



# FILTON TOWN COUNCIL

ELM PARK | FILTON | SOUTH GLOUCESTERSHIRE | BS34 7PS  
Web: [www.filtontowncouncil.gov.uk](http://www.filtontowncouncil.gov.uk) E-mail: [lesley.reuben@filtontowncouncil.gov.uk](mailto:lesley.reuben@filtontowncouncil.gov.uk)  
Town Clerk : Lesley Reuben  
Tel: 01454 866698

Finance & General Purposes Committee – All Town Council Members  
7<sup>th</sup> February 2019

Dear Member

A meeting of the **FINANCE & GENERAL PURPOSES COMMITTEE** will be held on  
**Tuesday 12<sup>th</sup> February 2019 at 7p.m.** in the **Doug Daniels Pavilion, Elm Park, Filton  
BS34 7PS**

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L.A. Reuben', followed by a small dot.

L.A.Reuben  
Town Clerk.

## AGENDA

1. Apologies for Absence
2. Declarations of Interest
3. To approve the Minutes of the meeting held 08<sup>th</sup> January 2019 (*page 1-3*)
4. Matters of report arising from the minutes not otherwise covered by the Agenda
5. Public Questions – none received
6. Income and Expenditure Reports **Month 9** (*pages 4-5*)
7. Balance Sheet – **Month 9** for information (*pages 6-7*)
8. Internal Audit – renewal of services (*pages 8-14*)
9. Managers Reports ( *tabled* )
10. Community Plan update

Minutes of the meeting of the **FINANCE & GENERAL PURPOSES COMMITTEE** held on Tuesday 8<sup>th</sup> January 2019 in the **Doug Daniels Pavilion, Elm Park, Filton**

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**Present: Cllrs:** - I Scott (Chair), K. Briffett, D Collins, M Chaudhry, A. Kenyon, E. Seymour, A Monk, D Layade, J Tucker, A Kenyon

**ALSO PRESENT:** L Reuben (Town Clerk) and C Westcott (Administrator)

**APOLOGIES: Cllrs:** - B. Mead and A Doyle

**NON ATTENDANCE:** - None

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**1432. APOLOGIES FOR ABSENCE:** Councillors Mead and Doyle

**1433. DECLARATION OF INTEREST:** There were none.

**1434. MINUTES:** The minutes of the meeting held Tuesday 13<sup>th</sup> November 2018 were approved as an accurate record. (Cllrs A Tink and J Tucker to be added as attended)

**1435. MATTERS OF REPORT ARISING FROM THE MINUTES NOT COVERED ON AGENDA:**

- Community Plan Meeting scheduled for Thursday 10<sup>th</sup> January at the Doug Daniels Pavilion.
- Works starting on the stewards flat roof 9<sup>th</sup> January 2019.

**1436. PUBLIC QUESTIONS:** There were none.

**1437. INCOME AND EXPENDITURE REPORTS:**

- Leisure Centre salaries are over budget / procedures in place already to reduce

*Councillor Dammy Layade arrived 7.07 pm*

- **101-4023** Stationary- Over budget
- **101-4103** Purchases for resale - Under budget
- **101-1054** Soft Play income – Under
- **4051** Bank Charges

**Action – FTC to look at other banks**

**1438. BALANCE SHEET:** The document was noted.

**1439. OUTSIDE HUT –Proposal from FACE**

- The Face proposal for using the hatch starting with opening weekends January to March and then progressing if successful . The discussion included issues such as opening times, clientele, rent fees, other parties running it. It was proposed that FACE would have the Hatch rent free for 3 months with a review after then to see how successful it was.

**Vote was unanimous FOR the project to go ahead**

**1440. COMMUNITY PLAN UPDATE**

- Community Plan Meeting scheduled for Thursday 10<sup>th</sup> January at the Doug Daniels Pavilion. The possibility of a Green Space leaflet discussed but agreed will wait until Community Plan meeting for further information.

**1441. COUNCIL SUPPLYING MORE DEFIBRILLATORS IN FILTON :**

- Filton Chest and Heart Committee are keen for Filton Town Council to fund more defibrillators in the area. Agreed that they will look at this in the new financial year. Information included with agenda pack

**1442. CONFIDENTIAL SESSION:**

- The Town Clerk informed the councillors of current financial situation. More information to be discussed at the Full Town Council Meeting when the accountant will attend.

**The Chair closed the meeting at 8.10 pm**

## Summary Income &amp; Expenditure by Budget Heading 22/01/2019

Month No : 9

## Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
101 Leisure Centre - General	Expenditure	659,678	531,985	665,751	133,766		133,766	79.9 %
	Income	27,695	21,921	34,683	-12,762			63.2 %
102 Leisure Centre - Swimming Pool	Expenditure	85,648	70,566	106,650	36,084		36,084	66.2 %
	Income	411,802	300,953	401,200	-100,247			75.0 %
103 Leisure Centre - Pool Vending	Income	1,818	624	2,000	-1,376			31.2 %
104 Leisure Centre - Bar	Expenditure	141,169	130,087	157,443	27,356		27,356	82.6 %
	Income	156,805	118,198	175,600	-57,402			67.3 %
105 Leisure Centre - Indoor Sports	Expenditure	12,537	9,195	17,000	7,805		7,805	54.1 %
	Income	11,918	7,900	12,950	-5,050			61.0 %
106 Leisure Centre - Outdoor Sport	Expenditure	799	553	2,000	1,447		1,447	27.6 %
	Income	6,932	3,225	9,100	-5,875			35.4 %
201 Playing Fields	Expenditure	3,501	2,788	4,750	1,962		1,962	58.7 %
202 Play Areas	Expenditure	417	1,236	2,000	765		765	61.8 %
203 Millennium Green	Expenditure	504	0	500	500		500	0.0 %
	Income	1,500	0	1,500	-1,500			0.0 %
204 Allotments	Expenditure	691	593	775	182		182	76.5 %
	Income	820	788	600	188			131.3 %
301 Roads & Highways	Expenditure	2,313	2,433	3,200	767		767	76.0 %
302 Community Development	Expenditure	36,852	23,291	30,800	7,509		7,509	75.6 %
	Income	1,714	3,331	2,500	831			133.2 %
801 Corporate Management	Expenditure	-6,200	-4,800	-6,400	-1,600		-1,600	75.0 %
802 Democratic Rep'n & Mgmt	Expenditure	7,930	2,000	9,600	7,600		7,600	20.8 %
803 Civic Expenses	Expenditure	50	1,325	950	-375		-375	139.5 %
901 Central Services	Expenditure	147,557	97,542	151,496	53,954		53,954	64.4 %
	Income	517	0	2	-2			0.5 %
902 Outside Services	Expenditure	98,809	73,021	105,500	32,479		32,479	69.2 %
	Income	1,200	0	0	0			0.0 %
998 Precept & Interest	Income	667,687	687,498	687,058	440			100.1 %
909 Capital & Projects	Expenditure	46,297	40,222	41,103	881		881	97.9 %
	Income	4,000	0	0	0			0.0 %

## Summary Income &amp; Expenditure by Budget Heading 22/01/2019

Month No : 9

## Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Of Budget
<b><u>INCOME - EXPENDITURE TOTALS</u></b>	Expenditure	1,238,553	982,037	1,293,118	311,081	0	311,081	75.9 %
	Income	1,294,407	1,144,439	1,327,193	-182,754			86.2 %
	Net Expenditure over Income	-55,854	-162,403	-34,075	128,328			

## Detailed Balance Sheet (Excluding Stock Movement)

Month No: 9

<u>A/c</u>	<u>Account Description</u>	<u>Actual</u>			<u>Budget</u>			<u>Variance</u>
	<u>Fixed Assets</u>	Asset Value	Depreciation	Net Value	Asset Value	Depreciation	Net Value	
1	FREEHOLD LAND & BUILDINGS	2,201,790	1,324,835	876,955	0	0	0	2,201,790
11	LEASEHOLD LAND & BUILDINGS	25,000	5,500	19,500	0	0	0	25,000
21	VEHICLES & EQUIPMENT	516,515	461,711	54,804	0	0	0	516,515
41	INFRASTRUCTURE ASSET	183,421	174,847	8,574	0	0	0	183,421
61	COMMUNITY ASSETS	61,372	24,968	36,404	0	0	0	61,372
	<b>Total Fixed Assets</b>	<b>2,988,098</b>	<b>1,991,861</b>	<b>996,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,988,098</b>
	<u>Current Assets</u>							
105	VAT CONTROL	781			0			781
107	GAMING DUTY CONTROL	116			0			116
115	OTHER DEBTORS	5,015			0			5,015
116	STAFF ADVANCES	-380			0			-380
120	STOCK - BAR	4,308			0			4,308
121	STOCK - LEISURE	847			0			847
199	Provision For Doubtful Debtor	-5,015			0			-5,015
200	BANK ACCOUNT-GENERAL	11,973			0			11,973
201	BANK IMPREST WAGES AC	75,454			0			75,454
220	PETTY CASH - OFFICE	8			0			8
221	PETTY CASH - BAR	350			0			350
225	FLOAT - BAR	900			0			900
226	FLOAT - GAMBLING MACHINE	100			0			100
230	FLOAT - POOL	865			0			865
245	CCLA Public Sector Investment	200,000			0			200,000
250	CHANGE CONTROL AC	-90			0			-90
	<b>Total Current Assets</b>		<b>295,231</b>			<b>0</b>		<b>295,231</b>
	<u>Current Liabilities</u>							
500	TRADE CREDITORS	7,990			0			7,990
525	PAYE AND NI DUE	18,038			0			18,038
526	SUPERANNUATION DUE	8,675			0			8,675
527	UNION FEES DUE	8			0			8
528	A of E CONTROL	403			0			403
	<b>Total Current Liabilities</b>		<b>35,114</b>			<b>0</b>		<b>35,114</b>
	<b>Net Current Assets</b>			<b>260,117</b>			<b>0</b>	<b>260,117</b>
	<b>Total Assets less Current Liabilities</b>			<b>1,256,354</b>			<b>0</b>	
	<u>Long Term Liabilities</u>							
389	Deferred Grants Unapplied	2,597			0			2,597
390	Deferred Grants Applied	1,466,506			0			1,466,506
391	Deferred Grants Released	-1,136,928			0			-1,136,928
401	PWLB Loan 486814	51,000			0			51,000
	<b>Total Long Term Liabilities</b>		<b>383,175</b>			<b>0</b>		<b>383,175</b>
	<b>Total Assets less Total Liabilities</b>			<b>873,180</b>			<b>0</b>	
	<u>Represented By :-</u>							
300	CURRENT YEAR FUND	162,203			211,741			-49,538
310	GENERAL FUND	70,314			0			70,314
315	ROLLING CAPITAL FUND	17,653			0			17,653

## Detailed Balance Sheet (Excluding Stock Movement)

Month No: 9

<u>A/c</u>	<u>Account Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
325	EMR 4 Towns Play Association	300	0	300
328	EMR Elections	7,051	0	7,051
330	CAPITAL FINANCE ACCOUNT	615,659	0	615,659
	<b>Total Equity</b>	<b>873,180</b>	<b>211,741</b>	<b>661,439</b>

Dear Lesley

Thank you for contracting with South Gloucestershire Council for your Internal Audit Service for the past 3 years, and previously.

The present 3 year contract is now due to expire and I am emailing to ascertain your interest in engaging in a new contract with South Gloucestershire Internal Audit Services. It is envisaged that the contract will run for 3 years but will be reviewed annually, with a 3 month notice period from either party should the decision be taken not to renew our services.

The revised rate for 2019/20 will be £250 per day plus VAT. **This will not affect the contracted work for Financial Year 2018/19, including the 2018/19 Year End work undertaken after the Year End, which will remain at the lower rate of £235 plus VAT per day.** In future years, the charge will be uplifted annually in line with APT&C pay awards.

The contract should be passed to your Councillors for their review and agreement. Please could I request that you and your Councillors read the contract carefully and come back to me if you have any queries or require any further information. If you are in agreement with the contract please could I request that it is signed on behalf of Filton Town Council and returned in pdf format by email to myself; either signed by hand and then scanned as a pdf document, or signed by means of an electronic signature. We will then sign the contract on behalf of South Gloucestershire Council Internal Audit Services and email you a copy of the contract signed by both parties for your own records.

We look forward to continuing to provide Internal Audit Services for you.

With kindest regards

Maria

Senior Audit Officer

South Gloucestershire Internal Audit Services

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**Brief for the Provision of Internal Audit Services  
by South Gloucestershire Council Internal Audit Service**

**Introduction**

Like all organisations providing services to the public, Filton Town Council is committed to maintaining high standards of stewardship of public funds. South Gloucestershire Council Internal Audit Services will work in partnership with the Town Council to provide independent assurance that arrangements are in place to ensure the Council's resources are being properly used to meet agreed objectives.

**The South Gloucestershire Team – Our  
Commitment to You**

Our commitment to you is to provide suitably qualified and experienced staff to undertake high quality audits, based on the Internal Audit Control Objectives as laid out in the Annual Governance and Accountability Return, and subject to our own internal quality assurance processes.

**1. Appointment**

1.1 The Town Council has appointed South Gloucestershire Internal Audit Services to provide its internal audit services. The current engagement commences on the 1<sup>st</sup> April 2019. The appointment will be reviewed annually but it is the Council's intention, subject to satisfactory performance, to run the contract for a period of **three years**. Three months' notice will be required from either party if it is not intended to continue with the agreement.

**2. Scope**

2.1 The internal audit service will consider the adequacy of systems and controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Town Council has taken the necessary steps to achieve these objectives.

**3. Standards and Approach**

3.1 The internal audit service's work shall be performed in accordance with the requirements of any external audit requirements and will comply with the standards set

out in the Public Sector Internal Audit Standards (PSIAS).

- 3.2 The audit approach concentrates on ascertaining, documenting and evaluating internal control procedures and reporting on their adequacy. To achieve this, it is normal practice to discuss procedures with the appropriate staff, record details of the system, and carry out a range of tests in order to confirm that controls are operating in practice.
- 3.3 The Town Council's external auditors may seek to place reliance upon the work of the internal audit service. Liaison may be necessary for the external auditors to form this opinion and should not normally give rise to additional fees.

#### 4. **Access**

- 4.1 The internal audit service will require access to:
  - the Chair of the Council;
  - the Clerk / Responsible Finance Officer (both if two separated roles);
  - the Council's premises, documents, records, information and assets;
  - its collaborative partners, specifically any organisations where the Council is a sole Trustee.
- 4.2 The internal audit service is authorised to obtain such information and explanations which the internal audit service considers necessary to fulfil its responsibilities.

#### 5. **Reporting**

- 5.1 In order to fulfil its responsibilities to the Town Council, the internal audit service will carry out an annual visit during the year to review the areas as outlined in Appendix 1 and a brief visit at year end to confirm the final accounts.
- 5.2 At the conclusion of the annual visit, the findings and recommendations will be fully discussed with the Clerk / RFO. An audit report will be issued to the Council, within a month of the audit visit, incorporating all the matters arising and including an action plan for any recommendations.
- 5.3 The internal audit service will provide an annual assurance statement to the Town Council on the adequacy and effectiveness of the Council's system of internal control, and the extent to which the Council can rely on it. The wording of this statement will be in accordance with the model assurance statement provided by the external auditor (as detailed on the Annual Return).

## 6. **Responsibilities**

- 6.1 It is the responsibility of the Town Council to put in place proper arrangements to ensure the proper conduct of their financial affairs and to monitor the adequacy and effectiveness of those arrangements in practice. This includes the responsibility to implement internal audit recommendations.
- 6.2 The internal audit service contributes to internal control by examining, evaluating and reporting to the Council on its adequacy and effectiveness.

## 7. **Irregularities, Including Fraud and Corruption**

- 7.1 The Town Council has a responsibility to inform the internal audit service of any suspicions of financial irregularities.

## 8. **Data Protection – including Data Sharing & Storage**

- 8.1 See Contract Conditions Section 8 below.

## 9. **Charging Arrangements**

- 9.1 **The number of days for the audit will not usually exceed the equivalent of 3 or 4 days' work per year. If further work is required, this we would confirm additional charges with you prior to proceeding.**
- 9.2 **The daily rate charged will be reviewed annually and usually uplifted in line with APT&C pay awards. This includes all the services mentioned in the planning documentation. The rate is inclusive of expenses.**
- 9.3 Invoices will be rendered, as appropriate, at the end of each audit visit and settlement is expected within twenty-eight working days.
- 9.4 Any special unforeseen work over and above the approved audit plan, including investigation of irregularities and / or complaints which the internal audit service is asked to carry out, will be charged at the normal daily rate unless the work requires significant involvement of senior staff. In this case the rate will be agreed with the Town Council prior to the work being undertaken.

## Filton Town Council

### ***Contract Conditions for the Provision of Internal Audit Services by South Gloucestershire Council Internal Audit Service***

#### 1. **Definitions**

##### 1.1 In these conditions:

- 'Auditor' means South Gloucestershire Internal Audit Services;
- 'Contract' means the contract between the Town Council and the auditor consisting of the terms of engagement, these conditions and any other documents specified in the terms of engagement;
- 'Services' shall mean the services set out in the attached Brief.

#### 2. **The Internal Audit Service**

- 2.1 The auditor shall undertake the Services in a professional and businesslike manner and with reasonable skill, care and diligence and in accordance with the contract.
- 2.2 The auditor shall provide the Town Council with reports of his work at such intervals and in such form as detailed in the Brief or otherwise as the Town Council may from time to time reasonably require.
- 2.3 The Town Council reserves the right by notice to the auditor to modify its requirements in relation to the agreement, and any alteration to the contract fee or the completion date, arising by reason of such modification. This shall be agreed between the parties.

#### 3. **Auditor's personnel**

- 3.1 The auditor shall make available for the purposes of the contract any individuals named in the Brief as key personnel.

#### 4. **Fees and expenses**

- 4.1 The Town Council shall pay the auditor annual fees as specified.
- 4.2 Unless otherwise stated in the contract, payment will be made within 28 days of receipt and agreement of invoices. These are produced by South Gloucestershire Council in arrears, for work completed to the satisfaction of the Town Council.

#### 5. **Audit**

- 5.1 The auditor shall keep and maintain, **at least for two years** after the contract has been completed, records to the satisfaction of the Town Council of the hours worked and costs incurred by the auditor or in connection with any employees of the auditor paid for by the Town Council on a time charge basis. The auditor shall on request afford the Town Council such access to those records as may be required by the Town Council in connection with the contract.

## 6. **Copyright**

- 6.1 All reports and other documents and materials and the copyright or similar protection therein arising out of the performance by the auditor of his duties hereunder are hereby assigned to and shall vest in the Town Council absolutely.
- 6.2 The provisions of this condition 6 shall apply during the continuance of this contract and after its termination howsoever arising.

## 7. **Indemnities and insurance**

- 7.1 The auditor shall indemnify and keep indemnified the Town Council, its servants and agents against all actions, claims, demands, costs and expenses incurred by or made against the Town Council which arises from any advice given or anything done or omitted to be done under this contract to the extent that such loss, damage or injury is caused by the negligence or other wrongful act of the auditor, his servants or agents.
- 7.2 The auditor shall effect, with an insurance company or companies acceptable to the Town Council, a policy or policies of insurance covering all the matters which are the subject of the indemnities and undertakings on the part of the auditor contained in this contract in the sum of £100,000, unless otherwise agreed by the Town Council in writing.
- 7.3 If requested a certificate evidencing the existence of such policies shall be provided by the auditor to the Town Council.

## 8. **Confidentiality and Data Protection**

- 8.1 The auditor shall treat this contract as private and confidential.
- 8.2 The auditor shall keep secret and not disclose and shall procure that his employees keep secret and do not disclose any information of a confidential nature obtained by him by reason of this contract except information which is in the public domain otherwise than by reason of a breach of this provision.
- 8.3 The auditor will comply with all applicable requirements of the General Data Protection Regulation (EU 2016/679) and the Data Protection Act 2018. The Town Council acknowledges and agrees that it does not intend to transfer any personal data to the auditor.
- 8.4 If, at any time, either party believes that it is necessary to transfer any personal data to the other party, both parties agree that prior to any such transfer they shall enter into a data sharing agreement to set out the parties' obligations in relation to any personal data which may be transferred between the parties.
- 8.5 The provisions of this condition 8 shall apply during the continuance of this contract and after its termination howsoever arising.

## 9. **Assignment and subcontracting**

- 9.1 The auditor shall not assign or sub-contract any portion of the contract without the prior written consent of the Town Council. Sub-contracting any part of the contract shall not relieve the auditor of any obligation or duty attributable to him under the contract or these conditions.

10. **Notice**

10.1 Any notice, given under or pursuant to the contract may be sent by hand or by post or by registered post or by the recorded delivery service, email, facsimile transmission or other means of telecommunication resulting in the receipt of a **written communication in a permanent form** and if so sent or transmitted to the address of the party shown on the purchase order, or to such other address as the party may by notice to the other have substituted therefore, shall be deemed effectively given on the day when in the ordinary course of the means of normal business hours.

11. **Status of contract**

11.1 Nothing in the contract shall have the effect of making the auditor an agent for the Town Council or impact on IR35 regulations.

12. **Headings**

12.1 The headings to conditions shall not affect their interpretation.

13. **Governing law**

13.1 These conditions shall be governed by and construed in accordance with English law and the auditor hereby irrevocably submits to the jurisdiction of the English courts.

Signed:	South Gloucestershire Internal Audit Services
Date:	
Signed:	For and on behalf of Filton Town Council
Date:	