47	-£160,272.90	£419,355.02

31st March 21

31st March 22

31st March 21		31st March 22
	Current Assets	
1,078	Debtors Control	3,465
1,501	Bookings Debtors	2,351
10,291	VAT Control	4,111
19,163	Prepayments	14,386
491	Stock - TIC	491
201,661	Co-Op Current/ I A A/c	78,760
29,807	Co-Op 14 day Deposit	29,990
117	Petty Cash	281
250	Petty Cash	0
353,401	Nationwide Instant Saver 9000	355,583
157,272	Nationwide Instant Saver 90010	158,243
0	Control - Great Dorset Steam	25
775,032		647,687
775,032	Total Assets	647,687
	Current Liabilities	
3,223	Creditors Control	37,964
9,541	Other Creditors	0
0	Accruals	62,075
0	Mayor's Account	2,547
4,739	PAYE/NIC Control	5,682
7,286	Superannuation Control	5,420
0	Control - Berrys Buses	32
72	Control - Misc Ticket Sales	72
132	Deposits Held - Market Traders	132
167	Holding Deposit	167
25,160		114,090
749,872	Total Assets Less Current Liabilities	533,597
	Represented By	
221,630	General Reserve	114,242
5,862	Capital Receipts Reserve	5,862
56,000	EMR MUGA	0
1,522	EMR - Election Costs	0
20,750	EMR Play Equipment	78,250
55,750	EMR Cemetery Chapel	55,750
172,154	EMR Cemetery	159,529

Balance Sheet as at 1st April

31st March 21		31st March 22
11,563	EMR C I L	24,237
62,607	EMR MTIG	10,378
54,191	EMR Climate Change	38,937
74,386	Sinking Fund - Guildhall	34,456
2,500	Sinking Fund - Civic Regalia	2,500
7,750	Sinking Fund - Closed Ch'yard	7,750
1,500	Sinking Fund - Jocelyn Park	0
1,707	Sinking Fund -Guildhall Screen	1,707
<u>749,872</u>		<u>533,597</u>

The above statement represents fairly the financial position of the authority as at 1st April and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

ASSET REGISTER AS AT 31 MARCH 2023

ITEM	VALUE	TOTAL	COMMENT
Buildings			
Guildhall	£2,341,340		
Guildhall - solar panels	£14,772		
Commercial Row Store (Watts Store)	£70,812		Increased for repairs in 2022
Chard Cemetery Storage Area	£12,822		
Chard Cemetery Staff Mess	£1		Added 2021
Chapels of Rest	£1		Added 2021
Jocelyn Park Changing Rooms	£24,884		
Storage Containers x 4	£5,490	£2,470,122	
Community Assets			
Additional Cemetery Land (SSDC)	£26,000		Purchased 2022
Cemetery	£1		
Jocelyn Park Recreation Ground	£1		
Lower Henson Park	£1		
Upper Henson Park	£1		
Stringfellows Park	£1		
Bampton Avenue Play Area	£1		
Ashcroft Park	£1		
Rugby Field	£1		
Bonds Meadow	£1		
Land rear of Museum	£1		
Bews Meadow Playing Field	£1		
Wills Meade	£1		
Simms Meade	£1	£26,013	
Civic Regalia			
Civic Robes and Regalia	£139,572		New Insurance valuation
Paintings & Photographs	£10,530		
Civic Artefacts	£1,325		New Insurance valuation
Maces	£28,375	£179,802	New Insurance valuation

ASSET REGISTER AS AT 31 MARCH 2023

ITEM	VALUE	TOTAL	COMMENT
Infrastructure			
Jocelyn Park path	£10,044		
Street furniture & equipment	£17,846		Additional items added 2022
Noticeboards x 2	£830		
20 Recycling Bins	£10,379		Added 2022
Howards Row - resurfacing	£85,586		Completed 2022
Lighting Columns	£40,753		Added 2022
PVC Banners for Lighting Columns	£1,060		Added 2022/3
CCTV	£23,364		
Additional CCTV	£6,094		Added 2022
Gazebos x 10	£5,934		Added 2021
Fingerposts	£10,884		Added 2022
Play Equipment	£100,907		Reduced (removed climbing frame, Jocelyn Park)
Additional Equipment (Jocelyn & Ashcroft)	£53,147		New Basket Swing added 2022
Skatepark Lighting	£20,605		New LEDs added 2022
Skatepark extension	£52,053		
Stringfellows Airplane Sculpture	£5,035		Added 2022
Christmas Lights	£6,610		
Hamstone Welcome Sign	£6,695		Added 2023
Goalposts	£1,042	£458,868	
Guildhall			
Fixtures and Fittings	£136,307		Aircon added 2022
Staging System	£18,618		
Stage electrics	£39,035		
Baby Grand Piano	£3,000		
Maidaid Glasswasher	£1,040		
TIC Fixtures and Fittings	£3,293		
Office Equipment	£9,560		
Conference microphone system	£4,675		

ASSET REGISTER AS AT 31 MARCH 2023

ITEM	VALUE	TOTAL	COMMENT
Laptops	£9,980		
Nelson dishwasher	£2,485		
Guildhall Projection Screen	£2,250		
Aluminium Display Boards	£1,359		
LED Lighting	£19,163	£250,765	Added 2022
Cemetery			
Grave Shoring Equipment	£11,470		
Grave Markers	£504	£11,974	
Vehicles			
Nissan Van ENV200 WF70 CFL	£20,397		Purchased 31/01/20
Ford Transit VE66 HXD	£14,950		Purchased 2019
Quadbike WX18 DKA (inc snow plough)	£4,802		
Kubota digger model u17-3po	£15,420		
Kubota ride on mower F3890 reg number HF15 AVV	£15,700		
Kubota trailer	£2,299		
Kubota tractor STW37 reg number HF15 AWN	£15,386		
Reco Ferri Mower	£2,395		
Nugent plant trailer for towing digger	£2,500		
SCH water bowser	£2,992		
Grounds Maintenance Equipment	£7,500		
Spray Lances	£1,358		
Salt Spreaders x 2	£700		Replacements - 2021
Ransome HR 3300 Ride on mower	£19,080	£125,479	Purchased 2022
TOTAL		£3,523,023	

Expenditure £500 and above 1/4/22 - 31/3/23

Invoice Date	Date Due	Date Paid	Cost Centre Description	Nominal Code Description	Supplier Name	Transaction Detail	Net	VAT	Total
28/03/2022	04/04/2022	07/04/2022	Administration	Insurance	James Hallam Council Guard	Group Personal Accident & Travel Ins.	£1,067.44	£0.00	£1,067.44
28/03/2022	04/04/2022	07/04/2022	Guildhall	Maintenance/Service Contracts	James Hallam Council Guard	Engineering Policy Renewal	£1,100.26	£0.00	£1,100.26
28/03/2022	04/04/2022	07/04/2022	Amenities Central Costs	Vehicle Licence/Insurance	James Hallam Council Guard	Motor Fleet Insurance	£2,772.36	£0.00	£2,772.36
28/03/2022	04/04/2022	07/04/2022	Administration	Insurance	James Hallam Council Guard	Aviva Commercial Combined Insurance	£27,047.92	£0.00	£27,047.92
31/03/2022	14/04/2022	12/04/2022	Administration	Other Professional Fees	Binit Group Limited	Audit of Street Bin Provision	£1,000.00	£200.00	£1,200.00
03/04/2022	10/04/2022	12/04/2022	Cemetery	Property Maintenance	Richard Down Plant Contractor	Cutting Cemetery hedge	£5,000.00	£1,000.00	£6,000.00
06/04/2022	20/04/2022	12/04/2022	Administration	Legal Fees	Stokes Partners LLP	Lease Jocelyn Changing Rooms	£750.00	£150.00	£900.00
04/03/2022	03/04/2022	21/04/2022	Administration	Training	Rospa Play Safety	Routine playground inspection Course	£1,128.00	£199.00	£1,327.00
04/04/2022	18/04/2022	12/04/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£600.61	£120.12	£720.73
01/04/2022	15/04/2022	21/04/2022	Administration	Council Website	Somerset Web Services Ltd	Level 1 Annual hosting	£660.00	£132.00	£792.00
11/04/2022	11/05/2022	21/04/2022	Amenities Central Costs	Equipment Maintenance	Tudor Environmental	Autocut mowing head	£611.78	£122.35	£734.13
11/04/2022	11/04/2022	27/04/2022	Guildhall	Property Maintenance	Matthew J Weallans Electrical Services	Change of lighting -Guildhall	£19,913.28	£3,982.65	£23,895.93
21/04/2022	21/04/2022	21/04/2022	Grants	Annual Grants	Chard & District Museum	Annual grant 2022/23	£1,000.00	£0.00	£1,000.00
12/04/2022	13/04/2022	04/05/2022	Amenities Central Costs	Vehicle Fuel	Certas Energy UK Ltd T/A Butler Fuels	Diesel offroad white	£2,295.00	£459.00	£2,754.00
21/04/2022	06/05/2022	06/05/2022	Guildhall	Electricity	Ecotricity Ltd	Electricity April 22	£1,351.38	£270.28	£1,621.66
30/04/2022	01/05/2022	13/05/2022	Administration	Telephone & Fax	AF-IT Limited	Attend site-decommission server	£500.00	£100.00	£600.00
04/05/2022	05/05/2022	13/05/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£600.61	£120.12	£720.73
10/05/2022	11/05/2022	13/05/2022	Amenities General	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	Parks installation works	£2,425.23	£485.05	£2,910.28
11/05/2022	11/05/2022	13/05/2022	Amenities Capital	MTIG	Cerdic Foundries Ltd	Repair stringfellow aeroplane	£2,786.76	£557.35	£3,344.11
16/05/2022	17/05/2022	24/05/2022	Amenities General	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	Fence mounted sign & install	£924.00	£184.80	£1,108.80
16/05/2022	17/05/2022	24/05/2022	Amenities General	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	Dog waste bins & install	£1,593.70	£318.74	£1,912.44
16/05/2022	17/05/2022	24/05/2022	Amenities General	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	Ashcroft installation works	£889.00	£177.80	£1,066.80
16/05/2022	17/05/2022	06/06/2022	Grants	Annual Grants	Chard Town Team	Annual grant 2022/23	£1,000.00	£0.00	£1,000.00
19/05/2022	19/05/2022	24/05/2022	Amenities General	CCTV	Enerveo	Installation 6m fixed lampCCTV	£4,180.95	£836.19	£5,017.14
19/05/2022	19/05/2022	24/05/2022	Amenities General	CCTV	Enerveo	Supply & Lay u/ground cables	£1,129.69	£225.94	£1,355.63
23/05/2022	24/05/2022	18/05/2022	Grants	Annual Grants	Chard & District Carnival Committee Ltd	Annual grant 2022/23	£1,000.00	£0.00	£1,000.00
23/05/2022	23/05/2022	24/05/2022	Grants	Grant Aid	Chard Rugby Football Club Ltd	Community DevelopmentFund 22/23	£1,000.00	£0.00	£1,000.00
24/05/2022	24/05/2022	10/06/2022	Guildhall	Maintenance/Service Contracts	Matthew J Weallans Electrical Services	Full fixed wiring test	£2,943.50	£588.70	£3,532.20
25/05/2022	26/05/2022	25/05/2022	Grants	Support Grant	Chard Area Youth Committee	Qtrly Support Grant	£1,875.00	£0.00	£1,875.00
25/05/2022	25/05/2022	27/05/2022	Civic & Council	Council Run Events	Funtasia Entertainment Ltd	Inflatables&Operators-Jubilee	£1,620.00	£324.00	£1,944.00
25/05/2022	25/05/2022	27/05/2022	Amenities General	Grounds Maintenance	Tudor Environmental	Hanging basket bracket/compost	£1,044.58	£208.91	£1,253.49
26/05/2022	13/06/2022	12/06/2022	Guildhall	Electricity	Ecotricity Ltd	Electricity-01/04 to 01/05/22	£1,097.68	£219.54	£1,317.22
27/05/2022	27/05/2022	06/06/2022	Street Cleansing (Agency)	Equipment Hire	SSDC HORTICULTURAL SERVICES	Hire of sweeper 2021/22	£12,130.40	£2,426.08	£14,556.48
30/05/2022	30/05/2022	05/09/2022	Amenities Capital	MTIG	URBIS SCHREDER LTD	10X Lighting units/columns	£29,295.20	£5,859.04	£35,154.24
31/05/2022	01/06/2022	09/06/2022	Civic & Council	Council Run Events	Eagle Plant	Road Closure signs	£665.00	£133.00	£798.00
31/05/2022	31/05/2022	09/06/2022	Administration Capital	Equip/Furniture/Small Tools	Horizon Telecom Ltd	Fujitsu Lifebook A3510 (17)	£7,917.00	£1,583.40	£9,500.40
31/05/2022	01/06/2022	10/06/2022	Guildhall	Maintenance/Service Contracts	MBH Industrial Services Ltd.	Heating sytem repairs-new pump	£1,091.20	£218.24	£1,309.44
31/05/2022	01/06/2022	17/06/2022	Administration	Photocopy and Printing Charges	AF-IT Limited	Printer toner/SonicWall annual	£1,067.87	£213.57	£1,281.44
04/06/2022	05/06/2022	17/06/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£651.41	£130.28	£781.69
06/06/2022	07/06/2022	09/06/2022	Civic & Council	Member Training	Council HR & Governance Support	Cllr Virtual training 13&28/06 12/07	£900.00	£0.00	£900.00
06/06/2022	20/06/2022	20/06/2022	Guildhall	Electricity	Ecotricity Ltd	GreenElectricity May GuildHall	£847.54	£169.51	£1,017.05
08/06/2022	08/06/2022	10/06/2022	Civic & Council	Council Run Events	AP Audio	Sound&Lighting -Jubilee	£620.19	£0.00	£620.19
14/06/2022	14/06/2022	17/06/2022	Civic & Council	Council Run Events	Dorset Somerset Medicla Services	Medic for jubilee events	£500.00	£0.00	£500.00
20/06/2022	21/06/2022	23/06/2022	Guildhall	Property Maintenance	Barley Manor Properties Ltd.	Work to Watts store -Invoice 1	£9,000.00	£1,800.00	£10,800.00
21/06/2022	22/06/2022	07/07/2022	Guildhall	Equip/Furniture/Small Tools	Nisbets	Polar C Series upright fridge	£759.99	£151.99	£911.98
24/06/2022	24/06/2022	30/06/2022	Amenities General	Grounds Maintenance	W T & R J Jones	Jocelyn pitch maintenance	£840.00	£168.00	£1,008.00
27/06/2022	27/06/2022	07/07/2022	Civic & Council	Current Mayor's Allowance	Warner Vision Ltd	Mayors inauguration photos/video	£777.09	£155.42	£932.51

Expenditure £500 and above 1/4/22 - 31/3/23

Invoice Date	Date Due	Date Paid	Cost Centre Description	Nominal Code Description	Supplier Name	Transaction Detail	Net	VAT	Total
30/06/2022	30/06/2022	20/07/2022	Guildhall	Maintenance/Service Contracts	Hydro-X Air Ltd	Kitchen extract system cleannig	£820.00	£164.00	£984.00
30/06/2022	01/07/2022	22/09/2022	Administration	Health & Safety	James Hallam Council Guard	RiskManagement H&S Consultancy	£895.00	£179.00	£1,074.00
01/07/2022	02/07/2022	07/07/2022	Amenities General	Flower Beds - planting etc	Mousehole Nurseries	Supply Summer Bedding&Baskets	£3,978.04	£795.61	£4,773.65
04/07/2022	05/07/2022	07/07/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£651.41	£130.28	£781.69
06/07/2022	06/07/2022	07/07/2022	Civic & Council	Council Run Events	Genius PR & Events Ltd	Chard Comedy Night July	£1,000.00	£0.00	£1,000.00
06/07/2022	07/07/2022	20/07/2022	Guildhall	Electricity	Ecotricity Ltd	Electricity Guildhall	£640.53	£128.11	£768.64
11/07/2022	11/07/2022	20/07/2022	Cemetery	Property Maintenance	Matthew J Weallans Electrical Services	Rectification work at Cemetery	£2,183.37	£436.67	£2,620.04
11/07/2022	12/07/2022	20/07/2022	Civic & Council	Election Expenses	South Somerset District Council	Parish elections May 2022	£2,652.63	£0.00	£2,652.63
19/07/2022	19/07/2022	20/07/2022	Amenities Central Costs	Property Maintenance	Skilful Handyman Ltd	Renovation of telephone box	£1,200.00	£0.00	£1,200.00
20/07/2022	21/07/2022	20/07/2022	Guildhall	Maintenance/Service Contracts	PHS Group Plc	Low risk waste collection	£1,016.58	£203.32	£1,219.90
20/07/2022	30/07/2022	20/07/2022	Grants	Support Grant	Chard Area Youth Committee	Qtrly Support Grant	£1,875.00	£0.00	£1,875.00
20/07/2022	21/07/2022	17/08/2022	Amenities Central Costs	Vehicle Fuel	Certas Energy UK Ltd T/A Butler Fuels	Diesel	£1,279.50	£63.98	£1,343.48
03/08/2022	03/08/2022	17/08/2022	Amenities Capital	MTIG	A.S. Security Alarms Ltd	Install cameras to Boden St	£3,030.00	£606.00	£3,636.00
04/08/2022	18/08/2022	17/08/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£654.61	£130.92	£785.53
05/08/2022	06/08/2022	17/08/2022	Amenities General	Property Maintenance	Richard Down Plant Contractor	Take down beacon drill	£2,882.96	£576.59	£3,459.55
08/08/2022	09/08/2022	17/08/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit May 2022	£611.00	£0.00	£611.00
08/08/2022	09/08/2022	17/08/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit June 2022	£611.00	£0.00	£611.00
08/08/2022	09/08/2022	17/08/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit July 2022	£611.00	£0.00	£611.00
08/08/2022	09/08/2022	22/08/2022	Guildhall	Electricity	Ecotricity Ltd	Green electricity	£913.87	£182.77	£1,096.64
09/08/2022	09/08/2022	17/08/2022	Guildhall	Property Maintenance	Matthew J Weallans Electrical Services	Extractor fan in ladies toilet	£709.05	£141.81	£850.86
10/08/2022	10/08/2022	17/08/2022	Grants	Grant Aid	The Hub South Chard	Community Development Fund 2022	£1,000.00	£0.00	£1,000.00
11/08/2022	12/08/2022	17/08/2022	Amenities Central Costs	Equipment Hire	Purple Hire Solutions Limited	Self propelled boom lifts	£601.25	£120.25	£721.50
18/08/2022	18/08/2022	22/08/2022	Amenities Capital	MTIG	Genius PR & Events Ltd	Chard Comedy Club Sept 2022	£1,500.00	£0.00	£1,500.00
18/08/2022	18/08/2022	22/08/2022	Amenities General	Play Equipment Maintenance	Matta Products	Refurb play matta Upper Henson	£1,389.93	£277.99	£1,667.92
18/08/2022	18/08/2022	12/09/2022	Amenities Capital	MTIG	Enerveo	Lighting at Howards Row/Fore St	£10,227.59	£2,045.52	£12,273.11
19/08/2022	20/08/2022	22/08/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£802.48	£160.50	£962.98
19/08/2022	20/08/2022	05/09/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit 01.08-31.08.22	£611.00	£0.00	£611.00
21/08/2022	22/08/2022	22/08/2022	Cemetery	Grounds Maintenance	Richard Down Plant Contractor	Dig out tree stumps	£4,950.00	£990.00	£5,940.00
27/08/2022	28/08/2022	05/09/2022	Guildhall	Property Maintenance	Barley Manor Properties Ltd.	Repair to rear of GHall & cafe	£1,985.00	£397.00	£2,382.00
27/08/2022	28/08/2022	05/09/2022	Guildhall	Property Maintenance	Barley Manor Properties Ltd.	Works to Watts Store	£18,030.00	£3,606.00	£21,636.00
28/08/2022	28/08/2022	17/08/2022	Guildhall Capital	Heating & Air Conditioning	Controlled Climate Ltd	Deposit installation of Guldhall AC	£2,500.00	£500.00	£3,000.00
30/08/2022	31/08/2022	05/09/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£936.24	£187.25	£1,123.49
01/09/2022	02/09/2022	12/09/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit 01/09-30/09/22	£611.00	£0.00	£611.00
02/09/2022	03/09/2022	05/09/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£936.24	£187.25	£1,123.49
04/09/2022	05/09/2022	12/09/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£654.61	£130.92	£785.53
06/09/2022	20/09/2022	21/09/2022	Guildhall	Electricity	Ecotricity Ltd	Electricity Bill The Guildhall	£631.67	£126.33	£758.00
08/09/2022	06/10/2022	13/02/2023	Guildhall	Licences (incl PRS)	Performing Right Society Ltd	Guildhall -Music licence	£774.61	£154.92	£929.53
09/09/2022	10/09/2022	21/09/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
16/09/2022	17/09/2022	21/09/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
16/09/2022	17/09/2022	21/09/2022	Administration	Subscriptions	SALC	Affiliation fee Apr 22-Mar 2023	£1,623.55	£0.00	£1,623.55
16/09/2022	16/10/2022	06/10/2022	Amenities General	Play Equipment Maintenance	Matta Products	Supply&Install ShockPads Slide	£2,500.31	£500.06	£3,000.37
16/09/2022	17/09/2022	30/11/2022	Administration	Audit Fees	PKF Littlejohn LLP	External Audit 22/23	£2,000.00	£400.00	£2,400.00
21/09/2022	22/09/2022	21/09/2022	Allotments	Rent Payable	WBW Solicitors LLP	Chardstock Lane Lease	£1,325.00	£0.00	£1,325.00
23/09/2022	24/09/2022	26/09/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
27/09/2022	28/09/2022	06/10/2022	Amenities Central Costs	Property Maintenance	T & R M Collins	Hedge cutting	£830.00	£166.00	£996.00
30/09/2022	30/10/2022	06/10/2022	Amenities General	Play Equipment Maintenance	Maverick Industries	Remedial works at Skatepark	£1,500.00	£300.00	£1,800.00
01/10/2022	01/10/2022	06/10/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit 01/10-31/10/22	£611.00	£0.00	£611.00

Expenditure £500 and above 1/4/22 - 31/3/23

Invoice Date	Date Due	Date Paid	Cost Centre Description	Nominal Code Description	Supplier Name	Transaction Detail	Net	VAT	Total
04/10/2022	18/10/2022	06/10/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£654.61	£130.92	£785.53
06/10/2022	20/10/2022	20/10/2022	Guildhall	Electricity	Ecotricity Ltd	Guildhall -Electricity	£517.80	£103.56	£621.36
07/10/2022	05/11/2022	19/10/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
10/10/2022	10/10/2022	19/10/2022	Administration	Christmas Lights	Matthew J Weallans Electrical Services	1326/5123/Christmas Lights	£814.17	£162.83	£977.00
13/10/2022	13/10/2022	19/10/2022	Amenities Capital	Climate Change	Matthew J Weallans Electrical Services	50% Deposit SkatePark lighting	£4,902.86	£980.57	£5,883.43
13/10/2022	13/10/2022	19/10/2022	Amenities Capital	MTIG	Signs Express	Totem signs x7	£16,959.67	£3,391.93	£20,351.60
13/10/2022	13/10/2022	19/10/2022	Amenities Capital	MTIG	Signs Express	Hamstone block boulder	£5,695.00	£1,139.00	£6,834.00
14/10/2022	12/11/2022	19/10/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
16/10/2022	17/10/2022	07/11/2022	Guildhall	Maintenance/Service Contracts	Chubb Fire & Security Ltd	Monitoring & Maintenance	£522.30	£104.46	£626.76
17/10/2022	17/10/2022	19/10/2022	Administration	Christmas Lights	Blachere Illuminations	Spheerique bioprint	£1,618.00	£323.60	£1,941.60
18/10/2022	18/10/2022	26/10/2022	Amenities Capital	MTIG	Sarah Butterworth - Artist	Work done re HODs -3 Days	£506.67	£0.00	£506.67
18/10/2022	18/10/2022	26/10/2022	Amenities Capital	MTIG	Wicksteed	Basket seat swing	£4,800.42	£960.08	£5,760.50
18/10/2022	17/11/2022	26/10/2022	Amenities Capital	Equip/Furniture/Small Tools	Tudor Environmental	Hi-step mini/junior	£866.66	£173.33	£1,039.99
18/10/2022	19/10/2022	26/10/2022	Amenities Capital	MTIG	David Ogilvie Engineering Ltd.	Sid the snake bench	£3,073.00	£614.60	£3,687.60
19/10/2022	20/10/2022	26/10/2022	Amenities Capital	MTIG	South Somerset District Council	Litter bins/Stringfellow Sculpture	£3,905.00	£781.00	£4,686.00
19/10/2022	18/11/2022	26/10/2022	Amenities General	Street Furniture	Tudor Environmental	0217348/5130/340ltr Grit bins	£1,402.10	£280.42	£1,682.52
20/10/2022	21/10/2022	12/12/2022	Administration	Christmas Lights	The Festive Lighting Company Ltd	20145/4384/Christmas Lights	£1,091.50	£218.30	£1,309.80
21/10/2022	22/10/2022	26/10/2022	Cemetery	Property Maintenance	Richard Down Plant Contractor	100 Reclaimed sleepers	£3,300.00	£660.00	£3,960.00
21/10/2022	19/11/2022	26/10/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£735.82	£147.17	£882.99
21/10/2022	21/10/2022	26/10/2022	Guildhall	Property Maintenance	DORMAKABA	Reception front door	£1,606.08	£321.22	£1,927.30
24/10/2022	24/10/2022	26/10/2022	Grants	Support Grant	Chard Area Youth Committee	Qtrly Support Grant	£1,875.00	£0.00	£1,875.00
25/10/2022	01/11/2022	07/11/2022	Amenities Capital	MTIG	The Graphics Factory	PVC banners double sided	£1,060.00	£212.00	£1,272.00
25/10/2022	26/10/2022	12/12/2022	Administration	Christmas Lights	The Festive Lighting Company Ltd	20174/4386/Christmas Lights	£525.00	£105.00	£630.00
26/10/2022	26/10/2022	07/11/2022	Grants	Grant Aid	Blackdown Acapella Chorus	CommunityDevelopmentFund 22/23	£500.00	£0.00	£500.00
26/10/2022	26/10/2022	07/11/2022	Grants	Grant Aid	Chard Cricket Club	CommunityDevelopmentFund 22/23	£1,000.00	£0.00	£1,000.00
26/10/2022	26/10/2022	07/11/2022	Grants	Grant Aid	Chard Rugby Football Club Ltd	CommunityDevelopmentFund 22/23	£1,000.00	£0.00	£1,000.00
28/10/2022	26/11/2022	21/11/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£878.07	£175.62	£1,053.69
31/10/2022	07/11/2022	07/11/2022	Guildhall	Property Maintenance	LJS Plumbing Services	INV-1382/5131/Property Mainten	£798.69	£159.74	£958.43
31/10/2022	01/11/2022	07/11/2022	Administration	Christmas Lights	Lighting & Illumination Technology Exp	Ex rental lights	£780.00	£156.00	£936.00
01/11/2022	02/11/2022	21/11/2022	Administration	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit 1/11 - 30/11	£611.00	£0.00	£611.00
04/11/2022	02/12/2022	21/11/2022	Guildhall	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£501.72	£100.35	£602.07
04/11/2022	30/12/2022	21/11/2022	Guildhall	Property Maintenance	DORMAKABA	0000437244/5138/Fit new bottom	£714.03	£142.81	£856.84
04/11/2022	18/11/2022	21/11/2022	Administration	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£654.61	£130.92	£785.53
06/11/2022	21/11/2022	20/11/2022	Guildhall	Electricity	Ecotricity Ltd	Green electricityThe Guildhall	£566.73	£113.34	£680.07
06/11/2022	07/11/2022	12/12/2022	Guildhall	Gas	Total Gas & Power Limited	Gas usage	£11,311.80	£2,262.36	£13,574.16
07/11/2022	08/11/2022	21/11/2022	Administration	Other Professional Fees	Council HR & Governance Support	Annual Support Fee	£1,500.00	£0.00	£1,500.00
08/11/2022	08/11/2022	21/11/2022	Administration	Legal Fees	WBW Solicitors	Legal services	£500.00	£100.00	£600.00
08/11/2022	09/11/2022	21/11/2022	Administration	Christmas Lights	Encore Electrical Ltd	7553/4389/Christmas Lights	£3,775.00	£755.00	£4,530.00
08/11/2022	08/11/2022	21/11/2022	Amenities General	Street Furniture	Broxap Street Furniture	INV295453/5115/Garthdee Picnic	£1,248.00	£249.60	£1,497.60
08/11/2022	09/11/2022	12/12/2022	Administration	Christmas Lights	The Festive Lighting Company Ltd	20311/4384/Christmas Lights	£780.00	£156.00	£936.00
08/11/2022	09/11/2022	12/12/2022	Administration	Christmas Lights	The Festive Lighting Company Ltd	20312/4380/Ribon cone tree	£780.00	£156.00	£936.00
09/11/2022	10/11/2022	20/02/2023	Guildhall	Property Maintenance	Ideal Lifts Service Limited	Supply&Fit GSM unit/SIM	£1,175.00	£235.00	£1,410.00
10/11/2022	24/11/2022	21/11/2022	Administration	Council Website	SlashDotDash Ltd	Guildhall website design	£875.00	£175.00	£1,050.00
10/11/2022	10/11/2022	21/11/2022	Amenities General	Play Equipment Maintenance	Matta Products	150098/5136/Play Equipment Mai	£2,629.25	£525.85	£3,155.10
22/11/2022	22/12/2022	30/11/2022	Amenities General	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	Annual playground inspection	£640.00	£128.00	£768.00
23/11/2022	07/12/2022	30/11/2022	Amenities General	Grounds Maintenance	W T & R J Jones	24715/5116/Jocelyn Park Verti-	£750.00	£150.00	£900.00
23/11/2022	23/11/2022	30/11/2022	Amenities General	Flower Beds - planting etc	Bristol City Council	8010620218/5145/Flower Beds -	£1,279.79	£255.96	£1,535.75

Expenditure £500 and above 1/4/22 - 31/3/23

Invoice Date	Date Due	Date Paid	Cost Centre	Description	Nominal Code	Supplier Name	Transaction Detail	Net	VAT	Total
24/11/2022	25/11/2022	12/12/2022	Guildhall	Maintenance/Service Contracts	Maintenance/Service Contracts	Fire Services & Supplies Ltd	6807535/4973/Maintenance/Servi	£801.04	£160.20	£961.24
25/11/2022	02/12/2022	05/12/2022	Guildhall	Maintenance/Service Contracts	Maintenance/Service Contracts	Chillwest Refrigeration & Air Conditioni	Air conditioning service	£580.00	£116.00	£696.00
28/11/2022	28/11/2022	12/12/2022	Guildhall Capital	Heating & Air Conditioning	Heating & Air Conditioning	Controlled Climate Ltd	Installation of AC in Auditorium	£23,400.00	£4,680.00	£28,080.00
01/12/2022	01/12/2022	12/12/2022	Amenities Capital	Climate Change	Climate Change	Matthew J Weallans Electrical Services	1378/5126/LED floodlights Lowe	£4,902.86	£980.57	£5,883.43
01/12/2022	01/12/2022	09/12/2022	Administration	Superannuation Deficit Funding	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit 1st-31st Dec22	£611.00	£0.00	£611.00
04/12/2022	05/12/2022	12/12/2022	Administration	IT Hosting and Support	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£654.61	£130.92	£785.53
06/12/2022	20/12/2022	20/12/2022	Guildhall	Electricity	Electricity	Ecotricity Ltd	Guildhall electricity	£871.17	£174.23	£1,045.40
11/12/2022	12/12/2022	12/12/2022	Cemetery	Grounds Maintenance	Grounds Maintenance	Richard Down Plant Contractor	Cemetery extension work	£2,589.15	£517.83	£3,106.98
15/12/2022	12/01/2023	12/01/2023	Guildhall	Gas	Gas	West Mercia Energy	Gas supply 1st-31st Aug 22	£8,498.56	£1,699.71	£10,198.27
15/12/2022	12/01/2023	12/01/2023	Guildhall	Gas	Gas	West Mercia Energy	Gas supply 31stAug-30thSep 22	£8,193.01	£1,638.60	£9,831.61
23/12/2022	11/01/2023	26/01/2023	Guildhall	Water Charges	Water Charges	Water2business	Water bill The Guildhall	£990.04	£0.00	£990.04
31/12/2022	30/01/2023	26/01/2023	Administration	Other Professional Fees	Other Professional Fees	CDS Group	Cemetery feasibility report	£1,650.00	£330.00	£1,980.00
01/01/2023	02/01/2023	26/01/2023	Administration	Superannuation Deficit Funding	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit	£611.00	£0.00	£611.00
04/01/2023	05/01/2023	26/01/2023	Administration	IT Hosting and Support	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£585.82	£117.16	£702.98
06/01/2023	20/01/2023	20/01/2023	Guildhall	Electricity	Electricity	Ecotricity Ltd	Electricity bill	£946.78	£189.36	£1,136.14
18/01/2023	19/03/2023	13/03/2023	Amenities Central Costs	Vehicle Maintenance	Vehicle Maintenance	Highwood	Kuboto maintenance	£542.83	£108.57	£651.40
19/01/2023	18/02/2023	13/02/2023	Administration	Other Professional Fees	Other Professional Fees	CDS Group	Cemetery feasibility report	£2,975.00	£595.00	£3,570.00
20/01/2023	17/02/2023	13/02/2023	Guildhall	Temporary/Casual Staff	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£702.36	£140.47	£842.83
21/01/2023	06/02/2023	02/02/2023	Administration	Other Professional Fees	Other Professional Fees	Council HR & Governance Support	Recruitment of Town Clerk	£2,261.56	£452.31	£2,713.87
21/01/2023	31/01/2023	02/02/2023	Civic & Council	Council Run Events	Council Run Events	Genius PR & Events Ltd	Chard Comedy night February	£833.33	£166.67	£1,000.00
26/01/2023	25/02/2023	20/02/2023	Amenities General	Play Equipment Maintenance	Play Equipment Maintenance	G.B.Sport & Leisure UK Ltd	11793/5156/Play Equipment Main	£737.39	£147.48	£884.87
27/01/2023	24/02/2023	20/02/2023	Guildhall	Temporary/Casual Staff	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£1,070.62	£214.13	£1,284.75
31/01/2023	31/01/2023	26/01/2023	Grants	Support Grant	Support Grant	Chard Area Youth Committee	Qtrly Support Grant	£1,875.00	£0.00	£1,875.00
01/02/2023	02/02/2023	20/02/2023	Administration	Superannuation Deficit Funding	Superannuation Deficit Funding	Somerset County Council Pension Fund	Pension deficit February 23	£611.00	£0.00	£611.00
03/02/2023	03/03/2023	27/02/2023	Guildhall	Temporary/Casual Staff	Temporary/Casual Staff	One Step Recruitment Ltd	Supply of Staff	£618.64	£123.73	£742.37
04/02/2023	18/02/2023	20/02/2023	Administration	IT Hosting and Support	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£630.12	£126.02	£756.14
16/02/2023	02/03/2023	27/02/2023	Administration	Other Professional Fees	Other Professional Fees	Council HR & Governance Support	Independent Investigation	£4,402.20	£0.00	£4,402.20
16/02/2023	16/03/2023	16/03/2023	Guildhall	Gas	Gas	West Mercia Energy	M065K0590711D6	£4,843.59	£968.72	£5,812.31
16/02/2023	16/03/2023	16/03/2023	Guildhall	Gas	Gas	West Mercia Energy	M065K0590711D6	£5,007.64	£1,001.53	£6,009.17
16/02/2023	16/03/2023	16/03/2023	Guildhall	Gas	Gas	West Mercia Energy	M065K0590711D6 JAN23	£3,967.07	£793.41	£4,760.48
16/02/2023	16/03/2023	16/03/2023	Guildhall	Gas	Gas	West Mercia Energy	M065K0590711D6 NOV22	£3,172.99	£634.60	£3,807.59
22/02/2023	22/03/2023	16/03/2023	Administration	Other Professional Fees	Other Professional Fees	Chris Rolley	Member&Officer meeting 27/02	£500.00	£0.00	£500.00
23/02/2023	24/02/2023		Amenities Central Costs	Equipment Maintenance	Equipment Maintenance	GW Machinery Services	1729/5171/Equipment Maintenanc	£806.88	£161.40	£968.28
04/03/2023	18/03/2023	13/03/2023	Administration	IT Hosting and Support	IT Hosting and Support	Microshade Business Consultants Ltd	Monthly fees-Hosted service	£630.12	£126.02	£756.14
08/03/2023	22/03/2023	16/03/2023	Amenities General	Arboriculture	Arboriculture	AP FARMER	Tree surgery Henson	£2,000.00	£400.00	£2,400.00
08/03/2023	22/03/2023	16/03/2023	Amenities General	Arboriculture	Arboriculture	AP FARMER	Tree surgery Cemetery woodland	£700.00	£140.00	£840.00
11/03/2023	25/03/2023	23/03/2023	Amenities General	Arboriculture	Arboriculture	AP FARMER	3741/5174/Arboriculture	£2,000.00	£400.00	£2,400.00
13/03/2023	12/04/2023	31/03/2023	Civic & Council	Member Training	Member Training	Euronext	Quick start training May 22	£995.00	£0.00	£995.00
13/03/2023	12/04/2023	31/03/2023	Administration	Maintenance/Service Contracts	Maintenance/Service Contracts	Euronext	iBabs licenses 22/23	£1,400.00	£0.00	£1,400.00
20/03/2023	21/03/2023	23/03/2023	Allotments	Rent Payable	Rent Payable	WBW Solicitors LLP	2ND PAYMENT 2022/23	£1,325.00	£0.00	£1,325.00
20/03/2023	08/04/2023	23/03/2023	Civic & Council	Council Run Events (Income)	Council Run Events (Income)	Genius PR & Events Ltd	Comedy club 29/04/23	£833.33	£166.67	£1,000.00
20/03/2023	17/04/2023		Guildhall	Gas	Gas	West Mercia Energy	Gas February 2023	£3,598.20	£719.64	£4,317.84
22/03/2023	21/04/2023		Administration	Legal Fees	Legal Fees	Everys Solicitors	Advice on investigation report	£762.00	£152.40	£914.40
27/03/2023	27/03/2023		Amenities Capital	Equip/Furniture/Small Tools	Equip/Furniture/Small Tools	Broxap Street Furniture	0000303517/5167/Equip/Furnitu	£5,000.00	£1,000.00	£6,000.00
30/03/2023	31/03/2023		Civic & Council	Election Expenses	Election Expenses	South Somerset District Council	Recharge election 16/03/23 - Holyrood	£2,949.41	£0.00	£2,949.41

Chard Town Council

Internal Audit Report 2022-23 (Final update)

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2022-23 financial year, during our two onsite visits to the Council, which took place on 31st January and 16th March 2023, plus our final remote review on 3rd May 2023 following closedown of the year's Omega accounts.

Internal Audit Approach

In conducting our review for 2022-23 and in accordance with the requirements of the IA Certificate in the AGAR and the requirements of the "Practitioner's Guide", we have again paid due regard to the materiality of transactions and their susceptibility to potential misrepresentation in the Accounts / AGAR, together with examining the overall governance framework. Our aim is to ensure that the Council continues to operate robust control systems and that transactions are, as far as we are reasonably able to ascertain, processed in accordance with national and locally approved legislation and controls.

Overall Conclusion

We are pleased to record that no significant concerns have been identified from the review work undertaken this year, although we noted a few areas at our interim visit where we considered some improvements were required: specifically, the Financial Regulations required amendment to reflect actual working practice in one or two areas together with a few other matters where we considered action was required to address potential areas of potential weakness / concern: full detail of all such issues is set out in the body of the detailed report following with resultant recommendations also summarised in the appended Action Plan. We are pleased to note the actions taken to address these issues with detail of their current status duly recorded in the body of the report and appended action Plan.

No further issues have been identified during our update visit and final remote review warranting formal comment or recommendation and we have duly signed off the IA Certificate in the year's AGAR assigning positive assurances in each relevant area.

We take this opportunity to remind the Council of the requirements of the guidance notes in the preface to the year's AGAR in relation to the documentation that should be displayed on the Council's website and the timing requirements for publication of the Notice of Public Rights to examine the Council's documentation for the financial year.

Detailed Report

Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers: we also aim to ensure the integrity of the data and that appropriate arrangements are in place for its security. Three accounts are in operation with the Co-op bank with Current and Deposit account transactions recorded in a single cashbook with a daily sweep operating between the two accounts to retain a £2,000 balance in the former. The third account holds a small proportion of the Council's surplus funds with detail recorded in a separate cashbook in the accounting software: we note that there have been no transactions on this account to date in 2022-23. We have: -

- Ensured the accurate carry forward of the prior year closing balances as reported in the certified 2021-22 AGAR to the current year's accounting records;
- Ensured that a comprehensive, meaningful and appropriate nominal coding and cost centre structure remains in place;
- Checked and agreed transactions in the combined current and deposit account cashbook to the supporting Co-op Bank statements for three months (April and December 2022 plus March 2023);
- Verified the reconciliation of the Co-op bank accounts between the cash books and the relevant bank statements as of 31st December 2022 and March 2023; and
- Ensured the accurate disclosure of the combined cash and bank balances at the financial year-end in the AGAR at Section 2, Box 8.

We also note the approved move of banking arrangements from the Co-op Bank to Lloyds, which still retains a branch in the town and will ensure the accurate transfer of funds at our next review visit.

Conclusions

We are pleased to note that bank reconciliations are now being reviewed by a nominated councillor, as required by the adopted Financial Regulations (FRs - Para 2.2 refers), with an email certificate confirming their review and agreement of detail being provided and retained in electronic format, together with the Omega reconciliation statement. Whilst accepting this form of evidencing of agreement of the reconciliation detail, the above FR paragraph reference will require amendment to reflect actual working practice, as it currently requires that the reconciliation and original bank statement (or similar document) be signed as evidence of verification.

R1. The adopted Financial Regulations (Para 2.2) should be revised to set out detail of the actual process now in place for the review and certification of bank reconciliations. The Financial Regulations have been amended accordingly giving a clear description of the process to be followed.

R2. The email certificate confirming member review of bank reconciliations should be retained on the electronic file together with copies of the bank reconciliation statement and supporting month-end bank statements. All detail is now being held in electronic format.

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we may reasonably be expected to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation. To meet that objective, we have:

- Noted that both SOs and Financial Regulations (FRs) were reviewed, updated in line with the latest NALC model documents being further revised and re-adopted by the Council at its November 2022 meeting;
- Noted that payments continue to be reviewed and approved at Council meetings, together with budgetary performance reports; and
- Continued our review of Council and standing committee (excluding Planning) minutes reading those for the financial year as posted on the Council's website and provided in electronic format to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist.

We are also pleased to note that the external auditors issued a clear certificate on the 2021-22 AGAR and that the requisite Notice of Public Rights was displayed on the Council's website for 30 working days.

As a larger Council, we also suggest that consideration be given to splitting the roles of Chief / Proper Officer and Responsible Financial Officer as and when a new Town Clerk is appointed / takes up the post.

Conclusions

We are pleased to record that no matters have been identified in this area warranting formal comment or recommendation other than in relation to paragraph 2.2 of the FRs as referred to above. We shall continue to monitor the Council's approach to governance at future visits, also continuing our examination of Council and Committee minutes.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Suitable documentation supports the payments, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official order has been raised on each occasion that one would be anticipated; and
- VAT has been identified accordingly for recovery.

We have selected a test sample of 65 individual payments processed in the financial year for compliance with the above criteria. Our test sample includes all payments individually in excess of £2,500, plus a more random selection of every 30th payment as listed in the cashbook: the test

sample totals £481,720 equating to 69% by value of non-pay related payments in the year. We are also pleased to note that two members continue to visit the Council offices, checking and signing off the certification stamp affixed to each invoice.

We have also ensured the accurate recovery of expended VAT each month during the year by reference to the underlying control account in the financial edger.

Conclusions

We are pleased to record that no concerns have been identified in this area of our review process.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

We note that an updated Risk Register had been re-adopted by the Council in January 2023 and have reviewed the resultant document and consider that it remains appropriate for purpose.

We have examined the current year's insurance schedule with Aviva and consider that the level of cover in place remains appropriate for the Council's present requirements with Employer's and Public Liability each standing at £10 million, together with Fidelity Guarantee cover at £700,000 and Business Interruption "Loss of Revenue" cover in place at £100,000.

Conclusions

We are pleased to record that no concerns exist in this area warranting formal comment or recommendation.

Budgetary Control & Reserves

In considering the Council's approach to budget determination and precept setting, we aim to ensure that decisions are made based on sound information and that an appropriate level of precept is determined to meet the Council's future planned expenditure.

We are pleased to note that, following due deliberation, the Council discussed and approved its budget and precept requirements for 2022-23 at the January 2023 full Council meeting, setting the latter at £775,334.

We are also pleased to note that members continue to be provided with detailed budget performance information based on the Omega accounting software at each meeting throughout the financial year and have reviewed the year-end budget outturn report seeking and obtaining appropriate explanations for the few significant variances existing.

We have reviewed the level of retained reserves at the financial year-end noting that funds totalling £533,597 are held at the financial year-end (£749,872 at 31st March 2022), comprising the General Reserve balance of £114,242 (£221,630 at the prior year-end), together with "ring

fenced capital receipts” of £5,862 and total earmarked reserves of £522,380 (£623,362 at 31st March 2022). The General Fund balance equates to approximately 1½ months’ revenue spending at the present level and is below the generally recognised target level of between three and twelve months’ revenue spending at the 2022-23 level.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation, although we urge the council to keep a close watch on the level of retained General Fund balance with a view to increasing it to align more closely with the recommended minimum level of three months’ revenue spending.

Review of Income

In examining the Council’s sources of income, we aim to establish that robust procedures are in place to ensure that income due to the Council is identified and invoiced accordingly (where appropriate); that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span.

At our interim update review, we checked detail of income arising from allotments, burial and associated fees and room hire fees at the Guildhall, with detail of the work undertaken set out in the following paragraphs.

Allotment rents

Allotment rental fees fall due on 1st October annually: the Council uses the Rialtas allotments software to manage the invoicing and control of fee recovery in this area with a raft of reports available. We have reviewed the “Allotment fees, paid in full” report ensuring that income received has been brought to account in the Omega accounting software with no rents remaining unpaid at the financial year-end.

Burial and associated fees

A detailed spreadsheet register of interments, memorial headstones, etc applications is maintained. We have examined the documentation relating to a sample of 11 burials in April and May 2022, ensuring that the appropriate fees were invoiced and that each was supported by undertakers applications and the legally required burial /cremation certificates, noting that the certificates were seemingly not held for three of the test sample (ref. nos. W51, Y63 & W95). We have also examined the invoices relating to those 11 interments ensuring that the appropriate fees were charged and recovered. Six stonemasons’ applications for erection of new headstones / addition of further inscriptions were also received in April and May 2022: we have similarly reviewed the invoices raised, again ensuring that the appropriate fees had been charged and have been recovered.

Guildhall hires

The Council uses the Rialtas booking software to manage bookings at the Guildhall with invoices raised at the start of the month following the booking. We have acquired detail of the various chargeable bookings in October 2022 ensuring that invoices have been raised for each and that the appropriate fees have been charged in accordance with approved scale of fees and charges and are pleased to record that no issues arise in this respect.

Unpaid debts

We have examined the Omega Sales Ledger “Unpaid invoices by date” reports on Sales Ledgers 1, 2 & 3 noting that on Sales Ledger 1 2 invoices in respect of Abri Group dating from October 2021 and September 2022 still remain unpaid and understand that these are being actively pursued for settlement through the small claims court. The Omega report also records 2 “unmatched” receipts of 40 pence, each presumably arising from overpaid fees: we had suggested following our interim update visit, that these should be corrected appropriately prior to the financial year-end closedown of Omega, but note that no action has been taken to clear them.

On the Sales Ledger 2 report we note the existence of 5 “receipts / credit notes” one or two of which appear to match invoices raised but that have not been cleared against each other. We note that some action has been taken in this respect following our initial 2022-23 review and again urge that, where appropriate, these credits be set-off against relevant invoices and that the residue, if resulting from overpaid invoices or misallocated receipts, be further examined and cleared from the Sales Ledger. We also note that two invoices issued prior to 31st December 2022 also remain unpaid at the financial year-end.

Conclusions and recommendation

As indicated above, action is required to pursue the long-standing debts and to establish the reasons for the unmatched receipts and to ensure their prompt clearance from the Sales Ledgers.

R3. Continued action should be taken to pursue the few long-standing debts. The two long-standing unpaid invoices are being pursued actively, but will, if recovery attempts remain unsuccessful, be referred to Council / the Finance and Audit Committee for formal write-off approval.

R4. Where invoices are overpaid, the resultant surplus credit receipt should either be adjusted on a subsequent invoice or be coded to a miscellaneous income code thereby clearing detail from the Sales Ledgers.

Petty Cash Account

We are required, as part of the Annual IA certification process, to provide assurance on the satisfactory (or otherwise) operation of any petty cash accounts at the Council. A relatively small account is in place within the admin office, being operated on an imprest basis with a cash float of £300, the balance being “topped-up” generally monthly from the Current account.

During the course of our first interim visit for 2022-23, we checked the physical cash holding (£135.86) which, together with supporting receipts (£164.14), equated to the Imprest holding of £300.00. However, we noted the existence of a further Petty Cash account cashbook in Omega (nominal code 203) which showed a balance of £281.36 at 30th November 2022 (the latest date of entry on the backed-up version of Omega provided for that review). We also noted the existence of a further Petty cash account on Omega (control account code 212) which recorded a cash holding of £249.56 unchanged throughout the year to that date.

We note the action taken to clear one of these accounts, a NIL balance now being recorded in Omega, and that a revised procedure will be implemented in 2023-24 following agreement of an appropriate process with the externally contracted accountant.

We also checked and agreed the supporting invoices / till receipts spreadsheet records for November and December 2022 at our first visit for the year with each payment appropriately supported. In doing so, we noted that the spreadsheet had incorrectly identified VAT for recovery on a number of non-vatable purchases such as catering supplies. Care should be taken to ensure that VAT is only identified on vatable purchases.

Conclusions and recommendations

As indicated above, action is required in a few areas relating to the operation of the petty cash account, together with an appropriate adjustment to the account's balance in the financial ledger.

- R5. *As indicated in the body of the report, one of the two petty cash accounts recorded in the Omega Trial Balance should be closed down, ideally that being operated as a cashbook (Code 203), with the balance charged as a miscellaneous expense thereby reducing the balance to Zero. **This has been adjusted as recommended and detailed in the body of the report.***
- R6. *The balance recorded in the Omega nominal Petty Cash account (Code 212) detail should be adjusted to ensure that the balance is increased to £300.00 with an appropriate journal reducing the expenditure to date on a relevant expense code accordingly. **The account balance has been adjusted appropriately and now reflects the actual physical cash holding.***
- R7. *Care should be taken to ensure that VAT on petty cash expenditure is not recorded as recoverable on non-vatable items such as catering supplies. **Noted and is now being applied appropriately.***

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HMRC legislation in relation to the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme in relation to employee contribution percentages. We note that the Council continues to use an external agent to prepare the monthly payroll on behalf of the Council providing the Council with full supporting documentation, including copy payslips. At our first review visit, we: -

- Obtained a copy of the staff establishment detailing staff in post, their spinal point on the national pay scale and basic working hours;
- Noted that the 2022-23 national pay award was implemented and paid, together with arrears backdated appropriately to 1st April 2022, with the November 2022 salary payments;
- Checked all staff salaries paid in November & December 2022 to ensure that they were in line with the establishment record; and
- Checked and verified the November & December 2022 NI / tax and pension deduction calculations by reference to the relevant HMRC and Pension Fund Administrator's detailed tables.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation.

Fixed Asset Registers

We acknowledge that the Council's Accounts, previously prepared by the former external contract accountants, had included detail of new acquisitions each year, that detail forming the basis of the asset value recorded in each year's AGAR at Section 2, Box 9. We have also noted previously the acquisition of the Pear Technology Asset Register software with data initially entered based on the asset register detail maintained by the former contract accountants.

The RFO has provided us with an updated spreadsheet asset register with values recorded as at 31st March 2023 totalling £3,523,023, which value is duly reported in the AGAR at Section 2, Box 9.

Conclusions

We are pleased to record that no concerns arise in this area this year.

Investments and Loans

As indicated earlier in this report the Council currently holds funds in three accounts with the Co-op bank together with two term deposits with the Nationwide Building Society: as above, we also acknowledge the impending move of the main accounts to Lloyds Bank. As indicated previously, we remain concerned that, with such significant sums effectively held in only two banking institutions, the Council is potentially at a degree of risk of loss should either bank "fail" and again suggest that the Council considers a greater degree of diversification of its surplus funds.

As also advised previously, Central Government legislation changed with effect from 1st April 2018 requiring all councils with combined cash / bank balances in excess of £100,000 to develop an appropriate Investment Policy / Strategy (this previously only applied to councils with funds in excess of £500,000). We have recorded previously that the Council's Treasury Management Policy was examined with the Council resolving, at its meeting in February 2020, to move surplus funds to an "instant access account" with the further intention of re-examining the Treasury Management Policy in the near future. This was, obviously, put on hold due to the Covid-19 situation and does not appear to have been revisited subsequently. Consequently, we again urge that appropriate action be taken to protect public funds as soon as practicable with diversification of funds into additional accounts.

The Council has one outstanding loan repayable half-yearly to PWLB: we have verified the two repayment instalments for the financial year by reference to the PWLB demand advices as part of our aforementioned review of payments, noting that the loan has now been repaid in full with a NIL balance at the financial year-end..

Conclusions and recommendation

The Council should ensure that surplus funds are appropriately “invested” to maximise interest earning potential, whilst ensuring, as far as they are reasonably able, that public funds are securely invested. The extant Investment Strategy / Treasury Management Policy should be subjected to periodic review and, if appropriate, amendment and formal re-adoption.

We shall undertake further work in this area at future reviews, including confirming the accurate disclosure of the value of the outstanding loan liability as at 31st March 2023 by reference to the PWLB website where all local government loan detail is published as at each financial year-end.

R8. *Consideration should be given to the diversification of surplus funds in other banking institutions, as approved at the February 2020 full Council meeting, to minimise the risk of loss should, albeit probably unlikely, the existing banks should ever “fail”, whilst also ensuring that interest earning opportunities are maximised.*

R9. *The Council’s Investment Strategy / Treasury Management Policy should be subjected to periodic review, update and formal re-adoption ideally as a minimum every other year.*

Statement of Accounts and AGAR

The AGAR forms the Council’s statutory annual Statement of Accounts subject to external audit review and certification. We note that the year-end closedown of the Omega accounts has been undertaken by an external contractor. The software effectively generates the information for inclusion in the year’s AGAR, excepting that in relation to Section 2, Boxes 9 & 10 (Year-end asset and outstanding loan liability values) and we have duly ensured the accurate transfer of all data to the year’s AGAR at Section 2, also verifying the accurate recording of the last two values to the relevant underlying documentation.

Conclusions

No issues arise in this area this year and, based on the generally satisfactory conclusions drawn in each review area covered by the IA Certificate in the year’s AGAR, we have duly signed-off that certificate assigning positive assurances in each relevant area.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	The adopted Financial Regulations (Para 2.2) should be revised to set out detail of the actual process now in place for the review and certification of bank reconciliations.	<i>The Financial Regulations have been amended accordingly giving a clear description of the process to be followed.</i>
R2	The email certificate confirming member review of bank reconciliations should be retained on the electronic file together with copies of the supporting month-end bank statements.	<i>All detail is now being held in electronic format.</i>
Review of Income		
R3	Continued action should be taken to pursue the long-standing debts.	<i>The two long-standing unpaid invoices are being pursued actively, but will, if recovery attempts remain unsuccessful, be referred to Council / the Finance and Audit Committee for formal write-off approval.</i>
R4	Where invoices are overpaid, the resultant surplus credit receipt should either be adjusted on a subsequent invoice or be coded to a miscellaneous income code thereby clearing detail from the Sales Ledgers.	
Petty Cash Account		
R5	As indicated in the body of the report, one of the two petty cash accounts recorded in the Omega Trial Balance should be closed down, ideally that being operated as a cashbook (Code 203), with the balance charged as a miscellaneous expense thereby reducing the balance to Zero.	<i>This has been adjusted as recommended and detailed in the body of the report.</i>
R6	The balance recorded in the Omega nominal Petty Cash account (Code 212) detail should be adjusted to ensure that the balance is increased to £300.00 with an appropriate journal reducing the expenditure to date on a relevant expense code accordingly.	<i>The account balance has been adjusted appropriately and now reflects the actual physical cash holding.</i>
R7	Care should be taken to ensure that VAT on petty cash expenditure is not recorded as recoverable on non-vatable items such as catering supplies.	<i>Noted and is now being applied appropriately</i>
Investments and Loans		
R8	Consideration should be given to the diversification of surplus funds in other banking institutions, as approved at the February 2020 full Council meeting, to minimise the risk of loss should, albeit probably unlikely, the existing banks should ever “fail”, whilst also ensuring that interest earning opportunities are maximised.	

Rec. No.	Recommendation	Response
Investments and Loans (Continued)		
R9	The Council's Investment Strategy / Treasury Management Policy should be subjected to periodic review, update and formal re-adoption ideally as a minimum every other year.	

Annual Internal Audit Report 2022/23

CHARD TOWN COUNCIL

www.chard.gov.uk

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

31/01/2023 16/03/2023 03/05/2023

Name of person who carried out the internal audit

S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date

03/05/2023

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

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

Annual Governance Statement

The Accounts and Audit Regulations 2015 require the Council, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an Annual Governance Statement in accordance with proper practices in relation to the accounts.

The purpose of the Annual Governance Statement is to report publicly on the Council's arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.

The Annual Governance Statement, which is Section 1 of the Annual Governance and Accountability Return (AGAR), contains a number of statements, known as assertions, to which the Council needs to answer 'Yes' or 'No'.

On the pages that follow are a number of actions that the Council needs to have undertaken during the financial year or at the year end to answer 'Yes'. Evidence to support the positive response to each assertion is also included.

Recommendation

Following review and consideration by Committee of the attached assertions and the evidence pertaining to the requirements for positive assertion of the statements, members are requested to confirm whether they are satisfied that each of the assertions can be positive. If so, that Committee recommends to Full Council that the Annual Governance Statement should be completed with positive assertions.

Assertion 1 – Financial Management and Preparation of Accounting Statements.

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Budgeting – Preparation and approval of a budget before setting the precept and prior to commencement of the financial year.	Budget prepared and discussed at meetings held in November 2022. Reviewed by Finance & Audit Committee on 19 December 2022 and recommended acceptance to Full Council. Approved by Full Council on 24 January 2023.
Monitoring actual performance against budget during the year, taking corrective action where necessary	Performance against budget is reported to the Finance and Audit Committee on a quarterly basis together with explanations for variances. Full Council considered and accepted budget overspend for 2022/23 on 24 January 2023.
Undertaking financial appraisal before commencing significant projects or long-term commitments	Process in place but no significant projects at present.
Appointing an officer to be responsible for financial administration of the Council (s.151 Local Government Act 1972). The Council needs to satisfy itself that the Responsible Financial Officer has in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year, together with all necessary supporting information. (The accounting statements in Section 2 of the AGAR need to agree to the underlying records)	RFO in place. Internal Audit report confirms efficacy of controls and processes in place to record financial transaction and maintain up-to-date accounting records. Section 2 of AGAR to be considered at agenda item 2023/21(b.) where supporting records are attached.
Bank reconciliation – Statements reconciling each of the Council’s bank accounts with its accounting records need to be prepared on a regular basis, including the financial year end and reviewed by members.	Bank reconciliation prepared at each month end and forwarded to members who are appointed by the Finance and Audit Committee to review and verify accuracy. Year-end reconciliation attached.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Investments – Arrangements need to be in place to ensure the Council’s funds are properly managed and any funds surplus to operating requirements are invested. An annual Investment Strategy should be produced and approved for amounts in excess of £100,000	Surplus funds invested with Nationwide. Internal Audit recommendation to consider diversification of investments and Investment Strategy/Treasury Management policy needs to be developed in line with Internal Audit Report
Statement of Accounts – The Council needs to ensure arrangements are in place to enable the preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.	RFO in place to ensure preparation of statement of accounts. Prepared for 2022/23 and reviewed by internal audit.
Reserves – The Council needs to put in place a General Reserves Policy and have reviewed the level and purpose of all Earmarked Reserves	Reserves Policy recommended for approval at Finance & Audit Committee on 25 January 2022 and approved by Full Council on 14 March 2022 (2021/105)

Assertion 2 – Internal Control

We maintained an adequate system of internal control, including measures to prevent and detect fraud and corruption and reviewed its effectiveness.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Standing Orders and Financial Regulations, including provisions for regulating the way tenders are invited, must be in place governing how the Council operates. They should be regularly reviewed, fit for purpose and adhered to.	Standing Orders and Financial Regulations in place. Both fully reviewed in Autumn 2022 and adopted by Full Council on 14 November 2022. Minor amendments to Financial Regulations at Full Council on 13 March 2023 to reflect change in bank reconciliations verification process. Financial Regulations stipulate purchasing/tender provisions (section 10 & 11). Internal Audit assess adherence to Standing Orders and Financial Regulations.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Safe and efficient arrangements to safeguard public money – Arrangements for ordering goods & services, incurring liabilities, managing debtors, making payments and handling receipts.	Procurement processes in place including raising purchase orders and obtaining authorised sign off. Internal controls in place to manage debtors, make payments and handle receipts.
Council needs to regularly review the effectiveness of their arrangements to protect money - arrangements for proper administration of financial affairs and ensuring one of its officers, the RFO, has formal responsibility for affairs.	Financial Regulations details arrangements for proper administration of financial affairs. Financial procedures in place for day-to day financial management. RFO in place. Finance and Audit Committee review arrangements for financial management.
Council should ensure that controls over money are embedded in Standing Orders and Financial Regulations	Last major review of Standing Orders and Financial Regulations undertaken in 2022 (adopted by Full Council on 14 November 2022) with controls over money embedded.
Council must approve setting up of or any changes to account with banks or other financial institutions	This is specified in Standing Orders. Recent agreement to move main bank account to Lloyds Bank was approved by Full Council on 14 November 2022
Council needs to approve every bank mandate, list of authorised signatories for every account, limits of authority for each account signatory and any amendments to mandates.	Recent additions to mandates agreed at Full Council on 14 November 2022
Risk assessment and internal controls need to focus on safety of the Council's assets, particularly money	Risk assessment/internal controls focus on safety of councils assets
Employment – The remuneration payable to all employees needs to be approved in advance by the Council. There must be robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and associated liabilities. The Council needs to ensure it has complied with its duties under employment legislation and has met its pension obligations	<ul style="list-style-type: none"> • HR Committee approve in advance pay for new roles, pay rises due to national pay awards and annual incremental increases. • Payroll preparation is outsourced to Lentells. Input of monthly figures is subject to internal controls and checks. • HR Committee considers duties under employment legislation. Day-to-day management is the responsibility of the Clerk

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion	
	<ul style="list-style-type: none"> Pension collections/obligations are reported monthly to pension administrator 	
VAT – robust arrangements need to be in place for handling responsibilities regarding VAT.	External support from Microshade with monthly VAT returns. Rialtas generates appropriate reports. Internal Audit checks controls over VAT	
Fixed Assets and Equipment – assets need to be secured, properly maintained and efficient managed. Appropriate procedures need to be followed for asset disposal and use of any resulting capital receipt	Asset disposal procedures in place and monies received are allocated to Capital Reserves Receipt Earmarked Reserve.	
Loans and Long-Term Liabilities – Any loan or similar commitment only entered into after the Council is satisfied it can be afforded and relevant approvals have been obtained. Proper arrangements need to be in place to ensure funds are available to cover capital and interest repayments	No new loans being sought. Funds were available in the budget to meet capital and interest repayments in 2022/23 to PWLB loan. That loan is now fully repaid.	
Review of effectiveness – the Council needs to conduct a financial year review of the effectiveness of the system of internal control which should inform the council’s preparation of the annual governance statement.	System of Internal control per Financial Regs:	
	Appoint Proper Officer & RFO	Income controls
	Proper bookkeeping & Financial arrangements	Petty cash controls
	Financial Regs incl. Standing Orders & payment controls	Payroll controls
	Risk Mgt. arrangements	Capital controls over asset mgt. & investments
Budgetary controls	Bank reconciliations	

Assertion 3 – Compliance with laws, regulations and proper practices

We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Acting within the Council's powers	
General Power of Competence	Not applicable as Clerk is not qualified
Regulations and Proper Practices	
Actions during the year	

Assertion 4 – Exercise of public rights

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
The RFO published on the council's website <ul style="list-style-type: none"> • Section 1 & 2 of the AGAR; • A declaration that the status of the statement of accounts is 'unaudited'; and, • A statement that sets out details of how public rights can be exercised, which includes the period for exercise of public rights 	All published on website in 2022. Public rights notice dated 29 June 2022. Period for exercise of public rights 30 June 2022 – 10 August 2022.
External Auditor's Review – notice of conclusion of the external auditor's limited assurance review of the AGAR, together with relevant accompanying information, was published on the website	Notice of conclusion of audit signed by PKF Littlejohn was published on website on 26 September 2022

Assertion 5 – Risk Management

We carried out an assessment of the risks facing this Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Identifying and assessing risks – the Council needs to identify, assess and record risks associated with actions and decisions it has taken or considered during the year that could have financial or reputational consequences.	Risk register contains identified and assessed risk. Last considered by F&A Committee on 13 February 2023.
Addressing risks – having identified, assessed and recorded risks, the Council needs to address thereby ensuring that appropriate measures are in place to mitigate and manage them.	Risk register highlights mitigants and measures in place to manage identified risks.

Assertion 6 – Internal Audit

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Internal audit – the Council needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes	External Internal Audit provider (Auditing Solutions Limited) utilised to evaluate effectiveness of the Council's risk management, control and governance processes.
Provision of information - the Council needs to ensure it has taken all the necessary steps to facilitate the work of those conducting the internal audit, including making available relevant documents, records and supplying any information or explanations required.	RFO and Finance Officer work with Internal Auditor, providing all information requested/required.

Assertion 7 – Reports from Auditors

We took appropriate action on all matters raised in reports from internal and external audit

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
The Council needs to have considered all matters brought to its attention by its external and internal auditors and taken appropriate corrective action	Internal Audit Report considered by Finance & Audit Committee with relevant recommendations to Full Council for corrective action. No comments raised by External Audit

Assertion 8 – Significant events

We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council, and where appropriate have included them in the accounting statements.

To warrant a positive response the following processes must be in place and be effective:	Evidence to support positive response to assertion
Significant events – The Council needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the Council's finances	

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: Chard Town Council

County area (local councils and parish meetings only): Somerset

Financial year ending 31 March 20xx

Prepared by (Name and Role): Gail Chadwick RFO

Date: 26/04/2023

	£	£
Balance per bank statements as at 31/3/23:		
Coop Current Account	2,000.0	
Coop Instant Saver	81,401.3	
Coop Instant Saver	29,989.8	
Nationwide Instant Saver 9000	355,583.4	
[add more accounts if necessary] Nationwide Instant Saver 90010	158,243.2	
Petty Cash	281.4	
		627,499.1
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/23 (enter these as negative numbers)		
BACS Payment 2544	(1,239.09)	
BACS Payment 2546	(965.31)	
BACS Payment 2547	(2,395.00)	
February Petty Cash	(42.32)	
[add more lines if necessary]		(4,641.72)
Add: any un-banked cash as at 31/3/xx		-
Net balances as at 31/3/23 (Box 8)		622,857.4

Accounting Statement 2022/23

Section 2 of the AGAR, Accounting Statement, is attached.

The figures have been populated from the accounting system and the 'Annual Return Report including detailed variances is also attached. The left-hand column of this report corresponds to the boxes on the Accounting Statement.

All items on the Accounting Statement that have changed by more than 15% or £100,000 must be explained in a variance report to the External Auditor. For this year that is boxes 6 and 9. You will see the explanation of variance for box 6 on the next page. For box 9 the variances were annotated on the Asset Register presented at 2023/19 (b).

Subject to Committee being satisfied with the accuracy of the Accounting Statement, it is recommended that it is recommended by Full Council.

6. All Other Payments	
Description	Change
Temporary staff	£11,309
Member Training	£2,014
Protective Clothing	-£202
Staff Training	£1,156
Electricity	-£6,484
Gas due to increased tariff	£46,655
Refuse/Waste Disposal - follwing street cleansing contract reverting to SSDC	-£5,334
Miscellaneous Expenses	-£30,385
Telephone re Amenities Team mobile phones	£1,512
Insurance due to rising costs and revaluation of assets	£5,070
IT Hosting & Support due to reorganisation of IT infrastructure	-£4,885
Staff Recruitment	-£1,597
Vandalism	-£1,018
Property Maintenance	-£75,549
Grounds Maintenance at Cemetery re increasing capacity	£7,473
Guildhall Maintenance & Services additional work to restore scheduled work program	£2,996
Play Equipment Maintenance	-£35,692
Street Furniture	-£53,652
Hire of sweeper to fulfil street cleansing contract	£11,689
Vehicle Maintenance	-£987
New laptops and IT peripherals	£8,511
Refurbishment of Upper Henson Play Park	£50,000
Vehicle Fuel due to rising costs	£1,365
Vehicle/Equipment Lease/Hire	-£983
Vehicle Licence/Insurance	-£1,075
Professional Fees	-£1,700
Christmas Lights	-£11,451
CCTV	£1,326
Refurbishment of Stringfellows Sculpture	£5,035
Street Furniture	£3,074
Lighting Columns Fore Street & Howards Row	£40,753
Lighting Column Advertising Banners	£1,060
Hamstone Welcome Sign	£6,695
New Basket Swing	£4,800
Totem way signs	£16,959
Litter Bins	£1,300
LED Lighting at Guildhall	£39,076
LED Lighting at Lower Henson	£4,902
Council Run Events	£4,664
Queens Jubilee Events	£7,561
Mayors Allowance	£8,795
Election Expenses	£3,824
Annual, support and community development grants given	-£10,750
Installation of Aircon in Guildhall	£25,900
TOTAL	£83,730

Section 2 – Accounting Statements 2022/23 for

LEICESTER AND RUGBY CHARD TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	878,884	749,872	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	661,062	681,615	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	230,939	238,914	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	434,557	467,569	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	52,576	53,723	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	533,880	615,512	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	749,872	533,597	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	742,507	622,857	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,325,335	3,523,023	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	52,096	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1	249,660	221,630			310		General Reserve
1	5,862	5,862			320		Capital Receipts Reserve
1	56,000	56,000			330		EMR MUGA
1	2,000	1,522			333		EMR - Election Costs
1	72,780	20,750			338		EMR Play Equipment
1	55,750	55,750			341		EMR Cemetery Chapel
1	200,000	172,154			343		EMR Cemetery
1	0	11,563			344		EMR C I L
1	4,710	0			345		EMR Bus Shelter
1	85,000	62,607			346		EMR MTIG
1	35,000	54,191			347		EMR Climate Change
1	98,666	74,386			350		Sinking Fund - Guildhall
1	2,500	2,500			351		Sinking Fund - Civic Regalia
1	7,750	7,750			352		Sinking Fund - Closed Ch'yard
1	1,500	1,500			353		Sinking Fund - Jocelyn Park
1	1,707	1,707			354		Sinking Fund -Guildhall Screen
1	Balances brought forward	878,884	749,872		Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2	661,062	681,615	20,553	3.11	1076	101	Precept
2	(+) Precept or Rates and Levies	661,062	681,615	20,553	3.11	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3	0	1,994	1,994		1002	201	FIT Electric generation tariff
3	0	519	519		1003	201	FIT Electric Export Tariff
3	100	100	0	0.00	1010	101	Rent Received
3	1,021	1,020	-1	-0.10	1010	201	Rent Received
3	3,980	3,816	-164	-4.12	1010	303	Rent Received
3	600	0	-600	-100.00	1010	305	Rent Received
3	2,918	4,718	1,800	61.69	1010	308	Rent Received
3	1,680	1,054	-626	-37.26	1011	201	Antiques Fair
3	2,143	1,906	-237	-11.06	1012	401	Markets
3	0	300	300		1014	201	Guildhall Cafe/Bar Franchise
3	447	205	-242	-54.14	1015	303	Licence Fee
3	0	-79	-79		1020	101	Letting Income
3	0	-10	-10		1020	107	Letting Income
3	12,854	23,383	10,529	81.91	1020	201	Letting Income
3	68	72	4	5.88	1020	301	Letting Income
3	0	158	158		1021	101	Customer photocopies
3	0	1,542	1,542		1022	201	Hirers Refreshments
3	0	810	810		1026	308	Insurance claim receipt
3	15,600	21,032	5,432	34.82	1030	301	Interment Income
3	4,084	4,332	248	6.07	1031	301	Memorial Fees

Continued over page

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
3	9,358	8,235	-1,123	-12.00	1032	301	Burial Rights
3	0	900	900		1040	304	Sponsorship Income
3	474	0	-474	-100.00	1046	308	Recharge for vehicle fuel
3	5	8	3	60.00	1060	101	Commission Income
3	2	0	-2	-100.00	1060	202	Commission Income
3	11,563	12,674	1,111	9.61	1070	107	CIL Money
3	810	0	-810	-100.00	1075	304	Disposal of F Assets- Proceeds
3	0	2,437	2,437		1077	102	Grants Rec'd SSDC
3	500	500	0	0.00	1077	202	Grants Rec'd SSDC
3	0	16,603	16,603		1077	209	Grants Rec'd SSDC
3	0	74,567	74,567		1077	309	Grants Rec'd SSDC
3	0	18,000	18,000		1078	309	Grants Rec'd SCC
3	87,117	0	-87,117	-100.00	1079	107	Grants Rec'd Other
3	15,837	0	-15,837	-100.00	1079	201	Grants Rec'd Other
3	0	774	774		1079	304	Grants Rec'd Other
3	0	25,000	25,000		1079	309	Grants Rec'd Other
3	44,516	0	-44,516	-100.00	1080	302	Agency Income
3	-810	0	810		1089	101	Miscellaneous Income
3	0	2,376	2,376		1089	107	Miscellaneous Income
3	2,126	0	-2,126	-100.00	1089	201	Miscellaneous Income
3	9,000	0	-9,000	-100.00	1089	301	Miscellaneous Income
3	1,250	2,021	771	61.68	1089	304	Miscellaneous Income
3	3,476	11	-3,465	-99.68	1089	308	Miscellaneous Income
3	161	3,672	3,511	2180.75	1096	101	Interest Received
3	60	4,264	4,204	7006.67	1184	102	Council Run Events (Income)
3	(+) Total other receipts	230,939	238,914	7,975	3.45	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4	245,786	233,661	-12,125	-4.93	4001	101	Payroll Costs
4	51,559	83,675	32,116	62.29	4001	201	Payroll Costs
4	22,781	25,289	2,508	11.01	4001	301	Payroll Costs
4	34,570	0	-34,570	-100.00	4001	302	Payroll Costs
4	1,185	2,700	1,515	127.85	4001	303	Payroll Costs
4	72,776	116,134	43,358	59.58	4001	308	Payroll Costs
4	5,900	6,110	210	3.56	4003	101	Superannuation Deficit Funding
4	(-) Staff costs	434,557	467,569	33,012	7.60	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5	52,576	52,096	-480	-0.91	4071	209	Loan Capital Repaid
5	0	1,627	1,627		4072	209	Loan Interest Payable
5	(-) Loan	52,576	53,723	1,147	2.18	Total expenditure or payments of capital	

Continued over page

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
interest/capital repayments							and interest made during the year on the authority's borrowings (if any).
6	2,197	0	-2,197	-100.00	4002	101	Temporary/Casual Staff
6	0	13,506	13,506		4002	201	Temporary/Casual Staff
6	20	2,034	2,014	10070.00	4005	102	Member Training
6	85	157	72	84.71	4006	201	Protective Clothing
6	128	0	-128	-100.00	4006	301	Protective Clothing
6	481	0	-481	-100.00	4006	302	Protective Clothing
6	377	712	335	88.86	4006	308	Protective Clothing
6	895	3,078	2,183	243.91	4007	101	Health & Safety
6	1,263	0	-1,263	-100.00	4007	201	Health & Safety
6	113	0	-113	-100.00	4007	308	Health & Safety
6	700	2,721	2,021	288.71	4008	101	Training/Courses
6	2,231	430	-1,801	-80.73	4008	201	Training/Courses
6	192	1,128	936	487.50	4008	308	Training/Courses
6	730	18	-712	-97.53	4009	101	Travelling
6	3	0	-3	-100.00	4009	102	Travelling
6	211	0	-211	-100.00	4011	101	Rates
6	7,735	7,734	-1	-0.01	4011	201	Rates
6	3,593	3,593	0	0.00	4011	301	Rates
6	1,210	1,210	0	0.00	4011	308	Rates
6	178	520	342	192.13	4011	401	Rates
6	943	1,522	579	61.40	4012	201	Water Charges
6	164	255	91	55.49	4012	301	Water Charges
6	555	0	-555	-100.00	4012	303	Water Charges
6	394	0	-394	-100.00	4012	305	Water Charges
6	40	0	-40	-100.00	4012	308	Water Charges
6	-40	0	40		4012	401	Water Charges
6	2,253	2,650	397	17.62	4013	303	Rent Payable
6	398	0	-398	-100.00	4013	304	Rent Payable
6	-40	0	40		4013	308	Rent Payable
6	14,183	9,215	-4,968	-35.03	4014	201	Electricity
6	957	421	-536	-56.01	4014	202	Electricity
6	498	1,172	674	135.34	4014	301	Electricity
6	14	0	-14	-100.00	4014	302	Electricity
6	1,904	0	-1,904	-100.00	4014	305	Electricity
6	1,470	1,734	264	17.96	4014	308	Electricity
6	2,064	48,719	46,655	2260.42	4015	201	Gas
6	1,014	994	-20	-1.97	4016	201	Janitorial
6	28	0	-28	-100.00	4016	308	Janitorial
6	273	0	-273	-100.00	4017	201	Refuse/Waste Disposal
6	6,744	-1	-6,745	-100.01	4017	302	Refuse/Waste Disposal
6	0	2,198	2,198		4017	304	Refuse/Waste Disposal
6	626	112	-514	-82.11	4017	308	Refuse/Waste Disposal
6	796	0	-796	-100.00	4020	101	Miscellaneous Expenses
6	40	0	-40	-100.00	4020	102	Miscellaneous Expenses

Continued over page

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	0	30	30		4020	105	Miscellaneous Expenses
6	0	2,371	2,371		4020	107	Miscellaneous Expenses
6	967	0	-967	-100.00	4020	201	Miscellaneous Expenses
6	31,096	163	-30,933	-99.48	4020	301	Miscellaneous Expenses
6	50	0	-50	-100.00	4020	308	Miscellaneous Expenses
6	1,441	1,842	401	27.83	4021	101	Telephone & Fax
6	469	8	-461	-98.29	4021	201	Telephone & Fax
6	80	1,652	1,572	1965.00	4021	308	Telephone & Fax
6	154	348	194	125.97	4022	101	Postage
6	0	100	100		4022	303	Postage
6	1,163	1,198	35	3.01	4023	101	Stationery
6	2,701	2,699	-2	-0.07	4024	101	Subscriptions
6	23,154	28,224	5,070	21.90	4025	101	Insurance
6	1,411	1,648	237	16.80	4026	101	Photocopy and Printing Charges
6	33	66	33	100.00	4027	201	Hirers Refreshments
6	13,314	8,429	-4,885	-36.69	4028	101	IT Hosting and Support
6	2,986	1,389	-1,597	-53.48	4029	101	Staff Recruitment
6	0	233	233		4031	101	Other Advertising
6	393	870	477	121.37	4031	201	Other Advertising
6	1,025	7	-1,018	-99.32	4035	308	Vandalism
6	115,041	41,164	-73,877	-64.22	4036	201	Property Maintenance
6	5,381	3,740	-1,641	-30.50	4036	301	Property Maintenance
6	0	2,910	2,910		4036	304	Property Maintenance
6	2,215	0	-2,215	-100.00	4036	305	Property Maintenance
6	2,180	1,454	-726	-33.30	4036	308	Property Maintenance
6	0	7,939	7,939		4037	301	Grounds Maintenance
6	0	52	52		4037	303	Grounds Maintenance
6	0	2,402	2,402		4037	304	Grounds Maintenance
6	2,920	0	-2,920	-100.00	4037	305	Grounds Maintenance
6	0	3,383	3,383		4038	101	Maintenance/Service Contracts
6	7,069	6,682	-387	-5.47	4038	201	Maintenance/Service Contracts
6	58,292	21,786	-36,506	-62.63	4039	304	Play Equipment Maintenance
6	0	814	814		4039	308	Play Equipment Maintenance
6	56,424	2,772	-53,652	-95.09	4040	304	Street Furniture
6	791	12,130	11,339	1433.50	4041	302	Equipment Hire
6	0	350	350		4041	308	Equipment Hire
6	3,391	2,729	-662	-19.52	4042	308	Equipment Maintenance
6	398	0	-398	-100.00	4043	302	Vehicle Maintenance
6	2,211	1,622	-589	-26.64	4043	308	Vehicle Maintenance
6	1,024	0	-1,024	-100.00	4044	101	Equipt/Furniture/Small Tools
6	0	8,512	8,512		4044	109	Equipt/Furniture/Small Tools
6	13,712	1,361	-12,351	-90.07	4044	201	Equipt/Furniture/Small Tools
6	450	123	-327	-72.67	4044	301	Equipt/Furniture/Small Tools

Continued over page

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	104	0	-104	-100.00	4044	302	Equipt/Furniture/Small Tools
6	2	0	-2	-100.00	4044	303	Equipt/Furniture/Small Tools
6	424	0	-424	-100.00	4044	305	Equipt/Furniture/Small Tools
6	2,186	0	-2,186	-100.00	4044	308	Equipt/Furniture/Small Tools
6	0	57,627	57,627		4044	309	Equipt/Furniture/Small Tools
6	983	0	-983	-100.00	4045	308	Vehicle / Equipment Lease/Hire
6	1,845	0	-1,845	-100.00	4046	302	Vehicle Fuel
6	2,086	5,296	3,210	153.88	4046	308	Vehicle Fuel
6	2,063	0	-2,063	-100.00	4047	302	Vehicle Licence/Insurance
6	2,226	3,214	988	44.38	4047	308	Vehicle Licence/Insurance
6	3,704	5,298	1,594	43.03	4048	304	Flower Beds - planting etc
6	2,000	1,109	-891	-44.55	4049	304	Flower Baskets
6	9	0	-9	-100.00	4050	201	Consumables
6	881	0	-881	-100.00	4050	302	Consumables
6	3	0	-3	-100.00	4050	308	Consumables
6	1,059	1,204	145	13.69	4051	101	Bank Charges
6	4,249	4,934	685	16.12	4054	304	Arboriculture
6	29,035	19,567	-9,468	-32.61	4055	101	Other Professional Fees
6	5,350	8,250	2,900	54.21	4055	301	Other Professional Fees
6	1,585	4,275	2,690	169.72	4056	101	Legal Fees
6	1,082	3,260	2,178	201.29	4057	101	Audit Fees
6	717	1,025	308	42.96	4059	201	Licences (incl PRS)
6	22,293	10,842	-11,451	-51.37	4063	101	Christmas Lights
6	6,094	-6	-6,100	-100.10	4065	304	CCTV
6	0	88,125	88,125		4067	309	MTIG
6	0	48,882	48,882		4068	309	Climate Change
6	213	0	-213	-100.00	4183	102	Civic Events
6	2,525	7,189	4,664	184.71	4184	102	Council Run Events
6	0	7,561	7,561		4190	102	Queens Jubilee Events
6	-1,066	7,729	8,795		4200	102	Current Mayor's Allowance
6	6	0	-6	-100.00	4203	102	Councillors' Expenses
6	1,550	2,285	735	47.42	4206	101	Council Website
6	1,299	503	-796	-61.28	4208	102	Civic & Regalia costs
6	1,778	5,602	3,824	215.07	4210	102	Election Expenses
6	250	250	0	0.00	4211	102	Town Crier Honorarium
6	250	250	0	0.00	4213	102	Mace Bearer Honorarium
6	7,160	5,812	-1,348	-18.83	4750	107	Grant Aid
6	10,000	3,000	-7,000	-70.00	4751	107	Annual Grants
6	9,902	7,500	-2,402	-24.26	4753	107	Support Grant
6	0	25,900	25,900		4922	209	CP -Guildhall Air Conditioning
6	478	0	-478	-100.00	4987	102	Tfr to EMR - Election costs
6	(-) All other payments	533,880	615,512	81,631	15.29	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	

Continued over page

Working details for ANNUAL RETURN - Year ended 26 April 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Variance £</u>	<u>Variance %</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
7	(=) Balances carried forward	749,872	533,597				Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8		201,661	78,760		201		Co-Op Current/I A A/c
8		29,807	29,990		202		Co-Op 14 day Deposit
8		117	281		203		Petty Cash
8		250	0		212		Petty Cash
8		353,401	355,583		233		Nationwide Instant Saver 9000
8		157,272	158,243		234		Nationwide Instant Saver 90010
8	Total value of cash and short term investments	742,507	622,857				The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9		3,325,335	3,523,023	197,688	5.94		Total Fixed Assets
9	Total fixed assets plus long term investments and assets	3,325,335	3,523,023	197,688	5.94		The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10		52,096	0	-52,096	-100.00		Total Borrowings
10	Total borrowings	52,096	0	-52,096	-100.00		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Chard Town Council

County area (local councils and parish meetings only):

Somerset

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		533,596.83
Deduct: Debtors (enter these as negative numbers)		
Debtors Control	(3,465.19)	
Bookings Debtors	(2,350.71)	
VAT	(4,111.36)	
Stock - Tourist Information Centre	(490.96)	
Control - Great Dorset Steam	(24.66)	
	(10,442.88)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(14,386.25)	
	(14,386.25)	
Total deductions		(24,829.13)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors Control	37,963.64	
Accruals	62,074.54	
Mayor's Account	2,546.66	
PAYE/NIC Control	5,681.64	
Superannuation Control	5,420.00	
Control - Berry's Buses	32.00	
Control - Misc. Ticket Sales	72.00	
Deposits Held - Market Traders	132.30	
Holding Deposit	166.93	
	114,089.71	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
	-	
Total additions		114,089.71
Box 8: Total cash and short term investments		<u>622,857.41</u>

CHARD TOWN COUNCIL

GENERAL AND EARMARKED RESERVES

1. OVERVIEW

- 1.1 The attached Reserves Policy (2023/23(b)) defines the three main categories into which the Council's Reserves fall. In brief these are:
- The General Reserve - designed to reflect the general cashflow and day to day risks surrounding delivery of the Council's services. The Joint Panel on Accountability and Governance Practitioners' Guide recommends that an authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent of net revenue expenditure equivalent as the general reserve.
 - Earmarked Reserves – set aside to meet future expenditure of capital or revenue not contained in the budget.
 - Restricted Reserves – created from sums received with restrictions on how they are spent, for example CIL monies and Capital reserves Receipts.
- 1.2 A breakdown of the reserves currently held is shown on the balance sheet as at 31 March 2023, attached at agenda item 2023.19 (a).
- 1.3 The attached Reserves Policy was adopted by Full Council on 14 March 2022 (2021/05) and states that 'If the General Reserve drops below 4 months operating costs it should be topped up by either a contribution from the Precept or by virement of sufficient funds from the Earmarked Reserves to restore the General Reserve to an acceptable level.
- 1.4 The General Reserve stands at £114,242, which with the current net expenditure being approximately £65,000 per month, is less than 2 months cover. You will note that the Internal Auditor commented on this in his report under 'Budgetary Control and Reserves' (page 6), where he urges the Council to align the General Reserve more closely with the minimum level of 3 months net expenditure.
- 1.5 To cover 3 months net expenditure, the General Reserve would need to be increased to approximately £195,000, by reducing budgeted expenditure and/or transferring Earmarked Reserves totalling in the region of £80,000.
- 1.6 The Precept was increased below inflation at 8.98% but operating costs continue to increase above this level. The budget was set at a level where spending would need to be carefully considered but as costs are rising significantly it may be difficult to identify any particular areas where cuts could be effected so early in the new financial year. In addition, the budget was based on a 2% increase in payroll costs as had been advised by NALC. This was calculated at £1,094 plus related increases in Employer NI and Pension cost. However, the current national pay offer, which has been rejected by the unions stands at £1 per hour across the board (£1,925 p.a. FTE) and that

equates to between 4 – 7%. An approximate calculation based on current staffing leads to an increase in basic salaries of £24,000 before associated Employer NI and pension costs. This will increase further if an increased offer is made and accepted. Employer pension contributions were also increased by 2% per month after the budget was agreed.

- 1.7 Consequently a thorough review of the Earmarked Reserves would appear to be the only option to restoring the General Reserve to an acceptable level.

Earmarked Reserves	Balance	Comment
Play Equipment	£78,250.00	Upper Henson Park total cost £50,000 - was to be funded by CIL £11,563, own funds £7,857 from EMR and s.106 monies £30,580 (although advised by SSDC in November 2022 that the monies had been agreed we've still not received an offer letter and now awards have been put on hold temporarily by Somerset Council. Council therefore may need to cover s.106 portion from own funds on completion of the refurbished park. No other play park refurbishment is currently committed. Available funding - not committed £39,813.
Cemetery Chapel	£55,750.00	Chapel repairs required – indications that work may cost up to £30K although no formal tenders requested at present.
Cemetery	£159,528.60	Ongoing work by CDS re Cemetery Extension, cost of District Valuer to revalue joint land and potential buy-out costs. Surplus unknown at present.
MTIG	£10,378.27	Installation of Wayfinder signs £3,200, Totem Poles 4,395 and Hamstone Welcome Sign £1,600 still pending. (Total £9,195)
Climate Change	£38,936.74	£5,000 for recycling bins committed from Recycling-on-the-go grant. £26,097 plus planning/legal costs re Solar Panels for Guildhall as agreed by

		A&E Committee, but may need to allow for cost increases
Sinking Fund – Guildhall	£34,455.76	New alarm system required - cost of 4,787 to supply and fit the new system and £651.67annum for servicing and monitoring. Funds may be needed for general maintenance and repair to the Guildhall as the budget only contains an amount of £5,000.
Sinking Fund – Civic Regalia	£2,500.00	
Sinking Fund – Closed Churchyard	£7,750.00	Churchyard wall currently undergoing repair at a cost of £2,650
Sinking Fund – Guildhall Screen	£1,706.55	

CHARD TOWN COUNCIL

RESERVES POLICY MARCH 2022

1. INTRODUCTION

- 1.1 Local Authorities are empowered to hold reserves through section 32 and 43 of the Local Government Finance Act 1992.
- 1.2 Reserves are an essential part of good financial management, they assist the Council to manage unpredictable financial pressures and plan for future spending commitments.
- 1.3 Legislation states the Council must set a balanced budget. In setting the balanced budget the Council should consider the following:
 - What level of expenditure is required to deliver the desired level of services;
 - What income the Council can generate through fees and charges to support the expenditure;
 - The amount of reserves available to support the Council's expenditure;
 - The level of reserves required to fund the Council's capital projects contained within a medium-term financial plan;
 - The level of Precept the Council is prepared to charge local residents.

2. RESERVES-DEFINITION

- 2.1 This Council's reserves fall into three main categories:
 - The General Reserve;
 - Earmarked Reserves to fund future revenue and capital costs;
 - Restricted Reserves
- 2.2 The General Reserve:

The level of this reserve is designed to reflect the general cash flow and day to day risks surrounding the delivery of the Council's services. There is no specific guidance on the minimum level of the general reserve, the Council should determine what is a prudent level of reserve based on its own circumstances, risks and uncertainties.
- 2.3 Earmarked Reserves:

These are sums set aside for service departments to meet future expenditure of a capital or revenue nature not contained within the annual budget. They are created by carrying approved unspent budgets or over recovery on income into earmarked reserves, also if expenditure on certain items is delayed then these may be earmarked for completion in the following year.
- 2.4 Restricted Reserves:

These are created from sums received with restrictions on how they may be spent, examples include Community Infrastructure Levy and contributions received under Section 106 Agreements. They may also contain sums set up

by the Council to fund any special projects not identified in a medium term financial plan.

3. RESERVES POLICY

3.1 General Reserve

~~As stated above there is no hard and fast rule governing the level of general reserve, using a ratio of Precept to income generated from activities, in this Council 75% Precept 25% other income, the cash flow risk is considered to be low, based on this income mix the level of General Reserve should be between four and six months operating costs (excluding capital projects).~~

The Joint Panel on Accountability and Governance Practitioners' Guide recommends that an authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent as the general Reserve.

If the General Reserve drops below four months operating costs it should be topped up by either contribution from the Precept or by virement of sufficient funds from the Earmarked Reserves to restore the General Reserve to an acceptable level. If the General Reserve exceeds six months operating costs, surplus funds should be carried into the Special Projects Fund or the Earmarked Reserve created to support future years Precept.

3.2 Earmarked Reserves

Earmarked Reserves are created by carrying surpluses into the following financial year, these may be either underspends on expenditure or over recovery on income budgets. They may also be created to smooth irregular revenue expenditure by making an annual allowance in the budget (for example an Election Reserve). The practice of rolling over budgets due to over budgeting is not allowed, accounting for such surpluses will take place each year end, when the overall financial position of the Council can be established and the treatment of the surplus/deficit is decided by the Full Council.

Earmarked Reserves are allocated by Full Council and following recommendation from the Committee responsible for the delivery of the relevant services and will require a resolution by Full Council to release the Earmarked Reserves as and when required. The Committee in conjunction with the head of service should define:

- The reason for/purpose of the reserve;
- How and when the reserve can be used;
- Procedures for the reserve's management and control;
- Timescale for review of the reserve to ensure its continuing relevance and adequacy.

3.3 Restricted Reserves

Restricted Reserves contain sums received with restrictions on how the monies may be spent, for example: Community Infrastructure Levy (CIL) and Section 106 funding

CIL Receipts: These are the Councils' share of funds raised from developers undertaking new building projects in the area, these can be used to fund a wide range of infrastructure projects needed as a result of the developments such as park and green space improvements, provision of leisure facilities, play areas etc.

Section 106 Receipts – These are sums received from developers to finance specific projects such as the provision and maintenance of a play area etc. The use to which the funds can be put are generally contained within the agreement when the funds are handed over.

These funds require resolution of the Full Council to be spent.

TOWN CLERK REQUEST FOR MOBILE PHONE

Chard Town Council does not have a policy on issuing mobile phones to Officers and staff. However, the Town Clerk has requested a Council mobile phone for the following reasons:

- To be contactable when not in the office during the working day without the need to download the 3CX app to his personal phone as used by the other officers;
- When lone working to have a phone to use in an emergency;
- A mobile number that can be given out to staff, councillors and necessary contacts of the council for contacting the Town Clerk;
- Allow the Clerk to take photos and hold on a council owned phone rather than use a personal device; and,
- As an out of hours emergency point of contact of the Town Clerk for evening and weekend staff and for the Mayor.

The cost of the mobile phones held by the Amenities and Caretaking staff is £26 per month for the handset and calls. However, we have obtained a quote for a separate contract for a refurbished phone and calls for £14 per month over 36 months.

Whilst there is no available budget at present, the budget for the Coronation (Council & Civic) is underspent and we could make a virement from that cost code (102/4191) of £168 to Telephone & Fax (Admin) cost code (101/4021) to cover the cost.

Recommendation

Committee is recommended to agree to the request for a mobile phone and confirm virement as suggested.

NEW AMENITIES OPERATIVE

As agreed by the HR Committee in 7th March 2023, we have now advertised for and recruited a new Amenities operative to fill the vacancy we have been carrying for some time. The individual whom we have selected to offer the role to is under 25 years old and therefore we have had to obtain an endorsement to our fleet insurance policy to enable him to drive the Council's vehicles. He has full clean driving licence. Nevertheless, the additional premium quoted is £804.19 p.a. Assuming he commences on 1 June 2023, we are looking at an increase of £670.15. Without this insurance he would be unable to fulfil the requirements of the role.

There is insufficient budget available to cover this additional cost in the Amenities – Vehicle Licence/Insurance (309/4047) but this could be met by a virement from the Coronation nominal code (102/4191) which is underspent.

Recommendation

Committee is recommended to agree to the request for the additional vehicle insurance premium of £670.15 so that we can continue with recruitment of this candidate, with budget being allocated by virement from the Coronation event to the Vehicle

